

ANNUAL FINANCIAL STATEMENTS

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F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2011-2012

CERTIFICATION

The Annual Financial Statements (Report F-196) for Grandview School District No. 200 of Yakima County for the fiscal year ended August 31, 2012, were prepared on the modified accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and OMB circular A-87 and all costs are properly allocable to federal awards.

The school district Annual Financial Statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2011-August 31, 2012

Approved: _____ Date _____
 School District Superintendent or Authorized Official

Reviewed: _____ Date _____
 ESD Superintendent or Authorized Official

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	33,427,336.83	221,759.62	1,696,893.61	206,407.24	227,814.68		35,780,211.98
Total Expenditures	32,393,995.60	235,682.05	1,653,277.57	0.00	131,967.21		34,414,922.43
Other Financing Uses	260,000.00		0.00	0.00	0.00		260,000.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	773,341.23	-13,922.43	43,616.04	206,407.24	95,847.47		1,105,289.55
Beginning Total Fund Balance	6,217,075.58	176,210.24	882,718.84	191,593.40	102,336.60		7,569,934.66
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00		0.00
Ending Total Fund Balance	6,990,416.81	162,287.81	926,334.88	398,000.64	198,184.07		8,675,224.21

E.S.D. 105

Balance Sheet

COUNTY: 39 Yakima

Governmental Funds

August 31, 2012

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	975,775.99	23,260.94	10,140.88	0.64	0.07	0.00	1,009,178.52
Minus Warrants Outstanding	-952,010.43	-11,003.36	0.00	0.00	0.00	0.00	-963,013.79
Taxes Receivable	581,887.31		842,985.89	0.00	0.00		1,424,873.20
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	550,111.33	0.00	0.00	0.00	0.00	0.00	550,111.33
Accounts Receivable	163,847.46	0.00	0.00	0.00	0.00	0.00	163,847.46
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	0.00	0.00					0.00
Prepaid Items	48,749.49	9,677.97		0.00	0.00	0.00	58,427.46
Investments	6,456,580.00	170,171.00	916,194.00	398,000.00	198,184.00	0.00	8,139,129.00
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	7,824,941.15	192,106.55	1,769,320.77	398,000.64	198,184.07	0.00	10,382,553.18
LIABILITIES:							
Accounts Payable	244,332.43	9,690.68	0.00	0.00	0.00	0.00	254,023.11
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	4,938.40	0.00		0.00			4,938.40
Revenue Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
Payroll Deductions and Taxes Payable	0.00	0.00		0.00			0.00
Due To Other Governmental Units	0.00	0.00		0.00	0.00	0.00	0.00
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00

E.S.D. 105

Balance Sheet

COUNTY: 39 Yakima

Governmental Funds

August 31, 2012

	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
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
Deferred Revenue	585,253.51	20,128.06	842,985.89	0.00	0.00	0.00	1,448,367.46
TOTAL LIABILITIES	834,524.34	29,818.74	842,985.89	0.00	0.00	0.00	1,707,328.97
FUND BALANCE:							
Nonspendable Fund Balance	6,000.00	0.00	0.00	0.00	0.00	0.00	6,000.00
Restricted Fund Balance	195,686.38	162,287.81	926,334.88	0.00	0.00	0.00	1,284,309.07
Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	2,557,001.44	0.00	0.00	398,000.64	198,184.07	0.00	3,153,186.15
Unassigned Fund Balance	4,231,728.99	0.00	0.00	0.00	0.00	0.00	4,231,728.99
TOTAL FUND BALANCE	6,990,416.81	162,287.81	926,334.88	398,000.64	198,184.07	0.00	8,675,224.21
TOTAL LIABILITIES AND FUND BALANCE	7,824,941.15	192,106.55	1,769,320.77	398,000.64	198,184.07	0.00	10,382,553.18

E.S.D. 105

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 39 Yakima

Governmental Funds

For the Year Ended August 31, 2012

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	1,618,871.44	221,759.62	1,696,893.61	6,407.24	1,465.88		3,545,397.79
State	25,135,103.80		0.00	0.00	166,348.80		25,301,452.60
Federal	5,076,173.71		0.00	0.00	0.00		5,076,173.71
Federal Stimulus	1,596,244.04						1,596,244.04
Other	943.84			0.00	0.00	0.00	943.84
TOTAL REVENUES	33,427,336.83	221,759.62	1,696,893.61	6,407.24	167,814.68	0.00	35,520,211.98
EXPENDITURES:							
CURRENT:							
Regular Instruction	14,875,771.14						14,875,771.14
Federal Stimulus	1,536,387.71						1,536,387.71
Special Education	3,071,651.74						3,071,651.74
Vocational Education	1,095,482.66						1,095,482.66
Skills Center	0.00						0.00
Compensatory Programs	4,239,864.07						4,239,864.07
Other Instructional Programs	277,747.24						277,747.24
Community Services	49,315.18						49,315.18
Support Services	7,196,935.00						7,196,935.00
Student Activities/Other		235,682.05				0.00	235,682.05
CAPITAL OUTLAY:							
Sites				0.00			0.00
Building				0.00			0.00
Equipment				0.00			0.00
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					131,967.21		131,967.21
Sales and Lease				0.00			0.00
Other	50,840.86						50,840.86
DEBT SERVICE:							
Principal	0.00		1,140,000.00	0.00	0.00		1,140,000.00
Interest and Other Charges	0.00		513,277.57	0.00	0.00		513,277.57
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	32,393,995.60	235,682.05	1,653,277.57	0.00	131,967.21	0.00	34,414,922.43

E.S.D. 105

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 39 Yakima

Governmental Funds

For the Year Ended August 31, 2012

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
DEBT SERVICE:							
REVENUES OVER (UNDER) EXPENDITURES	1,033,341.23	-13,922.43	43,616.04	6,407.24	35,847.47	0.00	1,105,289.55
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	200,000.00	60,000.00		260,000.00
Transfers Out (GL 536)	-260,000.00		0.00	0.00	0.00	0.00	-260,000.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	0.00		0.00
TOTAL OTHER FINANCING SOURCES (USES)	-260,000.00		0.00	200,000.00	60,000.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	773,341.23	-13,922.43	43,616.04	206,407.24	95,847.47	0.00	1,105,289.55
BEGINNING TOTAL FUND BALANCE	6,217,075.58	176,210.24	882,718.84	191,593.40	102,336.60	0.00	7,569,934.66
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	6,990,416.81	162,287.81	926,334.88	398,000.64	198,184.07	0.00	8,675,224.21

