

REPORT F196

Yakima School District No. 007

RUN DATE: 10/28/2024

E.S.D. 105

F-196 Annual Financial Statements

RUN TIME: 10:00:43 AM

COUNTY: 39 Yakima

Fiscal Year 2023-2024

ANNUAL FINANCIAL STATEMENTS

Balance Sheet as of August 31, 2024-All Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance for the Year Ended August 31, 2024-All Funds

Statement of Revenues, Expenditures, Changes in Fund Balance by Sub-Fund for the Year Ended August 31, 2024-All Funds

Budgetary Comparison Schedules-All Funds

Statement of Fiduciary Net Position

Statement of Changes in Fiduciary Net Position

Schedule of Long-Term Liabilities

Report of Revenues and Other Financing Sources-All Funds

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NCES Object Expenditure Summary

District Expenditure Summary by Location

ANNUAL FINANCIAL STATEMENTS

Balance Sheet as of August 31, 2024-All Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance for the Year Ended August 31, 2024-All Funds

Statement of Revenues, Expenditures, Changes in Fund Balance by Sub-Fund for the Year Ended August 31, 2024-All Funds

Budgetary Comparison Schedules-All Funds

Statement of Fiduciary Net Position

Statement of Changes in Fiduciary Net Position

Schedule of Long-Term Liabilities

Report of Revenues and Other Financing Sources-All Funds

Program/Activity/Object Report

NCES Object Expenditure Summary

District Expenditure Summary by Location

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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

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	7,100,653.76	57,750.72	40,333.56	110,150.58	150.58	0.00	7,309,039.20
Minus Warrants Outstanding	-6,478,884.54	-2,068.40	0.00	-100,000.00	0.00	0.00	-6,580,952.94
Taxes Receivable	7,504,216.22		3,581,664.74	0.00	0.00		11,085,880.96
Due From Other Funds	22,589.66	8,477.55	0.00	0.00	0.00	0.00	31,067.21
Due From Other Governmental Units	5,298,974.20	0.00	0.00	46,727.46	0.00	0.00	5,345,701.66
Accounts Receivable	157,413.20	0.00	0.00	0.00	0.00	0.00	157,413.20
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	28,762.38	1,896.04	15,124.56	4,338.00	5,217.59	0.00	55,338.57
Inventory	979,496.39	0.00		0.00			979,496.39
Prepaid Items	0.00	0.00			0.00	0.00	0.00
Investments	11,949,525.00	668,040.00	18,156,204.06	1,423,510.00	3,008,654.00	0.00	35,205,933.06
Investments/Cash With Trustee	441,023.11		0.00	0.00	0.00	0.00	441,023.11
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	27,003,769.38	734,095.91	21,793,326.92	1,484,726.04	3,014,022.17	0.00	54,029,940.42
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	27,003,769.38	734,095.91	21,793,326.92	1,484,726.04	3,014,022.17	0.00	54,029,940.42
LIABILITIES							
Accounts Payable	2,844,586.39	6,447.39	0.00	0.00	698,817.03	0.00	3,549,850.81
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00

August 31, 2024

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Accrued Salaries	1,366,359.45	0.00		0.00			1,366,359.45
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	603,119.63	0.00		0.00			603,119.63
Due To Other Governmental Units	0.00	0.00		0.00	0.00	0.00	0.00
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	1,058,398.22						1,058,398.22
Due To Other Funds	8,477.55	22,589.66	0.00	0.00	0.00	0.00	31,067.21
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	0.00	13,770.00	0.00	0.00	0.00		13,770.00
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
TOTAL LIABILITIES	5,880,941.24	42,807.05	0.00	0.00	698,817.03	0.00	6,622,565.32
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	7,504,216.22		3,581,664.74	0.00	0.00		11,085,880.96
TOTAL DEFERRED INFLOWS OF RESOURCES	7,504,216.22	0.00	3,581,664.74	0.00	0.00	0.00	11,085,880.96
FUND BALANCE:							
Nonspendable Fund Balance	979,496.39	0.00	0.00	0.00	0.00	0.00	979,496.39
Restricted Fund Balance	6,680,000.00	691,288.86	18,211,662.18	1,232,754.22	2,315,205.14	0.00	29,130,910.40
Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	5,959,115.53	0.00	0.00	251,971.82	0.00	0.00	6,211,087.35

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FUND BALANCE	13,618,611.92	691,288.86	18,211,662.18	1,484,726.04	2,315,205.14	0.00	36,321,494.14
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	27,003,769.38	734,095.91	21,793,326.92	1,484,726.04	3,014,022.17	0.00	54,029,940.42

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	7,100,653.76	57,750.72	40,333.56	110,150.58	150.58	0.00	7,309,039.20
Minus Warrants Outstanding	-6,478,884.54	-2,068.40	0.00	-100,000.00	0.00	0.00	-6,580,952.94
Taxes Receivable	7,504,216.22		3,581,664.74	0.00	0.00		11,085,880.96
Due From Other Funds	22,589.66	8,477.55	0.00	0.00	0.00	0.00	31,067.21
Due From Other Governmental Units	5,298,974.20	0.00	0.00	46,727.46	0.00	0.00	5,345,701.66
Accounts Receivable	157,413.20	0.00	0.00	0.00	0.00	0.00	157,413.20
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	28,762.38	1,896.04	15,124.56	4,338.00	5,217.59	0.00	55,338.57
Inventory	979,496.39	0.00		0.00			979,496.39
Prepaid Items	0.00	0.00			0.00	0.00	0.00
Investments	11,949,525.00	668,040.00	18,156,204.06	1,423,510.00	3,008,654.00	0.00	35,205,933.06
Investments/Cash With Trustee	441,023.11		0.00	0.00	0.00	0.00	441,023.11
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	27,003,769.38	734,095.91	21,793,326.92	1,484,726.04	3,014,022.17	0.00	54,029,940.42
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	27,003,769.38	734,095.91	21,793,326.92	1,484,726.04	3,014,022.17	0.00	54,029,940.42
LIABILITIES							
Accounts Payable	2,844,586.39	6,447.39	0.00	0.00	698,817.03	0.00	3,549,850.81
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00

August 31, 2024

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Accrued Salaries	1,366,359.45	0.00		0.00			1,366,359.45
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	603,119.63	0.00		0.00			603,119.63
Due To Other Governmental Units	0.00	0.00		0.00	0.00	0.00	0.00
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	1,058,398.22						1,058,398.22
Due To Other Funds	8,477.55	22,589.66	0.00	0.00	0.00	0.00	31,067.21
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	0.00	13,770.00	0.00	0.00	0.00		13,770.00
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
TOTAL LIABILITIES	5,880,941.24	42,807.05	0.00	0.00	698,817.03	0.00	6,622,565.32
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	7,504,216.22		3,581,664.74	0.00	0.00		11,085,880.96
TOTAL DEFERRED INFLOWS OF RESOURCES	7,504,216.22	0.00	3,581,664.74	0.00	0.00	0.00	11,085,880.96
FUND BALANCE:							
Nonspendable Fund Balance	979,496.39	0.00	0.00	0.00	0.00	0.00	979,496.39
Restricted Fund Balance	6,680,000.00	691,288.86	18,211,662.18	1,232,754.22	2,315,205.14	0.00	29,130,910.40
Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	5,959,115.53	0.00	0.00	251,971.82	0.00	0.00	6,211,087.35

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FUND BALANCE	13,618,611.92	691,288.86	18,211,662.18	1,484,726.04	2,315,205.14	0.00	36,321,494.14
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	27,003,769.38	734,095.91	21,793,326.92	1,484,726.04	3,014,022.17	0.00	54,029,940.42

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	18,637,066.49	428,177.75	7,988,999.22	68,715.08	48,798.41		27,171,756.95
State	221,360,333.63		0.00	107,284.26	1,364,520.82		222,832,138.71
Federal	37,912,695.89		759,544.13	0.00	0.00		38,672,240.02
Other	264,725.50			0.00	0.00	0.00	264,725.50
TOTAL REVENUES	278,174,821.51	428,177.75	8,748,543.35	175,999.34	1,413,319.23	0.00	288,940,861.18
EXPENDITURES:							
CURRENT:							
Regular Instruction	128,571,290.51						128,571,290.51
Special Education	44,454,860.29						44,454,860.29
Vocational Education	11,092,034.56						11,092,034.56
Skill Center	5,018,727.55						5,018,727.55
Compensatory Programs	37,510,329.62						37,510,329.62
Other Instructional Programs	1,728,006.38						1,728,006.38
Federal Stimulus COVID-19	894,413.24						894,413.24
Community Services	600,304.14						600,304.14
Support Services	51,740,310.42						51,740,310.42
Student Activities/Other		439,163.00				0.00	439,163.00
CAPITAL OUTLAY:							
Sites				100,000.00			100,000.00
Building				1,348,437.67			1,348,437.67
Equipment				0.00			0.00
Instructional Technology				0.00			0.00
Energy				0.00	0.00		0.00
Transportation Equipment					736,233.79		736,233.79
Sales and Lease				0.00			0.00
Other	6,239,592.23						6,239,592.23
DEBT SERVICE:							
Principal	0.00		4,905,852.45	0.00	0.00		4,905,852.45

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	0.00		3,258,408.63	0.00	0.00		3,258,408.63
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	287,849,868.94	439,163.00	8,164,261.08	1,448,437.67	736,233.79	0.00	298,637,964.48
REVENUES OVER (UNDER) EXPENDITURES	-9,675,047.43	-10,985.25	584,282.27	-1,272,438.33	677,085.44	0.00	-9,697,103.30
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.14			0.00	0.00		0.14
Transfers In	0.00		629,037.00	0.00	0.00		629,037.00
Transfers Out (GL 536)	-629,037.00		0.00	0.00	0.00	0.00	-629,037.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	0.00		0.00
TOTAL OTHER FINANCING SOURCES (USES)	-629,036.86		629,037.00	0.00	0.00	0.00	0.14
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-10,304,084.29	-10,985.25	1,213,319.27	-1,272,438.33	677,085.44	0.00	-9,697,103.16
BEGINNING TOTAL FUND BALANCE	23,922,696.21	702,274.11	16,998,342.91	2,757,164.37	1,638,119.70	0.00	46,018,597.30
Accounting Changes and Error Corrections	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	13,618,611.92	691,288.86	18,211,662.18	1,484,726.04	2,315,205.14	0.00	36,321,494.14

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	18,637,066.49	428,177.75	7,988,999.22	68,715.08	48,798.41		27,171,756.95
State	221,360,333.63		0.00	107,284.26	1,364,520.82		222,832,138.71
Federal	37,912,695.89		759,544.13	0.00	0.00		38,672,240.02
Other	264,725.50			0.00	0.00	0.00	264,725.50
TOTAL REVENUES	278,174,821.51	428,177.75	8,748,543.35	175,999.34	1,413,319.23	0.00	288,940,861.18
EXPENDITURES:							
CURRENT:							
Regular Instruction	128,571,290.51						128,571,290.51
Special Education	44,454,860.29						44,454,860.29
Vocational Education	11,092,034.56						11,092,034.56
Skill Center	5,018,727.55						5,018,727.55
Compensatory Programs	37,510,329.62						37,510,329.62
Other Instructional Programs	1,728,006.38						1,728,006.38
Federal Stimulus COVID-19	894,413.24						894,413.24
Community Services	600,304.14						600,304.14
Support Services	51,740,310.42						51,740,310.42
Student Activities/Other		439,163.00				0.00	439,163.00
CAPITAL OUTLAY:							
Sites				100,000.00			100,000.00
Building				1,348,437.67			1,348,437.67
Equipment				0.00			0.00
Instructional Technology				0.00			0.00
Energy				0.00	0.00		0.00
Transportation Equipment					736,233.79		736,233.79
Sales and Lease				0.00			0.00
Other	6,239,592.23						6,239,592.23
DEBT SERVICE:							
Principal	0.00		4,905,852.45	0.00	0.00		4,905,852.45

