

ANNUAL FINANCIAL STATEMENTS

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

CERTIFICATION

The Annual Financial Statements (Report F-196) for Grandview School District No. 200 of Yakima County for the fiscal year ended August 31, 2015, were prepared on the modified accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and OMB circular A-87 and all costs are properly allocable to federal awards.

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

Approved: _____ Date _____
 School District Superintendent or Authorized Official

Reviewed: _____ Date _____
 ESD Superintendent or Authorized Official

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	36,700,331.36	241,702.47	1,810,421.46	2,418,282.28	203,283.03	0.00	41,374,020.60
Total Expenditures	35,236,087.14	233,936.91	1,772,078.64	2,580,893.66	58,932.33	0.00	39,881,928.68
Other Financing Uses	860,000.00		0.00	0.00	0.00		860,000.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	604,244.22	7,765.56	38,342.82	-162,611.38	144,350.70	0.00	632,091.92
Beginning Total Fund Balance	5,867,022.41	158,242.83	1,082,421.06	1,306,666.94	229,693.19	0.00	8,644,046.43
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	6,471,266.63	166,008.39	1,120,763.88	1,144,055.56	374,043.89	0.00	9,276,138.35

E.S.D. 105

Balance Sheet

COUNTY: 39 Yakima

Governmental Funds

August 31, 2015

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	1,256,970.54	22,027.89	23,217.88	857,915.86	0.89	0.00	2,160,133.06
Minus Warrants Outstanding	-1,169,451.76	-12,807.95	0.00	-857,915.30	0.00	0.00	-2,040,175.01
Taxes Receivable	610,176.79		835,598.53	0.00	0.00		1,445,775.32
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	500,892.46	0.00	0.00	0.00	0.00	0.00	500,892.46
Accounts Receivable	84,733.04	0.00	0.00	0.00	0.00	0.00	84,733.04
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			0.00
Prepaid Items	41,742.77	6,831.84			0.00	0.00	48,574.61
Investments	6,191,615.00	175,790.00	1,097,971.00	1,989,573.00	374,043.00	0.00	9,828,992.00
Investments/Cash With Trustee	141,884.04		0.00	0.00	0.00	0.00	141,884.04
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	7,658,562.88	191,841.78	1,956,787.41	1,989,573.56	374,043.89	0.00	12,170,809.52
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	0.00		0.00	0.00	0.00		0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	7,658,562.88	191,841.78	1,956,787.41	1,989,573.56	374,043.89	0.00	12,170,809.52
LIABILITIES:							
Accounts Payable	427,789.49	12,309.28	425.00	845,518.00	0.00	0.00	1,286,041.77
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	80,262.43	0.00		0.00			80,262.43
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00

E.S.D. 105

Balance Sheet

COUNTY: 39 Yakima

Governmental Funds

August 31, 2015

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
LIABILITIES:							
Payroll Deductions and Taxes Payable	18,637.29	0.00		0.00			18,637.29
Due To Other Governmental Units	50,430.25	0.00		0.00	0.00	0.00	50,430.25
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
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	13,524.11	0.00	0.00	0.00		13,524.11
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	577,119.46	25,833.39	425.00	845,518.00	0.00	0.00	1,448,895.85
DEFERRED INFLOWS OF RESOURCES:							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	610,176.79		835,598.53	0.00	0.00		1,445,775.32
TOTAL DEFERRED INFLOWS OF RESOURCES	610,176.79	0.00	835,598.53	0.00	0.00	0.00	1,445,775.32
FUND BALANCE:							
Nonspendable Fund Balance	6,000.00	0.00	0.00	0.00	0.00	0.00	6,000.00
Restricted Fund Balance	2,178.37	166,008.39	1,120,763.88	0.00	374,043.89	0.00	1,662,994.53
Committed Fund Balance	141,884.04	0.00	0.00	0.00	0.00	0.00	141,884.04
Assigned Fund Balance	821,845.36	0.00	0.00	1,144,055.56	0.00	0.00	1,965,900.92
Unassigned Fund Balance	5,499,358.86	0.00	0.00	0.00	0.00	0.00	5,499,358.86
TOTAL FUND BALANCE	6,471,266.63	166,008.39	1,120,763.88	1,144,055.56	374,043.89	0.00	9,276,138.35
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	7,658,562.88	191,841.78	1,956,787.41	1,989,573.56	374,043.89	0.00	12,170,809.52

E.S.D. 105

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 39 Yakima

Governmental Funds

For the Year Ended August 31, 2015

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	1,596,242.64	241,702.47	1,810,421.46	18,282.28	1,400.80		3,668,049.65
State	29,802,494.44		0.00	0.00	141,632.23		29,944,126.67
Federal	5,299,472.88		0.00	0.00	0.00		5,299,472.88
Federal Stimulus	0.00						0.00
Other	2,121.40			0.00	0.00	0.00	2,121.40
TOTAL REVENUES	36,700,331.36	241,702.47	1,810,421.46	18,282.28	143,033.03	0.00	38,913,770.60
EXPENDITURES:							
CURRENT:							
Regular Instruction	16,754,115.27						16,754,115.27
Federal Stimulus	0.00						0.00
Special Education	3,430,520.32						3,430,520.32
Vocational Education	1,306,168.23						1,306,168.23
Skill Center	0.00						0.00
Compensatory Programs	4,771,741.31						4,771,741.31
Other Instructional Programs	217,533.91						217,533.91
Community Services	48,754.68						48,754.68
Support Services	8,505,566.15						8,505,566.15
Student Activities/Other		233,936.91				0.00	233,936.91
CAPITAL OUTLAY:							
Sites				2,282,474.34			2,282,474.34
Building				273,191.24			273,191.24
Equipment				16,528.08			16,528.08
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					58,932.33		58,932.33
Sales and Lease				0.00			0.00
Other	201,687.27						201,687.27
DEBT SERVICE:							
Principal	0.00		1,400,000.00	0.00	0.00		1,400,000.00
Interest and Other Charges	0.00		372,078.64	0.00	0.00		372,078.64
Bond/Levy Issuance				8,700.00	0.00		8,700.00
TOTAL EXPENDITURES	35,236,087.14	233,936.91	1,772,078.64	2,580,893.66	58,932.33	0.00	39,881,928.68

