





































































E.S.D. 105

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2017

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	828,578.66	0.00		350,033.44	231,827.71	223,401.59	13,307.11	6,082.55	3,926.26	0.00
22 Lrn Resrc	58,523.43	0.00		0.00	39,977.60	18,450.25	0.00	0.00	95.58	0.00
23 Princ Off	33,927.87	0.00		25,638.94	0.00	8,288.93	0.00	0.00	0.00	0.00
26 Health	5,081,737.76	0.00		2,498,513.17	0.00	814,837.74	48,816.08	1,706,362.04	6,554.43	6,654.30
27 Teaching	14,427,921.58	10,429.43		5,620,243.63	3,718,494.27	4,379,220.38	119,811.79	561,822.55	17,899.53	0.00
31 InstProDev	232,743.49	0.00		165,802.64	811.23	61,746.18	0.00	2,214.28	2,169.16	0.00
33 Curriculum	22,797.06	0.00		335.89	0.00	69.80	22,391.37	0.00	0.00	0.00
<b>21 TOTAL</b>	<b>20,686,229.85</b>	<b>10,429.43</b>		<b>8,660,567.71</b>	<b>3,991,110.81</b>	<b>5,506,014.87</b>	<b>204,326.35</b>	<b>2,276,481.42</b>	<b>30,644.96</b>	<b>6,654.30</b>



E.S.D. 105

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 39 Yakima

For the Year Ended August 31, 2017

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	16,076.90	0.00		0.00	11,199.23	4,877.67	0.00	0.00	0.00	0.00
26 Health	852,966.45	0.00		112,395.40	0.00	36,282.84	945.97	703,342.24	0.00	0.00
27 Teaching	128,164.78	0.00		19,070.28	63,889.76	44,503.83	420.03	0.00	280.88	0.00
<b>22 TOTAL</b>	<b>997,208.13</b>	<b>0.00</b>		<b>131,465.68</b>	<b>75,088.99</b>	<b>85,664.34</b>	<b>1,366.00</b>	<b>703,342.24</b>	<b>280.88</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2017

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	27,783.63	0.00		7,022.76	0.00	1,952.99	12,030.23	0.00	0.00	6,777.65
27 Teaching	3,227,173.17	0.00		1,061,104.45	1,029,477.47	1,086,062.98	26,528.27	24,000.00	0.00	0.00
31 InstProDev	1,339.99	0.00		0.00	0.00	0.00	0.00	1,339.99	0.00	0.00
33 Curriculum	109,423.77	0.00		0.00	0.00	0.00	109,423.77	0.00	0.00	0.00
<b>24 TOTAL</b>	<b>3,365,720.56</b>	<b>0.00</b>		<b>1,068,127.21</b>	<b>1,029,477.47</b>	<b>1,088,015.97</b>	<b>147,982.27</b>	<b>25,339.99</b>	<b>0.00</b>	<b>6,777.65</b>

E.S.D. 105

PROGRAM 31 - Vocational, Basic, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2017

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	265,685.69	0.00		131,641.85	61,866.62	53,351.47	4,722.82	7,769.96	6,332.97	0.00
22 Lrn Resrc	38,740.78	0.00		0.00	28,106.96	10,633.82	0.00	0.00	0.00	0.00
24 Guid/Coun	167,258.03	0.00		83,452.17	34,464.72	48,801.57	539.57	0.00	0.00	0.00
27 Teaching	5,078,058.61	7,035.85		3,196,668.96	0.00	1,208,342.86	510,937.63	119,257.88	24,296.05	11,519.38
31 InstProDev	59,533.83	0.00		40,640.05	0.00	14,399.51	2,490.30	725.00	1,278.97	0.00
32 Inst Tech	35,216.75	0.00			24,906.96	10,309.79	0.00	0.00	0.00	0.00
<b>31 TOTAL</b>	<b>5,644,493.69</b>	<b>7,035.85</b>		<b>3,452,403.03</b>	<b>149,345.26</b>	<b>1,345,839.02</b>	<b>518,690.32</b>	<b>127,752.84</b>	<b>31,907.99</b>	<b>11,519.38</b>

E.S.D. 105

PROGRAM 34 - Middle School Career and Technical Education, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2017

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	84,529.41	0.00		44,914.85	16,186.05	22,158.46	560.50	648.11	61.44	0.00
24 Guid/Coun	28,055.02	0.00		966.66	17,344.16	9,744.20	0.00	0.00	0.00	0.00
27 Teaching	922,497.73	0.00		589,333.63	0.00	211,008.37	101,059.69	18,513.06	2,582.98	0.00
31 InstProDev	53,601.05	0.00		39,449.06	0.00	14,151.99	0.00	0.00	0.00	0.00
32 Inst Tech	7,825.54	0.00			5,534.88	2,290.66	0.00	0.00	0.00	0.00
<b>34 TOTAL</b>	<b>1,096,508.75</b>	<b>0.00</b>		<b>674,664.20</b>	<b>39,065.09</b>	<b>259,353.68</b>	<b>101,620.19</b>	<b>19,161.17</b>	<b>2,644.42</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 38 - Vocational, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2017

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	169,333.00	0.00		0.00	0.00	0.00	110,457.60	58,875.40	0.00	0.00
<b>38 TOTAL</b>	<b>169,333.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>110,457.60</b>	<b>58,875.40</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 45 - Skill Center, Basic, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2017

