

E.S.D. 105

F-196 Annual Financial Statements

COUNTY: 39 Yakima

Fiscal Year 2011-2012

ANNUAL FINANCIAL STATEMENTS

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

CERTIFICATION

The Annual Financial Statements (Report F-196) for Yakima School District No. 007 of Yakima County for the fiscal year ended August 31, 2012, were prepared on the modified accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and OMB circular A-87 and all costs are properly allocable to federal awards.

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

Approved: _____ Date _____
 School District Superintendent or Authorized Official

Reviewed: _____ Date _____
 ESD Superintendent or Authorized Official

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	160,565,032.60	578,731.13	7,652,597.43	60,283,848.20	443,451.82		229,523,661.18
Total Expenditures	159,817,375.28	630,304.82	6,346,237.51	63,085,370.40	474,547.26		230,353,835.27
Other Financing Uses	3,989,494.64		0.00	0.00	0.00		3,989,494.64
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-3,241,837.32	-51,573.69	1,306,359.92	-2,801,522.20	-31,095.44		-4,819,668.73
Beginning Total Fund Balance	28,569,015.20	508,060.60	1,943,772.44	55,770,273.73	595,485.95		87,386,607.92
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00		0.00
Ending Total Fund Balance	25,327,177.88	456,486.91	3,250,132.36	52,968,751.53	564,390.51		82,566,939.19

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Balance Sheet

COUNTY: 39 Yakima

Governmental Funds

August 31, 2012

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	3,607,920.59	53,696.88	39,262.62	503,914.37	150.25	0.00	4,204,944.71
Minus Warrants Outstanding	-3,363,079.04	-537.41	0.00	-409,040.31	0.00	0.00	-3,772,656.76
Taxes Receivable	6,338,772.23		3,438,084.37	0.00	0.00		9,776,856.60
Due From Other Funds	23,032.56	10,264.90	0.00	100,000.00	0.00	0.00	133,297.46
Due From Other Governmental Units	3,826,928.30	0.00	0.00	9,529,594.12	0.00	0.00	13,356,522.42
Accounts Receivable	354,175.87	0.00	0.00	0.00	0.00	0.00	354,175.87
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	15,068.23	263.18	1,992.74	32,769.71	350.26	0.00	50,444.12
Inventory	0.00	0.00					0.00
Prepaid Items	62.00	0.00		0.00	0.00	0.00	62.00
Investments	24,107,885.00	447,417.00	3,208,877.00	52,635,835.00	563,890.00	0.00	80,963,904.00
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	34,910,765.74	511,104.55	6,688,216.73	62,393,072.89	564,390.51	0.00	105,067,550.42
LIABILITIES:							
Accounts Payable	2,351,455.74	4,012.58	0.00	580,450.42	0.00	0.00	2,935,918.74
Contracts Payable Current	0.00	0.00		8,834,916.59	0.00	0.00	8,834,916.59
Accrued Interest Payable			0.00				0.00
Accrued Salaries	592,208.29	0.00		0.00			592,208.29
Revenue Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
Payroll Deductions and Taxes Payable	91,910.60	0.00		0.00			91,910.60
Due To Other Governmental Units	88,509.10	0.00		0.00	0.00	0.00	88,509.10
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	110,264.90	14,078.21	0.00	8,954.35	0.00	0.00	133,297.46

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Balance Sheet

COUNTY: 39 Yakima

Governmental Funds

August 31, 2012

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
LIABILITIES:							
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
Deferred Revenue	6,349,239.23	36,526.85	3,438,084.37	0.00	0.00	0.00	9,823,850.45
TOTAL LIABILITIES	9,583,587.86	54,617.64	3,438,084.37	9,424,321.36	0.00	0.00	22,500,611.23
FUND BALANCE:							
Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Fund Balance	3,120,110.87	456,486.91	3,250,132.36	52,968,751.53	0.00	0.00	59,795,481.67
Committed Fund Balance	7,990,868.76	0.00	0.00	0.00	0.00	0.00	7,990,868.76
Assigned Fund Balance	14,216,198.25	0.00	0.00	0.00	564,390.51	0.00	14,780,588.76
Unassigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FUND BALANCE	25,327,177.88	456,486.91	3,250,132.36	52,968,751.53	564,390.51	0.00	82,566,939.19
TOTAL LIABILITIES AND FUND BALANCE	34,910,765.74	511,104.55	6,688,216.73	62,393,072.89	564,390.51	0.00	105,067,550.42

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 39 Yakima

Governmental Funds

For the Year Ended August 31, 2012

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	14,781,773.73	578,731.13	6,851,994.03	622,890.39	5,977.23		22,841,366.51
State	114,149,527.47		0.00	17,946,385.81	437,474.59		132,533,387.87
Federal	27,005,393.35		797,475.00	0.00	0.00		27,802,868.35
Federal Stimulus	4,093,554.09						4,093,554.09
Other	534,783.96			0.00	0.00	0.00	534,783.96
TOTAL REVENUES	160,565,032.60	578,731.13	7,649,469.03	18,569,276.20	443,451.82	0.00	187,805,960.78
EXPENDITURES:							
CURRENT:							
Regular Instruction	73,763,011.94						73,763,011.94
Federal Stimulus	4,023,925.57						4,023,925.57
Special Education	19,440,936.56						19,440,936.56
Vocational Education	5,491,757.56						5,491,757.56
Skills Center	3,746,989.35						3,746,989.35
Compensatory Programs	22,295,940.82						22,295,940.82
Other Instructional Programs	947,786.37						947,786.37
Community Services	107,359.90						107,359.90
Support Services	28,513,990.67						28,513,990.67
Student Activities/Other		630,304.82				0.00	630,304.82
CAPITAL OUTLAY:							
Sites				2,113,117.41			2,113,117.41
Building				58,005,405.83			58,005,405.83
Equipment				630,825.29			630,825.29
Instructional Technology				0.00			0.00
Energy				2,117,139.39			2,117,139.39
Transportation Equipment					474,547.26		474,547.26
Sales and Lease				0.00			0.00
Other	1,485,676.54						1,485,676.54
DEBT SERVICE:							
Principal	0.00		2,725,000.00	0.00	0.00		2,725,000.00
Interest and Other Charges	0.00		3,621,237.51	2,350.00	0.00		3,623,587.51
Bond/Levy Issuance				216,532.48	0.00		216,532.48
TOTAL EXPENDITURES	159,817,375.28	630,304.82	6,346,237.51	63,085,370.40	474,547.26	0.00	230,353,835.27

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 39 Yakima

Governmental Funds

For the Year Ended August 31, 2012

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
DEBT SERVICE:							
REVENUES OVER (UNDER) EXPENDITURES	747,657.32	-51,573.69	1,303,231.52	-44,516,094.20	-31,095.44	0.00	-42,547,874.49
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		3,128.40	38,714,572.00	0.00		38,717,700.40
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		0.00	3,000,000.00	0.00		3,000,000.00
Transfers Out (GL 536)	-3,989,494.64		0.00	0.00	0.00	0.00	-3,989,494.64
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	0.00		0.00
TOTAL OTHER FINANCING SOURCES (USES)	-3,989,494.64		3,128.40	41,714,572.00	0.00	0.00	37,728,205.76
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-3,241,837.32	-51,573.69	1,306,359.92	-2,801,522.20	-31,095.44	0.00	-4,819,668.73
BEGINNING TOTAL FUND BALANCE	28,569,015.20	508,060.60	1,943,772.44	55,770,273.73	595,485.95	0.00	87,386,607.92
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	25,327,177.88	456,486.91	3,250,132.36	52,968,751.53	564,390.51	0.00	82,566,939.19