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	0.00		3,258,408.63	0.00	0.00		3,258,408.63
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	287,849,868.94	439,163.00	8,164,261.08	1,448,437.67	736,233.79	0.00	298,637,964.48
REVENUES OVER (UNDER) EXPENDITURES	-9,675,047.43	-10,985.25	584,282.27	-1,272,438.33	677,085.44	0.00	-9,697,103.30
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.14			0.00	0.00		0.14
Transfers In	0.00		629,037.00	0.00	0.00		629,037.00
Transfers Out (GL 536)	-629,037.00		0.00	0.00	0.00	0.00	-629,037.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	0.00		0.00
TOTAL OTHER FINANCING SOURCES (USES)	-629,036.86		629,037.00	0.00	0.00	0.00	0.14
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-10,304,084.29	-10,985.25	1,213,319.27	-1,272,438.33	677,085.44	0.00	-9,697,103.16
BEGINNING TOTAL FUND BALANCE	23,922,696.21	702,274.11	16,998,342.91	2,757,164.37	1,638,119.70	0.00	46,018,597.30
Accounting Changes and Error Corrections	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	13,618,611.92	691,288.86	18,211,662.18	1,484,726.04	2,315,205.14	0.00	36,321,494.14

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	125,749.54	18,511,316.95	18,637,066.49
State	204,962,888.50	16,397,445.13	221,360,333.63
Federal	37,727,216.68	185,479.21	37,912,695.89
Other	43,250.00	221,475.50	264,725.50
TOTAL REVENUES	242,859,104.72	35,315,716.79	278,174,821.51
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	104,678,612.45	23,892,678.06	128,571,290.51
Special Education	44,451,995.35	2,864.94	44,454,860.29
Vocational Education	11,092,034.56	0.00	11,092,034.56
Skills Center	5,018,727.55	0.00	5,018,727.55
Compensatory Programs	37,511,071.71	-742.09	37,510,329.62
Other Instructional Programs	1,656,526.39	71,479.99	1,728,006.38
Federal Stimulus COVID-19	172,413.24	722,000.00	894,413.24
Community Services	553,808.91	46,495.23	600,304.14
Support Services	51,734,007.04	6,303.38	51,740,310.42
CAPITAL OUTLAY:			
Other	6,196,922.10	42,670.13	6,239,592.23
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	263,066,119.30	24,783,749.64	287,849,868.94
REVENUES OVER (UNDER) EXPENDITURES:	-20,207,014.58	10,531,967.15	-9,675,047.43
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		0.14	0.14
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	629,037.00	0.00	629,037.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		0.00	0.00

	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	-629,037.00	0.14	-629,036.86
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-20,836,051.58	10,531,967.29	-10,304,084.29
BEGINNING TOTAL FUND BALANCE	-13,636,470.10	37,559,166.31	23,922,696.21
Accounting Changes and Error Corrections	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	-34,472,521.68	48,091,133.60	13,618,611.92

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	125,749.54	18,511,316.95	18,637,066.49
State	204,962,888.50	16,397,445.13	221,360,333.63
Federal	37,727,216.68	185,479.21	37,912,695.89
Other	43,250.00	221,475.50	264,725.50
TOTAL REVENUES	242,859,104.72	35,315,716.79	278,174,821.51
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	104,678,612.45	23,892,678.06	128,571,290.51
Special Education	44,451,995.35	2,864.94	44,454,860.29
Vocational Education	11,092,034.56	0.00	11,092,034.56
Skills Center	5,018,727.55	0.00	5,018,727.55
Compensatory Programs	37,511,071.71	-742.09	37,510,329.62
Other Instructional Programs	1,656,526.39	71,479.99	1,728,006.38
Federal Stimulus COVID-19	172,413.24	722,000.00	894,413.24
Community Services	553,808.91	46,495.23	600,304.14
Support Services	51,734,007.04	6,303.38	51,740,310.42
CAPITAL OUTLAY:			
Other	6,196,922.10	42,670.13	6,239,592.23
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	263,066,119.30	24,783,749.64	287,849,868.94
REVENUES OVER (UNDER) EXPENDITURES:	-20,207,014.58	10,531,967.15	-9,675,047.43
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		0.14	0.14
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	629,037.00	0.00	629,037.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		0.00	0.00

	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	-629,037.00	0.14	-629,036.86
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-20,836,051.58	10,531,967.29	-10,304,084.29
BEGINNING TOTAL FUND BALANCE	-13,636,470.10	37,559,166.31	23,922,696.21
Accounting Changes and Error Corrections	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	-34,472,521.68	48,091,133.60	13,618,611.92

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	20,909,521.00	18,637,066.49	-2,272,454.51
State	219,824,951.00	221,360,333.63	1,535,382.63
Federal	50,728,901.00	37,912,695.89	-12,816,205.11
Other	271,050.00	264,725.50	-6,324.50
TOTAL REVENUES	291,734,423.00	278,174,821.51	-13,559,601.49
EXPENDITURES			
CURRENT:			
Regular Instruction	139,416,443.00	128,571,290.51	10,845,152.49
Special Education	39,272,163.00	44,454,860.29	-5,182,697.29
Vocational Education	11,196,212.00	11,092,034.56	104,177.44
Skill Center	4,809,533.00	5,018,727.55	-209,194.55
Compensatory Programs	40,012,963.00	37,510,329.62	2,502,633.38
Other Instructional Programs	1,938,581.00	1,728,006.38	210,574.62
Federal Stimulus COVID-19	2,500,000.00	894,413.24	1,605,586.76
Community Services	739,923.00	600,304.14	139,618.86
Support Services	56,473,326.00	51,740,310.42	4,733,015.58
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	9,210,500.00	6,239,592.23	2,970,907.77
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	305,569,644.00	287,849,868.94	17,719,775.06

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-13,835,221.00	-9,675,047.43	4,160,173.57
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.14	0.14
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-630,000.00	-629,037.00	-963.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-630,000.00	-629,036.86	963.14
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-14,465,220.00	-10,304,084.29	4,161,135.71
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	30,000,000.00	23,922,696.21	-6,077,303.79
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	15,534,779.00	13,618,611.92	-1,916,167.08

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	20,909,521.00	18,637,066.49	-2,272,454.51
State	219,824,951.00	221,360,333.63	1,535,382.63
Federal	50,728,901.00	37,912,695.89	-12,816,205.11
Other	271,050.00	264,725.50	-6,324.50
TOTAL REVENUES	291,734,423.00	278,174,821.51	-13,559,601.49
EXPENDITURES			
CURRENT:			
Regular Instruction	139,416,443.00	128,571,290.51	10,845,152.49
Special Education	39,272,163.00	44,454,860.29	-5,182,697.29
Vocational Education	11,196,212.00	11,092,034.56	104,177.44
Skill Center	4,809,533.00	5,018,727.55	-209,194.55
Compensatory Programs	40,012,963.00	37,510,329.62	2,502,633.38
Other Instructional Programs	1,938,581.00	1,728,006.38	210,574.62
Federal Stimulus COVID-19	2,500,000.00	894,413.24	1,605,586.76
Community Services	739,923.00	600,304.14	139,618.86
Support Services	56,473,326.00	51,740,310.42	4,733,015.58
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	9,210,500.00	6,239,592.23	2,970,907.77
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	305,569,644.00	287,849,868.94	17,719,775.06

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-13,835,221.00	-9,675,047.43	4,160,173.57
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.14	0.14
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-630,000.00	-629,037.00	-963.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-630,000.00	-629,036.86	963.14
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-14,465,220.00	-10,304,084.29	4,161,135.71
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	30,000,000.00	23,922,696.21	-6,077,303.79
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	15,534,779.00	13,618,611.92	-1,916,167.08

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	756,014.00	428,177.75	-327,836.25
State			
Federal			
Other			
TOTAL REVENUES	756,014.00	428,177.75	-327,836.25
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	840,301.00	439,163.00	401,138.00
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	840,301.00	439,163.00	401,138.00
REVENUES OVER (UNDER) EXPENDITURES	-84,287.00	-10,985.25	73,301.75

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
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)	-84,287.00	-10,985.25	73,301.75
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	646,788.00	702,274.11	55,486.11
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	562,501.00	691,288.86	128,787.86

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	756,014.00	428,177.75	-327,836.25
State			
Federal			
Other			
TOTAL REVENUES	756,014.00	428,177.75	-327,836.25
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	840,301.00	439,163.00	401,138.00
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	840,301.00	439,163.00	401,138.00
REVENUES OVER (UNDER) EXPENDITURES	-84,287.00	-10,985.25	73,301.75

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
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)	-84,287.00	-10,985.25	73,301.75
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	646,788.00	702,274.11	55,486.11
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	562,501.00	691,288.86	128,787.86

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	7,970,000.00	7,988,999.22	18,999.22
State	0.00	0.00	0.00
Federal	752,019.00	759,544.13	7,525.13
Other			
TOTAL REVENUES	8,722,019.00	8,748,543.35	26,524.35
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	5,817,608.00	4,905,852.45	911,755.55
Interest and Other Charges	3,658,409.00	3,258,408.63	400,000.37
TOTAL EXPENDITURES	9,476,017.00	8,164,261.08	1,311,755.92
REVENUES OVER (UNDER) EXPENDITURES	-753,998.00	584,282.27	1,338,280.27

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	630,000.00	629,037.00	-963.00
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)	630,000.00	629,037.00	-963.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-123,998.00	1,213,319.27	1,337,317.27
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	5,200,000.00	16,998,342.91	11,798,342.91
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	5,076,002.00	18,211,662.18	13,135,660.18

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	7,970,000.00	7,988,999.22	18,999.22
State	0.00	0.00	0.00
Federal	752,019.00	759,544.13	7,525.13
Other			
TOTAL REVENUES	8,722,019.00	8,748,543.35	26,524.35
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	5,817,608.00	4,905,852.45	911,755.55
Interest and Other Charges	3,658,409.00	3,258,408.63	400,000.37
TOTAL EXPENDITURES	9,476,017.00	8,164,261.08	1,311,755.92
REVENUES OVER (UNDER) EXPENDITURES	-753,998.00	584,282.27	1,338,280.27

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	630,000.00	629,037.00	-963.00
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)	630,000.00	629,037.00	-963.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-123,998.00	1,213,319.27	1,337,317.27
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	5,200,000.00	16,998,342.91	11,798,342.91
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	5,076,002.00	18,211,662.18	13,135,660.18

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	10,000.00	68,715.08	58,715.08
State	0.00	107,284.26	107,284.26
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	10,000.00	175,999.34	165,999.34
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	0.00	100,000.00	-100,000.00
Building	1,500,000.00	1,348,437.67	151,562.33
Equipment	0.00	0.00	0.00
Instructional Technology	0.00	0.00	0.00
Energy	0.00	0.00	0.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	1,500,000.00	1,448,437.67	51,562.33
REVENUES OVER (UNDER) EXPENDITURES	-1,490,000.00	-1,272,438.33	217,561.67
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	-1,490,000.00	-1,272,438.33	217,561.67
BEGINNING TOTAL FUND BALANCE	1,694,181.00	2,757,164.37	1,062,983.37
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	204,181.00	1,484,726.04	1,280,545.04

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	10,000.00	68,715.08	58,715.08
State	0.00	107,284.26	107,284.26
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	10,000.00	175,999.34	165,999.34
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	0.00	100,000.00	-100,000.00
Building	1,500,000.00	1,348,437.67	151,562.33
Equipment	0.00	0.00	0.00
Instructional Technology	0.00	0.00	0.00
Energy	0.00	0.00	0.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	1,500,000.00	1,448,437.67	51,562.33
REVENUES OVER (UNDER) EXPENDITURES	-1,490,000.00	-1,272,438.33	217,561.67
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	-1,490,000.00	-1,272,438.33	217,561.67
BEGINNING TOTAL FUND BALANCE	1,694,181.00	2,757,164.37	1,062,983.37
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	204,181.00	1,484,726.04	1,280,545.04

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	12,000.00	48,798.41	36,798.41
State	785,000.00	1,364,520.82	579,520.82
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	797,000.00	1,413,319.23	616,319.23
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy	0.00	0.00	0.00
Transportation Equipment	2,000,000.00	736,233.79	1,263,766.21
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	2,000,000.00	736,233.79	1,263,766.21

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-1,203,000.00	677,085.44	1,880,085.44
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	-1,203,000.00	677,085.44	1,880,085.44
BEGINNING TOTAL FUND BALANCE	1,225,500.00	1,638,119.70	412,619.70
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	22,500.00	2,315,205.14	2,292,705.14

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	12,000.00	48,798.41	36,798.41
State	785,000.00	1,364,520.82	579,520.82
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	797,000.00	1,413,319.23	616,319.23
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy	0.00	0.00	0.00
Transportation Equipment	2,000,000.00	736,233.79	1,263,766.21
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	2,000,000.00	736,233.79	1,263,766.21

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-1,203,000.00	677,085.44	1,880,085.44
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	-1,203,000.00	677,085.44	1,880,085.44
BEGINNING TOTAL FUND BALANCE	1,225,500.00	1,638,119.70	412,619.70
Accounting Changes and Error Corrections		0.00	0.00
ENDING TOTAL FUND BALANCE	22,500.00	2,315,205.14	2,292,705.14

