

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, 2008 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 179.00 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, 2007-August 31, 2008.

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	39,905,852.19	544,734.17	9,326,790.65	2,357,457.69	284,469.37		52,419,304.07
Total Expenditures	38,860,963.50	575,503.85	10,294,024.91	22,629,080.63	357,725.78		72,717,298.67
Other Financing Uses	100,000.00			5,244,027.40			5,344,027.40
Excess of Revs/Other Fin Sources Over/ (Under) Expends and Other Financing Uses	944,888.69	30,769.68-	967,234.26-	25,515,650.34-	73,256.41-		25,642,022.00-
Begin Total Fund Bal Prior Yr(s) Correction or Restatements	2,324,424.56	237,841.92	2,963,942.58	54,539,517.90	92,832.08		60,158,559.04
End Total Fund Balance	3,269,313.25	207,072.24	1,996,708.32	29,023,867.56	19,575.67		34,516,537.04

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

WEST VALLEY SCHOOL DISTRICT NO. 208
FISCAL YEAR 2007-2008
ANNUAL FINANCIAL STATEMENTS

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BALANCE SHEET AS OF AUGUST 31, 2008

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE FOR THE YEAR ENDED AUGUST 31, 2008

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, 2008

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash & Cash Equivalent	1,803,763.49	50,447.26	238,382.32	3338,193.05	1.45		5,430,787.57
Minus Outstdng Warrant	1,660,994.65	28,350.07		3334,867.49			5,024,212.21
Taxes Receivable	2,518,121.90		1995,588.47				4,513,710.37
Due From Other Funds							
Due Fm Other Gov Units	108,063.84						108,063.84
Accounts Receivable							
Intfd Loans Receivable							
Accrued Int Receivable							
Inventory	114,780.70						114,780.70
Prepaid Items	377,867.17						377,867.17
Investments	3,094,648.00	233,790.00	1758,326.00	29020,542.00	377,300.00		34,484,606.00
Invest/Cash W/Trustee							
Invest/Deferd Comp							
Slf-Insur Secu Deposit							
TOTAL ASSETS	6,356,250.45	255,887.19	3992,296.79	29023,867.56	377,301.45		40,005,603.44
LIABILITIES:							
Accounts Payable	368,887.08				357,725.78		726,612.86
Contracts Pay. Current							
Accrued Int Payable							
Accrued Salaries	2,379.06						2,379.06
Rev Anticipation Notes							
Payroll Ded/Taxes Paya							
Due to Other Gov Units	104,220.85						104,220.85
Deferred Compensation							
Est Employee Benefits							
Due to Other Funds							
Intfd Loans Payable							
Deposits							
Matured Bonds Payable							
Matured Bond Interest							
Arbitrg Rebate Payable							
Deferred Revenue	2,611,450.21	48,814.95	1995,588.47				4,655,853.63
TOTAL LIABILITIES	3,086,937.20	48,814.95	1995,588.47		357,725.78		5,489,066.40
FUND BALANCE:							
Reserve of Fund Balanc	114,780.70						114,780.70
Unres Desig Fnd Balanc	1,153,222.99						1,153,222.99
Unres Undesig Fnd Bala	2,001,309.56	207,072.24	1996,708.32	29023,867.56	19,575.67		33,248,533.35
TOTAL FUND BALANCE	3,269,313.25	207,072.24	1996,708.32	29023,867.56	19,575.67		34,516,537.04
TOTAL LIAB/FUND BALANC	6,356,250.45	255,887.19	3992,296.79	29023,867.56	377,301.45		40,005,603.44

WEST VALLEY SCHOOL DISTRICT NO. 208
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Governmental Funds
 For The Year Ended August 31, 2008

	General Fund	Assoc. Student Body	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	6,707,208.15	544,734.17	4,082,763.25	2,357,457.69	12,452.29		13,704,615.55
State	30,780,539.30				172,017.08		30,952,556.38
Federal	2,416,408.01						2,416,408.01
Other	1,696.73						1,696.73
TOTAL REVENUES	39,905,852.19	544,734.17	4,082,763.25	2,357,457.69	184,469.37		47,075,276.67
EXPENDITURES:							
CURRENT:							
Regular Instruction	21,289,038.72						21,289,038.72
Special Education	3,901,479.74						3,901,479.74
Vocational Education	1,051,234.17						1,051,234.17
Skills Center							
Compensatory Program	2,481,743.85						2,481,743.85
Other Instruct. Prog	296,687.59						296,687.59
Community Services	69,945.28						69,945.28
Support Services	9,036,128.98						9,036,128.98
Stu. Activities/Othe		575,503.85					575,503.85
CAPITAL OUTLAY:							
Sites				580,446.22			580,446.22
Building				21,668,642.11			21,668,642.11
Equipment				113,075.87			113,075.87
Energy				264,841.93			264,841.93
Transportation Equip					357,725.78		357,725.78
Other	692,655.12						692,655.12
DEBT SERVICE:							
Principal	42,050.05		7,285,000.00				7,327,050.05
Int. & Other Charges			3,009,024.91	2,074.50			3,011,099.41
TOTAL EXPENDITURES	38,860,963.50	575,503.85	10,294,024.91	22,629,080.63	357,725.78		72,717,298.67
REVS OVER (UNDER) EX	1,044,888.69	30,769.68-	6,211,261.66-	20,271,622.94-	173,256.41-		25,642,022.00-
OTHER FIN SRCS(USES)							
Bond Sls & Ref Bond							
Long-Term Financing							
Transfers In			5,244,027.40		100,000.00		5,344,027.40
Trans Out (GL 536)	100,000.00-			5,244,027.40-			5,344,027.40-
Oth Fin Use (GL 535)							
Other							
TOTAL OTHER FINANCE SOURCES (USES)	100,000.00-		5,244,027.40	5,244,027.40-	100,000.00		
EXCESS OF REVS & OTH FIN SRCS OVER (UNDER EXP & OTHER FIN USES)							
	944,888.69	30,769.68-	967,234.26-	25,515,650.34-	73,256.41-		25,642,022.00-
BEG 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
Prior Year(s) Correc or Restatements							
END TOT FUND BALANCE	3,269,313.25	207,072.24	1,996,708.32	29,023,867.56	19,575.67		34,516,537.04