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	14,466,742.00	14,781,773.73	315,031.73
State	111,311,594.00	114,149,527.47	2,837,933.47
Federal	28,013,937.00	27,005,393.35	-1,008,543.65
Federal Stimulus	3,508,897.00	4,093,554.09	584,657.09
Other	570,058.00	534,783.96	-35,274.04
TOTAL REVENUES	157,871,228.00	160,565,032.60	2,693,804.60
EXPENDITURES			
CURRENT:			
Regular Instruction	78,941,626.63	73,763,011.94	5,178,614.69
Federal Stimulus	3,433,364.99	4,023,925.57	-590,560.58
Special Education	19,789,595.95	19,440,936.56	348,659.39
Vocational Education	5,324,819.40	5,491,757.56	-166,938.16
Skills Center	2,957,879.05	3,746,989.35	-789,110.30
Compensatory Programs	20,964,962.24	22,295,940.82	-1,330,978.58
Other Instructional Programs	6,741,522.74	947,786.37	5,793,736.37
Community Services	145,605.95	107,359.90	38,246.05
Support Services	28,918,087.45	28,513,990.67	404,096.78
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	346,999.00	1,485,676.54	-1,138,677.54
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	167,564,463.40	159,817,375.28	7,747,088.12
REVENUES OVER (UNDER) EXPENDITURES	-9,693,235.00	747,657.32	10,440,892.32

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Budgetary Comparison Schedule

COUNTY: 39 Yakima

General Fund

For The Year Ended August 31, 2012

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-4,000,000.00	-3,989,494.64	10,505.36
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-4,000,000.00	-3,989,494.64	10,505.36
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-13,693,235.00	-3,241,837.32	10,451,397.68
BEGINNING TOTAL FUND BALANCE	23,600,000.00	28,569,015.20	4,969,015.20
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	9,906,765.00	25,327,177.88	15,420,412.88

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Budgetary Comparison Schedule

COUNTY: 39 Yakima

Associated Student Body Fund

For The Year Ended August 31, 2012

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	847,536.00	578,731.13	-268,804.87
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	847,536.00	578,731.13	-268,804.87
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	921,439.00	630,304.82	291,134.18
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	921,439.00	630,304.82	291,134.18
REVENUES OVER (UNDER) EXPENDITURES	-73,903.00	-51,573.69	22,329.31

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-73,903.00	-51,573.69	22,329.31
BEGINNING TOTAL FUND BALANCE	420,403.00	508,060.60	87,657.60
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	346,500.00	456,486.91	109,986.91

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Budgetary Comparison Schedule

COUNTY: 39 Yakima

Debt Service Fund

For The Year Ended August 31, 2012

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	
Local	6,890,500.00	6,851,994.03	-38,505.97
State	0.00	0.00	0.00
Federal	797,475.00	797,475.00	797,475.00
Federal Stimulus			
Other			
TOTAL REVENUES	7,687,975.00	7,649,469.03	-38,505.97
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	2,800,000.00	2,725,000.00	75,000.00
Interest and Other Charges	3,725,000.00	3,621,237.51	103,762.49
TOTAL EXPENDITURES	6,525,000.00	6,346,237.51	178,762.49
 REVENUES OVER (UNDER) EXPENDITURES	 1,162,975.00	 1,303,231.52	 140,256.52

For The Year Ended August 31, 2012

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	3,128.40	3,128.40
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	3,128.40	3,128.40
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	1,162,975.00	1,306,359.92	143,384.92
BEGINNING TOTAL FUND BALANCE	1,857,500.00	1,943,772.44	86,272.44
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	3,020,475.00	3,250,132.36	229,657.36

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	500,000.00	622,890.39	122,890.39
State	24,500,000.00	17,946,385.81	-6,553,614.19
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	25,000,000.00	18,569,276.20	-6,430,723.80
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	1,000,000.00	2,113,117.41	-1,113,117.41
Building	80,000,000.00	58,005,405.83	21,994,594.17
Equipment	0.00	630,825.29	-630,825.29
Instructional Technology	0.00	0.00	0.00
Energy	0.00	2,117,139.39	-2,117,139.39
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			

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Budgetary Comparison Schedule

COUNTY: 39 Yakima

Capital Projects Fund

For The Year Ended August 31, 2012

DEBT SERVICE:

Bond/Levy Issuance and/or Election	0.00	216,532.48	216,532.48
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	2,350.00	-2,350.00
TOTAL EXPENDITURES	81,000,000.00	63,085,370.40	17,914,629.60

Variance with
Final Budget
POSITIVE
(NEGATIVE)

	FINAL BUDGET	ACTUAL	
REVENUES OVER (UNDER) EXPENDITURES	-56,000,000.00	-44,516,094.20	11,483,905.80

OTHER FINANCING SOURCES (USES)

Bond Sales and Refunding Bond Sales	0.00	38,714,572.00	38,714,572.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	4,000,000.00	3,000,000.00	-1,000,000.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	4,000,000.00	41,714,572.00	37,714,572.00

EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES

BEGINNING TOTAL FUND BALANCE	53,500,000.00	55,770,273.73	2,270,273.73
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,500,000.00	52,968,751.53	51,468,751.53

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Budgetary Comparison Schedule

COUNTY: 39 Yakima

Transportation Vehicle Fund

For The Year Ended August 31, 2012

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	10,000.00	5,977.23	-4,022.77
State	218,000.00	437,474.59	219,474.59
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	228,000.00	443,451.82	215,451.82
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	600,000.00	474,547.26	125,452.74
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	600,000.00	474,547.26	125,452.74

Variance with
Final Budget
POSITIVE
(NEGATIVE)

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-372,000.00	-31,095.44	340,904.56
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	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	-372,000.00	-31,095.44	340,904.56
BEGINNING TOTAL FUND BALANCE	590,000.00	595,485.95	5,485.95
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	218,000.00	564,390.51	346,390.51

E.S.D. 105

Statement Of Fiduciary Net Assets

COUNTY: 39 Yakima

Fiduciary Funds

August 31, 2012

ASSETS:	Private Purpose Trust	Other Trust
Imprest Cash	0.00	0.00
Cash On Hand	2,092.20	0.00
Cash On Deposit with Cty Treas	2,050.30	0.00
Minus Warrants Outstanding	-1,900.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	92.25	0.00
Investments	147,566.00	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	149,900.75	0.00
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET ASSETS:		
Net assets held in trust for:		
Restricted for Other Items	0.00	0.00
Restricted for Self Insurance		0.00
Restricted for Uninsured Risks		0.00
Nonspendable -- Trust Principal	0.00	0.00
Committed to Other Purposes	0.00	0.00
Assigned to Fund Purposes	149,900.75	0.00
Unassigned Fund Balance	0.00	0.00
TOTAL NET ASSETS	149,900.75	0.00

E.S.D. 105

Statement of Changes in Fiduciary Net Assets

COUNTY: 39 Yakima

Fiduciary Funds

For the Year Ended August 31, 2012

ADDITIONS:	Private Purpose Trust	Other Trust
Contributions:		
Private Donations	5,534.65	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	5,534.65	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	1,238.70	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	1,238.70	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	6,773.35	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	6,700.00	
Other	6,107.53	0.00
TOTAL DEDUCTIONS	12,807.53	0.00
Net Increase (Decrease)	-6,034.18	0.00
Net Assets--Beginning	155,934.93	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET ASSETS--ENDING	149,900.75	0.00

E.S.D. 105

Schedule of Long-Term Liabilities

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

Description	Beginning Outstanding Debt September 1, 2011	Amount Issued/Increased	Amount Redeemed/Decreased	Ending Outstanding Debt August 31, 2012
Total Voted Bonds	60,725,000.00	34,145,000.00	2,725,000.00	92,145,000.00
Total Non-Voted Notes/Bonds	0.00	0.00	0.00	0.00
Qualified Zone Academy Bonds (QZAB)	0.00	0.00	0.00	0.00
Qualified School Construction Bonds(QSCB)	17,500,000.00	0.00	0.00	17,500,000.00
Other Long-Term Debt				
Capital Leases	0.00	0.00	0.00	0.00
Contracts Payable (GL 603)	0.00	0.00	0.00	0.00
NonCancellable Operating Leases	0.00	0.00	0.00	0.00
Claims & Judgments	0.00	0.00	0.00	0.00
Compensated Absences	4,168,676.39	4,129,760.94	4,168,676.39	4,129,760.94
Other Long-Term Liabilities	0.00	0.00	0.00	0.00
Total Other Long-Term Liabilities	4,168,676.39	4,129,760.94	4,168,676.39	4,129,760.94
TOTAL LONG-TERM LIABILITIES	82,393,676.39	38,274,760.94	6,893,676.39	113,774,760.94

