



REGULAR BOARD MEETING

Keene-Riverview Elementary, MPR, 832 Park Avenue

Tuesday, December 15, 2015 07:00 PM

- I. 6:00 p.m. - Call to Order
- II. 6:00 - 6:30 p.m. - Executive Session: To discuss with legal counsel representing the agency potential litigation - RCW 42.30.110 (1) (i)
- III. 6:30 - 7:00 p.m. - Executive Session: Negotiations Update
- IV. 7:00 p.m. - Resume Regular Board Meeting
 - a. Pledge of Allegiance
 - b. Approval of Agenda
 - c. Communications
 - d. Recognition and Proclamation: Prosser Mustangs Football Team
[Proclamation](#)
- V. Information Items:
- VI. Protocol for Addressing Board:
[Welcome to the Board Meeting](#)
- VII. Hearing of Visitors:
- VIII. Reports:
 - a. Assistant Superintendent's Report
 - b. Business Manager's Report
 - [2014/15 Annual Year End Financial Reports](#)
 - [September 2015 Financial Reports](#)
 - [December 2015 Student Enrollment](#)
 - c. Superintendent's Report
 - d. Board Members' Reports
 - e. Student Representatives' Reports
- IX. Consent Items:
 - a. Certificated Personnel

Cert - December 15, 2015

b. Classified Personnel

Class - December 15, 2015

c. Approval of Minutes

Regular Board Meeting - December 1, 2015

d. Contracts and Personal Service Agreements

Contracts and PSAs

e. Volunteer Coaches

X. Old Business:

None

XI. Action Items:

a. Interlocal Agreement with City of Prosser Regarding Use of Aquatic Center
Aquatic Center Agreement

b. Contract Ratification with the Educational Support Personnel of Prosser (ESPP)
ESPP

c. 2015/16 Unrepresented Employee Salary Adjustments
Unrepresented Salary Adjustments

XII. Discussion Items:

Board Workshop

Leg Conference

XIII. Adjournment

XIV. Future Meetings:

Special Board Meeting to Approve Vouchers and Payroll,

Regular Board Meeting, January 5, 2015, Keene-Riverview Elementary MPR, 7:00 p.m.

Proclamation

WHEREAS, the 2015 Prosser Mustangs Football Team has exemplified teamwork and excellence in performance and achievement; and,

WHEREAS, the 2015 Prosser Mustangs players, coaches and all those who supported and assisted them, strove for the highest achievement by dedication, practice, and performance; and,

WHEREAS, the 2015 Prosser Mustangs Team played at the highest level throughout the 2015 football season having a record of 13 and 1; and

WHEREAS, the Prosser Mustangs and Head Coach Corey Ingvalson and his coaching staff, culminated the season by winning the Class 2A State Football Championship at the Tacoma Dome in Tacoma on Saturday, December 5, 2015; and

WHEREAS, this performance is another example of the goals for excellence and achievement by the Prosser School District, Superintendent Dr. Ray Tolcacher and Prosser High School Principal Kevin Lusk, the Prosser Board of Education and the entire community; and,

WHEREAS, the members of the Prosser Mustangs and all the coaches have set an example for the entire community and have presented what teamwork can mean in creating a positive image and results for the entire area;

NOW, THEREFORE, BE IT RESOLVED that I, Paul Warden, Mayor of the City of Prosser, Washington, and the City Council and citizens of Prosser acknowledge and celebrate the outstanding achievements and contributions by the 2015 Prosser Mustangs Football Team and their coaches, and support each member of the team to continue their successful achievements in athletic and scholastic endeavors; and

That the Mayor and City Council of the City of Prosser do hereby proclaim
Friday, December 11, 2015, as Mustang Day in Prosser.



Handwritten signature of Paul Warden in blue ink.

Mayor Paul Warden

Handwritten signature of Rachel M Shaw in blue ink.

City Clerk Rachel Shaw

This 8th, day of December, 2015



SCHOOL BOARD MEETINGS

Prosser School District No. 116 * 1126 Meade Avenue, Suite A * Prosser, WA 99350

Welcome to a meeting of Prosser School District Board of Directors!

Your views and interest in education are important to us and to your schools. Whether your visit is for the purpose of bringing information to the board's attention, solving a problem, or simply to see what's going on, we hope you'll feel welcome and comfortable at this meeting. We also hope that you will leave with a better understanding of your school district and its board of directors.

How the Board Operates

As the board meeting progresses, you may notice that there is quick action on some items. This is because the board generally considers an issue for several meetings before taking action, and also because background materials on the various items are sent to members for their careful study prior to the meeting. Sometimes the board will approve a motion that encompasses many items. These items, grouped under the "consent" portion of the agenda, are considered routine. You'll be able to follow the action more carefully if you pick up a copy of the agenda that is available.

Board members are: Bill Jenkin, President; Dr. Warren Barmore, Vice-President; Bruce Matsumura, Peggy Douglas and Andy Howe, WIAA representative. Student representatives: Tye Taylor, Taylor Beightol, Zebbie Castilleja & Juan Guerra

About Board Meetings

Business meetings are held twice each month, usually on the 1st and 3rd Tuesdays. The first meeting of the month is also a time for the various educational programs of the district to provide an educational presentation to the Board. These meetings begin at 7:00 p.m.

The board encourages input on all issues under discussion at the business meetings.

About Executive Sessions

The board may occasionally go into executive session, thus excluding the public and the news media from witnessing the discussion. You should know though, that the board will only discuss issues in executive session. It must, by law, take all actions in an open meeting. The law also limits what the board can legally discuss in executive session. These closed discussions may only concern litigation, personnel selection or evaluation, negotiations, complaints against an officer or staff member or real estate transactions where public disclosure would be damaging to individuals or the general welfare of the district. Before going into executive session, the board president must estimate the time the board will return to open session.

Study Sessions

Board Study Sessions are held by the board to address specific issues and to give the board an opportunity to have staff make presentations regarding specific areas of instruction or operation. Study sessions are open meetings and offer the community an opportunity to hear the issues being discussed. Study sessions follow the same protocols as regular board meetings for addressing the board with questions or concerns.

Addressing the Board

You may present a concern to the board during the time reserved for hearing public comment. If this is the case we ask that you:

- Prior to the start of the meeting, sign in, noting the topic you intend to address to the board.
- Come to the microphone and state your name.
- Do not reflect adversely on the political or economic view, ethnic background, character or motives of any individual.
- Do keep your comments concise, non-emotional and brief.

The board is interested in hearing your concerns and your compliments too. It's best to call the superintendent's office a

couple of days before the meeting. If this isn't possible, you can ask the board president to recognize you during the hearing section.

Board Hearings

The school board can be compared to a "court of last resort." If a concern cannot be solved by first talking with the teacher, principal, or appropriate district personnel, it may be forwarded to the board for hearing. Sometimes this hearing may be conducted in "executive session," meaning the public and the media are not in attendance.

About Your Board

Public schools are especially close to the communities they serve because they are governed by men and women selected from the community. These men and women - your school board; are volunteers who spend a great deal of time on the many details involved in providing quality education.

Board members serve four-year terms. They are required to file financial disclosure statements with the Washington State Public Disclosure Commission and must be registered voters of the school district

School board members attend meetings, keep communications open with other members of the community and represent the needs of the district before local, state and national representatives. They make critical decisions that have a direct impact on what children learn and how they learn it. However, a school board is a legal body and can only make decisions as a body.

You may notice that many of the decisions the board must make are not directly related to instruction. School board members are also responsible for keeping the buildings and grounds in good shape, balancing the budget, protecting the district's legal interests, and providing for long-range planning.

2014/2015
Annual Year End
Financial Reports



To: Board of Directors
From: Craig Reynolds, Business Manager
Date: December 15, 2015

2014-15 Annual Year End Financial Report

The following report is a summary of the financial results of the Prosser School District for the 2014-15 school year. Attached are the following: Report F-196 Annual Financial Statements, General Fund comparative data from 2010-11 through 2014-15, and Budget Status and Balance Sheets for each fund.

General Fund

Cash & Investments

Graphs for the last two school years comparing monthly cash receipts, cash disbursements, and cash and investment balances are attached.

Enrollment

Final 10-month average Full-Time Equivalent (FTE) enrollment compared to budget is as follows:

	FTE's Budgeted	FTE's Actual	Over/ (Under)
K-12	2,710.00	2,737.46	27.46

Fund Balance

A five-year total unassigned fund balance history is shown on the attached graph. As of August 31, 2015 the total fund balance was \$3,112,196 with an unassigned fund balance of \$2,921,424. The budget for 2015-16 projected expenditures exceeding revenues by \$299,258.

The fund balance is made up of items that will use future general fund resources. The fund balance activity is shown below:

(A) Excess of Revenues over Expenditures	<u>2014-15</u> \$ 141,187
(B) Beginning Total Fund Balance	\$2,971,009
Fund Balance Restrictions:	
Food Service Inventory	\$ 16,962
Prepaid Expenses	95,151
Traffic Safety Carry forward	4,123
Learning Assistance Program (State) Carry forward	67,615
Career and Technical Ed Carry forward	<u>6,921</u>
(C) Total Fund Balance Restrictions	\$ 190,772

(A+B-C) Ending Unassigned Fund Balance	\$2,921,424
(A+B) Ending Total Fund Balance	\$3,112,196

Expenditure Summaries:

See attached “Expenditures by Object – Comparative
 See attached “Expenditures by Program – Comparative
 See attached “Expenditures by Activity – Comparative

Capital Projects Fund

This fund has an ending fund balance of \$38. Expenditures during the year were for new ramps at Prosser High School.

Debt Service Fund

This fund has an ending fund balance of \$919,905. This fund was used to pay principal and interest on district copy machines.

ASB Fund

Revenues exceeded expenditures by \$5,543 for the year. The ending fund balance is \$342,810. Expenditures in this fund can only be spent on non curricular costs related to cultural, athletic, recreational or social activities.

Transportation Vehicle Fund

One (1) new school bus was purchased during the year. The ending fund balance is \$380,156. This fund can only be used for the purchase and major repairs of buses. The revenue source is based on depreciation reimbursement from the state of Washington.

Attachments:

- Report F196, Annual Financial Statements for Fiscal Year 2014-15
- General Fund Comparative Data
- Budget Status and Balance Sheet per fund
- 2013-2014 and 2014-2015 General Fund Budget Comparison by Object, Program and Activity
- 2013-2014 and 2014-2015 Cash Flow Graphs
- Graph of General Fund Unassigned Fund Balance

ANNUAL FINANCIAL STATEMENTS

Certification Page

Balance Sheet as of August 31, 2015-All Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance for the Year Ended August 31, 2015-All Funds

Budgetary Comparison Schedules-All Funds

Statement of Fiduciary Net Position

Statement of Changes in Fiduciary Net Position

Schedule of Long-Term Liabilities

Report of Revenues and Other Financing Sources-All Funds

Program/Activity/Object Report

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

F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2014-2015

CERTIFICATION

The Annual Financial Statements (Report F-196) for Prosser School District No. 116 of Benton County for the fiscal year ended August 31, 2015, 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 OMB circular A-87 and all costs are properly allocable to federal awards.

The school district Annual Financial Statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2014-August 31, 2015

Approved: _____ Date _____
 School District Superintendent or Authorized Official

Reviewed: _____ Date _____
 ESD Superintendent or Authorized Official

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	30,375,989.44	483,991.06	2,741.40	10,888.04	265,771.61	0.00	31,139,381.55
Total Expenditures	30,234,802.49	478,448.21	16,674.15	11,200.00	135,895.23	0.00	30,877,020.08
Other Financing Uses	0.00		0.00	0.00	0.00		0.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	141,186.95	5,542.85	-13,932.75	-311.96	129,876.38	0.00	262,361.47
Beginning Total Fund Balance	2,971,008.95	337,267.15	933,837.41	349.61	250,279.64	0.00	4,492,742.76
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	3,112,195.90	342,810.00	919,904.66	37.65	380,156.02	0.00	4,755,104.23

E.S.D. 123

Balance Sheet

COUNTY: 03 Benton

Governmental Funds

August 31, 2015

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	1,158,528.96	78,420.56	4.66	225.35	2.02	0.00	1,237,181.55
Minus Warrants Outstanding	-1,138,301.53	-4,752.91	0.00	-224.70	0.00	0.00	-1,143,279.14
Taxes Receivable	1,802,865.45		6,202.71	0.00	0.00		1,809,068.16
Due From Other Funds	11,200.00	0.00	0.00	0.00	0.00	0.00	11,200.00
Due From Other Governmental Units	219,273.83	0.00	0.00	0.00	0.00	0.00	219,273.83
Accounts Receivable	13,526.96	0.00	0.00	0.00	0.00	0.00	13,526.96
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	16,962.09	0.00		0.00			16,962.09
Prepaid Items	95,150.86	37,544.15			0.00	0.00	132,695.01
Investments	3,136,633.00	275,906.00	919,900.00	11,237.00	380,154.00	0.00	4,723,830.00
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	5,315,839.62	387,117.80	926,107.37	11,237.65	380,156.02	0.00	7,020,458.46
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	0.00		0.00	0.00	0.00		0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	5,315,839.62	387,117.80	926,107.37	11,237.65	380,156.02	0.00	7,020,458.46
LIABILITIES:							
Accounts Payable	343,896.84	2,652.55	0.00	0.00	0.00	0.00	346,549.39
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	50,317.71	0.00		0.00			50,317.71
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00

E.S.D. 123

Balance Sheet

COUNTY: 03 Benton

Governmental Funds

August 31, 2015

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
LIABILITIES:							
Payroll Deductions and Taxes Payable	0.00	0.00		0.00			0.00
Due To Other Governmental Units	6,563.72	0.00		0.00	0.00	0.00	6,563.72
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	11,200.00	0.00	0.00	11,200.00
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	0.00	0.00	0.00	0.00	0.00		0.00
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
TOTAL LIABILITIES	400,778.27	2,652.55	0.00	11,200.00	0.00	0.00	414,630.82
DEFERRED INFLOWS OF RESOURCES:							
Unavailable Revenue	0.00	41,655.25	0.00	0.00	0.00	0.00	41,655.25
Unavailable Revenue - Taxes Receivable	1,802,865.45		6,202.71	0.00	0.00		1,809,068.16
TOTAL DEFERRED INFLOWS OF RESOURCES	1,802,865.45	41,655.25	6,202.71	0.00	0.00	0.00	1,850,723.41
FUND BALANCE:							
Nonspendable Fund Balance	112,112.95	37,544.15	0.00	0.00	0.00	0.00	149,657.10
Restricted Fund Balance	78,659.01	305,265.85	919,904.66	37.65	380,156.02	0.00	1,684,023.19
Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unassigned Fund Balance	2,921,423.94	0.00	0.00	0.00	0.00	0.00	2,921,423.94
TOTAL FUND BALANCE	3,112,195.90	342,810.00	919,904.66	37.65	380,156.02	0.00	4,755,104.23
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	5,315,839.62	387,117.80	926,107.37	11,237.65	380,156.02	0.00	7,020,458.46

