

**ANNUAL FINANCIAL STATEMENTS**

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The Annual Financial Statements (Report F-196) for West Valley School District (Yakima) of Yakima County for the fiscal year ended August 31, 2020, 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: Subpart E.

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, 2019-August 31, 2020

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	74,313,877.56	391,673.52	6,282,313.12	3,707,291.82	254,152.75	0.00	84,949,308.77
Total Expenditures	71,020,355.47	343,243.04	6,595,891.94	14,122,889.89	0.00	0.00	92,082,380.34
Other Financing Uses	2,625,000.00	0.00	0.00	0.00	0.00	0.00	2,625,000.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	668,522.09	48,430.48	-313,578.82	-10,415,598.07	254,152.75	0.00	-9,758,071.57
Beginning 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
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	12,377,569.34	506,339.28	3,447,787.36	48,903,321.09	768,896.21	0.00	66,003,913.28

Not Locked

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>Assets</b>							
Cash and Cash Equivalents	1,893,522.32	51,368.66	57,289.36	1,106,007.69	590.21	0.00	3,108,778.24
Minus Warrants Outstanding	-1,170,565.60	-4,464.36	0.00	-137,957.40	0.00	0.00	-1,312,987.36
Taxes Receivable	2,702,028.58		3,524,293.57	0.00	0.00		6,226,322.15
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	461,921.89	0.00	0.00	0.00	0.00	0.00	461,921.89
Accounts Receivable	11,311.66	0.00	0.00	432.00	0.00	0.00	11,743.66
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	131,910.43	0.00		0.00			131,910.43
Prepaid Items	16,741.90	12,330.98			0.00	0.00	29,072.88
Investments	11,811,076.00	447,255.00	3,390,498.00	50,772,438.00	768,306.00	0.00	67,189,573.00
Investments/Cash With Trustee	181,326.15		0.00	0.00	0.00	0.00	181,326.15
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
<b>TOTAL ASSETS</b>	<b>16,039,273.33</b>	<b>506,490.28</b>	<b>6,972,080.93</b>	<b>51,740,920.29</b>	<b>768,896.21</b>	<b>0.00</b>	<b>76,027,661.04</b>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>							
Deferred Outflows of Resources - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>16,039,273.33</b>	<b>506,490.28</b>	<b>6,972,080.93</b>	<b>51,740,920.29</b>	<b>768,896.21</b>	<b>0.00</b>	<b>76,027,661.04</b>
<b>LIABILITIES</b>							
Accounts Payable	397,625.25	151.00	0.00	2,837,599.20	0.00	0.00	3,235,375.45
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00

August 31, 2020

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Accrued Salaries	47,954.06	0.00		0.00			47,954.06
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
<b>LIABILITIES:</b>							
Payroll Deductions and Taxes Payable	62,021.72	0.00		0.00			62,021.72
Due To Other Governmental Units	56,697.47	0.00		0.00	0.00	0.00	56,697.47
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	395,376.91	0.00	0.00	0.00	0.00		395,376.91
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
<b>TOTAL LIABILITIES</b>	<b>959,675.41</b>	<b>151.00</b>	<b>0.00</b>	<b>2,837,599.20</b>	<b>0.00</b>	<b>0.00</b>	<b>3,797,425.61</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	2,702,028.58		3,524,293.57	0.00	0.00		6,226,322.15
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>2,702,028.58</b>	<b>0.00</b>	<b>3,524,293.57</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,226,322.15</b>
<b>FUND BALANCE:</b>							
Nonspendable Fund Balance	148,652.33	0.00	0.00	0.00	0.00	0.00	148,652.33
Restricted Fund Balance	1,461,112.59	506,339.28	3,447,787.36	45,999,076.09	768,896.21	0.00	52,183,211.53
Committed Fund Balance	662,989.15	0.00	0.00	0.00	0.00	0.00	662,989.15
Assigned Fund Balance	250,000.00	0.00	0.00	2,904,245.00	0.00	0.00	3,154,245.00

REPORT F196

West Valley School District (Yakima) No. 208

RUN DATE: 12/8/2020

E.S.D. 105

Balance Sheet - Governmental Funds

RUN TIME: 3:20:52 PM

COUNTY: 39 Yakima

August 31, 2020

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	9,854,815.27	0.00	0.00	0.00	0.00	0.00	9,854,815.27
TOTAL FUND BALANCE	12,377,569.34	506,339.28	3,447,787.36	48,903,321.09	768,896.21	0.00	66,003,913.28
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	16,039,273.33	506,490.28	6,972,080.93	51,740,920.29	768,896.21	0.00	76,027,661.04

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>REVENUES:</b>							0.00
Local	6,525,378.73	391,673.52	6,282,313.12	1,082,291.82	9,087.92		14,290,745.11
State	63,695,841.91		0.00	0.00	245,064.83		63,940,906.74
Federal	3,969,861.70		0.00	0.00	0.00		3,969,861.70
Other	122,795.22			0.00	0.00	0.00	122,795.22
<b>TOTAL REVENUES</b>	<b>74,313,877.56</b>	<b>391,673.52</b>	<b>6,282,313.12</b>	<b>1,082,291.82</b>	<b>254,152.75</b>	<b>0.00</b>	<b>82,324,308.77</b>
<b>EXPENDITURES:</b>							0.00
<b>CURRENT:</b>							0.00
Regular Instruction	38,097,330.00						38,097,330.00
Special Education	9,328,742.63						9,328,742.63
Vocational Education	4,410,247.92						4,410,247.92
Skill Center	0.00						0.00
Compensatory Programs	3,569,666.74						3,569,666.74
Other Instructional Programs	235,198.33						235,198.33
Community Services	676,049.62						676,049.62
<b>Support Services</b>	<b>14,048,934.56</b>						<b>14,048,934.56</b>
<b>Student Activities/Other</b>		<b>343,243.04</b>				<b>0.00</b>	<b>343,243.04</b>
<b>CAPITAL OUTLAY:</b>							0.00
Sites				205,083.33			205,083.33
Building				13,885,051.04			13,885,051.04
Equipment				0.00			0.00
Instructional Technology				0.00			0.00
Energy				32,755.52			32,755.52
Transportation Equipment					0.00		0.00
Sales and Lease				0.00			0.00
Other	654,185.67						654,185.67
<b>DEBT SERVICE:</b>							0.00
Principal	0.00		3,415,000.00	0.00	0.00		3,415,000.00
Interest and Other Charges	0.00		3,180,891.94	0.00	0.00		3,180,891.94

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Bond/Levy Issuance				0.00	0.00		0.00
<b>TOTAL EXPENDITURES</b>	<b>71,020,355.47</b>	<b>343,243.04</b>	<b>6,595,891.94</b>	<b>14,122,889.89</b>	<b>0.00</b>	<b>0.00</b>	<b>92,082,380.34</b>
DEBT SERVICE:							0.00
REVENUES OVER (UNDER) EXPENDITURES	3,293,522.09	48,430.48	-313,578.82	-13,040,598.07	254,152.75	0.00	-9,758,071.57
<b>OTHER FINANCING SOURCES (USES):</b>							0.00
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		0.00	2,625,000.00	0.00		2,625,000.00
Transfers Out (GL 536)	-2,625,000.00		0.00	0.00	0.00	0.00	-2,625,000.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	0.00		0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-2,625,000.00</b>		<b>0.00</b>	<b>2,625,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>668,522.09</b>	<b>48,430.48</b>	<b>-313,578.82</b>	<b>-10,415,598.07</b>	<b>254,152.75</b>	<b>0.00</b>	<b>-9,758,071.57</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>11,709,047.25</b>	<b>457,908.80</b>	<b>3,761,366.18</b>	<b>59,318,919.16</b>	<b>514,743.46</b>	<b>0.00</b>	<b>75,761,984.85</b>
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>12,377,569.34</b>	<b>506,339.28</b>	<b>3,447,787.36</b>	<b>48,903,321.09</b>	<b>768,896.21</b>	<b>0.00</b>	<b>66,003,913.28</b>