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
	-----	-----	-----
REVENUES:			
Local	6,494,274.00	6,707,208.15	212,934.15
State	30,945,303.00	30,780,539.30	164,763.70-
Federal	2,300,742.00	2,416,408.01	115,666.01
Other		1,696.73	1,696.73
TOTAL REVENUES	39,740,319.00	39,905,852.19	165,533.19
EXPENDITURES:			
CURRENT:			
Regular Instruction	22,359,364.00	21,289,038.72	1,070,325.28
Special Education	3,807,998.00	3,901,479.74	93,481.74-
Vocational Education	1,103,906.00	1,051,234.17	52,671.83
Skills Center			
Compensatory Programs	2,622,694.00	2,481,743.85	140,950.15
Other Instruct. Progs	219,364.00	296,687.59	77,323.59-
Community Services	481,000.00	69,945.28	411,054.72
Support Services	8,878,313.00	9,036,128.98	157,815.98-
Stu. Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	1,091,997.00	692,655.12	399,341.88
DEBT SERVICE:			
Principal		42,050.05	42,050.05-
Int. & Other Charges			
TOTAL EXPENDITURES	40,564,636.00	38,860,963.50	1,703,672.50
REVS OVER (UNDER) EX	824,317.00-	1,044,888.69	1,869,205.69
OTHER FIN SRCS(USES			
Bond Sls & Ref Bond Sls			
Long-Term Financing			
Transfers In			
Trans Out (GL 536)	100,000.00-	100,000.00-	
Oth Fin Use (GL 535)			
Other			
TOTAL OTHER FINANCE			
SOURCES (USES)	100,000.00-	100,000.00-	
EXCESS OF REVS & OTH			
FIN SRCS OVER (UNDER			
EXP & OTHER FIN USES	924,317.00-	944,888.69	1,869,205.69
BEG TOT FUND BALANCE	2,140,005.00	2,324,424.56	184,419.56
Prior Year(s) Corrections			
or Restatements			
END TOT FUND BALANCE	1,215,688.00	3,269,313.25	2,053,625.25

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
	-----	-----	-----
REVENUES:			
Local	751,228.00	544,734.17	206,493.83-
State			
Federal			
Other			
TOTAL REVENUES	751,228.00	544,734.17	206,493.83-
EXPENDITURES:			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instruct. Progs			
Community Services			
Support Services			
Stu. Activities/Other	790,163.00	575,503.85	214,659.15
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Int. & Other Charges			
TOTAL EXPENDITURES	790,163.00	575,503.85	214,659.15
REVS OVER (UNDER) EX	38,935.00-	30,769.68-	8,165.32
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	38,935.00-	30,769.68-	8,165.32
BEG TOT FUND BALANCE	219,592.00	237,841.92	18,249.92
Prior Year(s) Corrections			
or Restatements			
END TOT FUND BALANCE	180,657.00	207,072.24	26,415.24

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
	-----	-----	-----
REVENUES:			
Local	4,145,000.00	4,082,763.25	62,236.75-
State			
Federal			
Other			
TOTAL REVENUES	4,145,000.00	4,082,763.25	62,236.75-
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	7,285,000.00	7,285,000.00	
Int. & Other Charges	3,054,998.00	3,009,024.91	45,973.09
TOTAL EXPENDITURES	10,339,998.00	10,294,024.91	45,973.09
REVS OVER (UNDER) EX	6,194,998.00-	6,211,261.66-	16,263.66-
OTHER FIN SRCS(USES			
Bond Sls & Ref Bond Sls			
Long-Term Financing			
Transfers In	5,270,000.00	5,244,027.40	25,972.60-
Trans Out (GL 536)			
Oth Fin Use (GL 535)			
Other			
TOTAL OTHER FINANCE			
SOURCES (USES)	5,270,000.00	5,244,027.40	25,972.60-
EXCESS OF REVS & OTH			
FIN SRCS OVER (UNDER			
EXP & OTHER FIN USES	924,998.00-	967,234.26-	42,236.26-
BEG TOT FUND BALANCE	2,973,133.00	2,963,942.58	9,190.42-
Prior Year(s) Corrections			
or Restatements			
END TOT FUND BALANCE	2,048,135.00	1,996,708.32	51,426.68-

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
	-----	-----	-----
REVENUES:			
Local	1,400,000.00	2,357,457.69	957,457.69
State	10,000,000.00		10,000,000.00-
Federal			
Other			
TOTAL REVENUES	11,400,000.00	2,357,457.69	9,042,542.31-
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	500,000.00	580,446.22	80,446.22-
Building	39,000,000.00	21,668,642.11	17,331,357.89
Equipment		113,075.87	113,075.87-
Energy		264,841.93	264,841.93-
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Int. & Other Charges		2,074.50	2,074.50-
TOTAL EXPENDITURES	39,500,000.00	22,629,080.63	16,870,919.37
REVS OVER (UNDER) EX	28,100,000.00-	20,271,622.94-	7,828,377.06
OTHER FIN SRCS(USES			
Bond Sls & Ref Bond Sls			
Long-Term Financing			
Transfers In			
Trans Out (GL 536)	5,270,000.00-	5,244,027.40-	25,972.60
Oth Fin Use (GL 535)			
Other			
TOTAL OTHER FINANCE			
SOURCES (USES)	5,270,000.00-	5,244,027.40-	25,972.60
EXCESS OF REVS & OTH			
FIN SRCS OVER (UNDER			
EXP & OTHER FIN USES	33,370,000.00-	25,515,650.34-	7,854,349.66
BEG TOT FUND BALANCE	52,200,000.00	54,539,517.90	2,339,517.90
Prior Year(s) Corrections			
or Restatements			
END TOT FUND BALANCE	18,830,000.00	29,023,867.56	10,193,867.56