E.S.D. 123

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 03 Benton

Governmental Funds

For the Year Ended August 31, 2015

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	4,077,802.85	483,991.06	2,741.40	10,888.04	207.17		4,575,630.52
State	23,222,289.63		0.00	0.00	265,564.44		23,487,854.07
Federal	3,040,215.49		0.00	0.00	0.00		3,040,215.49
Federal Stimulus	0.00						0.00
Other	35,681.47			0.00	0.00	0.00	35,681.47
TOTAL REVENUES	30,375,989.44	483,991.06	2,741.40	10,888.04	265,771.61	0.00	31,139,381.55
EXPENDITURES:							
CURRENT:							
Regular Instruction	15,932,871.57						15,932,871.57
Federal Stimulus	0.00						0.00
Special Education	3,221,995.66						3,221,995.66
Vocational Education	1,044,667.50						1,044,667.50
Skill Center	0.00						0.00
Compensatory Programs	2,822,145.47						2,822,145.47
Other Instructional Programs	74,533.00						74,533.00
Community Services	48,618.86						48,618.86
Support Services	6,910,851.63						6,910,851.63
Student Activities/Other		478,448.21				0.00	478,448.21
CAPITAL OUTLAY:							
Sites				0.00			0.00
Building				0.00			0.00
Equipment				11,200.00			11,200.00
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					135,895.23		135,895.23
Sales and Lease				0.00			0.00
Other	179,118.80						179,118.80
DEBT SERVICE:							
Principal	0.00		15,618.89	0.00	0.00		15,618.89
Interest and Other Charges	0.00		1,055.26	0.00	0.00		1,055.26
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	30,234,802.49	478,448.21	16,674.15	11,200.00	135,895.23	0.00	30,877,020.08

Statement of Revenues, Expenditures, and Changes in Fund Balance

Governmental Funds

For the Year Ended August 31, 2015

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
DEBT SERVICE:							
REVENUES OVER (UNDER) EXPENDITURES	141,186.95	5,542.85	-13,932.75	-311.96	129,876.38	0.00	262,361.47
OTHER FINANCING SOURCES (USES):							
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	0.00	0.00		0.00
Transfers Out (GL 536)	0.00		0.00	0.00	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	0.00		0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00		0.00	0.00	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	141,186.95	5,542.85	-13,932.75	-311.96	129,876.38	0.00	262,361.47
BEGINNING TOTAL FUND BALANCE	2,971,008.95	337,267.15	933,837.41	349.61	250,279.64	0.00	4,492,742.76
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	3,112,195.90	342,810.00	919,904.66	37.65	380,156.02	0.00	4,755,104.23

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	4,016,463.00	4,077,802.85	61,339.85
State	23,627,489.00	23,222,289.63	-405,199.37
Federal	2,831,719.00	3,040,215.49	208,496.49
Federal Stimulus	0.00	0.00	0.00
Other	42,500.00	35,681.47	-6,818.53
TOTAL REVENUES	30,518,171.00	30,375,989.44	-142,181.56
EXPENDITURES			
CURRENT:			
Regular Instruction	16,089,831.00	15,932,871.57	156,959.43
Federal Stimulus	0.00	0.00	0.00
Special Education	3,282,127.00	3,221,995.66	60,131.34
Vocational Education	1,069,903.00	1,044,667.50	25,235.50
Skill Center	0.00	0.00	0.00
Compensatory Programs	3,388,897.00	2,822,145.47	566,751.53
Other Instructional Programs	81,693.00	74,533.00	7,160.00
Community Services	63,173.00	48,618.86	14,554.14
Support Services	6,848,084.00	6,910,851.63	-62,767.63
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	239,701.00	179,118.80	60,582.20
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	31,063,409.00	30,234,802.49	828,606.51
REVENUES OVER (UNDER) EXPENDITURES	-545,238.00	141,186.95	686,424.95

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-545,238.00	141,186.95	686,424.95
BEGINNING TOTAL FUND BALANCE	2,958,847.00	2,971,008.95	12,161.95
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	2,413,609.00	3,112,195.90	698,586.90

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	513,273.00	483,991.06	-29,281.94
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	513,273.00	483,991.06	-29,281.94
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	496,079.00	478,448.21	17,630.79
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	496,079.00	478,448.21	17,630.79
REVENUES OVER (UNDER) EXPENDITURES	17,194.00	5,542.85	-11,651.15

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	17,194.00	5,542.85	-11,651.15
BEGINNING TOTAL FUND BALANCE	340,000.00	337,267.15	-2,732.85
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	357,194.00	342,810.00	-14,384.00

E.S.D. 123

Budgetary Comparison Schedule

COUNTY: 03 Benton

Debt Service Fund

For The Year Ended August 31, 2015

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	900.00	2,741.40	1,841.40
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other			
TOTAL REVENUES	900.00	2,741.40	1,841.40
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	56,448.00	15,618.89	40,829.11
Interest and Other Charges	500.00	1,055.26	-555.26
TOTAL EXPENDITURES	56,948.00	16,674.15	40,273.85
REVENUES OVER (UNDER) EXPENDITURES	-56,048.00	-13,932.75	42,115.25

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
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
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-56,048.00	-13,932.75	42,115.25
BEGINNING TOTAL FUND BALANCE	933,756.00	933,837.41	81.41
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	877,708.00	919,904.66	42,196.66

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	12,000.00	10,888.04	-1,111.96
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	12,000.00	10,888.04	-1,111.96
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	0.00	0.00	0.00
Building	0.00	0.00	0.00
Equipment	12,500.00	11,200.00	1,300.00
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			

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	12,500.00	11,200.00	1,300.00
REVENUES OVER (UNDER) EXPENDITURES	-500.00	-311.96	188.04
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-500.00	-311.96	188.04
BEGINNING TOTAL FUND BALANCE	945.00	349.61	-595.39
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	445.00	37.65	-407.35

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	175.00	207.17	32.17
State	200,000.00	265,564.44	65,564.44
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	200,175.00	265,771.61	65,596.61
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	180,000.00	135,895.23	44,104.77
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	180,000.00	135,895.23	44,104.77

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	20,175.00	129,876.38	109,701.38
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	20,175.00	129,876.38	109,701.38
BEGINNING TOTAL FUND BALANCE	250,286.00	250,279.64	-6.36
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	270,461.00	380,156.02	109,695.02

E.S.D. 123

Statement Of Fiduciary Net Position

COUNTY: 03 Benton

Fiduciary Funds

August 31, 2015

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

E.S.D. 123

Statement of Changes in Fiduciary Net Position

COUNTY: 03 Benton

Fiduciary Funds

For the Year Ended August 31, 2015

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

E.S.D. 123

Schedule of Long-Term Liabilities: GENERAL FUND

COUNTY: 03 Benton

For the Year Ended August 31, 2015

Description	Beginning Outstanding Debt September 1, 2014	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2015	Amount Due Within One Year
Non-Voted Debt and Liabilities					
Capital Leases	74,510.96	0.00	74,510.96	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	658,854.09	31,871.42	0.00	690,725.51	49,452.60
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities TRS 2/3	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities SERS 2/3	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities PERS 1	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	733,365.05	31,871.42	74,510.96	690,725.51	49,452.60

Schedule of Long-Term Liabilities: DEBT SERVICE FUND

For the Year Ended August 31, 2015

Description	Beginning Outstanding Debt September 1, 2014	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2015	Amount Due Within One Year
Voted Debt					
Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	0.00	0.00	0.00	0.00	0.00

Schedule of Long-Term Liabilities: CAPITAL PROJECTS FUND

For the Year Ended August 31, 2015

Description	Beginning Outstanding Debt September 1, 2014	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2015	Amount Due Within One Year
Non-Voted Debt and Liabilities					
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	0.00	0.00	0.00	0.00	0.00
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	0.00	0.00	0.00	0.00	0.00

E.S.D. 123

Schedule of Long-Term Liabilities: TRANSPORTATION VEHICLE FUND

COUNTY: 03 Benton

For the Year Ended August 31, 2015

Description	Beginning Outstanding Debt September 1, 2014	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2015	Amount Due Within One Year
Non-Voted Debt and Liabilities					
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	0.00	0.00	0.00	0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	3,492,656.25	1,585.58	0.00	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	0.00	0.00	0.00	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	225,720.57	138.56	0.00	0.00
1000 TOTAL LOCAL TAXES	3,718,376.82	1,724.14	0.00	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	8,087.75			
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	50,110.44			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Day Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	3,489.00		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	0.00			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Day Care?Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	0.00			
2298 School Food Services--Sales of Goods, Supplies, and Services	167,462.07			
2300 Investment Earnings	2,947.77	1,017.26	6.79	207.17
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	10,052.79		0.00	0.00
2600 Fines and Damages	3,926.73		0.00	0.00
2700 Rentals and Leases	4,946.35	0.00	10,881.25	0.00
2800 Insurance Recoveries	4,445.84		0.00	0.00
2900 Local Support Nontax, Unassigned	6,585.23	0.00	0.00	0.00
2910 E-Rate	97,372.06		0.00	

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2000 TOTAL LOCAL SUPPORT NONTAX	359,426.03	1,017.26	10,888.04	207.17
STATE, GENERAL PURPOSE				
3100 Apportionment	15,658,520.37			
3121 Special Education - General Apportionment	497,511.33			
3300 Local Effort Assistance	2,013,682.68			
3600 State Forests	0.00	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	18,169,714.38	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	1,906,951.00			
4122 Special Education - Infants and Toddlers - State	82,332.80			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4155 Learning Assistance	856,448.90			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	268,186.20			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	678,023.68			
4174 Highly Capable	27,304.25			
4188 Day Care	0.00			
4198 School Food Service	29,296.42			
4199 Transportation - Operations	1,204,032.00			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		0.00	0.00
4321 Special Education - Other State Agencies	0.00			
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			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Day 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				265,564.44
4000 TOTAL STATE, SPECIAL PURPOSE	5,052,575.25		0.00	265,564.44
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	87,201.95	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	0.00	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	87,201.95	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6111 Federal Stimulus-Title I	0.00			
6112 Federal Stimulus-School Improvement	0.00			
6113 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6114 Federal Stimulus-IDEA	0.00			
6118 Federal Stimulus-Competitive Grants	0.00			
6119 Federal Stimulus-Other	0.00			
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6124 Special Education, Supplemental	531,069.00			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	19,736.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			

E.S.D. 123

Report of Revenues and Other Financing Sources

COUNTY: 03 Benton

For the Year Ended August 31, 2015

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6151 ESEA Disadvantaged, Fed	688,472.28			
6152 Other Title, ESEA Fed	148,235.13			
6153 ESEA Migrant, Federal	401,005.65			
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	81,335.65			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance	0.00			
6178 Youth Training Programs	0.00			
6188 Day Care	0.00			
6189 Other Community Services	47,433.13			
6198 School Food Services	929,889.26			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6211 Federal Stimulus-Title I	0.00			
6212 Federal Stimulus-School Improvement	0.00			
6213 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6214 Federal Stimulus-IDEA	0.00			
6218 Federal Stimulus-Competitive Grants	0.00			
6219 Federal Stimulus-Other	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			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	0.00			
6276 Targeted Assistance	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Day 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	3,359.88		0.00	0.00
6310 Medicaid Administrative Match	7,612.76			
6311 Federal Stimulus-Title I	0.00			
6312 Federal Stimulus-School Improvement	0.00			
6313 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6314 Federal Stimulus-IDEA	0.00			
6318 Federal Stimulus-Competitive Grants	0.00			
6319 Federal Stimulus-Other	0.00			
6321 Special Education - Medicaid Reimbursement	8,049.11			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance	0.00			
6378 Youth Training	0.00			
6388 Day Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	86,815.69			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	2,953,013.54		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
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			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	26,099.90			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	26,099.90		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	0.00		0.00	0.00
8188 Day Care	0.00			
8189 Community Services	0.00			

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2015

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER ENTITIES				
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	9,581.57			
8500 Nonfederal, ESD	0.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	9,581.57		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	0.00		0.00	0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers	0.00	0.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	30,375,989.44	2,741.40	10,888.04	265,771.61

PROGRAM EXPENDITURE SUMMARY

ACTIVITY EXPENDITURE SUMMARY

OBJECT EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	15,945,010.15	11 Bd of Dir	109,025.55	0 Debit Transfer	156,517.67
02 ALE	.00	12 Supt Off	332,855.49	1 Credit Transfer	-156,517.67
03 Basic Education - Dropout Reengagement	.00	13 Busns Off	555,566.53	2 Cert. Salaries	12,768,352.98
11 Stim, Title I	.00	14 HR	79,139.75	3 Class. Salaries	5,318,085.48
12 Stim, Schl Imprv	.00	15 Pblc Rltn	4,999.98	4 Employee Benefits	7,146,218.09
13 Federal Stimulus - SFSF and Education Jobs	.00	21 Supv Inst	770,852.29	5 Supplies / Materials	2,093,803.05
14 Stim, IDEA	.00	22 Lrn Resrc	272,520.16	6	.00
18 Stim, Compt Grants	.00	23 Princ Off	2,145,692.96	7 Purchased Services	2,616,510.23
19 Stim, Other	.00	24 Guid/Coun	787,712.54	8 Travel	112,713.86
21 Sp Ed, Sup, St	2,634,263.56	25 Pupil M/S	322,939.55	9 Capital Outlay	179,118.80
22 Sp Ed, Infants and Toddlers, State	82,336.10	26 Health	991,132.66	TOTAL ALL OBJECTS	30,234,802.49
24 Sp Ed, Sup, Fed	505,396.00	27 Teaching	16,420,212.58		
25 Sp Ed, Infants and Toddlers, Federal	.00	28 Extracur	480,692.69		
26 Sp Ed, Inst, St	.00	29 Pmt to SD	.00		
29 Sp Ed, Oth, Fed	.00	31 InstProDev	972,862.93		
31 Voc, Basic, St	1,088,706.46	32 Inst Tech	16,604.72		
34 MidSchCar/Tec	.00	33 Curriculum	48,249.82		
38 Voc, Fed	18,797.00	41 Supervisn	61,526.78		
39 Voc, Other	.00	42 Food	561,820.56		
45 Skil Cnt, Bas, St	.00	44 Operation	636,250.77		
46 Skill Cntr, Fed	.00	49 Transfers	-41,449.35		
51 ESEA Disadvantaged, Fed	655,188.69	51 Supervisn	139,248.68		
52 Other Title, ESEA, Fed	141,068.83	52 Operation	842,057.81		
53 ESEA Migrant, Federal	381,619.39	53 Maintnce	233,949.80		
54 Read First, Fed	.00	56 Insurance	38,499.03		
55 LAP	766,241.48	59 Transfers	-114,319.60		
56 St In, Ctr/Hm, D	.00	61 Supv Bldg	111,685.31		
57 St In, N/D, Fed	.00	62 Grnd Mnt	243,221.70		
58 Sp/Plt Pgm, St	264,578.16	63 Oper Bldg	1,065,881.44		
59 Inst. JAJ	.00	64 Maintnce	496,011.15		
61 Head Start, Fed	.00	65 Utilities	764,959.68		
		67 Bldg Secu	.00		
		68 Insurance	175,818.86		
		72 Info Sys	644,318.51		

