

E.S.D. 105

F-196 Annual Financial Statements

COUNTY: 39 Yakima

Fiscal Year 2018-2019

ANNUAL FINANCIAL STATEMENTS

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F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2018-2019

CERTIFICATION

The Annual Financial Statements (Report F-196) for West Valley School District (Yakima) No. 208 of Yakima County for the fiscal year ended August 31, 2019, were prepared on the modified accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: SubpartE.

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, 2018-August 31, 2019

Approved: _____
 School District Superintendent or Authorized Official

 Date

Reviewed: _____
 ESD Superintendent or Authorized Official

 Date

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	70,851,419.28	706,227.61	4,361,166.97	59,555,868.96	323,267.97	0.00	135,797,950.79
Total Expenditures	69,057,864.72	681,338.66	4,303,822.50	1,326,636.85	275,585.52	0.00	75,645,248.25
Other Financing Uses	0.00		0.00	0.00	0.00		0.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	1,793,554.56	24,888.95	57,344.47	58,229,232.11	47,682.45	0.00	60,152,702.54
Beginning Total Fund Balance	9,915,492.69	433,019.85	3,704,021.71	1,089,687.05	467,061.01	0.00	15,609,282.31
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	11,709,047.25	457,908.80	3,761,366.18	59,318,919.16	514,743.46	0.00	75,761,984.85

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Balance Sheet

COUNTY: 39 Yakima

Governmental Funds

August 31, 2019

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	1,871,837.61	52,213.61	21,643.18	216,459.55	503.46	0.00	2,162,657.41
Minus Warrants Outstanding	-1,087,651.79	-4,710.70	0.00	-100,007.17	0.00	0.00	-1,192,369.66
Taxes Receivable	2,067,458.24		1,937,591.72	0.00	0.00		4,005,049.96
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	219,753.26	0.00	0.00	0.00	0.00	0.00	219,753.26
Accounts Receivable	8,230.10	0.00	0.00	2,348.50	0.00	0.00	10,578.60
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	81,872.32	0.00		0.00			81,872.32
Prepaid Items	27,048.40	0.00			0.00	0.00	27,048.40
Investments	10,981,086.00	458,602.00	3,739,723.00	59,847,248.00	514,240.00	0.00	75,540,899.00
Investments/Cash With Trustee	145,245.86		0.00	0.00	0.00	0.00	145,245.86
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	14,314,880.00	506,104.91	5,698,957.90	59,966,048.88	514,743.46	0.00	81,000,735.15
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	0.00		0.00	0.00	0.00		0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	14,314,880.00	506,104.91	5,698,957.90	59,966,048.88	514,743.46	0.00	81,000,735.15
LIABILITIES:							
Accounts Payable	368,751.36	3,913.98	0.00	647,129.72	0.00	0.00	1,019,795.06
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	42,447.25	0.00		0.00			42,447.25
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00

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Balance Sheet

COUNTY: 39 Yakima

Governmental Funds

August 31, 2019

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
LIABILITIES:							
Payroll Deductions and Taxes Payable	40,397.22	0.00		0.00			40,397.22
Due To Other Governmental Units	0.00	0.00		0.00	0.00	0.00	0.00
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	86,778.68	44,282.13	0.00	0.00	0.00		131,060.81
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
TOTAL LIABILITIES	538,374.51	48,196.11	0.00	647,129.72	0.00	0.00	1,233,700.34
DEFERRED INFLOWS OF RESOURCES:							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	2,067,458.24		1,937,591.72	0.00	0.00		4,005,049.96
TOTAL DEFERRED INFLOWS OF RESOURCES	2,067,458.24	0.00	1,937,591.72	0.00	0.00	0.00	4,005,049.96
FUND BALANCE:							
Nonspendable Fund Balance	108,920.72	0.00	0.00	0.00	0.00	0.00	108,920.72
Restricted Fund Balance	1,658,737.09	457,908.80	3,761,366.18	58,256,090.27	514,743.46	0.00	64,648,845.80
Committed Fund Balance	145,245.86	0.00	0.00	0.00	0.00	0.00	145,245.86
Assigned Fund Balance	375,000.00	0.00	0.00	1,062,828.89	0.00	0.00	1,437,828.89
Unassigned Fund Balance	9,421,143.58	0.00	0.00	0.00	0.00	0.00	9,421,143.58
TOTAL FUND BALANCE	11,709,047.25	457,908.80	3,761,366.18	59,318,919.16	514,743.46	0.00	75,761,984.85
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	14,314,880.00	506,104.91	5,698,957.90	59,966,048.88	514,743.46	0.00	81,000,735.15

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 39 Yakima

Governmental Funds

For the Year Ended August 31, 2019

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	7,122,974.37	706,227.61	4,360,087.67	227,264.21	7,339.25		12,423,893.11
State	60,199,923.91		0.00	0.00	315,096.72		60,515,020.63
Federal	3,466,142.34		0.00	0.00	0.00		3,466,142.34
Other	62,378.66			0.00	0.00	0.00	62,378.66
TOTAL REVENUES	70,851,419.28	706,227.61	4,360,087.67	227,264.21	322,435.97	0.00	76,467,434.74
EXPENDITURES:							
CURRENT:							
Regular Instruction	37,265,241.01						37,265,241.01
Special Education	9,189,785.23						9,189,785.23
Vocational Education	3,995,948.01						3,995,948.01
Skill Center	0.00						0.00
Compensatory Programs	3,340,708.53						3,340,708.53
Other Instructional Programs	235,022.12						235,022.12
Community Services	101,533.32						101,533.32
Support Services	13,862,879.62						13,862,879.62
Student Activities/Other		681,338.66				0.00	681,338.66
CAPITAL OUTLAY:							
Sites				6,674.16			6,674.16
Building				1,019,579.89			1,019,579.89
Equipment				432.80			432.80
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					275,585.52		275,585.52
Sales and Lease				0.00			0.00
Other	1,066,646.88						1,066,646.88
DEBT SERVICE:							
Principal	0.00		3,185,000.00	0.00	0.00		3,185,000.00
Interest and Other Charges	100.00		1,118,822.50	0.00	0.00		1,118,922.50
Bond/Levy Issuance				299,950.00	0.00		299,950.00
TOTAL EXPENDITURES	69,057,864.72	681,338.66	4,303,822.50	1,326,636.85	275,585.52	0.00	75,645,248.25
REVENUES OVER (UNDER) EXPENDITURES	1,793,554.56	24,888.95	56,265.17	-1,099,372.64	46,850.45	0.00	822,186.49
OTHER FINANCING SOURCES (USES):							

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 39 Yakima

Governmental Funds

For the Year Ended August 31, 2019

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		1,079.30	59,328,604.75	0.00		59,329,684.05
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		0.00	0.00	0.00		0.00
Transfers Out (GL 536)	0.00		0.00	0.00	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	832.00		832.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00		1,079.30	59,328,604.75	832.00	0.00	59,330,516.05
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	1,793,554.56	24,888.95	57,344.47	58,229,232.11	47,682.45	0.00	60,152,702.54
BEGINNING TOTAL FUND BALANCE	9,915,492.69	433,019.85	3,704,021.71	1,089,687.05	467,061.01	0.00	15,609,282.31
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	11,709,047.25	457,908.80	3,761,366.18	59,318,919.16	514,743.46	0.00	75,761,984.85

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Budgetary Comparison Schedule