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	400,887.65	0.00		140,681.64	119,856.55	100,614.26	13,104.95	23,521.74	3,108.51	0.00
24 Guid/Coun	57,762.45	0.00		16,766.96	18,756.28	16,161.56	193.85	4,310.86	1,572.94	0.00
27 Teaching	2,918,121.08	53,982.53	0.00	1,481,180.12	381.58	550,847.51	177,622.50	613,440.03	25,888.93	14,777.88
31 InstProDev	58,533.01	0.00		11,520.66	0.00	2,442.34	1,190.20	5,354.80	38,025.01	0.00
32 Inst Tech	539.43	0.00			0.00	0.00	0.00	539.43	0.00	0.00
33 Curriculum	7,855.39	0.00		0.00	0.00	0.00	7,855.39	0.00	0.00	0.00
62 Grnd Mnt	8,137.59	0.00			3,052.50	462.24	4,622.85	0.00	0.00	0.00
63 Oper Bldg	148,205.47	0.00			82,212.40	38,372.09	21,573.01	6,047.97	0.00	0.00
64 Maintnce	28,064.86	0.00			123.68	24.97	14,718.65	5,088.40	0.00	8,109.16
65 Utilities	247,065.72	0.00					0.00	247,065.72		0.00
68 Insurance	60,617.27	0.00						60,617.27		
<b>45 TOTAL</b>	<b>3,935,789.92</b>	<b>53,982.53</b>	<b>0.00</b>	<b>1,650,149.38</b>	<b>224,382.99</b>	<b>708,924.97</b>	<b>240,881.40</b>	<b>965,986.22</b>	<b>68,595.39</b>	<b>22,887.04</b>

E.S.D. 105

PROGRAM 46 - Skill Center, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
24 Guid/Coun	66,919.93	0.00		48,593.27	0.00	18,326.66	0.00	0.00	0.00	0.00
27 Teaching	2,378.10	0.00		0.00	0.00	0.00	2,007.58	0.00	370.52	0.00
<b>46 TOTAL</b>	<b>69,298.03</b>	<b>0.00</b>		<b>48,593.27</b>	<b>0.00</b>	<b>18,326.66</b>	<b>2,007.58</b>	<b>0.00</b>	<b>370.52</b>	<b>0.00</b>

E.S.D. 105

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

COUNTY: 39 Yakima

For the Year Ended August 31, 2017

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	373,179.18	0.00		199,558.34	57,116.31	90,874.27	1,998.39	21,142.71	2,489.16	0.00
24 Guid/Coun	168,214.60	0.00		398.59	108,569.18	56,639.89	0.00	142.32	2,464.62	0.00
25 Pupil M/S	2,587.30	0.00		0.00	2,153.69	433.61	0.00	0.00	0.00	0.00
27 Teaching	3,459,076.07	21,192.61		1,948,684.74	464,445.57	847,965.68	49,188.55	123,208.92	4,390.00	0.00
31 InstProDev	3,244,050.61	0.00		2,287,998.53	6,206.48	744,959.48	5,044.39	89,468.50	110,373.23	0.00
32 Inst Tech	11,559.54	0.00			0.00	0.00	11,559.54	0.00	0.00	0.00
33 Curriculum	166,868.57	0.00		0.00	0.00	0.00	5,522.91	161,345.66	0.00	0.00
<b>51 TOTAL</b>	<b>7,425,535.87</b>	<b>21,192.61</b>		<b>4,436,640.20</b>	<b>638,491.23</b>	<b>1,740,872.93</b>	<b>73,313.78</b>	<b>395,308.11</b>	<b>119,717.01</b>	<b>0.00</b>



E.S.D. 105

PROGRAM 52 - Other Title Grants Under ESEA - Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2017

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	106,132.71	0.00		43,868.28	33,060.45	28,949.51	254.47	0.00	0.00	0.00
27 Teaching	444.86	0.00		367.66	0.00	77.20	0.00	0.00	0.00	0.00
31 InstProDev	748,170.97	0.00		404,233.40	0.00	112,716.47	2,966.12	151,513.02	76,741.96	0.00
<b>52 TOTAL</b>	<b>854,748.54</b>	<b>0.00</b>		<b>448,469.34</b>	<b>33,060.45</b>	<b>141,743.18</b>	<b>3,220.59</b>	<b>151,513.02</b>	<b>76,741.96</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 53 - Migrant ESEA Migrant, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2017

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	179,459.05	0.00		35,920.18	85,619.86	50,435.76	3,185.80	1,429.34	2,868.11	0.00
24 Guid/Coun	1,099,052.83	0.00		193,878.38	531,808.61	352,841.01	3,777.79	4,196.59	12,550.45	0.00
25 Pupil M/S	2,989.64	0.00		0.00	2,481.94	507.70	0.00	0.00	0.00	0.00
26 Health	3,792.18	0.00		0.00	3,171.58	620.60	0.00	0.00	0.00	0.00
27 Teaching	369,553.79	14,897.01		206,659.90	40,937.52	74,647.32	24,008.75	8,105.29	298.00	0.00
31 InstProDev	13,703.04	0.00		11,321.58	0.00	2,381.46	0.00	0.00	0.00	0.00
<b>53 TOTAL</b>	<b>1,668,550.53</b>	<b>14,897.01</b>		<b>447,780.04</b>	<b>664,019.51</b>	<b>481,433.85</b>	<b>30,972.34</b>	<b>13,731.22</b>	<b>15,716.56</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 39 Yakima