PROGRAM EXPENDITURE SUMMARY

ACTIVITY EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
62 MS, Pro Dv, Fed	.00
64 LEP, Fed	79,740.83
65 Tran Biling, St	575,603.09
67 Ind Ed, Fd, JOM	.00
68 Ind Ed, Fd, ED	.00
69 Comp, Othr	.00
71 Traffic Safety	47,993.24
73 Summer School	.00
74 Highly Capable	23,179.88
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	3,359.88
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Day Care	.00
89 Othr Comm Srv	48,618.86
97 Distwide Suppt	4,648,074.40
98 Schl Food Serv	1,182,262.46
99 Pupil Transp	1,142,764.03
TOTAL ALL PROGRAMS	30,234,802.49

NO. ACTIVITY TITLE	AMOUNT
73 Printing	43,835.33
74 Warehouse	.00
75 Mtr Pool	20,425.83
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	.00
TOTAL ALL ACTIVITIES	30,234,802.49

REPORT F196

Prosser School District No. 116

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E.S.D. 123

F-196 Annual Financial Statements

COUNTY: 03 Benton

Fiscal Year 2014-2015

SUPPLEMENTAL REPORTS AND SCHEDULES

Program Matrix

Data Requirements for Supplemental Reports

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

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

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

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

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

E.S.D. 123

PROGRAM 01 - Basic Education

COUNTY: 03 Benton

For the Year Ended August 31, 2015

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	286,252.49	0.00		115,945.84	62,974.21	66,713.34	9,678.75	23,316.48	7,623.87	0.00
22 Lrn Resrc	272,520.16	0.00		55,807.26	103,325.18	85,142.06	17,391.99	10,718.67	135.00	0.00
23 Princ Off	2,145,692.96	0.00		933,413.14	479,494.10	656,824.75	49,718.19	22,176.86	4,065.92	0.00
24 Guid/Coun	640,091.66	130.00		439,618.50	28,153.24	168,252.51	3,330.85	430.00	176.56	0.00
25 Pupil M/S	262,986.95	0.00		2,616.00	160,120.34	93,220.71	5,574.64	711.41	743.85	0.00
26 Health	247,838.89	299.60		111,584.54	51,768.19	74,730.19	5,104.02	3,032.35	1,320.00	0.00
27 Teaching	11,237,296.79	21,158.65		7,598,103.48	173,140.67	2,848,267.79	405,687.84	177,668.61	7,980.06	5,289.69
28 Extracur	467,960.13	63,914.48		143,376.51	170,446.51	41,941.08	10,744.90	26,371.75	4,316.01	6,848.89
31 InstProDev	342,321.58	115.36		234,600.76	1,749.21	55,635.71	5,469.29	39,691.82	5,059.43	0.00
32 Inst Tech	16,604.72	0.00			14,058.00	2,546.72	0.00	0.00	0.00	0.00
33 Curriculum	25,443.82	0.00		0.00	0.00	0.00	25,443.82	0.00	0.00	0.00
01 TOTAL	15,945,010.15	85,618.09		9,635,066.03	1,245,229.65	4,093,274.86	538,144.29	304,117.95	31,420.70	12,138.58

E.S.D. 123

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 03 Benton

For the Year Ended August 31, 2015

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	241,856.41	0.00		70,383.10	74,034.88	71,594.60	6,013.23	19,214.24	616.36	0.00
26 Health	701,669.52	0.00		277,289.00	127,456.54	156,829.38	9,153.22	127,704.40	3,236.98	0.00
27 Teaching	1,684,929.09	1,028.00		807,055.12	334,074.38	457,269.57	5,265.28	79,003.03	1,233.71	0.00
31 InstProDev	5,808.54	0.00		4,952.11	0.00	856.43	0.00	0.00	0.00	0.00
21 TOTAL	2,634,263.56	1,028.00		1,159,679.33	535,565.80	686,549.98	20,431.73	225,921.67	5,087.05	0.00

E.S.D. 123

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 03 Benton

For the Year Ended August 31, 2015

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	8,486.92	0.00		5,657.56	0.00	2,829.36	0.00	0.00	0.00	0.00
26 Health	34,553.90	0.00		14,786.76	10,919.98	8,533.91	0.00	0.00	313.25	0.00
27 Teaching	39,295.28	0.00		31,251.85	0.00	8,043.43	0.00	0.00	0.00	0.00
22 TOTAL	82,336.10	0.00		51,696.17	10,919.98	19,406.70	0.00	0.00	313.25	0.00

E.S.D. 123

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 03 Benton

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	505,396.00	0.00		0.00	299,234.61	203,266.50	2,894.89	0.00	0.00	0.00
24 TOTAL	505,396.00	0.00		0.00	299,234.61	203,266.50	2,894.89	0.00	0.00	0.00

REPORT F196

Prosser School District No. 116

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E.S.D. 123

PROGRAM 31 - Vocational, Basic, State

COUNTY: 03 Benton

For the Year Ended August 31, 2015

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	100,006.00	0.00		39,564.55	0.00	14,242.47	49.00	3,378.00	542.87	42,229.11
24 Guid/Coun	70,591.71	0.00		42,540.20	8,403.64	19,647.87	0.00	0.00	0.00	0.00
27 Teaching	911,805.11	9,496.80		505,156.32	2,727.00	181,044.32	129,144.56	42,201.07	21,428.19	20,606.85
31 InstProDev	6,303.64	0.00		4,219.17	0.00	784.47	0.00	1,300.00	0.00	0.00
31 TOTAL	1,088,706.46	9,496.80		591,480.24	11,130.64	215,719.13	129,193.56	46,879.07	21,971.06	62,835.96

REPORT F196

Prosser School District No. 116

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E.S.D. 123

PROGRAM 38 - Vocational, Federal

COUNTY: 03 Benton

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
24 Guid/Coun	1,750.00	0.00		0.00	0.00	0.00	0.00	1,750.00	0.00	0.00
27 Teaching	17,047.00	0.00		0.00	0.00	0.00	17,047.00	0.00	0.00	0.00
38 TOTAL	18,797.00	0.00		0.00	0.00	0.00	17,047.00	1,750.00	0.00	0.00

E.S.D. 123

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

COUNTY: 03 Benton

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	437,516.50	200.00		23,421.46	202,266.61	136,296.15	5,064.66	70,267.62	0.00	0.00
31 InstProDev	194,866.19	87.36		102,015.23	0.00	32,307.34	245.00	46,169.00	14,042.26	0.00
33 Curriculum	22,806.00	0.00		0.00	0.00	0.00	0.00	22,806.00	0.00	0.00
51 TOTAL	655,188.69	287.36		125,436.69	202,266.61	168,603.49	5,309.66	139,242.62	14,042.26	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
31 InstProDev	141,068.83	0.00		84,692.83	226.24	26,860.66	55.42	26,679.90	2,553.78	0.00
52 TOTAL	141,068.83	0.00		84,692.83	226.24	26,860.66	55.42	26,679.90	2,553.78	0.00

E.S.D. 123

PROGRAM 53 - Migrant ESEA Migrant, Federal

COUNTY: 03 Benton

For the Year Ended August 31, 2015

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	79,207.06	0.00		32,706.52	21,433.83	24,469.10	570.73	0.00	26.88	0.00
24 Guid/Coun	75,279.17	1,486.72		0.00	46,966.87	10,644.83	9,735.19	5,926.26	519.30	0.00
26 Health	7,070.35	78.00		0.00	4,554.30	2,438.05	0.00	0.00	0.00	0.00
27 Teaching	198,369.52	7,636.00		86,302.33	35,704.24	40,919.57	24,110.84	3,665.49	31.05	0.00
31 InstProDev	21,693.29	81.20		8,563.40	2,420.85	1,923.58	0.00	3,000.00	5,704.26	0.00
53 TOTAL	381,619.39	9,281.92		127,572.25	111,080.09	80,395.13	34,416.76	12,591.75	6,281.49	0.00

E.S.D. 123

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 03 Benton

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	632,517.81	0.00		324,865.36	115,396.86	190,387.73	-9,334.86	10,990.72	212.00	0.00
31 InstProDev	133,723.67	0.00		74,682.13	236.19	24,459.55	267.29	28,522.08	5,556.43	0.00
55 TOTAL	766,241.48	0.00		399,547.49	115,633.05	214,847.28	-9,067.57	39,512.80	5,768.43	0.00

E.S.D. 123

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 03 Benton

For the Year Ended August 31, 2015

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	56,295.00	0.00		0.00	0.00	0.00	14,400.00	0.00	0.00	41,895.00
27 Teaching	163,097.64	0.00		138,297.50	0.00	24,800.14	0.00	0.00	0.00	0.00
31 InstProDev	45,185.52	0.00		33,142.75	0.00	5,823.81	1,049.42	1,817.85	3,351.69	0.00
58 TOTAL	264,578.16	0.00		171,440.25	0.00	30,623.95	15,449.42	1,817.85	3,351.69	41,895.00

E.S.D. 123

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 03 Benton

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	8,830.42	0.00		0.00	0.00	0.00	7,585.42	1,245.00	0.00	0.00
31 InstProDev	70,910.41	0.00		16,905.44	2,322.16	3,306.51	717.05	47,379.80	279.45	0.00
64 TOTAL	79,740.83	0.00		16,905.44	2,322.16	3,306.51	8,302.47	48,624.80	279.45	0.00

E.S.D. 123

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 03 Benton

For the Year Ended August 31, 2015

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	55,043.41	0.00		32,638.84	6,384.87	16,019.70	0.00	0.00	0.00	0.00
27 Teaching	510,418.42	0.00		170,294.16	151,844.85	155,299.80	31,062.87	1,900.50	16.24	0.00
31 InstProDev	10,141.26	0.00		3,133.97	379.34	645.41	0.00	5,576.77	405.77	0.00
65 TOTAL	575,603.09	0.00		206,066.97	158,609.06	171,964.91	31,062.87	7,477.27	422.01	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
27 Teaching	47,993.24	0.00		23,698.30	14,647.50	5,636.45	1,365.67	2,172.00	473.32	0.00
71 TOTAL	47,993.24	0.00		23,698.30	14,647.50	5,636.45	1,365.67	2,172.00	473.32	0.00

E.S.D. 123

PROGRAM 74 - Highly Capable

COUNTY: 03 Benton

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	23,179.88	0.00		17,208.80	0.00	5,971.08	0.00	0.00	0.00	0.00
74 TOTAL	23,179.88	0.00		17,208.80	0.00	5,971.08	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
27 Teaching	2,519.88	1,520.00		0.00	0.00	0.00	999.88	0.00	0.00	0.00
31 InstProDev	840.00	0.00		840.00	0.00	0.00	0.00	0.00	0.00	0.00
79 TOTAL	3,359.88	1,520.00		840.00	0.00	0.00	999.88	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
28 Extracur	12,732.56	12,732.56		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	12,112.33	12,112.33					0.00	0.00		
44 Operation	23,773.97	23,773.97			0.00	0.00	0.00	0.00	0.00	0.00
89 TOTAL	48,618.86	48,618.86		0.00	0.00	0.00	0.00	0.00	0.00	0.00

E.S.D. 123

PROGRAM 97 - District-wide Support

COUNTY: 03 Benton

For the Year Ended August 31, 2015

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	109,025.55	0.00			0.00	0.00	1,552.24	104,847.31	2,626.00	0.00
12 Supt Off	332,855.49	554.64		144,095.83	59,047.47	77,952.82	9,803.04	35,531.88	5,869.81	0.00
13 Busns Off	555,566.53	0.00		0.00	362,205.20	145,903.69	13,794.71	31,009.20	2,653.73	0.00
14 HR	79,139.75	0.00		0.00	28,308.27	10,716.20	76.69	38,282.09	1,756.50	0.00
15 Pblc Rltn	4,999.98	0.00		0.00	0.00	0.00	0.00	4,999.98	0.00	0.00
25 Pupil M/S	329.29	0.00		0.00	0.00	0.00	0.00	329.29	0.00	0.00
61 Supv Bldg	111,685.31	0.00		0.00	78,695.83	28,794.60	2,571.55	1,516.07	107.26	0.00
62 Grnd Mnt	243,221.70	78.40			126,438.08	53,970.63	43,799.23	18,935.36	0.00	0.00
63 Oper Bldg	1,065,881.44	0.00			606,189.83	289,327.14	134,034.89	35,884.37	445.21	0.00
64 Maintnce	496,011.15	0.00	0.00		103,500.58	54,276.12	94,181.29	181,803.90	0.00	62,249.26
65 Utilities	764,959.68	0.00	0.00		0.00	0.00	450.00	764,509.68	0.00	0.00
68 Insurance	175,818.86	0.00					0.00	175,818.86		0.00
72 Info Sys	644,318.51	0.00	0.00	12,926.36	160,588.14	63,735.78	243,280.97	160,649.02	3,138.24	0.00
73 Printing	43,835.33	0.00	0.00	0.00	0.00	0.00	0.00	43,835.33	0.00	0.00
75 Mtr Pool	20,425.83	0.00	-748.72	0.00	0.00	0.00	15,902.26	5,272.29	0.00	0.00
97 TOTAL	4,648,074.40	633.04	-748.72	157,022.19	1,524,973.40	724,676.98	559,446.87	1,603,224.63	16,596.75	62,249.26

REPORT F196

Prosser School District No. 116

RUN: 11/16/2015 11:31:51 AM

E.S.D. 123

PROGRAM 98 - School Food Services

COUNTY: 03 Benton

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
41 Supervisn	61,526.78	33.50		0.00	39,955.43	19,896.89	351.63	318.19	971.04	0.00
42 Food	549,708.23	0.00					468,552.69	81,155.54		
44 Operation	612,476.80	0.00			380,864.17	181,209.19	44,096.94	6,166.84	139.66	0.00
49 Transfers	-41,449.35		-41,449.35							
98 TOTAL	1,182,262.46	33.50	-41,449.35	0.00	420,819.60	201,106.08	513,001.26	87,640.57	1,110.70	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
25 Pupil M/S	3,328.31	0.00		0.00	2,256.93	1,071.38	0.00	0.00	0.00	0.00
51 Supervisn	139,248.66	0.00		0.00	89,690.73	39,144.45	3,367.98	4,168.42	2,877.10	0.00
52 Operation	842,057.81	0.00			487,484.06	214,159.52	134,673.09	5,741.14	0.00	0.00
53 Maintnce	233,949.80	0.00			85,995.37	39,633.05	87,707.80	20,448.76	164.82	0.00
56 Insurance	38,499.03							38,499.03		
59 Transfers	-114,319.60		-114,319.60							
99 TOTAL	1,142,764.03	0.00	-114,319.60	0.00	665,427.09	294,008.40	225,748.87	68,857.35	3,041.92	0.00

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. 97,372.06
- 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 amount of Program 13 expenditures related to the Education Job Funds. 0.00

E.S.D. 123

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

COUNTY: 03 Benton

For the Year Ended August 31, 2015

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.