E.S.D. 105

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 39 Yakima

Governmental Funds

For the Year Ended August 31, 2015

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
DEBT SERVICE:							
REVENUES OVER (UNDER) EXPENDITURES	1,464,244.22	7,765.56	38,342.82	-2,562,611.38	84,100.70	0.00	-968,158.08
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	1,600,000.00	0.00		1,600,000.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		0.00	800,000.00	60,000.00		860,000.00
Transfers Out (GL 536)	-860,000.00		0.00	0.00	0.00	0.00	-860,000.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	250.00		250.00
TOTAL OTHER FINANCING SOURCES (USES)	-860,000.00		0.00	2,400,000.00	60,250.00	0.00	1,600,250.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	604,244.22	7,765.56	38,342.82	-162,611.38	144,350.70	0.00	632,091.92
BEGINNING TOTAL FUND BALANCE	5,867,022.41	158,242.83	1,082,421.06	1,306,666.94	229,693.19	0.00	8,644,046.43
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	6,471,266.63	166,008.39	1,120,763.88	1,144,055.56	374,043.89	0.00	9,276,138.35

E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

General Fund

For The Year Ended August 31, 2015

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	1,976,250.00	1,596,242.64	-380,007.36
State	29,598,079.00	29,802,494.44	204,415.44
Federal	5,073,380.00	5,299,472.88	226,092.88
Federal Stimulus	0.00	0.00	0.00
Other	1,003,900.00	2,121.40	-1,001,778.60
TOTAL REVENUES	37,651,609.00	36,700,331.36	-951,277.64
EXPENDITURES			
CURRENT:			
Regular Instruction	17,912,976.00	16,754,115.27	1,158,860.73
Federal Stimulus	0.00	0.00	0.00
Special Education	3,858,775.00	3,430,520.32	428,254.68
Vocational Education	1,348,825.00	1,306,168.23	42,656.77
Skill Center	0.00	0.00	0.00
Compensatory Programs	4,619,824.00	4,771,741.31	-151,917.31
Other Instructional Programs	1,332,562.00	217,533.91	1,115,028.09
Community Services	62,500.00	48,754.68	13,745.32
Support Services	8,385,617.00	8,505,566.15	-119,949.15
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	458,018.00	201,687.27	256,330.73
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	37,979,097.00	35,236,087.14	2,743,009.86
REVENUES OVER (UNDER) EXPENDITURES	-327,488.00	1,464,244.22	1,791,732.22

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)	-560,000.00	-860,000.00	-300,000.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-560,000.00	-860,000.00	-300,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-887,488.00	604,244.22	1,491,732.22
BEGINNING TOTAL FUND BALANCE	6,009,000.00	5,867,022.41	-141,977.59
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	5,121,512.00	6,471,266.63	1,349,754.63

E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

Associated Student Body Fund

For The Year Ended August 31, 2015

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	355,800.00	241,702.47	-114,097.53
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	355,800.00	241,702.47	-114,097.53
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	397,385.00	233,936.91	163,448.09
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	397,385.00	233,936.91	163,448.09
REVENUES OVER (UNDER) EXPENDITURES	-41,585.00	7,765.56	49,350.56

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)	-41,585.00	7,765.56	49,350.56
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	171,195.00	158,242.83	-12,952.17
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	129,610.00	166,008.39	36,398.39

E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

Debt Service Fund

For The Year Ended August 31, 2015

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	1,791,100.00	1,810,421.46	19,321.46
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other			
TOTAL REVENUES	1,791,100.00	1,810,421.46	19,321.46
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	1,400,000.00	1,400,000.00	0.00
Interest and Other Charges	381,600.00	372,078.64	9,521.36
TOTAL EXPENDITURES	1,781,600.00	1,772,078.64	9,521.36
 REVENUES OVER (UNDER) EXPENDITURES	 9,500.00	 38,342.82	 28,842.82

E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

Debt Service Fund

For The Year Ended August 31, 2015

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	9,500.00	38,342.82	28,842.82
BEGINNING TOTAL FUND BALANCE	1,070,000.00	1,082,421.06	12,421.06
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,079,500.00	1,120,763.88	41,263.88

E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

Capital Projects Fund

For The Year Ended August 31, 2015

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	15,519.00	18,282.28	2,763.28
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	15,519.00	18,282.28	2,763.28
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	3,278,000.00	2,282,474.34	995,525.66
Building	280,000.00	273,191.24	6,808.76
Equipment	145,000.00	16,528.08	128,471.92
Instructional Technology	0.00	0.00	0.00
Energy	4,000.00	0.00	4,000.00
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, 2015

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	12,000.00	8,700.00	-3,300.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	3,719,000.00	2,580,893.66	1,138,106.34
REVENUES OVER (UNDER) EXPENDITURES	-3,703,481.00	-2,562,611.38	1,140,869.62
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	1,600,000.00	1,600,000.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	800,000.00	800,000.00	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)	2,402,000.00	2,400,000.00	-2,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-1,301,481.00	-162,611.38	1,138,869.62
BEGINNING TOTAL FUND BALANCE	1,306,667.00	1,306,666.94	-0.06
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	5,186.00	1,144,055.56	1,138,869.56

E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

Transportation Vehicle Fund

For The Year Ended August 31, 2015

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	1,100.00	1,400.80	300.80
State	138,400.00	141,632.23	3,232.23
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	139,500.00	143,033.03	3,533.03
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	300,000.00	58,932.33	241,067.67
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	300,000.00	58,932.33	241,067.67

E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

Transportation Vehicle Fund

For The Year Ended August 31, 2015

Variance with
Final Budget
POSITIVE
(NEGATIVE)

	FINAL BUDGET	ACTUAL	
REVENUES OVER (UNDER) EXPENDITURES	-160,500.00	84,100.70	244,600.70
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	250.00	250.00
TOTAL OTHER FINANCING SOURCES (USES)	60,000.00	60,250.00	250.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-100,500.00	144,350.70	244,850.70
BEGINNING TOTAL FUND BALANCE	228,769.00	229,693.19	924.19
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	128,269.00	374,043.89	245,774.89

E.S.D. 105

Statement Of Fiduciary Net Position

COUNTY: 39 Yakima

Fiduciary Funds

August 31, 2015

	Private Purpose Trust	Other Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	0.78	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	490,623.00	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	490,623.78	0.00
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET POSITION:		
Held in trust for:		
Held In Trust For Intact Trust Principal	0.00	0.00
Held In Trust For Private Purposes	490,623.78	
Held In Trust For Pension Or Other Post-Employment Benefits		0.00
Held In Trust For Other Purposes	0.00	0.00
TOTAL NET POSITION	490,623.78	0.00

E.S.D. 105

Statement of Changes in Fiduciary Net Position

COUNTY: 39 Yakima

Fiduciary Funds

For the Year Ended August 31, 2015

	Private Purpose Trust	Other Trust
ADDITIONS:		
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	3,453.02	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	3,453.02	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	3,453.02	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	23,135.00	
Other	0.00	0.00
TOTAL DEDUCTIONS	23,135.00	0.00
Net Increase (Decrease)	-19,681.98	0.00
Net Position--Beginning	510,305.76	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	490,623.78	0.00