	Custodial Funds	Private Purpose Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	0.00	150.24
Minus Warrants Outstanding	0.00	0.00
Due From Other Governmental Units	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	517.96
Investments	0.00	180,706.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	0.00
Capital Assets, Land	0.00	0.00
Capital Assets, Buildings	0.00	0.00
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	0.00
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	0.00	181,374.20
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Governmental Units	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET POSITION:		
Restricted for:		
Restricted For Intact Trust Principal	0.00	0.00
Restricted for Individuals, Organizations, and Other Governments - CF	0.00	
Restricted for Individuals, Organizations, and Other Governments - PPT		0.00
Restricted For Other Purposes	0.00	181,374.20
TOTAL NET POSITION	0.00	181,374.20

REPORT F196

Yakima School District No. 007

RUN DATE: 10/28/2024

E.S.D. 105

Statement of Fiduciary Net Position

RUN TIME: 10:00:44 AM

COUNTY: 39 Yakima

August 31, 2024

	Custodial Funds	Private Purpose Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	0.00	150.24
Minus Warrants Outstanding	0.00	0.00
Due From Other Governmental Units	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	517.96
Investments	0.00	180,706.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	0.00
Capital Assets, Land	0.00	0.00
Capital Assets, Buildings	0.00	0.00
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	0.00
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	0.00	181,374.20
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Governmental Units	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET POSITION:		
Restricted for:		
Restricted For Intact Trust Principal	0.00	0.00
Restricted for Individuals, Organizations, and Other Governments - CF	0.00	
Restricted for Individuals, Organizations, and Other Governments - PPT		0.00
Restricted For Other Purposes	0.00	181,374.20
TOTAL NET POSITION	0.00	181,374.20

	Custodial Funds	Private Purpose Trust
ADDITIONS:		
Contributions:		
Private Donations	0.00	24,935.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	0.00	24,935.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	0.00	5,290.20
Less Investment Expenses	0.00	0.00
Net Investment Income	0.00	5,290.20
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	0.00	30,225.20
DEDUCTIONS:		
Benefits		3,444.31
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	
Other	0.00	0.00
TOTAL DEDUCTIONS	0.00	3,444.31
Net Increase (Decrease)	0.00	26,780.89
Net Position - Beginning Balance	0.00	154,593.31
Accounting Changes and Error Corrections	0.00	0.00
NET POSITION--ENDING	0.00	181,374.20

	Custodial Funds	Private Purpose Trust
ADDITIONS:		
Contributions:		
Private Donations	0.00	24,935.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	0.00	24,935.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	0.00	5,290.20
Less Investment Expenses	0.00	0.00
Net Investment Income	0.00	5,290.20
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	0.00	30,225.20
DEDUCTIONS:		
Benefits		3,444.31
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	
Other	0.00	0.00
TOTAL DEDUCTIONS	0.00	3,444.31
Net Increase (Decrease)	0.00	26,780.89
Net Position - Beginning Balance	0.00	154,593.31
Accounting Changes and Error Corrections	0.00	0.00
NET POSITION--ENDING	0.00	181,374.20

Description	Beginning Outstanding Debt September 1, 2023	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2024	Amount Due Within One Year
Voted Debt					
Voted Bonds	70,845,000.00	0.00	4,365,000.00	66,480,000.00	4,755,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt and Liabilities					
Non-Voted Bonds	4,053,568.87	0.00	540,852.45	3,512,716.42	555,348.65
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Leases	563,221.02	0.00	474,598.50	88,622.52	49,137.41
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	7,700,280.44	8,937,407.70	7,700,280.44	8,937,407.70	1,457,031.49
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	17,341,917.00	0.00	1,441,758.00	15,900,159.00	
Net Pension Liabilities TRS 2/3	0.00	2,737,200.00	0.00	2,737,200.00	
Net Pension Liabilities SERS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities PERS 1	5,741,053.00	0.00	1,269,878.00	4,471,175.00	
Total Long-Term Liabilities	106,245,040.33	11,674,607.70	15,792,367.39	102,127,280.64	6,816,517.55

Other postemployment benefits other than pensions (OPEB) liabilities are not presented in the Schedule of Long Term Liabilities.

Description	Beginning Outstanding Debt September 1, 2023	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2024	Amount Due Within One Year
Voted Debt					
Voted Bonds	70,845,000.00	0.00	4,365,000.00	66,480,000.00	4,755,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt and Liabilities					
Non-Voted Bonds	4,053,568.87	0.00	540,852.45	3,512,716.42	555,348.65
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Leases	563,221.02	0.00	474,598.50	88,622.52	49,137.41
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	7,700,280.44	8,937,407.70	7,700,280.44	8,937,407.70	1,457,031.49
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	17,341,917.00	0.00	1,441,758.00	15,900,159.00	
Net Pension Liabilities TRS 2/3	0.00	2,737,200.00	0.00	2,737,200.00	
Net Pension Liabilities SERS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities PERS 1	5,741,053.00	0.00	1,269,878.00	4,471,175.00	
Total Long-Term Liabilities	106,245,040.33	11,674,607.70	15,792,367.39	102,127,280.64	6,816,517.55

Other postemployment benefits other than pensions (OPEB) liabilities are not presented in the Schedule of Long Term Liabilities.

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	16,174,442.13	7,857,460.35	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	16,174,442.13	7,857,460.35	0.00	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	45,755.00			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	46.20			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Early Learning Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	23,189.10		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	0.00			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Early Learning 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	125,749.54			
2300 Investment Earnings	316,322.77	131,538.87	68,715.08	48,798.41
2400 Interfund Loan Interest Earnings	0.00		0.00	
2450 Other Interest Earnings	0.00	0.00	0.00	0.00
2500 Gifts and Donations	447,074.77		0.00	0.00

REPORT F196

Yakima School District No. 007

RUN DATE: 10/28/2024

E.S.D. 105

Report of Revenues and Other Financing Sources

RUN TIME: 10:00:44 AM

COUNTY: 39 Yakima

For the Year Ended August 31, 2024

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	36,228.83		0.00	0.00
2700 Rentals and Leases	74,956.00	0.00	0.00	0.00
2800 Insurance Recoveries	73,151.25		0.00	0.00
2900 Local Support Nontax, Unassigned	1,102,535.80	0.00	0.00	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2910 E-Rate	217,615.10		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	2,462,624.36	131,538.87	68,715.08	48,798.41
STATE, GENERAL PURPOSE				
3100 Apportionment	143,770,280.46			
3121 Special Education - General Apportionment	5,837,240.56			
3300 Local Effort Assistance	16,258,238.98			
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	165,865,760.00	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	150,254.23		107,284.26	0.00
4109 Special Purpose - Transition to Kindergarten	0.00			
4121 Special Education	25,552,657.34			
4122 Special Education - Infants and Toddlers - State	0.00			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4139 Career Launch	0.00			
4155 Learning Assistance	13,193,006.08			
4156 State Institutions, Centers and Homes, Delinquent	357,680.85			
4158 Special and Pilot Programs	2,442,305.21			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	7,677,998.69			
4174 Highly Capable	458,793.20			
4188 Early Learning	0.00			
4198 School Food Service	319,620.67			
4199 Transportation - Operations	4,340,730.41			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	862,320.80		0.00	98,723.87
4321 Special Education - Other State Agencies	0.00			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Early Learning - Other State Agencies	139,206.15			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				1,265,796.95
4000 TOTAL STATE, SPECIAL PURPOSE	55,494,573.63		107,284.26	1,364,520.82
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, GENERAL PURPOSE				
5500 Federal Forests	185,479.21	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	759,544.13	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	185,479.21	759,544.13	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	514,801.68			0.00
6109 Special Purpose - Transition to Kindergarten	0.00			
6111 Federal Special Purpose-SLRF	0.00		0.00	
6112 Federal Special Purpose-ESSER II	0.00		0.00	
6113 Federal Special Purpose-ESSER III	5,759,214.43		0.00	
6114 Federal Special Purpose-ESSER III (Learning Loss)	26,875.37		0.00	
6118 Federal Special Purpose-Reserved (N/A)	0.00		0.00	
6119 Federal Special Purpose-CARES Act Other	0.00		0.00	
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6123 Special Education - ARP, IDEA, Federal	0.00			
6124 Special Education, Supplemental	3,799,945.60			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	272,279.99			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	99,963.68			
6151 ESEA Disadvantaged, Fed	12,412,088.93			
6152 Other Title, ESEA Fed	0.00			
6153 ESEA Migrant, Federal	1,862,056.90			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	634,159.74			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance - ESSER I	0.00			
6178 Youth Training Programs	0.00			
6188 Early Learning	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	11,299,015.86			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6210 Federal E-Rate	0.00		0.00	
6211 Federal Special Purpose-SLRF	0.00		0.00	
6212 Federal Special Purpose-ESSER II	0.00		0.00	
6213 Federal Special Purpose-ESSER III	0.00		0.00	
6214 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6218 Federal Special Purpose-Reserved (N/A)	0.00		0.00	
6219 Federal Special Purpose-CARES Act Other	0.00		0.00	
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6223 Special Education - ARP, IDEA, Federal	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
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	78,711.26			
6276 Targeted Assistance - ESSER I	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Early Learning	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	0.00		0.00	0.00
6311 Federal Special Purpose-SLRF	0.00		0.00	
6312 Federal Special Purpose-ESSER II	0.00		0.00	
6313 Federal Special Purpose-ESSER III	0.00		0.00	
6314 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6318 Federal Special Purpose-Reserved (N/A)	0.00		0.00	
6319 Federal Special Purpose-CARES ActOther	0.00		0.00	
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	204,195.48			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6323 Special Education - ARP, IDEA, Federal	0.00			
6324 Special Education - Supplemental	0.00			

REPORT F196

Yakima School District No. 007

RUN DATE: 10/28/2024

E.S.D. 105

Report of Revenues and Other Financing Sources

RUN TIME: 10:00:44 AM

COUNTY: 39 Yakima

For the Year Ended August 31, 2024

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
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 - ESSER I	0.00		0.00	
6378 Youth Training	0.00			
6388 Early Learning	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	763,907.76			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	37,727,216.68		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			

REPORT F196

Yakima School District No. 007

RUN DATE: 10/28/2024

E.S.D. 105

Report of Revenues and Other Financing Sources

RUN TIME: 10:00:44 AM

COUNTY: 39 Yakima

For the Year Ended August 31, 2024

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7131 Vocational Education	0.00			
7145 Skill Center	43,250.00			
7147 Skill Center - Facility Upgrades	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	214,355.50			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	257,605.50		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	0.00		0.00	0.00
8101 Governmental Entities (GF local sub-fund)	0.00		0.00	0.00
8188 Early Learning	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	7,120.00			
8500 Nonfederal, ESD	0.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	7,120.00		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9300 Sale of Equipment	0.00			0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.14		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	0.00	0.00	0.00
9901 Transfers - Other Resources	0.00	629,037.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	0.14	629,037.00	0.00	0.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	278,174,821.65	9,377,580.35	175,999.34	1,413,319.23

