

CERTIFICATION

The Annual Financial Statements (Report F-196) for WEST VALLEY School District No. 208 of YAKIMA County for the fiscal year ended August 31, 2007 were prepared on the accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the state of Washington. School was conducted for 177.00 days. If school was operated fewer than 180 days, please include a statement covering the reasons and efforts to make up days lost. The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and OMB Circular A-87 and all costs are properly allocable to federal awards.

The school district annual financial statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2006-August 31, 2007.

Approved: _____ Date _____
 School District Superintendent or Authorized Official

Reviewed: _____ Date _____
 ESD Superintendent or Authorized Official

REPORT F-196 SUMMARY

	GENERAL FUND	ASB FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TRANSPORTATION VEHICLE FUND	PERMANENT FUND	TOTAL
Total Revs and Other Financing Sources	36,422,258.51	489,576.03	4,917,149.29	36,131,512.02	173,787.54		78,134,283.39
Total Expenditures	35,752,091.51	475,281.99	4,062,868.35	5,934,374.64	205,891.60		46,430,508.09
Other Financing Uses	480,000.00						480,000.00
Excess of Revs/Other Fin Sources Over/ (Under) Expends and Other Financing Uses	190,167.00	14,294.04	854,280.94	30,197,137.38	32,104.06-		31,223,775.30
Begin Total Fund Bal	2,134,257.56	223,547.88	2,109,661.64	24,342,380.52	124,936.14		28,934,783.74
Prior Yr(s) Correction or Restatements							
End Total Fund Balance	2,324,424.56	237,841.92	2,963,942.58	54,539,517.90	92,832.08		60,158,559.04

REPORT F196
E.S.D. 105
COUNTY: 39 YAKIMA

WEST VALLEY SCHOOL DISTRICT NO. 208
FISCAL YEAR 2006-2007
ANNUAL FINANCIAL STATEMENTS

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BALANCE SHEET AS OF AUGUST 31, 2007

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE FOR THE YEAR ENDED AUGUST 31, 2007

BUDGETARY COMPARISON SCHEDULES

STATEMENT OF FIDUCIARY NET ASSETS

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS

SCHEDULE OF LONG-TERM DEBT

Balance Sheet
 Governmental Funds
 August 31, 2007

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash & Cash Equivalent	1,353,163.61	29,398.34	28,032.58	1638,719.18	1,000.08		3,050,313.79
Minus Outstanding Warr	1,222,045.36	2,183.96		1637,336.66			2,861,565.98
Taxes Receivable	2,310,267.83		1896,474.64				4,206,742.47
Due From Other Funds							
Due From Other Gov. Un	142,156.55						142,156.55
Accounts Receivable	2,218.12						2,218.12
Interfund Loans Receiv							
Accrued Interest Recei							
Inventory	81,308.27						81,308.27
Prepaid Items							
Investments	2,424,793.00	252,531.00	2935,910.00	55440,563.00	91,832.00		61,145,629.00
Investments/Cash W/Tru							
Investments-Deferred C							
Self-Insur Security De							
TOTAL ASSETS	5,091,862.02	279,745.38	4860,417.22	55441,945.52	92,832.08		65,766,802.22
LIABILITIES:							
Accounts Payable	312,165.80			902,427.62			1,214,593.42
Contracts Payable Curr							
Accrued Interest Payab							
Accrued Salaries							
Rev Anticipation Notes							
Payroll Ded & Taxes Pa							
Due to Other Govt. Uni	54,008.59						54,008.59
Deferred Compensation							
Est Employee Benefits							
Due to Other Funds							
Interfund Loans Payabl							
Deposits							
Matured Bonds Payable							
Matured Bond Interest							
Arbitrage Rebate Payab							
Deferred Revenue	2,401,263.07	41,903.46	1896,474.64				4,339,641.17
TOTAL LIABILITIES	2,767,437.46	41,903.46	1896,474.64	902,427.62			5,608,243.18
FUND BALANCE:							
Reservation of Fund Ba	81,308.27						81,308.27
Unreserve Desig. Fund	1,079,924.70						1,079,924.70
Unreserve Undesig. Fun	1,163,191.59	237,841.92	2963,942.58	54539,517.90	92,832.08		58,997,326.07
TOTAL FUND BALANCE	2,324,424.56	237,841.92	2963,942.58	54539,517.90	92,832.08		60,158,559.04
TOTAL LIAB & FUND BALA	5,091,862.02	279,745.38	4860,417.22	55441,945.52	92,832.08		65,766,802.22

WEST VALLEY SCHOOL DISTRICT NO. 208
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Governmental Funds
 For The Year Ended August 31, 2007

	General Fund	Assoc. Student Body	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	6,116,739.26	489,576.03	3,328,809.63	2,023,443.32	11,780.51		11,970,348.75
State	27,966,132.12			17,002.00	132,007.03		28,115,141.15
Federal	2,339,387.13						2,339,387.13
Other							
TOTAL REVENUES	36,422,258.51	489,576.03	3,328,809.63	2,040,445.32	143,787.54		42,424,877.03
EXPENDITURES:							
CURRENT:							
Regular Instruction	20,404,189.11						20,404,189.11
Special Education	2,969,692.36						2,969,692.36
Vocational Education	1,030,958.11						1,030,958.11
Skills Center							
Compensatory Program	2,311,830.51						2,311,830.51
Other Instruct. Prog	211,185.47						211,185.47
Community Services	109,505.43						109,505.43
Support Services	8,253,913.89						8,253,913.89
Stu. Activities/Othe		475,281.99					475,281.99
CAPITAL OUTLAY:							
Sites				250,232.00			250,232.00
Building				4,764,357.16			4,764,357.16
Equipment				236,924.13			236,924.13
Energy				491,794.65			491,794.65
Transportation Equip					205,891.60		205,891.60
Other	460,816.63						460,816.63
DEBT SERVICE:							
Principal			2,125,000.00				2,125,000.00
Int. & Other Charges			1,937,868.35	191,066.70			2,128,935.05
TOTAL EXPENDITURES	35,752,091.51	475,281.99	4,062,868.35	5,934,374.64	205,891.60		46,430,508.09
REVS OVER (UNDER) EX	670,167.00	14,294.04	734,058.72-	3,893,929.32-	62,104.06-		4,005,631.06-
OTHER FIN SRCS(USES)							
Bond Sls & Ref Bond			1,588,339.66	33,641,066.70			35,229,406.36
Long-Term Financing							
Transfers In				450,000.00	30,000.00		480,000.00
Trans Out (GL 536)	480,000.00-						480,000.00-
Oth Fin Use (GL 535)							
Other							
TOTAL OTHER FINANCE SOURCES (USES)	480,000.00-		1,588,339.66	34,091,066.70	30,000.00		35,229,406.36
EXCESS OF REVS & OTH FIN SRCS OVER (UNDER EXP & OTHER FIN USES	190,167.00	14,294.04	854,280.94	30,197,137.38	32,104.06-		31,223,775.30
BEG TOT FUND BALANCE	2,134,257.56	223,547.88	2,109,661.64	24,342,380.52	124,936.14		28,934,783.74
Prior Year(s) Correc or Restatements							
END TOT FUND BALANCE	2,324,424.56	237,841.92	2,963,942.58	54,539,517.90	92,832.08		60,158,559.04