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
	-----	-----	-----
REVENUES:			
Local	10,487.00	12,452.29	1,965.29
State	172,017.00	172,017.08	0.08
Federal			
Other			
TOTAL REVENUES	182,504.00	184,469.37	1,965.37
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	365,000.00	357,725.78	7,274.22
Other			
DEBT SERVICE:			
Principal			
Int. & Other Charges			
TOTAL EXPENDITURES	365,000.00	357,725.78	7,274.22
REVS OVER (UNDER) EX	182,496.00-	173,256.41-	9,239.59
OTHER FIN SRCES(USES			
Bond Sls & Ref Bond Sls			
Long-Term Financing			
Transfers In	100,000.00	100,000.00	
Trans Out (GL 536)			
Oth Fin Use (GL 535)			
Other			
TOTAL OTHER FINANCE			
SOURCES (USES)	100,000.00	100,000.00	
EXCESS OF REVS & OTH			
FIN SRCS OVER (UNDER			
EXP & OTHER FIN USES	82,496.00-	73,256.41-	9,239.59
BEG TOT FUND BALANCE	92,832.00	92,832.08	0.08
Prior Year(s) Corrections			
or Restatements			
END TOT FUND BALANCE	10,336.00	19,575.67	9,239.67

	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 Self Insured Risk
 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, 2008

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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
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 9/1/2007 (1)	Amount Issued/ Increased (2)	Amount Redeemed/ Decreased (3)	Ending Outstanding Debt 8/31/2008 (1)+(2)-(3)
Total Voted Bonds	58,610,000.00		2,285,000.00	56,325,000.00
Total Non-Voted Notes/Bonds	5,000,000.00		5,000,000.00	0.00
Qualified Zone Academy Bonds				
Other Long-Term Debt:				
Capital Leases				
Contracts Payable (GL 603)	675,000.00		18,750.00	656,250.00
NonCancellable Operating Leases				
Claims & Judgements				
Compensated Absences	784,532.15	120,053.64		904,585.79
Other Long-Term Debt				
Total Other Long-Term Debt	1,459,532.15	120,053.64	18,750.00	1,560,835.79
Total Long-Term Debt	65,069,532.15	120,053.64	7,303,750.00	57,885,835.79

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

WEST VALLEY SCHOOL DISTRICT NO. 208
FISCAL YEAR 2007-2008
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	5,034,088.28	4,067,635.79		
1300 Sale of Tax Title Property				
1400 Local in-Lieu of Taxes				
1500 Timber Excise Tax	9,522.28	15,127.46		
1600 County Administered Forests				
1900 Other Local Taxes				
1000 Total LOCAL TAXES	5,043,610.56	4,082,763.25		
LOCAL SUPPORT NONTAX				
2100 Tuitions and Fees, Unassigned	125,988.07			
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	15,929.00			
2231 Sec Voc Ed Sales of GDS, Sup & Serv				
2245 Skls Cntr Sales of Goods,Sup & Serv				
2288 Day Care	24,947.00			
2289 Other Community Services	59,987.20			
2298 School Food Services	837,933.23			
2299 School Bus Revenue	3,397.17			
2300 Investment Earnings	199,599.36		2,261,263.69	12,452.29
2400 Interfund Loan Interest Earnings				
2500 Gifts and Donations	36,459.67			
2600 Fines and Damages	21,051.52			
2700 Rentals and Leases	181,834.17			
2800 Insurance Recoveries	49,619.59			
2900 Local Support Nontax, Unassigned	106,851.61		96,194.00	
2910 E-Rate				
2000 TOTAL Local Support NonTax	1,663,597.59		2,357,457.69	12,452.29
STATE, GENERAL PURPOSE				
3100 Apportionment	22,047,389.72			
3121 Spec Edu-Gen Apportionment	741,869.42			
3300 Local Effort Assistance	1,649,400.60			
3600 State Forests				
3900 Other State Gen Purpose, Unass				
3000 Total STATE, GENERAL PURPOSE	24,438,659.74			
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned				
4121 Special Education	2,754,126.64			
4126 State Institutions, Special Ed.				
4130 State Matching (Pd Dir to Districts)				
4134 Middle Sch Career & Tech Education				
4155 Learning Assistance	320,500.86			
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	81,804.75			
4163 Promoting Academic Success	45,779.99			
4165 Transitional Bilingual	48,194.64			
4166 Student Achievement	2,052,657.00			
4174 Highly Capable	41,609.37			
4175 Professional Development	79,369.44			
4188 Day Care				
4198 School Food Services	43,161.27			
4199 Transportation - Operations	871,675.60			
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				172,017.08
4000 TOTAL STATE, SPECIAL PURPOSE	6,341,879.56			172,017.08
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Dir Fed Grants Unass	162.31			
5300 Impact Aid, Maintenance and Oper				
5329 Impact Aid, Special Education Fund				
5400 Federal in-Lieu-of Taxes				
5500 Federal Forests	149,818.90			
5000 TOTAL FEDERAL, GENERAL PURPOSE	149,981.21			
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	13,046.00			
6121 Special Education, Medicaid Reimb.	8,955.27			
6124 Special Education, Supplemental	858,383.09			
6138 Secondary Vocational Education	10,310.34			
6146 Skills Center				
6151 Disadvantaged	296,651.97			
6152 School Improvement	142,152.00			
6153 Migrant	54,987.26			
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	684,309.72			