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	16,174,442.13	7,857,460.35	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	16,174,442.13	7,857,460.35	0.00	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	45,755.00			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	46.20			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Early Learning Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	23,189.10		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	0.00			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Early Learning 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	125,749.54			
2300 Investment Earnings	316,322.77	131,538.87	68,715.08	48,798.41
2400 Interfund Loan Interest Earnings	0.00		0.00	
2450 Other Interest Earnings	0.00	0.00	0.00	0.00
2500 Gifts and Donations	447,074.77		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	36,228.83		0.00	0.00
2700 Rentals and Leases	74,956.00	0.00	0.00	0.00
2800 Insurance Recoveries	73,151.25		0.00	0.00
2900 Local Support Nontax, Unassigned	1,102,535.80	0.00	0.00	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2910 E-Rate	217,615.10		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	2,462,624.36	131,538.87	68,715.08	48,798.41
STATE, GENERAL PURPOSE				
3100 Apportionment	143,770,280.46			
3121 Special Education - General Apportionment	5,837,240.56			
3300 Local Effort Assistance	16,258,238.98			
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	165,865,760.00	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	150,254.23		107,284.26	0.00
4109 Special Purpose - Transition to Kindergarten	0.00			
4121 Special Education	25,552,657.34			
4122 Special Education - Infants and Toddlers - State	0.00			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4139 Career Launch	0.00			
4155 Learning Assistance	13,193,006.08			
4156 State Institutions, Centers and Homes, Delinquent	357,680.85			
4158 Special and Pilot Programs	2,442,305.21			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	7,677,998.69			
4174 Highly Capable	458,793.20			
4188 Early Learning	0.00			
4198 School Food Service	319,620.67			
4199 Transportation - Operations	4,340,730.41			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	862,320.80		0.00	98,723.87
4321 Special Education - Other State Agencies	0.00			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Early Learning - Other State Agencies	139,206.15			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				1,265,796.95
4000 TOTAL STATE, SPECIAL PURPOSE	55,494,573.63		107,284.26	1,364,520.82
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, GENERAL PURPOSE				
5500 Federal Forests	185,479.21	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	759,544.13	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	185,479.21	759,544.13	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	514,801.68			0.00
6109 Special Purpose - Transition to Kindergarten	0.00			
6111 Federal Special Purpose-SLRF	0.00		0.00	
6112 Federal Special Purpose-ESSER II	0.00		0.00	
6113 Federal Special Purpose-ESSER III	5,759,214.43		0.00	
6114 Federal Special Purpose-ESSER III (Learning Loss)	26,875.37		0.00	
6118 Federal Special Purpose-Reserved (N/A)	0.00		0.00	
6119 Federal Special Purpose-CARES Act Other	0.00		0.00	
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6123 Special Education - ARP, IDEA, Federal	0.00			
6124 Special Education, Supplemental	3,799,945.60			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	272,279.99			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	99,963.68			
6151 ESEA Disadvantaged, Fed	12,412,088.93			
6152 Other Title, ESEA Fed	0.00			
6153 ESEA Migrant, Federal	1,862,056.90			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	634,159.74			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance - ESSER I	0.00			
6178 Youth Training Programs	0.00			
6188 Early Learning	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	11,299,015.86			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6210 Federal E-Rate	0.00		0.00	
6211 Federal Special Purpose-SLRF	0.00		0.00	
6212 Federal Special Purpose-ESSER II	0.00		0.00	
6213 Federal Special Purpose-ESSER III	0.00		0.00	
6214 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6218 Federal Special Purpose-Reserved (N/A)	0.00		0.00	
6219 Federal Special Purpose-CARES Act Other	0.00		0.00	
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6223 Special Education - ARP, IDEA, Federal	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
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	78,711.26			
6276 Targeted Assistance - ESSER I	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Early Learning	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	0.00		0.00	0.00
6311 Federal Special Purpose-SLRF	0.00		0.00	
6312 Federal Special Purpose-ESSER II	0.00		0.00	
6313 Federal Special Purpose-ESSER III	0.00		0.00	
6314 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6318 Federal Special Purpose-Reserved (N/A)	0.00		0.00	
6319 Federal Special Purpose-CARES ActOther	0.00		0.00	
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	204,195.48			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6323 Special Education - ARP, IDEA, Federal	0.00			
6324 Special Education - Supplemental	0.00			

REPORT F196

Yakima School District No. 007

RUN DATE: 10/28/2024

E.S.D. 105

Report of Revenues and Other Financing Sources

RUN TIME: 10:00:44 AM

COUNTY: 39 Yakima

For the Year Ended August 31, 2024

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
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 - ESSER I	0.00		0.00	
6378 Youth Training	0.00			
6388 Early Learning	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	763,907.76			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	37,727,216.68		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			

REPORT F196

Yakima School District No. 007

RUN DATE: 10/28/2024

E.S.D. 105

Report of Revenues and Other Financing Sources

RUN TIME: 10:00:44 AM

COUNTY: 39 Yakima

For the Year Ended August 31, 2024

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7131 Vocational Education	0.00			
7145 Skill Center	43,250.00			
7147 Skill Center - Facility Upgrades	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	214,355.50			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	257,605.50		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	0.00		0.00	0.00
8101 Governmental Entities (GF local sub-fund)	0.00		0.00	0.00
8188 Early Learning	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	7,120.00			
8500 Nonfederal, ESD	0.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	7,120.00		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9300 Sale of Equipment	0.00			0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.14		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	0.00	0.00	0.00
9901 Transfers - Other Resources	0.00	629,037.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	0.14	629,037.00	0.00	0.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	278,174,821.65	9,377,580.35	175,999.34	1,413,319.23

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	126,874,734.15	11 Bd of Dir	309,595.41	0 Debit Transfer	787,425.30
02 ALE	1,106,272.28	12 Supt Off	1,978,132.90	1 Credit Transfer	-787,425.30
03 Basic Education - Dropout Reengagement	632,954.35	13 Busns Off	1,879,698.30	2 Cert. Salaries	127,413,437.08
09 Transition to Kindergarten	0.00	14 HR	2,054,008.15	3 Class. Salaries	50,249,033.48
11 SLRF	0.00	15 Pblc Rltn	768,785.47	4 Employee Benefits	63,843,012.50
12 ESSER II	0.00	21 Supv Inst	7,058,380.65	5 Supplies / Materials	13,592,931.04
13 ESSER III	5,259,748.59	22 Lrn Resrc	2,155,277.49	7 Purchased Services	26,016,695.34
14 ESSER III (Learning Loss)	26,247.00	23 Princ Off	16,679,629.55	8 Travel	495,167.27
18 RSVD N/A	0.00	24 Guid/Coun	10,495,671.35	9 Capital Outlay	6,239,592.23
19 Cares Act - Other	722,000.00	25 Pupil Mngmt	674,408.63	TOTAL ALL OBJECTS	287,849,868.94
21 Sp Ed, Sup, St	38,441,939.57	26 Health	15,032,318.97		
22 Sp Ed, Infants and Toddlers, State	0.00	27 Teaching	159,154,265.10		
23 Sp Ed, Sup, IDEA, Fed	0.00	28 Extracur	4,460,003.99		
24 Sp Ed, Sup, Fed	6,012,920.72	29 Pmt to SD	0.00		
25 Sp Ed, Infants and Toddlers, Federal	0.00	31 InstProDev	7,913,894.58		
26 Sp Ed, Inst, St	0.00	32 Inst Tech	1,626,630.23		
29 Sp Ed, Oth, Fed	0.00	33 Curriculum	1,072,047.67		
31 Voc, Basic, St	8,878,797.84	34 Pro Learn	1,432,108.37		
34 MidSchCar/Tec	1,983,429.80	35 Pupil Safety	1,613,609.18		
38 Voc, Fed	266,915.00	41 Supervisn	853,027.58		
39 Voc, Other	0.00	42 Food	4,306,815.17		
45 Skil Cnt, Bas, St	4,856,912.36	44 Operation	5,428,566.86		
46 Skill Cntr, Fed	97,994.00	49 Transfers	0.00		
47 Skil Cnt, Fac Upgrade	63,821.19	51 Supervisn	833,418.27		
51 ESEA Disadvantaged, Fed	11,050,119.75	52 Operation	4,688,406.30		
52 Other Title, ESEA, Fed	1,121,664.28	53 Maintnce	927,712.38		
53 ESEA Migrant, Federal	1,825,367.02	56 Insurance	26,478.51		
54 Read First, Fed	0.00	58 Rem. Learn OP.	0.00		

REPORT F196

Yakima School District No. 007

RUN DATE: 10/28/2024

E.S.D. 105

Program/Activity/Object Report

RUN TIME: 10:00:44 AM

COUNTY: 39 Yakima

For the Year Ended August 31, 2024

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
55 LAP	13,150,538.37	59 Transfers	-787,425.30		
56 St In, Ctr/Hm, D	623,928.65	61 Supv Bldg	1,043,390.81		
57 St In, N/D, Fed	0.00	62 Grnd Mnt	1,324,983.44		
58 Sp/Plt Pgm, St	2,230,017.26	63 Oper Bldg	7,646,228.29		
59 Inst. JAJ	0.00	64 Maintnce	9,967,338.89		
61 Head Start, Fed	0.00	65 Utilities	5,225,582.83		
62 MS, Pro Dv, Fed	0.00	66 E-Rate - Federal	0.00		
64 LEP, Fed	621,664.29	67 Bldg Secu	125,469.81		
65 Tran Biling, St	6,841,600.54	68 Insurance	3,165,649.05		
67 Ind Ed, Fd, JOM	0.00	69 Dep SubFund FacMaint	0.00		
68 Ind Ed, Fd, ED	77,357.50	72 Info Sys	6,368,482.98		
69 Comp, Othr	0.00	73 Printing	4,691.42		
71 Traffic Safety	0.00	74 Warehouse	342,585.66		
73 Summer School	0.00	75 Mtr Pool	0.00		
74 Highly Capable	409,584.05	83 Interest	0.00		
76 Target Asst, Fed	0.00	84 Principal	0.00		
78 Yth Trg Pm, Fed	0.00	85 Debt Expn	0.00		
79 Inst Pgm, Othr	1,318,422.33	91 Publ Actv	0.00		
81 Public Radio/TV	0.00	TOTAL ALL ACTIVITIES	287,849,868.94		
86 Comm Schools	0.00				
88 Early Learning	559,095.73				
89 Othr Comm Srv	41,208.41				
97 Distwide Suppt	36,477,614.14				
98 Schl Food Serv	10,588,409.61				
99 Pupil Transp	5,688,590.16				
TOTAL ALL PROGRAMS	287,849,868.94				

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	126,874,734.15	11 Bd of Dir	309,595.41	0 Debit Transfer	787,425.30
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03 Basic Education - Dropout Reengagement	632,954.35	13 Busns Off	1,879,698.30	2 Cert. Salaries	127,413,437.08
09 Transition to Kindergarten	0.00	14 HR	2,054,008.15	3 Class. Salaries	50,249,033.48
11 SLRF	0.00	15 Pblc Rltn	768,785.47	4 Employee Benefits	63,843,012.50
12 ESSER II	0.00	21 Supv Inst	7,058,380.65	5 Supplies / Materials	13,592,931.04
13 ESSER III	5,259,748.59	22 Lrn Resrc	2,155,277.49	7 Purchased Services	26,016,695.34
14 ESSER III (Learning Loss)	26,247.00	23 Princ Off	16,679,629.55	8 Travel	495,167.27
18 RSVD N/A	0.00	24 Guid/Coun	10,495,671.35	9 Capital Outlay	6,239,592.23
19 Cares Act - Other	722,000.00	25 Pupil Mngmt	674,408.63	TOTAL ALL OBJECTS	287,849,868.94
21 Sp Ed, Sup, St	38,441,939.57	26 Health	15,032,318.97		
22 Sp Ed, Infants and Toddlers, State	0.00	27 Teaching	159,154,265.10		
23 Sp Ed, Sup, IDEA, Fed	0.00	28 Extracur	4,460,003.99		
24 Sp Ed, Sup, Fed	6,012,920.72	29 Pmt to SD	0.00		
25 Sp Ed, Infants and Toddlers, Federal	0.00	31 InstProDev	7,913,894.58		
26 Sp Ed, Inst, St	0.00	32 Inst Tech	1,626,630.23		
29 Sp Ed, Oth, Fed	0.00	33 Curriculum	1,072,047.67		
31 Voc, Basic, St	8,878,797.84	34 Pro Learn	1,432,108.37		
34 MidSchCar/Tec	1,983,429.80	35 Pupil Safety	1,613,609.18		
38 Voc, Fed	266,915.00	41 Supervisn	853,027.58		
39 Voc, Other	0.00	42 Food	4,306,815.17		
45 Skil Cnt, Bas, St	4,856,912.36	44 Operation	5,428,566.86		
46 Skill Cntr, Fed	97,994.00	49 Transfers	0.00		
47 Skil Cnt, Fac Upgrade	63,821.19	51 Supervisn	833,418.27		
51 ESEA Disadvantaged, Fed	11,050,119.75	52 Operation	4,688,406.30		
52 Other Title, ESEA, Fed	1,121,664.28	53 Maintnce	927,712.38		
53 ESEA Migrant, Federal	1,825,367.02	56 Insurance	26,478.51		
54 Read First, Fed	0.00	58 Rem. Learn OP.	0.00		