E.S.D. 105

Schedule of Long-Term Liabilities: GENERAL FUND

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

Description	Beginning Outstanding Debt September 1, 2014	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2015	Amount Due Within One Year
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	578,381.29	53,805.85	0.00	632,187.14	81,098.16
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	0.00	8,688,062.00	0.00	8,688,062.00	
Net Pension Liabilities TRS 2/3	0.00	2,373,818.00	0.00	2,373,818.00	
Net Pension Liabilities SERS 2/3	0.00	1,188,726.00	0.00	1,188,726.00	
Net Pension Liabilities PERS 1	0.00	2,426,309.00	0.00	2,426,309.00	
Total Long-Term Liabilities	578,381.29	14,730,720.85	0.00	15,309,102.14	81,098.16

E.S.D. 105

Schedule of Long-Term Liabilities: DEBT SERVICE FUND

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

Description	Beginning Outstanding Debt September 1, 2014	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2015	Amount Due Within One Year
Voted Debt					
Voted Bonds	8,015,000.00	0.00	1,400,000.00	6,615,000.00	1,475,000.00
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	1,600,000.00	0.00	1,600,000.00	225,000.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	8,015,000.00	1,600,000.00	1,400,000.00	8,215,000.00	1,700,000.00

E.S.D. 105

Schedule of Long-Term Liabilities: CAPITAL PROJECTS FUND

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

Description	Beginning Outstanding Debt September 1, 2014	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2015	Amount Due Within One Year
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, 2015

Description	Beginning Outstanding Debt September 1, 2014	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2015	Amount Due Within One Year
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, 2015

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	1,193,801.52	1,650,499.33	0.00	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	178.10	5,859.12	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	111,284.00	154,063.01	0.00	0.00
1000 TOTAL LOCAL TAXES	1,305,263.62	1,810,421.46	0.00	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	1,326.00			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Day Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	17,982.00		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	32,244.07			
2245 Skill 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	7,770.63			
2298 School Food Services--Sales of Goods, Supplies, and Services	25,736.02			
2300 Investment Earnings	44,146.80	0.00	8,764.28	1,400.80
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	22,291.49		0.00	0.00
2600 Fines and Damages	6,090.58		0.00	0.00
2700 Rentals and Leases	21,755.00	0.00	4,751.00	0.00
2800 Insurance Recoveries	0.00		0.00	0.00
2900 Local Support Nontax, Unassigned	92,783.92	0.00	4,767.00	0.00
2910 E-Rate	18,852.51		0.00	

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2000 TOTAL LOCAL SUPPORT NONTAX	290,979.02	0.00	18,282.28	1,400.80
STATE, GENERAL PURPOSE				
3100 Apportionment	19,372,370.90			
3121 Special Education - General Apportionment	448,679.87			
3300 Local Effort Assistance	3,872,400.68			
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	23,693,451.45	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	2,107,661.04			
4122 Special Education - Infants and Toddlers - State	131,707.97			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4155 Learning Assistance	1,264,860.72			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	566,361.77			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	1,105,248.41			
4174 Highly Capable	18,933.43			
4188 Day Care	0.00			
4198 School Food Service	26,703.37			
4199 Transportation - Operations	887,566.28			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		0.00	0.00
4321 Special Education - Other State Agencies	0.00			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
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			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				141,632.23
4000 TOTAL STATE, SPECIAL PURPOSE	6,109,042.99		0.00	141,632.23
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	43,333.10	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	43,333.10	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6111 Federal Stimulus-Title I	0.00			
6112 Federal Stimulus-School Improvement	0.00			
6113 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6114 Federal Stimulus-IDEA	0.00			
6118 Federal Stimulus-Competitive Grants	0.00			
6119 Federal Stimulus-Other	0.00			
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6124 Special Education, Supplemental	828,993.00			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	39,348.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6151 ESEA Disadvantaged, Fed	1,505,117.62			
6152 Other Title, ESEA Fed	191,414.00			
6153 ESEA Migrant, Federal	393,376.00			
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	174,650.53			
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	40,703.55			
6198 School Food Services	1,741,094.82			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6211 Federal Stimulus-Title I	0.00			
6212 Federal Stimulus-School Improvement	0.00			
6213 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6214 Federal Stimulus-IDEA	0.00			
6218 Federal Stimulus-Competitive Grants	0.00			
6219 Federal Stimulus-Other	0.00			
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	0.00			
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	212,626.67		0.00	0.00
6310 Medicaid Administrative Match	22,109.08			
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			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance	0.00			
6378 Youth Training	0.00			
6388 Day Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	106,706.51			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	5,256,139.78		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill 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			

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER ENTITIES				
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	1,223.40			
8500 Nonfederal, ESD	898.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	2,121.40		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	1,600,000.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	0.00		0.00	250.00
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	800,000.00	60,000.00
9000 TOTAL OTHER FINANCING SOURCES	0.00	0.00	2,400,000.00	60,250.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	36,700,331.36	1,810,421.46	2,418,282.28	203,283.03

E.S.D. 105

Program/Activity/Object Report

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	16,487,394.14	11 Bd of Dir	68,880.12	0 Debit Transfer	182,299.86
02 ALE	318,104.89	12 Supt Off	291,366.44	1 Credit Transfer	-182,299.86
03 Basic Education - Dropout Reengagement	.00	13 Busns Off	616,542.89	2 Cert. Salaries	14,238,820.03
11 Stim, Title I	.00	14 HR	650,989.06	3 Class. Salaries	5,787,041.99
12 Stim, Schl Imprv	.00	15 Pblc Rltn	16,989.59	4 Employee Benefits	7,622,626.58
13 Federal Stimulus - SFSF and Education Jobs	.00	21 Supv Inst	997,805.64	5 Supplies / Materials	2,892,862.43
14 Stim, IDEA	.00	22 Lrn Resrc	366,806.18	6	.00
18 Stim, Compt Grants	.00	23 Princ Off	2,271,123.82	7 Purchased Services	4,327,816.93
19 Stim, Other	.00	24 Guid/Coun	999,896.38	8 Travel	165,231.91
21 Sp Ed, Sup, St	2,545,388.45	25 Pupil M/S	568,458.55	9 Capital Outlay	201,687.27
22 Sp Ed, Infants and Toddlers, State	104,346.87	26 Health	1,494,514.70	TOTAL ALL OBJECTS	35,236,087.14
24 Sp Ed, Sup, Fed	780,785.00	27 Teaching	16,987,634.61		
25 Sp Ed, Infants and Toddlers, Federal	.00	28 Extracur	616,149.87		
26 Sp Ed, Inst, St	.00	29 Pmt to SD	.00		
29 Sp Ed, Oth, Fed	.00	31 InstProDev	1,969,712.72		
31 Voc, Basic, St	1,217,090.21	32 Inst Tech	365,733.66		
34 MidSchCar/Tec	62,883.00	33 Curriculum	220,319.98		
38 Voc, Fed	37,475.00	41 Supervisin	91,999.85		
39 Voc, Other	.00	42 Food	1,005,293.25		
45 Skil Cnt, Bas, St	.00	44 Operation	744,716.20		
46 Skill Cntr, Fed	.00	49 Transfers	-27,439.82		
51 ESEA Disadvantaged, Fed	1,399,069.21	51 Supervisin	88,887.55		
52 Other Title, ESEA, Fed	177,928.00	52 Operation	566,098.46		
53 ESEA Migrant, Federal	365,660.00	53 Maintnce	297,436.12		
54 Read First, Fed	.00	56 Insurance	22,007.25		
55 LAP	1,192,685.00	59 Transfers	-123,169.81		
56 St In, Ctr/Hm, D	.00	61 Supv Bldg	103,748.87		
57 St In, N/D, Fed	.00	62 Grnd Mnt	299,968.57		
58 Sp/Plt Pgm, St	533,260.43	63 Oper Bldg	1,114,712.80		
59 Inst. JAJ	.00	64 Maintnce	598,943.90		
61 Head Start, Fed	.00	65 Utilities	803,639.91		
		67 Bldg Secu	.00		
		68 Insurance	224,713.29		
		72 Info Sys	844,080.68		