NO.	PROGRAM TITLE	AMOUNT	NO.	ACTIVITY TITLE	AMOUNT	NO.	OBJECT TITLE	AMOUNT
01	Basic Education	21,365,854.26	11	Board of Directors	138,922.96			
21	Special Ed., Supplemental,	3,100,308.19	12	Superintendent's Office	253,832.94	0	Debit Transfers	233,986.14
24	Special Ed., Supplemental,	805,993.52	13	Business Office	554,756.54			
26	Special Ed., Institutions,		14	Human Resources	274,525.96	1	Credit Transfers	233,986.14-
29	Special Ed., Other, Federa		15	Public Relations	15,736.95			
31	Vocational, Basic, State	1,045,472.15	21	Supervision	490,122.62	2	Salaries - Cert Emp	17,680,890.43
34	Mid Sch Career & Tech Ed,		22	Learning Resources	696,481.37			
38	Vocational, Federal	9,819.37	23	Principal's Office	2,420,117.71	3	Salaries - Class Emp	6,153,381.82
39	Vocational, Other Categ		24	Guidance & Counseling	1,115,946.10			
45	Skills Center, Basic, Stat		25	Pupil Management & Safety	46,355.37	4	Empl Ben & Payroll Tax	7,703,376.75
46	Skills Centers, Federal		26	Health/Related Services	722,140.85			
51	Disadvantaged, Federal	278,546.45	27	Teaching	22,387,884.95	5	Supplies Instr Resrs & Noncap Items	3,085,089.53
52	School Improvement, Federa	146,091.58	28	Extracurricular	1,239,249.77			
53	Migrant, Federal	51,740.02	29	Payments to School Dists				
54	Reading First, Federal		41	Supervision	160,352.69	7	Purchased Services	3,396,553.79
55	Learning Assistance, State	281,073.51	42	Food	718,774.68			
56	State Inst., Centers and H		44	Operations	644,105.68	8	Travel	149,016.06
57	State Inst., Neg. & Delinq		49	Transfers	61,291.23-			
58	Special and Pilot Programs	63,253.50	51	Supervision	173,514.55	9	Capital Outlay	692,655.12
61	Head Start, Federal		52	Operations	1,021,276.78		TOTAL, ALL OBJECTS	38,860,963.50
62	Math & Science, Prof. Dev.		53	Maintenance	192,692.06			
63	Promoting Academic Success	61,576.82	56	Insurance	20,119.00			
64	Limited English Prof., Fed		59	Transfers	172,694.91-			
65	Transitional Bilingual, St	39,764.56	61	Supervision	137,681.93			
66	Student Achievement, State	1,549,341.44	62	Grounds Maintenance	509,125.70			
67	Indian Education, Federal,		63	Operation of Buildings	1,504,293.34			
68	Ind. Ed. Fed, ED		64	Maintenance	818,702.97			
69	Compensatory, Other	14,121.73	65	Utilities	1,158,792.57			
71	Traffic Safety		67	Bldg. Property Security	89,455.73			
73	Summer School		68	Insurance	230,929.26			
74	Highly Capable	34,331.16	72	Information Systems	962,285.03			
75	Prof Development, State	55,985.58	73	Printing	148,750.52			
76	Targeted Assistance, Feder		74	Warehousing & Distrib.	53,696.93			
78	Youth Training Programs, F		75	Motor Pool	90,984.85			
79	Instructional Prog, Other	206,370.85	83	Interest				
81	Public Radio/TV		84	Principal	42,050.05			
86	Community Schools		85	Debt Related Expenditures				
88	Day Care	20,868.30	91	Public Activities	61,291.23			
89	Other Community Services	49,076.98		TOTAL, ALL ACTIVITIES	38,860,963.50			
97	Districtwide Support	6,984,524.23						
98	School Food Services	1,461,941.82						
99	Pupil Transportation	1,234,907.48						
	TOTAL, ALL PROGRAMS	38,860,963.50						

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
21 Supv	185135.40	112950.41	22296.41	34124.22	5386.22		8243.43	2134.71	
22 Learn Re	658785.20	210228.23	171603.02	159689.05	88877.84		21853.11	980.60	5553.35
23 Principa	2419352.47	1270526.32	505625.99	551195.20	48659.16		24102.87	14259.45	4983.48
24 Guid-Cou	728435.36	460441.64	90820.57	172697.53	3099.61		706.70	669.31	
25 Pupl M/S	18341.24	7329.10	5446.95	4691.20	873.99				
26 Health R	67438.68		40242.21	21919.51	167.99		3092.19	2016.78	
27 Teaching	16049116.14	16805.04	10896063.31	363190.55	3430552.67	975265.16	291666.68	13021.23	62551.50
28 Extra-Cu	1239249.77	117497.37	729883.95	12768.94	127642.48	81699.59	107201.74	58828.49	3727.21
01 TOTALS	21365854.26	134302.41	13687422.96	1211994.64	4502511.86	1204029.56	456866.72	91910.57	76815.54

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WEST VALLEY SCHOOL DISTRICT NO. 208
 PROGRAM 21 MATRIX - Special Ed., Supplemental, State
 For The Year Ended August 31, 2008

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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
21 Supv	170517.63	94148.44	29352.37	37362.44	4585.41		2335.44	1224.01	1509.52
24 Guid-Cou	316839.63	245502.09		70438.48			450.00	449.06	
25 Pupl M/S	23341.13		13411.71	9929.42					
26 Health R	265222.61	1250.00	38591.85	25503.22	24550.35		175263.17	64.02	
27 Teaching	2324387.19	329.98	1093658.06	476832.22	606657.15	52326.86	88468.09	2802.38	3312.45
21 TOTALS	3100308.19	329.98	1434558.59	558188.15	749890.71	81462.62	266516.70	4539.47	4821.97

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WEST VALLEY SCHOOL DISTRICT NO. 208
PROGRAM 24 MATRIX - Special Ed., Supplemental, Federal
For The Year Ended August 31, 2008

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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
26 Health R	389479.56	313006.41		76036.45				436.70	
27 Teaching	416513.96	53829.07	205746.34	154141.19	2757.93			39.43	
24 TOTALS	805993.52	366835.48	205746.34	230177.64	2757.93			476.13	

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WEST VALLEY SCHOOL DISTRICT NO. 208
 PROGRAM 31 MATRIX - Vocational, Basic, State
 For The Year Ended August 31, 2008

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ACTIVITY	DEBIT/CREDIT TRANSFER TOTAL	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	93348.08		33228.78	17364.93	15902.47	20958.39		4180.31	1713.20	
22 Learn Re	29861.07		18002.52	3957.22	7901.33					
24 Guid-Cou	56036.59		34150.23	8228.52	13657.84					
27 Teaching	866226.41	786.63	525326.35		156467.23	99718.07		67474.48	12396.30	4057.35
31 TOTALS	1045472.15	786.63	610707.88	29550.67	193928.87	120676.46		71654.79	14109.50	4057.35

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WEST VALLEY SCHOOL DISTRICT NO. 208
PROGRAM 38 MATRIX - Vocational, Federal
For The Year Ended August 31, 2008

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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	9819.37				9819.37				
38 TOTALS	9819.37				9819.37				

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WEST VALLEY SCHOOL DISTRICT NO. 208
PROGRAM 51 MATRIX - Disadvantaged, Federal
For The Year Ended August 31, 2008

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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	278546.45	1641.16	167347.22	106624.55	2794.92		129.25	9.35	
51 TOTALS	278546.45	1641.16	167347.22	106624.55	2794.92		129.25	9.35	

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WEST VALLEY SCHOOL DISTRICT NO. 208
 PROGRAM 52 MATRIX - School Improvement, Federal
 For The Year Ended August 31, 2008