REPORT F196

Yakima School District No. 007

RUN DATE: 10/28/2024

E.S.D. 105

Program/Activity/Object Report

RUN TIME: 10:00:44 AM

COUNTY: 39 Yakima

For the Year Ended August 31, 2024

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
55 LAP	13,150,538.37	59 Transfers	-787,425.30		
56 St In, Ctr/Hm, D	623,928.65	61 Supv Bldg	1,043,390.81		
57 St In, N/D, Fed	0.00	62 Grnd Mnt	1,324,983.44		
58 Sp/Plt Pgm, St	2,230,017.26	63 Oper Bldg	7,646,228.29		
59 Inst. JAJ	0.00	64 Maintnce	9,967,338.89		
61 Head Start, Fed	0.00	65 Utilities	5,225,582.83		
62 MS, Pro Dv, Fed	0.00	66 E-Rate - Federal	0.00		
64 LEP, Fed	621,664.29	67 Bldg Secu	125,469.81		
65 Tran Biling, St	6,841,600.54	68 Insurance	3,165,649.05		
67 Ind Ed, Fd, JOM	0.00	69 Dep SubFund FacMaint	0.00		
68 Ind Ed, Fd, ED	77,357.50	72 Info Sys	6,368,482.98		
69 Comp, Othr	0.00	73 Printing	4,691.42		
71 Traffic Safety	0.00	74 Warehouse	342,585.66		
73 Summer School	0.00	75 Mtr Pool	0.00		
74 Highly Capable	409,584.05	83 Interest	0.00		
76 Target Asst, Fed	0.00	84 Principal	0.00		
78 Yth Trg Pm, Fed	0.00	85 Debt Expn	0.00		
79 Inst Pgm, Othr	1,318,422.33	91 Publ Actv	0.00		
81 Public Radio/TV	0.00	TOTAL ALL ACTIVITIES	287,849,868.94		
86 Comm Schools	0.00				
88 Early Learning	559,095.73				
89 Othr Comm Srv	41,208.41				
97 Distwide Suppt	36,477,614.14				
98 Schl Food Serv	10,588,409.61				
99 Pupil Transp	5,688,590.16				
TOTAL ALL PROGRAMS	287,849,868.94				

	Certificated Salaries	Amount
2110	Salaries of Regular Employee	105,605,966.83
2120	Salaries of Temporary EEs & Subs	5,139,463.17
2130	Non contracted Salaries	6,554,679.54
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	7,221,695.39
2160	Other Salaries	1,627,581.95
2170	Other Salaries NBCT	1,264,050.20

	Classified Salaries	Amount
3110	Salaries of Regular Employee	45,889,291.21
3120	Salaries of Temporary EEs & Subs	2,650,320.99
3130	Extra Time	1,514,151.00
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	0.00
3160	Other Salaries	195,270.28

	Employee Bene & P/R Taxes	Amount
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	9,486,894.08
4223	Federally Mandated Insurance-Classified	3,733,184.26
4232	Retirement Contribution - Certificated	12,100,867.53
4233	Retirement Contribution - Classified	5,178,870.76
4242	On-Behalf Payments - Certificate	0.00
4243	On-Behalf Payments - Classified	8,902.02
4252	Tuition Reimbursement - Certificated	0.00
4253	Tuition Reimbursement - Classified	0.00
4262	Unemployment Compensation - Certificated	356,569.60
4263	Unemployment Compensation - Classified	235,521.78

	Employee Bene & P/R Taxes	Amount
4272	Worker's Compensation - Certificated	700,333.88
4273	Worker's Compensation - Classified	535,640.84
4282	Health Benefits - Certificated	15,534,715.38
4283	Health Benefits - Classified	13,454,614.56
4292	Other Employee Benefits - Certificated	1,768,968.10
4293	Other Employee Benefits - Classified	747,929.71

	Supplies, Non-Capital	Amount
5610	General Supplies	5,936,870.67
5626	Motor Vehicle Fuel	539,378.75
5630	Food	4,306,815.17
5640	Books and Periodicals	778,765.91
5650	Supplies - Technology Related	2,031,100.54

	Purchased Services	Amount
7310	Office and Administrative Services	17,221.80
7311	Election Fees	173,439.44
7320	Professional Educational Services	0.00
7321	Contracted Teachers	0.00
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	1,592,553.29
7340	Other Professional Purchased Services	4,668,969.49
7341	Legal Services for District support	200.00
7342	Audit Services	55,646.69
7343	Other Legal Services	0.00
7350	Technical Services	1,525,211.08
7351	Data Processing and Coding Services	353,489.89
7352	Other Technical Services	97,725.15
7410	Utility Services	949,402.76

	Purchased Services	Amount
7420	Cleaning Services	467,488.02
7431	Non-Technology-Related Repair and Maintenance	231,111.03
7432	Technology-Related Repair and Maintenance	261,140.93
7441	Rentals of Land and Buildings	5,529.26
7442	Rentals of Equipment and Vehicles	561,507.91
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	608,733.35
7490	Other Purchased Property Services	0.00
7511	Student Trans Purchased from Another School District or ESD	0.00
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	0.00
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	3,192,127.56
7530	Communications	4,440,106.79
7540	Advertising	13,874.40
7550	Printing and Binding	232,031.67
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	2,018,850.61
7569	Tuition - Other	0.00
7570	Food Service Management (FSMC)	0.00
7580	Travel - Registration and Entrance	212,145.04
7591	Services Purchased from another School District or ESD Within the State	350,050.00
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	1,060,944.93
7622	Electricity	2,591,092.49
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	336,101.76
7820	Settlements and Judgements Against the School District	0.00

	Purchased Services	Amount
7831	Redemption of Principal	0.00
7832	Interest on Long-Term Debt	0.00
7833	Bond Issuance and Other Debt-Related Costs	0.00
7835	Interest on Short-Term Debt	0.00
7950	Special Items	0.00
7960	Extraordinary Items	0.00

	Travel	Amount
8580	Travel, Meals and Lodging	495,167.27

	Capital Outlay	Amount
9710	Land and Improvements	0.00
9720	Buildings	5,643,642.77
9731	Machinery	16,642.86
9732	Vehicles	126,389.45
9733	Furniture and Fixtures	191.64
9734	Technology-Related Hardware	20,624.71
9735	Technology-Related Software	0.00
9739	Other Equipment	432,100.80
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	287,849,868.94
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	Certificated Salaries	Amount
2110	Salaries of Regular Employee	105,605,966.83
2120	Salaries of Temporary EEs & Subs	5,139,463.17
2130	Non contracted Salaries	6,554,679.54
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	7,221,695.39
2160	Other Salaries	1,627,581.95
2170	Other Salaries NBCT	1,264,050.20

	Classified Salaries	Amount
3110	Salaries of Regular Employee	45,889,291.21
3120	Salaries of Temporary EEs & Subs	2,650,320.99
3130	Extra Time	1,514,151.00
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	0.00
3160	Other Salaries	195,270.28

	Employee Bene & P/R Taxes	Amount
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	9,486,894.08
4223	Federally Mandated Insurance-Classified	3,733,184.26
4232	Retirement Contribution - Certificated	12,100,867.53
4233	Retirement Contribution - Classified	5,178,870.76
4242	On-Behalf Payments - Certificate	0.00
4243	On-Behalf Payments - Classified	8,902.02
4252	Tuition Reimbursement - Certificated	0.00
4253	Tuition Reimbursement - Classified	0.00
4262	Unemployment Compensation - Certificated	356,569.60
4263	Unemployment Compensation - Classified	235,521.78

	Employee Bene & P/R Taxes	Amount
4272	Worker's Compensation - Certificated	700,333.88
4273	Worker's Compensation - Classified	535,640.84
4282	Health Benefits - Certificated	15,534,715.38
4283	Health Benefits - Classified	13,454,614.56
4292	Other Employee Benefits - Certificated	1,768,968.10
4293	Other Employee Benefits - Classified	747,929.71

	Supplies, Non-Capital	Amount
5610	General Supplies	5,936,870.67
5626	Motor Vehicle Fuel	539,378.75
5630	Food	4,306,815.17
5640	Books and Periodicals	778,765.91
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TOTAL ALL NCES OBJECT OF EXPENDITURE	287,849,868.94
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<u>Instructional Location</u>	<u>Amount</u>
Adams Elementary School	8,846,953.97
Barge-Lincoln Elementary School	7,505,049.42
Davis High School	27,630,386.79
Discovery Early Learning Center	8,792,725.01
Eisenhower High School	26,140,020.68
Franklin Middle School	9,934,765.18
Garfield Elementary School	6,942,828.21
Gilbert Elementary School	7,315,119.50
Hoover Elementary School	11,742,373.36
Juvenile Detention Center	553,098.50
K-8 Learning Lab	612,276.60
Lewis & Clark Middle School	9,982,865.48
Martin Luther King Jr Elementary	7,368,195.80
Mcclure Elementary School Yakima	8,206,705.62
Mckinley Elementary School	5,690,804.79
Nob Hill Elementary School	6,268,496.83
Ridgeview Elementary	8,658,520.26
Ridgeview Group Home	145,677.52
Robertson Elementary	7,635,206.18
Roosevelt Elementary School	7,424,995.85
Stanton Academy	4,830,836.64
Washington Middle School	8,981,188.79
Whitney Elementary Yakima	7,226,548.08
Wilson Middle School	9,998,268.85
Yakima Adult Jail	0.00
Yakima Online	1,681,488.92
Yakima Open Doors	659,036.50
Yakima Satellite Alternative Programs	483,946.01
Yakima Valley Technical Skills Center	5,389,482.50
TOTAL INSTRUCTIONAL LOCATIONS	216,647,861.84

<u>Instructional Location</u>	<u>Amount</u>
TOTAL NON-INSTRUCTIONAL LOCATIONS	71,202,007.10
TOTAL DISTRICT EXPENDITURES	287,849,868.94

<u>Instructional Location</u>	<u>Amount</u>
Adams Elementary School	8,846,953.97
Barge-Lincoln Elementary School	7,505,049.42
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Yakima Open Doors	659,036.50
Yakima Satellite Alternative Programs	483,946.01
Yakima Valley Technical Skills Center	5,389,482.50
TOTAL INSTRUCTIONAL LOCATIONS	216,647,861.84

<u>Instructional Location</u>	<u>Amount</u>
TOTAL NON-INSTRUCTIONAL LOCATIONS	71,202,007.10
TOTAL DISTRICT EXPENDITURES	287,849,868.94

REPORT F196

Yakima School District No. 007

RUN DATE: 10/28/2024

E.S.D. 105

F-196 Annual Financial Statements

RUN TIME: 10:00:44 AM

COUNTY: 39 Yakima

Fiscal Year 2023-2024

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

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	3,700,246.65	528.72		1,445,579.20	1,275,524.27	840,375.97	21,693.15	105,843.40	10,701.94	0.00
22 Lrn Resrc	2,009,110.98	0.00		1,187,740.40	160,178.90	466,961.77	99,001.93	95,227.98	0.00	0.00
23 Princ Off	15,076,178.39	0.00		8,046,536.58	3,167,090.17	3,741,212.71	16,662.62	96,780.83	7,895.48	0.00
24 Guid/Coun	3,644,461.57	0.00		2,372,198.82	238,574.59	856,822.14	51,267.67	125,367.79	230.56	0.00
25 Pupil Mngmt	526,420.09	0.00		0.00	353,678.37	161,237.47	11,062.66	390.00	51.59	0.00
26 Health	3,503,893.78	0.00		2,044,466.67	500,186.28	912,535.06	29,549.37	15,315.43	1,840.97	0.00
27 Teaching	89,664,288.87	136,853.88		60,663,418.25	2,010,234.41	21,131,851.95	1,668,751.47	3,986,610.73	41,425.46	25,142.72
28 Extracur	4,381,355.57	481,208.10		1,453,423.98	998,910.55	434,008.75	267,049.12	586,216.00	143,011.52	17,527.55
29 Pmt to SD	0.00							0.00		
31 InstProDev	435,733.66	0.00		233,141.79	0.00	72,367.54	2,725.37	73,037.50	54,461.46	0.00
32 Inst Tech	781,019.19	0.00			0.00	0.00	543,538.22	237,087.39	393.58	0.00
33 Curriculum	559,829.83	0.00		2,902.29	2,895.63	1,173.30	321,028.77	231,829.84	0.00	0.00
34 Pro Learn	982,543.39	0.00		817,846.10		164,697.29	0.00	0.00	0.00	0.00
35 Pupil Safety	1,609,652.18	0.00		0.00	1,174,240.82	435,411.36	0.00	0.00	0.00	0.00
01 Total	126,874,734.15	618,590.70		78,267,254.08	9,881,513.99	29,218,655.31	3,032,330.35	5,553,706.89	260,012.56	42,670.27