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	12,715,059.57	6,834,531.13	0.00	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	0.00	0.00	0.00	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	0.00	0.00	0.00	0.00
1000 Total Local Taxes	12,715,059.57	6,834,531.13	0.00	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	174,590.53			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skills Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Day Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	26,206.39		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	0.00			
2245 Skills Center, Sales of Goods, Supplies and Services	117.15			
2288 Day Care-Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services- Sales of Goods, Supplies, and Services	0.00			
2298 School Food Services--Sales of Goods, Supplies, and Services	560,526.07			
2300 Investment Earnings	212,553.73	17,462.90	353,460.39	5,977.23
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	363,796.92		0.00	0.00
2600 Fines and Damages	49,201.48		0.00	0.00
2700 Rentals and Leases	21,065.31	0.00	0.00	0.00
2800 Insurance Recoveries	20,785.72		0.00	0.00
2900 Local Support Nontax, Unassigned	421,931.96	0.00	269,430.00	0.00
2910 E-rate	215,938.90		0.00	
2000 Total Local Support Nontax	2,066,714.16	17,462.90	622,890.39	5,977.23

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, GENERAL PURPOSE				
3100 Apportionment	75,602,015.84			
3121 Special Education - General Apportionment	2,504,494.81			
3300 Local Effort Assistance	14,734,986.84			
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	92,841,497.49	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	
4121 Special Education	9,341,797.01			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance—Paid Direct to District			17,946,385.81	
4134 Middle School Career and Technical Education	0.00			
4155 Learning Assistance	4,115,978.65			
4156 State Institutions, Centers and Homes, Delinquent	423,981.97			
4158 Special and Pilot Programs	835,470.10			
4159 Juveniles in Adult Jails	123,518.30	0.00		
4165 Transitional Bilingual	3,448,413.30			
4166 Student Achievement	0.00		0.00	
4174 Highly Capable	140,277.54			
4188 Day Care	0.00			
4198 School Food Service	165,913.95			
4199 Transportation - Operations	2,272,413.12			
4230 State Funding Assistance—Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	365,903.96		0.00	
4321 Special Education - Other State Agencies	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance—Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Day Care - Other State Agencies	74,362.08			

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				437,474.59
4000 Total State, Special Purpose	21,308,029.98		17,946,385.81	437,474.59
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	233,169.44	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	797,475.00	0.00	0.00
5000 Total Federal, General Purpose	233,169.44	797,475.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	3,500.00			
6111 Federal Stimulus-Title I	68,192.87			
6112 Federal Stimulus-School Improvement	3,146,362.68			
6113 Federal Stimulus-State Fiscal Stabilization Fund	873,294.19			
6114 Federal Stimulus-IDEA	0.00			
6118 Federal Stimulus-Competitive Grants	0.00			
6119 Federal Stimulus-Other	5,704.35			
6121 Special Education, Medicaid Reimbursement	0.00			
6124 Special Education, Supplemental	3,596,259.73			
6138 Secondary Vocational Education	160,143.00			
6140 Impact Aid?Construction			0.00	
6146 Skills Center	87,942.00			
6151 ESEA Disadvantaged, Fed	9,112,990.07			
6152 Other Title, ESEA Fed	2,531,232.89			
6153 ESEA Migrant, Federal	1,685,483.29			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	33,294.83			
6161 Head Start	0.00			
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	742,925.80			

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance	0.00			
6178 Youth Training Programs	0.00			
6188 Day Care	0.00			
6189 Other Community Services	114,287.39			
6198 School Food Services	6,265,010.69			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	276,206.18		0.00	
6211 Federal Stimulus-Title I	0.00			
6212 Federal Stimulus-School Improvement	0.00			
6213 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6214 Federal Stimulus-IDEA	0.00			
6218 Federal Stimulus-Competitive Grants	0.00			
6219 Federal Stimulus-Other	0.00			
6221 Special Education - Medicaid Reimbursement	0.00			
6224 Special Education - Supplemental	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skills Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	111,168.80			
6276 Targeted Assistance	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Day Care	0.00			

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	0.00		0.00	
6310 Medicaid Administrative Match	1,488,338.43			
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	136,744.38			
6324 Special Education - Supplemental	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skills Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
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	426,696.43			

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6000 Total Federal, Special Purpose	30,865,778.00		0.00	

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	344,851.90		0.00	
7121 Special Education	10,061.46			
7131 Vocational Education	0.00			
7145 Skills Center	46,750.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	133,050.60			
7000 Total Revenues From Other School Districts	534,713.96		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	70.00		0.00	0.00
8188 Day Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8500 Nonfederal, ESD	0.00		0.00	0.00
8000 Total Revenues From Other Entities	70.00		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	3,128.40	38,714,572.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	0.00		0.00	0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers	0.00	0.00	3,000,000.00	0.00
9000 Total Other Financing Sources	0.00	3,128.40	41,714,572.00	0.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	160,565,032.60	7,652,597.43	60,283,848.20	443,451.82

E.S.D. 105

Program/Activity/Object Report

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY				
NO.	PROGRAM TITLE	AMOUNT	NO.	ACTIVITY TITLE	AMOUNT	NO.	OBJECT TITLE	AMOUNT
01	Basic Education	73,812,775.28	11	Bd of Dir	339,233.55	0	Debit Transfer	693,875.48
02	ALE	.00	12	Supt Off	1,126,663.10	1	Credit Transfer	-693,875.48
11	Stim, Title I	66,718.57	13	Busns Off	1,605,064.45	2	Cert. Salaries	70,200,724.50
12	Stim, Schl Imprv	3,078,331.55	14	HR	881,991.39	3	Class. Salaries	24,285,493.16
13	Federal Stimulus - SFSF and Education Jobs	873,294.19	15	Pblc Rltn	215,929.61	4	Employee Benefits	33,445,569.36
14	Stim, IDEA	.00	21	Supv Inst	4,309,562.75	5	Supplies / Materials	12,328,580.97
18	Stim, Compt Grants	.00	22	Lrn Resrc	2,888,149.67	7	Purchased Services	17,427,657.98
19	Stim, Other	5,581.26	23	Princ Off	9,200,808.53	8	Travel	643,672.77
21	Sp Ed, Sup, St	15,915,040.35	24	Guid/Coun	4,553,816.21	9	Capital Outlay	1,485,676.54
24	Sp Ed, Sup, Fed	3,525,896.21	25	Pupil M/S	1,170,439.88		TOTAL ALL OBJECTS	159,817,375.28
26	Sp Ed, Inst, St	.00	26	Health	5,203,689.35			
29	Sp Ed, Oth, Fed	.00	27	Teaching	93,648,560.76			
31	Voc, Basic, St	4,659,136.20	28	Extracur	2,792,122.81			
34	MidSchCar/Tec	744,320.43	29	Pmt to SD	.00			
38	Voc, Fed	156,681.00	31	InstProDev	5,111,639.77			
39	Voc, Other	.00	32	Inst Tech	626,109.25			
45	Skil Cnt, Bas, St	3,801,515.62	41	Supervisn	419,258.19			
46	Skill Cntr, Fed	86,041.00	42	Food	3,096,434.00			
51	ESEA Disadvantaged, Fed	8,915,280.91	44	Operation	3,018,561.77			
52	Other Title, ESEA, Fed	2,476,503.75	49	Transfers	-564.69			
53	ESEA Migrant, Federal	1,649,039.52	51	Supervisn	484,840.55			
54	Read First, Fed	.00	52	Operation	2,420,201.70			
55	LAP	3,700,669.48	53	Maintnce	438,710.80			
56	St In, Ctr/Hm, D	395,357.16	56	Insurance	85,404.22			
57	St In, N/D, Fed	32,574.92	59	Transfers	-668,073.88			
58	Sp/Plt Pgm, St	800,578.57	61	Supv Bldg	488,254.68			
59	Inst. JAJ	118,033.58	62	Grnd Mnt	677,339.36			
61	Head Start, Fed	.00	63	Oper Bldg	4,548,181.83			
62	MS, Pro Dv, Fed	.00	64	Maintnce	3,247,381.07			
64	LEP, Fed	728,358.63	65	Utilities	3,358,072.53			
65	Tran Biling, St	3,046,301.50	67	Bldg Secu	23,521.04			
66	Stu Achvmnt, St	321,058.83	68	Insurance	756,838.77			
67	Ind Ed, Fd, JOM	.00	72	Info Sys	3,439,396.76			
			73	Printing	-805.84			