E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

General Fund

For The Year Ended August 31, 2012

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	1,676,233.00	1,618,871.44	-57,361.56
State	25,292,806.00	25,135,103.80	-157,702.20
Federal	4,600,120.00	5,076,173.71	476,053.71
Federal Stimulus	1,601,567.00	1,596,244.04	-5,322.96
Other	1,000,000.00	943.84	-999,056.16
TOTAL REVENUES	34,170,726.00	33,427,336.83	-743,389.17
EXPENDITURES			
CURRENT:			
Regular Instruction	15,348,131.00	14,875,771.14	472,359.86
Federal Stimulus	1,539,564.00	1,536,387.71	3,176.29
Special Education	3,765,490.00	3,071,651.74	693,838.26
Vocational Education	1,166,302.00	1,095,482.66	70,819.34
Skills Center	0.00	0.00	0.00
Compensatory Programs	4,066,920.00	4,239,864.07	-172,944.07
Other Instructional Programs	1,235,759.00	277,747.24	958,011.76
Community Services	35,000.00	49,315.18	-14,315.18
Support Services	7,478,602.00	7,196,935.00	281,667.00
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	276,731.00	50,840.86	225,890.14
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	34,912,499.00	32,393,995.60	2,518,503.40
REVENUES OVER (UNDER) EXPENDITURES	-741,773.00	1,033,341.23	1,775,114.23

Budgetary Comparison Schedule

General Fund

For The Year Ended August 31, 2012

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)	-260,000.00	-260,000.00	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)	-260,000.00	-260,000.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-1,001,773.00	773,341.23	1,775,114.23
BEGINNING TOTAL FUND BALANCE	5,400,000.00	6,217,075.58	817,075.58
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	4,398,227.00	6,990,416.81	2,592,189.81

E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

Associated Student Body Fund

For The Year Ended August 31, 2012

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	309,450.00	221,759.62	-87,690.38
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	309,450.00	221,759.62	-87,690.38
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	354,300.00	235,682.05	118,617.95
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	354,300.00	235,682.05	118,617.95
REVENUES OVER (UNDER) EXPENDITURES	-44,850.00	-13,922.43	30,927.57

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-44,850.00	-13,922.43	30,927.57
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	150,660.00	176,210.24	25,550.24
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	105,810.00	162,287.81	56,477.81

E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

Debt Service Fund

For The Year Ended August 31, 2012

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	1,668,600.00	1,696,893.61	28,293.61
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other			
TOTAL REVENUES	1,668,600.00	1,696,893.61	28,293.61
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills 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	1,140,000.00	1,140,000.00	0.00
Interest and Other Charges	522,975.00	513,277.57	9,697.43
TOTAL EXPENDITURES	1,662,975.00	1,653,277.57	9,697.43
REVENUES OVER (UNDER) EXPENDITURES	5,625.00	43,616.04	37,991.04

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	5,625.00	43,616.04	37,991.04
BEGINNING TOTAL FUND BALANCE	860,000.00	882,718.84	22,718.84
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	865,625.00	926,334.88	60,709.88

E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

Capital Projects Fund

For The Year Ended August 31, 2012

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	5,752.00	6,407.24	655.24
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	5,752.00	6,407.24	655.24
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	150,000.00	0.00	150,000.00
Building	100,000.00	0.00	100,000.00
Equipment	15,000.00	0.00	15,000.00
Instructional Technology	0.00	0.00	0.00
Energy	50,000.00	0.00	50,000.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			

E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

Capital Projects Fund

For The Year Ended August 31, 2012

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	315,000.00	0.00	315,000.00

REVENUES OVER (UNDER) EXPENDITURES	-309,248.00	6,407.24	315,655.24
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Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)

FINAL BUDGET

ACTUAL

Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	200,000.00	200,000.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	2,000.00	0.00	-2,000.00
TOTAL OTHER FINANCING SOURCES (USES)	202,000.00	200,000.00	-2,000.00

EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-107,248.00	206,407.24	313,655.24
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BEGINNING TOTAL FUND BALANCE	190,000.00	191,593.40	1,593.40
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Prior Year(s) Corrections or Restatements		0.00	0.00
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ENDING TOTAL FUND BALANCE	82,752.00	398,000.64	315,248.64
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E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

Transportation Vehicle Fund

For The Year Ended August 31, 2012

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	700.00	1,465.88	765.88
State	80,000.00	166,348.80	86,348.80
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	80,700.00	167,814.68	87,114.68
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	200,000.00	131,967.21	68,032.79
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	200,000.00	131,967.21	68,032.79

E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

Transportation Vehicle Fund

For The Year Ended August 31, 2012

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-59,300.00	35,847.47	155,147.47
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	60,000.00	60,000.00	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)	60,000.00	60,000.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-59,300.00	95,847.47	155,147.47
BEGINNING TOTAL FUND BALANCE	102,300.00	102,336.60	36.60
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	43,000.00	198,184.07	155,184.07

E.S.D. 105

Statement Of Fiduciary Net Assets

COUNTY: 39 Yakima

Fiduciary Funds

August 31, 2012

ASSETS:	Private Purpose Trust	Other Trust
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	0.00	0.00
Minus Warrants Outstanding	0.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	0.00	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	
Capital Assets, Land	0.00	
Capital Assets, Buildings	0.00	
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	0.00	0.00
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET ASSETS:		
Net assets 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
Assigned to Fund Purposes	0.00	0.00
Unassigned Fund Balance	0.00	0.00
TOTAL NET ASSETS	0.00	0.00

E.S.D. 105

Statement of Changes in Fiduciary Net Assets

COUNTY: 39 Yakima

Fiduciary Funds

For the Year Ended August 31, 2012

ADDITIONS:	Private Purpose Trust	Other Trust
Contributions:		
Private Donations	0.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	0.00	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	0.00	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	0.00	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	0.00	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	
Other	0.00	0.00
TOTAL DEDUCTIONS	0.00	0.00
 Net Increase (Decrease)	 0.00	 0.00
Net Assets--Beginning	0.00	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET ASSETS--ENDING	0.00	0.00