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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	6506.00		2864.05	436.02	3205.93				
27 Teaching	139585.58	106591.55		31974.03			1020.00		
52 TOTALS	146091.58	106591.55	2864.05	32410.05	3205.93		1020.00		

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WEST VALLEY SCHOOL DISTRICT NO. 208
PROGRAM 53 MATRIX - Migrant, Federal
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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
21 Supv	14373.46		8780.88	5247.80			272.27	72.51	
24 Guid-Cou	14456.33		8780.92	5247.71			272.25	155.45	
27 Teaching	22910.23	17195.67		5714.56					
53 TOTALS	51740.02	17195.67	17561.80	16210.07			544.52	227.96	

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WEST VALLEY SCHOOL DISTRICT NO. 208
 PROGRAM 55 MATRIX - Learning Assistance, State
 For The Year Ended August 31, 2008

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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
21 Supv	26729.13		17183.75	9472.38				73.00	
27 Teaching	254344.38	46739.36	118898.48	85079.34	3627.20				
55 TOTALS	281073.51	46739.36	136082.23	94551.72	3627.20			73.00	

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WEST VALLEY SCHOOL DISTRICT NO. 208
PROGRAM 58 MATRIX - Special and Pilot Programs, St.
For The Year Ended August 31, 2008

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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
25 Pupil M/S	4673.00				4673.00				
27 Teaching	58580.50	30341.34	1555.63	4090.82	11573.93		10945.05	73.73	
58 TOTALS	63253.50	30341.34	1555.63	4090.82	16246.93		10945.05	73.73	

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WEST VALLEY SCHOOL DISTRICT NO. 208
PROGRAM 63 MATRIX - Promoting Academic Success
For The Year Ended August 31, 2008

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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	61576.82		32748.93	7836.58	17225.55				3765.76
63 TOTALS	61576.82		32748.93	7836.58	17225.55				3765.76

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WEST VALLEY SCHOOL DISTRICT NO. 208
 PROGRAM 65 MATRIX - Transitional Bilingual, State
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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
21 Supv	18.92							18.92	
27 Teaching	39745.64	15803.81	12658.68	10896.67	386.48				
65 TOTALS	39764.56	15803.81	12658.68	10896.67	386.48			18.92	

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WEST VALLEY SCHOOL DISTRICT NO. 208
 PROGRAM 66 MATRIX - Student Achievement, State
 For The Year Ended August 31, 2008

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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
22 Learn Re	1329.10		318.75	206.66	53.69			750.00		
23 Principa	765.24		698.25		66.99					
24 Guid-Cou	178.19		29.00		4.22				144.97	
27 Teaching	1547068.91	28621.84	1046477.11	91753.77	307610.78	36381.35		26136.80	10087.26	
66 TOTALS	1549341.44	28621.84	1047523.11	91960.43	307735.68	36381.35		26886.80	10232.23	

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WEST VALLEY SCHOOL DISTRICT NO. 208
PROGRAM 69 MATRIX - Compensatory, Other
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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	14121.73		1375.00	127.73			12425.00	194.00	
69 TOTALS	14121.73		1375.00	127.73			12425.00	194.00	

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WEST VALLEY SCHOOL DISTRICT NO. 208
PROGRAM 74 MATRIX - Highly Capable
For The Year Ended August 31, 2008

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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	34331.16		5396.07	513.61	27795.00		626.48		
74 TOTALS	34331.16		5396.07	513.61	27795.00		626.48		

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WEST VALLEY SCHOOL DISTRICT NO. 208
PROGRAM 75 MATRIX - Prof Development, State
For The Year Ended August 31, 2008

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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	55985.58		39947.36	4804.40	51.00		8221.14	2961.68	
75 TOTALS	55985.58		39947.36	4804.40	51.00		8221.14	2961.68	

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WEST VALLEY SCHOOL DISTRICT NO. 208
PROGRAM 79 MATRIX - Instructional Prog, Other
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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	206370.85		142307.81	38995.72			24100.00	967.32	
79 TOTALS	206370.85		142307.81	38995.72			24100.00	967.32	

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WEST VALLEY SCHOOL DISTRICT NO. 208
PROGRAM 88 MATRIX - Day Care
For The Year Ended August 31, 2008

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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
91 Pub Act	20868.30	20868.30							
88 TOTALS	20868.30	20868.30							

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
11 BD of DI	138922.96		11100.00	849.23	18567.67		105602.59	347.60	2455.87
12 Supts Of	253832.94	136209.04	51570.85	46253.99	3107.75		9852.05	4383.39	2455.87
13 Busns Of	554756.54	99853.12	277514.40	128260.80	10562.23		31698.02	4412.10	2455.87
14 HR	274525.96		154492.86	53466.79	5254.69		51350.35	7505.40	2455.87
15 Pub Rel	15736.95						15736.95		
61 Supv	137681.93		100560.12	32875.84	1118.35		1514.55	1613.07	
62 Grnd Mnt	509125.70		226910.81	83823.35	89835.19		71616.63		36939.72
63 Oper Bld	1504293.34		1030672.31	400068.12	69392.62		35.16		4125.13
64 Maintnce	818702.97		212561.12	72367.98	155251.46		321851.12	1410.13	55261.16
65 Utility	1158792.57				452.65		1158339.92		
67 Bld P S	89455.73				86.26		89369.47		
68 Insuranc	230929.26						230929.26		
72 Info Sys	962285.03		185623.22	58288.98	100393.32		202930.29	560.39	414488.83
73 Printing	148750.52		32222.43	15981.77	46062.71		54483.61		
74 Warehous	53696.93		39251.72	14445.21					
75 Motor Po	90984.85				37044.21		27340.64		26600.00
84 Principa	42050.05						42050.05		
97 TOTALS	6984524.23	236062.16	2322479.84	906682.06	537129.11		2414700.66	20232.08	547238.32

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WEST VALLEY SCHOOL DISTRICT NO. 208
 PROGRAM 98 MATRIX - School Food Services
 For The Year Ended August 31, 2008