E.S.D. 105

Program/Activity/Object Report

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
68 Ind Ed, Fd, ED	108,758.97
69 Comp, Othr	3,425.00
71 Traffic Safety	.00
73 Summer School	.00
74 Highly Capable	129,641.46
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	818,144.91
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Day Care	80,183.79
89 Othr Comm Srv	27,176.11
97 Distwide Suppt	20,446,183.87
98 Schl Food Serv	6,533,689.27
99 Pupil Transp	2,761,083.39
TOTAL ALL PROGRAMS	159,817,375.28

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
74 Warehouse	310,641.34
75 Mtr Pool	.00
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	.00
TOTAL ALL ACTIVITIES	159,817,375.28

REPORT F196

Yakima School District No. 007

RUN: 11/15/2012 10:31:57 AM

E.S.D. 105

F-196 Annual Financial Statements

COUNTY: 39 Yakima

Fiscal Year 2011-2012

SUPPLEMENTAL REPORTS AND SCHEDULES

Program Matrix

Data Requirements for Supplemental Reports

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

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

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

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

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

E.S.D. 105

PROGRAM 01 - Basic Education

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	1,763,709.32	5,148.98		625,684.07	405,060.81	321,661.10	224,593.98	165,144.06	16,416.32	0.00
22 Lrn Resrc	1,957,746.65	78.50		651,840.22	483,726.50	527,618.60	255,820.57	38,662.26	0.00	0.00
23 Princ Off	8,773,070.00	0.00		4,456,099.89	1,990,060.25	2,174,144.78	58,643.82	83,877.42	10,243.84	0.00
24 Guid/Coun	3,365,719.52	0.00		2,373,190.50	168,844.67	811,772.73	8,091.13	3,731.68	88.81	0.00
25 Pupil M/S	1,159,564.81	0.00		0.00	540,487.65	262,879.21	452.44	355,745.51	0.00	0.00
26 Health	744,693.80	447.18		288,519.64	124,605.37	174,967.74	26,603.93	118,214.11	11,335.83	0.00
27 Teaching	52,510,607.01	78,000.35		34,886,763.70	1,094,417.81	12,215,968.19	2,524,320.32	1,615,827.05	51,919.50	43,390.09
28 Extracur	2,764,946.70	202,882.06		956,957.10	489,379.44	247,683.47	130,752.99	687,629.23	43,289.16	6,373.25
31 InstProDev	682,488.56	0.00		341,584.41	249.69	51,678.18	1,473.71	241,360.33	46,142.24	0.00
32 Inst Tech	90,228.91	0.00			0.00	0.00	79,784.91	10,444.00	0.00	0.00
01 TOTAL	73,812,775.28	286,557.07		44,580,639.53	5,296,832.19	16,788,374.00	3,310,537.80	3,320,635.65	179,435.70	49,763.34

E.S.D. 105

PROGRAM 11 - Federal Stimulus - Title I

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	66,718.57	0.00		45,019.36	11,019.44	9,026.43	1,653.34	0.00	0.00	0.00
11 TOTAL	66,718.57	0.00		45,019.36	11,019.44	9,026.43	1,653.34	0.00	0.00	0.00

E.S.D. 105

PROGRAM 12 - Federal Stimulus - School Improvement

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	88,410.06	1.15		24,313.62	17,088.06	8,348.40	135.88	31,785.79	6,737.16	0.00
24 Guid/Coun	90,417.79	0.00		36,684.26	29,570.93	23,581.49	0.00	0.00	581.11	0.00
27 Teaching	2,385,287.60	218,300.00		1,269,148.71	221,233.11	297,636.13	81,855.87	290,698.65	6,415.13	0.00
31 InstProDev	499,212.02	0.00		351,961.23	0.00	98,760.44	3,257.21	28,493.97	16,739.17	0.00
32 Inst Tech	15,004.08	0.00			0.00	0.00	15,004.08	0.00	0.00	0.00
12 TOTAL	3,078,331.55	218,301.15		1,682,107.82	267,892.10	428,326.46	100,253.04	350,978.41	30,472.57	0.00

E.S.D. 105

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

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
22 Lrn Resrc	873,294.19	0.00		754,858.93	0.00	118,435.26	0.00	0.00	0.00	0.00
13 TOTAL	873,294.19	0.00		754,858.93	0.00	118,435.26	0.00	0.00	0.00	0.00

E.S.D. 105

PROGRAM 19 - Federal Stimulus - Other

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	5,581.26	0.00		0.00	0.00	0.00	3,509.94	2,071.32	0.00	0.00
19 TOTAL	5,581.26	0.00		0.00	0.00	0.00	3,509.94	2,071.32	0.00	0.00

E.S.D. 105

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	769,127.19	25.20		347,282.07	197,693.45	187,741.65	3,993.07	29,368.75	3,023.00	0.00
22 Lrn Resrc	57,108.83	0.00		0.00	41,100.11	15,723.45	0.00	0.00	285.27	0.00
23 Princ Off	34,323.43	0.00		26,893.68	0.00	7,429.75	0.00	0.00	0.00	0.00
26 Health	4,121,600.85	0.00		2,352,680.58	0.00	678,104.00	12,041.65	1,071,124.53	7,650.09	0.00
27 Teaching	10,932,880.05	17,042.11		4,761,493.27	2,463,223.42	3,102,045.99	16,637.30	562,342.76	10,095.20	0.00
21 TOTAL	15,915,040.35	17,067.31		7,488,349.60	2,702,016.98	3,991,044.84	32,672.02	1,662,836.04	21,053.56	0.00

E.S.D. 105

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
26 Health	325,723.39	0.00		4,294.08	0.00	681.23	25,428.62	295,319.46	0.00	0.00
27 Teaching	3,200,172.82	0.00		862,368.38	1,143,213.30	1,058,386.14	46,762.82	89,270.13	172.05	0.00
24 TOTAL	3,525,896.21	0.00		866,662.46	1,143,213.30	1,059,067.37	72,191.44	384,589.59	172.05	0.00

E.S.D. 105

PROGRAM 31 - Vocational, Basic, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	314,374.60	42.52		123,577.29	82,302.29	64,937.46	29,875.48	9,335.03	4,304.53	0.00
24 Guid/Coun	101,443.06	0.00		76,187.04	1,266.58	23,989.44	0.00	0.00	0.00	0.00
27 Teaching	3,811,694.63	11,625.55		2,314,706.38	23,657.94	773,912.55	509,200.55	98,412.26	29,744.33	50,435.07
31 InstProDev	54,633.63	0.00		37,615.12	0.00	11,812.22	0.00	3,544.00	1,662.29	0.00
32 Inst Tech	376,990.28	0.00			0.00	0.00	348,938.52	28,051.76	0.00	0.00
31 TOTAL	4,659,136.20	11,668.07		2,552,085.83	107,226.81	874,651.67	888,014.55	139,343.05	35,711.15	50,435.07

E.S.D. 105

PROGRAM 34 - Middle School Career and Technical Education, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	741,603.33	5,837.73		475,995.85	0.00	159,160.68	64,156.31	16,019.85	2,487.91	17,945.00
32 Inst Tech	2,717.10	0.00			0.00	0.00	2,717.10	0.00	0.00	0.00
34 TOTAL	744,320.43	5,837.73		475,995.85	0.00	159,160.68	66,873.41	16,019.85	2,487.91	17,945.00