E.S.D. 105

Schedule of Long-Term Liabilities

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

Description	Beginning Outstanding Debt September 1, 2011	Amount Issued/Increased	Amount Redeemed/Decreased	Ending Outstanding Debt August 31, 2012
Total Voted Bonds	11,675,000.00	0.00	1,140,000.00	10,535,000.00
Total Non-Voted Notes/Bonds	0.00	0.00	0.00	0.00
Qualified Zone Academy Bonds (QZAB)	0.00	0.00	0.00	0.00
Qualified School Construction Bonds(QSCB)	0.00	0.00	0.00	0.00
Other Long-Term Debt				
Capital Leases	0.00	0.00	0.00	0.00
Contracts Payable (GL 603)	0.00	0.00	0.00	0.00
NonCancellable Operating Leases	0.00	0.00	0.00	0.00
Claims & Judgments	0.00	0.00	0.00	0.00
Compensated Absences	597,355.51	7,244.01	0.00	604,599.52
Other Long-Term Liabilities	0.00	0.00	0.00	0.00
Total Other Long-Term Liabilities	597,355.51	7,244.01	0.00	604,599.52
TOTAL LONG-TERM LIABILITIES	12,272,355.51	7,244.01	1,140,000.00	11,139,599.52

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	1,102,714.73	1,602,070.26	0.00	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	5,890.61	11,109.45	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	57,800.70	83,713.90	0.00	0.00
1000 Total Local Taxes	1,166,406.04	1,696,893.61	0.00	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	590.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skills 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 Day Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	10,930.00		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	27,736.36			
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	5,509.83			
2298 School Food Services--Sales of Goods, Supplies, and Services	124,543.53			
2300 Investment Earnings	53,963.68	0.00	1,655.24	1,465.88
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	11,152.49		0.00	0.00
2600 Fines and Damages	3,195.66		0.00	0.00
2700 Rentals and Leases	16,768.20	0.00	4,752.00	0.00
2800 Insurance Recoveries	0.00		0.00	0.00
2900 Local Support Nontax, Unassigned	136,942.30	0.00	0.00	0.00
2910 E-rate	61,133.35		0.00	
2000 Total Local Support Nontax	452,465.40	0.00	6,407.24	1,465.88

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, GENERAL PURPOSE				
3100 Apportionment	16,789,024.46			
3121 Special Education - General Apportionment	452,431.22			
3300 Local Effort Assistance	3,569,947.88			
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	20,811,403.56	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	
4121 Special Education	1,803,816.63			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance—Paid Direct to District			0.00	
4134 Middle School Career and Technical Education	0.00			
4155 Learning Assistance	733,489.44			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	430,179.34			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	856,250.85			
4166 Student Achievement	0.00		0.00	
4174 Highly Capable	0.00			
4188 Day Care	0.00			
4198 School Food Service	39,984.96			
4199 Transportation - Operations	459,979.02			
4230 State Funding Assistance—Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		0.00	
4321 Special Education - Other State Agencies	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	0.00			

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

	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				166,348.80
4000 Total State, Special Purpose	4,323,700.24		0.00	166,348.80
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	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	53,225.09	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 Total Federal, General Purpose	53,225.09	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	4,500.00			
6111 Federal Stimulus-Title I	0.00			
6112 Federal Stimulus-School Improvement	916,110.74			
6113 Federal Stimulus-State Fiscal Stabilization Fund	678,866.00			
6114 Federal Stimulus-IDEA	0.00			
6118 Federal Stimulus-Competitive Grants	1,267.30			
6119 Federal Stimulus-Other	0.00			
6121 Special Education, Medicaid Reimbursement	0.00			
6124 Special Education, Supplemental	827,677.00			
6138 Secondary Vocational Education	35,345.77			
6140 Impact Aid?Construction			0.00	
6146 Skills Center	0.00			
6151 ESEA Disadvantaged, Fed	1,175,279.69			
6152 Other Title, ESEA Fed	201,571.00			
6153 ESEA Migrant, Federal	477,978.26			
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	206,193.00			

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
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	0.00			
6189 Other Community Services	39,994.81			
6198 School Food Services	1,497,951.40			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	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			
6224 Special Education - Supplemental	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			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	0.00			
6276 Targeted Assistance	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Day Care	0.00			

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	288,806.76		0.00	
6310 Medicaid Administrative Match	183,237.04			
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	0.00			
6324 Special Education - Supplemental	3,575.52			
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			
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	80,838.37			

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6000 Total Federal, Special Purpose	6,619,192.66		0.00	

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7131 Vocational Education	0.00			
7145 Skills Center	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	0.00			
7000 Total Revenues From Other School Districts	0.00		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			
8500 Nonfederal, ESD	943.84		0.00	0.00
8000 Total Revenues From Other Entities	943.84		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	0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers	0.00	0.00	200,000.00	60,000.00
9000 Total Other Financing Sources	0.00	0.00	200,000.00	60,000.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	33,427,336.83	1,696,893.61	206,407.24	227,814.68