329.29

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

0.182

a) Total All Programs (SYSTEM CALCULATED)

30,234,802.49

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

4,648,074.40

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

25,586,728.09

E.S.D. 123

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

COUNTY: 03 Benton

For the Year Ended August 31, 2015

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.

462.12

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 123

Data Requirements for Calculating Federal Indirect Cost Rate
Including Fixed with Carry-Forward
For the Year Ended August 31, 2015

COUNTY: 03 Benton

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 123

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

COUNTY: 03 Benton

For the Year Ended August 31, 2015

INDIRECT EXPENDITURES

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

13,402.26

19. Legal costs, associated with interpretation of laws and regulations, recorded in Program 97, Activity 11, Board of Directors but not specifically associated with the Board of Directors.

0.00

20. Costs recorded in Program 97, Activity 12, for the Superintendent, Deputy Superintendent, or Assistant Superintendent, and their secretary whose responsibilities are allocable to indirect cost Activities 13, 14 and 72 thru 75. These positions are required to maintain supporting documentation if a portion of their responsibilities 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).

0.00

21. The cost of Public Relations activities recorded in Program 97, Activity 15, excluding capital outlay (Object 9), and not directly charged to another program for the following: 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.

4,999.98

22. Termination Leave costs for federally supported staff which have been charged to a state or local program. Do not include Termination Leave costs for federally supported staff charged to Program 97, Activity 13 or 14, as they are already included in the indirect calculation. These costs should not be charged directly to the federal award, but may be considered an indirect expenditure.

0.00

23. Costs recorded in Program 97, Activity 72, for districtwide Information Systems Activities. Do not include expenditures for 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.

604,985.89

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

E.S.D. 123

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

COUNTY: 03 Benton

For the Year Ended August 31, 2015

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

E.S.D. 123

Fiscal Year 2014-2015

COUNTY: 03 Benton

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2016-17

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	25,586,728.09	116,869.54		549,708.23			24,920,150.32
PROGRAM 97 ACTIVITIES							
11 Board of Directors	109,025.55	0.00		462.12	95,161.17	13,402.26	
12 Superintendent's Office	332,855.49	0.00		0.00	332,855.49	0.00	
13 Business Office	555,566.53	0.00		0.00		555,566.53	
14 Human Resources	79,139.75	0.00		0.00		79,139.75	
15 Public Relations	4,999.98	0.00			0.00	4,999.98	
25 Pupil Management and Safety	329.29	0.00		0.00	329.29	0.00	
61 Supervision	111,685.31	0.00		0.00	111,685.31	0.00	
62 Grounds Maintenance	243,221.70	0.00		0.00	243,221.70	0.00	
63 Operation of Buildings	1,065,881.44	0.00		0.00	1,065,881.44	0.00	
64 Maintenance	496,011.15	62,249.26		0.00	433,761.89	0.00	
65 Utilities	764,959.68	0.00		0.00	764,959.68	0.00	
67 Building and Property Security	0.00	0.00		0.00	0.00	0.00	
68 Insurance	175,818.86	0.00		0.00	175,818.86	0.00	
72 Information Systems	644,318.51	0.00		0.00	39,332.62	604,985.89	
73 Printing	43,835.33	0.00		0.00		43,835.33	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	20,425.83	0.00		0.00		20,425.83	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
Total Program 97	4,648,074.40	62,249.26	0.00	462.12	3,263,007.45	1,322,355.57	

E.S.D. 123

Fiscal Year 2014-2015

COUNTY: 03 Benton

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2016-17

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	30,234,802.49	179,118.80	0.00	550,170.35		1,322,355.57	24,920,150.32
Unallowable Costs					-3,263,007.45		3,263,007.45
TOTALS	30,234,802.49	179,118.80	0.00	550,170.35		1,322,355.57	28,183,157.77

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

FY 12-13

1. FY 12-13 INDIRECT EXPENDITURES	1,157,163.88
2. FY 12-13 DIRECT EXPENDITURES	26,386,102.41
3. FY 12-13 OVER/UNDER RECOVERY (CALCULATED)	183,511.97
4. FY 12-13 TOTAL POOL (LINE 1 + LINE 3)	1,340,675.85
5. CALCULATED FY 12-13 RESTRICTED INDIRECT RATE TO BE USED IN FY 14-15	0.0508

FY 14-15

6. FY 14-15 INDIRECT EXPENDITURES FROM COLUMN 6	1,322,355.57
7. FY 12-13 OVER/UNDER RECOVERY (LINE 3)	183,511.97
8. FY 14-15 ADJUSTED IND POOL (LINE 6 + LINE 7)	1,505,867.54
9. FY 14-15 DIRECT EXPENDITURES FROM COLUMN 7	28,183,157.77
10. FY 14-15 RESTRICTED INDIRECT RATE (LINE 5)	0.0508
11. FY 14-15 AMOUNT RECOVERED (LINE 9 * LINE 10)	1,431,704.41
12. FY 14-15 OVER/UNDER RECOVER (LINE 8 - LINE 11)	74,163.12
13. FY 14-15 TOTAL POOL (LINE 6 + LINE 12)	1,396,518.69
14. CALCULATED FY 14-15 RESTRICTED INDIRECT RATE TO BE USED IN FY 16-17 (LINE 13 / LINE 9)	0.0496

E.S.D. 123

Fiscal Year 2014-2015

COUNTY: 03 Benton

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2016-17

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	25,586,728.09	116,869.54		549,708.23			24,920,150.32
PROGRAM 97 ACTIVITIES							
11 Board of Directors	109,025.55	0.00		462.12	95,161.17	13,402.26	
12 Superintendents Office	332,855.49	0.00		0.00		332,855.49	
13 Business Office	555,566.53	0.00		0.00		555,566.53	
14 Human Resources	79,139.75	0.00		0.00		79,139.75	
15 Public Relations	4,999.98	0.00			0.00	4,999.98	
25 Pupil Management and Safety	329.29	0.00		0.00		329.29	
61 Supervision	111,685.31	0.00		0.00		111,685.31	
62 Grounds Maintenance	243,221.70	0.00		0.00		243,221.70	
63 Operation of Buildings	1,065,881.44	0.00		0.00		1,065,881.44	
64 Maintenance	496,011.15	62,249.26		0.00		433,761.89	
65 Utilities	764,959.68	0.00		0.00		764,959.68	
67 Building and Property Security	0.00	0.00		0.00		0.00	
68 Insurance	175,818.86	0.00		0.00		175,818.86	
72 Information Systems	644,318.51	0.00		0.00		644,318.51	
73 Printing	43,835.33	0.00		0.00		43,835.33	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	20,425.83	0.00		0.00		20,425.83	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
Total Program 97	4,648,074.40	62,249.26	0.00	462.12	95,161.17	4,490,201.85	

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2016-17

	TOTAL PROGRAM EXPENDITURE	----- EXCLUDED -----			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	30,234,802.49	179,118.80	0.00	550,170.35		4,490,201.85	24,920,150.32
Unallowable Costs					-95,161.17		95,161.17
Totals	30,234,802.49	179,118.80	0.00	550,170.35		4,490,201.85	25,015,311.49

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

FY 12-13

1. FY 12-13 INDIRECT EXPENDITURES	4,180,667.32
2. FY 12-13 DIRECT EXPENDITURES	23,362,598.97
3. FY 12-13 OVER (UNDER) RECOVERY	345,251.18
4. FY 12-13 TOTAL POOL (LINE 1 + LINE 3)	4,525,918.50
5. CALCULATED FY 12-13 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 14-15	0.1937

FY 14-15

6. FY 14-15 INDIRECT EXPENDITURES FROM COLUMN 6	4,490,201.85
7. FY 12-13 OVER (UNDER) RECOVERY (LINE 3)	345,251.18
8. FY 14-15 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	4,835,453.03
9. FY 14-15 DIRECT EXPENDITURES FROM COLUMN 7	25,015,311.49
10. FY 14-15 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1937
11. FY 14-15 AMOUNT RECOVERED (LINE 9 * LINE 10)	4,845,465.84
12. FY 14-15 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-10,012.80
13. FY 14-15 TOTAL POOL (LINE 6 + LINE 12)	4,480,189.05
14. CALCULATED FY 14-15 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 16-17 (LINE 13 / LINE 9)	0.1791

E.S.D. 123

General Fund

COUNTY: 03 Benton

Resource to Program Expenditure Report

For the Year Ended August 31, 2015

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	15,945,010.15	12,741,437.10	192,658.98	3,010,914.07
02 Alternative Learning Experience (ALE)	0.00	0.00	0.00	0.00
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	1,088,706.46	1,088,706.46	0.00	0.00
34 Middle School Career and Technical Ed, State	0.00	0.00	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	4,648,074.40	3,742,895.18	21,399.68	883,779.54
TOTAL BASIC EDUCATIONAL PROGRAMS	21,681,791.01	17,573,038.74	214,058.66	3,894,693.61
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus - Title I	0.00	0.00	0.00	0.00
12 Federal Stimulus - School Improvement	0.00	0.00	0.00	0.00
13 Federal Stimulus - State Fiscal Stabilization Fund	0.00	0.00	0.00	0.00
14 Federal Stimulus - IDEA	0.00	0.00	0.00	0.00
18 Federal Stimulus - Competitive Grants	0.00	0.00	0.00	0.00
19 Federal Stimulus - Other	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	2,634,263.56	2,404,462.33	8,049.11	221,752.12
22 Special Education - Infants and Toddlers - State	82,336.10	82,336.10	0.00	0.00
24 Special Education-Supplemental, Federal	505,396.00	0.00	505,396.00	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	18,797.00	0.00	18,797.00	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
51 ESEA Disadvantaged, Federal	655,188.69	0.00	655,188.69	0.00
52 Other Title Grants Under ESEA, Federal	141,068.83	0.00	141,068.83	0.00
53 ESEA Migrant, Federal	381,619.39	0.00	381,619.39	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	766,241.48	766,241.48	0.00	0.00
56 State Inst, Centers and Homes	0.00	0.00	0.00	0.00
57 State Inst, Neglected and Delinquent, Federal	0.00	0.00	0.00	0.00
58 Special and Pilot Programs, State	264,578.16	264,578.16	0.00	0.00

E.S.D. 123

General Fund

COUNTY: 03 Benton

Resource to Program Expenditure Report

For the Year Ended August 31, 2015

	Program Expenditures	State Resources	Federal Resources	Other Resources
OTHER INSTRUCTIONAL PROGRAMS				
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	79,740.83	0.00	79,740.83	0.00
65 Transitional Bilingual, State	575,603.09	575,603.09	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	0.00	0.00	0.00	0.00
71 Traffic Safety	47,993.24	0.00	0.00	47,993.24
73 Summer School	0.00	0.00	0.00	0.00
74 Highly Capable	23,179.88	23,179.88	0.00	0.00
75 Professional Development, State	0.00	0.00	0.00	0.00
76 Targeted Assistance, Federal	0.00	0.00	0.00	0.00
78 Youth Training Programs, Federal	0.00	0.00	0.00	0.00
79 Instructional Programs, Other	3,359.88	0.00	3,359.88	0.00
TOTAL OTHER INSTRUCTIONAL PROGRAMS	6,179,366.13	4,116,401.04	1,793,219.73	269,745.36
OTHER PROGRAMS				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	0.00	0.00	0.00	0.00
88 Day Care	0.00	0.00	0.00	0.00
89 Other Community Services	48,618.86	0.00	47,433.13	1,185.73
98 School Food Services	1,182,262.46	29,296.42	985,503.97	167,462.07
99 Pupil Transportation	1,142,764.03	1,142,764.03	0.00	0.00
TOTAL OTHER PROGRAMS	2,373,645.35	1,172,060.45	1,032,937.10	168,647.80
TOTALS	30,234,802.49	22,861,500.23	3,040,215.49	4,333,086.77

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 13 - 14 Actual (A)	FY 14 - 15 Actual (B)
Preliminary FY 2014-2015 to FY 2013-2014 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	2,621,675.83	2,634,263.56
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	4,444.24	8,049.11
4. Equals aggregate special education expenditures for resident special education students.	2,617,231.59	2,626,214.45
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.)		8,982.86
Preliminary FY 2014-2015 to FY 2013-2014 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	375.33	348.00
7. Expenditures per pupil (line 4/line 6).	6,973.14	7,546.59
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.)		573.45
Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2014-2015 to FY 2013-2014 Aggregate Maintenance of Effort Test		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	169,522.68	221,752.12
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.)		52,229.44
11. Expenditures per pupil (line 9/line 6).	435.79	637.21
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.)		201.42

Notes:

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

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

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

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

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

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

Food Services Deficit Calculation

Description	Operation	FY 2014 - 15	FY 2013 - 14		FY 2014 - 15	FY 2013 - 14
Total Expenditures	+ (plus)	30,234,802.49	29,873,424.61	Total Program 98	+ 1,182,262.46	1,246,387.90
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 167,462.07	171,053.46
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 29,296.42	26,129.43
Day Care	- (minus)	0.00	0.00	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	48,618.86	71,281.03	Revenue 6198 (Fed)	- 929,889.26	913,324.01
School Food Services	- (minus)	1,182,262.46	1,246,387.90	Revenue 6298 (Fed)	- 0.00	0.00
Debt Service, Interest	- (minus)	0.00	0.00	Revenue 6398 (Fed)	- 0.00	0.00
Debt Service, Principal	- (minus)	0.00	0.00	Revenue 6998 (Fed)	- 86,815.69	89,337.63
Debt Service, Debt Related	- (minus)	0.00	0.00	Revenue 7198 (Other)	- 0.00	0.00
Expenditures				Revenue 8198 (Other)	- 0.00	0.00
Capital Outlay, All Object 9	- (minus)	179,118.80	156,595.76	TOTAL FOOD SERVICES DEFICIT	-31,200.98	46,543.37
Federal, General Purpose Revenue	- (minus)	87,201.95	73,614.10			
Federal, Special Purpose Revenue	- (minus)	2,953,013.54	2,880,741.04	Note:		
Food Service Deficit	+ (plus)	0.00	46,543.37	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	929,889.26	913,324.01	amount, it is added to the total aggregate		
Food Services Revenue, Federal	+ (plus)	0.00	0.00	expenditures. If Total Food Service		
Food Services Revenue, Federal	+ (plus)	0.00	0.00	Deficit is a negative amount, zero dollars		
Food Services Revenue, USDA	+ (plus)	86,815.69	89,337.63	are displayed.		
Commodities						
Capital Outlay, Stim, Title I	+ (plus)	0.00				
Capital Outlay, Stim, Schl Imprv	+ (plus)	0.00				
Capital Outlay, Stim, SFSF	+ (plus)	0.00				
Capital Outlay, Stim, IDEA	+ (plus)	0.00				
Capital Outlay, Stim, Compt Grants	+ (plus)	0.00				
Capital Outlay, Stim, Other	+ (plus)	0.00				
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Sp Ed, Inst, St	+ (plus)	0.00	0.00			
Capital Outlay, Sp Ed, Oth, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Voc, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Voc, Other	+ (plus)	0.00	0.00			
Capital Outlay, Skill Cntr, Fed	+ (plus)	0.00	0.00			
Capital Outlay, ESEA Disadvantaged-	+ (plus)	0.00	0.00			
Federal						
Capital Outlay, Other Title Grants	+ (plus)	0.00	0.00			
Under ESEA-Federal						
Capital Outlay, ESEA Migrant-	+ (plus)	0.00	0.00			
Federal						
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	+ (plus)	0.00	0.00			
Adult Jails						
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			