	Sub-Fund 10	Sub-Fund 11	General Fund
<b>REVENUES:</b>			
Local	503,790.95	6,021,587.78	6,525,378.73
State	59,849,624.26	3,846,217.65	63,695,841.91
Federal	3,305,567.43	664,294.27	3,969,861.70
Other	122,795.22	0.00	122,795.22
<b>TOTAL REVENUES</b>	<b>63,781,777.86</b>	<b>10,532,099.70</b>	<b>74,313,877.56</b>
<b>EXPENDITURES:</b>			
<b>CURRENT: (excluding Object 9)</b>			
Regular Instruction	33,348,278.79	4,749,051.21	38,097,330.00
Special Education	8,439,182.80	889,559.83	9,328,742.63
Vocational Education	4,410,247.92	0.00	4,410,247.92
Skills Center	0.00	0.00	0.00
Compensatory Programs	3,569,666.74	0.00	3,569,666.74
Other Instructional Programs	235,198.33	0.00	235,198.33
Community Services	2,929.35	673,120.27	676,049.62
Support Services	12,943,899.65	1,105,034.91	14,048,934.56
<b>CAPITAL OUTLAY:</b>			
Other	645,551.07	8,634.60	654,185.67
<b>DEBT SERVICE:</b>			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>63,594,954.65</b>	<b>7,425,400.82</b>	<b>71,020,355.47</b>
<b>REVENUES OVER (UNDER) EXPENDITURES:</b>	<b>186,823.21</b>	<b>3,106,698.88</b>	<b>3,293,522.09</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	2,625,000.00	2,625,000.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES):</b>	<b>0.00</b>	<b>-2,625,000.00</b>	<b>-2,625,000.00</b>



REPORT F196

West Valley School District (Yakima) No. 208

RUN DATE: 12/8/2020

E.S.D. 105

Statement of Revenues, Expenditures, and Changes in Fund Balance - General Fund, By Sub-Fund

RUN TIME: 3:20:52 PM

COUNTY: 39 Yakima

For the Year Ended August 31, 2020

	Sub-Fund 10	Sub-Fund 11	General Fund
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	186,823.21	481,698.88	668,522.09
BEGINNING TOTAL FUND BALANCE	11,709,047.25	0.00	11,709,047.25
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	11,895,870.46	481,698.88	12,377,569.34

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	6,839,483.00	6,525,378.73	-314,104.27
State	64,269,825.00	63,695,841.91	-573,983.09
Federal	3,651,436.00	3,969,861.70	318,425.70
Other	0.00	122,795.22	122,795.22
<b>TOTAL REVENUES</b>	<b>74,760,744.00</b>	<b>74,313,877.56</b>	<b>-446,866.44</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction	42,549,993.00	38,097,330.00	4,452,663.00
Special Education	9,425,183.00	9,328,742.63	96,440.37
Vocational Education	4,380,470.00	4,410,247.92	-29,777.92
Skill Center	0.00	0.00	0.00
Compensatory Programs	3,666,678.00	3,569,666.74	97,011.26
Other Instructional Programs	256,633.00	235,198.33	21,434.67
Community Services	88,690.00	676,049.62	-587,359.62
Support Services	15,249,525.00	14,048,934.56	1,200,590.44
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	447,576.00	654,185.67	-206,609.67
<b>DEBT SERVICE:</b>			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>76,064,748.00</b>	<b>71,020,355.47</b>	<b>5,044,392.53</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-1,304,004.00</b>	<b>3,293,522.09</b>	<b>4,597,526.09</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>OTHER FINANCING SOURCES (USES):</b>			
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	-2,625,000.00	2,625,000.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>	<b>-2,625,000.00</b>	<b>-2,625,000.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	<b>-1,304,004.00</b>	<b>668,522.09</b>	<b>1,972,526.09</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>			
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>8,523,702.00</b>	<b>11,709,047.25</b>	<b>3,185,345.25</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>7,219,698.00</b>	<b>12,377,569.34</b>	<b>5,157,871.34</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	685,563.00	391,673.52	-293,889.48
State			
Federal			
Other			
<b>TOTAL REVENUES</b>	<b>685,563.00</b>	<b>391,673.52</b>	<b>-293,889.48</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	678,821.00	343,243.04	335,577.96
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Principal			
Interest and Other Charges			
<b>TOTAL EXPENDITURES</b>	<b>678,821.00</b>	<b>343,243.04</b>	<b>335,577.96</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>6,742.00</b>	<b>48,430.48</b>	<b>41,688.48</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>OTHER FINANCING SOURCES(USES):</b>			
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>			
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	6,742.00	48,430.48	41,688.48
<b>EXPENDITURES AND OTHER FINANCING USES</b>			
<b>BEGINNING TOTAL FUND BALANCE</b>	390,647.00	457,908.80	67,261.80
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	397,389.00	506,339.28	108,950.28

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	6,334,720.00	6,282,313.12	-52,406.88
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
<b>TOTAL REVENUES</b>	<b>6,334,720.00</b>	<b>6,282,313.12</b>	<b>-52,406.88</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Principal	3,415,000.00	3,415,000.00	0.00
Interest and Other Charges	3,530,892.00	3,180,891.94	350,000.06
<b>TOTAL EXPENDITURES</b>	<b>6,945,892.00</b>	<b>6,595,891.94</b>	<b>350,000.06</b>
REVENUES OVER (UNDER) EXPENDITURES	-611,172.00	-313,578.82	297,593.18

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>OTHER FINANCING SOURCES(USES):</b>			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
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
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	<b>-611,172.00</b>	<b>-313,578.82</b>	<b>297,593.18</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>			
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>3,579,569.00</b>	<b>3,761,366.18</b>	<b>181,797.18</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>2,968,397.00</b>	<b>3,447,787.36</b>	<b>479,390.36</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	150,000.00	1,082,291.82	932,291.82
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>150,000.00</b>	<b>1,082,291.82</b>	<b>932,291.82</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites	3,050,000.00	205,083.33	2,844,916.67
Building	14,200,000.00	13,885,051.04	314,948.96
Equipment	0.00	0.00	0.00
Instructional Technology	0.00	0.00	0.00
Energy	0.00	32,755.52	-32,755.52
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00



	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>17,250,000.00</b>	<b>14,122,889.89</b>	<b>3,127,110.11</b>
REVENUES OVER (UNDER) EXPENDITURES	-17,100,000.00	-13,040,598.07	4,059,401.93
<b>OTHER FINANCING SOURCES(USES):</b>			
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	2,625,000.00	2,625,000.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>	<b>2,625,000.00</b>	<b>2,625,000.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-17,100,000.00</b>	<b>-10,415,598.07</b>	<b>6,684,401.93</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>57,327,668.00</b>	<b>59,318,919.16</b>	<b>1,991,251.16</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>40,227,668.00</b>	<b>48,903,321.09</b>	<b>8,675,653.09</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	6,000.00	9,087.92	3,087.92
State	245,096.00	245,064.83	-31.17
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>251,096.00</b>	<b>254,152.75</b>	<b>3,056.75</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	595,000.00	0.00	595,000.00
Other			
<b>DEBT SERVICE:</b>			
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
<b>TOTAL EXPENDITURES</b>	<b>595,000.00</b>	<b>0.00</b>	<b>595,000.00</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-343,904.00	254,152.75	598,056.75
OTHER FINANCING SOURCES (USES)	254,152.75	254,152.75	254,152.75
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)	-343,904.00	254,152.75	598,056.75
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	513,451.00	514,743.46	1,292.46
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	169,547.00	768,896.21	599,349.21

	Private Purpose Trust	Other Trust
<b>ASSETS:</b>		
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
<b>TOTAL ASSETS</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES:</b>		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>0.00</b>
<b>NET POSITION:</b>		
<b>Held in trust for:</b>		
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
<b>TOTAL NET POSITION</b>	<b>0.00</b>	<b>0.00</b>

	Private Purpose Trust	Other Trust
<b>ADDITIONS:</b>		
<b>Contributions:</b>		
Private Donations	0.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
<b>TOTAL CONTRIBUTIONS</b>	<b>0.00</b>	<b>0.00</b>
<b>Investment Income:</b>		
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
<b>Other Additions:</b>		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
<b>TOTAL ADDITIONS</b>	<b>0.00</b>	<b>0.00</b>
<b>DEDUCTIONS:</b>		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	
Other	0.00	0.00
<b>TOTAL DEDUCTIONS</b>	<b>0.00</b>	<b>0.00</b>
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
<b>NET POSITION--ENDING</b>	<b>0.00</b>	<b>0.00</b>

Description	Beginning Outstanding Debt September 1, 2019	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2020	Amount Due Within One Year
<b>Voted Debt</b>					
Voted Bonds	84,755,000.00	0.00	3,415,000.00	81,340,000.00	3,640,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
<b>Non-Voted Debt and Liabilities</b>					
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	1,767,606.82	115,184.38	140,926.17	1,741,865.03	472,440.70
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
<b>Other Liabilities</b>					
<b>Non-Voted Notes Not Recorded as Debt</b>	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	10,567,319.00	0.00	498,568.00	10,068,751.00	
Net Pension Liabilities TRS 2/3	2,570,056.00	3,873,353.00	0.00	6,443,409.00	
Net Pension Liabilities SERS 2/3	950,798.00	1,237,115.00	0.00	2,187,913.00	
Net Pension Liabilities PERS 1	2,739,140.00	0.00	159,569.00	2,579,571.00	
<b>Total Long-Term Liabilities</b>	<b>103,349,919.82</b>	<b>5,225,652.38</b>	<b>4,214,063.17</b>	<b>104,361,509.03</b>	<b>4,112,440.70</b>