COUNTY: 39 Yakima

General Fund

For The Year Ended August 31, 2019

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	7,025,995.00	7,122,974.37	96,979.37
State	59,422,574.00	60,199,923.91	777,349.91
Federal	3,261,585.00	3,466,142.34	204,557.34
Other	0.00	62,378.66	62,378.66
TOTAL REVENUES	69,710,154.00	70,851,419.28	1,141,265.28
EXPENDITURES			
CURRENT:			
Regular Instruction	39,955,933.00	37,265,241.01	2,690,691.99
Special Education	8,264,945.00	9,189,785.23	-924,840.23
Vocational Education	4,283,869.00	3,995,948.01	287,920.99
Skill Center	0.00	0.00	0.00
Compensatory Programs	2,972,117.00	3,340,708.53	-368,591.53
Other Instructional Programs	692,020.00	235,022.12	456,997.88
Community Services	36,986.00	101,533.32	-64,547.32
Support Services	16,037,305.00	13,862,879.62	2,174,425.38
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	404,136.00	1,066,646.88	-662,510.88
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	1,850.00	100.00	1,750.00
TOTAL EXPENDITURES	72,649,161.00	69,057,864.72	3,591,296.28
REVENUES OVER (UNDER) EXPENDITURES	-2,939,007.00	1,793,554.56	4,732,561.56

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Budgetary Comparison Schedule

COUNTY: 39 Yakima

General Fund

For The Year Ended August 31, 2019

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
 EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	 -2,939,007.00	 1,793,554.56	 4,732,561.56
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	9,915,492.00	9,915,492.69	0.69
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	6,976,485.00	11,709,047.25	4,732,562.25

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Budgetary Comparison Schedule

COUNTY: 39 Yakima

Associated Student Body Fund

For The Year Ended August 31, 2019

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	578,614.00	706,227.61	127,613.61
State			
Federal			
Other			
TOTAL REVENUES	578,614.00	706,227.61	127,613.61
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	791,924.00	681,338.66	110,585.34
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	791,924.00	681,338.66	110,585.34
REVENUES OVER (UNDER) EXPENDITURES	-213,310.00	24,888.95	238,198.95

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Budgetary Comparison Schedule

COUNTY: 39 Yakima

Associated Student Body Fund

For The Year Ended August 31, 2019

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)

FINAL BUDGET

ACTUAL

Bond Sales and Refunding Bond Sales

Long-Term Financing

Transfers In

Transfers Out (GL 536)

Other Financing Uses (GL 535)

Other

TOTAL OTHER FINANCING SOURCES (USES)

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

-213,310.00

24,888.95

238,198.95

BEGINNING TOTAL FUND BALANCE

433,019.00

433,019.85

0.85

Prior Year(s) Corrections or Restatements

0.00

0.00

ENDING TOTAL FUND BALANCE

219,709.00

457,908.80

238,199.80

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Budgetary Comparison Schedule

COUNTY: 39 Yakima

Debt Service Fund

For The Year Ended August 31, 2019

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	
Local	4,340,000.00	4,360,087.67	20,087.67
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	4,340,000.00	4,360,087.67	20,087.67
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	3,185,000.00	3,185,000.00	0.00
Interest and Other Charges	4,618,823.00	1,118,822.50	3,500,000.50
TOTAL EXPENDITURES	7,803,823.00	4,303,822.50	3,500,000.50
 REVENUES OVER (UNDER) EXPENDITURES	 -3,463,823.00	 56,265.17	 3,520,088.17

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Budgetary Comparison Schedule

COUNTY: 39 Yakima

Debt Service Fund

For The Year Ended August 31, 2019

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	
Bond Sales and Refunding Bond Sales	0.00	1,079.30	1,079.30
Long-Term Financing			
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	1,079.30	1,079.30
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-3,463,823.00	57,344.47	3,521,167.47
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	3,704,021.00	3,704,021.71	0.71
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	240,198.00	3,761,366.18	3,521,168.18

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Budgetary Comparison Schedule

COUNTY: 39 Yakima

Capital Projects Fund

For The Year Ended August 31, 2019

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	
Local	81,000.00	227,264.21	146,264.21
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	81,000.00	227,264.21	146,264.21
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	1,825,000.00	6,674.16	1,818,325.84
Building	1,650,000.00	1,019,579.89	630,420.11
Equipment	0.00	432.80	-432.80
Instructional Technology	0.00	0.00	0.00
Energy	7,000.00	0.00	7,000.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	3,225,000.00	299,950.00	-2,925,050.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	6,707,000.00	1,326,636.85	5,380,363.15

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Budgetary Comparison Schedule

COUNTY: 39 Yakima

Capital Projects Fund

For The Year Ended August 31, 2019

			Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-6,626,000.00	-1,099,372.64	5,526,627.36
OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	
Bond Sales and Refunding Bond Sales	59,000,000.00	59,328,604.75	328,604.75
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	59,000,000.00	59,328,604.75	328,604.75
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	52,374,000.00	58,229,232.11	5,855,232.11
BEGINNING TOTAL FUND BALANCE	1,089,687.00	1,089,687.05	0.05
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	53,463,687.00	59,318,919.16	5,855,232.16

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Budgetary Comparison Schedule

COUNTY: 39 Yakima

Transportation Vehicle Fund

For The Year Ended August 31, 2019

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	
Local	5,496.00	7,339.25	1,843.25
State	245,096.00	315,096.72	70,000.72
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	250,592.00	322,435.97	71,843.97
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	610,500.00	275,585.52	334,914.48
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	610,500.00	275,585.52	334,914.48
 REVENUES OVER (UNDER) EXPENDITURES	 -359,908.00	 46,850.45	 406,758.45

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Budgetary Comparison Schedule

COUNTY: 39 Yakima

Transportation Vehicle Fund

For The Year Ended August 31, 2019

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	832.00	832.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	832.00	832.00
 EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	 -359,908.00	 47,682.45	 407,590.45
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	467,061.00	467,061.01	0.01
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	107,153.00	514,743.46	407,590.46

E.S.D. 105

Statement Of Fiduciary Net Position

COUNTY: 39 Yakima

Fiduciary Funds

August 31, 2019

	Private Purpose Trust	Other Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	0.00	0.00
Minus Warrants Outstanding	0.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	0.00	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	
Capital Assets, Land	0.00	
Capital Assets, Buildings	0.00	
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	0.00	0.00
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET POSITION:		
Held in trust for:		
Held In Trust For Intact Trust Principal	0.00	0.00
Held In Trust For Private Purposes	0.00	
Held In Trust For Pension Or Other Post-Employment Benefits		0.00
Held In Trust For Other Purposes	0.00	0.00
TOTAL NET POSITION	0.00	0.00

E.S.D. 105

Statement of Changes in Fiduciary Net Position

COUNTY: 39 Yakima

Fiduciary Funds

For the Year Ended August 31, 2019

	Private Purpose Trust	Other Trust
ADDITIONS:		
Contributions:		
Private Donations	0.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	0.00	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	0.00	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	0.00	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	0.00	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	
Other	0.00	0.00
TOTAL DEDUCTIONS	0.00	0.00
Net Increase (Decrease)	0.00	0.00
Net Position--Prior Year August Beginning	0.00	0.00
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	0.00	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	0.00	0.00

E.S.D. 105

Schedule of Long-Term Liabilities

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

Description	Beginning Outstanding Debt September 1, 2018	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2019	Amount Due Within One Year
Voted Debt					
Voted Bonds	37,440,000.00	50,500,000.00	3,185,000.00	84,755,000.00	3,415,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt and Liabilities					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Non-Cancellable Operating Leases	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	1,507,564.42	357,522.63	97,480.23	1,767,606.82	413,621.76
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	12,795,412.00	0.00	2,228,093.00	10,567,319.00	
Net Pension Liabilities TRS 2/3	1,938,586.00	631,470.00	0.00	2,570,056.00	
Net Pension Liabilities SERS 2/3	1,194,811.00	0.00	244,013.00	950,798.00	
Net Pension Liabilities PERS 1	3,024,678.00	0.00	285,538.00	2,739,140.00	
Total Long-Term Liabilities	57,901,051.42	51,488,992.63	6,040,124.23	103,349,919.82	3,828,621.76