E.S.D. 105

PROGRAM 38 - Vocational, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	88,586.05	0.00		0.00	0.00	0.00	67,788.40	20,797.65	0.00	0.00
32 Inst Tech	68,094.95	0.00			0.00	0.00	0.00	68,094.95	0.00	0.00
38 TOTAL	156,681.00	0.00		0.00	0.00	0.00	67,788.40	88,892.60	0.00	0.00

E.S.D. 105

PROGRAM 45 - Skills Center, Basic, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	128.85	0.00		0.00	110.60	18.25	0.00	0.00	0.00	0.00
23 Princ Off	367,598.16	0.00		114,657.95	112,657.44	78,891.96	13,418.64	43,430.27	4,541.90	0.00
24 Guid/Coun	144,053.85	0.00		101,834.97	0.00	27,596.27	2,164.36	11,234.38	1,223.87	0.00
27 Teaching	2,707,339.92	50,383.14	0.00	1,115,702.55	73,990.54	380,077.47	291,336.02	765,618.07	30,232.13	0.00
63 Oper Bldg	144,748.28	0.00			78,738.03	35,620.54	10,531.60	19,858.11		0.00
64 Maintnce	229,922.00	0.00			0.00	0.00	29,721.13	66,093.77		134,107.10
65 Utilities	172,446.56	0.00					0.00	165,986.39		6,460.17
68 Insurance	35,278.00	0.00						35,278.00		
45 TOTAL	3,801,515.62	50,383.14	0.00	1,332,195.47	265,496.61	522,204.49	347,171.75	1,107,498.99	35,997.90	140,567.27

E.S.D. 105

PROGRAM 46 - Skills Center, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	86,041.00	0.00		64,009.87	0.00	22,031.13	0.00	0.00	0.00	0.00
46 TOTAL	86,041.00	0.00		64,009.87	0.00	22,031.13	0.00	0.00	0.00	0.00

E.S.D. 105

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

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	408,363.21	1,251.96		122,974.68	130,796.18	72,700.01	3,427.12	72,738.01	4,475.25	0.00
24 Guid/Coun	239,758.79	0.00		1,747.18	115,019.45	47,888.73	362.22	72,331.85	2,409.36	0.00
27 Teaching	5,638,888.15	36,259.07		2,018,946.77	327,127.50	698,457.21	1,204,973.86	1,349,095.70	4,028.04	0.00
31 InstProDev	2,628,270.76	12.75		1,393,189.11	0.00	420,860.74	4,524.81	667,520.17	142,163.18	0.00
51 TOTAL	8,915,280.91	37,523.78		3,536,857.74	572,943.13	1,239,906.69	1,213,288.01	2,161,685.73	153,075.83	0.00

E.S.D. 105

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

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	334,625.06	0.00		141,721.80	93,131.87	81,441.56	1,371.83	7,278.88	9,679.12	0.00
24 Guid/Coun	33,585.21	0.00		0.00	19,227.20	8,489.16	519.37	324.04	5,025.44	0.00
27 Teaching	1,538,525.32	7,451.85		529,676.39	393,090.70	252,916.93	94,116.66	251,904.93	9,367.86	0.00
31 InstProDev	569,768.16	98.75		327,204.49	1,821.69	93,061.04	5,300.65	73,758.50	68,523.04	0.00
52 TOTAL	2,476,503.75	7,550.60		998,602.68	507,271.46	435,908.69	101,308.51	333,266.35	92,595.46	0.00

E.S.D. 105

PROGRAM 53 - Migrant ESEA Migrant, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	174,209.80	1,422.12		14,278.74	100,704.18	45,555.68	3,096.46	2,527.14	6,625.48	0.00
24 Guid/Coun	378,683.84	0.00		0.00	234,767.76	120,691.72	4,258.34	8,422.22	10,543.80	0.00
27 Teaching	1,092,660.63	2,841.63		369,233.34	306,626.85	284,540.30	30,411.50	93,067.31	5,939.70	0.00
31 InstProDev	3,485.25	0.00		1,560.82	439.83	284.60	0.00	1,200.00	0.00	0.00
53 TOTAL	1,649,039.52	4,263.75		385,072.90	642,538.62	451,072.30	37,766.30	105,216.67	23,108.98	0.00

E.S.D. 105

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	76,521.86	222.82		11,923.73	43,191.31	17,747.60	2,490.23	531.31	414.86	0.00
27 Teaching	3,366,747.44	0.00		1,555,479.59	630,427.94	883,485.01	220,090.71	76,235.29	1,028.90	0.00
31 InstProDev	184,326.25	0.00		135,191.74	26.54	39,821.81	1,523.00	3,294.00	4,469.16	0.00
32 Inst Tech	73,073.93	0.00			0.00	0.00	73,073.93	0.00	0.00	0.00
55 TOTAL	3,700,669.48	222.82		1,702,595.06	673,645.79	941,054.42	297,177.87	80,060.60	5,912.92	0.00

E.S.D. 105

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	796.64	0.00		0.00	0.00	0.00	0.00	0.00	796.64	0.00
23 Princ Off	744.56	0.00		450.00	0.00	39.13	0.00	45.99	209.44	0.00
27 Teaching	393,815.96	0.00		296,828.98	82.95	92,469.23	1,972.45	1,867.56	594.79	0.00
56 TOTAL	395,357.16	0.00		297,278.98	82.95	92,508.36	1,972.45	1,913.55	1,600.87	0.00

E.S.D. 105

PROGRAM 57 - State Institutions, Neglected and Delinquent, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	1,049.28	0.00		906.18	0.00	143.10	0.00	0.00	0.00	0.00
24 Guid/Coun	30,450.00	0.00		0.00	0.00	0.00	0.00	30,450.00	0.00	0.00
27 Teaching	1,075.64	0.00		0.00	0.00	0.00	1,075.64	0.00	0.00	0.00
57 TOTAL	32,574.92	0.00		906.18	0.00	143.10	1,075.64	30,450.00	0.00	0.00

E.S.D. 105

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
24 Guid/Coun	460.81	0.00		323.00	0.00	51.69	86.12	0.00	0.00	0.00
26 Health	11,671.31	0.00		10,090.00	0.00	1,581.31	0.00	0.00	0.00	0.00
27 Teaching	781,246.45	0.00		655,750.67	719.94	106,326.29	858.50	17,591.05	0.00	0.00
31 InstProDev	7,200.00	0.00		6,209.42	0.00	990.58	0.00	0.00	0.00	0.00
58 TOTAL	800,578.57	0.00		672,373.09	719.94	108,949.87	944.62	17,591.05	0.00	0.00

E.S.D. 105

PROGRAM 59 - Institutions - Juveniles in Adult Jails

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	762.13	0.00		0.00	0.00	0.00	0.00	0.00	762.13	0.00
23 Princ Off	25,072.38	0.00		12,190.23	5,967.65	6,249.89	0.00	45.98	618.63	0.00
27 Teaching	92,199.07	0.00		68,505.83	27.65	19,561.88	2,219.53	370.95	1,513.23	0.00
59 TOTAL	118,033.58	0.00		80,696.06	5,995.30	25,811.77	2,219.53	416.93	2,893.99	0.00

E.S.D. 105

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	1,987.89	913.90		0.00	0.00	0.00	0.00	1,050.68	23.31	0.00
27 Teaching	295,108.02	0.00		63,124.64	978.16	9,857.88	77,036.31	144,111.03	0.00	0.00
31 InstProDev	431,262.72	0.00		188,377.33	640.08	35,845.52	4,256.47	195,946.97	6,196.35	0.00
64 TOTAL	728,358.63	913.90		251,501.97	1,618.24	45,703.40	81,292.78	341,108.68	6,219.66	0.00

E.S.D. 105

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	203,936.65	492.05		29,809.31	106,141.41	54,852.65	5,804.98	6,072.22	764.03	0.00
24 Guid/Coun	70,277.15	0.00		0.00	52,371.09	17,906.06	0.00	0.00	0.00	0.00
27 Teaching	2,752,806.09	0.00		975,949.88	868,897.04	871,219.74	34,258.39	2,481.04	0.00	0.00
31 InstProDev	19,281.61	0.00		13,853.03	164.87	2,200.40	0.00	1,408.33	1,654.98	0.00
65 TOTAL	3,046,301.50	492.05		1,019,612.22	1,027,574.41	946,178.85	40,063.37	9,961.59	2,419.01	0.00