Description	Operation	FY 2014 - 15	FY 2013 - 14
Capital Outlay, Comp, Othr	+ (plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+ (plus)	0.00	0.00
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Day Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	26,801,291.83	26,494,009.79

FY 14-15/FY 13-14 1.01

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

Preliminary Vocational Education Maintenance of Effort

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

Description	Operation	FY 2014 - 15	FY 2013 - 14
Program 31, Vocational--Basic State	+ (plus)	1,088,706.46	1,024,625.08
Program 34, Middle School Career and Technical Education-State	+ (plus)	0.00	0.00
Program 38, Vocational--Federal	+ (plus)	18,797.00	18,590.65
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)	19,736.00	19,272.65
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	1,087,767.46	1,023,943.08
	FY 14-15 / FY 13-14		1.06

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

E.S.D. 123

Prosser School District No.116

COUNTY: 03 Benton

Financial Edit Report Fiscal Year 2014-2015

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Info	1.556	Your district has a negative GF expenditures in Program/Activity/Object 55-27-5.	-9,334.86	
Info	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job"		
Info	1.588	Your district has passed the Preliminary Federal Cross-Cutting MOE. Current year aggregate expenditures are greater than the previous year aggregate expenditures. *Good job*		
Info	1.599	On the Data Requirements for Supplemental Reports the impact fees item is blank. Did your district receive impact fees revenue this year?	0.00	
Info	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	
Info	1.611	On the Data Requirements for Supplemental Reports Education Job Funds expenditures are blank. Did your district incur Education Job Fund expenditures?	0.00	

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

REPORT F196

RUN: 11/16/2015 11:32:07 AM

E.S.D. 123

Prosser School District No.116

COUNTY: 03 Benton

Financial Edit Report Fiscal Year 2014-2015

Continued

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

**General Fund
2015-16 Budget
w/ Comparative Data**

	10-11 Actual	11-12 Actual	12-13 Actual	13-14 Actual	14-15 Actual
Beginning Fund Balance	\$4,364,725	\$4,108,426	\$4,252,273	\$3,758,847	\$2,971,009
Revenues					
Local Taxes	\$3,331,889	\$3,521,388	\$3,437,020	\$3,506,552	\$3,718,377
Local Nontax	468,210	490,600	426,842	388,449	359,426
State, General Purpose	16,261,032	16,646,995	16,677,373	17,561,669	18,169,714
State, Special Purpose	3,968,203	3,806,952	3,941,161	4,690,582	5,052,575
Federal, General Purpose	83,982	79,272	69,652	73,614	87,202
Federal, Special Purpose	4,339,808	3,254,449	3,028,083	2,880,741	2,953,013
Non High, Paterson	17,775	45,174	24,022	31,256	26,100
Other Agencies				2,724	9,582
Other Financing Sources	269,775	976	0	0	0
	<u>\$28,740,674</u>	<u>\$27,845,806</u>	<u>\$27,604,153</u>	<u>\$29,135,587</u>	<u>\$30,375,989</u>
Expenditures					
Regular Instruction	\$14,490,815	\$14,904,049	\$15,072,324	\$15,691,357	\$15,945,010
Federal Stimulus	1,199,963	10,017	0	0	
Special Education	2,795,253	2,868,940	2,911,743	3,188,816	3,221,996
Vocational Ed	1,029,689	918,302	1,036,399	1,043,216	1,107,503
Compensatory Ed	2,695,793	2,587,244	2,387,198	2,806,289	2,864,040
Other Programs	73,673	71,926	132,639	103,915	74,533
Community Services	55,789	70,271	67,621	71,281	48,619
Support Services	6,638,261	6,271,210	6,489,655	6,968,551	6,973,101
Other Financing Uses	17,737	0	0	50,000	0
	<u>\$28,996,973</u>	<u>\$27,701,959</u>	<u>\$28,097,579</u>	<u>\$29,923,425</u>	<u>\$30,234,802</u>
Fund Balance Inc/(Decrease)	(\$256,299)	\$143,847	(\$493,426)	(\$787,838)	\$141,187
Ending Fund Balance	<u>\$4,108,426</u>	<u>\$4,252,273</u>	<u>\$3,758,847</u>	<u>\$2,971,009</u>	<u>\$3,112,196</u>

FROSSER SCHOOL DISTRICT NO.116

2014-2015 Budget Status Report

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Original -- BUDGET-STATUS-REPORT

Fiscal Year 2014 (September 1, 2014 - August 31, 2015)

For the FROSSER SCHOOL DISTRICT NO.116 School District for the Month of August, 2015

	ANNUAL	ACTUAL	ACTUAL			
A. REVENUES/OTHER FIN. SOURCES	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 LOCAL TAXES	3,653,963	41,087.42	3,718,376.82		64,413.82-	101.76
2000 LOCAL SUPPORT NONTAX	362,500	11,546.41-	359,426.03		3,073.97	99.15
3000 STATE, GENERAL PURPOSE	17,984,555	1,963,592.05	18,169,714.38		185,159.38-	101.03
4000 STATE, SPECIAL PURPOSE	5,642,934	470,247.87	5,052,575.25		590,358.75	89.54
5000 FEDERAL, GENERAL PURPOSE	61,000	.00	87,201.95		26,201.95-	142.95
6000 FEDERAL, SPECIAL PURPOSE	2,770,719	331,091.29	2,953,013.54		182,294.54-	106.58
7000 REVENUES FR OTH SCH DIST	20,000	.00	26,099.90		6,099.90-	130.50
8000 OTHER AGENCIES AND ASSOCIATES	22,500	.00	9,581.57		12,918.43	42.58
9000 OTHER FINANCING SOURCES	0	.00	.00		.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>30,518,171</u>	<u>2,794,472.22</u>	<u>30,375,989.44</u>		<u>142,181.56</u>	<u>99.53</u>
B. EXPENDITURES						
00 Regular Instruction	16,089,837	1,389,687.58	15,945,010.15	0.00	144,826.85	99.10
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	3,282,129	249,229.58	3,221,995.66	0.00	60,133.34	98.17
30 Voc. Ed Instruction	1,069,903	138,088.52	1,107,503.46	0.00	37,600.46-	103.51
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	3,429,602	457,318.53	2,864,040.47	0.00	565,561.53	83.51
70 Other Instructional Pgms	81,693	4,484.75	74,533.00	0.00	7,160.00	91.24
80 Community Services	63,173	48,618.86	48,618.86	0.00	14,554.14	76.96
90 Support Services	7,047,084	775,372.98	6,973,100.89	0.00	73,983.11	98.95
<u>Total EXPENDITURES</u>	<u>31,063,421</u>	<u>3,062,800.80</u>	<u>30,234,802.49</u>	<u>0.00</u>	<u>828,618.51</u>	<u>97.33</u>
C. OTHER FIN. USES TRANS. OUT (GL 536)	0	.00	.00			
D. OTHER FINANCING USES (GL 535)	0	.00	.00			
E. EXCESS OF REVENUES/OTHER FIN.SOURCES						
<u>OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	<u>545,250-</u>	<u>268,328.58-</u>	<u>141,186.95</u>		<u>686,436.95</u>	<u>125.89-</u>
F. <u>TOTAL BEGINNING FUND BALANCE</u>	<u>2,958,847</u>		<u>2,971,008.95</u>			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXXXX</u>		<u>.00</u>			
H. <u>TOTAL ENDING FUND BALANCE</u>	<u>2,413,597</u>		<u>3,112,195.90</u>		<u>(E+F + OR - G)</u>	
I. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted For Other Items	0		.00			
G/L 815 Restric Unequalized Deduct Rev	0		.00			
G/L 821 Restrictd for Carryover	110,000		78,659.01			
G/L 825 Restricted for Skills Center	0		.00			
G/L 828 Restricted for C/O of FS Rev	0		.00			
G/L 830 RESERVE FOR DEBT	0		.00			
G/L 835 Restrictd For Arbitrage Rebate	0		.00			
G/L 840 Nonspnd FB - Invent/Prepd Itms	100,000		112,112.95			
G/L 845 Restricted for Self-Insurance	0		.00			
G/L 850 Restricted for Uninsured Risks	0		.00			
G/I. 870 Committed to Other Purposes	0		.00			
G/L 872 Committd to Econmc Stabilizatr	0		.00			
G/L 875 Assigned Contingencies	0		.00			
G/L 884 Assigned to Other Cap Projects	0		.00			
G/L 888 Assigned to Other Purposes	0		.00			
G/L 890 Unassigned Fund Balance	2,203,597		2,921,423.94			
G/L 891 Unassigned Min Fnd Bal Policy	0		.00			
<u>TOTAL</u>	<u>2,413,597</u>		<u>3,112,195.90</u>			

PROSSER SCHOOL DISTRICT NO.116
Balance Sheet
General Fund (10)
August 31, 2015

<u>GL</u>	<u>Description</u>	<u>Balance</u>
200	Imprest Cash	10,000.00
230	Cash on Hand	0.00
240	Cash on Deposit with County	1,148,528.96
241	Warrants Outstanding	-1,138,301.53
310	Taxes Receivable	1,802,865.45
320	Due from Other Funds	11,200.00
330	Due from Other Govt Units	219,273.83
340	Accounts Receivable	13,526.96
420	Inventory-Lunchrooms	16,962.09
430	Prepaid Items	95,150.86
450	Investments	3,136,633.00
---	Asset	5,315,839.62
601	Accounts Payable	-343,896.84
605	Accrued Salaries	-50,317.71
610	Payroll Ded and Taxes Payable	0.00
630	Due to Other Govt Units	-6,563.72
640	Due to Other Funds	0.00
750	Unavailable Revenue	0.00
760	Unavailable Taxes Receivable	-1,802,865.45
---	Liability	-2,203,643.72
821	Restricted for C/O Revenues	-78,659.01
840	Nonspendable Fund Balance	-112,112.95
890	Unassigned Fund Balance	-2,921,423.94
---	Equity	-3,112,195.90
---	General Fund	0.00

PROSSER SCHOOL DISTRICT NO.116

2014-2015 Budget Status Report

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Original -- BUDGET-STATUS-REPORT

Fiscal Year 2014 (September 1, 2014 - August 31, 2015)

For the PROSSER SCHOOL DISTRICT NO.116 School District for the Month of August, 2015

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	0	.00	.00		.00	0.00
2000 Local Support Nontax	12,000	401.00	10,888.04		1,111.96	90.73
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	0	.00	.00		.00	0.00
6000 Federal, Special Purpose	0	.00	.00		.00	0.00
7000 Revenues Fr Oth Sch Dist	0	.00	.00		.00	0.00
8000 Other Agencies and Associates	0	.00	.00		.00	0.00
9000 Other Financing Sources	0	.00	.00		.00	0.00
Total REVENUES/OTHER FIN. SOURCES	12,000	401.00	10,888.04		1,111.96	90.73
B. EXPENDITURES						
10 Sites	0	.00	.00	0.00	.00	0.00
20 Buildings	0	.00	.00	0.00	.00	0.00
30 Equipment	12,500	11,200.00	11,200.00	0.00	1,300.00	89.60
40 Energy	0	.00	.00	0.00	.00	0.00
50 Sales & Lease Expenditure	0	.00	.00	0.00	.00	0.00
60 Bond Issuance Expenditure	0	.00	.00	0.00	.00	0.00
90 Debt	0	.00	.00	0.00	.00	0.00
Total EXPENDITURES	12,500	11,200.00	11,200.00	0.00	1,300.00	89.60
C. OTHER FIN. USES TRANS. OUT (GL 536)	0	.00	.00			
D. OTHER FINANCING USES (GL 535)	0	.00	.00			
E. EXCESS OF REVENUES/OTHER FIN. SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)	500-	10,799.00-	311.96-		188.04	37.61-
F. TOTAL BEGINNING FUND BALANCE	945		349.61			
G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)	XXXXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE	445		37.65	(E+F + OR - G)		
I. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted For Other Items	0		.00			
G/L 825 Restricted for Skills Center	0		.00			
G/L 830 Restricted for Debt Service	0		.00			
G/L 835 Restrictd For Arbitrage Rebate	0		.00			
G/L 840 Nonspnd FB - Invent/Prepd Itms	0		.00			
G/L 850 Restricted for Uninsured Risks	0		.00			
G/L 861 Restricted from Bond Proceeds	0		.00			
G/L 862 Committed from Levy Proceeds	0		.00			
G/L 863 Restricted from State Proceeds	0		.00			
G/L 864 Restricted from Fed Proceeds	0		.00			
G/L 865 Restricted from Other Proceeds	0		37.65			
G/L 866 Restrictd from Impact Proceeds	0		.00			
G/L 867 Restricted from Mitigation Fees	0		.00			
G/L 869 Restricted fr Undistr Proceeds	0		.00			
G/L 870 Committed to Other Purposes	0		.00			
G/L 889 Assigned to Fund Purposes	445		.00			
G/L 890 Unassigned Fund Balance	0		.00			
TOTAL	445		37.65			

PROSSER SCHOOL DISTRICT NO.116
Balance Sheet
Capital Projects Fund (20)
August 31, 2015

<u>GL</u>	<u>Description</u>	<u>Balance</u>
230	Cash on Hand	0.00
240	Cash on Deposit with County	225.35
241	Warrants Outstanding	-224.70
450	Investments	11,237.00
---	Asset	11,237.65
601	Accounts Payable	0.00
640	Due To Other Funds	-11,200.00
---	Liability	-11,200.00
865	Restricted from Other Proceeds	-37.65
889	Assigned to Fund Purposes	0.00
---	Equity	-37.65
---	Capital Projects	0.00

PROSSER SCHOOL DISTRICT NO.116
2014-2015 Budget Status Report
30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Original -- BUDGET-STATUS-REPORT
Fiscal Year 2014 (September 1, 2014 - August 31, 2015)

For the PROSSER SCHOOL DISTRICT NO.116 School District for the Month of August, 2015