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
	-----	-----	-----
REVENUES:			
Local	5,858,200.00	6,116,739.26	258,539.26
State	28,022,097.00	27,966,132.12	55,964.88-
Federal	2,199,655.00	2,339,387.13	139,732.13
Other			
TOTAL REVENUES	36,079,952.00	36,422,258.51	342,306.51
EXPENDITURES:			
CURRENT:			
Regular Instruction	20,719,967.00	20,404,189.11	315,777.89
Special Education	2,947,379.00	2,969,692.36	22,313.36-
Vocational Education	937,346.00	1,030,958.11	93,612.11-
Skills Center			
Compensatory Programs	2,250,425.00	2,311,830.51	61,405.51-
Other Instruct. Progs	178,056.00	211,185.47	33,129.47-
Community Services	415,200.00	109,505.43	305,694.57
Support Services	8,347,819.00	8,253,913.89	93,905.11
Stu. Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	900,343.00	460,816.63	439,526.37
DEBT SERVICE:			
Principal			
Int. & Other Charges			
TOTAL EXPENDITURES	36,696,535.00	35,752,091.51	944,443.49
REVS OVER (UNDER) EX	616,583.00-	670,167.00	1,286,750.00
OTHER FIN SRCS(USES			
Bond Sls & Ref Bond Sls			
Long-Term Financing			
Transfers In			
Trans Out (GL 536)	30,000.00-	480,000.00-	450,000.00-
Oth Fin Use (GL 535)			
Other			
TOTAL OTHER FINANCE			
SOURCES (USES)	30,000.00-	480,000.00-	450,000.00-
EXCESS OF REVS & OTH			
FIN SRCS OVER (UNDER			
EXP & OTHER FIN USES	646,583.00-	190,167.00	836,750.00
BEG TOT FUND BALANCE	1,492,194.00	2,134,257.56	642,063.56
Prior Year(s) Corrections			
or Restatements			
END TOT FUND BALANCE	845,611.00	2,324,424.56	1,478,813.56

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
	-----	-----	-----
REVENUES:			
Local	693,123.00	489,576.03	203,546.97-
State			
Federal			
Other			
TOTAL REVENUES	693,123.00	489,576.03	203,546.97-
EXPENDITURES:			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instruct. Progs			
Community Services			
Support Services			
Stu. Activities/Other	737,864.00	475,281.99	262,582.01
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Int. & Other Charges			
TOTAL EXPENDITURES	737,864.00	475,281.99	262,582.01
REVS OVER (UNDER) EX	44,741.00-	14,294.04	59,035.04
OTHER FIN SRCS(USES			
Bond Sls & Ref Bond Sls			
Long-Term Financing			
Transfers In			
Trans Out (GL 536)			
Oth Fin Use (GL 535)			
Other			
TOTAL OTHER FINANCE			
SOURCES (USES)			
EXCESS OF REVS & OTH			
FIN SRCS OVER (UNDER			
EXP & OTHER FIN USES	44,741.00-	14,294.04	59,035.04
BEG TOT FUND BALANCE	197,483.00	223,547.88	26,064.88
Prior Year(s) Corrections			
or Restatements			
END TOT FUND BALANCE	152,742.00	237,841.92	85,099.92

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
	-----	-----	-----
REVENUES:			
Local	3,362,449.00	3,328,809.63	33,639.37-
State			
Federal			
Other			
TOTAL REVENUES	3,362,449.00	3,328,809.63	33,639.37-
EXPENDITURES:			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instruct. Progs			
Community Services			
Support Services			
Stu. Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	2,135,000.00	2,125,000.00	10,000.00
Int. & Other Charges	1,950,000.00	1,937,868.35	12,131.65
TOTAL EXPENDITURES	4,085,000.00	4,062,868.35	22,131.65
REVS OVER (UNDER) EX	722,551.00-	734,058.72-	11,507.72-
OTHER FIN SRCS(USES			
Bond Sls & Ref Bond Sls	1,588,340.00	1,588,339.66	0.34-
Long-Term Financing			
Transfers In			
Trans Out (GL 536)			
Oth Fin Use (GL 535)			
Other			
TOTAL OTHER FINANCE			
SOURCES (USES)	1,588,340.00	1,588,339.66	0.34-
EXCESS OF REVS & OTH			
FIN SRCS OVER (UNDER			
EXP & OTHER FIN USES	865,789.00	854,280.94	11,508.06-
BEG TOT FUND BALANCE	2,109,661.00	2,109,661.64	0.64
Prior Year(s) Corrections			
or Restatements			
END TOT FUND BALANCE	2,975,450.00	2,963,942.58	11,507.42-

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
	-----	-----	-----
REVENUES:			
Local	1,000,000.00	2,023,443.32	1,023,443.32
State		17,002.00	17,002.00
Federal			
Other			
TOTAL REVENUES	1,000,000.00	2,040,445.32	1,040,445.32
EXPENDITURES:			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instruct. Progs			
Community Services			
Support Services			
Stu. Activities/Other			
CAPITAL OUTLAY:			
Sites	1,500,000.00	250,232.00	1,249,768.00
Building	18,075,000.00	4,764,357.16	13,310,642.84
Equipment		236,924.13	236,924.13-
Energy		491,794.65	491,794.65-
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Int. & Other Charges		191,066.70	191,066.70-
TOTAL EXPENDITURES	19,575,000.00	5,934,374.64	13,640,625.36
REVS OVER (UNDER) EX	18,575,000.00-	3,893,929.32-	14,681,070.68
OTHER FIN SRCS(USES			
Bond Sls & Ref Bond Sls		33,641,066.70	33,641,066.70
Long-Term Financing			
Transfers In		450,000.00	450,000.00
Trans Out (GL 536)			
Oth Fin Use (GL 535)			
Other			
TOTAL OTHER FINANCE			
SOURCES (USES)		34,091,066.70	34,091,066.70
EXCESS OF REVS & OTH			
FIN SRCS OVER (UNDER			
EXP & OTHER FIN USES	18,575,000.00-	30,197,137.38	48,772,137.38
BEG TOT FUND BALANCE	23,575,000.00	24,342,380.52	767,380.52
Prior Year(s) Corrections			
or Restatements			
END TOT FUND BALANCE	5,000,000.00	54,539,517.90	49,539,517.90

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
	-----	-----	-----
REVENUES:			
Local	10,000.00	11,780.51	1,780.51
State	109,003.00	132,007.03	23,004.03
Federal			
Other			
TOTAL REVENUES	119,003.00	143,787.54	24,784.54
EXPENDITURES:			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instruct. Progs			
Community Services			
Support Services			
Stu. Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	210,000.00	205,891.60	4,108.40
Other			
DEBT SERVICE:			
Principal			
Int. & Other Charges			
TOTAL EXPENDITURES	210,000.00	205,891.60	4,108.40
REVS OVER (UNDER) EX	90,997.00-	62,104.06-	28,892.94
OTHER FIN SRCS(USES			
Bond Sls & Ref Bond Sls			
Long-Term Financing			
Transfers In	30,000.00	30,000.00	
Trans Out (GL 536)			
Oth Fin Use (GL 535)			
Other			
TOTAL OTHER FINANCE			
SOURCES (USES)	30,000.00	30,000.00	
EXCESS OF REVS & OTH			
FIN SRCS OVER (UNDER			
EXP & OTHER FIN USES	60,997.00-	32,104.06-	28,892.94
BEG TOT FUND BALANCE	119,660.00	124,936.14	5,276.14
Prior Year(s) Corrections			
or Restatements			
END TOT FUND BALANCE	58,663.00	92,832.08	34,169.08

REPORT F196
E.S.D. 105
COUNTY: 39 YAKIMA

WEST VALLEY SCHOOL DISTRICT NO. 208
Statement of Fiduciary Net Assets
Fiduciary Funds
August 31, 2007

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	Private Purpose Trust	Other Trust
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ASSETS:
Imprest Cash
Cash on Hand
Cash on Deposit with Cty Treasurer
Minus Warrants Outstanding
Due From Other Funds
Accounts Receivable
Accrued Interest Receivable
Investments
Investments/Cash W/Trustees
Other Assets
Capital Assets, Land
Capital Assets, Buildings
Capital Assets, Equipment
Accum. Depreciation, Buildings
Accum. Depreciation, Equipment
TOTAL ASSETS

LIABILITIES:
Accounts Payable
Due to Other Funds
TOTAL LIABILITIES

NET ASSETS:
Net assets held in trust for:
 Reserved for Other Items
 Reserved for Trust Principal
 Unreserved, Designated for Other Items
 Unreserved, Undesignated Fund Balance
Total Net Assets

REPORT F196
E.S.D. 105
COUNTY: 39 YAKIMA

WEST VALLEY SCHOOL DISTRICT NO. 208
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For The Year Ended August 31, 2007

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Private Purpose Trust	Other Trust
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ADDITIONS:
Contributions:
 Private Donations
 Employer
 Members
 Other
Total Contributions

Investment Income:
 Net Appreciation (Depreciation) in
 Fair Value
 Interest and dividends
 Less Investment Expense
Total Investment Income
Net Investment Income