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	179,855.64	0.00		69,591.17	63,051.24	47,213.23	0.00	0.00	0.00	0.00
24 Guid/Coun	119,451.78	0.00		88,373.86	0.00	31,077.92	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	797,781.53	0.00		596,280.80	230.32	190,290.77	8,718.93	2,260.71	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	9,183.33	0.00		7,617.48		1,565.85	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
02 Total	1,106,272.28	0.00		761,863.31	63,281.56	270,147.77	8,718.93	2,260.71	0.00	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	113,888.02	0.00		48,694.16	36,506.96	28,686.90	0.00	0.00	0.00	0.00
24 Guid/Coun	96,904.40	0.00		0.00	69,232.64	27,671.76	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	422,161.93	0.00		234,302.10	67,247.26	98,768.03	18,814.59	3,029.95	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
03 Total	632,954.35	0.00		282,996.26	172,986.86	155,126.69	18,814.59	3,029.95	0.00	0.00

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	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	11,570.00	0.00		0.00	0.00	0.00	0.00	11,570.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	5,911.67	0.00		0.00	0.00	0.00	5,911.67	0.00	0.00	0.00
25 Pupil Mngmt	9,758.90	0.00		0.00	0.00	0.00	9,088.30	670.60	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	42,635.13	0.00		650.08	0.00	75.04	45,346.31	-3,436.30	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	29,067.82	0.00		764.37	0.00	143.45	0.00	28,160.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00

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
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	5,133,122.38	0.00	0.00		0.00	0.00	0.00	32,961.79	0.00	5,100,160.59
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	27,682.69	0.00	0.00	0.00	0.00	0.00	12,232.90	2,028.03	0.00	13,421.76
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Total	5,259,748.59	0.00	0.00	1,414.45	0.00	218.49	72,579.18	71,954.12	0.00	5,113,582.35

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	26,247.00	0.00		0.00	0.00	0.00	26,247.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 Total	26,247.00	0.00		0.00	0.00	0.00	26,247.00	0.00	0.00	0.00

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	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	722,000.00	0.00			0.00	0.00	722,000.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00

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
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19 Total	722,000.00	0.00	0.00	0.00	0.00	0.00	722,000.00	0.00	0.00	0.00

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	1,723,936.23	0.00		871,068.85	398,058.56	421,902.97	14,691.35	15,220.03	2,994.47	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	397,660.53	0.00		208,786.92	91,689.91	96,672.89	244.21	0.00	266.60	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	10,406,449.41	0.00		4,788,332.80	1,070,943.61	1,976,618.93	53,420.19	2,502,106.42	15,027.46	0.00
27 Teaching	25,446,997.87	11,914.15		9,899,730.11	7,200,290.55	7,050,435.57	119,152.90	1,150,165.50	15,309.09	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	245,227.59	0.00		183,664.95	0.00	58,410.64	0.00	3,152.00	0.00	0.00
32 Inst Tech	19,501.58	0.00			0.00	0.00	19,501.58	0.00	0.00	0.00
33 Curriculum	16,308.36	0.00		0.00	0.00	0.00	16,308.36	0.00	0.00	0.00
34 Pro Learn	185,858.00	0.00		154,702.77		31,155.23	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Total	38,441,939.57	11,914.15		16,106,286.40	8,760,982.63	9,635,196.23	223,318.59	3,670,643.95	33,597.62	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	372,178.09	0.00		150,260.93	123,316.53	98,600.63	0.00	0.00	0.00	0.00
27 Teaching	5,623,419.75	0.00		959,189.81	2,766,729.46	1,897,500.48	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	17,322.88	0.00		13,536.52	130.31	2,667.58	988.47	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Total	6,012,920.72	0.00		1,122,987.26	2,890,176.30	1,998,768.69	988.47	0.00	0.00	0.00

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	282,956.25	0.00		62,478.26	140,317.29	74,751.02	4,313.90	1,095.78	0.00	0.00
22 Lrn Resrc	146,166.51	0.00		111,142.52	0.00	35,023.99	0.00	0.00	0.00	0.00
24 Guid/Coun	253,913.32	0.00		169,002.95	20,350.20	64,323.72	236.45	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	7,529,844.43	25,424.66		5,096,445.20	0.00	1,669,264.03	295,898.38	399,018.87	34,397.21	9,396.08
28 Extracur	35,538.19	0.00		10,316.00	15,037.50	10,184.69	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	552,160.94	0.00		410,344.73	0.00	133,690.99	571.84	2,730.10	4,823.28	0.00
32 Inst Tech	190.55	0.00			0.00	0.00	190.55	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	78,027.65	0.00		64,951.80		13,075.85	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
31 Total	8,878,797.84	25,424.66		5,924,681.46	175,704.99	2,000,314.29	301,211.12	402,844.75	39,220.49	9,396.08

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	99,449.29	0.00		25,935.77	46,452.31	27,061.21	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	252,527.62	0.00		195,005.38	0.00	57,285.89	236.35	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	1,541,978.24	8,051.67		1,051,080.64	0.00	347,637.33	73,558.17	41,469.06	20,181.37	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	73,965.70	0.00		56,299.46	0.00	17,666.24	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	15,508.95	0.00		12,910.12		2,598.83	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Total	1,983,429.80	8,051.67		1,341,231.37	46,452.31	452,249.50	73,794.52	41,469.06	20,181.37	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	3,109.99	0.00		0.00	0.00	0.00	3,109.99	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	263,805.01	0.00		0.00	0.00	0.00	195,711.01	40,382.00	0.00	27,712.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
38 Total	266,915.00	0.00		0.00	0.00	0.00	198,821.00	40,382.00	0.00	27,712.00

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	18.76	0.00		0.00	0.00	0.00	0.00	0.00	18.76	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	717,185.87	0.00		337,658.51	157,051.61	163,111.08	20,544.67	37,373.75	1,446.25	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	6,488.56	0.00		0.00	4,470.90	2,017.66	0.00	0.00	0.00	0.00
26 Health	113,847.10	0.00		31,647.51	46,999.47	34,725.37	474.75	0.00	0.00	0.00
27 Teaching	3,295,128.74	12,395.74	0.00	1,974,518.10	618.90	613,085.35	174,862.30	484,421.97	35,226.38	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	57,043.46	0.00		24,479.18	0.00	5,122.11	0.00	14,445.95	12,996.22	0.00
32 Inst Tech	2,282.57	0.00			0.00	0.00	2,282.57	0.00	0.00	0.00
33 Curriculum	7,847.96	0.00		0.00	0.00	0.00	7,847.96	0.00	0.00	0.00
34 Pro Learn	31,942.57	0.00		26,508.08		5,434.49	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 Supv Bldg	68.08	0.00		0.00	0.00	0.00	68.08	0.00	0.00	0.00
62 Grnd Mnt	1,884.61	0.00			0.00	0.00	1,647.01	237.60	0.00	0.00
63 Oper Bldg	159,373.96	0.00			91,852.88	41,080.72	20,969.78	5,470.58	0.00	0.00
64 Maintnce	20,132.76	0.00			0.00	0.00	11,032.36	9,100.40	0.00	0.00
65 Utilities	292,533.63	0.00					0.00	292,533.63		0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	151,133.73	0.00						151,133.73		
45 Total	4,856,912.36	12,395.74	0.00	2,394,811.38	300,993.76	864,576.78	239,729.48	994,717.61	49,687.61	0.00

REPORT F196

Yakima School District No. 007

RUN DATE: 10/28/2024

E.S.D. 105

PROGRAM 46 - Skill Center, Federal

RUN TIME: 10:00:44 AM

COUNTY: 39 Yakima

For the Year Ended August 31, 2024

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	96,421.67	0.00		0.00	0.00	0.00	96,421.67	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,572.33	0.00		0.00	0.00	0.00	0.00	1,572.33	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 Supv Bldg	0.00							0.00		
67 Bldg Secu	0.00							0.00		
46 Total	97,994.00	0.00		0.00	0.00	0.00	96,421.67	1,572.33	0.00	0.00

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
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00		0.00
64 Maintnce	63,821.19	0.00			0.00	0.00	0.00	63,821.19		0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00		0.00
47 Total	63,821.19	0.00		0.00	0.00	0.00	0.00	63,821.19		0.00

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
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	857,439.51	0.00		167,879.77	115,469.48	95,190.04	5,779.21	472,677.90	443.11	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	3,478,437.28	0.00		2,343,813.57	289,045.41	842,035.70	0.00	1,999.58	1,543.02	0.00
25 Pupil Mngmt	669.33	0.00		0.00	556.00	113.33	0.00	0.00	0.00	0.00
26 Health	1,915.02	0.00		943.60	0.00	172.47	798.95	0.00	0.00	0.00
27 Teaching	2,554,558.15	4,217.20		1,208,406.26	414,309.38	511,207.69	302,738.68	113,423.76	255.18	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	3,912,125.86	0.00		2,882,827.67	33.88	778,772.37	1,270.73	284,084.82	-34,863.61	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	244,974.60	0.00		0.00	0.00	0.00	64,942.09	180,032.51	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
51 Total	11,050,119.75	4,217.20		6,603,870.87	819,414.15	2,227,491.60	375,529.66	1,052,218.57	-32,622.30	0.00

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
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	13,041.59	0.00		10,628.72	324.81	2,088.06	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	4,887.10	0.00		4,112.88	0.00	774.22	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	8,475.41	0.00		7,167.15	0.00	1,308.26	0.00	0.00	0.00	0.00
27 Teaching	114,804.37	43,301.28		41,585.82	12,332.24	9,913.24	7,030.11	641.68	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	980,455.81	0.00		737,481.73	1,236.90	241,737.18	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Total	1,121,664.28	43,301.28	0.00	800,976.30	13,893.95	255,820.96	7,030.11	641.68	0.00	0.00

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	143,246.12	0.00		22,013.82	76,821.46	39,791.69	964.34	1,439.82	2,214.99	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	1,353,607.17	4,609.13		213,240.80	688,245.78	416,721.39	3,193.53	12,257.25	15,339.29	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	118,075.79	0.00		77,250.42	0.00	29,902.84	9.92	939.76	1,525.45	8,447.40
27 Teaching	198,107.37	6,786.11		84,598.95	32,169.86	21,674.86	21,797.52	27,489.22	3,590.85	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	11,615.58	0.00		9,709.45	0.00	1,906.13	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	714.99	0.00			595.70	119.29	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
68 Insurance	0.00	0.00						0.00		
53 Total	1,825,367.02	11,395.24		406,813.44	797,832.80	510,116.20	25,965.31	42,126.05	22,670.58	8,447.40

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	3,250.03	0.00		0.00	2,248.14	1,001.89	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	982,257.99	0.00		854.76	622,842.12	333,268.48	0.00	25,000.00	292.63	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	157,484.37	0.00		113,082.89	0.00	44,401.48	0.00	0.00	0.00	0.00
27 Teaching	11,528,533.17	0.00		5,207,109.22	2,947,435.74	3,258,730.96	112,838.26	2,250.00	168.99	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	348,722.63	0.00		242,909.79	0.00	74,150.14	0.00	30,000.00	1,662.70	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	57,799.72	0.00		0.00	0.00	0.00	0.00	57,799.72	0.00	0.00
34 Pro Learn	72,490.46	0.00		60,383.38		12,107.08	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
55 Total	13,150,538.37	0.00		5,624,340.04	3,572,526.00	3,723,660.03	112,838.26	115,049.72	2,124.32	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	616,129.61	0.00		467,582.55	2,134.08	143,855.87	1,897.86	659.25	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	7,799.04	0.00		6,471.57		1,327.47	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
56 Total	623,928.65	0.00		474,054.12	2,134.08	145,183.34	1,897.86	659.25	0.00	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	24,965.53	0.00		0.00	0.00	0.00	24,965.53	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	1,919,342.15	8,508.78		1,311,071.81	92,728.81	252,727.95	66,746.72	178,520.19	9,037.89	0.00
28 Extracur	10,760.79	10,760.79		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	173,312.45	0.00		122,333.37	0.00	32,328.25	8,560.15	8,616.58	1,474.10	0.00
32 Inst Tech	101,636.34	0.00			0.00	0.00	78,155.70	0.00	0.00	23,480.64
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
58 Total	2,230,017.26	19,269.57		1,433,405.18	92,728.81	285,056.20	178,428.10	187,136.77	10,511.99	23,480.64

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	1,368.42	0.00		0.00	0.00	0.00	1,368.42	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	98,192.05	0.00		32,762.92	1,802.40	5,921.26	43,930.93	13,774.54	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	363,063.62	0.00		237,032.90	163.92	44,530.71	31,764.54	16,049.19	33,522.36	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	159,040.20	0.00		0.00	0.00	0.00	159,040.20	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
64 Total	621,664.29	0.00		269,795.82	1,966.32	50,451.97	236,104.09	29,823.73	33,522.36	0.00