<u>A. REVENUES/OTHER FIN. SOURCES</u>	<u>ANNUAL BUDGET</u>	<u>ACTUAL FOR MONTH</u>	<u>ACTUAL FOR YEAR</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
1000 Local Taxes	0	.95	1,724.14		1,724.14-	0.00
2000 Local Support Nontax	900	86.28	1,017.26		117.26-	113.03
3000 State, General Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	0	.00	.00		.00	0.00
6000 Federal, Special Purpose	0	.00	.00		.00	0.00
9000 Other Financing Sources	0	.00	.00		.00	0.00
 <u>Total REVENUES/OTHER FIN. SOURCES</u>	 900	 87.23	 2,741.40		 1,841.40-	 304.60
 <u>B. EXPENDITURES</u>						
Matured Bond Expenditures	56,448	.00	15,618.89	0.00	40,829.11	27.67
Interest On Bonds	500	.00	1,055.26	0.00	555.26-	211.05
Interfund Loan Interest	0	.00	.00	0.00	.00	0.00
Bond Transfer Fees	0	.00	.00	0.00	.00	0.00
Arbitrage Rebate	0	.00	.00	0.00	.00	0.00
Underwriter's Fees	0	.00	.00	0.00	.00	0.00
 <u>Total EXPENDITURES</u>	 56,948	 .00	 16,674.15	 0.00	 40,273.85	 29.28
 <u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u>	 0	 .00	 .00			
 <u>D. OTHER FINANCING USES (GL 535)</u>	 0	 .00	 .00			
 <u>E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER (UNDER) EXPENDITURES (A-B-C-D)</u>	 56,048-	 87.23	 13,932.75-		 42,115.25	 75.14-
 <u>F. TOTAL BEGINNING FUND BALANCE</u>	 933,756		 933,837.41			
 <u>G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	 XXXXXXXXXX		 .00			
 <u>H. TOTAL ENDING FUND BALANCE</u>	 877,708		 919,904.66	 (E+F + OR - G)		
 <u>I. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	877,708		919,904.66			
G/L 835 Restrictd For Arbitrage Rebate	0		.00			
G/L 870 Committed to Other Purposes	0		.00			
G/L 889 Assigned to Fund Purposes	0		.00			
G/L 890 Unassigned Fund Balance	0		.00			
 <u>TOTAL</u>	 877,708		 919,904.66			

PROSSER SCHOOL DISTRICT NO.116
Balance Sheet
Debt Service Fund (30)
August 31, 2015

<u>GL</u>	<u>Description</u>	<u>Balance</u>
240	Cash on Deposit with County	4.66
241	Warrants Outstanding	0.00
310	Taxes Receivable	6,202.71
450	Investments	919,900.00
---	Asset	926,107.37
601	Accounts Payable	0.00
760	Unavailable Taxes Receivable	-6,202.71
---	Liability	-6,202.71
830	Restricted for Debt Service	-919,904.66
---	Equity	-919,904.66
---	Debt Service Fund	0.00

PROSSER SCHOOL DISTRICT NO.116

2014-2015 Budget Status Report

40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Original -- BUDGET-STATUS-REPORT

Fiscal Year 2014 (September 1, 2014 - August 31, 2015)

For the PROSSER SCHOOL DISTRICT NO.116 School District for the Month of August, 2015

<u>A. REVENUES</u>	<u>ANNUAL BUDGET</u>	<u>ACTUAL FOR MONTH</u>	<u>ACTUAL FOR YEAR</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
1000 General Student Body	109,143	4.78-	92,773.12		16,369.88	85.00
2000 Athletics	153,665	8,287.81	172,550.53		18,885.53-	112.29
3000 Classes	33,170	600.00	30,611.32		2,558.68	92.29
4000 Clubs	204,995	2,060.00	170,119.90		34,875.10	82.99
6000 Private Moneys	12,300	.00	17,936.19		5,636.19-	145.82
<u>Total REVENUES</u>	513,273	10,943.03	483,991.06		29,281.94	94.30
<u>B. EXPENDITURES</u>						
1000 General Student Body	90,016	180.00	76,455.61	0.00	13,560.39	84.94
2000 Athletics	138,477	1,342.51	173,374.67	0.00	34,897.67-	125.20
3000 Classes	27,440	.00	34,925.07	0.00	7,485.07-	127.28
4000 Clubs	226,846	2,218.69	175,493.95	0.00	51,352.05	77.36
6000 Private Moneys	13,300	.00	18,198.91	0.00	4,898.91-	136.83
<u>Total EXPENDITURES</u>	496,079	3,741.20	478,448.21	0.00	17,630.79	96.45
<u>C. EXCESS OF REVENUES</u>						
<u>OVER (UNDER) EXPENDITURES (A-B)</u>	17,194	7,201.83	5,542.85		11,651.15-	67.76-
<u>D. TOTAL BEGINNING FUND BALANCE</u>	340,000		337,267.15			
<u>E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXXX		.00			
<u>F. TOTAL ENDING FUND BALANCE</u>	357,194		342,810.00	<u>C+D + OR - E)</u>		
<u>G. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted for Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	357,194		305,265.85			
G/L 840 Nonspnd FB - Invent/Prepd Itms	0		37,544.15			
G/L 850 Restricted for Uninsured Risks	0		.00			
G/L 870 Committed to Other Purposes	0		.00			
G/L 889 Assigned to Fund Purposes	0		.00			
G/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	357,194		342,810.00			

PROSSER SCHOOL DISTRICT NO.116
Balance Sheet
Associated Student Body Fund (40)
August 31, 2015

<u>GL</u>	<u>Description</u>	<u>Balance</u>
200	Imprest Cash	32,000.00
230	Cash on Hand	41,655.25
240	Cash on Deposit with County	4,765.31
241	Warrants Outstanding	-4,752.91
320	Due from Other Funds	0.00
430	Prepaid Items	37,544.15
450	Investments	275,906.00
---	Asset	387,117.80
601	Accounts Payable	-2,652.55
640	Due To Other Funds	0.00
750	Unavailable Revenue	-41,655.25
---	Liability	-44,307.80
819	Restricted for Fund Purposes	-305,265.85
840	Nonspendable Fund Balance	-37,544.15
---	Equity	-342,810.00
---	Associated Student Body Fund	0.00

FROSSER SCHOOL DISTRICT NO.116

2014-2015 Budget Status Report

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Original -- BUDGET-STATUS-REPORT

Fiscal Year 2014 (September 1, 2014 - August 31, 2015)

For the PROSSER SCHOOL DISTRICT NO.116 School District for the Month of August, 2015

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 Local Taxes	0	.00	.00		.00	0.00
2000 Local Nontax	175	10.75	207.17		32.17-	118.38
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	200,000	265,564.44	265,564.44		65,564.44-	132.78
5000 Federal, General Purpose	0	.00	.00		.00	0.00
8000 Other Agencies and Associates	0	.00	.00		.00	0.00
9000 Other Financing Sources	0	.00	.00		.00	0.00
<u>A. TOTAL REV/OTHER FIN.SRCS (LESS TRANS)</u>	200,175	265,575.19	265,771.61		65,596.61-	132.77
<u>B. 9900 TRANSFERS IN FROM GF</u>	0	.00	.00		.00	0.00
<u>C. Total REV./OTHER FIN. SOURCES</u>	200,175	265,575.19	265,771.61		65,596.61-	132.77
<u>D. EXPENDITURES</u>						
Type 30 Equipment	180,000	.00	135,895.23	0.00	44,104.77	75.50
Type 60 Bond Levy Issuance	0	.00	.00	0.00	.00	0.00
Type 90 Debt	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	180,000	.00	135,895.23	0.00	44,104.77	75.50
<u>E. OTHER FIN. USES TRANS. OUT (GL 536)</u>	0	.00	.00			
<u>F. OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
<u>G. EXCESS OF REVENUES/OTHER FIN SOURCES OVER (UNDER) EXP/OTH FIN USES (C-D-E-F)</u>	20,175	265,575.19	129,876.38		109,701.38	543.75
<u>H. TOTAL BEGINNING FUND BALANCE</u>	250,286		250,279.64			
<u>I. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXX		.00			
<u>J. TOTAL ENDING FUND BALANCE</u>	270,461		380,156.02	<u>(G+H + OR - I)</u>		
<u>K. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted For Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	20,175		380,156.02			
G/L 830 Restricted for Debt Service	0		.00			
G/L 835 Restrictd For Arbitrage Rebate	0		.00			
G/L 850 Restricted for Uninsured Risks	0		.00			
G/L 889 Assigned to Fund Purposes	250,286		.00			
G/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	270,461		380,156.02			

PROSSER SCHOOL DISTRICT NO.116
 Balance Sheet
 Transportation Vehicle Fund (90)
 August 31, 2015

<u>GL</u>	<u>Description</u>	<u>Balance</u>
240	Cash on Deposit with County	2.02
241	Warrants Outstanding	0.00
450	Investments	380,154.00
---	Asset	380,156.02
601	Accounts Payable	0.00
605	Accrued Salaries	0.00
610	Payroll Ded and Taxes Payable	0.00
---	Liability	0.00
819	Restricted for Fund Purposes	-380,156.02
---	Equity	-380,156.02
---	Transportation Vehicle Fund	0.00

PROSSER SCHOOL DISTRICT NO. 116
Expenditures by Object - Comparative
August 2015

		2013-14			2014-15			
		August	Y.E.	YTD	August	Budget	YTD	
		YTD	Actual	Expend as a % of Y.E.	YTD		Expend as a % of Bud	
0	Debit Transfer	\$174,275	\$174,275	100.00%	\$156,518	\$143,573	109.02%	
1	Credit Transfer	(174,275)	(174,275)	100.00%	(156,518)	(143,573)	109.02%	
2	Salaries - Certificated	12,762,039	12,762,039	100.00%	12,768,353	12,753,442	100.12%	
3	Salaries - Classified	5,232,725	5,232,725	100.00%	5,318,085	5,191,255	102.44%	
4	Employee Benefits	7,027,904	7,027,904	100.00%	7,146,218	7,407,885	96.47%	
5	Supplies	2,204,925	2,204,925	100.00%	2,093,803	2,340,168	89.47%	
7	Contract Services	2,383,281	2,383,281	100.00%	2,616,510	3,072,071	85.17%	*
8	Travel	105,955	105,955	100.00%	112,714	58,887	191.41%	Includes \$33,766 in grants(not in budget); \$21,971 in VOC
9	Capital Outlay	156,596	156,596	100.00%	179,119	239,701	74.73%	
		<u>\$29,873,425</u>	<u>\$29,873,425</u>	<u>100.00%</u>	<u>\$30,234,802</u>	<u>\$31,063,409</u>	<u>97.33%</u>	

* Object 7 Contract Services - Budget includes Grant Reserve of \$600,000
Without these reserves the YTD % would be 1.058%

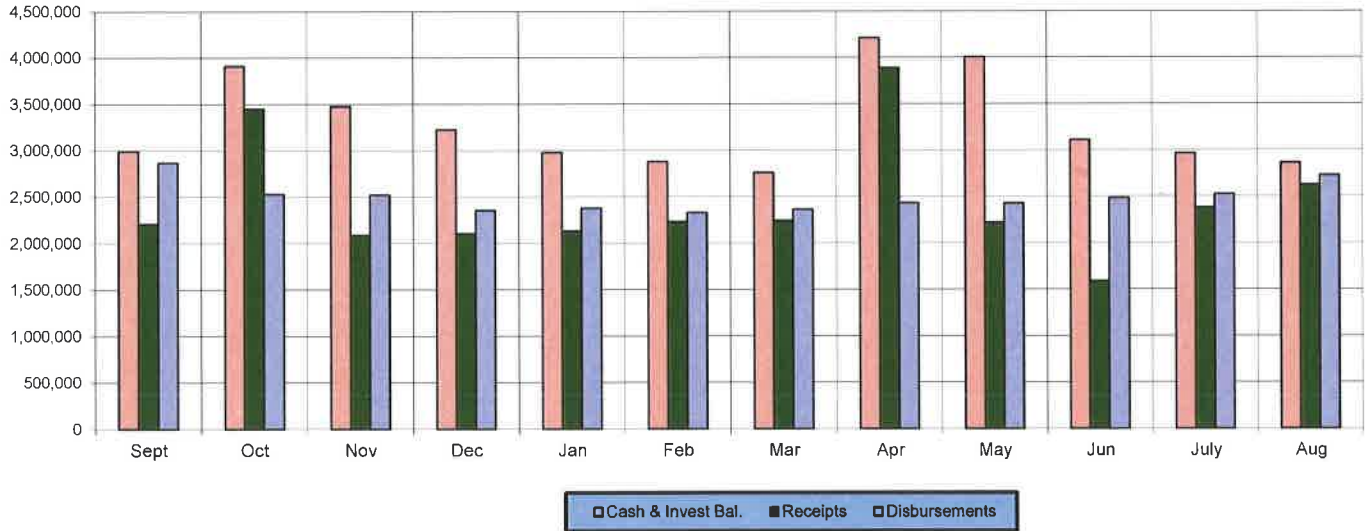
PROSSER SCHOOL DISTRICT NO. 116
Expenditures by Program - Comparative
August 2015

	2013-14			2014-15			
	August YTD	Y.E. Actual	YTD Expend as a % of Y.E.	August YTD	Budget	YTD Expend as a % of Bud	
01 Basic Education	\$15,691,357	\$15,691,357	100.00%	\$15,945,010	\$16,095,744	99.06%	
21 Special Ed, State	2,621,676	2,621,676	100.00%	2,634,264	2,694,612	97.76%	
22 Special Ed. Infants & Tdlrs	87,458	87,458	100.00%	82,336	93,889	87.70%	
24 Special Ed, Fed	479,682	479,682	100.00%	505,396	493,626	102.38%	
31 Vocational, State	1,024,625	1,024,625	100.00%	1,088,706	1,051,562	103.53%	
38 Vocational, Fed	18,591	18,591	100.00%	18,797	18,341	102.49%	
51 Title I Part A	710,679	710,679	100.00%	655,189	603,551	108.56%	
52 Sch Im Fed	67,688	67,688	100.00%	141,069	93,575	150.75%	Budget doesn't include \$60,115 in carryover
53 Migrant, Fed	372,156	372,156	100.00%	381,619	387,667	98.44%	
55 Learning Assistance	849,485	849,485	100.00%	766,241	817,071	93.78%	
58 Special & Pilot Prgm	201,565	201,565	100.00%	264,578	301,077	87.88%	TPEP, Emergency Response Grant, National Cert Bonus
58 Grant Contingency	0	0	0.00%	0	594,087	0.00%	
64 Ltd English Proficiency	81,192	81,192	100.00%	79,741	91,997	86.68%	
65 Transit. Biling., State	523,525	523,525	100.00%	575,603	534,660	107.66%	
71 Traffic Safety	50,590	50,590	100.00%	47,993	53,681	89.40%	
74 Highly Capable	23,431	23,431	100.00%	23,180	23,012	100.73%	
79 Other Instuct.	29,894	29,894	0.00%	3,360	5,000	67.20%	GEARUP (all reimbursed)
89 Other Community Service	71,281	71,281	0.00%	48,619	63,173	76.96%	Summer Food Service Program
97 District-Wide Support	4,576,339	4,576,339	100.00%	4,648,074	4,609,261	100.84%	
98 Food Service	1,246,388	1,246,388	100.00%	1,182,262	1,253,297	94.33%	
99 Pupil Transportation	1,145,824	1,145,824	100.00%	1,142,764	1,184,526	96.47%	
	<u>\$29,873,425</u>	<u>\$29,873,425</u>	<u>100.00%</u>	<u>\$30,234,802</u>	<u>\$31,063,409</u>	<u>97.33%</u>	