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL TAXES</b>				
1100 Local Property Tax	5,342,734.56	6,273,796.12	0.00	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	1,299.61	1,708.39	0.00	0.00
1500 Timber Excise Tax	2,589.80	6,808.61	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
<b>1000 TOTAL LOCAL TAXES</b>	<b>5,346,623.97</b>	<b>6,282,313.12</b>	<b>0.00</b>	<b>0.00</b>
<b>LOCAL SUPPORT NONTAX</b>				
2100 Tuition and Fees, Unassigned	120,262.10			
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	22,820.94		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	4,672.00			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Child Care Sales of Goods, Supplies, and Services	26,057.30			
2289 Other Community Services? Sales of Goods, Supplies, and Services	47,471.92			
2298 School Food Services--Sales of Goods, Supplies, and Services	502,491.34			
2300 Investment Earnings	237,477.55	0.00	1,070,005.82	9,087.92
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	36,585.49		0.00	0.00
2600 Fines and Damages	18,750.69		0.00	0.00

REPORT F196

West Valley School District (Yakima) No. 208

RUN DATE: 12/8/2020

E.S.D. 105

Report of Revenues and Other Financing Sources

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COUNTY: 39 Yakima

For the Year Ended August 31, 2020

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL SUPPORT NONTAX</b>				
2700 Rentals and Leases	45,275.34	0.00	12,286.00	0.00
2800 Insurance Recoveries	96,564.78		0.00	0.00
2900 Local Support Nontax, Unassigned	20,325.31	0.00	0.00	0.00
2910 E-Rate	0.00		0.00	
<b>2000 TOTAL LOCAL SUPPORT NONTAX</b>	<b>1,178,754.76</b>	<b>0.00</b>	<b>1,082,291.82</b>	<b>9,087.92</b>
<b>STATE, GENERAL PURPOSE</b>				
3100 Apportionment	45,977,141.96			
3121 Special Education - General Apportionment	1,367,070.25			
3300 Local Effort Assistance	3,846,217.65			
3600 State Forests	0.00	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
<b>3000 TOTAL STATE, GENERAL PURPOSE</b>	<b>51,190,429.86</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>STATE, SPECIAL PURPOSE</b>				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	6,805,003.24			
4122 Special Education - Infants and Toddlers - State	440,600.01			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4139 Career Launch	0.00			
4155 Learning Assistance	1,820,177.12			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	363,731.90			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	606,687.65			
4174 Highly Capable	154,133.89			



	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>STATE, SPECIAL PURPOSE</b>				
4188 Child Care	0.00			
4198 School Food Service	39,664.56			
4199 Transportation - Operations	2,214,436.28			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	57,207.12		0.00	0.00
4321 Special Education - Other State Agencies	3,770.28			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 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				245,064.83
<b>4000 TOTAL STATE, SPECIAL PURPOSE</b>	<b>12,505,412.05</b>		0.00	245,064.83
<b>FEDERAL, GENERAL PURPOSE</b>				
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	50,467.74	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
<b>5000 TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>50,467.74</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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West Valley School District (Yakima) No. 208

RUN DATE: 12/8/2020

E.S.D. 105

Report of Revenues and Other Financing Sources

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COUNTY: 39 Yakima

For the Year Ended August 31, 2020

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
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	1,094,002.29			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	29,526.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	761,096.58			
6152 Other Title, ESEA Fed	178,270.15			
6153 ESEA Migrant, Federal	51,503.36			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	52,946.00			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance-ESSER	0.00			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	613,826.53			
6198 School Food Services	874,409.00			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	82,854.84		0.00	0.00
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
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-ESSER	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	0.00		0.00	0.00
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	11,555.69			
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			

REPORT F196

West Valley School District (Yakima) No. 208

RUN DATE: 12/8/2020

E.S.D. 105

Report of Revenues and Other Financing Sources

RUN TIME: 3:20:52 PM

COUNTY: 39 Yakima

For the Year Ended August 31, 2020

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance-ESSER	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	169,403.52			
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>3,919,393.96</b>		0.00	0.00
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			

REPORT F196

West Valley School District (Yakima) No. 208

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E.S.D. 105

Report of Revenues and Other Financing Sources

RUN TIME: 3:20:52 PM

COUNTY: 39 Yakima

For the Year Ended August 31, 2020

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>				
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			
<b>7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>0.00</b>		0.00	
<b>REVENUES FROM OTHER ENTITIES</b>				
8100 Governmental Entities	0.00		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	122,795.22		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>122,795.22</b>		0.00	0.00
<b>OTHER FINANCING SOURCES</b>				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	0.00			0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00

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E.S.D. 105

Report of Revenues and Other Financing Sources

RUN TIME: 3:20:52 PM

COUNTY: 39 Yakima

For the Year Ended August 31, 2020

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>OTHER FINANCING SOURCES</b>				
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	0.00	0.00	0.00
9901 Transfers - Other Resources	0.00	0.00	2,625,000.00	0.00
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>2,625,000.00</b>	<b>0.00</b>
 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	 <b>74,313,877.56</b>	 <b>6,282,313.12</b>	 <b>3,707,291.82</b>	 <b>254,152.75</b>

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	37,417,283.56	11 Bd of Dir	256,476.28	0 Debit Transfer	766,905.38
02 ALE	643,261.88	12 Supt Off	471,035.65	1 Credit Transfer	-766,905.38
03 Basic Education - Dropout Reengagement	78,822.58	13 Busns Off	1,077,499.75	2 Cert. Salaries	32,167,954.84
21 Sp Ed, Sup, St	7,902,094.45	14 HR	607,508.49	3 Class. Salaries	11,309,126.41
22 Sp Ed, Infants and Toddlers, State	418,570.01	15 Pblc Rltn	181,341.24	4 Employee Benefits	16,803,350.44
24 Sp Ed, Sup, Fed	1,014,308.76	21 Supv Inst	2,680,062.74	5 Supplies / Materials	3,180,671.91
25 Sp Ed, Infants and Toddlers, Federal	0.00	22 Lrn Resrc	484,899.03	7 Purchased Services	6,814,747.81
26 Sp Ed, Inst, St	0.00	23 Princ Off	4,523,155.07	8 Travel	90,318.39
29 Sp Ed, Oth, Fed	0.00	24 Guid/Coun	1,587,449.52	9 Capital Outlay	654,185.67
31 Voc, Basic, St	2,604,565.24	25 Pupil M/S	64,019.47	<b>TOTAL ALL OBJECTS</b>	71,020,355.47
34 MidSchCar/Tec	2,160,847.84	26 Health	3,086,013.03		
38 Voc, Fed	28,120.00	27 Teaching	38,457,974.13		
39 Voc, Other	0.00	28 Extracur	1,255,856.28		
45 Skil Cnt, Bas, St	0.00	29 Pmt to SD	0.00		
46 Skill Cntr, Fed	0.00	31 InstProDev	2,464,587.62		
47 Skil Cnt, Fac Upgrade	0.00	32 Inst Tech	551,028.03		
51 ESEA Disadvantaged, Fed	704,197.43	33 Curriculum	688,671.86		
52 Other Title, ESEA, Fed	165,992.70	34 Pro Learn	290,175.25		
53 ESEA Migrant, Federal	47,653.00	41 Supervisn	308,610.18		
54 Read First, Fed	0.00	42 Food	846,111.18		
55 LAP	1,698,747.09	44 Operation	1,057,898.47		
56 St In, Ctr/Hm, D	0.00	49 Transfers	-648,373.10		
57 St In, N/D, Fed	0.00	51 Supervisn	265,946.15		
58 Sp/Plt Pgm, St	352,937.73	52 Operation	1,546,626.78		
59 Inst. JAJ	0.00	53 Maintnce	374,120.19		
61 Head Start, Fed	0.00	56 Insurance	52,134.04		
62 MS, Pro Dv, Fed	0.00	59 Transfers	-103,320.62		
64 LEP, Fed	49,340.00	61 Supv Bldg	361,764.71		