E.S.D. 105

Program/Activity/Object Report

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
62 MS, Pro Dv, Fed	.00
64 LEP, Fed	171,226.01
65 Tran Biling, St	931,912.66
67 Ind Ed, Fd, JOM	.00
68 Ind Ed, Fd, ED	.00
69 Comp, Othr	.00
71 Traffic Safety	.00
73 Summer School	.00
74 Highly Capable	15,964.11
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	201,569.80
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Day Care	.00
89 Othr Comm Srv	48,754.68
97 Distwide Suppt	6,019,464.18
98 Schl Food Serv	1,773,865.93
99 Pupil Transp	851,259.57
TOTAL ALL PROGRAMS	35,236,087.14

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
73 Printing	57,884.50
74 Warehouse	10,262.29
75 Mtr Pool	1,327.94
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	8,051.13
TOTAL ALL ACTIVITIES	35,236,087.14

REPORT F196

Grandview School District No. 200

RUN: 12/18/2015 10:15:35 AM

E.S.D. 105

F-196 Annual Financial Statements

COUNTY: 39 Yakima

Fiscal Year 2014-2015

SUPPLEMENTAL REPORTS AND SCHEDULES

Program Matrix

Data Requirements for Supplemental Reports

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

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

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

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

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

E.S.D. 105

PROGRAM 01 - Basic Education

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	355,719.32	335.86		240,270.01	23,302.85	80,576.73	1,363.28	5,943.66	3,926.93	0.00
22 Lrn Resrc	356,306.18	0.00		254,078.44	0.00	85,915.40	6,749.68	9,514.50	48.16	0.00
23 Princ Off	2,179,520.71	822.34		1,213,303.13	383,763.29	549,756.09	5,681.71	21,404.50	4,789.65	0.00
24 Guid/Coun	720,771.37	180.17		462,985.25	15,324.89	184,205.79	7,807.90	49,846.45	420.92	0.00
25 Pupil M/S	165,965.22	0.00		0.00	109,402.13	50,669.91	5,761.86	35.00	96.32	0.00
26 Health	260,349.04	0.00		88,321.24	65,465.84	81,116.74	5,562.56	19,882.66	0.00	0.00
27 Teaching	11,038,004.68	26,407.26		7,342,908.64	134,929.66	2,759,243.18	419,446.89	340,374.71	1,864.72	12,829.62
28 Extracur	616,149.87	86,576.72		45,610.26	291,642.29	88,903.39	24,378.12	59,937.74	19,101.35	0.00
31 InstProDev	429,986.81	2,144.56		249,802.19	0.00	77,832.12	3,911.68	86,005.06	10,291.20	0.00
32 Inst Tech	272,133.92	0.00			0.00	0.00	228,807.26	4,772.52	0.00	38,554.14
33 Curriculum	92,487.02	0.00		0.00	0.00	0.00	25,359.21	67,127.81	0.00	0.00
01 TOTAL	16,487,394.14	116,466.91		9,897,279.16	1,023,830.95	3,958,219.35	734,830.15	664,844.61	40,539.25	51,383.76

E.S.D. 105

PROGRAM 02 - Alternative Learning Experience

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
23 Princ Off	91,082.07	0.00		33,792.59	29,894.18	26,829.90	565.40	0.00	0.00	0.00
24 Guid/Coun	33,506.52	0.00		25,031.48	0.00	8,475.04	0.00	0.00	0.00	0.00
27 Teaching	182,238.55	0.00		82,016.12	20,203.60	42,353.45	5,326.24	32,339.14	0.00	0.00
31 InstProDev	2,189.68	0.00		1,604.11	0.00	435.57	0.00	150.00	0.00	0.00
32 Inst Tech	9,088.07	0.00			0.00	0.00	9,088.07	0.00	0.00	0.00
02 TOTAL	318,104.89	0.00		142,444.30	50,097.78	78,093.96	14,979.71	32,489.14	0.00	0.00

E.S.D. 105

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	221,122.82	237.85		84,481.70	53,379.17	49,657.61	4,369.12	24,998.25	3,999.12	0.00
24 Guid/Coun	875.00	0.00		0.00	0.00	0.00	0.00	875.00	0.00	0.00
26 Health	1,016,635.28	0.00		294,543.65	119,109.72	156,831.53	7,404.37	437,350.39	1,395.62	0.00
27 Teaching	1,230,185.72	561.75		667,228.37	178,374.67	340,073.24	10,316.97	33,525.36	105.36	0.00
31 InstProDev	65,440.68	1,044.75		38,239.96	3,700.60	12,277.08	0.00	9,460.00	718.29	0.00
32 Inst Tech	2,443.20	0.00			0.00	0.00	2,443.20	0.00	0.00	0.00
33 Curriculum	8,685.75	0.00		0.00	0.00	0.00	7,315.41	1,370.34	0.00	0.00
21 TOTAL	2,545,388.45	1,844.35		1,084,493.68	354,564.16	558,839.46	31,849.07	507,579.34	6,218.39	0.00

E.S.D. 105

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	21,058.22	0.00		12,214.20	3,690.32	5,153.70	0.00	0.00	0.00	0.00
26 Health	74,435.57	0.00		6,563.24	2,388.06	3,484.27	0.00	62,000.00	0.00	0.00
27 Teaching	8,853.08	0.00		6,622.16	0.00	2,230.92	0.00	0.00	0.00	0.00
22 TOTAL	104,346.87	0.00		25,399.60	6,078.38	10,868.89	0.00	62,000.00	0.00	0.00