**PROSSER SCHOOL DISTRICT NO. 116
Expenditures by Activity - Comparative
August 2015**

	2013-14			2014-15			
	August YTD	Y.E. Actual	YTD Expend as a % of Y.E.	August YTD	Budget	YTD Expend as a % of Bud	
11 Board - Supplies	\$1,929	\$1,929	100.00%	\$1,552	\$1,050	147.83%	
11 Board - Legal fees	89,766	89,766	100.00%	77,362	55,000	140.66%	
11 Board - Audit, bargaining, elections, etc.	53,788	53,788	100.00%	27,485	60,200	45.66%	WASA Eduportal \$1,890, WSSDA Conf \$2,326, WSSDA Membership \$8,739, Audit \$13,402, LEG Conf \$568, Election Cost \$462, Advert \$54, Server \$44
11 Board - Travel	968	968	100.00%	2,626	1,500	175.07%	WSSDA Conf, LEG Conf
12 Superintendent's Office	343,071	343,071	100.00%	332,855	325,202	102.35%	
13 Business Office	528,941	528,941	100.00%	555,567	538,189	103.23%	
14 Human Resources	79,607	79,607	100.00%	79,140	67,734	116.84%	
15 Communications Consultant	5,000	5,000	100.00%	5,000	5,000	100.00%	
21 Supervision	694,600	694,600	100.00%	770,852	744,451	103.55%	
22 Learning Resources	269,211	269,211	100.00%	272,520	280,774	97.06%	
23 Principal	2,081,540	2,081,540	100.00%	2,145,693	2,072,703	103.52%	
24 Guidance & Counseling	798,907	798,907	100.00%	787,713	803,432	98.04%	
25 Pupil Management/Safety	271,320	271,320	100.00%	322,940	343,903	93.90%	
26 Health Services	921,718	921,718	100.00%	991,133	988,294	100.29%	
27 Teaching	16,401,751	16,401,751	100.00%	16,420,213	17,303,130	94.90%	Budget includes \$600,000 grant reserve
28 Extracurricular	500,989	500,989	100.00%	480,693	535,987	89.68%	
31 Professional Development	908,619	908,619	100.00%	972,863	811,462	119.89%	
32 Instructional Technology	16,190	16,190	100.00%	16,605	16,216	102.40%	Technology Resource Teachers
33 Curriculum	0	0	0.00%	48,250	78,500	61.46%	New activity for 2014-15
41 Food Service Supervision	62,797	62,797	100.00%	61,527	62,271	98.80%	
42 Food	619,467	619,467	100.00%	561,821	618,500	90.84%	
44 Food Service Operations	648,074	648,074	100.00%	636,251	662,172	96.09%	
49 Food Service Transfers	(43,590)	(43,590)	100.00%	(41,449)	(46,473)	89.19%	
51 Transportation Supervision	132,898	132,898	100.00%	139,249	130,115	107.02%	
52 Operating Buses	881,159	881,159	100.00%	842,058	888,931	94.73%	
53 Maintenance of Buses	222,048	222,048	100.00%	233,950	216,880	107.87%	
56 Transportation Insurance	39,394	39,394	100.00%	38,499	40,000	96.25%	
59 Transportation Transfers	(129,675)	(129,675)	100.00%	(114,320)	(97,100)	117.73%	
61 Maintenance Supervision	111,820	111,820	100.00%	111,685	110,873	100.73%	
62 Maintenance-Grounds	242,033	242,033	100.00%	243,222	213,069	114.15%	
63 Plant Operations-Custodial	1,047,056	1,047,056	100.00%	1,065,881	1,054,341	101.09%	
64 Maint Plan/Equipment	494,900	494,900	100.00%	496,011	520,978	95.21%	
65 Utilities	779,785	779,785	100.00%	764,960	787,000	97.20%	
68 Insurance	170,314	170,314	100.00%	175,819	185,000	95.04%	
72 Technology - Salary/Benefits	227,951	227,951	100.00%	237,250	230,127	103.10%	
72 Technology - Supplies	189,810	189,810	100.00%	243,281	213,800	113.79%	
72 Technology - Contract Services	139,749	139,749	100.00%	135,430	132,700	102.06%	
72 Technology - Travel	3,975	3,975	100.00%	3,138	4,000	78.46%	
72 Technology - Capital Outlay	0	0	0.00%	0	0	0.00%	
72 Technology - ERATE	18,713	18,713	100.00%	25,219	60,000	42.03%	
73 Printing	32,543	32,543	100.00%	43,835	30,000	146.12%	
75 District Motor Pool	14,289	14,289	100.00%	20,426	13,500	151.30%	
	<u>\$29,873,425</u>	<u>\$29,873,425</u>	<u>100.00%</u>	<u>\$30,234,802</u>	<u>\$31,063,409</u>	<u>97.33%</u>	

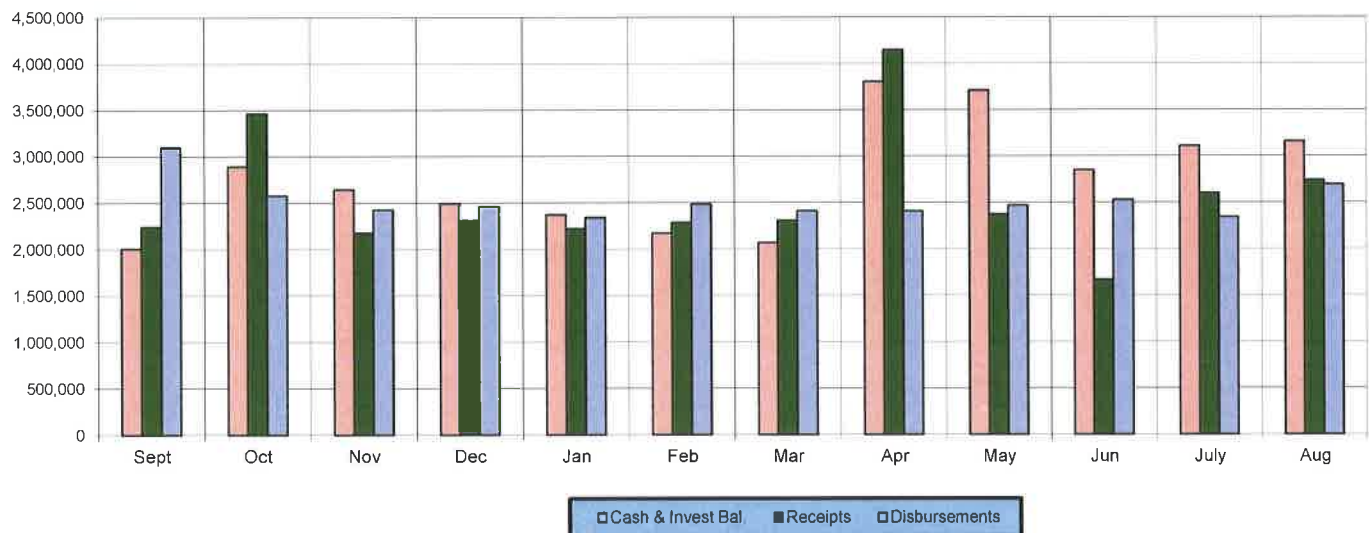
**Prosser School Dist #116
2013-2014 Cash Flow**



Cash & Investment Balance (in thousands)

	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	July	Aug
13/14	2,990	3,910	3,474	3,222	2,977	2,877	2,757	4,212	4,006	3,109	2,963	2,860

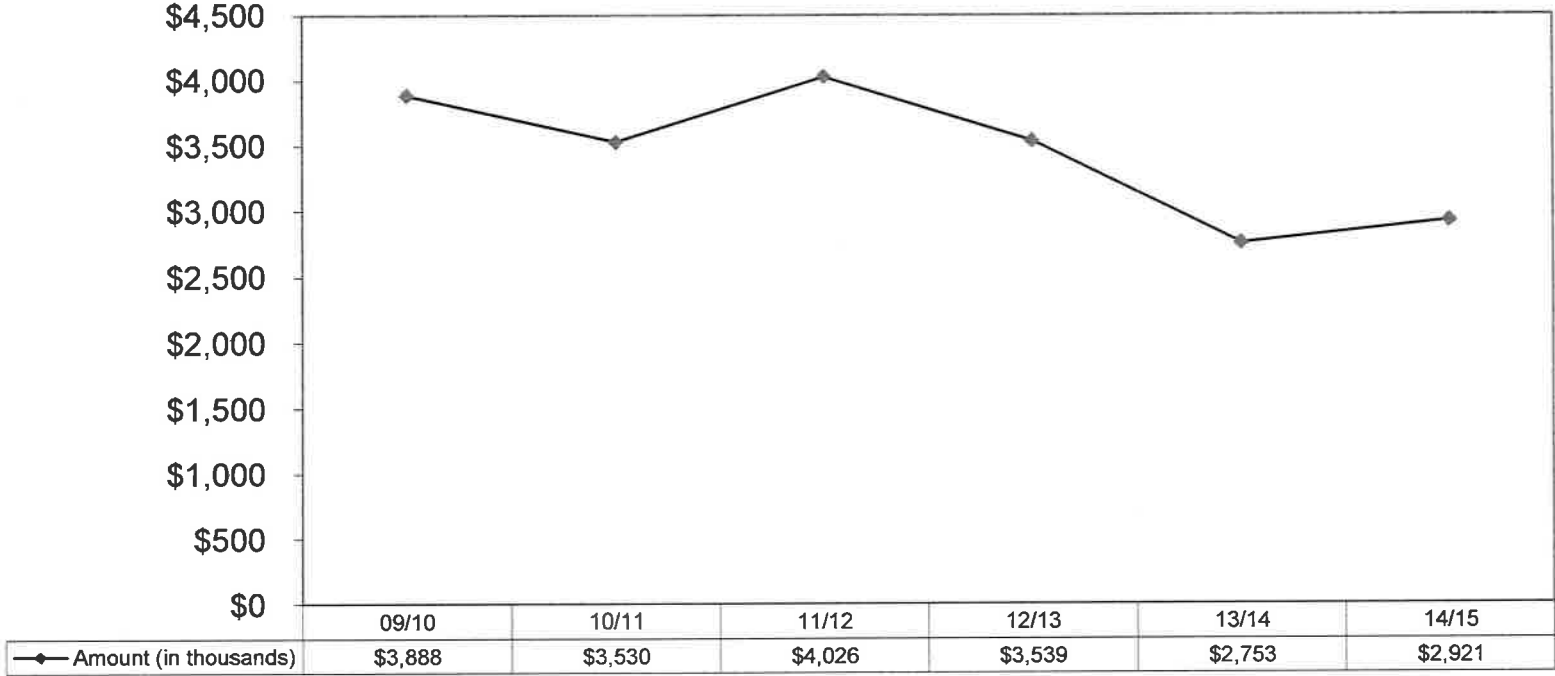
**Prosser School Dist #116
2014-2015 Cash Flow**



Cash & Investment Balance (in thousands)

	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	July	Aug
14/15	2,005	2,893	2,643	2,489	2,370	2,172	2,067	3,805	3,709	2,849	3,110	3,157

Prosser School District #116 GF Unassigned Fund Balance



September 2015 Financial Reports



PROSSER SCHOOL DISTRICT NO.116

2015-2016 Budget Status Report

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Original -- BUDGET-STATUS-REPORT

Fiscal Year 2015 (September 1, 2015 - August 31, 2016)

For the PROSSER SCHOOL DISTRICT NO.116 School District for the Month of September, 2015

	ANNUAL	ACTUAL	ACTUAL			
A. REVENUES/OTHER FIN. SOURCES	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 LOCAL TAXES	3,866,060	56,367.00	56,367.00		3,809,693.00	1.46
2000 LOCAL SUPPORT NONTAX	360,212	34,850.83	34,850.83		325,361.17	9.68
3000 STATE, GENERAL PURPOSE	19,657,042	1,580,655.08	1,580,655.08		18,076,386.92	8.04
4000 STATE, SPECIAL PURPOSE	5,972,926	461,558.54	461,558.54		5,511,367.46	7.73
5000 FEDERAL, GENERAL PURPOSE	61,000	.00	.00		61,000.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	2,772,120	19,544.52	19,544.52		2,752,575.48	0.71
7000 REVENUES FR OTH SCH DIST	20,000	12,564.00	12,564.00		7,436.00	62.82
8000 OTHER AGENCIES AND ASSOCIATES	0	.00	.00		.00	0.00
9000 OTHER FINANCING SOURCES	0	.00	.00		.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	32,709,360	2,165,539.97	2,165,539.97		30,543,820.03	6.62
B. EXPENDITURES						
00 Regular Instruction	17,637,714	1,674,483.06	1,674,483.06	13,353,723.48	2,609,507.46	85.20
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	3,378,250	270,216.01	270,216.01	2,504,316.82	603,717.17	82.13
30 Voc. Ed Instruction	1,116,660	92,100.28	92,100.28	801,194.13	223,365.59	80.00
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	3,393,667	203,959.92	203,959.92	1,867,961.37	1,321,745.71	61.05
70 Other Instructional Pgms	84,065	4,838.71	4,838.71	45,810.23	33,416.06	60.25
80 Community Services	86,759	.00	.00	0.00	86,759.00	0.00
90 Support Services	7,311,503	673,873.01	673,873.01	3,771,298.67	2,866,331.32	60.80
<u>Total EXPENDITURES</u>	33,008,618	2,919,470.99	2,919,470.99	22,344,304.70	7,744,842.31	76.54
C. OTHER FIN. USES TRANS. OUT (GL 536)	0	.00	.00			
D. OTHER FINANCING USES (GL 535)	0	.00	.00			
E. EXCESS OF REVENUES/OTHER FIN.SOURCES						
OVER(UNDER)EXP/OTH FIN USES (A-B-C-D)	299,258-	753,931.02-	753,931.02-		454,673.02-	151.93
F. TOTAL BEGINNING FUND BALANCE	2,702,982		3,112,195.90			
G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)	XXXXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE	2,403,724		2,358,264.88			
I. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted For Other Items	90,000		.00			
G/L 815 Restrict Unequalized Deduct Rev	0		.00			
G/L 821 Restrictd for Carryover	105,000		78,659.01			
G/L 825 Restricted for Skills Center	0		.00			
G/L 828 Restricted for C/O of FS Rev	0		.00			
G/L 830 RESERVE FOR DEBT	0		.00			
G/L 835 Restrictd For Arbitrage Rebate	0		.00			
G/L 840 Nonspnd FB - Invent/Prepd Itms	100,000		112,112.95			
G/L 845 Restricted for Self-Insurance	0		.00			
G/L 850 Restricted for Uninsured Risks	0		.00			
G/L 870 Committed to Other Purposes	0		.00			
G/L 872 Committd to Econmc Stabilizatr	0		.00			
G/L 875 Assigned Contingencies	0		.00			
G/L 884 Assigned to Other Cap Projects	0		.00			
G/L 888 Assigned to Other Purposes	0		.00			
G/L 890 Unassigned Fund Balance	2,108,724		2,167,492.92			
G/L 891 Unassigned Min Fnd Bal Policy	0		.00			
<u>TOTAL</u>	2,403,724		2,358,264.88			