E.S.D. 105

Schedule of Long-Term Liabilities

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

Description	Beginning Outstanding Debt September 1, 2018	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2019	Amount Due Within One Year
Voted Debt					
Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	0.00	0.00	0.00	0.00	0.00

E.S.D. 105

Schedule of Long-Term Liabilities

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

Description	Beginning Outstanding Debt September 1, 2018	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2019	Amount Due Within One Year
Non-Voted Debt and Liabilities					
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	0.00	0.00	0.00	0.00	0.00
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	0.00	0.00	0.00	0.00	0.00

E.S.D. 105

Schedule of Long-Term Liabilities

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

Description	Beginning Outstanding Debt September 1, 2018	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2019	Amount Due Within One Year
Non-Voted Debt and Liabilities					
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	0.00	0.00	0.00	0.00	0.00

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	5,599,360.90	4,357,149.11	0.00	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	720.83	683.15	0.00	0.00
1500 Timber Excise Tax	1,189.92	2,255.41	0.00	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	0.00	0.00	0.00	0.00
1000 TOTAL LOCAL TAXES	5,601,271.65	4,360,087.67	0.00	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	162,528.70			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	43,543.13		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	8,834.25			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Child Care Sales of Goods, Supplies, and Services	42,905.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	49,391.05			
2298 School Food Services--Sales of Goods, Supplies, and Services	715,068.78			
2300 Investment Earnings	277,894.29	0.00	176,775.70	7,339.25
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	85,064.12		0.00	0.00
2600 Fines and Damages	21,928.66		0.00	0.00
2700 Rentals and Leases	43,402.63	0.00	50,488.51	0.00
2800 Insurance Recoveries	0.00		0.00	0.00
2900 Local Support Nontax, Unassigned	71,142.11	0.00	0.00	0.00
2910 E-Rate	0.00		0.00	

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2000 TOTAL LOCAL SUPPORT NONTAX	1,521,702.72	0.00	227,264.21	7,339.25
STATE, GENERAL PURPOSE				
3100 Apportionment	43,674,579.60			
3121 Special Education - General Apportionment	1,296,554.93			
3300 Local Effort Assistance	3,426,966.01			
3600 State Forests	0.00	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	48,398,100.54	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	6,244,566.20			
4122 Special Education - Infants and Toddlers - State	324,255.07			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4155 Learning Assistance	1,747,870.97			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	274,470.61			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	590,720.23			
4174 Highly Capable	146,127.41			
4188 Child Care	0.00			
4198 School Food Service	32,134.32			
4199 Transportation - Operations	2,377,116.14			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	58,171.76		0.00	70,000.00
4321 Special Education - Other State Agencies	6,390.66			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	0.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				245,096.72
4000 TOTAL STATE, SPECIAL PURPOSE	11,801,823.37		0.00	315,096.72
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	53,504.34	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	53,504.34	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6124 Special Education, Supplemental	1,030,879.00			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	26,699.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	606,364.00			
6152 Other Title, ESEA Fed	165,258.62			
6153 ESEA Migrant, Federal	40,565.59			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	46,830.33			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance	0.00			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	3,646.26			
6198 School Food Services	1,224,227.34			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	77,080.19		0.00	0.00
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	0.00			
6276 Targeted Assistance	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	0.00			

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	0.00		0.00	0.00
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	15,976.73			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance	0.00			
6378 Youth Training	0.00			
6388 Child Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	175,110.94			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	3,412,638.00		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0.00		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	7,770.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	0.00			
8500 Nonfederal, ESD	54,608.66		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	62,378.66		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	1,079.30	59,328,604.75	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	0.00			832.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers	0.00	0.00	0.00	0.00

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9000 TOTAL OTHER FINANCING SOURCES	0.00	1,079.30	59,328,604.75	832.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	70,851,419.28	4,361,166.97	59,555,868.96	323,267.97

E.S.D. 105

Program/Activity/Object Report

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	36,803,416.11	11 Bd of Dir	257,180.50	0 Debit Transfer	262,099.69
02 ALE	564,357.94	12 Supt Off	513,336.16	1 Credit Transfer	-262,099.69
03 Basic Education - Dropout Reengagement	28,612.05	13 Busns Off	1,105,848.76	2 Cert. Salaries	31,043,170.28
21 Sp Ed, Sup, St	7,953,418.90	14 HR	628,245.93	3 Class. Salaries	10,899,932.27
22 Sp Ed, Infants and Toddlers, State	282,343.57	15 Pblc Rltn	150,968.80	4 Employee Benefits	15,925,067.66
24 Sp Ed, Sup, Fed	967,982.32	21 Supv Inst	2,479,811.83	5 Supplies / Materials	3,222,206.68
25 Sp Ed, Infants and Toddlers, Federal	.00	22 Lrn Resrc	753,622.64	6	.00
26 Sp Ed, Inst, St	.00	23 Princ Off	4,427,101.39	7 Purchased Services	6,735,785.75
29 Sp Ed, Oth, Fed	.00	24 Guid/Coun	1,470,440.11	8 Travel	165,055.20
31 Voc, Basic, St	2,200,705.94	25 Pupil M/S	77,209.98	9 Capital Outlay	1,066,646.88
34 MidSchCar/Tec	2,004,093.19	26 Health	3,048,204.12	TOTAL ALL OBJECTS	69,057,864.72
38 Voc, Fed	25,428.00	27 Teaching	36,946,640.51		
39 Voc, Other	.00	28 Extracur	1,359,511.20		
45 Skil Cnt, Bas, St	.00	29 Pmt to SD	.00		
46 Skill Cntr, Fed	.00	31 InstProDev	2,714,551.23		
47 Skil Cnt, Fac Upgrade	.00	32 Inst Tech	134,564.28		
51 ESEA Disadvantaged, Fed	578,403.36	33 Curriculum	906,250.19		
52 Other Title, ESEA, Fed	151,864.20	34 Prof Learn	134,615.90		
53 ESEA Migrant, Federal	37,824.53	41 Supervisn	244,565.61		
54 Read First, Fed	.00	42 Food	992,195.72		
55 LAP	1,723,916.24	44 Operation	940,070.76		
56 St In, Ctr/Hm, D	.00	49 Transfers	-88,691.47		
57 St In, N/D, Fed	.00	51 Supervisn	289,987.67		
58 Sp/Plt Pgm, St	271,963.97	52 Operation	1,512,189.04		
59 Inst. JAJ	.00	53 Maintnce	310,584.86		
61 Head Start, Fed	.00	56 Insurance	3,001.10		
62 MS, Pro Dv, Fed	.00	59 Transfers	-143,661.41		
64 LEP, Fed	43,034.67	61 Supv Bldg	353,016.15		
65 Tran Biling, St	484,804.22	62 Grnd Mnt	645,721.23		
67 Ind Ed, Fd, JOM	.00	63 Oper Bldg	2,205,008.42		
68 Ind Ed, Fd, ED	.00	64 Maintnce	912,526.12		
69 Comp, Othr	55,331.76	65 Utilities	1,187,093.37		
		67 Bldg Secu	284,304.39		
		68 Insurance	475,624.14		

E.S.D. 105

Program/Activity/Object Report

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
71 Traffic Safety	.00
73 Summer School	.00
74 Highly Capable	140,784.98
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	94,237.14
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Child Care	42,905.00
89 Othr Comm Srv	58,628.32
97 Distwide Suppt	10,456,239.55
98 Schl Food Serv	2,086,616.19
99 Pupil Transp	2,000,952.57
TOTAL ALL PROGRAMS	69,057,864.72

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
72 Info Sys	1,419,261.08
73 Printing	157,558.84
74 Warehouse	77,526.29
75 Mtr Pool	83,775.98
83 Interest	.00
84 Principal	.00
85 Debt Expn	100.00
91 Publ Actv	88,003.30
TOTAL ALL ACTIVITIES	69,057,864.72