E.S.D. 105

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
26 Health	143,094.81	0.00		0.00	0.00	0.00	0.00	143,094.81	0.00	0.00
27 Teaching	636,650.37	0.00		0.00	391,514.30	242,827.01	629.87	1,679.19	0.00	0.00
31 InstProDev	1,039.82	0.00		0.00	619.28	420.54	0.00	0.00	0.00	0.00
24 TOTAL	780,785.00	0.00		0.00	392,133.58	243,247.55	629.87	144,774.00	0.00	0.00

E.S.D. 105

PROGRAM 31 - Vocational, Basic, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	142,085.05	0.00		93,779.71	13,208.80	33,891.30	0.00	710.00	495.24	0.00
24 Guid/Coun	81,335.21	0.00		43,053.65	15,324.89	22,956.67	0.00	0.00	0.00	0.00
27 Teaching	892,951.48	1,650.74		582,366.26	2,056.86	205,867.45	56,413.89	36,247.92	8,348.36	0.00
31 InstProDev	30,970.29	0.00		20,483.66	0.00	7,058.84	0.00	2,275.52	1,152.27	0.00
32 Inst Tech	60,620.46	0.00			21,572.44	11,793.88	5,820.02	21,434.12	0.00	0.00
33 Curriculum	9,127.72	0.00		0.00	0.00	0.00	5,971.64	3,156.08	0.00	0.00
31 TOTAL	1,217,090.21	1,650.74		739,683.28	52,162.99	281,568.14	68,205.55	63,823.64	9,995.87	0.00

E.S.D. 105

PROGRAM 34 - Middle School Career and Technical Education, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	59,983.26	0.00		43,867.63	0.00	14,939.05	426.58	750.00	0.00	0.00
31 InstProDev	2,899.74	0.00		1,604.34	0.00	496.35	0.00	200.00	599.05	0.00
34 TOTAL	62,883.00	0.00		45,471.97	0.00	15,435.40	426.58	950.00	599.05	0.00

E.S.D. 105

PROGRAM 38 - Vocational, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	20,613.98	0.00		0.00	0.00	0.00	20,613.98	0.00	0.00	0.00
31 InstProDev	5,581.04	0.00		2,100.00	0.00	731.04	0.00	2,750.00	0.00	0.00
32 Inst Tech	11,279.98	0.00			0.00	0.00	0.00	0.00	0.00	11,279.98
38 TOTAL	37,475.00	0.00		2,100.00	0.00	731.04	20,613.98	2,750.00	0.00	11,279.98

E.S.D. 105

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

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	66,131.27	612.73		29,261.76	17,547.53	17,301.08	653.12	312.50	442.55	0.00
27 Teaching	931,789.23	63.00		318,662.33	278,621.91	269,798.60	13,990.07	50,602.72	50.60	0.00
31 InstProDev	323,414.56	578.40		236,094.75	99.40	59,862.21	702.08	24,494.28	1,583.44	0.00
33 Curriculum	77,734.15	0.00		0.00	0.00	0.00	9,348.34	68,385.81	0.00	0.00
51 TOTAL	1,399,069.21	1,254.13		584,018.84	296,268.84	346,961.89	24,693.61	143,795.31	2,076.59	0.00

E.S.D. 105

PROGRAM 52 - Other Title Grants Under ESEA - Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
31 InstProDev	177,928.00	0.00		132,390.01	0.00	36,889.78	634.94	5,672.79	2,340.48	0.00
52 TOTAL	177,928.00	0.00		132,390.01	0.00	36,889.78	634.94	5,672.79	2,340.48	0.00

E.S.D. 105

PROGRAM 53 - Migrant ESEA Migrant, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	38,196.56	303.49		27,259.11	1,718.36	7,716.01	318.15	650.00	231.44	0.00
24 Guid/Coun	54,288.46	0.00		0.00	33,121.42	17,101.54	1,104.83	1,549.00	1,411.67	0.00
27 Teaching	179,480.86	8,215.74		26,378.40	70,358.64	47,101.30	19,056.78	5,528.47	2,841.53	0.00
31 InstProDev	93,694.12	29.63		51,729.33	620.88	12,385.50	15,809.51	9,768.90	3,350.37	0.00
53 TOTAL	365,660.00	8,548.86		105,366.84	105,819.30	84,304.35	36,289.27	17,496.37	7,835.01	0.00

E.S.D. 105

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	67,631.32	261.24		29,261.76	17,755.62	17,395.58	697.08	1,573.50	686.54	0.00
24 Guid/Coun	424.00	0.00		0.00	0.00	0.00	0.00	424.00	0.00	0.00
27 Teaching	950,960.02	21.38		239,783.25	361,207.14	303,037.99	46,129.26	781.00	0.00	0.00
31 InstProDev	143,523.98	578.40		99,761.04	0.00	30,675.04	1,090.47	9,789.70	1,629.33	0.00
33 Curriculum	30,145.68	0.00		0.00	0.00	0.00	16,921.38	13,224.30	0.00	0.00
55 TOTAL	1,192,685.00	861.02		368,806.05	378,962.76	351,108.61	64,838.19	25,792.50	2,315.87	0.00

E.S.D. 105

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
22 Lrn Resrc	10,500.00	0.00		0.00	0.00	0.00	0.00	10,500.00	0.00	0.00
24 Guid/Coun	23,820.78	0.00		20,180.00	0.00	3,640.78	0.00	0.00	0.00	0.00
25 Pupil M/S	87,080.00	0.00		0.00	0.00	0.00	20,000.00	67,080.00	0.00	0.00
27 Teaching	185,271.80	286.18		150,014.00	0.00	27,437.11	5,534.51	2,000.00	0.00	0.00
31 InstProDev	220,206.41	696.00		118,836.50	0.00	27,069.18	2,382.90	49,603.00	21,618.83	0.00
32 Inst Tech	6,381.44	0.00			0.00	0.00	6,381.44	0.00	0.00	0.00
58 TOTAL	533,260.43	982.18		289,030.50	0.00	58,147.07	34,298.85	129,183.00	21,618.83	0.00

E.S.D. 105

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	26,691.25	0.00		12,907.50	0.00	4,265.68	9,518.07	0.00	0.00	0.00
31 InstProDev	144,534.76	1,719.68		64,770.53	0.00	14,884.37	0.00	58,060.05	5,100.13	0.00
64 TOTAL	171,226.01	1,719.68		77,678.03	0.00	19,150.05	9,518.07	58,060.05	5,100.13	0.00