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ACTIVITY	DEBIT/CREDIT TRANSFER TOTAL	CERT. SALARIES 2 0/1	CLASS. SALARIES 3	EMPLOYEE BENEFITS 4	SUPPLIES & MATERIALS 5	INSTRUCT MATERIALS 6	CONTRACT SERVICES 7	TRAVEL 8	CAPITAL OUTLAY 9
41 Supv	160352.69		108404.83	42021.50	4923.67		3881.83	1120.86	
42 Food	718774.68				680203.19		38571.49		
44 Operatn	644105.68		365733.56	129757.67	82458.82		10124.85	74.60	55956.18
49 Transfer	61291.23-								
49 Transfer		61291.23CR							
98 TOTALS	1461941.82	61291.23CR	474138.39	171779.17	767585.68		52578.17	1195.46	55956.18

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WEST VALLEY SCHOOL DISTRICT NO. 208
 PROGRAM 99 MATRIX - Pupil Transportation
 For The Year Ended August 31, 2008

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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
51 Supv	173514.55		119622.07	46114.22	1337.41		5261.78	1179.07	
52 Operatn	1021276.78		578286.67	246389.57	193855.94		2399.76	344.84	
53 Maintnce	192692.06		81037.20	31105.05	58721.09		21557.97	270.75	
56 Insrance	20119.00						20119.00		
59 Transfer	172694.91-								
59 Transfer		172694.91CR							
99 TOTALS	1234907.48		778945.94	323608.84	253914.44		49338.51	1794.66	
		172694.91CR							

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WEST VALLEY SCHOOL DISTRICT NO. 208
FISCAL YEAR 2007-2008
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.
2,995.71
- B. Enter the number of learning improvement days provided by the school district to certificated instructional staff in the 2007-08 school year as defined by WAC 392-140-950 through 967. The district's funding for learning improvement days for FY 2007-08 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. 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
- D. 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
- E. 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	5,825.60
	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, 2007 through August 31, 2008.	
		8,690.00
3.	Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)	0.219
	a) Total All Programs (SYSTEM CALCULATED)	38,860,963.50
	b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)	6,984,524.23
	c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)	31,876,439.27

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.
\$55,371.93
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.
\$11,304.00
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.
\$4,720.07
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).
\$503,263.73
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 2009-2010

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	31,876,439.27	145,416.80		718,774.68			31,012,247.79
PROGRAM 97 ACTIVITIES							
11 Board of Directors	138,922.96	2,455.87		55,371.93	65,071.09	16,024.07	
12 Superintendent's Office	253,832.94	2,455.87			251,377.07		
13 Business Office	554,756.54	2,455.87				552,300.67	
14 Human Resources	274,525.96	2,455.87				272,070.09	
15 Public Relations	15,736.95				15,736.95		
25 Pupil Management & Safety							
61 Supervision	137,681.93				137,681.93		
62 Grounds Maintenance	509,125.70	36,939.72			472,185.98		
63 Operation of Buildings	1,504,293.34	4,125.13			1,500,168.21		
64 Maintenance	818,702.97	55,261.16			763,441.81		
65 Utilities	1,158,792.57				1,158,792.57		
67 Bldg. Property Security	89,455.73				89,455.73		
68 Insurance	230,929.26				230,929.26		
72 Information Systems	962,285.03	414,488.83			44,532.47	503,263.73	
73 Printing	148,750.52					148,750.52	
74 Warehousing & Distrib.	53,696.93					53,696.93	
75 Motor Pool	90,984.85	26,600.00				64,384.85	
83 Interest							
84 Principal	42,050.05		42,050.05				
85 Debt Related Expenditures							
Total Program 97	6,984,524.23	547,238.32	42,050.05	55,371.93	4,729,373.07	1,610,490.86	
Sub-Total All Programs	38,860,963.50	692,655.12	42,050.05	774,146.61		1,610,490.86	31,012,247.79
Unallowable Costs					4,729,373.07-		4,729,373.07
Totals	38,860,963.50	692,655.12	42,050.05	774,146.61		1,610,490.86	35,741,620.86

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

FY 05-06		FY 07-08	
1. FY 05-06 INDIRECT EXPENDITURES	1,481,792.24	6. FY 07-08 INDIRECT EXPENDITURES FROM COLUMN 6	1,610,490.86
2. FY 05-06 DIRECT EXPENDITURES	30,397,653.48	7. FY 05-06 OVER/UNDER RECOVERY (LINE 3)	494,055.23
3. FY 05-06 OVER/UNDER RECOVERY (CALCULATED)	494,055.23	8. FY 07-08 ADJUSTED IND POOL (LINE 6 + LINE 7)	2,104,546.09
4. FY 05-06 TOTAL POOL (LINE 1 + LINE 3)	1,975,847.47	9. FY 07-08 DIRECT EXPENDITURES FROM COLUMN 7	35,741,620.86
5. CALCULATED FY 05-06 RESTRICTED INDIRECT RATE TO BE USED IN FY 07-08	.0650	10. FY 07-08 RESTRICTED INDIRECT RATE (LINE 5)	.0650
		11. FY 07-08 AMOUNT RECOVERED (LINE 9 * LINE 10)	2,323,205.36
		12. FY 07-08 OVER/UNDER RECOVER(LINE 8 - LINE 11)	218,659.27-
		13. FY 07-08 TOTAL POOL (LINE 6 + LINE 12)	1,391,831.59
		14. CALCULATED FY 07-08 RESTRICTED INDIRECT RATE TO BE USED IN FY 09-10 (LINE 13/LINE 9)	.0389

Schedule For Determining School District Federal Unrestricted Indirect Cost Rate
 Including Fixed With Carry-Forward Calculation for FY 2009-2010