REPORT F196

West Valley School District (Yakima) No. 208

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E.S.D. 105

F-196 Annual Financial Statements

COUNTY: 39 Yakima

Fiscal Year 2018-2019

SUPPLEMENTAL REPORTS AND SCHEDULES

Program Matrix

Data Requirements for Supplemental Reports

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

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

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

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

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

E.S.D. 105

PROGRAM 01 - Basic Education

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	463,021.10	0.00		266,879.96	85,784.57	95,489.96	4,894.46	1,624.57	0.00	8,347.58
22 Lrn Resrc	691,292.24	0.00		232,843.82	187,951.32	199,577.32	63,955.02	6,760.77	203.99	0.00
23 Princ Off	4,418,186.40	370.87		2,180,816.31	918,192.71	1,111,981.64	131,234.68	57,576.93	6,534.32	11,478.94
24 Guid/Coun	1,047,672.24	0.00		664,548.06	50,971.91	263,214.49	12,195.72	56,236.12	505.94	0.00
25 Pupil M/S	48,138.67	24,116.40		8,064.36	3,742.21	4,854.59	3,825.70	3,535.41	0.00	0.00
26 Health	258,682.91	0.00		2,836.93	192,005.85	58,776.59	2,571.60	1,415.00	1,076.94	0.00
27 Teaching	26,201,189.90	32,257.23		17,481,431.09	547,377.82	6,850,641.41	345,665.83	904,985.69	4,415.57	34,415.26
28 Extracur	1,336,287.41	81,701.06		891,366.52	18,450.37	195,430.83	20,942.27	109,514.44	7,655.51	11,226.41
31 InstProDev	1,720,212.52	3,507.61		1,213,240.16	20,813.93	283,691.00	11,523.33	156,576.18	30,860.31	0.00
32 Inst Tech	91,541.35	0.00			0.00	0.00	23,864.45	2,000.00	0.00	65,676.90
33 Curriculum	417,543.21	0.00		159.95	0.00	38.30	267,069.83	150,275.13	0.00	0.00
34 Prof Learn	109,648.16	0.00		88,665.35		20,982.81	0.00	0.00	0.00	0.00
01 TOTAL	36,803,416.11	141,953.17		23,030,852.51	2,025,290.69	9,084,678.94	887,742.89	1,450,500.24	51,252.58	131,145.09

E.S.D. 105

PROGRAM 02 - Alternative Learning Experience

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	134,048.72	0.00		0.00	101,846.67	29,517.45	285.22	1,738.80	660.58	0.00
27 Teaching	124.98	0.00		124.98	0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	430,184.24	0.00		0.00	0.00	0.00	0.00	430,184.24	0.00	0.00
02 TOTAL	564,357.94	0.00		124.98	101,846.67	29,517.45	285.22	431,923.04	660.58	0.00

E.S.D. 105

PROGRAM 03 - Basic Education - Dropout Reengagement

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	28,078.79	0.00		20,530.08	0.00	7,548.71	0.00	0.00	0.00	0.00
31 InstProDev	533.26	0.00		430.43	0.00	102.83	0.00	0.00	0.00	0.00
03 TOTAL	28,612.05	0.00		20,960.51	0.00	7,651.54	0.00	0.00	0.00	0.00

E.S.D. 105

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	850,786.86	425.72		349,209.04	208,572.94	193,331.27	6,730.15	78,085.80	472.38	13,959.56
23 Princ Off	1,033.40	0.00		0.00	850.00	183.40	0.00	0.00	0.00	0.00
24 Guid/Coun	62,554.04	0.00		45,643.54	0.00	16,910.50	0.00	0.00	0.00	0.00
26 Health	2,571,264.00	450.17		634,784.32	426,514.56	486,905.56	24,550.83	990,714.60	7,343.96	0.00
27 Teaching	4,168,949.31	489.41		1,717,049.45	1,132,631.66	1,268,349.70	10,473.14	38,746.78	1,209.17	0.00
31 InstProDev	268,615.49	0.00		185,075.82	30,165.86	45,570.58	0.00	6,614.14	1,189.09	0.00
32 Inst Tech	6,767.44	0.00			0.00	0.00	6,322.44	445.00	0.00	0.00
33 Curriculum	13,961.01	0.00		0.00	0.00	0.00	13,961.01	0.00	0.00	0.00
34 Prof Learn	9,487.35	0.00		7,671.87		1,815.48	0.00	0.00	0.00	0.00
21 TOTAL	7,953,418.90	1,365.30		2,939,434.04	1,798,735.02	2,013,066.49	62,037.57	1,114,606.32	10,214.60	13,959.56

E.S.D. 105

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	282,343.57	0.00		0.00	0.00	0.00	0.00	282,343.57	0.00	0.00
22 TOTAL	282,343.57	0.00		0.00	0.00	0.00	0.00	282,343.57	0.00	0.00

E.S.D. 105

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
26 Health	218,257.21	0.00		159,333.88	0.00	58,923.33	0.00	0.00	0.00	0.00
27 Teaching	749,725.11	0.00		416,964.22	104,007.83	228,753.06	0.00	0.00	0.00	0.00
24 TOTAL	967,982.32	0.00		576,298.10	104,007.83	287,676.39	0.00	0.00	0.00	0.00

E.S.D. 105

PROGRAM 31 - Vocational, Basic, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	362,538.03	0.00		195,501.57	69,949.35	97,019.73	67.38	0.00	0.00	0.00
22 Lrn Resrc	17,903.94	0.00		1,006.08	10,792.41	6,105.45	0.00	0.00	0.00	0.00
24 Guid/Coun	132,444.00	0.00		94,303.02	540.00	37,600.98	0.00	0.00	0.00	0.00
27 Teaching	1,546,048.28	5,099.10		999,790.99	394.08	375,741.96	108,550.10	45,661.94	4,909.88	5,900.23
31 InstProDev	133,432.63	1,560.04		81,637.10	0.00	18,688.30	0.00	16,644.62	14,902.57	0.00
32 Inst Tech	3,229.08	0.00			0.00	0.00	3,229.08	0.00	0.00	0.00
34 Prof Learn	5,109.98	0.00		4,085.73		1,024.25	0.00	0.00	0.00	0.00
31 TOTAL	2,200,705.94	6,659.14		1,376,324.49	81,675.84	536,180.67	111,846.56	62,306.56	19,812.45	5,900.23

E.S.D. 105

PROGRAM 34 - Middle School Career and Technical Education, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	316,272.79	0.00		150,281.77	82,017.00	82,935.50	1,038.52	0.00	0.00	0.00
22 Lrn Resrc	44,426.46	0.00		32,660.13	0.00	11,766.33	0.00	0.00	0.00	0.00
24 Guid/Coun	125,093.10	0.00		89,868.22	0.00	35,123.20	0.00	101.68	0.00	0.00
27 Teaching	1,408,381.35	7,315.67		825,348.98	0.00	305,132.63	72,240.48	5,287.70	0.00	193,055.89
31 InstProDev	90,369.14	971.65		54,711.36	0.00	12,123.89	42.06	13,326.82	9,193.36	0.00
32 Inst Tech	14,322.40	0.00			0.00	0.00	1,711.58	2,715.82	0.00	9,895.00
34 Prof Learn	5,227.95	0.00		4,227.50		1,000.45	0.00	0.00	0.00	0.00
34 TOTAL	2,004,093.19	8,287.32		1,157,097.96	82,017.00	448,082.00	75,032.64	21,432.02	9,193.36	202,950.89

E.S.D. 105

PROGRAM 38 - Vocational, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	25,428.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	25,428.00
38 TOTAL	25,428.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	25,428.00