E.S.D. 105

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	78,255.37	145.63		25,481.76	23,794.65	22,342.85	2,351.61	2,078.97	2,059.90	0.00
24 Guid/Coun	84,875.04	0.00		0.00	56,852.00	23,928.35	2,946.69	1,148.00	0.00	0.00
27 Teaching	454,873.18	474.19		72,143.97	178,151.02	125,445.74	78,592.26	66.00	0.00	0.00
31 InstProDev	308,840.63	15.00		206,209.20	108.40	67,975.31	0.00	26,255.31	8,277.41	0.00
32 Inst Tech	3,786.59	0.00			0.00	0.00	3,786.59	0.00	0.00	0.00
33 Curriculum	1,281.85	0.00		0.00	0.00	0.00	1,281.85	0.00	0.00	0.00
65 TOTAL	931,912.66	634.82		303,834.93	258,906.07	239,692.25	88,959.00	29,548.28	10,337.31	0.00

E.S.D. 105

PROGRAM 74 - Highly Capable

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	7,605.71	0.00		5,089.23	0.00	1,378.51	0.00	166.67	971.30	0.00
27 Teaching	1,283.15	0.00		0.00	0.00	0.00	824.57	458.58	0.00	0.00
31 InstProDev	7,075.25	0.00		2,426.14	0.00	636.34	0.00	1,883.33	2,129.44	0.00
74 TOTAL	15,964.11	0.00		7,515.37	0.00	2,014.85	824.57	2,508.58	3,100.74	0.00

E.S.D. 105

PROGRAM 79 - Instructional Programs, Other

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
23 Princ Off	521.04	0.00		0.00	0.00	0.00	0.00	0.00	521.04	0.00
27 Teaching	187,804.00	10,983.74		6,344.00	95,895.20	36,618.17	11,270.82	10,499.98	16,192.09	0.00
31 InstProDev	12,386.95	444.00		1,860.00	0.00	243.65	0.00	3,495.00	6,344.30	0.00
33 Curriculum	857.81	0.00		0.00	0.00	0.00	0.00	857.81	0.00	0.00
79 TOTAL	201,569.80	11,427.74		8,204.00	95,895.20	36,861.82	11,270.82	14,852.79	23,057.43	0.00

E.S.D. 105

PROGRAM 89 - Other Community Services

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
42 Food	11,826.13	0.00					11,826.13	0.00		
44 Operation	28,877.42	27,439.82			0.00	0.00	1,437.60	0.00	0.00	0.00
91 Publ Actv	8,051.13	8,051.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89 TOTAL	48,754.68	35,490.95	0.00	0.00	0.00	0.00	13,263.73	0.00	0.00	0.00

E.S.D. 105

PROGRAM 97 - District-wide Support

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	68,880.12	0.00			0.00	0.00	198.37	68,098.71	583.04	0.00
12 Supt Off	291,366.44	0.00		177,005.38	25,733.82	66,935.29	658.07	6,892.88	14,141.00	0.00
13 Busns Off	616,542.89	472.65		0.00	405,621.70	160,364.48	10,023.59	30,717.19	9,343.28	0.00
14 HR	650,989.06	66.30		248,098.09	127,841.44	88,818.83	23,289.72	148,241.25	3,469.01	11,164.42
15 Pblc Rltn	16,989.59	0.00		0.00	0.00	0.00	2,445.59	14,544.00	0.00	0.00
25 Pupil M/S	315,413.33	0.00		0.00	0.00	0.00	26,378.91	236,653.62	144.48	52,236.32
61 Supv Bldg	103,748.87	0.00		0.00	70,528.36	31,082.49	732.05	988.71	417.26	0.00
62 Grnd Mnt	299,968.57	434.78			114,452.62	39,952.35	111,833.75	33,295.07	0.00	0.00
63 Oper Bldg	1,114,712.80	0.00			669,776.02	306,823.38	138,113.40	0.00	0.00	0.00
64 Maintnce	598,943.90	0.00	0.00		133,367.06	55,716.69	156,320.56	196,022.41	0.00	57,517.18
65 Utilities	803,639.91	0.00	0.00		0.00	0.00	0.00	803,639.91	0.00	0.00
68 Insurance	224,713.29	0.00					0.00	224,713.29		0.00
72 Info Sys	844,080.68	332.25	0.00	0.00	208,828.85	109,300.51	16,234.83	509,206.89	177.35	0.00
73 Printing	57,884.50	0.00	0.00	0.00	0.00	0.00	0.00	39,778.89	0.00	18,105.61
74 Warehouse	10,262.29	0.00	0.00	0.00	7,375.68	2,886.61	0.00	0.00	0.00	0.00
75 Mtr Pool	1,327.94	0.00	-31,690.23	0.00	6,869.18	2,444.09	10,238.41	13,466.49	0.00	0.00
97 TOTAL	6,019,464.18	1,305.98	-31,690.23	425,103.47	1,770,394.73	864,324.72	496,467.25	2,326,259.31	28,275.42	139,023.53

E.S.D. 105

PROGRAM 98 - School Food Services

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
41 Supervisn	91,999.85	0.00		0.00	64,146.65	25,265.30	508.56	465.00	1,614.34	0.00
42 Food	993,467.12	0.00					993,467.12	0.00		
44 Operation	715,838.78	112.50			430,921.28	203,019.69	63,970.54	17,607.57	207.20	0.00
49 Transfers	-27,439.82		-27,439.82							
98 TOTAL	1,773,865.93	112.50	-27,439.82	0.00	495,067.93	228,284.99	1,057,946.22	18,072.57	1,821.54	0.00

E.S.D. 105

PROGRAM 99 - Pupil Transportation

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
51 Supervisn	88,887.55	0.00		0.00	63,249.65	24,710.54	107.42	819.94	0.00	0.00
52 Operation	566,098.46	0.00			340,930.85	136,633.44	81,304.70	7,229.47	0.00	0.00
53 Maintnce	297,436.12	0.00			102,678.82	46,538.43	100,910.88	47,307.99	0.00	0.00
56 Insurance	22,007.25							22,007.25		
59 Transfers	-123,169.81		-123,169.81							
99 TOTAL	851,259.57	0.00	-123,169.81	0.00	506,859.32	207,882.41	182,323.00	77,364.65	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. | 18,852.51 |
| B. | Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090 | 0.00 |
| C. | Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060. | 0.00 |
| D. | Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for cost-of-living increases on salaries and salary-related benefits." | Yes |
| E. | Enter the amount of Program 13 expenditures related to the Education Job Funds. | 0.00 |

E.S.D. 105

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

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

1. Fire District Payment RCW 52.30.020

Total expenditures paid to fire protection districts for fire protection services. Eligible school districts received reimbursement in the July apportionment payment (Revenue Account 3100) for fire protection services purchased during the calendar year (see Report 1191, line C.7. for the amount of payment). Fire district reimbursement is provided solely for the purpose of paying for fire protection services. Therefore, any such reimbursement not used to pay for fire protection services must be recovered by OSPI. School districts that did not receive payment are not required to make an entry in this item number. 0.00

2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED) 0.206

a) Total All Programs (SYSTEM CALCULATED)	35,236,087.14
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)	6,019,464.18
c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)	29,216,622.96

E.S.D. 105

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

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

DISTORTING ITEMS

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

27,674.75

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

18,926.30

3. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 12, Superintendents Office.