Other Additons:
 Rent or Lease Revenue
Total Other Additions

Total Additons

DEDUCTIONS:
Benefits
Refund of Contributions
Administrative Expenses
Scholarships
Other

Total Deductions

Net Increase (Decrease)

Net Assets-Beginning
Prior Year(s) Corrections or Restatemnts
Net Assets-Ending

Description	Beginning Outstanding Debt 9/1/2006 (1)	Amount Issued/ Increased (2)	Amount Redeemed/ Decreased (3)	Ending Outstanding Debt 8/31/2007 (1)+(2)-(3)
Total Voted Bonds	32,935,000.00	27,800,000.00	2,125,000.00	58,610,000.00
Total Non-Voted Notes/Bonds		5,675,000.00		5,675,000.00
Qualified Zone Academy Bonds				
Other Long-Term Debt:				
Capital Leases				
Contracts Payable (GL 603)				
NonCancellable Operating Leases				
Claims & Judgements				
Compensated Absences	859,317.75	27,721.51	102,507.11	784,532.15
Other Long-Term Debt				
Total Other Long-Term Debt	859,317.75	27,721.51	102,507.11	784,532.15
Total Long-Term Debt	33,794,317.75	33,502,721.51	2,227,507.11	65,069,532.15

REPORT F196
E.S.D. 105
COUNTY: 39 YAKIMA

WEST VALLEY SCHOOL DISTRICT NO. 208
FISCAL YEAR 2006-2007
REVENUE AND EXPENDITURE DETAIL REPORTS

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REPORT OF REVENUE AND OTHER FINANCING SOURCES FOR THE GENERAL, DEBT SERVICE
CAPITAL PROJECTS, AND TRANSPORTATION VEHICLE FUNDS

GENERAL FUND PROGRAM/ACTIVITY/OBJECT EXPENDITURE REPORT

GENERAL FUND EXPENDITURE MATRICES FOR EACH PROGRAM

	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TRANSPORTATION VEHICLE FUND

LOCAL TAXES				
1100 Local Property Tax	4,667,238.31	3,314,059.54		
1300 Sale of Tax Title Property				
1400 Local in-Lieu of Taxes				
1500 Timber Excise Tax	8,912.85	14,750.09		
1600 County Administered Forests				
1900 Other Local Taxes				
1000 Total LOCAL TAXES	4,676,151.16	3,328,809.63		
LOCAL SUPPORT NONTAX				
2100 Tuitions and Fees, Unassigned	124,262.96			
2131 Secondary Voc Ed Tuitions & Fees				
2145 Skills Center Tuitions and Fees				
2171 Traffic Safety Education Fees				
2173 Summer School Tuitions and Fees				
2186 Community School Tuitions and Fees				
2188 Day Care Tuitions and Fees				
2200 Sale of Goods, Supp & Serv, Unass	23,515.80			
2231 Sec Voc Ed Sales of GDS, Sup & Serv				
2245 Skls Cntr Sales of Goods, Sup & Serv				
2288 Day Care	9,450.00			
2289 Other Community Services	105,345.60			
2298 School Food Services	809,927.12			
2299 School Bus Revenue	10,482.27			
2300 Investment Earnings	221,539.20		2,023,443.32	11,780.51
2400 Interfund Loan Interest Earnings				
2500 Gifts and Donations	56,726.01			
2600 Fines and Damages	28,016.28			
2700 Rentals and Leases	9,065.41			
2800 Insurance Recoveries				
2900 Local Support Nontax, Unassigned	42,257.45			
2910 E-Rate				
2000 TOTAL Local Support NonTax	1,440,588.10		2,023,443.32	11,780.51
STATE, GENERAL PURPOSE				
3100 Apportionment	21,223,874.20			
3300 Local Effort Assistance	1,341,855.96			
3600 State Forests				
3900 Other State Gen Purpose, Unass				
3000 Total STATE, GENERAL PURPOSE	22,565,730.16			
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	555.00			
4121 Special Education	2,468,994.40			
4126 State Institutions, Special Ed.				
4130 State Matching (Pd Dir to Districts)			17,002.00	
4155 Learning Assistance	261,409.11			
4156 State Institutions Ctrs & Homes Del				

	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TRANSPORTATION VEHICLE FUND

STATE, SPECIAL PURPOSE (CONT.)				
4158 Special and Pilot Programs	48,612.00			
4163 Promoting Academic Success	31,152.10			
4165 Transitional Bilingual	41,597.26			
4166 Student Achievement	1,693,668.75			
4174 Highly Capable	33,716.49			
4188 Day Care				
4198 School Food Services	25,067.64			
4199 Transportation - Operations	792,629.21			
4230 State Matching Pd Dir to Contractors				
4300 Other State Agencies, Unassigned				
4321 Special Ed - Other State Agencies				
4326 St Inst, Spec Ed - Other St Agencies				
4330 State Matching, Other				
4356 State Institution, Centers and Homes				
4358 Spec & Pilot Prog, Other St Agencies	3,000.00			
4365 Transition Biling, Other St Agencies				
4388 Day Care - Other State Agencies				
4398 School Food Serv, Other St Agencies				
4399 Trans Operations, Other St Agencies				
4499 Transportation - Depreciation				132,007.03
4000 TOTAL STATE, SPECIAL PURPOSE	5,400,401.96		17,002.00	132,007.03
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Dir Fed Grants Unass	181.46			
5300 Impact Aid, Maintenance and Oper				
5329 Impact Aid, Special Education Fund				
5400 Federal in-Lieu-of Taxes				
5500 Federal Forests	150,710.28			
5000 TOTAL FEDERAL, GENERAL PURPOSE	150,891.74			
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	15,000.00			
6121 Special Education, Medicaid Reimb.	56,645.52			
6124 Special Education, Supplemental	804,957.27			
6138 Secondary Vocational Education	18,184.39			
6146 Skills Center				
6151 Disadvantaged	305,060.26			
6152 School Improvement	141,515.85			
6153 Migrant	49,793.46			
6154 Reading First				
6157 Institutions - Neg & Delinquent				
6161 Head Start				
6162 Math & Science, Professional Dev				
6164 Limited English Proficiency				
6167 Indian Education, JOM				
6168 Indian Education, ED				
6176 Targeted Assistance				
6178 Youth Training Programs				
6188 Day Care				
6189 Other Community Services				
6198 School Food Services	597,538.41			

	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TRANSPORTATION VEHICLE FUND

REVENUES FROM OTHER SCHOOL DISTRICTS				
7100				
7121				
7131				
7145				
7163				
7197				
7198				
7199				
7301				
7000				
REVENUES FROM OTHER ENTITIES				
8100				
8188				
8189				
8198				
8199				
8500				
8000				
OTHER FINANCING SOURCES				
9100		1,588,339.66	33,641,066.70	
9200				
9300				
9400				
9500				
9600				
9900			450,000.00	30,000.00
9000		1,588,339.66	34,091,066.70	30,000.00
TOTAL REVS AND OTHER FINANCING SRCS	36,422,258.51	4,917,149.29	36,131,512.02	173,787.54