E.S.D. 105

PROGRAM 66 - Student Achievement, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	1,079.40	0.00		0.00	0.00	0.00	0.00	297.00	782.40	0.00
27 Teaching	318,810.15	0.00		54,563.20	66,210.76	43,122.49	75,756.66	78,864.54	292.50	0.00
31 InstProDev	1,169.28	0.00		0.00	0.00	0.00	0.00	1,169.28	0.00	0.00
66 TOTAL	321,058.83	0.00		54,563.20	66,210.76	43,122.49	75,756.66	80,330.82	1,074.90	0.00

E.S.D. 105

PROGRAM 68 - Indian Education, Federal, ED

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	1,523.19	0.00		0.00	0.00	0.00	0.00	795.45	727.74	0.00
24 Guid/Coun	98,663.01	103.57		0.00	58,546.99	31,890.78	3,750.53	1,255.80	3,115.34	0.00
27 Teaching	6,381.18	291.78		4,761.47	229.37	799.59	97.15	201.82	0.00	0.00
31 InstProDev	2,191.59	0.00		390.00	0.00	35.90	0.00	1,272.73	492.96	0.00
68 TOTAL	108,758.97	395.35		5,151.47	58,776.36	32,726.27	3,847.68	3,525.80	4,336.04	0.00

E.S.D. 105

PROGRAM 69 - Compensatory, Other

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	3,425.00	0.00		0.00	0.00	0.00	0.00	3,425.00	0.00	0.00
69 TOTAL	3,425.00	0.00		0.00	0.00	0.00	0.00	3,425.00	0.00	0.00

E.S.D. 105

PROGRAM 74 - Highly Capable

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	129,641.46	6,681.66		41,624.35	45.58	6,329.54	66,108.93	8,223.93	627.47	0.00
74 TOTAL	129,641.46	6,681.66		41,624.35	45.58	6,329.54	66,108.93	8,223.93	627.47	0.00

E.S.D. 105

PROGRAM 79 - Instructional Programs, Other

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	168,957.62	23.50		64,345.24	54,717.47	47,174.29	495.08	739.00	1,463.04	0.00
24 Guid/Coun	303.18	0.00		260.79	0.00	42.39	0.00	0.00	0.00	0.00
27 Teaching	620,534.17	2,439.38		223,402.54	119,279.21	111,527.58	26,477.66	135,313.39	2,094.41	0.00
31 InstProDev	28,349.94	0.00		24,656.51	0.00	3,397.70	0.00	0.00	295.73	0.00
79 TOTAL	818,144.91	2,462.88		312,665.08	173,996.68	162,141.96	26,972.74	136,052.39	3,853.18	0.00

E.S.D. 105

PROGRAM 88 - Day Care

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	80,183.79	0.00		0.00	46,141.17	30,282.06	2,438.56	1,322.00	0.00	0.00
88 TOTAL	80,183.79	0.00		0.00	46,141.17	30,282.06	2,438.56	1,322.00	0.00	0.00

E.S.D. 105

PROGRAM 89 - Other Community Services

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
28 Extracur	27,176.11	27,176.11		0.00	0.00	0.00	0.00	0.00	0.00	0.00
89 TOTAL	27,176.11	27,176.11		0.00	0.00	0.00	0.00	0.00	0.00	0.00

E.S.D. 105

PROGRAM 97 - District-wide Support

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	339,233.55	652.30			968.94	156.55	13,486.08	318,938.26	5,031.42	0.00
12 Supt Off	1,126,663.10	1,308.58		554,417.70	309,858.88	251,721.43	4,134.64	2,482.19	2,739.68	0.00
13 Busns Off	1,605,064.45	5,372.70		275,243.91	825,744.94	391,505.77	39,995.67	51,570.24	7,678.41	7,952.81
14 HR	881,991.39	6,854.26		169,173.76	463,914.56	196,781.15	6,126.54	35,533.78	3,607.34	0.00
15 Pblc Rltn	215,929.61	1,411.33		463.43	96,854.50	25,920.24	1,673.62	86,745.10	2,861.39	0.00
25 Pupil M/S	10,875.07	0.00		0.00	0.00	0.00	400.67	9,837.12	637.28	0.00
61 Supv Bldg	488,254.68	0.00		0.00	366,447.26	116,945.99	1,669.85	635.00	2,556.58	0.00
62 Grnd Mnt	677,339.36	0.00			420,060.71	185,403.49	48,021.93	23,853.23	0.00	0.00
63 Oper Bldg	4,403,433.55	0.00		2,808,030.60	1,176,853.46	334,696.70	82,328.13	1,524.66	0.00	
64 Maintnce	3,017,459.07	78.00	0.00	848,273.61	277,127.15	780,151.80	820,724.94	2,300.79	288,802.78	
65 Utilities	3,185,625.97	0.00	0.00	0.00	0.00	0.00	3,185,625.97	0.00	0.00	
67 Bldg Secu	23,521.04	0.00			0.00	0.00	3,767.05	19,753.99	0.00	0.00
68 Insurance	721,560.77	0.00					0.00	721,560.77	0.00	
72 Info Sys	3,439,396.76	0.00	0.00	0.00	805,766.04	260,733.80	357,653.93	1,101,808.23	581.96	912,852.80
73 Printing	-805.84	0.00	-25,236.91	0.00	3,967.74	1,658.40	3,322.44	15,482.49	0.00	0.00
74 Warehouse	310,641.34	0.00	0.00	0.00	83,510.00	35,097.74	174,197.16	17,330.28	506.16	0.00
97 TOTAL	20,446,183.87	15,677.17	-25,236.91	999,298.80	7,033,397.78	2,919,905.17	1,769,298.08	6,494,209.72	30,025.67	1,209,608.39

E.S.D. 105

PROGRAM 98 - School Food Services

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
41 Supervisn	419,258.19	628.12		0.00	260,445.65	99,212.06	20.00	55,413.24	3,539.12	0.00
42 Food	3,096,434.00	0.00					3,077,125.76	19,308.24		
44 Operation	3,018,561.77	72.82		1,712,998.27	1,019,319.51	177,626.19	84,858.68	6,328.83	17,357.47	
49 Transfers	-564.69		-564.69							
98 TOTAL	6,533,689.27	700.94	-564.69	0.00	1,973,443.92	1,118,531.57	3,254,771.95	159,580.16	9,867.95	17,357.47

E.S.D. 105

PROGRAM 99 - Pupil Transportation

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
51 Supervisn	484,840.55	0.00		0.00	359,089.57	103,411.92	10,851.86	11,487.20	0.00	0.00
52 Operation	2,420,201.70	0.00			1,201,936.72	695,435.28	305,657.18	216,442.52	730.00	0.00
53 Maintnce	438,710.80	0.00			146,367.35	74,123.32	145,102.56	73,117.57	0.00	0.00
56 Insurance	85,404.22							85,404.22		
59 Transfers	-668,073.88		-668,073.88							
99 TOTAL	2,761,083.39	0.00	-668,073.88	0.00	1,707,393.64	872,970.52	461,611.60	386,451.51	730.00	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. | 215,938.90 |
| 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. | 873,294.19 |

E.S.D. 105

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

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

1. Fire District Payment RCW 52.30.020

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

0.00

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

0.147

a) Total All Programs (SYSTEM CALCULATED)

159,817,375.28

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

20,446,183.87

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

139,371,191.41

E.S.D. 105

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

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

DISTORTING ITEMS

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

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.

30,389.07

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 105

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

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 105

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

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

INDIRECT EXPENDITURES

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

50,828.80

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.

214,696.61

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.

69,897.93

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.