REPORT F196

West Valley School District (Yakima) No. 208

RUN DATE: 12/8/2020

E.S.D. 105

Program/Activity/Object Report

RUN TIME: 3:20:52 PM

COUNTY: 39 Yakima

For the Year Ended August 31, 2020

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO.	PROGRAM TITLE	AMOUNT	NO.	ACTIVITY TITLE	AMOUNT
65	Tran Biling, St	517,087.40	62	Grnd Mnt	687,818.67
67	Ind Ed, Fd, JOM	0.00	63	Oper Bldg	2,279,950.75
68	Ind Ed, Fd, ED	0.00	64	Maintnce	1,073,840.05
69	Comp, Othr	54,738.52	65	Utilities	954,851.35
71	Traffic Safety	0.00	67	Bldg Secu	318,290.28
73	Summer School	0.00	68	Insurance	485,845.09
74	Highly Capable	140,128.24	72	Info Sys	1,503,070.58
75	Prof Dev, State	0.00	73	Printing	101,212.41
76	Target Asst, Fed	0.00	74	Warehouse	81,939.32
78	Yth Trg Pm, Fed	0.00	75	Mtr Pool	73,046.47
79	Inst Pgm, Othr	95,070.09	83	Interest	0.00
81	Public Radio/TV	0.00	84	Principal	0.00
86	Comm Schools	0.00	85	Debt Expn	0.00
88	Child Care	17,527.55	91	Publ Actv	671,219.08
89	Othr Comm Srv	658,522.07	<b>TOTAL ALL ACTIVITIES</b>		71,020,355.47
97	Distwide Suppt	10,515,491.09			
98	Schl Food Serv	1,564,246.73			
99	Pupil Transp	2,170,801.51			
<b>TOTAL ALL PROGRAMS</b>		71,020,355.47			



	<b>Certificated Salaries</b>	<b>Amount</b>
2110	Salaries of Regular Employee	26,374,870.68
2120	Salaries of Temporary EEs & Subs	474,731.84
2130	Non contracted Salaries	2,824,261.94
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	1,815,932.65
2160	Other Salaries	465,664.73
2170	Other Salaries NBCT	212,493.00

	<b>Classified Salaries</b>	<b>Amount</b>
3110	Salaries of Regular Employee	10,521,566.71
3120	Salaries of Temporary EEs & Subs	225,826.80
3130	Extra Time	170,647.82
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	281,899.63
3160	Other Salaries	109,185.45

	<b>Employee Bene &amp; P/R Taxes</b>	<b>Amount</b>
4212	Group Insurance-Certificate	23,959.35
4213	Group Insurance-Classified	2,462.99
4222	Federally Mandated Insurance-Certificate	2,381,328.56
4223	Federally Mandated Insurance-Classified	843,068.76
4232	Retirement Contribution - Certificated	4,744,134.37
4233	Retirement Contribution - Classified	1,390,986.96
4242	On-Behalf Payments - Certificate	0.00
4243	On-Behalf Payments - Classified	0.00
4252	Tuition Reimbursement - Certificated	0.00
4253	Tuition Reimbursement - Classified	0.00
4262	Unemployment Compensation - Certificated	50,759.93
4263	Unemployment Compensation - Classified	29,183.76

	Employee Bene & P/R Taxes	Amount
4272	Worker's Compensation - Certificated	153,816.58
4273	Worker's Compensation - Classified	130,699.47
4282	Health Benefits - Certificated	3,625,538.37
4283	Health Benefits - Classified	3,075,478.54
4292	Other Employee Benefits - Certificated	333,863.72
4293	Other Employee Benefits - Classified	18,069.08

	Supplies, Non-Capital	Amount
5610	General Supplies	1,389,354.67
5626	Motor Vehicle Fuel	142,583.19
5630	Food	846,111.18
5640	Books and Periodicals	285,883.26
5650	Supplies - Technology Related	516,739.61

	Purchased Services	Amount
7310	Office and Administrative Services	676.69
7311	Election Fees	28,630.84
7320	Professional Educational Services	477,042.13
7321	Contracted Teachers	0.00
7322	Contracted Educational Staff Associates	192,440.85
7330	Employee Training and Development Services	201,662.52
7340	Other Professional Purchased Services	669,833.61
7341	Legal Services for District support	106,757.54
7342	Audit Services	36,831.50
7343	Other Legal Services	27,177.97
7350	Technical Services	535,872.22
7351	Data Processing and Coding Services	19,525.31
7352	Other Technical Services	76,085.52
7410	Utility Services	119,024.02

	Purchased Services	Amount
7420	Cleaning Services	100,356.17
7431	Non-Technology-Related Repair and Maintenance	241,329.52
7432	Technology-Related Repair and Maintenance	84,076.05
7441	Rentals of Land and Buildings	0.00
7442	Rentals of Equipment and Vehicles	4,026.93
7443	Rentals of Computers and Related Equipment	15,530.52
7450	Contractor Services (renovating, remodeling)	57,989.16
7490	Other Purchased Property Services	4,368.52
7511	Student Trans Purchased from Another School District or ESD	0.00
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	35,392.85
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	537,979.13
7530	Communications	736,258.82
7540	Advertising	7,893.38
7550	Printing and Binding	3,921.30
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	5,070.00
7569	Tuition - Other	496,075.19
7570	Food Service Management (FSMC)	0.00
7580	Travel - Registration and Entrance	30,578.35
7591	Services Purchased from another School District or ESD Within the State	1,192,297.72
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	179,460.24
7622	Electricity	516,087.20
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	74,496.04
7820	Settlements and Judgements Against the School District	0.00

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

	Travel	Amount
8580	Travel, Meals and Lodging	90,318.39

	Capital Outlay	Amount
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	145,136.05
9732	Vehicles	37,658.90
9733	Furniture and Fixtures	0.00
9734	Technology-Related Hardware	413,357.24
9735	Technology-Related Software	0.00
9739	Other Equipment	58,033.48
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	71,020,355.47
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REPORT F196

West Valley School District (Yakima) No. 208

RUN DATE: 12/8/2020

E.S.D. 105

District Expenditure Summary by Location

RUN TIME: 3:20:52 PM

COUNTY: 39 Yakima

For the Year Ended August 31, 2020

<u>Instructional Location</u>	<u>Amount</u>
Ahtanum Valley Elementary	4,412,835.23
Apple Valley Elementary	3,886,176.65
Children's Village	418,570.01
Cottonwood Elementary School	5,302,532.47
Mountainview Elementary	2,847,256.95
Summitview Elementary	3,636,883.85
West Valley High School	15,695,310.11
West Valley Jr High	9,109,585.49
West Valley Middle School	8,276,882.44
West Valley Open Doors	78,822.58
West Valley Preschool	0.00
WEST VALLEY VIRTUAL ACADEMY 7-8	49,759.22
WEST VALLEY VIRTUAL ACADEMY 9-12	398,323.67
WEST VALLEY VIRTUAL ACADEMY K-6	49,759.22
Wide Hollow Elementary	6,021,075.94
<b>TOTAL INSTRUCTIONAL LOCATIONS</b>	<b>60,183,773.83</b>
<b>TOTAL NON-INSTRUCTIONAL LOCATIONS</b>	<b>10,836,581.64</b>
<b>TOTAL DISTRICT EXPENDITURES</b>	<b>71,020,355.47</b>

REPORT F196

West Valley School District (Yakima) No. 208

RUN DATE: 12/8/2020

E.S.D. 105

F-196 Annual Financial Statements

RUN TIME: 3:20:52 PM

COUNTY: 39 Yakima

Fiscal Year 2019-2020

**SUPPLEMENTAL REPORTS AND SCHEDULES**

Program Matrix

Data Requirements for Supplemental Reports

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

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

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

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

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	529,595.06	0.00		329,145.19	90,441.84	105,338.87	3,133.57	1,535.59	0.00	0.00
22 Lrn Resrc	346,704.17	0.00		7,737.66	175,101.24	111,570.19	33,929.64	18,365.44	0.00	0.00
23 Princ Off	4,520,648.53	0.00		2,276,144.88	968,380.10	1,158,539.52	70,317.52	45,904.24	1,362.27	0.00
24 Guid/Coun	1,181,589.94	0.00		707,589.26	52,080.58	279,687.61	5,308.64	136,923.85	0.00	0.00
25 Pupil M/S	28,724.50	0.00		10,395.09	10,553.22	6,549.15	1,227.04	0.00	0.00	0.00
26 Health	331,295.79	0.00		1,296.86	229,919.51	91,253.40	8,414.75	46.12	365.15	0.00
27 Teaching	26,793,951.46	21,453.20		17,680,031.60	667,026.27	7,099,084.86	223,992.84	1,073,800.02	1,229.27	27,333.40
28 Extracur	1,214,957.17	57,356.67		828,338.01	7,435.66	175,005.63	24,707.88	106,845.25	6,633.47	8,634.60
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,584,615.93	1,436.08		1,203,037.09	9,548.12	273,248.42	9,124.27	77,660.66	10,561.29	0.00
32 Inst Tech	71,259.61	0.00			0.00	0.00	64,574.49	615.10	0.00	6,070.02
33 Curriculum	584,638.72	0.00		0.00	0.00	0.00	325,569.60	259,069.12	0.00	0.00
34 Pro Learn	229,302.68	0.00		178,979.63		42,823.05	0.00	7,500.00	0.00	0.00
<b>01 Total</b>	<b>37,417,283.56</b>	<b>80,245.95</b>		<b>23,222,695.27</b>	<b>2,210,486.54</b>	<b>9,343,100.70</b>	<b>770,300.24</b>	<b>1,728,265.39</b>	<b>20,151.45</b>	<b>42,038.02</b>