NO.	PROGRAM TITLE	AMOUNT	NO.	ACTIVITY TITLE	AMOUNT	NO.	OBJECT TITLE	AMOUNT
01	Basic Education	20,473,128.56	11	Board of Directors	121,282.85			
21	Special Ed., Supplemental,	2,214,572.96	12	Superintendent's Office	226,759.61	0	Debit Transfers	297,597.58
24	Special Ed., Supplemental,	755,119.40	13	Business Office	538,004.28			
26	Special Ed., Institutions,		14	Human Resources	286,441.38	1	Credit Transfers	297,597.58-
29	Special Ed., Other, Federa		15	Public Relations	4,785.00			
31	Vocational, Basic, State	1,054,865.78	21	Supervision	414,466.44	2	Salaries - Cert Emp	16,326,854.19
38	Vocational, Federal	17,171.39	22	Learning Resources	621,670.71			
39	Vocational, Other Categ		23	Principal's Office	2,227,302.53	3	Salaries - Class Emp	5,776,194.21
45	Skills Center, Basic, Stat		24	Guidance & Counseling	1,138,618.47			
46	Skills Centers, Federal		25	Pupil Management & Safety	35,449.06	4	Empl Ben & Payroll Tax	7,101,357.08
51	Disadvantaged, Federal	298,397.73	26	Health/Related Services	747,528.05			
52	School Improvement, Federa	140,926.28	27	Teaching	20,743,289.13	5	Supplies Instr Resrs & Noncap Items	2,880,908.42
53	Migrant, Federal	47,879.69	28	Extracurricular	1,109,549.68			
54	Reading First, Federal		29	Payments to School Dists				
55	Learning Assistance, State	262,045.86	41	Supervision	158,961.81	7	Purchased Services	3,092,780.37
56	State Inst., Centers and H		42	Food	655,884.78			
57	State Inst., Neg. & Delinq		44	Operations	648,992.65	8	Travel	113,180.61
58	Special and Pilot Programs	46,482.73	49	Transfers	109,505.43-			
61	Head Start, Federal		51	Supervision	178,459.30	9	Capital Outlay	460,816.63
62	Math & Science, Prof. Dev.		52	Operations	922,154.92		TOTAL, ALL OBJECTS	35,752,091.51
63	Promoting Academic Success	10,649.89	53	Maintenance	201,472.94			
64	Limited English Prof., Fed		56	Insurance	17,904.00			
65	Transitional Bilingual, St	34,809.42	59	Transfers	188,092.15-			
66	Student Achievement, State	1,455,560.23	61	Supervision	131,814.11			
67	Indian Education, Federal,		62	Grounds Maintenance	444,005.14			
68	Ind. Ed. Fed, ED		63	Operation of Buildings	1,443,546.10			
69	Compensatory, Other	15,078.68	64	Maintenance	613,044.52			
71	Traffic Safety		65	Utilities	1,083,300.32			
73	Summer School		67	Bldg. Property Security	34,821.67			
74	Highly Capable	28,452.89	68	Insurance	224,770.63			
76	Targeted Assistance, Feder		72	Information Systems	694,089.39			
78	Youth Training Programs, F		73	Printing	156,237.29			
79	Instructional Prog, Other	182,732.58	74	Warehousing & Distrib.	51,119.49			
81	Public Radio/TV		75	Motor Pool	64,457.41			
86	Community Schools		83	Interest				
88	Day Care	7,786.80	84	Principal				
89	Other Community Services	101,718.63	85	Debt Related Expenditures				
97	Districtwide Support	6,118,479.19	91	Public Activities	109,505.43			
98	School Food Services	1,354,333.81		TOTAL, ALL ACTIVITIES	35,752,091.51			
99	Pupil Transportation	1,131,899.01						
	TOTAL, ALL PROGRAMS	35,752,091.51						

ACTIVITY	DEBIT/CREDIT TRANSFER TOTAL	CERT. SALARIES 0/1 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	152045.61	109656.91	470.04	24878.86	2288.42		10270.08	4481.30	
22 Learn Re	590310.71	186337.73	162607.84	143725.18	82770.92		14248.87	620.17	
23 Principa	2227302.53	1186952.63	443304.33	512476.15	45953.91		27450.37	9500.35	1664.79
24 Guid-Cou	768389.11	238.50	505487.06	82774.39	175210.38	2473.81	744.00	1460.97	
25 Pupl M/S	17962.67	7354.95	5228.89	4452.85	55.98		870.00		
26 Health R	61623.63		34800.64	18886.87	3164.82		2361.40	2409.90	
27 Teaching	15545944.62	18320.52	10477479.90	334510.41	3235588.79	1129692.85	269996.30	25325.25	55030.60
28 Extra-Cu	1109549.68	131807.87	613958.46	100212.45	119032.39	18993.18	84085.28	29215.99	12244.06
01 TOTALS	20473128.56	150366.89	13087227.64	1163908.99	4234251.47	1285393.89	410026.30	73013.93	68939.45

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 COUNTY: 39 YAKIMA

WEST VALLEY SCHOOL DISTRICT NO. 208
 PROGRAM 21 MATRIX - Special Ed., Supplemental, State
 For The Year Ended August 31, 2007

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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	161242.23		90230.58	28053.68	35206.47	4150.83		3334.11	266.56	
22 Learn Re	30.40			27.35	3.05					
24 Guid-Cou	267709.21		208383.70	448.65	58670.94				205.92	
25 Pupl M/S	17486.39			12010.80	5475.59					
26 Health R	547745.06		224447.91	36444.37	75947.44	6909.54		203659.52	336.28	
27 Teaching	1220359.67	28.48	499928.37	296537.36	323173.72	21740.99		78704.62	246.13	
21 TOTALS	2214572.96	28.48	1022990.56	373522.21	498477.21	32801.36		285698.25	1054.89	

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WEST VALLEY SCHOOL DISTRICT NO. 208
 PROGRAM 24 MATRIX - Special Ed., Supplemental, Federal
 For The Year Ended August 31, 2007

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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
24 Guid-Cou	26024.50		18957.13		7067.37					
26 Health R	138159.36		106777.01		31299.53			82.82		
27 Teaching	590935.54		39453.90	330598.18	220475.05	142.59		265.82		
24 TOTALS	755119.40		165188.04	330598.18	258841.95	142.59		348.64		

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WEST VALLEY SCHOOL DISTRICT NO. 208
 PROGRAM 31 MATRIX - Vocational, Basic, State
 For The Year Ended August 31, 2007

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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	87005.94		31562.40	18883.82	16178.76	8803.20		2746.84	3809.79	5021.13
22 Learn Re	25280.02		13081.59	4990.24	7208.19					
24 Guid-Cou	58353.01		38281.61	6235.31	13836.09					
27 Teaching	884226.81	4403.36	526512.92		141894.36	140591.62		44275.23	4031.41	22517.91
31 TOTALS	1054865.78	4403.36	609438.52	30109.37	179117.40	149394.82		47022.07	7841.20	27539.04

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WEST VALLEY SCHOOL DISTRICT NO. 208
PROGRAM 38 MATRIX - Vocational, Federal
For The Year Ended August 31, 2007

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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
24 Guid-Cou	2124.03							2124.03		
27 Teaching	15047.36					1507.34				13540.02
38 TOTALS	17171.39					1507.34		2124.03		13540.02

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WEST VALLEY SCHOOL DISTRICT NO. 208
 PROGRAM 51 MATRIX - Disadvantaged, Federal
 For The Year Ended August 31, 2007

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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
27 Teaching	298397.73		7175.77	174110.21	111080.83	4151.92		1879.00		
51 TOTALS	298397.73		7175.77	174110.21	111080.83	4151.92		1879.00		

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WEST VALLEY SCHOOL DISTRICT NO. 208
PROGRAM 52 MATRIX - School Improvement, Federal
For The Year Ended August 31, 2007

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ACTIVITY	DEBIT/CREDIT TRANSFER TOTAL	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
22 Learn Re	6049.58		2514.08	377.46	3158.04				
27 Teaching	134876.70	101323.50		29294.57	3058.63		1200.00		
52 TOTALS	140926.28	101323.50	2514.08	29672.03	6216.67		1200.00		

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WEST VALLEY SCHOOL DISTRICT NO. 208
 PROGRAM 53 MATRIX - Migrant, Federal
 For The Year Ended August 31, 2007

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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
21 Supv	14172.66			8106.94	5091.93	370.08		603.71		
24 Guid-Cou	13743.61			7928.68	5073.46			578.63	162.84	
27 Teaching	19963.42		15192.05		4738.87	32.50				
53 TOTALS	47879.69		15192.05	16035.62	14904.26	402.58		1182.34	162.84	

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WEST VALLEY SCHOOL DISTRICT NO. 208
PROGRAM 55 MATRIX - Learning Assistance, State
For The Year Ended August 31, 2007

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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
27 Teaching	262045.86		52330.82	120980.82	84413.10	4321.12				
55 TOTALS	262045.86		52330.82	120980.82	84413.10	4321.12				

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WEST VALLEY SCHOOL DISTRICT NO. 208
PROGRAM 58 MATRIX - Special and Pilot Programs, St.
For The Year Ended August 31, 2007

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ACTIVITY	DEBIT/CREDIT TRANSFER TOTAL	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
24 Guid-Cou	2275.00				1375.00		900.00		
27 Teaching	44207.73	14390.44	161.37	1571.12	12690.55		15394.25		
58 TOTALS	46482.73	14390.44	161.37	1571.12	14065.55		16294.25		