E.S.D. 105

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

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	127,092.04	0.00		0.00	91,150.44	35,542.98	0.00	364.23	34.39	0.00
24 Guid/Coun	48,290.55	0.00		0.00	32,780.72	13,335.54	671.75	0.00	1,502.54	0.00
27 Teaching	231,539.68	599.15		104,513.96	47,638.39	67,707.20	5,302.43	0.00	5,778.55	0.00
31 InstProDev	163,505.37	0.00		118,269.96	758.70	42,086.89	89.48	1,292.50	1,007.84	0.00
33 Curriculum	7,975.72	0.00		0.00	0.00	0.00	7,975.72	0.00	0.00	0.00
51 TOTAL	578,403.36	599.15		222,783.92	172,328.25	158,672.61	14,039.38	1,656.73	8,323.32	0.00

E.S.D. 105

PROGRAM 52 - Other Title Grants Under ESEA - Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	12.30	0.00		0.00	0.00	0.00	0.00	0.00	12.30	0.00
27 Teaching	11,680.07	0.00		6,899.23	2,343.39	2,127.73	309.72	0.00	0.00	0.00
28 Extracur	23,223.79	1,364.42		17,613.62	0.00	4,245.75	0.00	0.00	0.00	0.00
31 InstProDev	116,037.69	0.00		88,868.18	0.00	27,169.51	0.00	0.00	0.00	0.00
33 Curriculum	910.35	0.00		0.00	0.00	0.00	910.35	0.00	0.00	0.00
52 TOTAL	151,864.20	1,364.42		113,381.03	2,343.39	33,542.99	1,220.07	0.00	12.30	0.00

E.S.D. 105

PROGRAM 53 - Migrant ESEA Migrant, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	2,567.38	0.00		0.00	1,846.25	721.13	0.00	0.00	0.00	0.00
24 Guid/Coun	24,829.12	0.00		0.00	15,824.88	8,648.10	37.87	0.00	318.27	0.00
27 Teaching	4,766.40	291.90		698.28	1,893.49	586.79	1,142.30	0.00	153.64	0.00
31 InstProDev	166.87	0.00		0.00	119.35	26.64	0.00	0.00	20.88	0.00
32 Inst Tech	4,979.65	0.00			0.00	0.00	1,226.50	3,753.15	0.00	0.00
33 Curriculum	515.11	0.00		0.00	0.00	0.00	515.11	0.00	0.00	0.00
53 TOTAL	37,824.53	291.90		698.28	19,683.97	9,982.66	2,921.78	3,753.15	492.79	0.00

E.S.D. 105

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	69,161.50	0.00		0.00	48,414.59	20,070.75	0.00	673.89	2.27	0.00
27 Teaching	1,561,400.41	549.45		495,323.33	530,532.54	502,489.26	27,314.16	5,040.00	151.67	0.00
31 InstProDev	74,806.57	0.00		39,502.53	5,287.28	9,267.34	996.42	15,371.77	4,381.23	0.00
32 Inst Tech	6,434.42	0.00			0.00	0.00	0.00	0.00	0.00	6,434.42
33 Curriculum	9,192.80	0.00		0.00	0.00	0.00	5,081.20	4,111.60	0.00	0.00
34 Prof Learn	2,920.54	0.00		2,361.66		558.88	0.00	0.00	0.00	0.00
55 TOTAL	1,723,916.24	549.45		537,187.52	584,234.41	532,386.23	33,391.78	25,197.26	4,535.17	6,434.42

E.S.D. 105

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
23 Princ Off	7,881.59	0.00		7,185.00	0.00	696.59	0.00	0.00	0.00	0.00
27 Teaching	203,275.87	323.45		144,476.88	0.00	35,110.54	23,365.00	0.00	0.00	0.00
31 InstProDev	60,806.51	0.00		40,944.88	0.00	8,988.50	175.19	9,395.24	1,302.70	0.00
58 TOTAL	271,963.97	323.45		192,606.76	0.00	44,795.63	23,540.19	9,395.24	1,302.70	0.00

E.S.D. 105

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
24 Guid/Coun	13,707.55	0.00		0.00	9,820.00	3,887.55	0.00	0.00	0.00	0.00
27 Teaching	149.08	149.08		0.00	0.00	0.00	0.00	0.00	0.00	0.00
31 InstProDev	29,178.04	0.00		0.00	0.00	0.00	0.00	29,178.04	0.00	0.00
64 TOTAL	43,034.67	149.08		0.00	9,820.00	3,887.55	0.00	29,178.04	0.00	0.00

E.S.D. 105

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	99,259.40	0.00		0.00	69,783.20	28,439.78	0.00	673.81	362.61	0.00
24 Guid/Coun	15,849.51	0.00		0.00	11,071.90	4,755.86	0.00	0.00	21.75	0.00
27 Teaching	306,076.89	169.36		199,052.95	25,368.89	77,322.44	4,163.25	0.00	0.00	0.00
31 InstProDev	36,330.25	0.00		14,596.09	867.42	2,851.72	108.58	13,275.50	4,630.94	0.00
32 Inst Tech	714.12	0.00			0.00	0.00	714.12	0.00	0.00	0.00
33 Curriculum	25,433.20	0.00		0.00	0.00	0.00	1,088.20	24,345.00	0.00	0.00
34 Prof Learn	1,140.85	0.00		922.50		218.35	0.00	0.00	0.00	0.00
65 TOTAL	484,804.22	169.36		214,571.54	107,091.41	113,588.15	6,074.15	38,294.31	5,015.30	0.00

E.S.D. 105

PROGRAM 69 - Compensatory, Other

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	50,122.91	0.00		0.00	35,289.36	14,833.55	0.00	0.00	0.00	0.00
27 Teaching	941.29	22.70		0.00	0.00	0.00	918.59	0.00	0.00	0.00
31 InstProDev	4,205.93	870.59		0.00	0.00	0.00	0.00	525.00	2,810.34	0.00
33 Curriculum	61.63	0.00		0.00	0.00	0.00	61.63	0.00	0.00	0.00
69 TOTAL	55,331.76	893.29		0.00	35,289.36	14,833.55	980.22	525.00	2,810.34	0.00

E.S.D. 105

PROGRAM 74 - Highly Capable

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	4,928.80	0.00		2,010.36	1,654.01	1,242.33	0.00	0.00	22.10	0.00
27 Teaching	111,375.41	0.00		80,878.70	0.00	30,298.99	197.72	0.00	0.00	0.00
31 InstProDev	16,350.96	0.00		10,219.95	0.00	1,586.53	0.00	3,258.00	1,286.48	0.00
32 Inst Tech	6,575.82	0.00			0.00	0.00	6,575.82	0.00	0.00	0.00
33 Curriculum	472.92	0.00		0.00	0.00	0.00	472.92	0.00	0.00	0.00
34 Prof Learn	1,081.07	0.00		874.17		206.90	0.00	0.00	0.00	0.00
74 TOTAL	140,784.98	0.00		93,983.18	1,654.01	33,334.75	7,246.46	3,258.00	1,308.58	0.00

E.S.D. 105

PROGRAM 79 - Instructional Programs, Other

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	94,237.14	0.00		69,210.69	297.28	24,729.17	0.00	0.00	0.00	0.00
79 TOTAL	94,237.14	0.00		69,210.69	297.28	24,729.17	0.00	0.00	0.00	0.00

E.S.D. 105

PROGRAM 88 - Child Care

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
91 Publ Actv	42,905.00	42,905.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
88 TOTAL	42,905.00	42,905.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00

E.S.D. 105

PROGRAM 89 - Other Community Services

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	10,928.98	10,928.98		0.00	0.00	0.00	0.00	0.00	0.00	0.00
44 Operation	1,524.43	0.00			1,249.89	274.54	0.00	0.00	0.00	0.00
63 Oper Bldg	1,076.61	0.00			983.83	92.78	0.00	0.00	0.00	0.00
91 Publ Actv	45,098.30	41,290.28	0.00	3,486.32	0.00	321.70	0.00	0.00	0.00	0.00
89 TOTAL	58,628.32	52,219.26	0.00	3,486.32	2,233.72	689.02	0.00	0.00	0.00	0.00