PROGRAM AND ACTIVITY TITLES	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	---EXCLUDED--- DEBT SERVICE	DISTORTING ITEMS	(ADDED TO COLUMN 7) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
TOTAL PROGRAMS 01-89, 98, 99	31,876,439.27	145,416.80		718,774.68			31,012,247.79
PROGRAM 97 ACTIVITIES							
11 Board of Directors	138,922.96	2,455.87		55,371.93	65,071.09	16,024.07	
12 Superintendent's Office	253,832.94	2,455.87				251,377.07	
13 Business Office	554,756.54	2,455.87				552,300.67	
14 Human Resources	274,525.96	2,455.87				272,070.09	
15 Public Relations	15,736.95				15,736.95		
25 Pupil Management & Safety							
61 Supervision	137,681.93					137,681.93	
62 Grounds Maintenance	509,125.70	36,939.72				472,185.98	
63 Operation of Buildings	1,504,293.34	4,125.13				1,500,168.21	
64 Maintenance	818,702.97	55,261.16				763,441.81	
65 Utilities	1,158,792.57					1,158,792.57	
67 Bldg. Property Security	89,455.73					89,455.73	
68 Insurance	230,929.26					230,929.26	
72 Information Systems	962,285.03	414,488.83				547,796.20	
73 Printing	148,750.52					148,750.52	
74 Warehousing & Distrib.	53,696.93					53,696.93	
75 Motor Pool	90,984.85	26,600.00				64,384.85	
83 Interest							
84 Principal	42,050.05		42,050.05				
85 Debt Related Expenditures							
Total Program 97	6,984,524.23	547,238.32	42,050.05	55,371.93	80,808.04	6,259,055.89	
Sub-Total All Programs	38,860,963.50	692,655.12	42,050.05	774,146.61		6,259,055.89	31,012,247.79
Unallowable Costs					80,808.04-		80,808.04
TOTALS	38,860,963.50	692,655.12	42,050.05	774,146.61		6,259,055.89	31,093,055.83

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

FY 05-06		FY 07-08	
1. FY 05-06 INDIRECT EXPENDITURES	5,343,117.36	6. FY 07-08 INDIRECT EXPENDITURES FROM COLUMN 6	6,259,055.89
2. FY 05-06 DIRECT EXPENDITURES	26,536,328.36	7. FY 05-06 OVER/UNDER RECOVERY (LINE 3)	1,078,674.10
3. FY 05-06 OVER/UNDER RECOVERY (CALCULATED)	1,078,674.10	8. FY 07-08 ADJUSTED IND POOL (LINE 6 + LINE 7)	7,337,729.99
4. FY 05-06 TOTAL POOL (LINE 1 + LINE 3)	6,421,791.46	9. FY 07-08 DIRECT EXPENDITURES FROM COLUMN 7	31,093,055.83
5. CALCULATED FY 05-06 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 07-08	.2420	10. FY 07-08 UNRESTRICTED INDIRECT RATE (LINE 5)	.2420
		11. FY 07-08 AMOUNT RECOVERED (LINE 9 * LINE 10)	7,524,519.51
		12. FY 07-08 OVER/UNDER RECOVER(LINE 8 - LINE 11)	186,789.52-
		13. FY 07-08 TOTAL POOL (LINE 6 + LINE 12)	6,072,266.37
		14. CALCULATED FY 07-08 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 09-10 (LINE 13/LINE 9)	.1953

	PROGRAM EXPENDITURES	STATE RESOURCES	FEDERAL RESOURCES	OTHER RESOURCES
BASIC EDUCATION PROGRAMS				
01 Basic Education	21,365,854.26	17,579,552.53	62,323.99	3,723,977.74
31 Vocational, Basic, State	1,045,472.15	1,041,964.53	62.93	3,444.69
45 Skills Center, Basic, State				
97 Districtwide Support	6,984,524.23	5,807,559.55	20,589.28	1,156,375.40
TOTAL BASIC EDUCATION PROGRAMS	29,395,850.64	24,429,076.61	82,976.20	4,883,797.83
OTHER INSTRUCTIONAL PROGRAMS				
21 Special Ed., Supplemental, State	3,100,308.19	3,100,308.19		
24 Special Ed., Supplemental, Federal	805,993.52		805,993.52	
26 Special Ed., Institutions, State				
29 Special Ed., Other, Federal				
34 Mid Sch Career & Tech Ed, State				
38 Vocational, Federal	9,819.37		9,819.37	
39 Vocational, Other Categ				
46 Skills Centers, Federal				
51 Disadvantaged, Federal	278,546.45		278,546.45	
52 School Improvement, Federal	146,091.58	3,798.08	141,556.47	737.03
53 Migrant, Federal	51,740.02	30.29	51,703.85	5.88
54 Reading First, Federal				
55 Learning Assistance, State	281,073.51	281,073.51		
56 State Inst., Centers and Homes				
57 State Inst., Neg. & Delinq., Fed				
58 Special and Pilot Programs, St.	63,253.50	63,202.56	.91	50.03
61 Head Start, Federal				
62 Math & Science, Prof. Dev., Fed				
63 Promoting Academic Success	61,576.82	58,970.40	46.76	2,559.66
64 Limited English Prof., Federal				
65 Transitional Bilingual, State	39,764.56	39,764.56		
66 Student Achievement, State	1,549,341.44	1,549,341.44		
67 Indian Education, Federal, JOM				
68 Ind. Ed. Fed, ED				
69 Compensatory, Other	14,121.73		12,425.00	1,696.73
71 Traffic Safety				
73 Summer School				
74 Highly Capable	34,331.16	34,331.16		
75 Prof Development, State	55,985.58	55,985.58		
76 Targeted Assistance, Federal				
78 Youth Training Programs, Federal				
79 Instructional Prog, Other	206,370.85	99,338.03	87,755.82	19,277.00
TOTAL OTHER INSTRUCTION PROGRAMS	6,698,318.28	5,286,143.80	1,387,848.15	24,326.33
OTHER PROGRAMS				
81 Public Radio/TV				
86 Community Schools				
88 Day Care	20,868.30			20,868.30
89 Other Community Services	49,076.98			49,076.98
98 School Food Services	1,461,941.82	43,161.27	794,537.23	624,243.32
99 Pupil Transportation	1,234,907.48	1,172,138.82	1,065.22	61,703.44
TOTAL OTHER PROGRAMS	2,766,794.58	1,215,300.09	795,602.45	755,892.04
TOTALS	38,860,963.50	30,930,520.50	2,266,426.80	5,664,016.20

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

WEST VALLEY SCHOOL DISTRICT NO. 208
FISCAL YEAR 2007-2008
EDITS, RECOVERY INFORMATION AND MAINTENANCE OF EFFORT INDEX

PAGE: 27 - 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 ABFR, BUD PREP CHAPTER, **
** SECTION 5, FOR THE FULL RECOVERY CALCULATION DESCRIPTION. **
** CHECK FIGURE: 398,064,385.66 **