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	91,457.38	0.00		30,996.88	33,096.83	25,633.81	1,729.86	0.00	0.00	0.00
22 Lrn Resrc	2,513.78	0.00		0.00	0.00	0.00	2,513.78	0.00	0.00	0.00
26 Health	783.46	0.00		0.00	653.13	130.33	0.00	0.00	0.00	0.00
27 Teaching	5,578,350.34	1,421.48		1,580,114.46	1,972,632.82	1,879,844.36	141,676.92	2,660.30	0.00	0.00
31 InstProDev	225,058.54	0.00		163,480.35	1,987.99	54,346.37	0.00	5,031.30	212.53	0.00
32 Inst Tech	374,806.69	0.00			0.00	0.00	374,806.69	0.00	0.00	0.00
33 Curriculum	20,005.69	0.00		0.00	0.00	0.00	20,005.69	0.00	0.00	0.00
<b>55 TOTAL</b>	<b>6,292,975.88</b>	<b>1,421.48</b>		<b>1,774,591.69</b>	<b>2,008,370.77</b>	<b>1,959,954.87</b>	<b>540,732.94</b>	<b>7,691.60</b>	<b>212.53</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

COUNTY: 39 Yakima

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
23 Princ Off	2,632.84	0.00		802.88	0.00	174.30	46.72	75.00	1,533.94	0.00
24 Guid/Coun	48.72	0.00		0.00	39.08	9.64	0.00	0.00	0.00	0.00
25 Pupil M/S	18.99	0.00		0.00	0.00	0.00	0.00	18.99	0.00	0.00
27 Teaching	448,289.70	0.00		332,844.15	0.00	105,660.87	4,637.42	4,520.20	627.06	0.00
31 InstProDev	2,640.55	0.00		1,248.60	0.00	104.35	0.00	549.70	737.90	0.00
<b>56 TOTAL</b>	<b>453,630.80</b>	<b>0.00</b>		<b>334,895.63</b>	<b>39.08</b>	<b>105,949.16</b>	<b>4,684.14</b>	<b>5,163.89</b>	<b>2,898.90</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2017

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	18,165.30	0.00		14,988.17	0.00	3,177.13	0.00	0.00	0.00	0.00
23 Princ Off	1,190.37	0.00		0.00	0.00	0.00	0.00	0.00	1,190.37	0.00
24 Guid/Coun	18,714.86	0.00		0.00	11,794.20	6,920.66	0.00	0.00	0.00	0.00
25 Pupil M/S	44,743.62	0.00		0.00	28,895.24	15,848.38	0.00	0.00	0.00	0.00
27 Teaching	1,910,229.47	4,403.80		1,390,777.49	31,760.32	312,357.45	112,958.42	51,176.45	6,795.54	0.00
31 InstProDev	598,767.97	0.00		357,647.59	55.39	85,031.45	911.04	89,894.53	65,227.97	0.00
33 Curriculum	13,035.73	0.00		0.00	0.00	0.00	13,035.73	0.00	0.00	0.00
<b>58 TOTAL</b>	<b>2,604,847.32</b>	<b>4,403.80</b>		<b>1,763,413.25</b>	<b>72,505.15</b>	<b>423,335.07</b>	<b>126,905.19</b>	<b>141,070.98</b>	<b>73,213.88</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2017

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	255,941.02	0.00		123,004.96	34,039.03	33,114.18	65,584.67	72.49	125.69	0.00
31 InstProDev	633,284.34	0.00		338,021.06	2,022.65	75,059.46	11,135.97	197,205.87	9,839.33	0.00
<b>64 TOTAL</b>	<b>889,225.36</b>	<b>0.00</b>		<b>461,026.02</b>	<b>36,061.68</b>	<b>108,173.64</b>	<b>76,720.64</b>	<b>197,278.36</b>	<b>9,965.02</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2017

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	286,491.44	0.00		95,357.83	105,564.16	81,530.58	3,879.35	0.00	159.52	0.00
24 Guid/Coun	222,377.84	0.00		0.00	150,658.87	68,680.64	2,672.66	37.50	328.17	0.00
27 Teaching	3,943,561.13	5,760.33		1,558,495.47	1,023,511.01	1,197,884.17	135,489.25	22,409.02	11.88	0.00
31 InstProDev	376,793.66	0.00		251,256.36	2,164.55	70,104.30	2,278.97	49,090.90	1,898.58	0.00
33 Curriculum	1,820.33	0.00		0.00	0.00	0.00	1,820.33	0.00	0.00	0.00
<b>65 TOTAL</b>	<b>4,831,044.40</b>	<b>5,760.33</b>		<b>1,905,109.66</b>	<b>1,281,898.59</b>	<b>1,418,199.69</b>	<b>146,140.56</b>	<b>71,537.42</b>	<b>2,398.15</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 68 - Indian Education, Federal, ED