E.S.D. 105

PROGRAM 97 - District-wide Support

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	257,180.50	343.05			9,550.00	758.79	6,155.63	234,287.33	6,085.70	0.00
12 Supt Off	513,336.16	3,218.98		273,387.20	86,448.88	100,172.21	4,892.73	30,443.41	14,772.75	0.00
13 Busns Off	1,105,848.76	376.24		205,239.31	363,963.57	195,672.49	22,729.88	308,962.30	8,904.97	0.00
14 HR	628,245.93	135.91		12,580.16	404,590.33	142,780.78	3,317.89	59,366.66	5,474.20	0.00
15 Pblc Rltn	150,968.80	0.00		422.64	92,045.46	34,126.51	10,598.53	12,890.55	885.11	0.00
25 Pupil M/S	220.00	0.00		0.00	0.00	0.00	0.00	220.00	0.00	0.00
61 Supv Bldg	353,016.15	212.83		1,046.88	238,015.68	83,635.34	5,858.32	18,358.81	5,888.29	0.00
62 Grnd Mnt	645,721.23	0.00			366,211.87	154,751.64	62,772.13	8,977.61	0.00	53,007.98
63 Oper Bldg	2,203,931.81	83.39			1,371,596.57	618,505.68	192,354.71	185.71	757.01	20,448.74
64 Maintnce	912,526.12	0.00	0.00		339,865.16	140,014.73	122,961.20	278,860.42	641.61	30,183.00
65 Utilities	1,187,093.37	0.00	0.00		0.00	0.00	0.00	1,187,093.37	0.00	0.00
67 Bldg Secu	284,304.39	0.00			0.00	0.00	2,064.12	276,191.48	0.00	6,048.79
68 Insurance	475,624.14	0.00					0.00	475,624.14		0.00
72 Info Sys	1,419,261.08	0.00	0.00	0.00	527,301.67	201,064.95	73,373.93	202,426.36	2,978.08	412,116.09
73 Printing	157,558.84	0.00	0.00	0.00	45,277.26	24,504.69	46,378.02	41,398.87	0.00	0.00
74 Warehouse	77,526.29	0.00	0.00	0.00	54,513.60	23,012.69	0.00	0.00	0.00	0.00
75 Mtr Pool	83,775.98	0.00	-29,746.81	0.00	0.00	0.00	56,561.23	29,065.90	0.00	27,895.66
85 Debt Expn	100.00							100.00		
97 TOTAL	10,456,239.55	4,370.40	-29,746.81	492,676.19	3,899,380.05	1,719,000.50	610,018.32	3,164,452.92	46,387.72	549,700.26

E.S.D. 105

PROGRAM 98 - School Food Services

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
41 Supervisn	244,565.61	0.00		1,492.26	143,836.09	55,574.83	8,348.74	10,711.81	3,010.28	21,591.60
42 Food	992,195.72	0.00					989,255.72	2,940.00		
44 Operation	938,546.33	0.00			540,087.36	221,104.08	100,726.07	16,240.70	124.04	60,264.08
49 Transfers	-88,691.47		-88,691.47							
98 TOTAL	2,086,616.19	0.00	-88,691.47	1,492.26	683,923.45	276,678.91	1,098,330.53	29,892.51	3,134.32	81,855.68

E.S.D. 105

PROGRAM 99 - Pupil Transportation

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	28,851.31	0.00		0.00	20,686.17	7,531.71	633.43	0.00	0.00	0.00
51 Supervisn	289,987.67	0.00		0.00	200,292.31	73,723.36	5,456.02	9,916.89	599.09	0.00
52 Operation	1,512,189.04	0.00			850,299.85	418,475.46	191,289.27	8,664.50	0.00	43,459.96
53 Maintnce	310,584.86	0.00			116,801.59	52,361.93	90,120.20	45,488.35	0.00	5,812.79
56 Insurance	3,001.10							3,001.10		
59 Transfers	-143,661.41		-143,661.41							
99 TOTAL	2,000,952.57	0.00	-143,661.41	0.00	1,188,079.92	552,092.46	287,498.92	67,070.84	599.09	49,272.75

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

West Valley School District (Yakima) No. 208
Data Requirements for Supplemental Reports
For the Year Ended August 31, 2019

RUN: 11/26/2019 4:36:09 PM

Other Data Requirements and Certifications

A.	Enter the amount of E-Rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by utility.	0.00
B.	Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090	0.00
C.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
D.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	1,306,138.11
E.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	417,778.13
F.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	1,723,916.24

E.S.D. 105

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

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

1. Fire District Payment RCW 52.30.020

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

6,184.56

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

0.178

a) Total All Programs (SYSTEM CALCULATED)

69,057,864.72

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

10,456,239.55

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

58,601,625.17

E.S.D. 105

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

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

DISTORTING ITEMS

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

0.00

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

45,227.22

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 105

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

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 105

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

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

INDIRECT EXPENDITURES

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

13,300.49

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.

47,661.88

20. Costs recorded in Program 97, Activity 12, for the Superintendent, Deputy Superintendent, or Assistant Superintendent, and their secretary whose responsibilities are allocable to indirect cost Activities 13, 14 and 72 thru 75. These positions are required to maintain supporting documentation if a portion of their responsibilities are allocable to these indirect cost activities. Include the salary and benefits, supplies, travel, printing, warehousing, motor pool, and information systems as related to the above mentioned staff if allocable to Activities 13, 14, and 72 thru 75. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

513,336.16

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

150,968.80

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, and added to the federal unrestricted indirect expenditure pool.

0.00

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

1,007,144.99

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).

E.S.D. 105

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

COUNTY: 39 Yakima

For the Year Ended August 31, 2019

INDIRECT EXPENDITURES

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).

510,550.00

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

0.00

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

0.00

E.S.D. 105

Fiscal Year 2018-2019

COUNTY: 39 Yakima

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2020-21

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	----- EXCLUDED -----			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	58,601,625.17	516,946.62		992,195.72			57,092,482.83
PROGRAM 97 ACTIVITIES							
11 Board of Directors	257,180.50	0.00		45,227.22	150,990.91	60,962.37	
12 Superintendent's Office	513,336.16	0.00		0.00	0.00	513,336.16	
13 Business Office	1,105,848.76	0.00		0.00		1,105,848.76	
14 Human Resources	628,245.93	0.00		0.00		628,245.93	
15 Public Relations	150,968.80	0.00			0.00	150,968.80	
25 Pupil Management and Safety	220.00	0.00		0.00	220.00	0.00	
61 Supervision	353,016.15	0.00		0.00	353,016.15	0.00	
62 Grounds Maintenance	645,721.23	53,007.98		0.00	592,713.25	0.00	
63 Operation of Buildings	2,203,931.81	20,448.74		0.00	2,183,483.07	0.00	
64 Maintenance	912,526.12	30,183.00		0.00	882,343.12	0.00	
65 Utilities	1,187,093.37	0.00		0.00	676,543.37	510,550.00	
67 Building and Property Security	284,304.39	6,048.79		0.00	278,255.60	0.00	
68 Insurance	475,624.14	0.00		0.00	475,624.14	0.00	
72 Information Systems	1,419,261.08	412,116.09		0.00	0.00	1,007,144.99	
73 Printing	157,558.84	0.00		0.00		157,558.84	
74 Warehousing	77,526.29	0.00		0.00		77,526.29	
75 Motor Pool	83,775.98	27,895.66		0.00		55,880.32	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	100.00	0.00	100.00				
Total Program 97	10,456,239.55	549,700.26	100.00	45,227.22	5,593,189.61	4,268,022.46	

E.S.D. 105

Fiscal Year 2018-2019

COUNTY: 39 Yakima

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2020-21

		----- EXCLUDED -----					
	TOTAL PROGRAM EXPENDITURE	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	69,057,864.72	1,066,646.88	100.00	1,037,422.94		4,268,022.46	57,092,482.83
Unallowable Costs					-5,593,189.61		5,593,189.61
TOTALS	69,057,864.72	1,066,646.88	100.00	1,037,422.94		4,268,022.46	62,685,672.44