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WEST VALLEY SCHOOL DISTRICT NO. 208
PROGRAM 63 MATRIX - Promoting Academic Success
For The Year Ended August 31, 2007

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ACTIVITY	DEBIT/CREDIT TRANSFER TOTAL	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
27 Teaching	10649.89		7726.06	612.05	1039.07	749.71	523.00		
63 TOTALS	10649.89		7726.06	612.05	1039.07	749.71	523.00		

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WEST VALLEY SCHOOL DISTRICT NO. 208
PROGRAM 65 MATRIX - Transitional Bilingual, State
For The Year Ended August 31, 2007

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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
27 Teaching	34809.42	8.73	13011.23	11627.94	9853.52	308.00				
65 TOTALS	34809.42	8.73	13011.23	11627.94	9853.52	308.00				

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WEST VALLEY SCHOOL DISTRICT NO. 208
PROGRAM 66 MATRIX - Student Achievement, State
For The Year Ended August 31, 2007

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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
27 Teaching	1455560.23	31667.01	992242.89	76442.57	298155.92	8333.96		42480.16	6237.72	
66 TOTALS	1455560.23	31667.01	992242.89	76442.57	298155.92	8333.96		42480.16	6237.72	

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WEST VALLEY SCHOOL DISTRICT NO. 208
PROGRAM 69 MATRIX - Compensatory, Other
For The Year Ended August 31, 2007

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ACTIVITY	DEBIT/CREDIT TRANSFER TOTAL	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
27 Teaching	15078.68		663.79	64.36			14286.00	64.53	
69 TOTALS	15078.68		663.79	64.36			14286.00	64.53	

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WEST VALLEY SCHOOL DISTRICT NO. 208
PROGRAM 74 MATRIX - Highly Capable
For The Year Ended August 31, 2007

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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
27 Teaching	28452.89	638.25	16209.82		3962.37	4843.15		2162.41	636.89	
74 TOTALS	28452.89	638.25	16209.82		3962.37	4843.15		2162.41	636.89	

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WEST VALLEY SCHOOL DISTRICT NO. 208
PROGRAM 79 MATRIX - Instructional Prog, Other
For The Year Ended August 31, 2007

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ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
27 Teaching	182732.58			123262.72	34321.61			24215.00	933.25	
79 TOTALS	182732.58			123262.72	34321.61			24215.00	933.25	

ACTIVITY	TOTAL	DEBIT/CREDIT TRANSFER 0/1	CERT. SALARIES 2	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
11 BD of DI	121282.85			12320.55	1048.20	17970.18		89012.94	930.98	
12 Supts Of	226759.61	171.33	128102.86	41600.44	42822.14	4281.82		5501.15	4279.87	
13 Busns Of	538004.28		93640.20	271897.81	121421.54	15134.40		34262.86	1647.47	
14 HR	286441.38			164286.50	54671.35	6111.64		53355.78	8016.11	
15 Pub Rel	4785.00							4785.00		
61 Supv	131814.11			96456.39	31534.97	1916.93		697.44	1208.38	
62 Grnd Mnt	444005.14			181315.03	67212.80	51829.39		104219.29	415.86	39012.77
63 Oper Bld	1443546.10			971635.00	383620.25	76449.34		177.00		11664.51
64 Maintnce	613044.52			193014.65	68048.87	141145.25		178276.34	2178.20	30381.21
65 Utility	1083300.32					147.81		1083152.51		
67 Bld P S	34821.67							34821.67		
68 Insuranc	224770.63							224770.63		
72 Info Sys	694089.39	223.10		170774.46	55669.95	33995.82		228915.38	740.25	203770.43
73 Printing	156237.29			30292.10	14736.60	38392.73		58760.68		14055.18
74 Warehous	51119.49			37573.40	13546.09					
75 Motor Po	64457.41	585.00				39811.54		24060.87		
97 TOTALS	6118479.19	979.43	221743.06	2171166.33	854332.76	427186.85		2124769.54	19417.12	298884.10

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WEST VALLEY SCHOOL DISTRICT NO. 208
FISCAL YEAR 2006-2007
SUPPLEMENTAL REPORTS AND SCHEDULES

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DATA REQUIREMENTS FOR SUPPLEMENTAL REPORTS

DATA REQUIREMENTS FOR END OF YEAR REPORTING TO APPORTIONMENT AND STATE RECOVERY RATE

DATA REQUIREMENTS FOR FEDERAL INDIRECT RATE REPORT

RESOURCE TO PROGRAM EXPENDITURE REPORT

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 the utility.
1,698.29
- B. Enter the number of learning improvement days provided by the school district to certificated instructional staff in the 2006-07 school year as defined by WAC 392-140-950 through 967. The district's funding for learning improvement days for FY 2006-07 will be the lesser of 2.00 days, the days calculated and shown on Report 1191E (line E.1) or the number of days entered here.
2.00
- C. The district has implemented the Excess Cost Methodology for Special Education (1077 Method).
1 = YES 2 = NO 3 = District did not offer a Special Education program
1.00
- D. 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
- E. 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
- F. Under RCW 28A.400.205 the district must certify "that it has spent funds provided for cost-of-living increases on salaries and salary-related benefits".
1 = YES 2 = NO 1.00

DATA FOR JANUARY APPORTIONMENT

1.	Fire District Payment RCW 52.30.020	5,497.26
	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.	
2.	Teacher Assistance Program (total expenditures)	
	All districts that received a teacher assistance program allocation in revenue account 415802 are required to report total expenditures for stipends, training, travel to training, substitute reimbursement for observation and benefits. These expenditures incurred during the period of July 1, 2006 through August 31, 2007.	
		5,940.00
3.	Indirect Rate for State Revenue Recoveries (b/c)(SYSTEM CALCULATED)	
		0.206
a)	Total All Programs (SYSTEM CALCULATED)	35,752,091.51
b)	Total Program 97 Districtwide Support (SYSTEM CALCULATED)	6,118,479.19
c)	Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)	29,633,612.32

DISTORTING ITEMS

1. Flow-through funds for programs 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.
\$19,103.84
3. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 12, Superintendents Office.
\$0.00
4. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 13, Business Office.
\$0.00
5. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 14, Human Resources.
\$0.00
6. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 25, Pupil Management & Safety.
\$0.00
7. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 61, Supervision.
\$0.00
8. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 62, Grounds Maintenance.
\$0.00
9. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 63, Operation of Buildings.
\$0.00
10. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 64, Maintenance.
\$0.00
11. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 65, Utilities.
\$0.00
12. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 67, Buildings & Property Security.
\$0.00
13. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 68, Insurance.
\$0.00
14. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 72, Information Systems.
\$0.00
15. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 73, Printing.
\$0.00
16. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 74, Warehousing.
\$0.00
17. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 75, Motor Pool.
\$0.00