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	207,340.58	0.00		110,330.73	47,705.85	49,245.62	58.38	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	203,140.46	0.00		0.00	133,222.59	68,720.13	0.00	0.00	1,197.74	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	5,797,710.39	0.00		2,754,206.62	1,239,307.29	1,587,212.75	55,787.44	161,151.59	44.70	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	584,654.13	0.00		392,151.59	1,228.13	121,243.28	713.60	51,971.15	17,346.38	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	48,754.98	0.00		40,574.61		8,180.37	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
65 Total	6,841,600.54	0.00		3,297,263.55	1,421,463.86	1,834,602.15	56,559.42	213,122.74	18,588.82	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	70,502.58	0.00		0.00	46,759.20	23,275.62	0.00	0.00	467.76	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	6,854.92	0.00		0.00	917.40	184.48	497.17	5,094.26	161.61	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
68 Total	77,357.50	0.00		0.00	47,676.60	23,460.10	497.17	5,094.26	629.37	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	409,584.05	0.00		285,495.64	3,821.00	101,268.80	0.00	18,998.61	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Total	409,584.05	0.00		285,495.64	3,821.00	101,268.80	0.00	18,998.61	0.00	0.00

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	24,294.73	0.00		0.00	17,379.67	6,915.06	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	194,861.10	0.00		121,360.91	26,541.10	44,747.30	414.55	780.58	1,016.66	0.00
24 Guid/Coun	3,334.46	0.00		0.00	0.00	0.00	3,334.46	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	350,000.00	0.00		0.00	0.00	0.00	0.00	350,000.00	0.00	0.00
27 Teaching	618,081.92	0.00		258,430.38	129,433.17	150,854.84	69,849.49	9,500.94	13.10	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	127,850.12	0.00		85,703.17	2,217.61	17,154.37	0.00	22,774.97	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
66 E-Rate - Federal	0.00	0.00					0.00	0.00		0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
79 Total	1,318,422.33	0.00		465,494.46	175,571.55	219,671.57	73,598.50	383,056.49	1,029.76	0.00

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	50.92	0.00		0.00	0.00	0.00	0.00	0.00	50.92	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	559,044.81	0.00		0.00	362,224.48	189,176.43	6,786.22	857.68	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
88 Total	559,095.73	0.00		0.00	362,224.48	189,176.43	6,786.22	857.68	50.92	0.00

REPORT F196

Yakima School District No. 007

RUN DATE: 10/28/2024

E.S.D. 105

PROGRAM 89 - Other Community Services

RUN TIME: 10:00:44 AM

COUNTY: 39 Yakima

For the Year Ended August 31, 2024

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	8,858.97	0.00		0.00	0.00	0.00	8,777.87	81.10	0.00	0.00
28 Extracur	32,349.44	32,349.44		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
75 Mtr Pool	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89 Total	41,208.41	32,349.44	0.00	0.00	0.00	0.00	8,777.87	81.10	0.00	0.00

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	309,595.41	68.91			0.00	0.00	1,154.97	303,710.06	4,661.47	0.00
12 Supt Off	1,978,132.90	360.00		1,044,050.48	466,074.17	385,037.09	2,954.38	70,498.75	9,158.03	0.00
13 Busns Off	1,879,698.30	0.00		0.00	1,204,620.74	445,402.82	23,363.98	205,494.79	815.97	0.00
14 HR	2,042,438.15	0.00		504,032.37	914,597.69	467,349.07	7,693.94	146,946.10	1,818.98	0.00
15 Pblc Rltn	768,785.47	0.00		0.00	299,541.84	88,098.05	9,653.55	371,302.25	189.78	0.00
25 Pupil Mngmt	131,071.75	0.00		0.00	0.00	0.00	439.90	130,242.56	389.29	0.00
35 Pupil Safety	3,957.00	0.00		0.00	0.00	0.00	157.00	3,300.00	500.00	0.00
61 Supv Bldg	1,043,322.73	0.00		191.73	769,705.61	271,238.12	0.00	924.15	1,263.12	0.00
62 Grnd Mnt	1,323,098.83	0.00			833,635.45	357,438.25	111,406.12	1,410.61	0.00	19,208.40
63 Oper Bldg	7,486,139.34	0.00			4,556,271.24	2,149,543.59	695,534.44	80,725.97	4,064.10	0.00
64 Maintnce	4,750,262.56	0.00	0.00		1,527,035.92	559,652.17	786,412.66	1,107,394.35	29.48	769,737.98
65 Utilities	4,933,049.20	0.00	0.00		0.00	0.00	0.00	4,933,049.20	0.00	0.00
67 Bldg Secu	125,469.81	86.74			0.00	0.00	72,124.25	53,258.82	0.00	0.00
68 Insurance	3,014,515.32	0.00					0.00	3,014,515.32		0.00
69 Dep SubFund FacMaint	0.00	0.00			0.00	0.00	0.00	0.00		0.00
72 Info Sys	6,340,800.29	0.00	0.00	0.00	3,015,395.90	1,141,745.95	140,025.67	2,033,489.70	2,940.12	7,202.95
73 Printing	4,691.42	0.00	0.00	0.00	0.00	0.00	0.00	4,691.42	0.00	0.00
74 Warehouse	342,585.66	0.00	0.00	0.00	58,233.89	25,894.53	144,750.28	14,702.68	0.00	99,004.28
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
83 Interest	0.00							0.00		
84 Principal	0.00							0.00		
85 Debt Expn	0.00		0.00					0.00		0.00
97 Total	36,477,614.14	515.65	0.00	1,548,274.58	13,645,112.45	5,891,399.64	1,995,671.14	12,475,656.73	25,830.34	895,153.61

REPORT F196

Yakima School District No. 007

RUN DATE: 10/28/2024

E.S.D. 105

PROGRAM 98 - School Food Services

RUN TIME: 10:00:44 AM

COUNTY: 39 Yakima

For the Year Ended August 31, 2024

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
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	853,027.58	0.00		0.00	625,567.32	226,951.85	88.91	0.00	419.50	0.00
42 Food	4,306,815.17	0.00					4,306,815.17	0.00		
44 Operation	5,428,566.86	0.00			3,093,892.17	1,954,694.10	135,661.55	221,975.89	2,113.93	20,229.22
49 Transfers	0.00		0.00							
98 Total	10,588,409.61	0.00	0.00	0.00	3,719,459.49	2,181,645.95	4,442,565.63	221,975.89	2,533.43	20,229.22

REPORT F196

Yakima School District No. 007

RUN DATE: 10/28/2024

E.S.D. 105

PROGRAM 99 - Pupil Transportation

RUN TIME: 10:00:44 AM

COUNTY: 39 Yakima

For the Year Ended August 31, 2024

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
25 Pupil Mngmt	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
35 Pupil Safety	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	833,418.27	0.00		127.11	617,609.26	207,580.83	3,830.53	4,270.54	0.00	0.00
52 Operation	4,688,406.30	0.00			2,433,870.31	1,320,504.81	470,872.39	359,105.00	5,133.13	98,920.66
53 Maintnce	927,712.38	0.00			229,635.97	80,668.17	581,003.88	33,939.46	2,464.90	0.00
56 Insurance	26,478.51							26,478.51		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
59 Transfers	-787,425.30		- 787,425.30							
99 Total	5,688,590.16	0.00	- 787,425.30	127.11	3,281,115.54	1,608,753.81	1,055,706.80	423,793.51	7,598.03	98,920.66

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.	201,666.40
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 Inflationary Adjustment Index increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	9,006,514.51
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	4,144,023.86
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	13,150,538.37

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)	0.1451	
a) Total All Programs (SYSTEM CALCULATED)		287,849,868.94
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)		36,477,614.14
c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)		251,372,254.80

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.

173,439.44

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.

0.00

7. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 35, Pupil Safety.

0.00

8. 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

9. 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

10. 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

11. 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

12. 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

DISTORTING ITEMS

13. 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
14. 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
15. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 72, Information Systems.
0.00
16. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 73, Printing.
0.00
17. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 74, Warehousing.
0.00
18. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 75, Motor Pool.
0.00

INDIRECT EXPENDITURES

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

55,646.69

20. 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

21. 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

22. The cost of Public Relations activities recorded in Program 97, Activity 15, excluding capital outlay (Object 9), and not directly charged to another program for the following: Cost for liaison with the news media and government relations officers as a means of informing the general public on matters of public concern, such as notice of Federal awards, financial matters, etc. DO NOT INCLUDE COSTS DESIGNED SOLEY TO PROMOTE THE GOVERNMENTAL UNIT. *Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

768,785.47

23. 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, and added to the federal unrestricted indirect expenditure pool.

0.00

24. 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.

5,467,816.30

25. 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

26. General administration (organization-wide) expenditures charged in Program 97, Activity 35, Pupil 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

27. 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

INDIRECT EXPENDITURES

28. 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
29. 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
30. 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
31. 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
32. 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
33. 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

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	251,372,254.80	5,344,438.62		4,306,815.17			241,721,001.01
PROGRAM 97 ACTIVITIES							
11 Board of Directors	309,595.41	0.00		173,439.44	80,509.28	55,646.69	
12 Superintendent's Office	1,978,132.90	0.00		0.00	1,978,132.90	0.00	
13 Business Office	1,879,698.30	0.00		0.00		1,879,698.30	
14 Human Resources	2,042,438.15	0.00		0.00		2,042,438.15	
15 Public Relations	768,785.47	0.00			0.00	768,785.47	
25 Pupil Management	131,071.75	0.00		0.00	131,071.75	0.00	
35 Pupil Safety	3,957.00	0.00		0.00	3,957.00	0.00	
61 Supervision	1,043,322.73	0.00		0.00	1,043,322.73	0.00	
62 Grounds Maintenance	1,323,098.83	19,208.40		0.00	1,303,890.43	0.00	
63 Operation of Buildings	7,486,139.34	0.00		0.00	7,486,139.34	0.00	
64 Maintenance	4,750,262.56	769,737.98		0.00	3,980,524.58	0.00	
65 Utilities	4,933,049.20	0.00		0.00	4,933,049.20	0.00	
67 Building and Property Security	125,469.81	0.00		0.00	125,469.81	0.00	
68 Insurance	3,014,515.32	0.00		0.00	3,014,515.32	0.00	
69 Depreciation Sub Fund	0.00	0.00		0.00			
72 Information Systems	6,340,800.29	7,202.95		0.00	865,781.04	5,467,816.30	
73 Printing	4,691.42	0.00		0.00		4,691.42	
74 Warehousing	342,585.66	99,004.28		0.00		243,581.38	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	36,477,614.14	895,153.61	0.00	173,439.44	24,946,363.38	10,462,657.71	

	--- EXCLUDED ---						
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	287,849,868.94	6,239,592.23	0.00	4,480,254.61		10,462,657.71	241,721,001.01
Unallowable Costs					-24,946,363.38		24,946,363.38
TOTALS	287,849,868.94	6,239,592.23	0.00	4,480,254.61		10,462,657.71	266,667,364.39

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

FY 21-22

1. FY 21-22 INDIRECT EXPENDITURES	5,094,765.28
2. FY 21-22 DIRECT EXPENDITURES	261,865,803.54
3. FY 21-22 OVER/UNDER RECOVERY (CALCULATED)	174,059.24
4. FY 21-22 TOTAL POOL (LINE 1 + LINE 3)	5,268,824.52
5. CALCULATED FY 21-22 RESTRICTED INDIRECT RATE TO BE USED IN FY 23-24	0.0201

FY 23-24

6. FY 23-24 INDIRECT EXPENDITURES FROM COLUMN 6	10,462,657.71
7. FY 21-22 OVER/UNDER RECOVERY (LINE 3)	174,059.24
8. FY 23-24 ADJUSTED IND POOL (LINE 6 + LINE 7)	10,636,716.95
9. FY 23-24 DIRECT EXPENDITURES FROM COLUMN 7	266,667,364.39
10. FY 23-24 RESTRICTED INDIRECT RATE (LINE 5)	0.0201
11. FY 23-24 AMOUNT RECOVERED (LINE 9 * LINE 10)	5,360,014.02
12. FY 23-24 OVER/UNDER RECOVER (LINE 8 - LINE 11)	5,276,702.93
13. FY 23-24 TOTAL POOL (LINE 6 + LINE 12)	15,739,360.64
14. CALCULATED FY 23-24 RESTRICTED INDIRECT RATE TO BE USED IN FY 25-26 (LINE 13 / LINE 9)	0.0590