E.S.D. 105

Program/Activity/Object Report

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

PROGRAM EXPENDITURE SUMMARY

ACTIVITY EXPENDITURE SUMMARY

OBJECT EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	14,573,500.70	11 Bd of Dir	48,597.28	0 Debit Transfer	164,208.30
02 ALE	315,750.92	12 Supt Off	261,155.40	1 Credit Transfer	-164,208.30
11 Stim, Title I	.00	13 Busns Off	534,733.69	2 Cert. Salaries	13,435,824.92
12 Stim, Schl Imprv	856,322.87	14 HR	481,344.50	3 Class. Salaries	5,531,736.60
13 Federal Stimulus - SFSF and Education Jobs	678,866.00	15 Pblc Rltn	4,655.00	4 Employee Benefits	7,099,355.75
14 Stim, IDEA	.00	21 Supv Inst	882,222.71	5 Supplies / Materials	2,302,468.23
18 Stim, Compt Grants	1,198.84	22 Lrn Resrc	440,911.87	7 Purchased Services	3,850,793.32
19 Stim, Other	.00	23 Princ Off	1,838,450.18	8 Travel	122,975.92
21 Sp Ed, Sup, St	2,284,636.22	24 Guid/Coun	845,895.44	9 Capital Outlay	50,840.86
24 Sp Ed, Sup, Fed	787,015.52	25 Pupil M/S	277,757.75	TOTAL ALL OBJECTS	32,393,995.60
26 Sp Ed, Inst, St	.00	26 Health	1,493,910.76		
29 Sp Ed, Oth, Fed	.00	27 Teaching	16,847,912.26		
31 Voc, Basic, St	1,030,151.71	28 Extracur	451,238.17		
34 MidSchCar/Tec	49,687.61	29 Pmt to SD	.00		
38 Voc, Fed	33,662.64	31 InstProDev	2,075,483.82		
39 Voc, Other	.00	32 Inst Tech	93,222.26		
45 Skil Cnt, Bas, St	.00	41 Supervisn	69,607.33		
46 Skill Cntr, Fed	.00	42 Food	875,376.35		
51 ESEA Disadvantaged, Fed	1,102,513.78	44 Operation	699,118.64		
52 Other Title, ESEA, Fed	189,091.00	49 Transfers	-26,007.98		
53 ESEA Migrant, Federal	448,385.24	51 Supervisn	87,208.02		
54 Read First, Fed	.00	52 Operation	622,242.70		
55 LAP	779,781.34	53 Maintnce	208,463.69		
56 St In, Ctr/Hm, D	.00	56 Insurance	18,155.43		
57 St In, N/D, Fed	.00	59 Transfers	-107,627.96		
58 Sp/Plt Pgm, St	419,042.33	61 Supv Bldg	86,287.51		
59 Inst. JAJ	.00	62 Grnd Mnt	233,495.18		
61 Head Start, Fed	.00	63 Oper Bldg	1,077,365.54		
62 MS, Pro Dv, Fed	.00	64 Maintnce	389,295.60		
64 LEP, Fed	202,150.00	65 Utilities	650,705.17		
65 Tran Biling, St	731,189.38	67 Bldg Secu	.00		
66 Stu Achvmnt, St	367,711.00	68 Insurance	220,512.61		
67 Ind Ed, Fd, JOM	.00	72 Info Sys	629,646.23		
		73 Printing	50,098.91		

E.S.D. 105

Program/Activity/Object Report

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
68 Ind Ed, Fd, ED	.00
69 Comp, Othr	.00
71 Traffic Safety	.00
73 Summer School	.00
74 Highly Capable	.00
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	277,747.24
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Day Care	.00
89 Othr Comm Srv	49,315.18
97 Distwide Suppt	4,809,734.67
98 Schl Food Serv	1,578,099.53
99 Pupil Transp	828,441.88
TOTAL ALL PROGRAMS	32,393,995.60

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
74 Warehouse	10,099.11
75 Mtr Pool	13,142.06
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	9,320.37
TOTAL ALL ACTIVITIES	32,393,995.60

REPORT F196

Grandview School District No. 200

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E.S.D. 105

F-196 Annual Financial Statements

COUNTY: 39 Yakima

Fiscal Year 2011-2012

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, 2012

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	297,515.35	0.00		167,099.15	51,788.07	70,848.11	152.65	7,627.37	0.00	0.00
22 Lrn Resrc	41,645.93	0.00		15,858.20	0.00	4,019.18	9,872.47	11,896.08	0.00	0.00
23 Princ Off	1,766,610.22	0.00		932,766.69	365,590.17	453,442.30	1,842.42	11,964.00	1,004.64	0.00
24 Guid/Coun	627,880.76	0.00		412,085.71	11,676.26	160,608.77	809.49	42,700.53	0.00	0.00
25 Pupil M/S	159,156.87	0.00		0.00	104,145.29	50,755.39	4,246.19	10.00	0.00	0.00
26 Health	447,323.71	0.00		76,534.27	60,527.10	78,532.13	2,772.53	228,957.68	0.00	0.00
27 Teaching	10,490,275.57	13,736.93		7,027,910.73	215,475.90	2,625,242.20	329,433.63	257,260.93	7,734.77	13,480.48
28 Extracur	451,238.17	64,435.12		45,902.00	222,314.50	40,081.43	12,132.47	57,183.11	9,189.54	0.00
31 InstProDev	267,168.51	469.58		118,338.44	149.44	31,674.46	615.64	113,791.31	2,129.64	0.00
32 Inst Tech	24,685.61	0.00			0.00	0.00	24,685.61	0.00	0.00	0.00
01 TOTAL	14,573,500.70	78,641.63		8,796,495.19	1,031,666.73	3,515,203.97	386,563.10	731,391.01	20,058.59	13,480.48

E.S.D. 105

PROGRAM 02 - Alternative Learning Experience

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

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	71,778.38	0.00		36,329.65	16,490.60	18,958.13	0.00	0.00	0.00	0.00
24 Guid/Coun	31,311.95	0.00		23,937.82	0.00	7,374.13	0.00	0.00	0.00	0.00
27 Teaching	210,578.53	0.00		123,913.82	28,929.83	55,796.04	1,544.27	394.57	0.00	0.00
31 InstProDev	1,822.00	0.00		1,450.16	0.00	271.84	0.00	100.00	0.00	0.00
32 Inst Tech	260.06	0.00			0.00	0.00	260.06	0.00	0.00	0.00
02 TOTAL	315,750.92	0.00		185,631.45	45,420.43	82,400.14	1,804.33	494.57	0.00	0.00

E.S.D. 105

PROGRAM 12 - Federal Stimulus - School Improvement

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

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	618.26	0.00		0.00	0.00	0.00	0.00	618.26	0.00	0.00
24 Guid/Coun	3,717.42	0.00		3,000.00	0.00	717.42	0.00	0.00	0.00	0.00
27 Teaching	523,209.36	951.75		323,347.77	33,109.99	131,025.85	20,371.09	13,857.00	545.91	0.00
31 InstProDev	328,777.83	0.00		154,696.63	922.41	41,017.60	390.31	126,649.57	5,101.31	0.00
12 TOTAL	856,322.87	951.75		481,044.40	34,032.40	172,760.87	20,761.40	141,124.83	5,647.22	0.00

E.S.D. 105

PROGRAM 13 - Federal Stimulus - Fiscal Stabilization and Education Jobs (formerly SFSF)

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

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	372,965.94	0.00		279,694.90	0.00	93,271.04	0.00	0.00	0.00	0.00
27 Teaching	305,900.06	0.00		139,025.31	71,146.68	95,728.07	0.00	0.00	0.00	0.00
13 TOTAL	678,866.00	0.00		418,720.21	71,146.68	188,999.11	0.00	0.00	0.00	0.00

E.S.D. 105

PROGRAM 18 - Federal Stimulus - Competitive Grants

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	1,198.84	0.00		0.00	0.00	0.00	1,198.84	0.00	0.00	0.00
18 TOTAL	1,198.84	0.00		0.00	0.00	0.00	1,198.84	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, 2012