COUNTY: 39 Yakima

For the Year Ended August 31, 2017

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	844.08	0.00		0.00	0.00	0.00	0.00	175.00	669.08	0.00
24 Guid/Coun	50,041.20	0.00		0.00	31,471.60	18,011.19	131.43	0.00	426.98	0.00
27 Teaching	4,431.62	0.00		0.00	241.80	49.18	390.64	3,750.00	0.00	0.00
31 InstProDev	860.82	0.00		755.96	0.00	104.86	0.00	0.00	0.00	0.00
<b>68 TOTAL</b>	<b>56,177.72</b>	<b>0.00</b>		<b>755.96</b>	<b>31,713.40</b>	<b>18,165.23</b>	<b>522.07</b>	<b>3,925.00</b>	<b>1,096.06</b>	<b>0.00</b>



E.S.D. 105

PROGRAM 74 - Highly Capable

COUNTY: 39 Yakima

For the Year Ended August 31, 2017

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	35,252.70	0.00		11,057.56	14,238.57	9,956.57	0.00	0.00	0.00	0.00
27 Teaching	5,028.23	1,200.00		3,156.84	0.00	671.39	0.00	0.00	0.00	0.00
31 InstProDev	96,317.55	0.00		69,498.33	0.00	26,819.22	0.00	0.00	0.00	0.00
<b>74 TOTAL</b>	<b>136,598.48</b>	<b>1,200.00</b>		<b>83,712.73</b>	<b>14,238.57</b>	<b>37,447.18</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 79 - Instructional Programs, Other

COUNTY: 39 Yakima

For the Year Ended August 31, 2017

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	58,740.88	0.00		7,972.74	32,073.23	17,081.04	1,332.14	43.50	238.23	0.00
26 Health	93,704.67	0.00		68,694.91	0.00	22,922.26	0.00	2,087.50	0.00	0.00
27 Teaching	839,188.34	434.97		262,860.81	188,275.90	208,177.50	58,388.12	119,566.29	1,484.75	0.00
31 InstProDev	100,186.27	0.00		20,568.08	5,594.04	5,043.83	0.00	62,334.71	6,645.61	0.00
33 Curriculum	5,453.27	0.00		0.00	0.00	0.00	5,453.27	0.00	0.00	0.00
<b>79 TOTAL</b>	<b>1,097,273.43</b>	<b>434.97</b>		<b>360,096.54</b>	<b>225,943.17</b>	<b>253,224.63</b>	<b>65,173.53</b>	<b>184,032.00</b>	<b>8,368.59</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 88 - Child Care

COUNTY: 39 Yakima

For the Year Ended August 31, 2017

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	401,835.56	0.00		0.00	237,244.90	147,830.37	15,894.79	865.50	0.00	0.00
<b>88 TOTAL</b>	<b>401,835.56</b>	<b>0.00</b>		<b>0.00</b>	<b>237,244.90</b>	<b>147,830.37</b>	<b>15,894.79</b>	<b>865.50</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 89 - Other Community Services

COUNTY: 39 Yakima

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
28 Extracur	26,144.22	26,144.22		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>89 TOTAL</b>	<b>26,144.22</b>	<b>26,144.22</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 97 - District-wide Support

COUNTY: 39 Yakima

For the Year Ended August 31, 2017

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	397,658.02	0.00			425.32	87.17	3,760.60	373,863.45	19,521.48	0.00
12 Supt Off	1,299,251.05	107.25		577,754.79	375,574.42	324,831.56	14,589.86	4,529.46	1,863.71	0.00
13 Busns Off	1,756,626.06	0.00		172,555.72	917,092.06	413,791.52	27,285.04	196,092.39	3,910.93	25,898.40
14 HR	1,079,667.65	0.00		232,303.27	498,226.90	258,081.76	7,914.00	78,631.96	4,509.76	0.00
15 Pblc Rltn	195,420.08	2,941.75		0.00	113,982.17	35,889.41	759.94	37,079.65	4,767.16	0.00
25 Pupil M/S	39,066.74	0.00		0.00	425.03	85.86	33,313.73	2,991.96	2,250.16	0.00
61 Supv Bldg	574,569.80	0.00		0.00	422,376.52	146,329.21	0.00	180.00	5,684.07	0.00
62 Grnd Mnt	1,337,146.72	0.00			579,092.41	246,016.80	326,161.46	154,194.98	0.00	31,681.07
63 Oper Bldg	5,383,770.95	0.00			3,209,861.65	1,463,293.69	447,091.05	54,622.04	4,861.04	204,041.48
64 Maintnce	6,424,083.80	0.00	0.00		1,084,127.52	389,866.12	797,327.07	4,066,496.65	671.60	85,594.84
65 Utilities	4,023,955.39	0.00	0.00		0.00	0.00	0.00	4,023,955.39	0.00	0.00
67 Bldg Secu	32,835.91	0.00			453.37	94.87	784.28	31,503.39	0.00	0.00
68 Insurance	1,244,748.65	0.00					0.00	1,244,748.65		0.00
72 Info Sys	3,668,742.50	0.00	0.00	0.00	1,309,800.56	483,770.48	371,091.33	1,483,741.98	2,785.94	17,552.21
73 Printing	18,802.39	0.00	-549.00	0.00	4,393.32	2,092.72	1,297.97	11,567.38	0.00	0.00
74 Warehouse	220,243.78	0.00	0.00	0.00	62,702.61	29,355.66	111,038.97	17,146.54	0.00	0.00
<b>97 TOTAL</b>	<b>27,696,589.49</b>	<b>3,049.00</b>	<b>-549.00</b>	<b>982,613.78</b>	<b>8,578,533.86</b>	<b>3,793,586.83</b>	<b>2,142,415.30</b>	<b>11,781,345.87</b>	<b>50,825.85</b>	<b>364,768.00</b>