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	147,176.94	0.00		0.00	101,307.61	37,742.41	1,489.08	5,535.00	1,102.84	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	494,575.19	0.00		0.00	0.00	0.00	0.00	494,575.19	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	1,509.75	0.00		0.00	1,382.85	126.90	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
<b>02 Total</b>	<b>643,261.88</b>	<b>0.00</b>		<b>0.00</b>	<b>102,690.46</b>	<b>37,869.31</b>	<b>1,489.08</b>	<b>500,110.19</b>	<b>1,102.84</b>	<b>0.00</b>



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	686.48	0.00		0.00	0.00	0.00	0.00	0.00	686.48	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	75,792.84	0.00		52,698.93	0.00	19,694.35	3,364.56	35.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,245.00	0.00		0.00	0.00	0.00	0.00	1,245.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	1,098.26	0.00		886.62		211.64	0.00	0.00	0.00	0.00
<b>03 Total</b>	<b>78,822.58</b>	<b>0.00</b>		<b>53,585.55</b>	<b>0.00</b>	<b>19,905.99</b>	<b>3,364.56</b>	<b>1,280.00</b>	<b>686.48</b>	<b>0.00</b>

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	728,976.48	67.50		343,547.28	181,656.45	178,628.58	3,507.47	20,236.99	1,332.21	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	2,015.72	0.00		0.00	1,550.00	465.72	0.00	0.00	0.00	0.00
24 Guid/Coun	75,852.82	0.00		58,861.26	0.00	16,991.56	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	2,566,978.78	523.74		912,050.54	546,243.11	659,980.25	27,150.62	411,359.74	3,440.19	6,230.59
27 Teaching	4,273,089.20	5,593.03		1,702,039.45	1,097,657.10	1,361,020.50	9,270.10	96,994.76	514.26	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	211,103.07	0.00		145,777.48	12,754.67	34,595.54	0.00	17,393.10	582.28	0.00
32 Inst Tech	10,206.57	0.00			0.00	0.00	10,178.61	27.96	0.00	0.00
33 Curriculum	7,908.22	0.00		0.00	0.00	0.00	7,908.22	0.00	0.00	0.00
34 Pro Learn	25,963.59	0.00		20,960.23		5,003.36	0.00	0.00	0.00	0.00
<b>21 Total</b>	<b>7,902,094.45</b>	<b>6,184.27</b>		<b>3,183,236.24</b>	<b>1,839,861.33</b>	<b>2,256,685.51</b>	<b>58,015.02</b>	<b>546,012.55</b>	<b>5,868.94</b>	<b>6,230.59</b>

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	418,570.01	0.00		0.00	0.00	0.00	0.00	418,570.01	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
<b>22 Total</b>	<b>418,570.01</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>418,570.01</b>	<b>0.00</b>	<b>0.00</b>

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	187,592.08	0.00		133,412.28	0.00	54,179.80	0.00	0.00	0.00	0.00
27 Teaching	768,457.81	0.00		510,277.63	42,231.40	215,948.78	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	58,258.87	0.00		47,281.62	0.00	10,977.25	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>24 Total</b>	<b>1,014,308.76</b>	<b>0.00</b>		<b>690,971.53</b>	<b>42,231.40</b>	<b>281,105.83</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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	310,642.16	0.00		172,262.52	43,197.64	72,822.52	122.11	22,237.37	0.00	0.00
22 Lrn Resrc	135,715.57	0.00		86,817.92	11,607.03	37,290.62	0.00	0.00	0.00	0.00
24 Guid/Coun	128,849.12	0.00		91,667.21	540.00	36,641.91	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	1,668,811.73	4,831.65		1,128,266.13	8,998.04	412,903.94	83,898.82	26,873.27	3,039.88	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	91,481.13	670.48		53,901.88	0.00	11,524.78	571.52	16,258.18	8,554.29	0.00
32 Inst Tech	255,913.13	0.00			0.00	0.00	6,711.19	39,943.51	0.00	209,258.43
33 Curriculum	331.17	0.00		0.00	0.00	0.00	331.17	0.00	0.00	0.00
34 Pro Learn	12,821.23	0.00		10,350.52		2,470.71	0.00	0.00	0.00	0.00
<b>31 Total</b>	<b>2,604,565.24</b>	<b>5,502.13</b>		<b>1,543,266.18</b>	<b>64,342.71</b>	<b>573,654.48</b>	<b>91,634.81</b>	<b>105,312.33</b>	<b>11,594.17</b>	<b>209,258.43</b>

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	308,403.86	0.00		134,487.28	86,364.24	75,720.52	94.45	11,737.37	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	124,270.74	0.00		86,643.80	0.00	33,625.26	4,001.68	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	1,318,855.32	1,743.57		921,770.40	0.00	336,313.85	49,844.32	5,517.87	0.00	3,665.31
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	224,925.75	124.70		154,252.38	450.00	43,895.28	85.27	21,983.34	4,134.78	0.00
32 Inst Tech	172,707.15	0.00			0.00	0.00	0.00	22,417.27	0.00	150,289.88
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	11,685.02	0.00		9,433.21		2,251.81	0.00	0.00	0.00	0.00
<b>34 Total</b>	<b>2,160,847.84</b>	<b>1,868.27</b>		<b>1,306,587.07</b>	<b>86,814.24</b>	<b>491,806.72</b>	<b>54,025.72</b>	<b>61,655.85</b>	<b>4,134.78</b>	<b>153,955.19</b>

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	10,872.04	0.00		0.00	0.00	0.00	8,048.46	0.00	0.00	2,823.58
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	17,247.96	0.00			0.00	0.00	0.00	0.00	0.00	17,247.96
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
<b>38 Total</b>	<b>28,120.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,048.46</b>	<b>0.00</b>	<b>0.00</b>	<b>20,071.54</b>

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	56,180.37	0.00		0.00	38,651.46	16,717.43	0.00	811.48	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	18,748.89	0.00		0.00	11,241.60	5,021.33	2,485.96	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	146.38	0.00		0.00	0.00	0.00	6.00	140.38	0.00	0.00
27 Teaching	518,674.95	273.83		288,815.34	60,761.69	152,074.08	13,096.94	0.00	3,653.07	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	82,074.56	0.00		59,046.93	900.00	19,327.63	0.00	2,800.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	28,372.28	0.00		0.00	0.00	0.00	17,927.67	10,444.61	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
<b>51 Total</b>	<b>704,197.43</b>	<b>273.83</b>		<b>347,862.27</b>	<b>111,554.75</b>	<b>193,140.47</b>	<b>33,516.57</b>	<b>14,196.47</b>	<b>3,653.07</b>	<b>0.00</b>



Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	120,403.53	0.00		90,265.17	0.00	30,138.36	0.00	0.00	0.00	0.00
28 Extracur	40,899.11	3,139.67		22,289.57	2,958.26	6,065.21	5,978.40	468.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	4,690.06	0.00		3,784.68	0.00	905.38	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>52 Total</b>	<b>165,992.70</b>	<b>3,139.67</b>	<b>0.00</b>	<b>116,339.42</b>	<b>2,958.26</b>	<b>37,108.95</b>	<b>5,978.40</b>	<b>468.00</b>	<b>0.00</b>	<b>0.00</b>

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	19,154.02	0.00		0.00	13,629.64	5,524.38	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	18,806.06	107.62		0.00	11,757.71	6,654.66	177.14	0.00	108.93	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	5,051.92	0.00		0.00	2,689.76	617.07	245.09	1,500.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	325.00	0.00		0.00	0.00	0.00	0.00	325.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	4,316.00	0.00		0.00	0.00	0.00	0.00	4,316.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
68 Insurance	0.00	0.00						0.00		
<b>53 Total</b>	<b>47,653.00</b>	<b>107.62</b>		<b>0.00</b>	<b>28,077.11</b>	<b>12,796.11</b>	<b>422.23</b>	<b>6,141.00</b>	<b>108.93</b>	<b>0.00</b>

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	31,056.38	0.00		5,756.82	15,582.66	9,079.99	193.86	443.05	0.00	0.00
22 Lrn Resrc	2,479.29	0.00		0.00	0.00	0.00	2,479.29	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	1,574,364.29	512.94		594,719.11	453,611.54	496,686.45	25,075.69	3,450.00	308.56	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	54,062.73	0.00		32,431.73	4,598.08	7,058.58	0.00	8,239.00	1,735.34	0.00
32 Inst Tech	11,681.13	0.00			0.00	0.00	0.00	0.00	0.00	11,681.13
33 Curriculum	18,000.36	0.00		0.00	0.00	0.00	4,565.86	13,434.50	0.00	0.00
34 Pro Learn	7,102.91	0.00		5,734.10		1,368.81	0.00	0.00	0.00	0.00
<b>55 Total</b>	<b>1,698,747.09</b>	<b>512.94</b>		<b>638,641.76</b>	<b>473,792.28</b>	<b>514,193.83</b>	<b>32,314.70</b>	<b>25,566.55</b>	<b>2,043.90</b>	<b>11,681.13</b>

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	9,827.56	0.00		7,720.73	0.00	2,106.83	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	490.82	0.00		450.08	0.00	40.74	0.00	0.00	0.00	0.00
24 Guid/Coun	23,208.64	0.00		0.00	14,037.46	9,018.25	152.93	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	218,758.25	133.15		191,073.00	0.00	16,183.79	2,022.31	0.00	0.00	9,346.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	97,848.46	0.00		33,311.91	29,591.73	12,552.12	6,918.99	13,573.51	1,900.20	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	2,804.00	0.00		0.00	0.00	0.00	2,804.00	0.00	0.00	0.00
<b>58 Total</b>	<b>352,937.73</b>	<b>133.15</b>		<b>232,555.72</b>	<b>43,629.19</b>	<b>39,901.73</b>	<b>11,898.23</b>	<b>13,573.51</b>	<b>1,900.20</b>	<b>9,346.00</b>

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	15,848.04	0.00		0.00	11,437.03	4,411.01	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	27,811.00	0.00		0.00	0.00	0.00	0.00	27,811.00	0.00	0.00
32 Inst Tech	5,680.96	0.00			0.00	0.00	5,680.96	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>64 Total</b>	<b>49,340.00</b>	<b>0.00</b>		<b>0.00</b>	<b>11,437.03</b>	<b>4,411.01</b>	<b>5,680.96</b>	<b>27,811.00</b>	<b>0.00</b>	<b>0.00</b>

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	65,767.45	0.00		5,756.80	41,262.44	18,305.18	0.00	443.03	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	183.43	0.00		0.00	0.00	0.00	183.43	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	390,174.65	0.00		161,815.97	98,690.57	125,500.77	3,248.51	100.26	818.57	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	18,152.64	0.00		8,789.29	2,780.47	1,565.85	3,801.03	1,216.00	0.00	0.00
32 Inst Tech	1,273.17	0.00			0.00	0.00	1,273.17	0.00	0.00	0.00
33 Curriculum	40,470.95	0.00		0.00	0.00	0.00	707.45	39,763.50	0.00	0.00
34 Pro Learn	1,065.11	0.00		859.83		205.28	0.00	0.00	0.00	0.00
<b>65 Total</b>	<b>517,087.40</b>	<b>0.00</b>		<b>177,221.89</b>	<b>142,733.48</b>	<b>145,577.08</b>	<b>9,213.59</b>	<b>41,522.79</b>	<b>818.57</b>	<b>0.00</b>

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	52,408.41	0.00		0.00	37,197.30	14,911.11	0.00	300.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	91.84	0.00		0.00	0.00	0.00	91.84	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	1,148.97	16.74		0.00	0.00	0.00	1,132.23	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,089.30	549.26		0.00	0.00	0.00	0.00	0.00	540.04	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>69 Total</b>	<b>54,738.52</b>	<b>566.00</b>		<b>0.00</b>	<b>37,197.30</b>	<b>14,911.11</b>	<b>1,224.07</b>	<b>300.00</b>	<b>540.04</b>	<b>0.00</b>

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	1,617.56	0.00		1,301.38	0.00	316.18	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	125,091.35	0.00		91,156.91	0.00	33,934.44	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	6,904.12	0.00		5,790.02	0.00	898.30	215.80	0.00	0.00	0.00
32 Inst Tech	5,058.35	0.00			0.00	0.00	5,058.35	0.00	0.00	0.00
33 Curriculum	320.41	0.00		0.00	0.00	0.00	320.41	0.00	0.00	0.00
34 Pro Learn	1,136.45	0.00		917.44		219.01	0.00	0.00	0.00	0.00
<b>74 Total</b>	<b>140,128.24</b>	<b>0.00</b>		<b>99,165.75</b>	<b>0.00</b>	<b>35,367.93</b>	<b>5,594.56</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	95,070.09	0.00		69,564.03	891.84	24,614.22	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>79 Total</b>	<b>95,070.09</b>	<b>0.00</b>		<b>69,564.03</b>	<b>891.84</b>	<b>24,614.22</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	17,527.55	17,527.55		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>88 Total</b>	<b>17,527.55</b>	<b>17,527.55</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	4,830.54	4,830.54		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
75 Mtr Pool	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	653,691.53	644,798.06	0.00	2,677.50	4,987.11	1,228.86	0.00	0.00	0.00	0.00
<b>89 Total</b>	<b>658,522.07</b>	<b>649,628.60</b>	<b>0.00</b>	<b>2,677.50</b>	<b>4,987.11</b>	<b>1,228.86</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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	256,476.28	583.34			12,850.00	1,039.56	5,814.89	226,433.60	9,754.89	0.00
12 Supt Off	471,035.65	369.32		259,647.18	76,685.04	92,979.58	3,324.66	32,430.31	5,599.56	0.00
13 Busns Off	1,077,499.75	0.00		220,242.79	384,272.63	191,658.18	30,019.10	244,889.08	6,417.97	0.00
14 HR	607,508.49	0.00		3,663.20	413,166.46	141,274.05	6,313.42	38,735.48	4,355.88	0.00
15 Pblc Rltn	181,341.24	0.00		31.49	113,201.63	48,654.64	933.27	18,238.69	281.52	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 Supv Bldg	361,764.71	0.00		0.00	245,301.81	84,555.14	20,662.12	6,245.71	4,999.93	0.00
62 Grnd Mnt	687,818.67	0.00			326,861.73	134,893.83	79,260.67	81,929.33	40.00	64,833.11
63 Oper Bldg	2,279,950.75	262.74			1,433,367.70	646,079.28	175,977.17	4,765.83	504.32	18,993.71
64 Maintnce	1,073,840.05	0.00	0.00		413,828.38	155,850.83	132,325.84	371,835.00	0.00	0.00
65 Utilities	954,851.35	0.00	0.00		0.00	0.00	0.00	954,851.35	0.00	0.00
67 Bldg Secu	318,290.28	0.00			0.00	0.00	7,201.04	311,089.24	0.00	0.00
68 Insurance	485,845.09	0.00					0.00	485,845.09		0.00
72 Info Sys	1,503,070.58	0.00	0.00	0.00	575,035.18	211,909.02	340,585.41	351,679.07	5,052.08	18,809.82
73 Printing	101,212.41	0.00	0.00	0.00	31,090.64	16,405.93	39,996.40	13,719.44	0.00	0.00
74 Warehouse	81,939.32	0.00	0.00	0.00	58,340.80	23,598.52	0.00	0.00	0.00	0.00
75 Mtr Pool	73,046.47	0.00	-15,211.66	0.00	0.00	0.00	41,757.09	8,920.77	0.00	37,580.27
83 Interest	0.00							0.00		
84 Principal	0.00							0.00		
85 Debt Expn	0.00							0.00		
<b>97 Total</b>	<b>10,515,491.09</b>	<b>1,215.40</b>	<b>-15,211.66</b>	<b>483,584.66</b>	<b>4,084,002.00</b>	<b>1,748,898.56</b>	<b>884,171.08</b>	<b>3,151,607.99</b>	<b>37,006.15</b>	<b>140,216.91</b>

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
41 Supervisn	308,610.18	0.00		0.00	163,278.38	67,494.26	6,047.67	9,787.47	693.17	61,309.23
42 Food	846,111.18	0.00					846,111.18	0.00		
44 Operation	1,057,898.47	0.00			577,200.29	324,978.01	130,120.98	25,583.49	15.70	0.00
49 Transfers	-648,373.10		- 648,373.10							
<b>98 Total</b>	<b>1,564,246.73</b>	<b>0.00</b>	<b>- 648,373.10</b>	<b>0.00</b>	<b>740,478.67</b>	<b>392,472.27</b>	<b>982,279.83</b>	<b>35,370.96</b>	<b>708.87</b>	<b>61,309.23</b>

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	35,294.97	0.00		0.00	21,660.49	13,634.48	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
51 Supervisn	265,946.15	0.00		0.00	187,203.71	68,994.16	1,939.36	7,808.92	0.00	0.00
52 Operation	1,546,626.78	0.00			917,701.60	490,012.43	125,416.87	13,417.25	0.00	78.63
53 Maintnce	374,120.19	0.00			154,394.91	61,958.70	94,143.57	63,623.01	0.00	0.00
56 Insurance	52,134.04							52,134.04		
59 Transfers	-103,320.62		-							
			103,320.62							
<b>99 Total</b>	<b>2,170,801.51</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>1,280,960.71</b>	<b>634,599.77</b>	<b>221,499.80</b>	<b>136,983.22</b>	<b>0.00</b>	<b>78.63</b>
			103,320.62							

## 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.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for cost-of-living increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	1,381,910.10
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	316,836.99
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	1,698,747.09

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.	2,730.17	
2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)	0.1738	
a) Total All Programs (SYSTEM CALCULATED)		71,020,355.47
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)		10,515,491.09
c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)		60,504,864.38



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.

0.00

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

DISTORTING ITEMS

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.

36,831.00

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.

175,857.00

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

471,035.65

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.

181,341.24

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.

1,484,260.76

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

INDIRECT EXPENDITURES

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed  
With Carry-Forward Calculation for Fiscal Year 2021-2022

COUNTY: 39 Yakima

Fiscal Year 2019-2020

PROGRAM AND ACTIVITY TITLES	Fiscal Year 2019-2020				(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	60,504,864.38	513,968.76		846,111.18			59,144,784.44
PROGRAM 97 ACTIVITIES							
11 Board of Directors	256,476.28	0.00		0.00	43,788.28	212,688.00	
12 Superintendent's Office	471,035.65	0.00		0.00	0.00	471,035.65	
13 Business Office	1,077,499.75	0.00		0.00		1,077,499.75	
14 Human Resources	607,508.49	0.00		0.00		607,508.49	
15 Public Relations	181,341.24	0.00			0.00	181,341.24	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	361,764.71	0.00		0.00	361,764.71	0.00	
62 Grounds Maintenance	687,818.67	64,833.11		0.00	622,985.56	0.00	
63 Operation of Buildings	2,279,950.75	18,993.71		0.00	2,260,957.04	0.00	
64 Maintenance	1,073,840.05	0.00		0.00	1,073,840.05	0.00	
65 Utilities	954,851.35	0.00		0.00	954,851.35	0.00	
67 Building and Property Security	318,290.28	0.00		0.00	318,290.28	0.00	
68 Insurance	485,845.09	0.00		0.00	485,845.09	0.00	
72 Information Systems	1,503,070.58	18,809.82		0.00	0.00	1,484,260.76	
73 Printing	101,212.41	0.00		0.00		101,212.41	
74 Warehousing	81,939.32	0.00		0.00		81,939.32	
75 Motor Pool	73,046.47	37,580.27		0.00		35,466.20	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
<b>Total Program 97</b>	<b>10,515,491.09</b>	<b>140,216.91</b>	<b>0.00</b>	<b>0.00</b>	<b>6,122,322.36</b>	<b>4,252,951.82</b>	

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed  
With Carry-Forward Calculation for Fiscal Year 2021-2022

COUNTY: 39 Yakima

Fiscal Year 2019-2020

	--- EXCLUDED ---						
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	71,020,355.47	654,185.67	0.00	846,111.18		4,252,951.82	59,144,784.44
Unallowable Costs					-6,122,322.36		6,122,322.36
<b>TOTALS</b>	<b>71,020,355.47</b>	<b>654,185.67</b>	<b>0.00</b>	<b>846,111.18</b>		<b>4,252,951.82</b>	<b>65,267,106.80</b>

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

## FY 17-18

1. FY 17-18 INDIRECT EXPENDITURES	3,998,651.38
2. FY 17-18 DIRECT EXPENDITURES	53,823,362.15
3. FY 17-18 OVER/UNDER RECOVERY (CALCULATED)	350,451.01
4. FY 17-18 TOTAL POOL (LINE 1 + LINE 3)	4,349,102.39
5. CALCULATED FY 17-18 RESTRICTED INDIRECT RATE TO BE USED IN FY 19-20	0.0808

## FY 19-20

6. FY 19-20 INDIRECT EXPENDITURES FROM COLUMN 6	4,252,951.82
7. FY 17-18 OVER/UNDER RECOVERY (LINE 3)	350,451.01
8. FY 19-20 ADJUSTED IND POOL (LINE 6 + LINE 7)	4,603,402.83
9. FY 19-20 DIRECT EXPENDITURES FROM COLUMN 7	65,267,106.80
10. FY 19-20 RESTRICTED INDIRECT RATE (LINE 5)	0.0808
11. FY 19-20 AMOUNT RECOVERED (LINE 9 * LINE 10)	5,273,582.22
12. FY 19-20 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-670,179.39
13. FY 19-20 TOTAL POOL (LINE 6 + LINE 12)	3,582,772.42
14. CALCULATED FY 19-20 RESTRICTED INDIRECT RATE TO BE USED IN FY 21-22 (LINE 13 / LINE 9)	0.0549

COUNTY: 39 Yakima

Fiscal Year 2019-2020

PROGRAM AND ACTIVITY TITLES	Fiscal Year 2019-2020					
	--- EXCLUDED ---					
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES
						(BASE) DIRECT EXPENDITURES
<b>Total Programs 01-89, 98, 99</b>	<b>60,504,864.38</b>	<b>513,968.76</b>		<b>846,111.18</b>		<b>59,144,784.44</b>
<b>PROGRAM 97 ACTIVITIES</b>						
11 Board of Directors	256,476.28	0.00		0.00	43,788.28	212,688.00
12 Superintendents Office	471,035.65	0.00		0.00		471,035.65
13 Business Office	1,077,499.75	0.00		0.00		1,077,499.75
14 Human Resources	607,508.49	0.00		0.00		607,508.49
15 Public Relations	181,341.24	0.00			0.00	181,341.24
25 Pupil Management and Safety	0.00	0.00		0.00		0.00
61 Supervision	361,764.71	0.00		0.00		361,764.71
62 Grounds Maintenance	687,818.67	64,833.11		0.00		622,985.56
63 Operation of Buildings	2,279,950.75	18,993.71		0.00		2,260,957.04
64 Maintenance	1,073,840.05	0.00		0.00		1,073,840.05
65 Utilities	954,851.35	0.00		0.00		954,851.35
67 Building and Property Security	318,290.28	0.00		0.00		318,290.28
68 Insurance	485,845.09	0.00		0.00		485,845.09
72 Information Systems	1,503,070.58	18,809.82		0.00		1,484,260.76
73 Printing	101,212.41	0.00		0.00		101,212.41
74 Warehousing	81,939.32	0.00		0.00		81,939.32
75 Motor Pool	73,046.47	37,580.27		0.00		35,466.20
83 Interest	0.00		0.00			
84 Principal	0.00		0.00			
85 Debt-Related Expenditures	0.00		0.00			
<b>Total Program 97</b>	<b>10,515,491.09</b>	<b>140,216.91</b>	<b>0.00</b>	<b>0.00</b>	<b>43,788.28</b>	<b>10,331,485.90</b>

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed  
With Carry-Forward Calculation for Fiscal Year 2021-2022

COUNTY: 39 Yakima

Fiscal Year 2019-2020

	--- EXCLUDED ---						
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	71,020,355.47	654,185.67	0.00	846,111.18		10,331,485.90	59,144,784.44
Unallowable Costs					-43,788.28		43,788.28
Totals	71,020,355.47	654,185.67	0.00	846,111.18		10,331,485.90	59,188,572.72

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

## FY 17-18

1. FY 17-18 INDIRECT EXPENDITURES	9,002,402.19
2. FY 17-18 DIRECT EXPENDITURES	48,819,611.34
3. FY 17-18 OVER (UNDER) RECOVERY	-1,325,181.95
4. FY 17-18 TOTAL POOL (LINE 1 + LINE 3)	7,677,220.23
5. CALCULATED FY 17-18 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 19-20	0.1573

## FY 19-20

6. FY 19-20 INDIRECT EXPENDITURES FROM COLUMN 6	10,331,485.90
7. FY 17-18 OVER (UNDER) RECOVERY (LINE 3)	-1,325,181.95
8. FY 19-20 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	9,006,303.94
9. FY 19-20 DIRECT EXPENDITURES FROM COLUMN 7	59,188,572.72
10. FY 19-20 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1573
11. FY 19-20 AMOUNT RECOVERED (LINE 9 * LINE 10)	9,310,362.48
12. FY 19-20 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-304,058.54
13. FY 19-20 TOTAL POOL (LINE 6 + LINE 12)	10,027,427.35
14. CALCULATED FY 19-20 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 21-22 (LINE 13 / LINE 9)	0.1694



	Program Expenditures	State Resources	Federal Resources	Other Resources
<b>BASIC EDUCATION PROGRAMS</b>				
01 Basic Education	37,417,283.56	32,657,740.00	1,857.75	4,757,685.81
02 Alternative Learning Experience (ALE)	643,261.88	643,261.88	0.00	0.00
03 Dropout Reengagement	78,822.58	78,822.58	0.00	0.00
31 Vocational-Basic, State	2,604,565.24	2,604,565.24	0.00	0.00
34 Middle School Career and Tech. Ed., State	2,160,847.84	2,160,847.84	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	10,515,491.09	8,658,762.46	0.00	1,856,728.63
<b>TOTAL BASIC EDUCATIONAL PROGRAMS</b>	<b>53,420,272.19</b>	<b>46,804,000.00</b>	<b>1,857.75</b>	<b>6,614,414.44</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>				
21 Special Education-Supplemental, State	7,902,094.45	7,012,534.62	0.00	889,559.83
22 Special Education - Infants and Toddlers - State	418,570.01	418,570.01	0.00	0.00
24 Special Education-Supplemental, Federal	1,014,308.76	0.00	1,014,308.76	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	28,120.00	0.00	28,120.00	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	704,197.43	0.00	704,197.43	0.00
52 Other Title Grants Under ESEA, Federal	165,992.70	0.00	165,992.70	0.00
53 ESEA Migrant, Federal	47,653.00	0.00	47,653.00	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	1,698,747.09	1,698,747.09	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	352,937.73	352,937.73	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

	Program Expenditures	State Resources	Federal Resources	Other Resources
64 Limited English Proficiency, Federal	49,340.00	0.00	49,340.00	0.00
65 Transitional Bilingual, State	517,087.40	517,087.40	0.00	0.00
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	54,738.52	54,738.52	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	140,128.24	140,128.24	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	95,070.09	0.00	95,070.09	0.00
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>13,188,985.42</b>	<b>10,194,743.61</b>	<b>2,104,681.98</b>	<b>889,559.83</b>
<b>OTHER PROGRAMS</b>				
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	17,527.55	0.00	0.00	17,527.55
89 Other Community Services	658,522.07	2,929.35	0.00	655,592.72
98 School Food Services	1,564,246.73	555,940.08	1,008,306.65	0.00
99 Pupil Transportation	2,170,801.51	2,170,801.51	0.00	0.00
<b>TOTAL OTHER PROGRAMS</b>	<b>4,411,097.86</b>	<b>2,729,670.94</b>	<b>1,008,306.65</b>	<b>673,120.27</b>
<b>TOTALS</b>	<b>71,020,355.47</b>	<b>59,728,414.55</b>	<b>3,114,846.38</b>	<b>8,177,094.54</b>

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 18 - 19 Actual (A)	FY 19 - 20 Actual (B)
<b>Preliminary FY 2019-2020 to FY 2018-2019 Aggregate Maintenance of Effort Test</b>		
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.	7,953,418.90	7,902,094.45
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	15,976.73	11,555.69
4. Equals aggregate special education expenditures for resident special education students.	7,937,442.17	7,890,538.76
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.)	0.00	-46,903.41
<b>Preliminary FY 2019-2020 to FY 2018-2019 Per Pupil Maintenance of Effort Test</b>		
6. Resident special education students (updated by OSPI).	749.89	757.22
7. Expenditures per pupil (line 4/line 6).	10,584.80	10,420.40
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.)	0.00	-164.40
<b>Preliminary Year-End Special Education Maintenance of Effort Test FY 2019-2020 to FY 2018-2019 Aggregate Maintenance of Effort Test</b>		
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	889,559.83
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	889,559.83
11. Expenditures per pupil (line 9/line 6).	0.00	1,174.77
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	1,174.77

**Notes:**

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

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

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

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

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

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

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

				<u>Food Services Deficit Calculation</u>			
Description	Operation	FY 2019 - 20	FY 2018 - 19		FY 2019 - 20	FY 2018 - 19	
Total Expenditures	+ (plus)	71,020,355.47	69,057,864.72	Total Program 98	+ 1,564,246.73	2,086,616.19	
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 502,491.34	715,068.78	
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 39,664.56	32,134.32	
Child Care	- (minus)	17,527.55	42,905.00	Revenue 4398 (State)	- 0.00	0.00	
Other Community Services	- (minus)	658,522.07	58,628.32	Revenue 6198 (Fed)	- 874,409.00	1,224,227.34	
School Food Services	- (minus)	1,564,246.73	2,086,616.19	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)	- 169,403.52	175,110.94	
Debt Service, Debt Related Expenditures	- (minus)	0.00	100.00	Revenue 7198 (Other)	- 0.00	0.00	
Capital Outlay, All Object 9	- (minus)	654,185.67	1,066,646.88	Revenue 8198 (Other)	- 0.00	0.00	
Federal, General Purpose Revenue	- (minus)	50,467.74	53,504.34	TOTAL FOOD SERVICES DEFICIT	-21,721.69	-59,925.19	
Federal, Special Purpose Revenue	- (minus)	3,919,393.96	3,412,638.00	<b>Note:</b>			
Food Service Deficit	+ (plus)	0.00	0.00	If Total Food Service Deficit is			
Food Services Revenue, Federal	+ (plus)	874,409.00	1,224,227.34	a positive amount, it is added to			
Food Services Revenue, Federal	+ (plus)	0.00	0.00	the total aggregate expenditures.			
Food Services Revenue, Federal	+ (plus)	0.00	0.00	If Total Food Service Deficit is			
Food Services Revenue, USDA Commodities	+ (plus)	169,403.52	175,110.94	a negative amount, zero dollars			
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	0.00	0.00	are displayed.			
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)	20,071.54	25,428.00				
Capital Outlay, Voc, Other	+ (plus)	0.00	0.00				
Capital Outlay, Skill Cntr, Fed	+ (plus)	0.00	0.00				

Description	Operation	FY 2019 - 20	FY 2018 - 19
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
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)	61,309.23	81,855.68
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	65,281,205.04	63,843,447.95

FY 2019 - 20/FY 2018 - 19 1.02

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

Description	Operation	FY 2019 - 20	FY 2018 - 19
Program 31, Vocational--Basic State	+ (plus)	2,604,565.24	2,200,705.94
Program 34, Middle School Career and Technical Education-State	+ (plus)	2,160,847.84	2,004,093.19
Program 38, Vocational--Federal	+ (plus)	28,120.00	25,428.00
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)	29,526.00	26,699.00
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	4,764,007.08	4,203,528.13
	FY 19-20 / 18-19		1.13

## GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.516	GF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	5,342,734.56	5,342,894.83
Informational	1.553	On the Balance Sheet General Ledger GL 230 is negative.	-4,230.88	0.00
Informational	1.558	If Program 97, Activity 74, Warehousing, Objects 2 through 7 is greater than zero, then G.L. 410, Inventory, should be greater than zero.	81,939.32	0.00
Informational	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" 987.	1,174.77	
Informational	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" 991.	889,559.83	
Informational	1.588	Your district has passed the Preliminary Federal Cross-Cutting MOE. Current year aggregate expenditures are greater than the previous year aggregate expenditures. *Good job*	65,259,483.35	63,783,522.76
Informational	1.599	On the Data Requirements for Supplemental Reports the impact fees item is blank. Did your district receive impact fees revenue this year?	0.00	0.00
Informational	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	0.00
Informational	1.620	There are expenditures in Program 03. Your district has not been approved by OSPI to operate an Open Doors [1418] program pursuant to WAC Chapter 392-700.	78,822.58	0.00

## ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

## DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
Informational	3.500	DSF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	6,273,796.12	6,273,927.16

REPORT F196

West Valley School District (Yakima) No. 208

RUN DATE: 12/8/2020

E.S.D. 105

Financial Edit Report Fiscal Year 2019-2020

RUN TIME: 3:20:53 PM

COUNTY: 39 Yakima

**CAPITAL PROJECTS FUND**

Capital Projects Fund: Cleared all edits

**TRANSPORTATION VEHICLE FUND**

Transportation Vehicle Fund: Cleared all edits

**PERMANENT FUND**

Permanent Fund: Cleared all edits

**PRIVATE PURPOSE TRUST/OTHER TRUST FUND**

Private Purpose Trust/Other Trust Fund: Cleared all edits