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2025-2026

COUNTY: 39 Yakima

Fiscal Year 2023-2024

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	251,372,254.80	5,344,438.62		4,306,815.17			241,721,001.01
PROGRAM 97 ACTIVITIES							
11 Board of Directors	309,595.41	0.00		173,439.44	80,509.28	55,646.69	
12 Superintendents Office	1,978,132.90	0.00		0.00		1,978,132.90	
13 Business Office	1,879,698.30	0.00		0.00		1,879,698.30	
14 Human Resources	2,042,438.15	0.00		0.00		2,042,438.15	
15 Public Relations	768,785.47	0.00			0.00	768,785.47	
25 Pupil Management	131,071.75	0.00		0.00		131,071.75	
35 Pupil Safety	3,957.00	0.00		0.00		3,957.00	
61 Supervision	1,043,322.73	0.00		0.00		1,043,322.73	
62 Grounds Maintenance	1,323,098.83	19,208.40		0.00		1,303,890.43	
63 Operation of Buildings	7,486,139.34	0.00		0.00		7,486,139.34	
64 Maintenance	4,750,262.56	769,737.98		0.00		3,980,524.58	
65 Utilities	4,933,049.20	0.00		0.00		4,933,049.20	
67 Building and Property Security	125,469.81	0.00		0.00		125,469.81	
68 Insurance	3,014,515.32	0.00		0.00		3,014,515.32	
69 Depreciation Sub Fund	0.00	0.00		0.00			
72 Information Systems	6,340,800.29	7,202.95		0.00		6,333,597.34	
73 Printing	4,691.42	0.00		0.00		4,691.42	
74 Warehousing	342,585.66	99,004.28		0.00		243,581.38	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	36,477,614.14	895,153.61	0.00	173,631.08	80,509.28	35,328,511.81	

	--- EXCLUDED ---						
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	287,849,868.94	6,239,592.23	0.00	4,480,446.25		35,328,511.81	241,721,001.01
Unallowable Costs					-80,509.28		80,509.28
Totals	287,849,868.94	6,239,592.23	0.00	4,480,446.25		35,328,511.81	241,801,510.29

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

FY 21-22

1. FY 21-22 INDIRECT EXPENDITURES	29,895,875.94
2. FY 21-22 DIRECT EXPENDITURES	237,096,096.81
3. FY 21-22 OVER (UNDER) RECOVERY	1,465,991.49
4. FY 21-22 TOTAL POOL (LINE 1 + LINE 3)	31,361,867.43
5. CALCULATED FY 21-22 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 23-24	0.1323

FY 23-24

6. FY 23-24 INDIRECT EXPENDITURES FROM COLUMN 6	35,328,511.81
7. FY 21-22 OVER (UNDER) RECOVERY (LINE 3)	1,465,991.49
8. FY 23-24 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	36,794,503.30
9. FY 23-24 DIRECT EXPENDITURES FROM COLUMN 7	241,801,510.29
10. FY 23-24 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1323
11. FY 23-24 AMOUNT RECOVERED (LINE 9 * LINE 10)	31,990,339.81
12. FY 23-24 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	4,804,163.48
13. FY 23-24 TOTAL POOL (LINE 6 + LINE 12)	40,132,675.29
14. CALCULATED FY 23-24 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 25-26 (LINE 13 / LINE 9)	0.1660

	Program Expenditures	State Resources	Federal Resources	Other Resources
REGULAR INSTRUCTIONAL PROGRAMS				
01 Basic Education	126,874,734.15	116,199,213.88	0.00	10,675,520.27
02 Alternative Learning Experience (ALE)	1,106,272.28	1,106,272.28	0.00	0.00
03 Dropout Reengagement	632,954.35	632,954.35	0.00	0.00
31 Vocational-Basic, State	8,878,797.84	8,878,797.84	0.00	0.00
34 Middle School Career and Tech. Ed., State	1,983,429.80	1,983,429.80	0.00	0.00
45 Skill Center-Basic, State	4,856,912.36	4,856,912.36	0.00	0.00
97 Districtwide Support	36,477,614.14	33,405,575.08	0.00	3,072,039.06
09 Transition To Kindergarten	0.00	0.00	0.00	0.00
TOTAL REGULAR INSTRUCTIONAL PROGRAMS	180,810,714.92	167,063,155.59	0.00	13,747,559.33
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus-GEER	0.00	0.00	0.00	0.00
12 Federal Stimulus-ESSER II	0.00	0.00	0.00	0.00
13 Federal Stimulus-ESSER III	5,259,748.59	0.00	5,259,748.59	0.00
14 Federal Stimulus-ESSER III (Learning Loss)	26,247.00	0.00	26,247.00	0.00
18 Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
19 Federal Stimulus-Reserved	722,000.00	0.00	722,000.00	0.00
21 Special Education-Supplemental, State	38,441,939.57	33,015,324.79	204,195.48	5,222,419.30
22 Special Education - Infants and Toddlers - State	0.00	0.00	0.00	0.00
23 Special Education - ARP, IDEA, Federal	0.00	0.00	0.00	0.00
24 Special Education-Supplemental, Federal	6,012,920.72	0.00	3,799,945.60	2,212,975.12
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	266,915.00	0.00	266,915.00	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	97,994.00	0.00	97,994.00	0.00
47 Skill Center-Facility Upgrades	63,821.19	0.00	0.00	63,821.19
51 ESEA Disadvantaged, Federal	11,050,119.75	0.00	11,050,119.75	0.00
52 Other Title Grants Under ESEA, Federal	1,121,664.28	0.00	1,121,664.28	0.00
53 ESEA Migrant, Federal	1,825,367.02	0.00	1,825,367.02	0.00

	Program Expenditures	State Resources	Federal Resources	Other Resources
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	13,150,538.37	13,150,538.37	0.00	0.00
56 State Inst, Centers and Homes	623,928.65	357,680.85	0.00	266,247.80
57 State Inst, Neglected and Delinquent, Federal	0.00	0.00	0.00	0.00
58 Special and Pilot Programs, State	2,230,017.26	2,230,017.26	0.00	0.00
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	0.00	0.00	0.00	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	621,664.29	0.00	621,664.29	0.00
65 Transitional Bilingual, State	6,841,600.54	6,841,600.54	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	77,357.50	0.00	77,357.50	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	409,584.05	409,584.05	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	1,318,422.33	803,620.65	514,801.68	0.00
TOTAL OTHER INSTRUCTIONAL PROGRAMS	90,161,850.11	56,808,366.51	25,588,020.19	7,765,463.41
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 Early Learning	559,095.73	139,206.15	0.00	419,889.58
89 Other Community Services	41,208.41	0.00	0.00	41,208.41
98 School Food Services	10,588,409.61	319,620.67	10,268,788.94	0.00
99 Pupil Transportation	5,688,590.16	4,490,984.64	0.00	1,197,605.52
TOTAL OTHER PROGRAMS	16,877,303.91	4,949,811.46	10,268,788.94	1,658,703.51
TOTALS	287,849,868.94	228,821,333.56	35,856,809.13	23,171,726.25

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 22 - 23 Actual (A)	FY 23 - 24 Actual (B)
Preliminary FY 2023-2024 to FY 2022-2023 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.	37,288,062.22	38,441,939.57
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	222,368.06	204,195.48
4. Equals aggregate special education expenditures for resident special education students.	37,065,694.16	38,237,744.09
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.)		1,172,049.93
Preliminary FY 2023-2024 to FY 2022-2023 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	2,215.67	2,332.33
7. Expenditures per pupil (line 4/line 6).	16,728.88	16,394.65
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.)		-334.23
Preliminary Year-End Special Education Maintenance of Effort Test FY 2023-2024 to FY 2022-2023 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.	5,221,919.30	5,222,419.30
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.)		500.00
11. Expenditures per pupil (line 9/line 6).	2,356.81	2,239.14
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.)		-117.67

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 age 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

Description	Operation			<u>Food Services Deficit Calculation</u>		
		FY 2023 - 24	FY 2022 - 23		FY 2023 - 24	FY 2022 - 23
Total Expenditures	+ (plus)	287,849,868.94	302,988,375.17	Total Program 98	+ 10,588,409.61	11,897,765.67
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 125,749.54	63,166.67
Community Schools	- (minus)	0.00	0.00	Revenue 2998 (Local)	- 0.00	0.00
Early Learning	- (minus)	559,095.73	630,528.96	Revenue 4198 (State)	- 319,620.67	57,413.85
Other Community Services	- (minus)	41,208.41	17,497.37	Revenue 4398 (State)	- 0.00	0.00
School Food Services	- (minus)	10,588,409.61	11,897,765.67	Revenue 6198 (Fed)	- 11,299,015.86	10,830,041.28
Debt Service, Interest	- (minus)	0.00	0.00	Revenue 6298 (Fed)	- 0.00	0.00
Debt Service, Principal	- (minus)	0.00	0.00	Revenue 6398 (Fed)	- 0.00	0.00
Debt Service, Debt Related Expenditures	- (minus)	0.00	0.00	Revenue 6998 (Fed)	- 763,907.76	1,105,829.31
Capital Outlay, All Object 9	- (minus)	6,239,592.23	7,700,770.12	Revenue 7198 (Other)	- 0.00	0.00
Federal, General Purpose Revenue	- (minus)	185,479.21	166,761.25	Revenue 8198 (Other)	- 0.00	0.00
Federal, Special Purpose Revenue	- (minus)	37,727,216.68	73,490,070.52	TOTAL FOOD SERVICES DEFICIT	-1,919,884.22	-158,685.44
Food Service Deficit	+ (plus)	0.00	0.00	If Total Food Service Deficit is		
Food Services Revenue, Federal	+ (plus)	11,299,015.86	10,830,041.28	a positive amount, it is added to		
Food Services Revenue, Federal	+ (plus)	0.00	0.00	the total aggregate expenditures.		
Food Services Revenue, Federal	+ (plus)	0.00	0.00	If Total Food Service Deficit is		
Food Services Revenue, USDA Commodities	+ (plus)	763,907.76	1,105,829.31	a negative amount, zero dollars		
Capital Outlay, Stim, Title, SLRF	+ (plus)	0.00	0.00	are displayed.		
Capital Outlay, Stim, ESSER II	+ (plus)	0.00	0.00			
Capital Outlay, Stim, ESSER III	+ (plus)	5,113,582.35	5,886,379.71			
Capital Outlay, Stim, ESSER III (LL)	+ (plus)	0.00	0.00			
Capital Outlay, Stim, RSVD	+ (plus)	0.00	0.00			

Description	Operation	FY 2023 - 24	FY 2022 - 23
Capital Outlay, Stim, CARES Act - Other	+ (plus)	0.00	0.00
Capital Outlay, Sp Ed ARP-IDEA, Sup, Fed	+ (plus)	0.00	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)	27,712.00	50,901.72
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	3,790.50
Capital Outlay, ESEA Migrant-Federal	+ (plus)	8,447.40	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
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

Description	Operation	FY 2023 - 24	FY 2022 - 23
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Early Learning	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	20,229.22	178,864.57
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	249,741,761.66	227,140,788.37

FY 2023 - 24/FY 2022 - 231.1

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

Description	Operation	FY 2023 - 24	FY 2022 - 23
Program 31, Vocational--Basic State	+ (plus)	8,878,797.84	9,072,483.20
Program 34, Middle School Career and Technical Education-State	+ (plus)	1,983,429.80	2,151,732.80
Program 38, Vocational--Federal	+ (plus)	266,915.00	193,977.00
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	4,856,912.36	4,803,908.46
Program 46, Skill Center--Federal	+ (plus)	97,994.00	64,890.00
Secondary Vocational Education Revenue	- (minus)	272,279.99	197,371.00
Skill Center Revenue	- (minus)	99,963.68	65,674.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	15,711,805.33	16,023,946.46
	FY 23-24 / 22-23		0.98

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	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	0.00
Informational	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	0.00
Informational	1.516	GF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	16,174,442.13	16,175,377.05
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 13-27-7.	-3,436.30	
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 51-31-8.	-34,863.61	
Informational	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.	243,581.38	0.00
Informational	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*	247,821,877.44	0.00
Informational	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?	0.00	0.00
Informational	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	0.00
Informational	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	0.00
Informational	1.603	**Warning** Your district is approved to have a Skill Center. Revenue 6346 is zero.	0.00	0.00

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
Informational	3.500	DSF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	7,857,460.35	7,857,924.61

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
Private Purpose Trust/Other Trust Fund: Cleared all edits