0.00

4. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 13, Business Office.

0.00

5. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 14, Human Resources.

0.00

6. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 25, Pupil Management & Safety.

0.00

7. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 61, Supervision.

0.00

8. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 62, Grounds Maintenance.

0.00

9. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 63, Operation of Buildings.

0.00

10. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 64, Maintenance.

0.00

11. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 65, Utilities.

0.00

12. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 67, Buildings and Property Security.

0.00

13. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 68, Insurance.

0.00

E.S.D. 105

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

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 105

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

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

INDIRECT EXPENDITURES

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

32,028.22

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.

2,743.00

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.

16,989.59

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.

777,255.52

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

0.00

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

0.00

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

0.00

E.S.D. 105

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

COUNTY: 39 Yakima

For the Year Ended August 31, 2015

INDIRECT EXPENDITURES

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 105

Fiscal Year 2014-2015

COUNTY: 39 Yakima

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

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	29,216,622.96	62,663.74		1,021,141.87			28,132,817.35
PROGRAM 97 ACTIVITIES							
11 Board of Directors	68,880.12	0.00		18,926.30	15,182.60	34,771.22	
12 Superintendent's Office	291,366.44	0.00		0.00	291,366.44	0.00	
13 Business Office	616,542.89	0.00		0.00		616,542.89	
14 Human Resources	650,989.06	11,164.42		0.00		639,824.64	
15 Public Relations	16,989.59	0.00			0.00	16,989.59	
25 Pupil Management and Safety	315,413.33	52,236.32		0.00	263,177.01	0.00	
61 Supervision	103,748.87	0.00		0.00	103,748.87	0.00	
62 Grounds Maintenance	299,968.57	0.00		0.00	299,968.57	0.00	
63 Operation of Buildings	1,114,712.80	0.00		0.00	1,114,712.80	0.00	
64 Maintenance	598,943.90	57,517.18		0.00	541,426.72	0.00	
65 Utilities	803,639.91	0.00		0.00	803,639.91	0.00	
67 Building and Property Security	0.00	0.00		0.00	0.00	0.00	
68 Insurance	224,713.29	0.00		0.00	224,713.29	0.00	
72 Information Systems	844,080.68	0.00		0.00	66,825.16	777,255.52	
73 Printing	57,884.50	18,105.61		0.00		39,778.89	
74 Warehousing	10,262.29	0.00		0.00		10,262.29	
75 Motor Pool	1,327.94	0.00		0.00		1,327.94	
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	6,019,464.18	139,023.53	0.00	18,926.30	3,724,761.37	2,136,752.98	

E.S.D. 105

Fiscal Year 2014-2015

COUNTY: 39 Yakima

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

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	35,236,087.14	201,687.27	0.00	1,040,068.17		2,136,752.98	28,132,817.35
Unallowable Costs					-3,724,761.37		3,724,761.37
TOTALS	35,236,087.14	201,687.27	0.00	1,040,068.17		2,136,752.98	31,857,578.72

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

FY 12-13

1. FY 12-13 INDIRECT EXPENDITURES	1,954,551.19
2. FY 12-13 DIRECT EXPENDITURES	29,089,402.23
3. FY 12-13 OVER/UNDER RECOVERY (CALCULATED)	250,101.61
4. FY 12-13 TOTAL POOL (LINE 1 + LINE 3)	2,204,652.80
5. CALCULATED FY 12-13 RESTRICTED INDIRECT RATE TO BE USED IN FY 14-15	0.0758

FY 14-15

6. FY 14-15 INDIRECT EXPENDITURES FROM COLUMN 6	2,136,752.98
7. FY 12-13 OVER/UNDER RECOVERY (LINE 3)	250,101.61
8. FY 14-15 ADJUSTED IND POOL (LINE 6 + LINE 7)	2,386,854.59
9. FY 14-15 DIRECT EXPENDITURES FROM COLUMN 7	31,857,578.72
10. FY 14-15 RESTRICTED INDIRECT RATE (LINE 5)	0.0758
11. FY 14-15 AMOUNT RECOVERED (LINE 9 * LINE 10)	2,414,804.47
12. FY 14-15 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-27,949.87
13. FY 14-15 TOTAL POOL (LINE 6 + LINE 12)	2,108,803.11
14. CALCULATED FY 14-15 RESTRICTED INDIRECT RATE TO BE USED IN FY 16-17 (LINE 13 / LINE 9)	0.0662

E.S.D. 105

Fiscal Year 2014-2015

COUNTY: 39 Yakima

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

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	29,216,622.96	62,663.74		1,021,141.87			28,132,817.35
PROGRAM 97 ACTIVITIES							
11 Board of Directors	68,880.12	0.00		18,926.30	15,182.60	34,771.22	
12 Superintendents Office	291,366.44	0.00		0.00		291,366.44	
13 Business Office	616,542.89	0.00		0.00		616,542.89	
14 Human Resources	650,989.06	11,164.42		0.00		639,824.64	
15 Public Relations	16,989.59	0.00			0.00	16,989.59	
25 Pupil Management and Safety	315,413.33	52,236.32		0.00		263,177.01	
61 Supervision	103,748.87	0.00		0.00		103,748.87	
62 Grounds Maintenance	299,968.57	0.00		0.00		299,968.57	
63 Operation of Buildings	1,114,712.80	0.00		0.00		1,114,712.80	
64 Maintenance	598,943.90	57,517.18		0.00		541,426.72	
65 Utilities	803,639.91	0.00		0.00		803,639.91	
67 Building and Property Security	0.00	0.00		0.00		0.00	
68 Insurance	224,713.29	0.00		0.00		224,713.29	
72 Information Systems	844,080.68	0.00		0.00		844,080.68	
73 Printing	57,884.50	18,105.61		0.00		39,778.89	
74 Warehousing	10,262.29	0.00		0.00		10,262.29	
75 Motor Pool	1,327.94	0.00		0.00		1,327.94	
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	6,019,464.18	139,023.53	0.00	18,926.30	15,182.60	5,846,331.75	

E.S.D. 105

Fiscal Year 2014-2015

COUNTY: 39 Yakima

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

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	35,236,087.14	201,687.27	0.00	1,040,068.17		5,846,331.75	28,132,817.35
Unallowable Costs					-15,182.60		15,182.60
Totals	35,236,087.14	201,687.27	0.00	1,040,068.17		5,846,331.75	28,147,999.95