E.S.D. 105

PROGRAM 98 - School Food Services

COUNTY: 39 Yakima

For the Year Ended August 31, 2017

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	349,534.59	0.00		0.00	213,491.34	89,228.84	2,024.78	43,980.58	809.05	0.00
42 Food	821,594.98	0.00					821,594.98	0.00		
44 Operation	7,949,413.24	0.00			2,131,566.79	1,291,002.88	73,075.31	4,356,386.61	5,722.89	91,658.76
49 Transfers	-12,329.39		-12,329.39							
<b>98 TOTAL</b>	<b>9,108,213.42</b>	<b>0.00</b>	<b>-12,329.39</b>	<b>0.00</b>	<b>2,345,058.13</b>	<b>1,380,231.72</b>	<b>896,695.07</b>	<b>4,400,367.19</b>	<b>6,531.94</b>	<b>91,658.76</b>

E.S.D. 105

PROGRAM 99 - Pupil Transportation

COUNTY: 39 Yakima

For the Year Ended August 31, 2017

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	554,448.28	0.00		0.00	377,148.47	136,467.40	30,485.28	7,659.15	2,687.98	0.00
52 Operation	2,493,055.45	0.00			1,311,176.53	750,462.07	158,060.04	272,871.51	485.30	0.00
53 Maintnce	428,688.41	0.00			166,191.63	62,689.05	135,120.28	61,179.57	3,507.88	0.00
56 Insurance	115,761.79							115,761.79		
59 Transfers	-473,165.88		-473,165.88							
<b>99 TOTAL</b>	<b>3,118,788.05</b>	<b>0.00</b>	<b>-473,165.88</b>	<b>0.00</b>	<b>1,854,516.63</b>	<b>949,618.52</b>	<b>323,665.60</b>	<b>457,472.02</b>	<b>6,681.16</b>	<b>0.00</b>

## Other Data Requirements and Certifications

- |    |   |            |
|----|---|------------|
| A. | Enter the amount of E-Rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by utility. | 829,047.58 |
| 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.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, 2017

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)

0.164

a) Total All Programs (SYSTEM CALCULATED)

196,771,376.68

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

27,696,589.49

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

169,074,787.19

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, 2017

DISTORTING ITEMS

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

0.00

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

42,337.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 105

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

COUNTY: 39 Yakima

For the Year Ended August 31, 2017

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, 2017

INDIRECT EXPENDITURES

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

52,094.87

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.

128,067.07

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.

108,334.15

23. Costs recorded in Program 97, Activity 72, for districtwide Information Systems Activities. Do not include expenditures for any student records, such as student records fees, software, or student records staff. DO NOT INCLUDE CAPITAL OUTLAY (Object 9). \*Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

150,000.00

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

0.00

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

0.00

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

0.00

E.S.D. 105

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

COUNTY: 39 Yakima

For the Year Ended August 31, 2017

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 2016-2017

COUNTY: 39 Yakima

Schedule for Determining School District Federal Restricted Indirect Cost Rate  
Including Fixed With Carry-Forward Calculation for Fiscal Year 2018-19

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
<b>TOTAL PROGRAMS 01-89, 98, 99</b>	<b>169,074,787.19</b>	<b>250,181.25</b>		<b>821,594.98</b>			<b>168,003,010.96</b>
PROGRAM 97 ACTIVITIES							
11 Board of Directors	397,658.02	0.00		42,337.00	303,226.15	52,094.87	
12 Superintendent's Office	1,299,251.05	0.00		0.00	1,299,251.05	0.00	
13 Business Office	1,756,626.06	25,898.40		0.00		1,730,727.66	
14 Human Resources	1,079,667.65	0.00		0.00		1,188,001.80	
15 Public Relations	195,420.08	0.00			67,353.01	128,067.07	
25 Pupil Management and Safety	39,066.74	0.00		0.00	39,066.74	0.00	
61 Supervision	574,569.80	0.00		0.00	574,569.80	0.00	
62 Grounds Maintenance	1,337,146.72	31,681.07		0.00	1,305,465.65	0.00	
63 Operation of Buildings	5,383,770.95	204,041.48		0.00	5,179,729.47	0.00	
64 Maintenance	6,424,083.80	85,594.84		0.00	6,338,488.96	0.00	
65 Utilities	4,023,955.39	0.00		0.00	4,023,955.39	0.00	
67 Building and Property Security	32,835.91	0.00		0.00	32,835.91	0.00	
68 Insurance	1,244,748.65	0.00		0.00	1,244,748.65	0.00	
72 Information Systems	3,668,742.50	17,552.21		0.00	3,501,190.29	150,000.00	
73 Printing	18,802.39	0.00		0.00		18,802.39	
74 Warehousing	220,243.78	0.00		0.00		220,243.78	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
<b>Total Program 97</b>	<b>27,696,589.49</b>	<b>364,768.00</b>	<b>0.00</b>	<b>42,337.00</b>	<b>23,909,881.07</b>	<b>3,487,937.57</b>	