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	182,342.26	0.00		97,019.04	30,624.75	45,700.48	4,588.68	1,645.85	2,763.46	0.00
23 Princ Off	61.58	0.00		0.00	0.00	0.00	61.58	0.00	0.00	0.00
26 Health	984,748.05	0.00		212,953.04	161,884.46	156,593.97	8,478.29	442,955.76	1,882.53	0.00
27 Teaching	1,074,920.46	1,266.43		617,450.01	144,387.16	297,337.39	5,792.33	7,420.00	1,267.14	0.00
31 InstProDev	37,582.31	0.00		15,672.35	8,845.57	8,755.16	0.00	3,070.00	1,239.23	0.00
32 Inst Tech	4,981.56	0.00			0.00	0.00	4,260.22	721.34	0.00	0.00
21 TOTAL	2,284,636.22	1,266.43		943,094.44	345,741.94	508,387.00	23,181.10	455,812.95	7,152.36	0.00

E.S.D. 105

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

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	61,839.00	0.00		0.00	0.00	0.00	0.00	61,839.00	0.00	0.00
27 Teaching	721,601.00	0.00		0.00	399,396.74	256,717.99	4,486.27	61,000.00	0.00	0.00
31 InstProDev	3,575.52	0.00		2,799.23	0.00	776.29	0.00	0.00	0.00	0.00
24 TOTAL	787,015.52	0.00		2,799.23	399,396.74	257,494.28	4,486.27	122,839.00	0.00	0.00

E.S.D. 105

PROGRAM 31 - Vocational, Basic, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

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	132,526.82	0.00		90,281.24	11,845.95	29,428.31	14.12	765.00	192.20	0.00
24 Guid/Coun	73,845.06	0.00		41,258.46	11,676.20	20,910.40	0.00	0.00	0.00	0.00
27 Teaching	772,659.83	1,453.53		516,763.55	3,819.00	173,886.70	57,442.71	17,359.45	1,934.89	0.00
31 InstProDev	19,815.72	0.00		12,265.25	0.00	3,163.98	0.00	3,068.00	1,318.49	0.00
32 Inst Tech	31,304.28	0.00			14,200.04	6,928.55	9,506.71	668.98	0.00	0.00
31 TOTAL	1,030,151.71	1,453.53		660,568.50	41,541.19	234,317.94	66,963.54	21,861.43	3,445.58	0.00

E.S.D. 105

PROGRAM 34 - Middle School Career and Technical Education, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

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	49,687.61	0.00		25,536.05	0.00	7,784.34	16,367.22	0.00	0.00	0.00
34 TOTAL	49,687.61	0.00		25,536.05	0.00	7,784.34	16,367.22	0.00	0.00	0.00

E.S.D. 105

PROGRAM 38 - Vocational, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

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	10,388.33	0.00		0.00	0.00	0.00	10,388.33	0.00	0.00	0.00
31 InstProDev	2,500.00	0.00		0.00	0.00	0.00	0.00	2,500.00	0.00	0.00
32 Inst Tech	20,774.31	0.00			0.00	0.00	1,998.22	756.79	0.00	18,019.30
38 TOTAL	33,662.64	0.00		0.00	0.00	0.00	12,386.55	3,256.79	0.00	18,019.30

E.S.D. 105

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

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

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	1,745.69	0.00		1,383.62	0.00	314.34	0.00	0.00	47.73	0.00
27 Teaching	781,743.96	0.00		19,563.45	393,654.27	247,081.75	7,459.00	113,217.97	767.52	0.00
31 InstProDev	319,024.13	529.00		122,691.63	17,234.76	32,890.55	4,452.02	140,229.77	996.40	0.00
51 TOTAL	1,102,513.78	529.00		143,638.70	410,889.03	280,286.64	11,911.02	253,447.74	1,811.65	0.00

E.S.D. 105

PROGRAM 52 - School Improvement, Federal Other Title Grants under ESEA, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
31 InstProDev	189,091.00	0.00		143,938.91	0.00	45,152.09	0.00	0.00	0.00	0.00
52 TOTAL	189,091.00	0.00		143,938.91	0.00	45,152.09	0.00	0.00	0.00	0.00

E.S.D. 105

PROGRAM 53 - Migrant ESEA Migrant, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

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	110,944.73	0.00		45,984.54	34,825.62	28,917.04	1,049.86	0.00	167.67	0.00
24 Guid/Coun	87,821.30	0.00		0.00	56,130.60	28,951.69	1,677.74	20.00	1,041.27	0.00
27 Teaching	208,417.49	11,254.62		22,705.18	81,002.12	49,748.94	15,094.64	23,990.28	4,621.71	0.00
31 InstProDev	35,015.43	2,037.53		18,926.28	0.00	3,980.02	0.00	10,000.00	71.60	0.00
32 Inst Tech	6,186.29	0.00			0.00	0.00	6,186.29	0.00	0.00	0.00
53 TOTAL	448,385.24	13,292.15		87,616.00	171,958.34	111,597.69	24,008.53	34,010.28	5,902.25	0.00

E.S.D. 105

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

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	28,280.24	0.00		17,092.18	3,205.02	4,794.00	172.01	2,723.08	293.95	0.00
27 Teaching	632,727.74	0.00		239,493.30	181,611.09	179,090.74	180.59	31,980.00	372.02	0.00
31 InstProDev	118,773.36	110.75		40,169.44	2,267.08	8,640.88	0.00	66,594.50	990.71	0.00
55 TOTAL	779,781.34	110.75		296,754.92	187,083.19	192,525.62	352.60	101,297.58	1,656.68	0.00

E.S.D. 105

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

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	26,300.00	0.00		0.00	0.00	0.00	0.00	26,300.00	0.00	0.00
27 Teaching	237,501.27	2,015.78		171,402.32	716.85	29,087.79	9,462.17	18,454.00	6,362.36	0.00
31 InstProDev	155,241.06	0.00		81,989.20	1,202.20	29,057.98	3,043.01	26,125.00	13,823.67	0.00
58 TOTAL	419,042.33	2,015.78		253,391.52	1,919.05	58,145.77	12,505.18	70,879.00	20,186.03	0.00

E.S.D. 105

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	268.62	0.00		0.00	0.00	0.00	0.00	0.00	268.62	0.00
27 Teaching	26,328.77	0.00		14,566.14	732.05	3,880.03	2,592.65	3,424.00	1,133.90	0.00
31 InstProDev	175,003.18	63.75		100,405.28	235.20	22,810.76	0.00	49,957.88	1,530.31	0.00
32 Inst Tech	549.43	0.00			0.00	0.00	549.43	0.00	0.00	0.00
64 TOTAL	202,150.00	63.75		114,971.42	967.25	26,690.79	3,142.08	53,381.88	2,932.83	0.00