INDIRECT EXPENDITURES

18. Audit costs recorded in Program 97, Activity 11, Board of Directors, and not directly charged to another program.
\$18,055.00
19. Legal costs, associated with interpretation of laws and regulations, recorded in Program 97, Activity 11, Board of Directors, but not specifically associated with the Board of Directors.
\$0.00
20. Costs recorded in Program 97, Activity 12, for the Superintendent, Deputy Superintendent, or Assistant Superintendent, and their secretary whose responsibilities are allocable to indirect cost activities 13, 14 and 72 thru 75. These positions are required to maintain supporting documentation if a portion of their responsibilities is allocable to these indirect cost activities. Include the salary and benefits, supplies, travel, printing, warehousing, motor pool, and information systems as related to the above mentioned staff if allocable to activities 13, 14, and 72 thru 75. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
\$0.00
21. The cost of Public Relations activities recorded in Program 97, Activity 15, excluding capital outlay (Object 9), and not directly charged to another program for the following:
Costs for liaison with news media and government relations officers as a means of informing the general public on matters of public concern, such as notice of Federal awards, financial matters, etc.
DO NOT INCLUDE COSTS DESIGNED SOLELY TO PROMOTE THE GOVERNMENTAL UNIT.
\$0.00
22. Termination Leave costs for federally supported staff which have been charged to a state or local program. Do not include Termination Leave costs for federally supported staff charged to Program 97, Activity 13 or 14, as they are already included in the indirect calculation. These costs should not be charged directly to the federal award but may be considered an indirect expenditure.
\$0.00
23. Costs recorded in Program 97, Activity 72, for districtwide Information Systems activities. Do not include expenditures for student records such as printing report cards or student transcripts. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
\$490,386.63
24. General administration (organization-wide) expenditures charged in Program 97, Activity 25, Pupil Management & Safety, which is allocable to activities 13 or 14, if a cost allocation plan supports the allocation.
DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
\$0.00
25. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 61, Supervision, which is allocable to activities 13, 14 and activity 12 if applicable, if a space plan supports the allocation.
DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
\$0.00
26. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 62, Grounds Maintenance, which is allocable to activities 13, 14 and activity 12 if applicable, if a space plan supports the allocation.
DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
\$0.00
27. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 63, Operation of Buildings, which is allocable to activities 13, 14 and activity 12 if applicable, if a space plan supports the allocation.
DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
\$0.00
28. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 64, Maintenance, which is allocable to activities 13, 14 and activity 12 if applicable, if a space plan supports the allocation.
DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
\$0.00
29. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 65, Utilities, which is allocable to activities 13, 14 and activity 12 if applicable, if a space plan supports the allocation.
DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
\$0.00
30. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 67, Building and Property Security which is allocable to activities 13, 14 and activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
\$0.00
31. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 68, Insurance, which is allocable to activities 13, 14 and activity 12 if applicable, if a space plan supports the allocation.
DO NOT INCLUDE CAPITAL OUTLAY (Object 9).
\$0.00

Schedule For Determining School District Federal Restricted Indirect Cost Rate
 Including Fixed With Carry-Forward Calculation for FY 2008-2009

PROGRAM AND ACTIVITY TITLES	COLUMN 1 TOTAL PROGRAM EXPENDITURES	COLUMN 2 CAPITAL OUTLAY	COLUMN 3 ---EXCLUDED--- DEBT SERVICE	COLUMN 4 DISTORTING ITEMS	COLUMN 5 (ADDED TO COLUMN 7) UNALLOWABLE	COLUMN 6 (POOL) INDIRECT EXPENDITURES	COLUMN 7 (BASE) DIRECT EXPENDITURES
TOTAL PROGRAMS 01-89, 98, 99	29,633,612.32	161,932.53		655,884.78			28,815,795.01
PROGRAM 97 ACTIVITIES							
11 Board of Directors	121,282.85			19,103.84	84,124.01	18,055.00	
12 Superintendent's Office	226,759.61				226,759.61		
13 Business Office	538,004.28					538,004.28	
14 Human Resources	286,441.38					286,441.38	
15 Public Relations	4,785.00				4,785.00		
25 Pupil Management & Safety							
61 Supervision	131,814.11				131,814.11		
62 Grounds Maintenance	444,005.14	39,012.77			404,992.37		
63 Operation of Buildings	1,443,546.10	11,664.51			1,431,881.59		
64 Maintenance	613,044.52	30,381.21			582,663.31		
65 Utilities	1,083,300.32				1,083,300.32		
67 Bldg. Property Security	34,821.67				34,821.67		
68 Insurance	224,770.63				224,770.63		
72 Information Systems	694,089.39	203,770.43			67.67-	490,386.63	
73 Printing	156,237.29	14,055.18				142,182.11	
74 Warehousing & Distrib.	51,119.49					51,119.49	
75 Motor Pool	64,457.41					64,457.41	
83 Interest							
84 Principal							
85 Debt Related Expenditures							
Total Program 97	6,118,479.19	298,884.10		19,103.84	4,209,844.95	1,590,646.30	
Sub-Total All Programs	35,752,091.51	460,816.63		674,988.62		1,590,646.30	28,815,795.01
Unallowable Costs					4,209,844.95-		4,209,844.95
Totals	35,752,091.51	460,816.63		674,988.62		1,590,646.30	33,025,639.96

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

FY 04-05		FY 06-07	
1. FY 04-05 INDIRECT EXPENDITURES	1,336,182.20	6. FY 06-07 INDIRECT EXPENDITURES FROM COLUMN 6	1,590,646.30
2. FY 04-05 DIRECT EXPENDITURES	29,036,559.53	7. FY 04-05 OVER/UNDER RECOVERY (LINE 3)	580,230.72
3. FY 04-05 OVER/UNDER RECOVERY (CALCULATED)	580,230.72	8. FY 06-07 ADJUSTED IND POOL (LINE 6 + LINE 7)	2,170,877.02
4. FY 04-05 TOTAL POOL (LINE 1 + LINE 3)	1,916,412.92	9. FY 06-07 DIRECT EXPENDITURES FROM COLUMN 7	33,025,639.96
5. CALCULATED FY 04-05 RESTRICTED INDIRECT RATE TO BE USED IN FY 06-07	.0660	10. FY 06-07 RESTRICTED INDIRECT RATE (LINE 5)	.0660
		11. FY 06-07 AMOUNT RECOVERED (LINE 9 * LINE 10)	2,179,692.24
		12. FY 06-07 OVER/UNDER RECOVER(LINE 8 - LINE 11)	8,815.22-
		13. FY 06-07 TOTAL POOL (LINE 6 + LINE 12)	1,581,831.08
		14. CALCULATED FY 06-07 RESTRICTED INDIRECT RATE TO BE USED IN FY 08-09 (LINE 13/LINE 9)	.0479

Schedule For Determining School District Federal Unrestricted Indirect Cost Rate
 Including Fixed With Carry-Forward Calculation for FY 2008-2009

PROGRAM AND ACTIVITY TITLES	COLUMN 1 TOTAL PROGRAM EXPENDITURES	COLUMN 2 CAPITAL OUTLAY	---EXCLUDED--- COLUMN 3 DEBT SERVICE	COLUMN 4 DISTORTING ITEMS	COLUMN 5 (ADDED TO COLUMN 7) UNALLOWABLE	COLUMN 6 (POOL) INDIRECT EXPENDITURES	COLUMN 7 (BASE) DIRECT EXPENDITURES
TOTAL PROGRAMS 01-89, 98, 99	29,633,612.32	161,932.53		655,884.78			28,815,795.01
PROGRAM 97 ACTIVITIES							
11 Board of Directors	121,282.85			19,103.84	84,124.01	18,055.00	
12 Superintendent's Office	226,759.61					226,759.61	
13 Business Office	538,004.28					538,004.28	
14 Human Resources	286,441.38					286,441.38	
15 Public Relations	4,785.00				4,785.00		
25 Pupil Management & Safety							
61 Supervision	131,814.11					131,814.11	
62 Grounds Maintenance	444,005.14	39,012.77				404,992.37	
63 Operation of Buildings	1,443,546.10	11,664.51				1,431,881.59	
64 Maintenance	613,044.52	30,381.21				582,663.31	
65 Utilities	1,083,300.32					1,083,300.32	
67 Bldg. Property Security	34,821.67					34,821.67	
68 Insurance	224,770.63					224,770.63	
72 Information Systems	694,089.39	203,770.43				490,318.96	
73 Printing	156,237.29	14,055.18				142,182.11	
74 Warehousing & Distrib.	51,119.49					51,119.49	
75 Motor Pool	64,457.41					64,457.41	
83 Interest							
84 Principal							
85 Debt Related Expenditures							
Total Program 97	6,118,479.19	298,884.10		19,103.84	88,909.01	5,711,582.24	
Sub-Total All Programs	35,752,091.51	460,816.63		674,988.62		5,711,582.24	28,815,795.01
Unallowable Costs					88,909.01-		88,909.01
TOTALS	35,752,091.51	460,816.63		674,988.62		5,711,582.24	28,904,704.02