E.S.D. 105

Fiscal Year 2016-2017

COUNTY: 39 Yakima

Schedule for Determining School District Federal Restricted Indirect Cost Rate  
Including Fixed With Carry-Forward Calculation for Fiscal Year 2018-19

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	196,771,376.68	614,949.25	0.00	863,931.98		3,487,937.57	168,003,010.96
Unallowable Costs					-23,909,881.07		23,909,881.07
<b>TOTALS</b>	<b>196,771,376.68</b>	<b>614,949.25</b>	<b>0.00</b>	<b>863,931.98</b>		<b>3,487,937.57</b>	<b>191,912,892.03</b>

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

FY 14-15

1. FY 14-15 INDIRECT EXPENDITURES	3,334,611.00
2. FY 14-15 DIRECT EXPENDITURES	168,781,745.63
3. FY 14-15 OVER/UNDER RECOVERY (CALCULATED)	-280,553.18
4. FY 14-15 TOTAL POOL (LINE 1 + LINE 3)	3,054,057.82
5. CALCULATED FY 14-15 RESTRICTED INDIRECT RATE TO BE USED IN FY 16-17	0.0181

FY 16-17

6. FY 16-17 INDIRECT EXPENDITURES FROM COLUMN 6	3,487,937.57
7. FY 14-15 OVER/UNDER RECOVERY (LINE 3)	-280,553.18
8. FY 16-17 ADJUSTED IND POOL (LINE 6 + LINE 7)	3,207,384.39
9. FY 16-17 DIRECT EXPENDITURES FROM COLUMN 7	191,912,892.03
10. FY 16-17 RESTRICTED INDIRECT RATE (LINE 5)	0.0181
11. FY 16-17 AMOUNT RECOVERED (LINE 9 * LINE 10)	3,473,623.35
12. FY 16-17 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-266,238.96
13. FY 16-17 TOTAL POOL (LINE 6 + LINE 12)	3,221,698.61
14. CALCULATED FY 16-17 RESTRICTED INDIRECT RATE TO BE USED IN FY 18-19 (LINE 13 / LINE 9)	0.0168

E.S.D. 105

Fiscal Year 2016-2017

COUNTY: 39 Yakima

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate  
Including Fixed With Carry-Forward Calculation for FY 2018-19

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
<b>Total Programs 01-89, 98, 99</b>	<b>169,074,787.19</b>	<b>250,181.25</b>		<b>821,594.98</b>			<b>168,003,010.96</b>
<b>PROGRAM 97 ACTIVITIES</b>							
11 Board of Directors	397,658.02	0.00		42,337.00	303,226.15	52,094.87	
12 Superintendents Office	1,299,251.05	0.00		0.00		1,299,251.05	
13 Business Office	1,756,626.06	25,898.40		0.00		1,730,727.66	
14 Human Resources	1,079,667.65	0.00		0.00		1,188,001.80	
15 Public Relations	195,420.08	0.00			67,353.01	128,067.07	
25 Pupil Management and Safety	39,066.74	0.00		0.00		39,066.74	
61 Supervision	574,569.80	0.00		0.00		574,569.80	
62 Grounds Maintenance	1,337,146.72	31,681.07		0.00		1,305,465.65	
63 Operation of Buildings	5,383,770.95	204,041.48		0.00		5,179,729.47	
64 Maintenance	6,424,083.80	85,594.84		0.00		6,338,488.96	
65 Utilities	4,023,955.39	0.00		0.00		4,023,955.39	
67 Building and Property Security	32,835.91	0.00		0.00		32,835.91	
68 Insurance	1,244,748.65	0.00		0.00		1,244,748.65	
72 Information Systems	3,668,742.50	17,552.21		0.00		3,651,190.29	
73 Printing	18,802.39	0.00		0.00		18,802.39	
74 Warehousing	220,243.78	0.00		0.00		220,243.78	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
<b>Total Program 97</b>	<b>27,696,589.49</b>	<b>364,768.00</b>	<b>0.00</b>	<b>42,337.00</b>	<b>370,579.16</b>	<b>27,027,239.48</b>	



E.S.D. 105

Fiscal Year 2016-2017

COUNTY: 39 Yakima

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate  
Including Fixed With Carry-Forward Calculation for FY 2018-19

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	196,771,376.68	614,949.25	0.00	863,931.98		27,027,239.48	168,003,010.96
<b>Unallowable Costs</b>					-370,579.16		370,579.16
<b>Totals</b>	<b>196,771,376.68</b>	<b>614,949.25</b>	<b>0.00</b>	<b>863,931.98</b>		<b>27,027,239.48</b>	<b>168,373,590.12</b>

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

FY 14-15

1. FY 14-15 INDIRECT EXPENDITURES	21,271,492.89
2. FY 14-15 DIRECT EXPENDITURES	150,844,863.74
3. FY 14-15 OVER (UNDER) RECOVERY	108,488.80
4. FY 14-15 TOTAL POOL (LINE 1 + LINE 3)	21,379,981.69
5. CALCULATED FY 14-15 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 16-17	0.1417