398,556.98

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

0.00

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

0.00

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

0.00

E.S.D. 105

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

COUNTY: 39 Yakima

For the Year Ended August 31, 2012

INDIRECT EXPENDITURES

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 105

Fiscal Year 2011-2012

COUNTY: 39 Yakima

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

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	139,371,191.41	276,068.15		3,096,434.00			135,998,689.26
PROGRAM 97 ACTIVITIES							
11 Board of Directors	339,233.55	0.00		30,389.07	258,015.68	50,828.80	
12 Superintendent's Office	1,126,663.10	0.00		0.00	1,126,663.10	0.00	
13 Business Office	1,605,064.45	7,952.81		0.00		1,597,111.64	
14 Human Resources	881,991.39	0.00		0.00		951,889.32	
15 Public Relations	215,929.61	0.00			1,233.00	214,696.61	
25 Pupil Management and Safety	10,875.07	0.00		0.00	10,875.07	0.00	
61 Supervision	488,254.68	0.00		0.00	488,254.68	0.00	
62 Grounds Maintenance	677,339.36	0.00		0.00	677,339.36	0.00	
63 Operation of Buildings	4,403,433.55	0.00		0.00	4,403,433.55	0.00	
64 Maintenance	3,017,459.07	288,802.78		0.00	2,728,656.29	0.00	
65 Utilities	3,185,625.97	0.00		0.00	3,185,625.97	0.00	
67 Building and Property Security	23,521.04	0.00		0.00	23,521.04	0.00	
68 Insurance	721,560.77	0.00		0.00	721,560.77	0.00	
72 Information Systems	3,439,396.76	912,852.80		0.00	2,127,986.98	398,556.98	
73 Printing	-805.84	0.00		0.00		-805.84	
74 Warehousing	310,641.34	0.00		0.00		310,641.34	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
Total Program 97	20,446,183.87	1,209,608.39	0.00	30,389.07	15,753,165.49	3,522,918.85	

E.S.D. 105

Fiscal Year 2011-2012

COUNTY: 39 Yakima

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

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	159,817,375.28	1,485,676.54	0.00	3,126,823.07		3,522,918.85	135,998,689.26
Unallowable Costs					-15,753,165.49		15,753,165.49
TOTALS	159,817,375.28	1,485,676.54	0.00	3,126,823.07		3,522,918.85	151,751,854.75

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

FY 09-10

1. FY 09-10 INDIRECT EXPENDITURES	3,372,947.02
2. FY 09-10 DIRECT EXPENDITURES	140,176,560.39
3. FY 09-10 OVER/UNDER RECOVERY (CALCULATED)	-273,983.33
4. FY 09-10 TOTAL POOL (LINE 1 + LINE 3)	3,098,963.69
5. CALCULATED FY 09-10 RESTRICTED INDIRECT RATE TO BE USED IN FY 11-12	0.0221

FY 11-12

6. FY 11-12 INDIRECT EXPENDITURES FROM COLUMN 6	3,522,918.85
7. FY 09-10 OVER/UNDER RECOVERY (LINE 3)	-273,983.33
8. FY 11-12 ADJUSTED IND POOL (LINE 6 + LINE 7)	3,248,935.52
9. FY 11-12 DIRECT EXPENDITURES FROM COLUMN 7	151,751,854.75
10. FY 11-12 RESTRICTED INDIRECT RATE (LINE 5)	0.0221
11. FY 11-12 AMOUNT RECOVERED (LINE 9 * LINE 10)	3,353,715.99
12. FY 11-12 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-104,780.47
13. FY 11-12 TOTAL POOL (LINE 6 + LINE 12)	3,418,138.38
14. CALCULATED FY 11-12 RESTRICTED INDIRECT RATE TO BE USED IN FY 13-14 (LINE 13 / LINE 9)	0.0225

E.S.D. 105

Fiscal Year 2011-2012

COUNTY: 39 Yakima

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

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	139,371,191.41	276,068.15		3,096,434.00			135,998,689.26
PROGRAM 97 ACTIVITIES							
11 Board of Directors	339,233.55	0.00		30,389.07	258,015.68	50,828.80	
12 Superintendents Office	1,126,663.10	0.00		0.00		1,126,663.10	
13 Business Office	1,605,064.45	7,952.81		0.00		1,597,111.64	
14 Human Resources	881,991.39	0.00		0.00		951,889.32	
15 Public Relations	215,929.61	0.00			1,233.00	214,696.61	
25 Pupil Management and Safety	10,875.07	0.00		0.00		10,875.07	
61 Supervision	488,254.68	0.00		0.00		488,254.68	
62 Grounds Maintenance	677,339.36	0.00		0.00		677,339.36	
63 Operation of Buildings	4,403,433.55	0.00		0.00		4,403,433.55	
64 Maintenance	3,017,459.07	288,802.78		0.00		2,728,656.29	
65 Utilities	3,185,625.97	0.00		0.00		3,185,625.97	
67 Building and Property Security	23,521.04	0.00		0.00		23,521.04	
68 Insurance	721,560.77	0.00		0.00		721,560.77	
72 Information Systems	3,439,396.76	912,852.80		0.00		2,526,543.96	
73 Printing	-805.84	0.00		0.00		-805.84	
74 Warehousing	310,641.34	0.00		0.00		310,641.34	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
Total Program 97	20,446,183.87	1,209,608.39	0.00	30,389.07	259,248.68	19,016,835.66	

E.S.D. 105

Fiscal Year 2011-2012

COUNTY: 39 Yakima

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

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	159,817,375.28	1,485,676.54	0.00	3,126,823.07		19,016,835.66	135,998,689.26
Unallowable Costs					-259,248.68		259,248.68
Totals	159,817,375.28	1,485,676.54	0.00	3,126,823.07		19,016,835.66	136,257,937.94

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

FY 09-10

1. FY 09-10 INDIRECT EXPENDITURES	16,715,483.83
2. FY 09-10 DIRECT EXPENDITURES	126,834,023.58
3. FY 09-10 OVER (UNDER) RECOVERY	-786,276.54
4. FY 09-10 TOTAL POOL (LINE 1 + LINE 3)	15,929,207.29
5. CALCULATED FY 09-10 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 11-12	0.1256

FY 11-12

6. FY 11-12 INDIRECT EXPENDITURES FROM COLUMN 6	19,016,835.66
7. FY 09-10 OVER (UNDER) RECOVERY (LINE 3)	-786,276.54
8. FY 11-12 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	18,230,559.12
9. FY 11-12 DIRECT EXPENDITURES FROM COLUMN 7	136,257,937.94
10. FY 11-12 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1256
11. FY 11-12 AMOUNT RECOVERED (LINE 9 * LINE 10)	17,113,997.01
12. FY 11-12 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	1,116,562.11
13. FY 11-12 TOTAL POOL (LINE 6 + LINE 12)	20,133,397.77
14. CALCULATED FY 11-12 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 13-14 (LINE 13 / LINE 9)	0.1478

E.S.D. 105

General Fund

COUNTY: 39 Yakima

Resource to Program Expenditure Report

For the Year Ended August 31, 2012

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	73,812,775.28	63,266,592.28	0.00	10,546,183.00
02 Alternative Learning Experience (ALE)	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	4,659,136.20	4,446,956.20	0.00	212,180.00
34 Middle School Career and Technical Ed, State	744,320.43	744,320.43	0.00	0.00
45 Skills Center-Basic, State	3,801,515.62	3,685,392.62	0.00	116,123.00
97 Districtwide Support	20,446,183.87	19,328,335.97	0.00	1,117,847.90
TOTAL BASIC EDUCATIONAL PROGRAMS	103,463,931.40	91,471,597.50	0.00	11,992,333.90
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus - Title I	66,718.57	0.00	66,718.57	0.00
12 Federal Stimulus - School Improvement	3,078,331.55	0.00	3,078,331.55	0.00
13 Federal Stimulus - State Fiscal Stabilization Fund	873,294.19	0.00	873,294.19	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	5,581.26	0.00	5,581.26	0.00
21 Special Education-Supplemental, State	15,915,040.35	14,750,750.51	136,744.38	1,027,545.46
24 Special Education-Supplemental, Federal	3,525,896.21	0.00	3,525,896.21	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	156,681.00	0.00	156,681.00	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skills Center, Federal	86,041.00	0.00	86,041.00	0.00
51 ESEA Disadvantaged, Federal	8,915,280.91	0.00	8,915,280.91	0.00
52 Other Title Grants Under ESEA, Federal	2,476,503.75	0.00	2,476,503.75	0.00
53 ESEA Migrant, Federal	1,649,039.52	0.00	1,649,039.52	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	3,700,669.48	3,700,669.48	0.00	0.00
56 State Inst, Centers and Homes	395,357.16	395,357.16	0.00	0.00
57 State Inst, Neglected and Delinquent, Federal	32,574.92	0.00	32,574.92	0.00
58 Special and Pilot Programs, State	800,578.57	800,578.57	0.00	0.00
59 Institutions - Juveniles in Adult Jails	118,033.58	118,033.58	0.00	0.00
61 Head Start, Federal	0.00	0.00	0.00	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00