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

FY 12-13

1. FY 12-13 INDIRECT EXPENDITURES	5,013,928.73
2. FY 12-13 DIRECT EXPENDITURES	26,030,024.69
3. FY 12-13 OVER (UNDER) RECOVERY	320,024.51
4. FY 12-13 TOTAL POOL (LINE 1 + LINE 3)	5,333,953.24
5. CALCULATED FY 12-13 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 14-15	0.2049

FY 14-15

6. FY 14-15 INDIRECT EXPENDITURES FROM COLUMN 6	5,846,331.75
7. FY 12-13 OVER (UNDER) RECOVERY (LINE 3)	320,024.51
8. FY 14-15 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	6,166,356.26
9. FY 14-15 DIRECT EXPENDITURES FROM COLUMN 7	28,147,999.95
10. FY 14-15 UNRESTRICTED INDIRECT RATE (LINE 5)	0.2049
11. FY 14-15 AMOUNT RECOVERED (LINE 9 * LINE 10)	5,767,525.19
12. FY 14-15 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	398,831.07
13. FY 14-15 TOTAL POOL (LINE 6 + LINE 12)	6,245,162.82
14. CALCULATED FY 14-15 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 16-17 (LINE 13 / LINE 9)	0.2219

E.S.D. 105

General Fund

COUNTY: 39 Yakima

Resource to Program Expenditure Report

For the Year Ended August 31, 2015

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	16,487,394.14	16,436,175.27	0.00	51,218.87
02 Alternative Learning Experience (ALE)	318,104.89	318,104.89	0.00	0.00
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	1,217,090.21	1,217,090.21	0.00	0.00
34 Middle School Career and Technical Ed, State	62,883.00	62,883.00	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	6,019,464.18	5,615,834.41	403,629.77	0.00
TOTAL BASIC EDUCATIONAL PROGRAMS	24,104,936.42	23,650,087.78	403,629.77	51,218.87
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus - Title I	0.00	0.00	0.00	0.00
12 Federal Stimulus - School Improvement	0.00	0.00	0.00	0.00
13 Federal Stimulus - State Fiscal Stabilization Fund	0.00	0.00	0.00	0.00
14 Federal Stimulus - IDEA	0.00	0.00	0.00	0.00
18 Federal Stimulus - Competitive Grants	0.00	0.00	0.00	0.00
19 Federal Stimulus - Other	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	2,545,388.45	2,545,388.45	0.00	0.00
22 Special Education - Infants and Toddlers - State	104,346.87	104,346.87	0.00	0.00
24 Special Education-Supplemental, Federal	780,785.00	0.00	780,785.00	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	37,475.00	0.00	37,475.00	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	1,399,069.21	0.00	1,399,069.21	0.00
52 Other Title Grants Under ESEA, Federal	177,928.00	0.00	177,928.00	0.00
53 ESEA Migrant, Federal	365,660.00	0.00	365,660.00	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	1,192,685.00	1,192,685.00	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	533,260.43	533,260.43	0.00	0.00

E.S.D. 105

General Fund

COUNTY: 39 Yakima

Resource to Program Expenditure Report

For the Year Ended August 31, 2015

	Program Expenditures	State Resources	Federal Resources	Other Resources
OTHER INSTRUCTIONAL PROGRAMS				
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	0.00	0.00	0.00	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	171,226.01	0.00	171,226.01	0.00
65 Transitional Bilingual, State	931,912.66	931,912.66	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	15,964.11	15,964.11	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	201,569.80	0.00	201,569.80	0.00
TOTAL OTHER INSTRUCTIONAL PROGRAMS	8,457,270.54	5,323,557.52	3,133,713.02	0.00
OTHER PROGRAMS				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	0.00	0.00	0.00	0.00
88 Day Care	0.00	0.00	0.00	0.00
89 Other Community Services	48,754.68	0.00	40,703.55	8,051.13
98 School Food Services	1,773,865.93	26,703.37	1,721,426.54	25,736.02
99 Pupil Transportation	851,259.57	851,259.57	0.00	0.00
TOTAL OTHER PROGRAMS	2,673,880.18	877,962.94	1,762,130.09	33,787.15
TOTALS	35,236,087.14	29,851,608.24	5,299,472.88	85,006.02

E.S.D. 105

Preliminary Special Education Maintenance of Effort

COUNTY: 39 Yakima

Fiscal Year 2014-2015

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

	FY 13 - 14 Actual (A)	FY 14 - 15 Actual (B)
Preliminary FY 2014-2015 to FY 2013-2014 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.	2,514,028.40	2,545,388.45
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	378.15	0.00
4. Equals aggregate special education expenditures for resident special education students.	2,513,650.25	2,545,388.45
5. Preliminary Aggregate Maintenance of Effort Test (4B minus 4A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		31,738.20
 Preliminary FY 2014-2015 to FY 2013-2014 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	397.67	404.78
7. Expenditures per pupil (line 4/line 6).	6,320.94	6,288.32
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.)		-32.62
 Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2014-2015 to FY 2013-2014 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 3-PreK, and K-21.

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

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

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

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

Food Services Deficit Calculation

Description	Operation	FY 2014 - 15	FY 2013 - 14		FY 2014 - 15	FY 2013 - 14
Total Expenditures	+ (plus)	35,236,087.14	34,794,121.62	Total Program 98	+ 1,773,865.93	1,668,782.52
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 25,736.02	30,302.54
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 26,703.37	38,255.63
Day Care	- (minus)	0.00	0.00	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	48,754.68	55,613.55	Revenue 6198 (Fed)	- 1,741,094.82	1,505,308.33
School Food Services	- (minus)	1,773,865.93	1,668,782.52	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)	- 106,706.51	86,380.73
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)	201,687.27	856,476.60	TOTAL FOOD SERVICES DEFICIT	-126,374.79	8,535.29
Federal, General Purpose Revenue	- (minus)	43,333.10	47,433.00			
Federal, Special Purpose Revenue	- (minus)	5,256,139.78	5,115,459.94	Note:		
Food Service Deficit	+ (plus)	0.00	8,535.29	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	1,741,094.82	1,505,308.33	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)	106,706.51	86,380.73	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)	11,279.98	18,768.46			
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 2014 - 15	FY 2013 - 14
Capital Outlay, Comp, Othr	+ (plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+ (plus)	0.00	18,768.47
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	33,653.73
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	29,771,387.69	28,721,771.02
		FY 14-15/FY 13-14	1.04

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

E.S.D. 105

Fiscal Year 2014-2015

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 2014 - 15	FY 2013 - 14
Program 31, Vocational--Basic State	+ (plus)	1,217,090.21	1,244,147.54
Program 34, Middle School Career and Technical Education-State	+ (plus)	62,883.00	53,842.01
Program 38, Vocational--Federal	+ (plus)	37,475.00	33,871.00
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	0.00	0.00
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	39,348.00	35,564.00
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	1,278,100.21	1,296,296.55
		FY 14-15 / FY 13-14	0.99

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