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

FY 04-05		FY 06-07	
1. FY 04-05 INDIRECT EXPENDITURES	4,711,053.24	6. FY 06-07 INDIRECT EXPENDITURES FROM COLUMN 6	5,711,582.24
2. FY 04-05 DIRECT EXPENDITURES	25,661,688.49	7. FY 04-05 OVER/UNDER RECOVERY (LINE 3)	292,976.01
3. FY 04-05 OVER/UNDER RECOVERY (CALCULATED)	292,976.01	8. FY 06-07 ADJUSTED IND POOL (LINE 6 + LINE 7)	6,004,558.25
4. FY 04-05 TOTAL POOL (LINE 1 + LINE 3)	5,004,029.25	9. FY 06-07 DIRECT EXPENDITURES FROM COLUMN 7	28,904,704.02
5. CALCULATED FY 04-05 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 06-07	.1950	10. FY 06-07 UNRESTRICTED INDIRECT RATE (LINE 5)	.1950
		11. FY 06-07 AMOUNT RECOVERED (LINE 9 * LINE 10)	5,636,417.28
		12. FY 06-07 OVER/UNDER RECOVER(LINE 8 - LINE 11)	368,140.97
		13. FY 06-07 TOTAL POOL (LINE 6 + LINE 12)	6,079,723.21
		14. CALCULATED FY 06-07 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 08-09 (LINE 13/LINE 9)	.2103

	PROGRAM EXPENDITURES	STATE RESOURCES	FEDERAL RESOURCES	OTHER RESOURCES
BASIC EDUCATION PROGRAMS				
01 Basic Education	20,473,128.56	16,774,076.34	104,949.81	3,594,102.41
31 Vocational, Basic, State	1,054,865.78	1,054,865.78		
45 Skills Center, Basic, State				
97 Districtwide Support	6,118,479.19	5,045,056.55	31,565.24	1,041,857.40
TOTAL BASIC EDUCATION PROGRAMS	27,646,473.53	22,873,998.67	136,515.05	4,635,959.81
OTHER INSTRUCTIONAL PROGRAMS				
21 Special Ed., Supplemental, State	2,214,572.96	2,214,572.96		
24 Special Ed., Supplemental, Federal	755,119.40		755,119.40	
26 Special Ed., Institutions, State				
29 Special Ed., Other, Federal				
38 Vocational, Federal	17,171.39		17,171.39	
39 Vocational, Other Categ				
46 Skills Centers, Federal				
51 Disadvantaged, Federal	298,397.73	10,134.12	286,236.26	2,027.35
52 School Improvement, Federal	140,926.28	6,707.26	132,877.22	1,341.80
53 Migrant, Federal	47,879.69	969.18	46,716.62	193.89
54 Reading First, Federal				
55 Learning Assistance, State	262,045.86	261,936.96	3.30	105.60
56 State Inst., Centers and Homes				
57 State Inst., Neg. & Delinq., Fed				
58 Special and Pilot Programs, St.	46,482.73	46,207.70	8.34	266.69
61 Head Start, Federal				
62 Math & Science, Prof. Dev., Fed				
63 Promoting Academic Success	10,649.89	10,649.89		
64 Limited English Prof., Federal				
65 Transitional Bilingual, State	34,809.42	34,809.42		
66 Student Achievement, State	1,455,560.23	1,455,560.23		
67 Indian Education, Federal, JOM				
68 Ind. Ed. Fed, ED				
69 Compensatory, Other	15,078.68		14,286.00	792.68
71 Traffic Safety				
73 Summer School				
74 Highly Capable	28,452.89	28,452.89		
76 Targeted Assistance, Federal				
78 Youth Training Programs, Federal				
79 Instructional Prog, Other	182,732.58	82,771.14	83,402.87	16,558.57
TOTAL OTHER INSTRUCTION PROGRAMS	5,509,879.73	4,152,771.75	1,335,821.40	21,286.58
OTHER PROGRAMS				
81 Public Radio/TV				
86 Community Schools				
88 Day Care	7,786.80			7,786.80
89 Other Community Services	101,718.63			101,718.63
98 School Food Services	1,354,333.81	25,067.64	714,453.64	614,812.53
99 Pupil Transportation	1,131,899.01	1,065,185.81	1,705.30	65,007.90
TOTAL OTHER PROGRAMS	2,595,738.25	1,090,253.45	716,158.94	789,325.86
TOTALS	35,752,091.51	28,117,023.87	2,188,495.39	5,446,572.25

REPORT F196
E.S.D. 105
COUNTY: 39 YAKIMA

WEST VALLEY SCHOOL DISTRICT NO. 208
FISCAL YEAR 2006-2007
EDITS, RECOVERY INFORMATION AND MAINTENANCE OF EFFORT INDEX

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EDIT/ERROR REPORT FOR EACH FUND

POTENTIAL STATE REVENUE RECOVERY INFORMATION

PRELIMINARY SPECIAL EDUCATION MAINTENANCE OF EFFORT

PRELIMINARY FEDERAL CROSS-CUTTING MAINTENANCE OF EFFORT

PRELIMINARY VOCATIONAL MAINTENANCE OF EFFORT

** THE FOLLOWING MESSAGES ARE TO ASSIST YOU IN PREPARING YOUR YEAR END FINANCIAL STATEMENTS **
** ERROR MESSAGES REQUIRE CORRECTIONS **
** WARNING MESSAGES REQUIRE CORRECTIONS OR EXPLANATION **
** INFORMATION MESSAGES NEED YOUR ATTENTION BUT CORRECTIONS OR EXPLANATIONS ARE NOT REQUIRED **
** THANK YOU FOR REVIEWING THESE EDITS AND MAKING APPROPRIATE CHANGES **
** BEGINNING WITH FY 2003-04, THERE ARE NO EDITS FOR POTENTIAL RECOVERY REVENUE ACCOUNTS. DISTRICTS WITH **
** REVENUE ACCOUNT(S) 4121, 4155, 4165, 4174, 4199, 4126 OR 4156 PLEASE REFER TO THE ABRF, BUD PREP CHAPTER, **
** SECTION 5, FOR THE FULL RECOVERY CALCULATION DESCRIPTION. **
** CHECK FIGURE: 383,937,774.29 **

*****--GENERAL FUND--*****

INFO 1.516	F-196 REVENUE ACCOUNT 1100	4,667,238.31	NOT = COUNTY TREASURER'S REV ACCT 1100	4,667,687.85
WARN 1.523	*** CERT PG., # OF DAYS OPERATED < 180***	177.00	*** ATTACH EXPLANATION ***	
INFO 1.558	PROGRAM 97, ACTIVITY 74 IS > 0	51,119.49	YEAR END INVENTORY GL 410 SHOULD BE > 0	0.00
INFO 1.584	YOUR DISTRICT HAS PASSED THE PRELIMINARY SPECIAL ED MOE TEST - GOOD JOB			
INFO 1.586	CURRENT YEAR F-196 AGGREGATE BUDGETED	0.00	ARE < CURRENT F-196 MOE EXPENDITURES	2,157,927.44
INFO 1.587	YOUR DISTRICT HAS PASSED THE PRELIMINARY FED CROSS CUTTING MOE TEST - GOOD JOB			
INFO 1.599	ITEM 1581, PG 20, IS BLANK		DISTRICT VERIFIES NO IMPACT FEES	
INFO 1.600	ITEM 1591, PG 20, IS BLANK		DISTRICT VERIFIES NO MITIGATN FEES	
INFO 1.601	ITEM 3641, PG 23, IS BLANK		PUB REL NOT INCLUDED INDIR EXP POOL	

*****--ASB FUND--*****

ASB FUND PASSED EDITS: GOOD JOB

*****--DEBT SERVICE FUND--*****

INFO 3.500	F-196 REVENUE ACCOUNT 1100	3,314,059.54	NOT = COUNTY TREASURER'S REV ACCT 1100	3,314,317.25
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*****--CAPITAL PROJECTS FUND--*****

INFO 2.501	F-196 REVENUE ACCOUNT 9100	33,641,066.70	NOT = COUNTY TREASURER'S REV ACCT 9100	33,484,500.00
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*****--TRANSPORTATION VEHICLE FUND--*****

TRANSPORTATION FUND PASSED EDITS: GOOD JOB

*****--FIDUCIARY FUNDS--*****

FIDUCIARY FUND PASSED EDITS: GOOD JOB

*****--PERMANENT FUND--*****

PERMANENT FUND PASSED EDITS: GOOD JOB

REPORT F196
E.S.D. 105
COUNTY: 39 YAKIMA

WEST VALLEY SCHOOL DISTRICT NO. 208
F196 POTENTIAL RECOVERIES
Fiscal Year 2006-2007

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If the district has revenue accounts listed below, please refer to the ABFR, BUDPREP Chapter, Section 5 for the full recovery calculation description.