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

FY 16-17

1. FY 16-17 INDIRECT EXPENDITURES	3,515,880.47
2. FY 16-17 DIRECT EXPENDITURES	48,340,867.40
3. FY 16-17 OVER/UNDER RECOVERY (CALCULATED)	747,172.22
4. FY 16-17 TOTAL POOL (LINE 1 + LINE 3)	4,263,052.69
5. CALCULATED FY 16-17 RESTRICTED INDIRECT RATE TO BE USED IN FY 18-19	0.0882

FY 18-19

6. FY 18-19 INDIRECT EXPENDITURES FROM COLUMN 6	4,268,022.46
7. FY 16-17 OVER/UNDER RECOVERY (LINE 3)	747,172.22
8. FY 18-19 ADJUSTED IND POOL (LINE 6 + LINE 7)	5,015,194.68
9. FY 18-19 DIRECT EXPENDITURES FROM COLUMN 7	62,685,672.44
10. FY 18-19 RESTRICTED INDIRECT RATE (LINE 5)	0.0882
11. FY 18-19 AMOUNT RECOVERED (LINE 9 * LINE 10)	5,528,876.31
12. FY 18-19 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-513,681.63
13. FY 18-19 TOTAL POOL (LINE 6 + LINE 12)	3,754,340.83
14. CALCULATED FY 18-19 RESTRICTED INDIRECT RATE TO BE USED IN FY 20-21 (LINE 13 / LINE 9)	0.0599

E.S.D. 105

Fiscal Year 2018-2019

COUNTY: 39 Yakima

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2020-21

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	58,601,625.17	516,946.62		992,195.72			57,092,482.83
PROGRAM 97 ACTIVITIES							
11 Board of Directors	257,180.50	0.00		45,227.22	150,990.91	60,962.37	
12 Superintendents Office	513,336.16	0.00		0.00		513,336.16	
13 Business Office	1,105,848.76	0.00		0.00		1,105,848.76	
14 Human Resources	628,245.93	0.00		0.00		628,245.93	
15 Public Relations	150,968.80	0.00			0.00	150,968.80	
25 Pupil Management and Safety	220.00	0.00		0.00		220.00	
61 Supervision	353,016.15	0.00		0.00		353,016.15	
62 Grounds Maintenance	645,721.23	53,007.98		0.00		592,713.25	
63 Operation of Buildings	2,203,931.81	20,448.74		0.00		2,183,483.07	
64 Maintenance	912,526.12	30,183.00		0.00		882,343.12	
65 Utilities	1,187,093.37	0.00		0.00		1,187,093.37	
67 Building and Property Security	284,304.39	6,048.79		0.00		278,255.60	
68 Insurance	475,624.14	0.00		0.00		475,624.14	
72 Information Systems	1,419,261.08	412,116.09		0.00		1,007,144.99	
73 Printing	157,558.84	0.00		0.00		157,558.84	
74 Warehousing	77,526.29	0.00		0.00		77,526.29	
75 Motor Pool	83,775.98	27,895.66		0.00		55,880.32	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	100.00	0.00	100.00				
Total Program 97	10,456,239.55	549,700.26	100.00	45,227.22	150,990.91	9,710,221.16	

E.S.D. 105

Fiscal Year 2018-2019

COUNTY: 39 Yakima

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2020-21

		----- EXCLUDED -----					
	TOTAL PROGRAM EXPENDITURE	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	69,057,864.72	1,066,646.88	100.00	1,037,422.94		9,710,221.16	57,092,482.83
Unallowable Costs					-150,990.91		150,990.91
Totals	69,057,864.72	1,066,646.88	100.00	1,037,422.94		9,710,221.16	57,243,473.74

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

FY 16-17

1. FY 16-17 INDIRECT EXPENDITURES	8,852,968.48
2. FY 16-17 DIRECT EXPENDITURES	43,003,779.39
3. FY 16-17 OVER (UNDER) RECOVERY	-465.12
4. FY 16-17 TOTAL POOL (LINE 1 + LINE 3)	8,852,503.37
5. CALCULATED FY 16-17 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 18-19	0.2059

FY 18-19

6. FY 18-19 INDIRECT EXPENDITURES FROM COLUMN 6	9,710,221.16
7. FY 16-17 OVER (UNDER) RECOVERY (LINE 3)	-465.12
8. FY 18-19 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	9,709,756.05
9. FY 18-19 DIRECT EXPENDITURES FROM COLUMN 7	57,243,473.74
10. FY 18-19 UNRESTRICTED INDIRECT RATE (LINE 5)	0.2059
11. FY 18-19 AMOUNT RECOVERED (LINE 9 * LINE 10)	11,786,431.24
12. FY 18-19 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-2,076,675.20
13. FY 18-19 TOTAL POOL (LINE 6 + LINE 12)	7,633,545.96
14. CALCULATED FY 18-19 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 20-21 (LINE 13 / LINE 9)	0.1334

E.S.D. 105

General Fund

COUNTY: 39 Yakima

Resource to Program Expenditure Report

For the Year Ended August 31, 2019

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	36,803,416.11	34,806,976.98	0.00	1,996,439.13
02 Alternative Learning Experience (ALE)	564,357.94	564,357.94	0.00	0.00
03 Dropout Reengagement	28,612.05	28,612.05	0.00	0.00
31 Vocational-Basic, State	2,200,705.94	2,200,705.94	0.00	0.00
34 Middle School Career and Technical Ed, State	2,004,093.19	2,004,093.19	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	10,456,239.55	9,553,663.77	0.00	902,575.78
TOTAL BASIC EDUCATIONAL PROGRAMS	52,057,424.78	49,158,409.87	0.00	2,899,014.91
OTHER INSTRUCTIONAL PROGRAMS				
21 Special Education-Supplemental, State	7,953,418.90	7,953,418.90	0.00	0.00
22 Special Education - Infants and Toddlers - State	282,343.57	282,343.57	0.00	0.00
24 Special Education-Supplemental, Federal	967,982.32	0.00	967,982.32	0.00
25 Special Education - Infants and Toddlers - Federal	0.00	0.00	0.00	0.00
26 Special Education-Institutions, State	0.00	0.00	0.00	0.00
29 Special Education-Other, Federal	0.00	0.00	0.00	0.00
38 Vocational, Federal	25,428.00	0.00	25,428.00	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	0.00	0.00	0.00	0.00
47 Skill Center - Facility Upgrades	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	578,403.36	0.00	578,403.36	0.00
52 Other Title Grants Under ESEA, Federal	151,864.20	0.00	151,864.20	0.00
53 ESEA Migrant, Federal	37,824.53	0.00	37,824.53	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	1,723,916.24	1,723,916.24	0.00	0.00
56 State Inst, Centers and Homes	0.00	0.00	0.00	0.00
57 State Inst, Neglected and Delinquent, Federal	0.00	0.00	0.00	0.00
58 Special and Pilot Programs, State	271,963.97	271,963.97	0.00	0.00
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	0.00	0.00	0.00	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	43,034.67	0.00	43,034.67	0.00
65 Transitional Bilingual, State	484,804.22	484,804.22	0.00	0.00