E.S.D. 105

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

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	127,980.74	0.00		70,185.03	23,332.88	32,656.76	486.54	954.00	365.53	0.00
24 Guid/Coun	21,318.95	0.00		0.00	14,462.50	6,856.45	0.00	0.00	0.00	0.00
27 Teaching	527,044.42	15.75		191,369.15	132,113.65	156,972.42	32,882.05	11,944.70	1,746.70	0.00
31 InstProDev	54,725.44	0.00		24,330.88	192.13	5,909.22	0.00	14,305.53	9,987.68	0.00
32 Inst Tech	119.83	0.00			0.00	0.00	119.83	0.00	0.00	0.00
65 TOTAL	731,189.38	15.75		285,885.06	170,101.16	202,394.85	33,488.42	27,204.23	12,099.91	0.00

E.S.D. 105

PROGRAM 66 - Student Achievement, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

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	22,928.79	0.00		16,242.87	0.00	3,860.58	797.06	1,675.00	353.28	0.00
31 InstProDev	344,782.21	1,214.03		257,958.04	0.00	69,524.30	0.00	14,260.00	1,825.84	0.00
66 TOTAL	367,711.00	1,214.03		274,200.91	0.00	73,384.88	797.06	15,935.00	2,179.12	0.00

E.S.D. 105

PROGRAM 79 - Instructional Programs, Other

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

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	250,800.23	27,084.17		12,100.73	90,215.24	32,380.03	49,612.41	31,884.38	7,523.27	0.00
31 InstProDev	22,586.12	333.75		3,573.55	0.00	574.65	0.00	8,878.40	9,225.77	0.00
32 Inst Tech	4,360.89	0.00			0.00	0.00	1,560.88	2,800.01	0.00	0.00
79 TOTAL	277,747.24	27,417.92		15,674.28	90,215.24	32,954.68	51,173.29	43,562.79	16,749.04	0.00

E.S.D. 105

PROGRAM 89 - Other Community Services

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

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
42 Food	13,986.83	0.00					13,986.83	0.00		
44 Operation	26,007.98	26,007.98			0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	9,320.37	9,320.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89 TOTAL	49,315.18	35,328.35	0.00	0.00	0.00	0.00	13,986.83	0.00	0.00	0.00

E.S.D. 105

PROGRAM 97 - District-wide Support

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

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	48,597.28	0.00			0.00	0.00	3,254.54	44,290.82	1,051.92	0.00
12 Supt Off	261,155.40	330.00		150,820.54	35,326.27	57,123.64	591.35	5,437.76	11,525.84	0.00
13 Busns Off	534,733.69	289.65		0.00	355,441.64	128,303.43	15,998.01	29,093.76	5,607.20	0.00
14 HR	481,344.50	0.00		155,043.19	123,626.74	61,432.04	20,950.68	117,442.72	2,849.13	0.00
15 Pblc Rltn	4,655.00	0.00		0.00	0.00	0.00	0.00	4,655.00	0.00	0.00
25 Pupil M/S	118,600.88	0.00		0.00	0.00	0.00	6,081.05	112,519.83	0.00	0.00
61 Supv Bldg	86,287.51	0.00		0.00	55,581.73	22,672.22	2,922.27	4,594.55	516.74	0.00
62 Grnd Mnt	233,495.18	1,262.25			88,043.30	38,536.79	63,751.89	41,900.95	0.00	0.00
63 Oper Bldg	1,077,365.54	0.00			650,093.92	286,220.61	132,115.52	10.00	0.00	8,925.49
64 Maintnce	389,295.60	0.00	0.00		89,927.32	34,620.23	124,290.09	140,457.96	0.00	0.00
65 Utilities	650,705.17	0.00	0.00		0.00	0.00	0.00	650,705.17	0.00	0.00
68 Insurance	220,512.61	0.00					0.00	220,512.61		0.00
72 Info Sys	629,646.23	0.00	0.00	0.00	180,500.23	80,745.47	75,913.24	291,641.62	845.67	0.00
73 Printing	50,098.91	0.00	0.00	0.00	0.00	0.00	1,294.80	38,388.52	0.00	10,415.59
74 Warehouse	10,099.11	0.00	0.00	0.00	7,375.68	2,723.43	0.00	0.00	0.00	0.00
75 Mtr Pool	13,142.06	0.00	-30,572.36	0.00	9,346.80	3,256.25	11,572.30	19,539.07	0.00	0.00
97 TOTAL	4,809,734.67	1,881.90	-30,572.36	305,863.73	1,595,263.63	715,634.11	458,735.74	1,721,190.34	22,396.50	19,341.08

E.S.D. 105

PROGRAM 98 - School Food Services

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

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	69,607.33	0.00		0.00	50,000.00	18,303.96	220.94	372.00	710.43	0.00
42 Food	861,389.52	0.00					861,389.52	0.00		
44 Operation	673,110.66	25.58			395,618.13	180,458.12	87,978.70	8,982.40	47.73	0.00
49 Transfers	-26,007.98		-26,007.98							
98 TOTAL	1,578,099.53	25.58	-26,007.98	0.00	445,618.13	198,762.08	949,589.16	9,354.40	758.16	0.00

E.S.D. 105

PROGRAM 99 - Pupil Transportation

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

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	87,208.02	0.00		0.00	66,900.57	19,235.29	0.00	1,072.16	0.00	0.00
52 Operation	622,242.70	0.00			350,786.22	145,445.16	118,443.52	7,567.80	0.00	0.00
53 Maintnce	208,463.69	0.00			71,088.68	29,798.45	90,622.45	16,954.11	0.00	0.00
56 Insurance	18,155.43							18,155.43		
59 Transfers	-107,627.96		-107,627.96							
99 TOTAL	828,441.88	0.00	-107,627.96	0.00	488,775.47	194,478.90	209,065.97	43,749.50	0.00	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. | 73,213.35 |
| 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. | 678,866.00 |

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, 2012

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

0.174

a) Total All Programs (SYSTEM CALCULATED)	32,393,995.60
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)	4,809,734.67
c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)	27,584,260.93

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, 2012

DISTORTING ITEMS

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

161,741.37

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

4,903.25

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, 2012

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, 2012

INDIRECT EXPENDITURES

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

30,372.43

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

4,655.00

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.

0.00

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.

598,231.50

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, 2012

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 2011-2012

COUNTY: 39 Yakima

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2013-14

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	27,584,260.93	31,499.78		1,023,130.89			26,529,630.26
PROGRAM 97 ACTIVITIES							
11 Board of Directors	48,597.28	0.00		4,903.25	13,321.60	30,372.43	
12 Superintendent's Office	261,155.40	0.00		0.00	261,155.40	0.00	
13 Business Office	534,733.69	0.00		0.00		534,733.69	
14 Human Resources	481,344.50	0.00		0.00		481,344.50	
15 Public Relations	4,655.00	0.00			0.00	4,655.00	
25 Pupil Management and Safety	118,600.88	0.00		0.00	118,600.88	0.00	
61 Supervision	86,287.51	0.00		0.00	86,287.51	0.00	
62 Grounds Maintenance	233,495.18	0.00		0.00	233,495.18	0.00	
63 Operation of Buildings	1,077,365.54	8,925.49		0.00	1,068,440.05	0.00	
64 Maintenance	389,295.60	0.00		0.00	389,295.60	0.00	
65 Utilities	650,705.17	0.00		0.00	650,705.17	0.00	
67 Building and Property Security	0.00	0.00		0.00	0.00	0.00	
68 Insurance	220,512.61	0.00		0.00	220,512.61	0.00	
72 Information Systems	629,646.23	0.00		0.00	31,414.73	598,231.50	
73 Printing	50,098.91	10,415.59		0.00		39,683.32	
74 Warehousing	10,099.11	0.00		0.00		10,099.11	
75 Motor Pool	13,142.06	0.00		0.00		13,142.06	
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	4,809,734.67	19,341.08	0.00	4,903.25	3,073,228.73	1,712,261.61	

E.S.D. 105

Fiscal Year 2011-2012

COUNTY: 39 Yakima

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2013-14

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	32,393,995.60	50,840.86	0.00	1,028,034.14		1,712,261.61	26,529,630.26
Unallowable Costs					-3,073,228.73		3,073,228.73
TOTALS	32,393,995.60	50,840.86	0.00	1,028,034.14		1,712,261.61	29,602,858.99

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

FY 09-10

1. FY 09-10 INDIRECT EXPENDITURES	1,712,260.75
2. FY 09-10 DIRECT EXPENDITURES	28,227,232.60
3. FY 09-10 OVER/UNDER RECOVERY (CALCULATED)	150,414.42
4. FY 09-10 TOTAL POOL (LINE 1 + LINE 3)	1,862,675.17
5. CALCULATED FY 09-10 RESTRICTED INDIRECT RATE TO BE USED IN FY 11-12	0.0660

FY 11-12

6. FY 11-12 INDIRECT EXPENDITURES FROM COLUMN 6	1,712,261.61
7. FY 09-10 OVER/UNDER RECOVERY (LINE 3)	150,414.42
8. FY 11-12 ADJUSTED IND POOL (LINE 6 + LINE 7)	1,862,676.03
9. FY 11-12 DIRECT EXPENDITURES FROM COLUMN 7	29,602,858.99
10. FY 11-12 RESTRICTED INDIRECT RATE (LINE 5)	0.0660
11. FY 11-12 AMOUNT RECOVERED (LINE 9 * LINE 10)	1,953,788.69
12. FY 11-12 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-91,112.66
13. FY 11-12 TOTAL POOL (LINE 6 + LINE 12)	1,621,148.95
14. CALCULATED FY 11-12 RESTRICTED INDIRECT RATE TO BE USED IN FY 13-14 (LINE 13 / LINE 9)	0.0548

E.S.D. 105

Fiscal Year 2011-2012

COUNTY: 39 Yakima

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2013-2014

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	27,584,260.93	31,499.78		1,023,130.89			26,529,630.26
PROGRAM 97 ACTIVITIES							
11 Board of Directors	48,597.28	0.00		4,903.25	13,321.60	30,372.43	
12 Superintendents Office	261,155.40	0.00		0.00		261,155.40	
13 Business Office	534,733.69	0.00		0.00		534,733.69	
14 Human Resources	481,344.50	0.00		0.00		481,344.50	
15 Public Relations	4,655.00	0.00			0.00	4,655.00	
25 Pupil Management and Safety	118,600.88	0.00		0.00		118,600.88	
61 Supervision	86,287.51	0.00		0.00		86,287.51	
62 Grounds Maintenance	233,495.18	0.00		0.00		233,495.18	
63 Operation of Buildings	1,077,365.54	8,925.49		0.00		1,068,440.05	
64 Maintenance	389,295.60	0.00		0.00		389,295.60	
65 Utilities	650,705.17	0.00		0.00		650,705.17	
67 Building and Property Security	0.00	0.00		0.00		0.00	
68 Insurance	220,512.61	0.00		0.00		220,512.61	
72 Information Systems	629,646.23	0.00		0.00		629,646.23	
73 Printing	50,098.91	10,415.59		0.00		39,683.32	
74 Warehousing	10,099.11	0.00		0.00		10,099.11	
75 Motor Pool	13,142.06	0.00		0.00		13,142.06	
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	4,809,734.67	19,341.08	0.00	4,903.25	13,321.60	4,772,168.74	

E.S.D. 105

Fiscal Year 2011-2012

COUNTY: 39 Yakima

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2013-2014

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	32,393,995.60	50,840.86	0.00	1,028,034.14		4,772,168.74	26,529,630.26
Unallowable Costs					-13,321.60		13,321.60
Totals	32,393,995.60	50,840.86	0.00	1,028,034.14		4,772,168.74	26,542,951.86

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

FY 09-10

1. FY 09-10 INDIRECT EXPENDITURES	4,490,907.03
2. FY 09-10 DIRECT EXPENDITURES	25,448,586.32
3. FY 09-10 OVER (UNDER) RECOVERY	-8,349.07
4. FY 09-10 TOTAL POOL (LINE 1 + LINE 3)	4,482,557.96
5. CALCULATED FY 09-10 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 11-12	0.1761