*** Beginning with FY 2003-04 there are no edits for potential recovery revenue accounts. ***

4121 Special Education - State
4155 Learning Assistance
4165 Transitional Bilingual
4174 Highly Capable
4199 Transportation - Operations
4126 State Institutions - Special Education
4156 State Institutions, Centers, and Homes - Delinquent

This is the preliminary Year-End Special Education Maintenance of Effort.
 Adjustments may be made to the data below thru December following the fiscal year end.
 Therefore, this may change the results to the final tests completed after the December adjustments.

	FY 05-06 ACTUAL (A)	FY 06-07 ACTUAL (B)
Preliminary FY 2006-2007 to FY 2005-2006 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures.	\$1,896,803.97	\$2,214,572.96
Program 21 expenditures must include expenditure amounts related to Revenue 4121 redirected through the apportionment process to another school district or ESD.		
2. Minus Revenue 7121 - Payments from other districts	\$0.00	\$0.00
3. Minus Revenue 6121 - Medicaid Reimbursements	\$28,107.15	\$56,645.52
4. Equals aggregate special education expenditures for resident special education students.	\$1,868,696.82	\$2,157,927.44
5. Preliminary Aggregate Maintenance of Effort Test (4B - 4A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		\$289,230.62
Preliminary FY 2006-2007 to FY 2005-2006 Per-Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	572.75	615.88
7. Expenditures per pupil (line 4/line 6)	\$3,262.67	\$3,503.81
8. Preliminary Per Pupil Maintenance of Effort Test (7B - 7A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		\$241.14
Preliminary Year-End Local Special Education Maintenance of Effort Test		
FY 2006-2007 to FY 2005-2006 Aggregate Maintenance of Effort Test:		
9. Resource to program expenditure report Item #2051 for the current year is compared to Item #2051 for the prior year.	\$0.00	\$0.00
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		\$0.00
11. Expenditures per pupil (line 9/line 6)	\$0.00	\$0.00
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B - 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		\$0.00
Mid-Year Special Education Maintenance of Effort Warning		
FY 2006-2007 to FY 2007-2008 Aggregate Maintenance of Effort Test:	FY 06-07 ACTUAL	FY 07-08 BUDGET
13. Program 21 direct expenditures Program 21 expenditures must include expenditure amounts related to Revenue 4121 redirected through the apportionment process to another school district or ESD.	\$2,214,572.96	\$3,034,934.00
14. Minus Revenue 7121 - Payments from other districts	\$0.00	\$0.00
15. Minus revenue 6121 Medicaid Reimbursements.	\$56,645.52	\$0.00
16. Equals aggregate special education expenditures for resident special education students.	\$2,157,927.44	\$3,034,934.00
17. Aggregate Maintenance of Effort Test (16B - 16A) (A positive amount means the aggregate test was passed and a negative amount indicates non-compliance.)		\$877,006.56

Notes:
 A. Actual revenue and exp data are obtained from F-196 Data. Budgeted rev and exp data are obtained from F-195 data.
 B. Resident special education student data as shown on line 6 are obtained from 1735R Reports and include students in ages 0-2 and 3-21.
 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 zero or positive. If *ALL* values on lines 5, 8, 10, *AND* 12 are negative, the district is non-compliant for the preliminary year-end Maintenance of Effort Test.

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

Data Items used in the Federal Cross-Cutting Maintenance of Effort Test				FOOD SERVICE DEFICIT CALCULATION		
Description	Operation	FY 2006-07	FY 2005-06		FY 2006-07	FY 2005-06
Total expenditures	(plus)	35,752,091.51	33,063,769.11			
Public Radio/Television	(minus)	0.00	0.00	Total Prog 98	+	1354,333.81
Community Schools	(minus)	0.00	0.00	Rev 2298(Local)	-	809,927.12
Day Care	(minus)	7,786.80	8,602.56	Rev 4198(State)	-	25,067.64
Other Community Services	(minus)	101,718.63	56,593.80	Rev 4398(State)	-	0.00
School Food Services	(minus)	1,354,333.81	1,322,500.67	Rev 6198(Fed)	-	597,538.41
Debt Service, Interest	(minus)	0.00	0.00	Rev 6298(Fed)	-	0.00
Debt Service, Principal	(minus)	0.00	0.00	Rev 6398(Fed)	-	0.00
Debt Service, Debt Related Exp	(minus)	0.00	0.00	Rev 6998(Fed)	-	116,915.23
Capital Outlay, All Object 9	(minus)	460,816.63	523,850.22	Rev 7198(Other)	-	0.00
Federal, General Purpose Revenue	(minus)	150,891.74	153,102.60	Rev 8198(Other)	-	0.00
Federal, Special Purpose Revenue	(minus)	2,188,495.39	2,130,057.40	Total		
Food Service Deficit	(plus)	0.00	0.00	Food Serv Def		195,114.59-
Food Services Revenue, Federal	(plus)	597,538.41	547,692.58			122,636.66-
Food Services Revenue, Federal	(plus)	0.00	0.00			
Food Services Revenue, Federal	(plus)	0.00	0.00			
Food Service, USDA Commodities	(plus)	116,915.23	99,756.88			
Capital Outlay, Spec. Ed. Suppl., Fed.	(plus)	0.00	0.00			
Capital Outlay, Spec. Ed. Inst., State	(plus)	0.00	0.00			
Capital Outlay, Spec. Ed. Other Federal	(plus)	0.00	0.00			
Capital Outlay, Vocational, Federal	(plus)	13,540.02	15,455.76			
Capital Outlay, Vocational, Other Cat.	(plus)	0.00	0.00			
Capital Outlay, Skills Center, Federal	(plus)	0.00	0.00			
Capital Outlay, Disadvantaged, Federal	(plus)	0.00	2,166.91			
Capital Outlay, School Improvement, Federa	(plus)	0.00	0.00			
Capital Outlay, Migrant, Federal	(plus)	0.00	0.00			
Capital Outlay, Reading First, Federal	(plus)	0.00	0.00			
Capital Outlay, State Institutions, Center & Homes for Delinquents	(plus)	0.00	0.00			
Capital Outlay, State Inst.- Neg. & Del.	(plus)	0.00	0.00			
Capital Outlay, Head Start, Federal	(plus)	0.00	0.00			
Capital Outlay, Math & Sci., Prof Dev, Fed	(plus)	0.00	0.00			
Capital Outlay, Limited English Prof., Fed	(plus)	0.00	0.00			
Capital Outlay, Indian Ed., Fed., JOM	(plus)	0.00	0.00			
Capital Outlay, Indian Ed., Fed., ED	(plus)	0.00	0.00			
Capital Outlay, Compensatory, Other	(plus)	0.00	0.00			
Capital Outlay, Targeted Asst., Fed.	(plus)	0.00	0.00			
Capital Outlay, Youth Training Prog., Fed.	(plus)	0.00	0.00			
Capital Outlay, Instructional Prog., Other	(plus)	0.00	0.00			
Capital Outlay, Public Radio/Television	(plus)	0.00	0.00			
Capital Outlay, Community Schools	(plus)	0.00	0.00			
Capital Outlay, Day Care	(plus)	0.00	0.00			
Capital Outlay, Other Comm. Services	(plus)	0.00	0.00			
Capital Outlay, Food Services	(plus)	51,914.02	27,794.10			
Total Expenditures for Preliminary Maintenance of Effort	= equals	32,267,956.19	29,561,928.09			

NOTE:
 If Total Food Service Deficit is a positive amount, it is added to the total aggregate expenditures. If Total Food Service Deficit a negative amount, zero dollars are displayed.

Col 1 / Col 2 =

1.09

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

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

Description	Operation	FY 2006-07	FY 2005-06
Program 31, Voc, Basic State	+ (plus)	1,054,865.78	984,809.59
Program 38, Vocational, Federal	+ (plus)	17,171.39	18,674.11
Program 39, Voc, Other Cat	+ (plus)	0.00	0.00
Program 45, Skills Center, State	+ (plus)	0.00	0.00
Program 46, Skills Center Fed	+ (plus)	0.00	0.00
Secondary Voc Education Rev	- (minus)	18,184.39	19,271.68
Skills Center Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	1,053,852.78	984,212.02
	Col 1 / Col 2 =		1.07

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