E.S.D. 105

General Fund

COUNTY: 39 Yakima

Resource to Program Expenditure Report

For the Year Ended August 31, 2019

	Program Expenditures	State Resources	Federal Resources	Other Resources
OTHER INSTRUCTIONAL PROGRAMS				
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	0.00	0.00	0.00	0.00
69 Compensatory, Other	55,331.76	55,331.76	0.00	0.00
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	0.00	0.00	0.00	0.00
74 Highly Capable	140,784.98	140,784.98	0.00	0.00
75 Professional Development, State	0.00	0.00	0.00	0.00
76 Targeted Assistance, Federal	0.00	0.00	0.00	0.00
78 Youth Training Programs, Federal	0.00	0.00	0.00	0.00
79 Instructional Programs, Other	94,237.14	0.00	94,237.14	0.00
TOTAL OTHER INSTRUCTIONAL PROGRAMS	12,811,337.86	10,912,563.64	1,898,774.22	0.00
OTHER PROGRAMS				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	0.00	0.00	0.00	0.00
88 Child Care	42,905.00	42,905.00	0.00	0.00
89 Other Community Services	58,628.32	0.00	4,464.43	54,163.89
98 School Food Services	2,086,616.19	32,134.00	1,399,338.28	655,143.91
99 Pupil Transportation	2,000,952.57	1,999,032.09	0.00	1,920.48
TOTAL OTHER PROGRAMS	4,189,102.08	2,074,071.09	1,403,802.71	711,228.28
TOTALS	69,057,864.72	62,145,044.60	3,302,576.93	3,610,243.19

E.S.D. 105

Preliminary Special Education Maintenance of Effort

COUNTY: 39 Yakima

Fiscal Year 2018-2019

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

	FY 17 - 18 Actual (A)	FY 18 - 19 Actual (B)
Preliminary FY 2018-2019 to FY 2017-2018 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	6,274,935.45	7,953,418.90
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	15,997.32	15,976.73
4. Equals aggregate special education expenditures for resident special education students.	6,258,938.13	7,937,442.17
5. Preliminary Aggregate Maintenance of Effort Test (4B minus 4A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		1,678,504.04
Preliminary FY 2018-2019 to FY 2017-2018 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	748.56	749.89
7. Expenditures per pupil (line 4/line 6).	8,361.30	10,584.80
8. Preliminary Per Pupil Maintenance of Effort Test (7B minus 7A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		2,223.50
Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2018-2019 to FY 2017-2018 Aggregate Maintenance of Effort Test		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	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 minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		0.00

Notes:

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

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

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

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

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

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

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

Food Services Deficit Calculation

Description	Operation	FY 2018 - 19	FY 2017 - 18		FY 2018 - 19	FY 2017 - 18
Total Expenditures	+ (plus)	69,057,864.72	59,394,314.56	Total Program 98	+ 2,086,616.19	2,101,898.51
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 715,068.78	686,188.74
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 32,134.32	32,409.99
Child Care	- (minus)	42,905.00	0.00	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	58,628.32	7,805.09	Revenue 6198 (Fed)	- 1,224,227.34	1,190,622.83
School Food Services	- (minus)	2,086,616.19	2,101,898.51	Revenue 6298 (Fed)	- 0.00	0.00
Debt Service, Interest	- (minus)	0.00	0.00	Revenue 6398 (Fed)	- 0.00	0.00
Debt Service, Principal	- (minus)	0.00	0.00	Revenue 6998 (Fed)	- 175,110.94	183,647.73
Debt Service, Debt Related	- (minus)	100.00	0.00	Revenue 7198 (Other)	- 0.00	0.00
Expenditures				Revenue 8198 (Other)	- 0.00	0.00
Capital Outlay, All Object 9	- (minus)	1,066,646.88	504,918.77	TOTAL FOOD SERVICES DEFICIT	-59,925.19	9,029.22
Federal, General Purpose Revenue	- (minus)	53,504.34	52,787.42			
Federal, Special Purpose Revenue	- (minus)	3,412,638.00	3,207,515.65	Note:		
Food Service Deficit	+ (plus)	0.00	9,029.22	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	1,224,227.34	1,190,622.83	amount, it is added to the total aggregate		
Food Services Revenue, Federal	+ (plus)	0.00	0.00	expenditures. If Total Food Service		
Food Services Revenue, Federal	+ (plus)	0.00	0.00	Deficit is a negative amount, zero dollars		
Food Services Revenue, USDA	+ (plus)	175,110.94	183,647.73	are displayed.		
Commodities						
Capital Outlay, Stim, Title I	+ (plus)	0.00				
Capital Outlay, Stim, Schl Imprv	+ (plus)	0.00				
Capital Outlay, Stim, SFSF	+ (plus)	0.00				
Capital Outlay, Stim, IDEA	+ (plus)	0.00				
Capital Outlay, Stim, Compt Grants	+ (plus)	0.00				
Capital Outlay, Stim, Other	+ (plus)	0.00				
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Sp Ed, Inst, St	+ (plus)	0.00	0.00			
Capital Outlay, Sp Ed, Oth, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Voc, Fed	+ (plus)	25,428.00	22,300.00			
Capital Outlay, Voc, Other	+ (plus)	0.00	0.00			
Capital Outlay, Skill Cntr, Fed	+ (plus)	0.00	0.00			
Capital Outlay, ESEA Disadvantaged-Federal	+ (plus)	0.00	0.00			
Capital Outlay, Other Title Grants Under ESEA-Federal	+ (plus)	0.00	0.00			
Capital Outlay, ESEA Migrant-Federal	+ (plus)	0.00	0.00			
Capital Outlay, Read First, Fed	+ (plus)	0.00	0.00			
Capital Outlay, St In, Ctr/Hm, D	+ (plus)	0.00	0.00			
Capital Outlay, St In, N/D, Fed	+ (plus)	0.00	0.00			
Capital Outlay, In, Juveniles in Adult Jails	+ (plus)	0.00	0.00			
Capital Outlay, Head Start, Fed	+ (plus)	0.00	0.00			
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	0.00	0.00			
Capital Outlay, LEP, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	0.00	0.00			

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

West Valley School District (Yakima) No. 208
Preliminary Federal Cross-Cutting Maintenance of Effort
Fiscal Year 2018-2019

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Description	Operation	FY 2018 - 19	FY 2017 - 18
Capital Outlay, Comp, Othr	+ (plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+ (plus)	0.00	0.00
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Child Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	81,855.68	104,557.95
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	63,843,447.95	55,029,546.85

FY 18-19/FY 17-18

1.16

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

E.S.D. 105

Fiscal Year 2018-2019

COUNTY: 39 Yakima

Preliminary Vocational Education Maintenance of Effort

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

Description	Operation	FY 2018 - 19	FY 2017 - 18
Program 31, Vocational--Basic State	+ (plus)	2,200,705.94	2,030,631.19
Program 34, Middle School Career and Technical Education-State	+ (plus)	2,004,093.19	1,486,151.30
Program 38, Vocational--Federal	+ (plus)	25,428.00	22,300.00
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	0.00	0.00
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	26,699.00	23,415.00
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	4,203,528.13	3,515,667.49
	FY 18-19 / FY 17-18		1.20

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

E.S.D. 105

West Valley School District (Yakima) No.208

COUNTY: 39 Yakima

Financial Edit Report Fiscal Year 2018-2019

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Info	1.516	GF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	5,599,360.90	5,599,519.12
Info	1.558	If Program 97, Activity 74, Warehousing, Objects 2 through 7 is greater than zero, then G.L. 410, Inventory, should be greater than zero.	77,526.29	0.00
Info	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job"		
Info	1.588	Your district has passed the Preliminary Federal Cross-Cutting MOE. Current year aggregate expenditures are greater than the previous year aggregate expenditures. *Good job*		
Info	1.599	On the Data Requirements for Supplemental Reports the impact fees item is blank. Did your district receive impact fees revenue this year?	0.00	
Info	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
Info	3.500	DSF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	4,357,149.11	4,357,250.33

E.S.D. 105

West Valley School District (Yakima) No.208

COUNTY: 39 Yakima

Financial Edit Report Fiscal Year 2018-2019

Continued

CAPITAL PROJECTS FUND

Type	Number	Message	Amount 1	Amount 2
Info	2.501	CPF revenue account 9100 is not equal to County Treasurer Cash File F-197 account 42.	59,328,604.75	59,125,604.75

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits