

**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, 2021, 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, 2020-August 31, 2021

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	72,621,784.39	101,470.11	8,021,744.08	10,090,969.95	242,873.16	0.00	91,078,841.69
Total Expenditures	73,327,895.82	201,224.70	6,810,350.00	38,207,307.88	347,691.79	0.00	118,894,470.19
Other Financing Uses	1,000,000.00	0.00	0.00	0.00	0.00	0.00	1,000,000.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-1,706,111.43	-99,754.59	1,211,394.08	-28,116,337.93	-104,818.63	0.00	-28,815,628.50
Beginning 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
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	10,671,457.91	406,584.69	4,659,181.44	20,786,983.16	664,077.58	0.00	37,188,284.78

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	2,070,893.55	50,757.90	63,776.44	248,321.22	325.58	0.00	2,434,074.69
Minus Warrants Outstanding	-1,344,087.51	-1,444.00	0.00	-230,373.98	0.00	0.00	-1,575,905.49
Taxes Receivable	2,022,589.54		3,511,532.53	0.00	0.00		5,534,122.07
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	1,088,257.75	0.00	0.00	8,679,258.78	0.00	0.00	9,767,516.53
Accounts Receivable	416.79	0.00	0.00	482.00	0.00	0.00	898.79
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	119,619.35	0.00		0.00			119,619.35
Prepaid Items	169,708.42	894.56			0.00	0.00	170,602.98
Investments	8,974,961.00	375,294.00	4,595,405.00	13,216,505.00	663,752.00	0.00	27,825,917.00
Investments/Cash With Trustee	194,123.39		0.00	0.00	0.00	0.00	194,123.39
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
<b>TOTAL ASSETS</b>	<b>13,296,482.28</b>	<b>425,502.46</b>	<b>8,170,713.97</b>	<b>21,914,193.02</b>	<b>664,077.58</b>	<b>0.00</b>	<b>44,470,969.31</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>13,296,482.28</b>	<b>425,502.46</b>	<b>8,170,713.97</b>	<b>21,914,193.02</b>	<b>664,077.58</b>	<b>0.00</b>	<b>44,470,969.31</b>
<b>LIABILITIES</b>							
Accounts Payable	242,440.93	10,102.77	0.00	1,127,209.86	0.00	0.00	1,379,753.56
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Accrued Salaries	181,903.53	0.00		0.00			181,903.53
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
<b>LIABILITIES:</b>							
Payroll Deductions and Taxes Payable	73,761.07	0.00		0.00			73,761.07
Due To Other Governmental Units	26,389.94	0.00		0.00	0.00	0.00	26,389.94
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	77,939.36	8,815.00	0.00	0.00	0.00		86,754.36
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>602,434.83</b>	<b>18,917.77</b>	<b>0.00</b>	<b>1,127,209.86</b>	<b>0.00</b>	<b>0.00</b>	<b>1,748,562.46</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	2,022,589.54		3,511,532.53	0.00	0.00		5,534,122.07
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>2,022,589.54</b>	<b>0.00</b>	<b>3,511,532.53</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,534,122.07</b>
<b>FUND BALANCE:</b>							
Nonspendable Fund Balance	289,327.77	0.00	0.00	0.00	0.00	0.00	289,327.77
Restricted Fund Balance	1,557,933.14	406,584.69	4,659,181.44	18,409,755.93	664,077.58	0.00	25,697,532.78
Committed Fund Balance	194,123.39	0.00	0.00	0.00	0.00	0.00	194,123.39
Assigned Fund Balance	250,000.00	0.00	0.00	2,377,227.23	0.00	0.00	2,627,227.23

REPORT F196

West Valley School District (Yakima) No. 208

RUN DATE: 12/7/2021

E.S.D. 105

Balance Sheet - Governmental Funds

RUN TIME: 1:45:08 PM

COUNTY: 39 Yakima

August 31, 2021

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	8,380,073.61	0.00	0.00	0.00	0.00	0.00	8,380,073.61
TOTAL FUND BALANCE	10,671,457.91	406,584.69	4,659,181.44	20,786,983.16	664,077.58	0.00	37,188,284.78
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	13,296,482.28	425,502.46	8,170,713.97	21,914,193.02	664,077.58	0.00	44,470,969.31

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>REVENUES:</b>							
Local	5,532,387.59	101,470.11	8,021,744.08	411,711.17	5,273.03		14,072,585.98
State	61,699,662.23		0.00	8,679,258.78	234,054.28		70,612,975.29
Federal	5,371,565.35		0.00	0.00	0.00		5,371,565.35
Other	18,169.22			0.00	0.00	0.00	18,169.22
<b>TOTAL REVENUES</b>	<b>72,621,784.39</b>	<b>101,470.11</b>	<b>8,021,744.08</b>	<b>9,090,969.95</b>	<b>239,327.31</b>	<b>0.00</b>	<b>90,075,295.84</b>
<b>EXPENDITURES:</b>							
<b>CURRENT:</b>							
Regular Instruction	40,006,988.21						40,006,988.21
Special Education	8,695,286.75						8,695,286.75
Vocational Education	4,117,602.75						4,117,602.75
Skill Center	0.00						0.00
Compensatory Programs	3,766,695.02						3,766,695.02
Other Instructional Programs	584,823.08						584,823.08
Federal Stimulus COVID-19	541,193.31						541,193.31
Community Services	27,730.65						27,730.65
Support Services	15,159,128.69						15,159,128.69
Student Activities/Other		201,224.70				0.00	201,224.70
<b>CAPITAL OUTLAY:</b>							
Sites				289,614.25			289,614.25
Building				36,939,808.62			36,939,808.62
Equipment				977,885.01			977,885.01
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					347,691.79		347,691.79
Sales and Lease				0.00			0.00
Other	428,447.36						428,447.36
<b>DEBT SERVICE:</b>							
Principal	0.00		3,640,000.00	0.00	0.00		3,640,000.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	0.00		3,170,350.00	0.00	0.00		3,170,350.00
Bond/Levy Issuance				0.00	0.00		0.00
<b>TOTAL EXPENDITURES</b>	<b>73,327,895.82</b>	<b>201,224.70</b>	<b>6,810,350.00</b>	<b>38,207,307.88</b>	<b>347,691.79</b>	<b>0.00</b>	<b>118,894,470.19</b>
REVENUES OVER (UNDER) EXPENDITURES	-706,111.43	-99,754.59	1,211,394.08	-29,116,337.93	-108,364.48	0.00	-28,819,174.35
<b>OTHER FINANCING SOURCES (USES):</b>							
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	1,000,000.00	0.00		1,000,000.00
Transfers Out (GL 536)	-1,000,000.00		0.00	0.00	0.00	0.00	-1,000,000.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	3,545.85		3,545.85
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-1,000,000.00</b>		<b>0.00</b>	<b>1,000,000.00</b>	<b>3,545.85</b>	<b>0.00</b>	<b>3,545.85</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-1,706,111.43</b>	<b>-99,754.59</b>	<b>1,211,394.08</b>	<b>-28,116,337.93</b>	<b>-104,818.63</b>	<b>0.00</b>	<b>-28,815,628.50</b>
<b>BEGINNING 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>
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>10,671,457.91</b>	<b>406,584.69</b>	<b>4,659,181.44</b>	<b>20,786,983.16</b>	<b>664,077.58</b>	<b>0.00</b>	<b>37,188,284.78</b>

	Sub-Fund 10	Sub-Fund 11	General Fund
<b>REVENUES:</b>			
Local	3,789.38	5,528,598.21	5,532,387.59
State	58,343,917.29	3,355,744.94	61,699,662.23
Federal	5,328,701.72	42,863.63	5,371,565.35
Other	1,489.22	16,680.00	18,169.22
<b>TOTAL REVENUES</b>	<b>63,677,897.61</b>	<b>8,943,886.78</b>	<b>72,621,784.39</b>
<b>EXPENDITURES:</b>			
<b>CURRENT: (excluding Object 9)</b>			
Regular Instruction	38,835,876.92	1,171,111.29	40,006,988.21
Special Education	8,695,286.75	0.00	8,695,286.75
Vocational Education	4,117,602.75	0.00	4,117,602.75
Skills Center	0.00	0.00	0.00
Compensatory Programs	3,766,695.02	0.00	3,766,695.02
Other Instructional Programs	584,823.08	0.00	584,823.08
Federal Stimulus COVID-19	541,193.31	0.00	541,193.31
Community Services	615.77	27,114.88	27,730.65
Support Services	13,171,239.84	1,987,888.85	15,159,128.69
<b>CAPITAL OUTLAY:</b>			
Other	422,605.20	5,842.16	428,447.36
<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>70,135,938.64</b>	<b>3,191,957.18</b>	<b>73,327,895.82</b>
<b>REVENUES OVER (UNDER) EXPENDITURES:</b>	<b>-6,458,041.03</b>	<b>5,751,929.60</b>	<b>-706,111.43</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	1,000,000.00	1,000,000.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		0.00	0.00



	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	0.00	-1,000,000.00	-1,000,000.00
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-6,458,041.03	4,751,929.60	-1,706,111.43
BEGINNING TOTAL FUND BALANCE	11,895,870.46	481,698.88	12,377,569.34
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	5,437,829.43	5,233,628.48	10,671,457.91

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	6,911,597.00	5,532,387.59	-1,379,209.41
State	66,188,311.00	61,699,662.23	-4,488,648.77
Federal	3,601,355.00	5,371,565.35	1,770,210.35
Other	0.00	18,169.22	18,169.22
<b>TOTAL REVENUES</b>	<b>76,701,263.00</b>	<b>72,621,784.39</b>	<b>-4,079,478.61</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction	42,080,944.00	40,006,988.21	2,073,955.79
Special Education	9,086,240.00	8,695,286.75	390,953.25
Vocational Education	4,815,659.00	4,117,602.75	698,056.25
Skill Center	0.00	0.00	0.00
Compensatory Programs	3,748,306.00	3,766,695.02	-18,389.02
Other Instructional Programs	237,982.00	584,823.08	-346,841.08
Federal Stimulus COVID-19	0.00	541,193.31	-541,193.31
Community Services	0.00	27,730.65	-27,730.65
Support Services	16,001,141.00	15,159,128.69	842,012.31
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	40,878.00	428,447.36	-387,569.36
<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>76,011,150.00</b>	<b>73,327,895.82</b>	<b>2,683,254.18</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	690,113.00	-706,111.43	-1,396,224.43
<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)	-495,000.00	-1,000,000.00	505,000.00
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>-495,000.00</b>	<b>-1,000,000.00</b>	<b>-505,000.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	<b>195,113.00</b>	<b>-1,706,111.43</b>	<b>-1,901,224.43</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>			
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>10,800,000.00</b>	<b>12,377,569.34</b>	<b>1,577,569.34</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>10,995,113.00</b>	<b>10,671,457.91</b>	<b>-323,655.09</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	972,455.00	101,470.11	-870,984.89
State			
Federal			
Other			
<b>TOTAL REVENUES</b>	<b>972,455.00</b>	<b>101,470.11</b>	<b>-870,984.89</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	946,281.00	201,224.70	745,056.30
<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>946,281.00</b>	<b>201,224.70</b>	<b>745,056.30</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>26,174.00</b>	<b>-99,754.59</b>	<b>-125,928.59</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>	26,174.00	-99,754.59	-125,928.59
<b>EXPENDITURES AND OTHER FINANCING USES</b>			
<b>BEGINNING TOTAL FUND BALANCE</b>	413,931.00	506,339.28	92,408.28
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	440,105.00	406,584.69	-33,520.31

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	7,999,440.00	8,021,744.08	22,304.08
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
<b>TOTAL REVENUES</b>	<b>7,999,440.00</b>	<b>8,021,744.08</b>	<b>22,304.08</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	3,640,000.00	3,640,000.00	0.00
Interest and Other Charges	3,295,351.00	3,170,350.00	125,001.00
<b>TOTAL EXPENDITURES</b>	<b>6,935,351.00</b>	<b>6,810,350.00</b>	<b>125,001.00</b>
REVENUES OVER (UNDER) EXPENDITURES	1,064,089.00	1,211,394.08	147,305.08

	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>1,064,089.00</b>	<b>1,211,394.08</b>	<b>147,305.08</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>			
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>3,335,028.00</b>	<b>3,447,787.36</b>	<b>112,759.36</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>4,399,117.00</b>	<b>4,659,181.44</b>	<b>260,064.44</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	215,000.00	411,711.17	196,711.17
State	11,380,865.00	8,679,258.78	-2,701,606.22
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>11,595,865.00</b>	<b>9,090,969.95</b>	<b>-2,504,895.05</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	0.00	289,614.25	-289,614.25
Building	61,200,000.00	36,939,808.62	24,260,191.38
Equipment	0.00	977,885.01	-977,885.01
Instructional Technology	0.00	0.00	0.00
Energy	0.00	0.00	0.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
<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>61,200,000.00</b>	<b>38,207,307.88</b>	<b>22,992,692.12</b>
REVENUES OVER (UNDER) EXPENDITURES	-49,604,135.00	-29,116,337.93	20,487,797.07
<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	495,000.00	1,000,000.00	505,000.00
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>1,000,000.00</b>	<b>1,000,000.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-49,109,135.00</b>	<b>-28,116,337.93</b>	<b>20,992,797.07</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>51,192,425.00</b>	<b>48,903,321.09</b>	<b>-2,289,103.91</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>2,083,290.00</b>	<b>20,786,983.16</b>	<b>18,703,693.16</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>REVENUES:</b>			
Local	9,730.00	5,273.03	-4,456.97
State	234,054.00	234,054.28	0.28
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>243,784.00</b>	<b>239,327.31</b>	<b>-4,456.69</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	362,309.00	347,691.79	14,617.21
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>362,309.00</b>	<b>347,691.79</b>	<b>14,617.21</b>

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-118,525.00	-108,364.48	10,160.52
<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	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	3,545.85	3,545.85
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>	<b>3,545.85</b>	<b>3,545.85</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	<b>-118,525.00</b>	<b>-104,818.63</b>	<b>13,706.37</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>			
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>768,896.00</b>	<b>768,896.21</b>	<b>0.21</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>650,371.00</b>	<b>664,077.58</b>	<b>13,706.58</b>

	Custodial Funds	Private Purpose 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>

	Custodial Funds	Private Purpose 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, 2020	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2021	Amount Due Within One Year
<b>Voted Debt</b>					
Voted Bonds	81,340,000.00	0.00	3,640,000.00	77,700,000.00	4,970,000.00
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	1,741,865.03	217,711.99	198,716.32	1,760,860.70	515,401.47
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	10,068,751.00	0.00	7,329,858.00	2,738,893.00	
Net Pension Liabilities TRS 2/3	6,443,409.00	0.00	6,443,409.00	0.00	
Net Pension Liabilities SERS 2/3	2,187,913.00	0.00	2,187,913.00	0.00	
Net Pension Liabilities PERS 1	2,579,571.00	0.00	1,695,609.00	883,962.00	
<b>Total Long-Term Liabilities</b>	<b>104,361,509.03</b>	<b>217,711.99</b>	<b>21,495,505.32</b>	<b>83,083,715.70</b>	<b>5,485,401.47</b>

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

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL TAXES</b>				
1100 Local Property Tax	5,252,820.38	8,018,313.49	0.00	0.00
1300 Sale of Tax Title Property	5.57	9.74	0.00	0.00
1400 Local in Lieu of Taxes	1,397.48	2,441.78	0.00	0.00
1500 Timber Excise Tax	280.17	979.07	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>5,254,503.60</b>	<b>8,021,744.08</b>	<b>0.00</b>	<b>0.00</b>
<b>LOCAL SUPPORT NONTAX</b>				
2100 Tuition and Fees, Unassigned	12,710.60			
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	4,187.40		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	4,465.00			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Child Care Sales of Goods, Supplies, and Services	7,013.65			
2289 Other Community Services? Sales of Goods, Supplies, and Services	8,050.45			
2298 School Food Services--Sales of Goods, Supplies, and Services	2,391.90			
2300 Investment Earnings	138,881.65	0.00	367,345.17	5,273.03
2400 Interfund Loan Interest Earnings	0.00		0.00	
2450 Other Interest Earnings	0.00	0.00	0.00	0.00
2500 Gifts and Donations	38,558.40		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL SUPPORT NONTAX</b>				
2600 Fines and Damages	9,772.89		0.00	0.00
2700 Rentals and Leases	46,633.58	0.00	2,705.00	0.00
2800 Insurance Recoveries	750.99		0.00	0.00
2900 Local Support Nontax, Unassigned	4,467.48	0.00	41,661.00	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2910 E-Rate	0.00		0.00	
<b>2000 TOTAL LOCAL SUPPORT NONTAX</b>	<b>277,883.99</b>	<b>0.00</b>	<b>411,711.17</b>	<b>5,273.03</b>
<b>STATE, GENERAL PURPOSE</b>				
3100 Apportionment	44,839,969.73			
3121 Special Education - General Apportionment	1,479,798.36			
3300 Local Effort Assistance	3,355,744.94			
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>49,675,513.03</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	6,829,894.73			
4122 Special Education - Infants and Toddlers - State	0.00			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			8,679,258.78	
4139 Career Launch	0.00			
4155 Learning Assistance	1,928,344.95			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	493,236.11			
4159 Juveniles in Adult Jails	0.00	0.00		



	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>STATE, SPECIAL PURPOSE</b>				
4165 Transitional Bilingual	664,996.62			
4174 Highly Capable	150,356.67			
4188 Child Care	0.00			
4198 School Food Service	37,554.94			
4199 Transportation - Operations	1,864,114.14			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	53,002.37		0.00	0.00
4321 Special Education - Other State Agencies	2,648.67			
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				234,054.28
<b>4000 TOTAL STATE, SPECIAL PURPOSE</b>	<b>12,024,149.20</b>		<b>8,679,258.78</b>	<b>234,054.28</b>
<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	42,863.63	0.00	0.00	

REPORT F196

West Valley School District (Yakima) No. 208

RUN DATE: 12/7/2021

E.S.D. 105

Report of Revenues and Other Financing Sources

RUN TIME: 1:45:08 PM

COUNTY: 39 Yakima

For the Year Ended August 31, 2021

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, GENERAL PURPOSE</b>				
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
<b>5000 TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>42,863.63</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FEDERAL, SPECIAL PURPOSE</b>				
6100 Special Purpose, OSPI, Unassigned	12,373.15			0.00
6111 Federal Special Purpose-GEER	0.00		0.00	
6112 Federal Special Purpose-ESSER II	190,591.81		0.00	
6113 Federal Special Purpose-ESSER III	0.00		0.00	
6114 Federal Special Purpose-ESSER III (Learning Loss)	436,156.49		0.00	
6118 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6119 Federal Special Purpose-Reserved (N/A 20-21)	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	1,023,481.54			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	31,401.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	707,862.73			
6152 Other Title, ESEA Fed	153,829.58			
6153 ESEA Migrant, Federal	38,622.42			
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	43,883.36			
6167 Indian Education, JOM	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
6168 Indian Education, ED	0.00			
6176 Targeted Assistance - ESSER I	660,980.00			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	1,783,668.56			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	54,119.55		0.00	0.00
6211 Federal Special Purpose-GEER	0.00		0.00	
6212 Federal Special Purpose-ESSER II	0.00		0.00	
6213 Federal Special Purpose-ESSER III	0.00		0.00	
6214 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6218 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6219 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
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 I	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
6311 Federal Special Purpose-GEER	0.00		0.00	
6312 Federal Special Purpose-ESSER II	0.00		0.00	
6313 Federal Special Purpose-ESSER III	0.00		0.00	
6314 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6318 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6319 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	8,496.32			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			

REPORT F196

West Valley School District (Yakima) No. 208

RUN DATE: 12/7/2021

E.S.D. 105

Report of Revenues and Other Financing Sources

RUN TIME: 1:45:08 PM

COUNTY: 39 Yakima

For the Year Ended August 31, 2021

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance - ESSER I	0.00		0.00	
6378 Youth Training	0.00			
6388 Child Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	183,235.21			
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>5,328,701.72</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			
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			

REPORT F196

West Valley School District (Yakima) No. 208

RUN DATE: 12/7/2021

E.S.D. 105

Report of Revenues and Other Financing Sources

RUN TIME: 1:45:08 PM

COUNTY: 39 Yakima

For the Year Ended August 31, 2021

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>				
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
8101 Governmental Entities (GF local sub-fund)	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	16,680.00			
8500 Nonfederal, ESD	1,489.22		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>18,169.22</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			3,545.85
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	0.00	1,000,000.00	0.00
9901 Transfers - Other Resources	0.00	0.00	0.00	0.00

REPORT F196

West Valley School District (Yakima) No. 208

RUN DATE: 12/7/2021

E.S.D. 105

Report of Revenues and Other Financing Sources

RUN TIME: 1:45:08 PM

COUNTY: 39 Yakima

For the Year Ended August 31, 2021

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9000 TOTAL OTHER FINANCING SOURCES	0.00	0.00	1,000,000.00	3,545.85
TOTAL REVENUES AND OTHER FINANCING SOURCES	72,621,784.39	8,021,744.08	10,090,969.95	242,873.16

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	38,734,940.85	11 Bd of Dir	214,577.52	0 Debit Transfer	55,626.56
02 ALE	1,183,789.14	12 Supt Off	460,840.50	1 Credit Transfer	-55,626.56
03 Basic Education - Dropout Reengagement	156,912.19	13 Busns Off	1,099,604.84	2 Cert. Salaries	32,333,629.98
11 Stim, Title, GEER	0.00	14 HR	719,295.70	3 Class. Salaries	12,674,833.01
12 Stim, ESSER II	168,218.72	15 Pblc Rltn	238,197.56	4 Employee Benefits	17,444,741.11
13 Stim, ESSER III	0.00	21 Supv Inst	2,314,310.12	5 Supplies / Materials	2,949,776.43
14 Federal Stimulus, ESSER III (Learning Loss)	372,974.59	22 Lrn Resrc	606,434.93	7 Purchased Services	7,482,804.92
18 Stim, RSVD N/A 20-21	0.00	23 Princ Off	4,633,115.88	8 Travel	13,663.01
19 Stim, RSVD N/A 20-21	0.00	24 Guid/Coun	2,063,156.36	9 Capital Outlay	428,447.36
21 Sp Ed, Sup, St	7,626,166.49	25 Pupil M/S	428,103.23	<b>TOTAL ALL OBJECTS</b>	<b>73,327,895.82</b>
22 Sp Ed, Infants and Toddlers, State	0.00	26 Health	3,180,844.23		
24 Sp Ed, Sup, Fed	1,069,120.26	27 Teaching	39,498,437.96		
25 Sp Ed, Infants and Toddlers, Federal	0.00	28 Extracur	862,424.36		
26 Sp Ed, Inst, St	0.00	29 Pmt to SD	0.00		
29 Sp Ed, Oth, Fed	0.00	31 InstProDev	2,569,556.67		
31 Voc, Basic, St	2,247,183.48	32 Inst Tech	249,732.88		
34 MidSchCar/Tec	1,947,421.26	33 Curriculum	951,098.26		
38 Voc, Fed	29,906.00	34 Pro Learn	573,771.33		
39 Voc, Other	0.00	41 Supervisn	248,129.40		
45 Skil Cnt, Bas, St	0.00	42 Food	779,908.47		
46 Skill Cntr, Fed	0.00	44 Operation	1,030,608.09		
47 Skil Cnt, Fac Upgrade	0.00	49 Transfers	-13,795.63		
51 ESEA Disadvantaged, Fed	667,858.03	51 Supervisn	244,487.60		
52 Other Title, ESEA, Fed	145,135.93	52 Operation	1,426,453.90		
53 ESEA Migrant, Federal	36,439.68	53 Maintnce	269,782.31		
54 Read First, Fed	0.00	56 Insurance	57,045.52		
55 LAP	1,851,691.26	58 Rem. Learn OP.	0.00		
56 St In, Ctr/Hm, D	0.00	59 Transfers	-36,684.85		



PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO.	PROGRAM TITLE	AMOUNT	NO.	ACTIVITY TITLE	AMOUNT
57	St In, N/D, Fed	0.00	61	Supv Bldg	369,153.54
58	Sp/Plt Pgm, St	394,683.07	62	Grnd Mnt	668,368.27
59	Inst. JAJ	0.00	63	Oper Bldg	2,541,677.32
61	Head Start, Fed	0.00	64	Maintnce	1,291,159.84
62	MS, Pro Dv, Fed	0.00	65	Utilities	1,030,669.73
64	LEP, Fed	41,403.30	67	Bldg Secu	279,807.80
65	Tran Biling, St	563,124.85	68	Insurance	574,890.01
67	Ind Ed, Fd, JOM	0.00	72	Info Sys	1,496,515.56
68	Ind Ed, Fd, ED	0.00	73	Printing	103,067.82
69	Comp, Othr	66,358.90	74	Warehouse	105,521.09
71	Traffic Safety	0.00	75	Mtr Pool	183,292.22
73	Summer School	0.00	83	Interest	0.00
74	Highly Capable	156,210.93	84	Principal	0.00
75	Prof Dev, State	0.00	85	Debt Expn	0.00
76	Target Asst, Fed	353,451.29	91	Publ Actv	14,335.48
78	Yth Trg Pm, Fed	0.00	<b>TOTAL ALL ACTIVITIES</b>		73,327,895.82
79	Inst Pgm, Othr	75,160.86			
81	Public Radio/TV	0.00			
86	Comm Schools	0.00			
88	Child Care	7,013.65			
89	Othr Comm Srv	20,717.00			
97	Distwide Suppt	11,376,250.44			
98	Schl Food Serv	2,044,850.33			
99	Pupil Transp	1,990,913.32			
<b>TOTAL ALL PROGRAMS</b>		73,327,895.82			

	<b>Certificated Salaries</b>	<b>Amount</b>
2110	Salaries of Regular Employee	26,348,372.35
2120	Salaries of Temporary EEs & Subs	1,034,337.04
2130	Non contracted Salaries	2,020,967.49
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	2,215,276.30
2160	Other Salaries	447,444.80
2170	Other Salaries NBCT	267,232.00

	<b>Classified Salaries</b>	<b>Amount</b>
3110	Salaries of Regular Employee	11,119,328.36
3120	Salaries of Temporary EEs & Subs	287,447.38
3130	Extra Time	675,408.91
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	422,606.68
3160	Other Salaries	170,041.68

	<b>Employee Bene &amp; P/R Taxes</b>	<b>Amount</b>
4212	Group Insurance-Certificate	29,561.40
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	2,400,171.10
4223	Federally Mandated Insurance-Classified	944,820.83
4232	Retirement Contribution - Certificated	4,808,697.63
4233	Retirement Contribution - Classified	1,491,847.98
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	50,631.66
4263	Unemployment Compensation - Classified	31,392.04

	Employee Bene & P/R Taxes	Amount
4272	Worker's Compensation - Certificated	169,278.67
4273	Worker's Compensation - Classified	141,995.09
4282	Health Benefits - Certificated	3,882,331.76
4283	Health Benefits - Classified	3,289,861.65
4292	Other Employee Benefits - Certificated	166,751.43
4293	Other Employee Benefits - Classified	37,399.87

	Supplies, Non-Capital	Amount
5610	General Supplies	1,256,053.11
5626	Motor Vehicle Fuel	159,445.94
5630	Food	779,908.47
5640	Books and Periodicals	301,905.02
5650	Supplies - Technology Related	452,463.89

	Purchased Services	Amount
7310	Office and Administrative Services	732.83
7311	Election Fees	0.00
7320	Professional Educational Services	181,506.40
7321	Contracted Teachers	0.00
7322	Contracted Educational Staff Associates	638,306.84
7330	Employee Training and Development Services	218,294.62
7340	Other Professional Purchased Services	515,157.72
7341	Legal Services for District support	100,431.91
7342	Audit Services	21,131.00
7343	Other Legal Services	78,206.60
7350	Technical Services	287,418.63
7351	Data Processing and Coding Services	0.00
7352	Other Technical Services	32,443.31
7410	Utility Services	136,414.14

	Purchased Services	Amount
7420	Cleaning Services	85,561.94
7431	Non-Technology-Related Repair and Maintenance	211,170.51
7432	Technology-Related Repair and Maintenance	30,387.24
7441	Rentals of Land and Buildings	0.00
7442	Rentals of Equipment and Vehicles	6,000.89
7443	Rentals of Computers and Related Equipment	23,303.88
7450	Contractor Services (renovating, remodeling)	62,632.26
7490	Other Purchased Property Services	2,001.02
7511	Student Trans Purchased from Another School District or ESD	0.00
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	0.00
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	631,935.53
7530	Communications	1,004,062.53
7540	Advertising	2,547.70
7550	Printing and Binding	11,740.66
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	110,426.38
7569	Tuition - Other	977,431.20
7570	Food Service Management (FSMC)	0.00
7580	Travel - Registration and Entrance	7,522.40
7591	Services Purchased from another School District or ESD Within the State	1,235,714.10
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	195,042.65
7622	Electricity	570,374.67
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	104,905.36
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	13,663.01

	Capital Outlay	Amount
9710	Land and Improvements	0.00
9720	Buildings	60,259.83
9731	Machinery	32,820.96
9732	Vehicles	101,848.30
9733	Furniture and Fixtures	0.00
9734	Technology-Related Hardware	79,672.59
9735	Technology-Related Software	0.00
9739	Other Equipment	153,845.68
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	73,327,895.82
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REPORT F196

West Valley School District (Yakima) No. 208

RUN DATE: 12/7/2021

E.S.D. 105

District Expenditure Summary by Location

RUN TIME: 1:45:08 PM

COUNTY: 39 Yakima

For the Year Ended August 31, 2021

<u>Instructional Location</u>	<u>Amount</u>
Ahtanum Valley Elementary	4,901,177.27
Apple Valley Elementary	4,058,186.11
Children's Village	0.00
Christ the Teacher Catholic School	0.00
Cottonwood Elementary School	6,108,144.41
Mountainview Elementary	3,120,545.99
Oakridge Ranch - A Montessori Farm School	0.00
Summitview Elementary	3,746,700.76
West Valley High School	15,701,948.12
West Valley Jr High	8,900,832.90
West Valley Middle School	7,769,100.90
West Valley Open Doors	159,521.20
West Valley Preschool	0.00
WEST VALLEY VIRTUAL ACADEMY 7-8	96,918.12
WEST VALLEY VIRTUAL ACADEMY 9-12	795,252.92
WEST VALLEY VIRTUAL ACADEMY K-6	96,918.12
West Valley Virtual University	0.00
Wide Hollow Elementary	6,927,498.67
<b>TOTAL INSTRUCTIONAL LOCATIONS</b>	<b>62,382,745.49</b>
<b>TOTAL NON-INSTRUCTIONAL LOCATIONS</b>	<b>10,945,150.33</b>
<b>TOTAL DISTRICT EXPENDITURES</b>	<b>73,327,895.82</b>

REPORT F196

West Valley School District (Yakima) No. 208

RUN DATE: 12/7/2021

E.S.D. 105

F-196 Annual Financial Statements

RUN TIME: 1:45:08 PM

COUNTY: 39 Yakima

Fiscal Year 2020-2021

**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	468,082.20	11.48		280,330.21	71,705.53	109,437.24	5,476.78	1,120.96	0.00	0.00
22 Lrn Resrc	555,980.54	0.00		75,396.01	248,654.41	180,861.07	39,357.49	11,711.56	0.00	0.00
23 Princ Off	4,601,844.60	0.00		2,290,359.67	975,567.33	1,210,197.26	72,529.68	42,331.84	756.06	10,102.76
24 Guid/Coun	1,654,152.13	0.00		1,055,840.38	53,915.37	410,502.34	5,882.52	128,011.52	0.00	0.00
25 Pupil M/S	165,542.91	0.00		9,623.32	121,315.88	27,260.63	7,048.08	295.00	0.00	0.00
26 Health	315,136.90	0.00		2,908.55	215,292.35	90,993.77	4,878.11	291.67	772.45	0.00
27 Teaching	27,221,790.76	0.00		18,061,715.67	590,717.76	7,127,884.76	193,872.32	1,221,028.83	0.00	26,571.42
28 Extracur	841,610.14	18,296.37		204,351.14	428,534.44	137,540.87	6,669.45	45,970.35	247.52	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,694,082.60	0.00		1,309,185.96	9,219.53	314,898.56	5,465.65	54,201.47	1,111.43	0.00
32 Inst Tech	38,000.10	0.00			0.00	0.00	29,625.87	999.00	0.00	7,375.23
33 Curriculum	736,685.95	0.00		0.00	0.00	0.00	297,019.44	415,061.95	0.00	24,604.56
34 Pro Learn	442,032.02	0.00		323,233.44		77,976.16	12,172.20	28,650.22	0.00	0.00
<b>01 Total</b>	<b>38,734,940.85</b>	<b>18,307.85</b>		<b>23,612,944.35</b>	<b>2,714,922.60</b>	<b>9,687,552.66</b>	<b>679,997.59</b>	<b>1,949,674.37</b>	<b>2,887.46</b>	<b>68,653.97</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	195,090.95	0.00		0.00	141,980.98	51,680.19	212.75	855.97	361.06	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	977,431.20	0.00		0.00	0.00	0.00	0.00	977,431.20	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	11,266.99	0.00			0.00	0.00	11,266.99	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>02 Total</b>	<b>1,183,789.14</b>	<b>0.00</b>		<b>0.00</b>	<b>141,980.98</b>	<b>51,680.19</b>	<b>11,479.74</b>	<b>978,287.17</b>	<b>361.06</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	123,354.15	0.00		88,668.41	0.00	33,315.41	1,370.33	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	33,523.04	0.00		26,966.18	0.00	6,556.86	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	35.00	0.00		0.00	0.00	0.00	0.00	35.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
<b>03 Total</b>	<b>156,912.19</b>	<b>0.00</b>		<b>115,634.59</b>	<b>0.00</b>	<b>39,872.27</b>	<b>1,370.33</b>	<b>35.00</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	388.88	0.00			354.04	34.84	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	134.61	0.00		0.00	111.06	23.55	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	67,802.04	0.00		0.00	50,099.50	17,673.49	29.05	0.00	0.00	0.00
26 Health	1,233.74	0.00		0.00	99.84	21.02	922.88	190.00	0.00	0.00
27 Teaching	83,643.06	0.00		58,053.12	10,096.14	15,493.80	0.00	0.00	0.00	0.00
28 Extracur	700.00	0.00		0.00	0.00	0.00	0.00	700.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	10,371.29	0.00		8,370.00	0.00	2,001.29	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
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	3,945.10	0.00			3,244.55	700.55	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00

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
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 Total	168,218.72	0.00	0.00	66,423.12	64,005.13	35,948.54	951.93	890.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	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	28,630.60	0.00		23,293.52	0.00	5,337.08	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	3,249.94	0.00		0.00	1,138.05	2,111.89	0.00	0.00	0.00	0.00
26 Health	8,746.20	0.00		2,108.79	4,453.04	2,184.37	0.00	0.00	0.00	0.00
27 Teaching	332,002.17	15,128.80		128,747.32	125,409.61	58,300.39	4,416.05	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	345.68	0.00		277.23	0.00	68.45	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>14 Total</b>	<b>372,974.59</b>	<b>15,128.80</b>		<b>154,426.86</b>	<b>131,000.70</b>	<b>68,002.18</b>	<b>4,416.05</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	518,759.26	0.00		180,116.57	186,129.84	135,973.15	12,410.01	4,082.31	47.38	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	1,027.06	0.00		0.00	850.00	177.06	0.00	0.00	0.00	0.00
24 Guid/Coun	4,086.11	0.00		0.00	2,403.93	1,682.18	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	2,607,534.07	0.00		964,746.67	444,442.18	643,717.59	10,909.02	542,111.69	1,606.92	0.00
27 Teaching	4,205,454.99	4,002.80		1,623,732.91	1,045,687.92	1,258,081.80	9,974.99	263,506.42	468.15	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	208,659.38	0.00		158,669.48	7,161.96	39,083.51	27.05	3,717.38	0.00	0.00
32 Inst Tech	9,606.89	0.00			0.00	0.00	7,641.44	1,965.45	0.00	0.00
33 Curriculum	8,290.59	0.00		0.00	0.00	0.00	8,290.59	0.00	0.00	0.00
34 Pro Learn	62,748.14	0.00		38,565.70		9,303.58	5,200.92	9,677.94	0.00	0.00
<b>21 Total</b>	<b>7,626,166.49</b>	<b>4,002.80</b>		<b>2,965,831.33</b>	<b>1,686,675.83</b>	<b>2,088,018.87</b>	<b>54,454.02</b>	<b>825,061.19</b>	<b>2,122.45</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	224,804.14	0.00		164,369.94	0.00	60,434.20	0.00	0.00	0.00	0.00
27 Teaching	776,582.32	0.00		548,189.40	14,334.77	214,058.15	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	67,733.80	0.00		54,670.20	0.00	13,063.60	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>1,069,120.26</b>	<b>0.00</b>		<b>767,229.54</b>	<b>14,334.77</b>	<b>287,555.95</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	355,401.25	0.00		171,682.16	72,647.33	88,076.46	0.00	22,995.30	0.00	0.00
22 Lrn Resrc	48,536.31	0.00		25,023.05	8,842.89	14,670.37	0.00	0.00	0.00	0.00
24 Guid/Coun	122,443.57	0.00		87,475.64	315.00	34,652.93	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	1,526,353.76	0.00		988,615.22	54,647.26	381,547.05	58,253.17	43,291.06	0.00	0.00
28 Extracur	4,000.00	0.00		0.00	0.00	0.00	0.00	4,000.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	93,218.11	0.00		61,509.80	0.00	14,311.76	0.00	15,421.78	1,974.77	0.00
32 Inst Tech	44,998.11	0.00			0.00	0.00	37,377.04	2,527.07	0.00	5,094.00
33 Curriculum	30,182.86	0.00		0.00	0.00	0.00	18,462.61	11,720.25	0.00	0.00
34 Pro Learn	22,049.51	0.00		14,516.36		3,501.88	1,409.13	2,622.14	0.00	0.00
<b>31 Total</b>	<b>2,247,183.48</b>	<b>0.00</b>		<b>1,348,822.23</b>	<b>136,452.48</b>	<b>536,760.45</b>	<b>115,501.95</b>	<b>102,577.60</b>	<b>1,974.77</b>	<b>5,094.00</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	228,762.95	0.00		119,412.07	39,607.28	57,995.36	0.00	11,748.24	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	125,402.98	0.00		91,036.20	0.00	34,366.78	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	1,255,600.08	0.00		876,289.82	0.00	330,657.45	41,026.68	7,626.13	0.00	0.00
28 Extracur	1,200.00	0.00		0.00	0.00	0.00	0.00	1,200.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	227,812.08	0.00		161,694.46	650.00	50,401.34	0.00	13,537.35	1,528.93	0.00
32 Inst Tech	81,025.88	0.00			0.00	0.00	9,117.89	0.00	0.00	71,907.99
33 Curriculum	4,587.50	0.00		0.00	0.00	0.00	0.00	4,587.50	0.00	0.00
34 Pro Learn	23,029.79	0.00		16,066.61		3,875.86	1,079.17	2,008.15	0.00	0.00
<b>34 Total</b>	<b>1,947,421.26</b>	<b>0.00</b>		<b>1,264,499.16</b>	<b>40,257.28</b>	<b>477,296.79</b>	<b>51,223.74</b>	<b>40,707.37</b>	<b>1,528.93</b>	<b>71,907.99</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	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	29,906.00	0.00			0.00	0.00	0.00	0.00	0.00	29,906.00
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
<b>38 Total</b>	<b>29,906.00</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>0.00</b>	<b>29,906.00</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	209,864.30	0.00		37,334.25	113,417.31	55,223.51	3,023.28	835.15	30.80	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	49,436.05	0.00		0.00	35,644.15	10,362.33	2,304.72	1,124.85	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	311.90	0.00		85.30	170.30	56.30	0.00	0.00	0.00	0.00
27 Teaching	378,392.16	0.00		172,520.76	54,946.66	112,668.70	18,060.93	18,285.41	1,909.70	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	20,688.65	0.00		15,375.20	0.00	3,751.53	61.92	1,500.00	0.00	0.00
32 Inst Tech	38.97	0.00			0.00	0.00	38.97	0.00	0.00	0.00
33 Curriculum	9,126.00	0.00		0.00	0.00	0.00	0.00	9,126.00	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
<b>51 Total</b>	<b>667,858.03</b>	<b>0.00</b>		<b>225,315.51</b>	<b>204,178.42</b>	<b>182,062.37</b>	<b>23,489.82</b>	<b>30,871.41</b>	<b>1,940.50</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	4,891.96	0.00		0.00	2,884.52	2,007.44	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	22,355.57	0.00		0.00	13,415.37	8,940.20	0.00	0.00	0.00	0.00
27 Teaching	97,468.44	0.00		70,574.49	0.00	26,893.95	0.00	0.00	0.00	0.00
28 Extracur	14,914.22	0.00		10,668.49	164.55	2,629.66	1,451.52	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	5,505.74	0.00		4,433.91	0.00	1,071.83	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>145,135.93</b>	<b>0.00</b>	<b>0.00</b>	<b>85,676.89</b>	<b>16,464.44</b>	<b>41,543.08</b>	<b>1,451.52</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	6,206.16	0.00		0.00	3,796.44	2,394.06	15.66	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	23,550.78	0.00		0.00	14,747.23	8,769.23	0.00	0.00	34.32	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	3,002.77	0.00		0.00	2,366.76	529.56	106.45	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	3,679.97	0.00		0.00	0.00	0.00	383.68	3,296.29	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>36,439.68</b>	<b>0.00</b>		<b>0.00</b>	<b>20,910.43</b>	<b>11,692.85</b>	<b>505.79</b>	<b>3,296.29</b>	<b>34.32</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	51,334.24	0.00		6,241.19	31,315.98	13,777.07	0.00	0.00	0.00	0.00
22 Lrn Resrc	1,918.08	0.00		0.00	0.00	0.00	1,918.08	0.00	0.00	0.00
24 Guid/Coun	60,109.08	0.00		0.00	44,469.23	14,318.47	1,321.38	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	68.29	0.00		0.00	0.00	0.00	68.29	0.00	0.00	0.00
27 Teaching	1,606,132.07	0.00		611,562.22	456,656.18	513,120.96	20,734.13	4,058.58	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	83,444.47	0.00		37,661.58	5,065.08	9,226.38	1,454.02	28,800.81	1,236.60	0.00
32 Inst Tech	453.12	0.00			0.00	0.00	453.12	0.00	0.00	0.00
33 Curriculum	30,750.64	0.00		0.00	0.00	0.00	10,362.44	20,388.20	0.00	0.00
34 Pro Learn	17,481.27	0.00		10,061.61		2,427.24	1,745.10	3,247.32	0.00	0.00
<b>55 Total</b>	<b>1,851,691.26</b>	<b>0.00</b>		<b>665,526.60</b>	<b>537,506.47</b>	<b>552,870.12</b>	<b>38,056.56</b>	<b>56,494.91</b>	<b>1,236.60</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	1,479.01	0.00		1,350.00	0.00	129.01	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	255,025.20	0.00		190,162.00	0.00	44,680.11	16,835.09	3,348.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	66,931.66	0.00		39,926.28	265.33	6,975.62	1,637.37	18,127.06	0.00	0.00
32 Inst Tech	16,123.75	0.00			0.00	0.00	16,123.75	0.00	0.00	0.00
33 Curriculum	55,123.45	0.00		0.00	0.00	0.00	55,123.45	0.00	0.00	0.00
<b>58 Total</b>	<b>394,683.07</b>	<b>0.00</b>		<b>231,438.28</b>	<b>265.33</b>	<b>51,784.74</b>	<b>89,719.66</b>	<b>21,475.06</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	26.01	0.00		0.00	21.44	4.57	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	13,144.89	0.00		0.00	9,741.92	3,402.97	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		
27 Teaching	166.40	0.00		0.00	151.74	14.66	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	28,066.00	0.00		0.00	0.00	0.00	0.00	28,066.00	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>64 Total</b>	<b>41,403.30</b>	<b>0.00</b>		<b>0.00</b>	<b>9,915.10</b>	<b>3,422.20</b>	<b>0.00</b>	<b>28,066.00</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	159,587.85	0.00		39,571.06	76,661.90	40,410.67	2,944.22	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	5,938.81	0.00		0.00	2,403.91	1,682.41	1,630.39	0.00	222.10	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		
27 Teaching	314,867.19	0.00		101,897.37	101,390.51	106,575.85	4,942.79	0.00	60.67	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	9,798.09	0.00		4,149.86	0.00	998.23	0.00	4,650.00	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	69,090.75	0.00		0.00	0.00	0.00	11,019.29	58,071.46	0.00	0.00
34 Pro Learn	3,842.16	0.00		1,085.34		261.93	872.09	1,622.80	0.00	0.00
<b>65 Total</b>	<b>563,124.85</b>	<b>0.00</b>		<b>146,703.63</b>	<b>180,456.32</b>	<b>149,929.09</b>	<b>21,408.78</b>	<b>64,344.26</b>	<b>282.77</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	49,907.72	0.00		0.00	34,720.51	14,787.21	0.00	400.00	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	4,526.20	0.00		0.00	0.00	0.00	4,526.20	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	11,924.98	0.00		0.00	0.00	0.00	1,500.98	10,424.00	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>69 Total</b>	<b>66,358.90</b>	<b>0.00</b>		<b>0.00</b>	<b>34,720.51</b>	<b>14,787.21</b>	<b>6,027.18</b>	<b>10,824.00</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	64,262.32	0.00		46,561.52	0.00	17,700.80	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	76,991.17	0.00		55,377.26	0.00	21,085.77	528.14	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	7,451.10	0.00		5,802.00	0.00	1,350.10	0.00	299.00	0.00	0.00
32 Inst Tech	4,917.90	0.00			0.00	0.00	4,917.90	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	2,588.44	0.00		1,823.52		439.89	113.61	211.42	0.00	0.00
<b>74 Total</b>	<b>156,210.93</b>	<b>0.00</b>		<b>109,564.30</b>	<b>0.00</b>	<b>40,576.56</b>	<b>5,559.65</b>	<b>510.42</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	7,024.91	0.00		0.00	874.11	83.88	5,742.32	324.60	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	157,734.40	0.00		3,454.74	137,400.79	16,793.08	85.79	0.00	0.00	0.00
26 Health	653.42	0.00		0.00	529.82	123.60	0.00	0.00	0.00	0.00
27 Teaching	184,493.01	0.00		66,512.57	72,194.51	28,954.95	730.98	16,100.00	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	3,545.55	0.00		0.00	0.00	0.00	3,545.55	0.00	0.00	0.00
<b>76 Total</b>	<b>353,451.29</b>	<b>0.00</b>		<b>69,967.31</b>	<b>210,999.23</b>	<b>45,955.51</b>	<b>10,104.64</b>	<b>16,424.60</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	75,160.86	0.00		16,368.58	41,225.08	17,567.20	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>75,160.86</b>	<b>0.00</b>		<b>16,368.58</b>	<b>41,225.08</b>	<b>17,567.20</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	7,013.65	7,013.65		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>88 Total</b>	<b>7,013.65</b>	<b>7,013.65</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	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	13,395.17	0.00			0.00	0.00	13,395.17	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	7,321.83	6,706.06	0.00	562.50	0.00	53.27	0.00	0.00	0.00	0.00
<b>89 Total</b>	<b>20,717.00</b>	<b>6,706.06</b>	<b>0.00</b>	<b>562.50</b>	<b>0.00</b>	<b>53.27</b>	<b>13,395.17</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	214,188.64	0.00			15,800.00	1,445.76	11,958.67	184,984.21	0.00	0.00
12 Supt Off	460,840.50	41.48		252,207.97	83,689.73	99,871.27	3,617.04	21,413.01	0.00	0.00
13 Busns Off	1,099,604.84	11.48		231,928.19	394,044.30	202,159.07	17,045.37	248,574.27	0.00	5,842.16
14 HR	719,295.70	11.48		2,559.04	475,460.99	161,645.32	5,229.43	74,389.44	0.00	0.00
15 Pblc Rltn	238,197.56	0.00		0.00	113,036.36	53,015.53	5,208.36	66,937.31	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
61 Supv Bldg	369,153.54	0.00		0.00	254,219.56	92,429.04	5,293.01	16,489.73	722.20	0.00
62 Grnd Mnt	668,368.27	0.00			326,959.75	141,720.89	73,462.50	126,225.13	0.00	0.00
63 Oper Bldg	2,541,677.32	0.00			1,670,688.06	721,387.00	135,724.04	2,001.02	83.77	11,793.43
64 Maintnce	1,291,159.84	0.00	0.00		514,019.90	189,504.64	201,076.65	282,867.88	467.41	103,223.36
65 Utilities	1,030,669.73	0.00	0.00		0.00	0.00	0.00	1,030,669.73	0.00	0.00
67 Bldg Secu	279,807.80	0.00			0.00	0.00	5,130.00	261,149.07	0.00	13,528.73
68 Insurance	574,890.01	0.00					0.00	574,890.01		0.00
72 Info Sys	1,496,515.56	0.00	0.00	0.00	693,121.01	254,963.92	212,807.06	327,858.97	0.00	7,764.60
73 Printing	103,067.82	0.00	0.00	0.00	47,619.88	22,102.71	33,326.19	0.00	19.04	0.00
74 Warehouse	105,521.09	0.00	0.00	0.00	77,523.15	27,997.94	0.00	0.00	0.00	0.00
75 Mtr Pool	183,292.22	2,830.63	-5,146.08	0.00	0.00	0.00	60,116.14	14,758.41	0.00	110,733.12
83 Interest	0.00							0.00		
84 Principal	0.00							0.00		
85 Debt Expn	0.00							0.00		
<b>97 Total</b>	<b>11,376,250.44</b>	<b>2,895.07</b>	<b>-5,146.08</b>	<b>486,695.20</b>	<b>4,666,182.69</b>	<b>1,968,243.09</b>	<b>769,994.46</b>	<b>3,233,208.19</b>	<b>1,292.42</b>	<b>252,885.40</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	248,129.40	0.00		0.00	159,175.46	70,346.84	4,472.19	14,133.18	1.73	0.00
42 Food	779,908.47	0.00					779,908.47	0.00		
44 Operation	1,030,608.09	1,572.33			541,693.48	376,395.76	96,479.42	14,467.10	0.00	0.00
49 Transfers	-13,795.63		-13,795.63							
<b>98 Total</b>	<b>2,044,850.33</b>	<b>1,572.33</b>	<b>-13,795.63</b>	<b>0.00</b>	<b>700,868.94</b>	<b>446,742.60</b>	<b>880,860.08</b>	<b>28,600.28</b>	<b>1.73</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
25 Pupil M/S	33,773.94	0.00		0.00	17,372.86	16,010.23	390.85	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
51 Supervisn	244,487.60	0.00		0.00	169,244.64	63,570.58	380.97	11,291.41	0.00	0.00
52 Operation	1,422,508.80	0.00			789,612.97	509,015.20	109,623.73	14,256.90	0.00	0.00
53 Maintnce	269,782.31	0.00			145,279.81	56,227.31	59,412.22	8,862.97	0.00	0.00
56 Insurance	57,045.52							57,045.52		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
59 Transfers	-36,684.85		-36,684.85							
<b>99 Total</b>	<b>1,990,913.32</b>	<b>0.00</b>	<b>-36,684.85</b>	<b>0.00</b>	<b>1,121,510.28</b>	<b>644,823.32</b>	<b>169,807.77</b>	<b>91,456.80</b>	<b>0.00</b>	<b>0.00</b>

## 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	1,534,086.95
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	317,604.31
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	1,851,691.26

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.	3,353.92	
2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)	0.1836	
a) Total All Programs (SYSTEM CALCULATED)		73,327,895.82
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)		11,376,250.44
c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)		61,951,645.38

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.

21,131.00

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.

100,432.00

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).

460,840.50

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.

238,197.56

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.

1,488,750.96

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 2022-2023

COUNTY: 39 Yakima

Fiscal Year 2020-2021

PROGRAM AND ACTIVITY TITLES	Fiscal Year 2020-2021					
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES
TOTAL PROGRAMS 01-89, 98, 99	61,951,645.38	175,561.96		779,908.47		60,996,174.95
PROGRAM 97 ACTIVITIES						
11 Board of Directors	214,188.64	0.00		0.00	92,625.64	121,563.00
12 Superintendent's Office	460,840.50	0.00		0.00	0.00	460,840.50
13 Business Office	1,099,604.84	5,842.16		0.00		1,093,762.68
14 Human Resources	719,295.70	0.00		0.00		719,295.70
15 Public Relations	238,197.56	0.00			0.00	238,197.56
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00
61 Supervision	369,153.54	0.00		0.00	369,153.54	0.00
62 Grounds Maintenance	668,368.27	0.00		0.00	668,368.27	0.00
63 Operation of Buildings	2,541,677.32	11,793.43		0.00	2,529,883.89	0.00
64 Maintenance	1,291,159.84	103,223.36		0.00	1,187,936.48	0.00
65 Utilities	1,030,669.73	0.00		0.00	1,030,669.73	0.00
67 Building and Property Security	279,807.80	13,528.73		0.00	266,279.07	0.00
68 Insurance	574,890.01	0.00		0.00	574,890.01	0.00
72 Information Systems	1,496,515.56	7,764.60		0.00	0.00	1,488,750.96
73 Printing	103,067.82	0.00		0.00		103,067.82
74 Warehousing	105,521.09	0.00		0.00		105,521.09
75 Motor Pool	183,292.22	110,733.12		0.00		72,559.10
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>11,376,250.44</b>	<b>252,885.40</b>	<b>0.00</b>	<b>0.00</b>	<b>6,719,806.63</b>	<b>4,403,558.41</b>

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed  
With Carry-Forward Calculation for Fiscal Year 2022-2023

COUNTY: 39 Yakima

Fiscal Year 2020-2021

	--- EXCLUDED ---				(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	73,327,895.82	428,447.36	0.00	779,908.47		4,403,558.41	60,996,174.95
Unallowable Costs					-6,719,806.63		6,719,806.63
<b>TOTALS</b>	<b>73,327,895.82</b>	<b>428,447.36</b>	<b>0.00</b>	<b>779,908.47</b>		<b>4,403,558.41</b>	<b>67,715,981.58</b>

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

## FY 18-19

1. FY 18-19 INDIRECT EXPENDITURES	4,268,022.46
2. FY 18-19 DIRECT EXPENDITURES	62,685,672.44
3. FY 18-19 OVER/UNDER RECOVERY (CALCULATED)	-513,681.62
4. FY 18-19 TOTAL POOL (LINE 1 + LINE 3)	3,754,340.83
5. CALCULATED FY 18-19 RESTRICTED INDIRECT RATE TO BE USED IN FY 20-21	0.0599

## FY 20-21

6. FY 20-21 INDIRECT EXPENDITURES FROM COLUMN 6	4,403,558.41
7. FY 18-19 OVER/UNDER RECOVERY (LINE 3)	-513,681.62
8. FY 20-21 ADJUSTED IND POOL (LINE 6 + LINE 7)	3,889,876.78
9. FY 20-21 DIRECT EXPENDITURES FROM COLUMN 7	67,715,981.58
10. FY 20-21 RESTRICTED INDIRECT RATE (LINE 5)	0.0599
11. FY 20-21 AMOUNT RECOVERED (LINE 9 * LINE 10)	4,056,187.29
12. FY 20-21 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-166,310.51
13. FY 20-21 TOTAL POOL (LINE 6 + LINE 12)	4,237,247.89
14. CALCULATED FY 20-21 RESTRICTED INDIRECT RATE TO BE USED IN FY 22-23 (LINE 13 / LINE 9)	0.0626

COUNTY: 39 Yakima

Fiscal Year 2020-2021

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
<b>Total Programs 01-89, 98, 99</b>	<b>61,951,645.38</b>	<b>175,561.96</b>		<b>779,908.47</b>			<b>60,996,174.95</b>
<b>PROGRAM 97 ACTIVITIES</b>							
11 Board of Directors	214,188.64	0.00		0.00	92,625.64	121,563.00	
12 Superintendents Office	460,840.50	0.00		0.00		460,840.50	
13 Business Office	1,099,604.84	5,842.16		0.00		1,093,762.68	
14 Human Resources	719,295.70	0.00		0.00		719,295.70	
15 Public Relations	238,197.56	0.00			0.00	238,197.56	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	369,153.54	0.00		0.00		369,153.54	
62 Grounds Maintenance	668,368.27	0.00		0.00		668,368.27	
63 Operation of Buildings	2,541,677.32	11,793.43		0.00		2,529,883.89	
64 Maintenance	1,291,159.84	103,223.36		0.00		1,187,936.48	
65 Utilities	1,030,669.73	0.00		0.00		1,030,669.73	
67 Building and Property Security	279,807.80	13,528.73		0.00		266,279.07	
68 Insurance	574,890.01	0.00		0.00		574,890.01	
72 Information Systems	1,496,515.56	7,764.60		0.00		1,488,750.96	
73 Printing	103,067.82	0.00		0.00		103,067.82	
74 Warehousing	105,521.09	0.00		0.00		105,521.09	
75 Motor Pool	183,292.22	110,733.12		0.00		72,559.10	
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>11,376,250.44</b>	<b>252,885.40</b>	<b>0.00</b>	<b>0.00</b>	<b>92,625.64</b>	<b>11,030,739.40</b>	

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed  
With Carry-Forward Calculation for Fiscal Year 2022-2023

COUNTY: 39 Yakima

Fiscal Year 2020-2021

	--- EXCLUDED ---				(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	73,327,895.82	428,447.36	0.00	779,908.47		11,030,739.40	60,996,174.95
Unallowable Costs					-92,625.64		92,625.64
Totals	73,327,895.82	428,447.36	0.00	779,908.47		11,030,739.40	61,088,800.59

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

## FY 18-19

1. FY 18-19 INDIRECT EXPENDITURES	9,710,221.16
2. FY 18-19 DIRECT EXPENDITURES	57,243,473.74
3. FY 18-19 OVER (UNDER) RECOVERY	-2,076,675.19
4. FY 18-19 TOTAL POOL (LINE 1 + LINE 3)	7,633,545.96
5. CALCULATED FY 18-19 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 20-21	0.1334

## FY 20-21

6. FY 20-21 INDIRECT EXPENDITURES FROM COLUMN 6	11,030,739.40
7. FY 18-19 OVER (UNDER) RECOVERY (LINE 3)	-2,076,675.19
8. FY 20-21 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	8,954,064.20
9. FY 20-21 DIRECT EXPENDITURES FROM COLUMN 7	61,088,800.59
10. FY 20-21 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1334
11. FY 20-21 AMOUNT RECOVERED (LINE 9 * LINE 10)	8,149,245.99
12. FY 20-21 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	804,818.20
13. FY 20-21 TOTAL POOL (LINE 6 + LINE 12)	11,835,557.60
14. CALCULATED FY 20-21 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 22-23 (LINE 13 / LINE 9)	0.1937

	Program Expenditures	State Resources	Federal Resources	Other Resources
<b>BASIC EDUCATION PROGRAMS</b>				
01 Basic Education	38,734,940.85	37,563,829.56	0.00	1,171,111.29
02 Alternative Learning Experience (ALE)	1,183,789.14	1,183,789.14	0.00	0.00
03 Dropout Reengagement	156,912.19	156,912.19	0.00	0.00
31 Vocational-Basic, State	2,247,183.48	2,247,183.48	0.00	0.00
34 Middle School Career and Tech. Ed., State	1,947,421.26	1,947,421.26	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	11,376,250.44	9,382,519.44	0.00	1,993,731.00
<b>TOTAL BASIC EDUCATIONAL PROGRAMS</b>	<b>55,646,497.36</b>	<b>52,481,655.07</b>	<b>0.00</b>	<b>3,164,842.29</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>				
11 Federal Stimulus-GEER	0.00	0.00	0.00	0.00
12 Federal Stimulus-ESSER II	168,218.72	0.00	168,218.72	0.00
13 Federal Stimulus-ESSER III	0.00	0.00	0.00	0.00
14 Federal Stimulus-ESSER III (Learning Loss)	372,974.59	0.00	372,974.59	0.00
18 Federal Stimulus-Reserved (N/A 20-21)	0.00	0.00	0.00	0.00
19 Federal Stimulus-Reserved (N/A 20-21)	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	7,626,166.49	7,626,166.49	0.00	0.00
22 Special Education - Infants and Toddlers - State	0.00	0.00	0.00	0.00
24 Special Education-Supplemental, Federal	1,069,120.26	0.00	1,069,120.26	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	29,906.00	0.00	29,906.00	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	667,858.03	0.00	667,858.03	0.00
52 Other Title Grants Under ESEA, Federal	145,135.93	0.00	145,135.93	0.00
53 ESEA Migrant, Federal	36,439.68	0.00	36,439.68	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	1,851,691.26	1,851,691.26	0.00	0.00

	Program Expenditures	State Resources	Federal Resources	Other Resources
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	394,683.07	394,683.07	0.00	0.00
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	0.00	0.00	0.00	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	41,403.30	0.00	41,403.30	0.00
65 Transitional Bilingual, State	563,124.85	563,124.85	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	66,358.90	54,683.92	11,674.98	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	156,210.93	156,210.93	0.00	0.00
75 Professional Development, State	0.00	0.00	0.00	0.00
76 Targeted Assistance, Federal	353,451.29	0.00	353,451.29	0.00
78 Youth Training Programs, Federal	0.00	0.00	0.00	0.00
79 Instructional Programs, Other	75,160.86	0.00	75,160.86	0.00
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>13,617,904.16</b>	<b>10,646,560.52</b>	<b>2,971,343.64</b>	<b>0.00</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	7,013.65	0.00	0.00	7,013.65
89 Other Community Services	20,717.00	0.00	0.00	20,717.00
98 School Food Services	2,044,850.33	711,563.85	1,333,286.48	0.00
99 Pupil Transportation	1,990,913.32	1,990,913.32	0.00	0.00
<b>TOTAL OTHER PROGRAMS</b>	<b>4,063,494.30</b>	<b>2,702,477.17</b>	<b>1,333,286.48</b>	<b>27,730.65</b>
<b>TOTALS</b>	<b>73,327,895.82</b>	<b>65,830,692.76</b>	<b>4,304,630.12</b>	<b>3,192,572.94</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 19 - 20 Actual (A)	FY 20 - 21 Actual (B)
<b>Preliminary FY 2020-2021 to FY 2019-2020 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.	7,902,094.45	7,626,166.49
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	11,555.69	8,496.32
4. Equals aggregate special education expenditures for resident special education students.	7,890,538.76	7,617,670.17
5. Preliminary Aggregate Maintenance of Effort Test (4B minus 4A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	-272,868.59
<b>Preliminary FY 2020-2021 to FY 2019-2020 Per Pupil Maintenance of Effort Test</b>		
6. Resident special education students (updated by OSPI).	757.22	781.44
7. Expenditures per pupil (line 4/line 6).	10,420.40	9,748.25
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	-672.15
<b>Preliminary Year-End Special Education Maintenance of Effort Test FY 2020-2021 to FY 2019-2020 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.	889,559.83	0.00
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	-889,559.83
11. Expenditures per pupil (line 9/line 6).	1,174.77	0.00
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	-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 2020 - 21	FY 2019 - 20			FY 2020 - 21	FY 2019 - 20
Total Expenditures	+	(plus)	73,327,895.82	71,020,355.47	Total Program 98	+	2,044,850.33	1,564,246.73
Public Radio/Television	-	(minus)	0.00	0.00	Revenue 2298 (Local)	-	2,391.90	502,491.34
Community Schools	-	(minus)	0.00	0.00	Revenue 2998 (Local)	-	0.00	0.00
Child Care	-	(minus)	7,013.65	17,527.55	Revenue 4198 (State)	-	37,554.94	39,664.56
Other Community Services	-	(minus)	20,717.00	658,522.07	Revenue 4398 (State)	-	0.00	0.00
School Food Services	-	(minus)	2,044,850.33	1,564,246.73	Revenue 6198 (Fed)	-	1,783,668.56	874,409.00
Debt Service, Interest	-	(minus)	0.00	0.00	Revenue 6298 (Fed)	-	0.00	0.00
Debt Service, Principal	-	(minus)	0.00	0.00	Revenue 6398 (Fed)	-	0.00	0.00
Debt Service, Debt Related Expenditures	-	(minus)	0.00	0.00	Revenue 6998 (Fed)	-	183,235.21	169,403.52
Capital Outlay, All Object 9	-	(minus)	428,447.36	654,185.67	Revenue 7198 (Other)	-	0.00	0.00
Federal, General Purpose Revenue	-	(minus)	42,863.63	50,467.74	Revenue 8198 (Other)	-	0.00	0.00
Federal, Special Purpose Revenue	-	(minus)	5,328,701.72	3,919,393.96	TOTAL FOOD SERVICES DEFICIT		37,999.72	-21,721.69
Food Service Deficit	+	(plus)	37,999.72	0.00	If Total Food Service Deficit is			
Food Services Revenue, Federal	+	(plus)	1,783,668.56	874,409.00	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)	183,235.21	169,403.52	a negative amount, zero dollars			
Capital Outlay, Stim, Title, GEER	+	(plus)	0.00	0.00				
Capital Outlay, Stim, ESSER II	+	(plus)	0.00	0.00				
Capital Outlay, Stim, ESSER III	+	(plus)	0.00	0.00				
Capital Outlay, Stim, ESSER III	+	(plus)	0.00	0.00				
Capital Outlay, Stim, RSVD N/A 20-21	+	(plus)	0.00	0.00				



Description	Operation	FY 2020 - 21	FY 2019 - 20	
Capital Outlay, Stim, RSVD N/A 20-21	+ (plus)	0.00	0.00	
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)	29,906.00	20,071.54	
Capital Outlay, Voc, Other	+ (plus)	0.00	0.00	
Capital Outlay, Skill Cntr, Fed	+ (plus)	0.00	0.00	
Capital Outlay, ESEA Disadvantaged-Federal	+ (plus)	0.00	0.00	
Capital Outlay, Other Title Grants Under ESEA-Federal	+ (plus)	0.00	0.00	
Capital Outlay, ESEA Migrant-Federal	+ (plus)	0.00	0.00	
Capital Outlay, Read First, Fed	+ (plus)	0.00	0.00	
Capital Outlay, St In, Ctr/Hm, D	+ (plus)	0.00	0.00	
Capital Outlay, St In, N/D, Fed	+ (plus)	0.00	0.00	
Capital Outlay, In, Juveniles in Adult Jails	+ (plus)	0.00	0.00	
Capital Outlay, Head Start, Fed	+ (plus)	0.00	0.00	
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	0.00	0.00	
Capital Outlay, LEP, Fed	+ (plus)	0.00	0.00	
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	0.00	0.00	
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	0.00	0.00	
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	

Description	Operation	FY 2020 - 21	FY 2019 - 20
Capital Outlay, Child Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	0.00	61,309.23
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	67,490,111.62	65,281,205.04

FY 2020 - 21/FY 2019 - 201.03

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

REPORT F196

West Valley School District (Yakima) No. 208

RUN DATE: 12/7/2021

E.S.D. 105

Preliminary Vocational Education Maintenance of Effort

RUN TIME: 1:45:09 PM

COUNTY: 39 Yakima

Fiscal Year 2020-2021

Description	Operation	FY 2020 - 21	FY 2019 - 20
Program 31, Vocational--Basic State	+ (plus)	2,247,183.48	2,604,565.24
Program 34, Middle School Career and Technical Education-State	+ (plus)	1,947,421.26	2,160,847.84
Program 38, Vocational--Federal	+ (plus)	29,906.00	28,120.00
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)	31,401.00	29,526.00
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	4,193,109.74	4,764,007.08
	FY 20-21 / 19-20		0.88

## 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.	5,252,820.38	5,253,179.93
Informational	1.516	GF revenue account 1300 is not equal to County Treasurer Cash File F-197 item 28.	5.57	3,817,142.56
Informational	1.553	On the Balance Sheet General Ledger GL 230 is negative.	-162.02	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.	105,521.09	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.	0.00	
Informational	1.588	Your district has passed the Preliminary Federal Cross-Cutting MOE. Current year aggregate expenditures are greater than the previous year aggregate expenditures. *Good job*	67,490,111.62	0.00
Informational	1.599	On the Data Requirements for Supplemental Reports the impact fees item is blank. Did your district receive impact fees revenue this year?	0.00	0.00
Informational	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	0.00
Informational	1.620	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.	156,912.19	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.	8,018,313.49	8,018,679.82

REPORT F196

West Valley School District (Yakima) No. 208

RUN DATE: 12/7/2021

E.S.D. 105

Financial Edit Report Fiscal Year 2020-2021

RUN TIME: 1:45:09 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