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

INFO 1.516	F-196 REVENUE ACCOUNT 1100	5,034,088.28	NOT = COUNTY TREASURER'S REV ACCT 1100	5,035,171.59
WARN 1.523	*** CERT PG., # OF DAYS OPERATED < 180***	179.00	*** ATTACH EXPLANATION ***	
INFO 1.558	PROGRAM 97, ACTIVITY 74 IS > 0	53,696.93	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 1.587	YOUR DISTRICT HAS PASSED THE PRELIMINARY FED CROSS CUTTING MOE TEST - GOOD JOB			
INFO 1.598	PG 11, BEG OUT DBT, NON-VOTE BND SEPT 1	5,000,000.00	NOT = END OUT DBT, NON-VOTE BND AUG. 31 PYR	5,675,000.00
INFO 1.598	PG 11, BEG OUT DBT, CONT PAY SEPT 1	675,000.00	NOT = END OUT DBT, CONT PAY AUG. 31 PYR	0.00
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	4,067,635.79	NOT = COUNTY TREASURER'S REV ACCT 1100	4,068,370.26
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*****--CAPITAL PROJECTS FUND--*****

CAPITAL PROJECTS FUND PASSED EDITS: GOOD JOB

*****--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

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 06-07 ACTUAL (A)	FY 07-08 ACTUAL (B)
Preliminary FY 2007-2008 to FY 2006-2007 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures.	\$2,214,572.96	\$3,100,308.19
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 6321 - Medicaid Reimbursements	\$0.00	\$0.00
4. Minus Revenue 6121 - Medicaid Reimbursements	\$56,645.52	\$8,955.27
5. Minus Revenue 3121 - Special Education-General apportionment	\$0.00	\$741,869.42
6. Equals aggregate special education expenditures for resident special education students.	\$2,157,927.44	\$2,349,483.50
7. Preliminary Aggregate Maintenance of Effort Test (6B - 6A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		\$191,556.06
Preliminary FY 2007-2008 to FY 2006-2007 Per-Pupil Maintenance of Effort Test		
8. Resident special education students (updated by OSPI).	615.88	616.38
9. Expenditures per pupil (line 6/line 8)	\$3,503.81	\$3,811.74
10. Preliminary Per Pupil Maintenance of Effort Test (9B - 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		\$307.93
Preliminary Year-End Local Special Education Maintenance of Effort Test		
FY 2007-2008 to FY 2006-2007 Aggregate Maintenance of Effort Test:		
11. Resource to program expenditure report Item #2051 for the current year is compared to Item #2051 for the prior year.	\$0.00	\$0.00
12. Preliminary Local Aggregate Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		\$0.00
13. Expenditures per pupil (line 12/line 8)	\$0.00	\$0.00
14. Preliminary Local Per Pupil Maintenance of Effort Test (13B - 13A). (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 2007-2008 to FY 2008-2009 Aggregate Maintenance of Effort Test:		
15. 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.	\$3,100,308.19	\$3,367,481.00
16. Minus Revenue 7121 - Payments from other districts	\$0.00	\$0.00
17. Minus revenue 6321 Special Edu-Medicaid Reimbursements	\$0.00	\$0.00
18. Minus revenue 6121 Medicaid Reimbursements.	\$8,955.27	\$0.00
19. Minus revenue 3121 Special Edu-General Apportionment	\$741,869.42	\$829,488.00
20. Equals aggregate special education expenditures for resident special education students.	\$2,349,483.50	\$2,537,993.00
21. Aggregate Maintenance of Effort Test (20B - 20A) (A positive amount means the aggregate test was passed and a negative amount indicates non-compliance.)		\$188,509.50

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 birth-2, 3-PreK, and K-21.
- C. Based on the information to date the school district has passed the preliminary year-end Maintenance of Effort Test if *ONE* of the values on line 7, 10, 12 *OR* 14 is zero or positive. If *ALL* values on lines 7, 10, 12 *AND* 14 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 2007-08	FY 2006-07		FY 2007-08	FY 2006-07
Total expenditures	(plus)	38,860,963.50	35,752,091.51			
Public Radio/Television	(minus)	0.00	0.00	Total Prog 98	+ 1461,941.82	1354,333.81
Community Schools	(minus)	0.00	0.00	Rev 2298(Local)	- 837,933.23	809,927.12
Day Care	(minus)	20,868.30	7,786.80	Rev 4198(State)	- 43,161.27	25,067.64
Other Community Services	(minus)	49,076.98	101,718.63	Rev 4398(State)	- 0.00	
School Food Services	(minus)	1,461,941.82	1,354,333.81	Rev 6198(Fed)	- 684,309.72	597,538.41
Debt Service, Interest	(minus)	0.00	0.00	Rev 6298(Fed)	- 0.00	
Debt Service, Principal	(minus)	42,050.05	0.00	Rev 6398(Fed)	- 0.00	
Debt Service, Debt Related Exp	(minus)	0.00	0.00	Rev 6998(Fed)	- 110,227.51	116,915.23
Capital Outlay, All Object 9	(minus)	692,655.12	460,816.63	Rev 7198(Other)	- 0.00	0.00
Federal, General Purpose Revenue	(minus)	149,981.21	150,891.74	Rev 8198(Other)	- 0.00	0.00
Federal, Special Purpose Revenue	(minus)	2,266,426.80	2,188,495.39	Total		
Food Service Deficit	(plus)	0.00	0.00	Food Serv Def	213,689.91-	195,114.59-
Food Services Revenue, Federal	(plus)	684,309.72	597,538.41			
Food Services Revenue, Federal	(plus)	0.00	0.00			
Food Services Revenue, Federal	(plus)	0.00	0.00			
Food Service, USDA Commodities	(plus)	110,227.51	116,915.23			
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)	0.00	13,540.02			
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	0.00			
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)	55,956.18	51,914.02			
Total Expenditures for Preliminary Maintenance of Effort	= equals	35,028,456.63	32,267,956.19			

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 2007-08	FY 2006-07
Program 31, Voc, Basic State	+ (plus)	1,045,472.15	1,054,865.78
Program 38, Vocational, Federal	+ (plus)	9,819.37	17,171.39
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)	10,310.34	18,184.39
Skills Center Revenue	- (minus)	0.00	0.00
Secondary Voc Education Rev	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	1,044,981.18	1,053,852.78
	Col 1 / Col 2 =		0.99

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

END OF REPORT -