FY 11-12

6. FY 11-12 INDIRECT EXPENDITURES FROM COLUMN 6	4,772,168.74
7. FY 09-10 OVER (UNDER) RECOVERY (LINE 3)	-8,349.07
8. FY 11-12 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	4,763,819.67
9. FY 11-12 DIRECT EXPENDITURES FROM COLUMN 7	26,542,951.86
10. FY 11-12 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1761
11. FY 11-12 AMOUNT RECOVERED (LINE 9 * LINE 10)	4,674,213.82
12. FY 11-12 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	89,605.84
13. FY 11-12 TOTAL POOL (LINE 6 + LINE 12)	4,861,774.58
14. CALCULATED FY 11-12 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 13-14 (LINE 13 / LINE 9)	0.1832

E.S.D. 105

General Fund

COUNTY: 39 Yakima

Resource to Program Expenditure Report

For the Year Ended August 31, 2012

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	14,573,500.70	14,421,588.46	0.00	151,912.24
02 Alternative Learning Experience (ALE)	315,750.92	315,750.92	0.00	0.00
31 Vocational-Basic, State	1,030,151.71	973,626.73	0.00	56,524.98
34 Middle School Career and Technical Ed, State	49,687.61	49,687.61	0.00	0.00
45 Skills Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	4,809,734.67	4,332,110.79	477,623.88	0.00
TOTAL BASIC EDUCATIONAL PROGRAMS	20,778,825.61	20,092,764.51	477,623.88	208,437.22
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus - Title I	0.00	0.00	0.00	0.00
12 Federal Stimulus - School Improvement	856,322.87	0.00	856,322.87	0.00
13 Federal Stimulus - State Fiscal Stabilization Fund	678,866.00	0.00	678,866.00	0.00
14 Federal Stimulus - IDEA	0.00	0.00	0.00	0.00
18 Federal Stimulus - Competitive Grants	1,198.84	0.00	1,198.84	0.00
19 Federal Stimulus - Other	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	2,284,636.22	2,284,636.22	0.00	0.00
24 Special Education-Supplemental, Federal	787,015.52	0.00	787,015.52	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	33,662.64	0.00	33,662.64	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skills Center, Federal	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	1,102,513.78	0.00	1,102,513.78	0.00
52 Other Title Grants Under ESEA, Federal	189,091.00	0.00	189,091.00	0.00
53 ESEA Migrant, Federal	448,385.24	0.00	448,385.24	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	779,781.34	779,781.34	0.00	0.00
56 State Inst, Centers and Homes	0.00	0.00	0.00	0.00
57 State Inst, Neglected and Delinquent, Federal	0.00	0.00	0.00	0.00
58 Special and Pilot Programs, State	419,042.33	419,042.33	0.00	0.00
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	0.00	0.00	0.00	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00

E.S.D. 105

General Fund

COUNTY: 39 Yakima

Resource to Program Expenditure Report

For the Year Ended August 31, 2012

	Program Expenditures	State Resources	Federal Resources	Other Resources
OTHER INSTRUCTIONAL PROGRAMS				
64 Limited English Proficiency, Federal	202,150.00	0.00	202,150.00	0.00
65 Transitional Bilingual, State	731,189.38	731,189.38	0.00	0.00
66 Student Achievement, State	367,711.00	367,711.00	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	0.00	0.00	0.00	0.00
69 Compensatory, Other	0.00	0.00	0.00	0.00
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	0.00	0.00	0.00	0.00
74 Highly Capable	0.00	0.00	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	277,747.24	0.00	276,803.40	943.84
TOTAL OTHER INSTRUCTIONAL PROGRAMS	9,159,313.40	4,582,360.27	4,576,009.29	943.84
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	0.00	0.00	0.00	0.00
89 Other Community Services	49,315.18	0.00	39,994.81	9,320.37
98 School Food Services	1,578,099.53	0.00	1,568,881.23	9,218.30
99 Pupil Transportation	828,441.88	459,979.02	0.00	368,462.86
TOTAL OTHER PROGRAMS	2,455,856.59	459,979.02	1,608,876.04	387,001.53
TOTALS	32,393,995.60	25,135,103.80	6,662,509.21	596,382.59

E.S.D. 105

Preliminary Special Education Maintenance of Effort

COUNTY: 39 Yakima

Fiscal Year 2011-2012

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 10 - 11 Actual (A)	FY 11 - 12 Actual (B)
Preliminary FY 2011-2012 to FY 2010-2011 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.	2,172,198.45	2,284,636.22
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	5,819.12	0.00
4. Equals aggregate special education expenditures for resident special education students.	2,166,379.33	2,284,636.22
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.)		118,256.89
Preliminary FY 2011-2012 to FY 2010-2011 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	411.00	390.00
7. Expenditures per pupil (line 4/line 6).	5,270.99	5,858.04
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.)		587.05
Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2011-2012 to FY 2010-2011 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.	0.00	0.00
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).	0.00	0.00
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.)		0.00

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.

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 2011 - 12	FY 2010 - 11		FY 2011 - 12	FY 2010 - 11
Total Expenditures	+ (plus)	32,393,995.60	32,748,860.92	Total Program 98	+ 1,578,099.53	1,443,171.85
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 124,543.53	124,666.62
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 39,984.96	38,191.49
Day Care	- (minus)	0.00	0.00	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	49,315.18	59,362.91	Revenue 6198 (Fed)	- 1,497,951.40	1,340,797.40
School Food Services	- (minus)	1,578,099.53	1,443,171.85	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)	- 80,838.37	68,976.07
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)	50,840.86	375,629.49	TOTAL FOOD SERVICES DEFICIT	-165,218.73	-129,459.73
Federal, General Purpose Revenue	- (minus)	53,225.09	78,919.52			
Federal, Special Purpose Revenue	- (minus)	6,619,192.66	6,382,358.73	Note:		
Food Service Deficit	+ (plus)	0.00	0.00	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	1,497,951.40	1,340,797.40	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)	80,838.37	68,976.07	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)	18,019.30	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 2011 - 12	FY 2010 - 11
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)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	25,640,131.35	25,819,191.89
	FY 11-12/FY 10-11		0.99

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 2011-2012

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 2011 - 12	FY 2010 - 11
Program 31, Vocational--Basic State	+ (plus)	1,030,151.71	1,063,791.81
Program 34, Middle School Career and Technical Education?State	+ (plus)	0.00	0.00
Program 38, Vocational--Federal	+ (plus)	33,662.64	14,649.61
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skills Center--State	+ (plus)	0.00	0.00
Program 46, Skills Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	35,345.77	15,382.08
Skills Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	1,028,468.58	1,063,059.34
		FY 11-12 / FY 10-11	0.97

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