FY 16-17

6. FY 16-17 INDIRECT EXPENDITURES FROM COLUMN 6	27,027,239.48
7. FY 14-15 OVER (UNDER) RECOVERY (LINE 3)	108,488.80
8. FY 16-17 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	27,135,728.28
9. FY 16-17 DIRECT EXPENDITURES FROM COLUMN 7	168,373,590.12
10. FY 16-17 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1417
11. FY 16-17 AMOUNT RECOVERED (LINE 9 * LINE 10)	23,858,537.72
12. FY 16-17 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	3,277,190.56
13. FY 16-17 TOTAL POOL (LINE 6 + LINE 12)	30,304,430.04
14. CALCULATED FY 16-17 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 18-19 (LINE 13 / LINE 9)	0.1800

E.S.D. 105

## General Fund

COUNTY: 39 Yakima

## Resource to Program Expenditure Report

For the Year Ended August 31, 2017

	Program Expenditures	State Resources	Federal Resources	Other Resources
<b>BASIC EDUCATION PROGRAMS</b>				
01 Basic Education	93,110,986.48	80,842,752.54	0.00	12,268,233.94
02 Alternative Learning Experience (ALE)	680,536.43	680,536.43	0.00	0.00
03 Dropout Reengagement	353,092.77	353,092.77	0.00	0.00
31 Vocational-Basic, State	5,644,493.69	5,644,493.69	0.00	0.00
34 Middle School Career and Technical Ed, State	1,096,508.75	1,096,508.75	0.00	0.00
45 Skill Center-Basic, State	3,935,789.92	3,935,789.92	0.00	0.00
97 Districtwide Support	27,696,589.49	26,109,683.91	0.00	1,586,905.58
<b>TOTAL BASIC EDUCATIONAL PROGRAMS</b>	<b>132,517,997.53</b>	<b>118,662,858.01</b>	<b>0.00</b>	<b>13,855,139.52</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>				
11 Federal Stimulus - Title I	0.00	0.00	0.00	0.00
12 Federal Stimulus - School Improvement	0.00	0.00	0.00	0.00
13 Federal Stimulus - State Fiscal Stabilization Fund	0.00	0.00	0.00	0.00
14 Federal Stimulus - IDEA	0.00	0.00	0.00	0.00
18 Federal Stimulus - Competitive Grants	0.00	0.00	0.00	0.00
19 Federal Stimulus - Other	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	20,686,229.85	19,116,373.58	521,847.27	1,048,009.00
22 Special Education - Infants and Toddlers - State	997,208.13	997,208.13	0.00	0.00
24 Special Education-Supplemental, Federal	3,365,720.56	0.00	3,365,720.56	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	169,333.00	0.00	169,333.00	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	69,298.03	0.00	69,298.03	0.00
51 ESEA Disadvantaged, Federal	7,425,535.87	0.00	7,425,535.87	0.00
52 Other Title Grants Under ESEA, Federal	854,748.54	0.00	854,748.54	0.00
53 ESEA Migrant, Federal	1,668,550.53	0.00	1,668,550.53	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	6,292,975.88	6,292,975.88	0.00	0.00
56 State Inst, Centers and Homes	453,630.80	453,630.80	0.00	0.00
57 State Inst, Neglected and Delinquent, Federal	0.00	0.00	0.00	0.00
58 Special and Pilot Programs, State	2,604,847.32	2,604,847.32	0.00	0.00

E.S.D. 105

General Fund

COUNTY: 39 Yakima

Resource to Program Expenditure Report

For the Year Ended August 31, 2017

	Program Expenditures	State Resources	Federal Resources	Other Resources
<b>OTHER INSTRUCTIONAL PROGRAMS</b>				
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	889,225.36	0.00	889,225.36	0.00
65 Transitional Bilingual, State	4,831,044.40	4,831,044.40	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	56,177.72	0.00	56,177.72	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	136,598.48	136,598.48	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	1,097,273.43	675,604.63	0.00	421,668.80
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>51,598,397.90</b>	<b>35,108,283.22</b>	<b>15,020,436.88</b>	<b>1,469,677.80</b>
<b>OTHER PROGRAMS</b>				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	0.00	0.00	0.00	0.00
88 Child Care	401,835.56	118,076.77	0.00	283,758.79
89 Other Community Services	26,144.22	0.00	0.00	26,144.22
98 School Food Services	9,108,213.42	13,365.22	9,094,848.20	0.00
99 Pupil Transportation	3,118,788.05	2,789,277.11	0.00	329,510.94
<b>TOTAL OTHER PROGRAMS</b>	<b>12,654,981.25</b>	<b>2,920,719.10</b>	<b>9,094,848.20</b>	<b>639,413.95</b>
<b>TOTALS</b>	<b>196,771,376.68</b>	<b>156,691,860.33</b>	<b>24,115,285.08</b>	<b>15,964,231.27</b>

E.S.D. 105

Preliminary Special Education Maintenance of Effort

COUNTY: 39 Yakima

Fiscal Year 2016-2017

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 15 - 16 Actual (A)	FY 16 - 17 Actual (B)
<b>Preliminary FY 2016-2017 to FY 2015-2016 Aggregate Maintenance of Effort Test</b>		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	18,759,174.56	20,686,229.85
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	458,278.90	521,847.27
4. Equals aggregate special education expenditures for resident special education students.	18,300,895.66	20,164,382.58
5. Preliminary Aggregate Maintenance of Effort Test (4B minus 4A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		1,863,486.92
<b>Preliminary FY 2016-2017 to FY 2015-2016 Per Pupil Maintenance of Effort Test</b>		
6. Resident special education students (updated by OSPI).	2,005.00	2,026.67
7. Expenditures per pupil (line 4/line 6).	9,127.62	9,949.51
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.)		821.89
<b>Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2016-2017 to FY 2015-2016 Aggregate Maintenance of Effort Test</b>		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	1,048,009.00	1,048,009.00
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		0.00
11. Expenditures per pupil (line 9/line 6).	522.69	517.10
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		-5.59