E.S.D. 105

General Fund

COUNTY: 39 Yakima

Resource to Program Expenditure Report

For the Year Ended August 31, 2012

	Program Expenditures	State Resources	Federal Resources	Other Resources
OTHER INSTRUCTIONAL PROGRAMS				
64 Limited English Proficiency, Federal	728,358.63	0.00	728,358.63	0.00
65 Transitional Bilingual, State	3,046,301.50	3,046,301.50	0.00	0.00
66 Student Achievement, State	321,058.83	321,058.83	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	108,758.97	0.00	108,758.97	0.00
69 Compensatory, Other	3,425.00	0.00	3,425.00	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	129,641.46	129,641.46	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	818,144.91	338,800.00	271,936.24	207,408.67
TOTAL OTHER INSTRUCTIONAL PROGRAMS	46,951,311.32	23,601,191.09	22,115,166.10	1,234,954.13
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	80,183.79	80,183.79	0.00	0.00
89 Other Community Services	27,176.11	27,176.11	0.00	0.00
98 School Food Services	6,533,689.27	165,913.95	6,367,775.32	0.00
99 Pupil Transportation	2,761,083.39	2,272,413.12	0.00	488,670.27
TOTAL OTHER PROGRAMS	9,402,132.56	2,545,686.97	6,367,775.32	488,670.27
TOTALS	159,817,375.28	117,618,475.56	28,482,941.42	13,715,958.30

E.S.D. 105

Preliminary Special Education Maintenance of Effort

COUNTY: 39 Yakima

Fiscal Year 2011-2012

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

	FY 10 - 11 Actual (A)	FY 11 - 12 Actual (B)
Preliminary FY 2011-2012 to FY 2010-2011 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	14,243,381.01	15,915,040.35
2. Minus Revenue 7121 Payments From Other Districts.	54,916.93	10,061.46
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	165,242.55	136,744.38
4. Equals aggregate special education expenditures for resident special education students.	14,023,221.53	15,768,234.51
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.)		1,745,012.98
Preliminary FY 2011-2012 to FY 2010-2011 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	1,903.75	1,902.55
7. Expenditures per pupil (line 4/line 6).	7,366.10	8,287.94
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.)		921.84
Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2011-2012 to FY 2010-2011 Aggregate Maintenance of Effort Test		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	700,000.00	1,027,545.46
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.)		327,545.46
11. Expenditures per pupil (line 9/line 6).	367.69	540.08
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.)		172.39

Notes:

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

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

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

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

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

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

Food Services Deficit Calculation

Description	Operation	FY 2011 - 12	FY 2010 - 11		FY 2011 - 12	FY 2010 - 11
Total Expenditures	+ (plus)	159,817,375.28	154,661,506.46	Total Program 98	+ 6,533,689.27	6,245,787.05
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 560,526.07	517,920.61
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 165,913.95	141,904.85
Day Care	- (minus)	80,183.79	142,203.62	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	27,176.11	13,751.07	Revenue 6198 (Fed)	- 6,265,010.69	5,689,203.35
School Food Services	- (minus)	6,533,689.27	6,245,787.05	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)	- 426,696.43	342,521.40
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)	1,485,676.54	1,063,131.81	TOTAL FOOD SERVICES DEFICIT	-884,457.87	-445,763.16
Federal, General Purpose Revenue	- (minus)	233,169.44	338,586.76			
Federal, Special Purpose Revenue	- (minus)	30,865,778.00	32,826,524.01	Note:		
Food Service Deficit	+ (plus)	0.00	0.00	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	6,265,010.69	5,689,203.35	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)	426,696.43	342,521.40	are displayed.		
Commodities						
Capital Outlay, Stim, Title I	+ (plus)	0.00				
Capital Outlay, Stim, Schl Imprv	+ (plus)	0.00				
Capital Outlay, Stim, SFSF	+ (plus)	0.00				
Capital Outlay, Stim, IDEA	+ (plus)	0.00				
Capital Outlay, Stim, Compt Grants	+ (plus)	0.00				
Capital Outlay, Stim, Other	+ (plus)	0.00				
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Sp Ed, Inst, St	+ (plus)	0.00	0.00			
Capital Outlay, Sp Ed, Oth, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Voc, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Voc, Other	+ (plus)	0.00	0.00			
Capital Outlay, Skill Cntr, Fed	+ (plus)	0.00	0.00			
Capital Outlay, ESEA Disadvantaged-Federal	+ (plus)	0.00	0.00			
Capital Outlay, Other Title Grants Under ESEA-Federal	+ (plus)	0.00	0.00			
Capital Outlay, ESEA Migrant-Federal	+ (plus)	0.00	0.00			
Capital Outlay, Read First, Fed	+ (plus)	0.00	0.00			
Capital Outlay, St In, Ctr/Hm, D	+ (plus)	0.00	0.00			
Capital Outlay, St In, N/D, Fed	+ (plus)	0.00	0.00			
Capital Outlay, In, Juveniles in Adult Jails	+ (plus)	0.00	0.00			
Capital Outlay, Head Start, Fed	+ (plus)	0.00	0.00			
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	0.00	0.00			
Capital Outlay, LEP, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	0.00	0.00			

Description	Operation	FY 2011 - 12	FY 2010 - 11
Capital Outlay, Comp, Othr	+ (plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+ (plus)	0.00	0.00
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Day Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	17,357.47	57,056.16
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	127,300,766.72	120,120,303.05
	FY 11-12/FY 10-11		1.06

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

E.S.D. 105

Fiscal Year 2011-2012

COUNTY: 39 Yakima

Preliminary Vocational Education Maintenance of Effort

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

Description	Operation	FY 2011 - 12	FY 2010 - 11
Program 31, Vocational--Basic State	+ (plus)	4,659,136.20	4,378,109.93
Program 34, Middle School Career and Technical Education?State	+ (plus)	0.00	0.00
Program 38, Vocational--Federal	+ (plus)	156,681.00	140,455.97
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skills Center--State	+ (plus)	3,801,515.62	4,091,362.01
Program 46, Skills Center--Federal	+ (plus)	86,041.00	117,309.00
Secondary Vocational Education Revenue	- (minus)	160,143.00	143,559.97
Skills Center Revenue	- (minus)	87,942.00	119,901.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	8,455,288.82	8,463,775.94
		FY 11-12 / FY 10-11	1.00

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 2011-2012

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Info	1.514	Transfers In (revenue account 9900) for all funds should equal Transfers Out (G.L. 536) for all funds.	3,000,000.00	3,989,494.64
Info	1.516	GF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	12,715,059.57	12,715,776.17
Info	1.538	On the Balance Sheet GF G.L. 241, Minus Outstanding Warrants, is not equal to F-197 County Treasurer Item 241, Minus Outstanding Warrants.	3,363,079.04	3,363,755.06
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.	310,135.18	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 Skills Center. Revenue 6246 is zero.	0.00	
Info	1.603	**Warning** Your district is approved to have a Skills 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 2011-2012

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.	6,834,531.13	6,834,945.84

CAPITAL PROJECTS FUND

Type	Number	Message	Amount 1	Amount 2
Info	2.501	CPF revenue account 9100 is not equal to County Treasurer Cash File F-197 account 42.	38,714,572.00	38,597,758.75

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

E.S.D. 105

Yakima School District No.007

COUNTY: 39 Yakima

Financial Edit Report Fiscal Year 2011-2012

Continued

Private Purpose Trust/Other Trust Fund: Cleared all edits