Notes:

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

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

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

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

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

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

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

Food Services Deficit Calculation

Description	Operation	FY 2016 - 17	FY 2015 - 16		FY 2016 - 17	FY 2015 - 16
Total Expenditures	+ (plus)	196,771,376.68	181,712,068.97	Total Program 98	+ 9,108,213.42	9,079,432.26
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 61,715.30	86,244.81
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 140,827.15	142,283.39
Child Care	- (minus)	401,835.56	367,691.80	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	26,144.22	23,654.95	Revenue 6198 (Fed)	- 9,094,848.20	8,665,287.26
School Food Services	- (minus)	9,108,213.42	9,079,432.26	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)	- 563,214.16	418,053.58
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)	614,949.25	1,875,842.10	TOTAL FOOD SERVICES DEFICIT	-752,391.39	-232,436.78
Federal, General Purpose Revenue	- (minus)	34,134.21	178,156.84			
Federal, Special Purpose Revenue	- (minus)	25,217,617.03	25,379,618.85	<b>Note:</b>		
Food Service Deficit	+ (plus)	0.00	0.00	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	9,094,848.20	8,665,287.26	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)	563,214.16	418,053.58	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)	6,777.65	0.00			
Capital Outlay, Sp Ed, Inst, St	+ (plus)	0.00	0.00			
Capital Outlay, Sp Ed, Oth, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Voc, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Voc, Other	+ (plus)	0.00	0.00			
Capital Outlay, Skill Cntr, Fed	+ (plus)	0.00	0.00			
Capital Outlay, ESEA Disadvantaged-Federal	+ (plus)	0.00	0.00			
Capital Outlay, Other Title Grants Under ESEA-Federal	+ (plus)	0.00	0.00			
Capital Outlay, ESEA Migrant-Federal	+ (plus)	0.00	0.00			
Capital Outlay, Read First, Fed	+ (plus)	0.00	0.00			
Capital Outlay, St In, Ctr/Hm, D	+ (plus)	0.00	0.00			
Capital Outlay, St In, N/D, Fed	+ (plus)	0.00	0.00			
Capital Outlay, In, Juveniles in Adult Jails	+ (plus)	0.00	0.00			
Capital Outlay, Head Start, Fed	+ (plus)	0.00	0.00			
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	0.00	0.00			
Capital Outlay, LEP, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	0.00	0.00			

Description	Operation	FY 2016 - 17	FY 2015 - 16
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	5,098.39
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Child Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	91,658.76	249,981.27
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	171,124,981.76	154,146,092.67
		FY 16-17/FY 15-16	1.11

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 2016-2017

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 2016 - 17	FY 2015 - 16
Program 31, Vocational--Basic State	+ (plus)	5,644,493.69	5,804,830.44
Program 34, Middle School Career and Technical Education-State	+ (plus)	1,096,508.75	983,722.67
Program 38, Vocational--Federal	+ (plus)	169,333.00	121,123.00
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	3,935,789.92	3,780,679.84
Program 46, Skill Center--Federal	+ (plus)	69,298.03	81,993.00
Secondary Vocational Education Revenue	- (minus)	161,114.40	123,133.00
Skill Center Revenue	- (minus)	67,243.65	84,828.63
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	10,687,065.34	10,564,387.32
		FY 16-17 / FY 15-16	1.01

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

E.S.D. 105

Yakima School District No.007

COUNTY: 39 Yakima

Financial Edit Report Fiscal Year 2016-2017

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Info	1.028	**Warning** Your district has not reported expenditures in Program 59, Juveniles in Adult Jails. Your district has been identified as having Juveniles in Adult Jails.	0.00	
Info	1.029	**Warning** Your district has not reported revenues in 4159, Juveniles in Adult Jails. Your district has been identified as having Juveniles in Adult Jails.	0.00	
Info	1.516	GF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	14,144,205.70	14,144,274.39
Info	1.558	If Program 97, Activity 74, Warehousing, Objects 2 through 7 is greater than zero, then G.L. 410, Inventory, should be greater than zero.	220,243.78	0.00
Info	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job"		
Info	1.588	Your district has passed the Preliminary Federal Cross-Cutting MOE. Current year aggregate expenditures are greater than the previous year aggregate expenditures. *Good job*		
Info	1.589	On the Data Requirements for End-of-Year Reporting to Apportionment report, your district's Fire Protection Services expenditures are blank. Did your district incur Fire Protection Services expenditures?		
Info	1.599	On the Data Requirements for Supplemental Reports the impact fees item is blank. Did your district receive impact fees revenue this year?	0.00	
Info	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	
Info	1.603	**Warning** Your district is approved to have a Skill Center. Revenue 6346 is zero.	0.00	

ASSOCIATED STUDENT BODY FUND



E.S.D. 105

Yakima School District No.007

COUNTY: 39 Yakima

Financial Edit Report Fiscal Year 2016-2017

Continued

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
Info	3.500	DSF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	7,573,303.31	7,573,340.26

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