PROSSER SCHOOL DISTRICT NO.116
Balance Sheet
General Fund (10)
September 30, 2015

<u>GL</u>	<u>Description</u>	<u>Balance</u>
200	Imprest Cash	10,000.00
230	Cash on Hand	0.00
240	Cash on Deposit with County	1,663,379.70
241	Warrants Outstanding	-1,647,869.21
310	Taxes Receivable	1,746,498.45
320	Due from Other Funds	11,404.00
330	Due from Other Govt Units	73,879.98
340	Accounts Receivable	962.96
420	Inventory-Lunchrooms	16,962.09
430	Prepaid Items	0.00
450	Investments	2,258,828.00
---	Asset	4,134,045.97
601	Accounts Payable	-11,149.46
605	Accrued Salaries	-11,907.50
610	Payroll Ded and Taxes Payable	338.04
630	Due to Other Govt Units	-6,563.72
750	Unavailable Revenue	0.00
760	Unavailable Taxes Receivable	-1,746,498.45
---	Liability	-1,775,781.09
821	Restricted for C/O Revenues	-78,659.01
840	Nonspendable Fund Balance	-112,112.95
890	Unassigned Fund Balance	-2,167,492.92
---	Equity	-2,358,264.88
---	General Fund	0.00

**PROSSER SCHOOL DISTRICT NO. 116
Expenditures by Object - Comparative
September 2015**

		2014-15			2015-16			
		September	Y.E.	YTD	September	Budget	YTD	
		YTD	Actual	Expend as a % of Y.E.	YTD		Expend as a % of Bud	
0	Debit Transfer	\$10,760	\$156,518	6.87%	\$9,258	\$170,586	5.43%	
1	Credit Transfer	(10,760)	(156,518)	6.87%	(9,258)	(170,586)	5.43%	
2	Salaries - Certificated	1,207,817	12,768,353	9.46%	1,300,954	13,223,483	9.84%	
3	Salaries - Classified	426,720	5,318,085	8.02%	433,811	5,520,263	7.86%	
4	Employee Benefits	611,403	7,146,218	8.56%	673,108	7,991,744	8.42%	
5	Supplies	300,357	2,093,803	14.35%	194,482	2,891,642	6.73%	
7	Contract Services	293,524	2,616,510	11.22%	316,840	3,226,111	9.82%	*
8	Travel	359	112,714	0.32%	275	55,375	0.50%	
9	Capital Outlay	11,923	179,119	6.66%	0	100,000	0.00%	
		<u>\$2,852,103</u>	<u>\$30,234,802</u>	<u>9.43%</u>	<u>\$2,919,471</u>	<u>\$33,008,618</u>	<u>8.84%</u>	

* Object 7 Contract Services - Budget includes Grant Reserve of \$600,000
Without these reserves the YTD % would be 12.00%

**PROSSER SCHOOL DISTRICT NO. 116
Expenditures by Program - Comparative
September 2015**

	2014-15			2015-16			
	September YTD	Y.E. Actual	YTD Expend as a % of Y.E.	September YTD	Budget	YTD Expend as a % of Bud	
01 Basic Education	\$1,546,440	\$15,945,010	9.70%	\$1,674,483	\$17,637,714	9.49%	
21 Special Ed, State	217,051	2,634,264	8.24%	227,748	2,801,384	8.13%	
22 Special Ed. Infants & Tdlrs	7,971	82,336	9.68%	8,427	90,057	9.36%	
24 Special Ed, Fed	39,596	505,396	7.83%	34,041	486,809	6.99%	
31 Vocational, State	75,350	1,088,706	6.92%	92,100	1,097,886	8.39%	
38 Vocational, Fed	0	18,797	0.00%	0	18,774	0.00%	
51 Title I Part A	42,681	655,189	6.51%	43,896	594,715	7.38%	
52 Sch Im Fed	8,341	141,069	5.91%	9,833	90,616	10.85%	
53 Migrant, Fed	16,971	381,619	4.45%	17,120	356,822	4.80%	
55 Learning Assistance	62,657	766,241	8.18%	69,937	898,234	7.79%	
58 Special & Pilot Prgm	61,093	264,578	23.09%	5,411	168,760	3.21%	TPEP, National Cert Bonus
58 Grant Contingency	0	0	0.00%	0	600,000	0.00%	
64 Ltd English Proficiency	139	79,741	0.17%	10,833	88,402	12.25%	
65 Transit. Biling., State	41,162	575,603	7.15%	46,931	596,118	7.87%	
71 Traffic Safety	1,841	47,993	3.84%	1,940	55,134	3.52%	
74 Highly Capable	1,939	23,180	8.37%	2,103	23,931	8.79%	
79 Other Instuct.	144	3,360	0.00%	796	5,000	15.92%	GEARUP (all reimbursed)
89 Other Community Service	0	48,619	0.00%	0	86,759	0.00%	Summer Food Service Program, Year End Transportation Adjustment
97 District-Wide Support	555,238	4,648,074	11.95%	486,474	4,778,747	10.18%	
98 Food Service	66,581	1,182,262	5.63%	76,639	1,276,303	6.00%	
99 Pupil Transportation	106,908	1,142,764	9.36%	110,760	1,256,453	8.82%	
	<u>\$2,852,103</u>	<u>\$30,234,802</u>	<u>9.43%</u>	<u>\$2,919,471</u>	<u>\$33,008,618</u>	<u>8.84%</u>	

**PROSSER SCHOOL DISTRICT NO. 116
Expenditures by Activity - Comparative
September 2015**

	2014-15			2015-16			
	September	Y.E.	YTD	September	Budget	YTD	
	YTD	Actual	Expend as a % of Y.E.	YTD		Expend as a % of Bud	
11 Board - Supplies	\$38	\$1,552	2.47%	\$10	\$750	1.37%	
11 Board - Legal fees	\$0	77,362	0.00%	0	75,000	0.00%	
11 Board - Audit, bargaining, elections, etc.	\$1,890	27,485	6.88%	1,987	46,700	4.26%	WASA Dues
11 Board - Travel	\$0	2,626	100.00%	0	2,800	0.00%	
12 Superintendent's Office	28,504	332,855	8.56%	30,322	346,013	8.76%	
13 Business Office	43,109	555,567	7.76%	49,410	573,227	8.62%	
14 Human Resources	5,803	79,140	7.33%	5,265	69,890	7.53%	
15 Communications Consultant	417	5,000	8.33%	417	5,000	8.33%	
21 Supervision	62,742	770,852	8.14%	54,736	816,226	6.71%	
22 Learning Resources	29,364	272,520	10.77%	26,808	299,804	8.94%	
23 Principal	175,565	2,145,693	8.18%	181,415	2,214,214	8.19%	
24 Guidance & Counseling	68,603	787,713	8.71%	76,129	836,320	9.10%	
25 Pupil Management/Safety	21,224	322,940	6.57%	20,033	273,591	7.32%	
26 Health Services	76,367	991,133	7.70%	84,397	1,110,617	7.60%	
27 Teaching	1,494,742	16,420,213	9.10%	1,607,330	18,106,695	8.86%	Budget includes \$600,000 grant reserve
28 Extracurricular	38,799	480,693	8.07%	49,547	599,543	8.26%	
31 Professional Development	139,835	972,863	14.37%	135,200	991,013	13.64%	
32 Instructional Technology	7,061	16,605	42.52%	10,001	17,008	58.80%	Technology Resource Teachers
33 Curriculum	9,365	48,250	0.00%	0	381,500	0.00%	
41 Food Service Supervision	5,005	61,527	8.13%	5,076	63,788	7.96%	
42 Food	19,158	561,821	3.41%	24,902	631,500	3.94%	
44 Food Service Operations	42,697	636,251	6.71%	46,661	697,910	6.69%	
49 Food Service Transfers	(276)	(41,449)	0.67%	0	(61,136)	0.00%	
51 Transportation Supervision	11,056	139,249	7.94%	11,507	137,867	8.35%	
52 Operating Buses	57,154	842,058	6.79%	57,875	952,984	6.07%	
53 Maintenance of Buses	14,391	233,950	6.15%	15,604	227,877	6.85%	
56 Transportation Insurance	34,499	38,499	89.61%	35,033	42,000	83.41%	
59 Transportation Transfers	(10,484)	(114,320)	9.17%	(9,258)	(109,450)	8.46%	
61 Maintenance Supervision	8,871	111,685	7.94%	9,115	114,175	7.98%	
62 Maintenance-Grounds	20,821	243,222	8.56%	19,346	246,002	7.86%	
63 Plant Operations-Custodial	82,262	1,065,881	7.72%	76,138	1,107,568	6.87%	
64 Maint Plant/Equipment	41,554	496,011	8.36%	26,673	461,349	5.78%	
65 Utilities	5,080	764,960	0.66%	19,784	777,249	2.55%	
68 Insurance	174,819	175,819	99.43%	190,974	190,000	100.51%	
72 Technology - Salary/Benefits	20,115	237,250	8.48%	20,000	261,233	7.66%	
72 Technology - Supplies	103,359	243,281	42.49%	29,580	197,800	14.95%	
72 Technology - Contract Services	4,511	135,430	3.33%	1,431	149,100	0.96%	
72 Technology - Travel	0	3,138	0.00%	0	4,000	0.00%	
72 Technology - Capital Outlay	0	0	0.00%	0	0	0.00%	
72 Technology - ERATE	12,999	25,219	51.54%	0	107,391	0.00%	
73 Printing	929	43,835	2.12%	6,022	30,000	20.07%	
75 District Motor Pool	157	20,426	0.77%	0	13,500	0.00%	
	<u>\$2,852,103</u>	<u>\$30,234,802</u>	<u>9.43%</u>	<u>\$2,919,471</u>	<u>\$33,008,618</u>	<u>8.84%</u>	

PROSSER SCHOOL DISTRICT NO.116

2015-2016 Budget Status Report

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Original -- BUDGET-STATUS-REPORT

Fiscal Year 2015 (September 1, 2015 - August 31, 2016)

For the PROSSER SCHOOL DISTRICT NO.116 School District for the Month of September, 2015

A. REVENUES/OTHER FIN. SOURCES	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 Local Taxes	0	.00	.00		.00	0.00
2000 Local Support Nontax	13,000	2,151.40	2,151.40		10,848.60	16.55
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	0	.00	.00		.00	0.00
6000 Federal, Special Purpose	0	.00	.00		.00	0.00
7000 Revenues Fr Oth Sch Dist	0	.00	.00		.00	0.00
8000 Other Agencies and Associates	0	.00	.00		.00	0.00
9000 Other Financing Sources	0	.00	.00		.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	13,000	2,151.40	2,151.40		10,848.60	16.55
B. EXPENDITURES						
10 Sites	0	.00	.00	0.00	.00	0.00
20 Buildings	0	.00	.00	0.00	.00	0.00
30 Equipment	13,000	.00	.00	0.00	13,000.00	0.00
40 Energy	0	.00	.00	0.00	.00	0.00
50 Sales & Lease Expenditure	0	.00	.00	0.00	.00	0.00
60 Bond Issuance Expenditure	0	.00	.00	0.00	.00	0.00
90 Debt	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	13,000	.00	.00	0.00	13,000.00	0.00
C. OTHER FIN. USES TRANS. OUT (GL 536)						
	0	.00	.00			
D. OTHER FINANCING USES (GL 535)						
	0	.00	.00			
E. EXCESS OF REVENUES/OTHER FIN. SOURCES						
<u>OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	0	2,151.40	2,151.40		2,151.40	0.00
F. TOTAL BEGINNING FUND BALANCE						
	36		37.65			
G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)						
	XXXXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE						
	36		2,189.05			
I. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted For Other Items	0		.00			
G/L 825 Restricted for Skills Center	0		.00			
G/L 830 Restricted for Debt Service	0		.00			
G/L 835 Restrictd For Arbitrage Rebate	0		.00			
G/L 840 Nonspnd FB - Invent/Prepd Itms	0		.00			
G/L 850 Restricted for Uninsured Risks	0		.00			
G/L 861 Restricted from Bond Proceeds	0		.00			
G/L 862 Committed from Levy Proceeds	0		.00			
G/L 863 Restricted from State Proceeds	0		.00			
G/L 864 Restricted from Fed Proceeds	0		.00			
G/L 865 Restricted from Other Proceeds	0		37.65			
G/L 866 Restrictd from Impact Proceeds	0		.00			
G/L 867 Restricted from Mitigation Fees	0		.00			
G/L 869 Restricted fr Undistr Proceeds	0		.00			
G/L 870 Committed to Other Purposes	0		.00			
G/L 889 Assigned to Fund Purposes	36		2,151.40			
G/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	36		2,189.05			

PROSSER SCHOOL DISTRICT NO.116
Balance Sheet
Capital Projects (20)
September 30, 2015

<u>GL</u>	<u>Description</u>	<u>Balance</u>
230	Cash on Hand	0.00
240	Cash on Deposit with County	1.75
241	Warrants Outstanding	0.00
450	Investments	13,612.00
---	Asset	13,613.75
601	Accounts Payable	-224.70
640	Due To Other Funds	-11,200.00
---	Liability	-11,424.70
865	Restricted from Other Proceeds	-37.65
889	Assigned to Fund Purposes	-2,151.40
---	Equity	-2,189.05
---	Capital Projects	0.00

PROSSER SCHOOL DISTRICT NO.116

2015-2016 Budget Status Report

30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Original -- BUDGET-STATUS-REPORT

Fiscal Year 2015 (September 1, 2015 - August 31, 2016)

For the PROSSER SCHOOL DISTRICT NO.116 School District for the Month of September, 2015

<u>A. REVENUES/OTHER FIN. SOURCES</u>	<u>ANNUAL BUDGET</u>	<u>ACTUAL FOR MONTH</u>	<u>ACTUAL FOR YEAR</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
1000 Local Taxes	0	11.32	11.32		11.32-	0.00
2000 Local Support Nontax	1,000	116.26	116.26		883.74	11.63
3000 State, General Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	0	.00	.00		.00	0.00
6000 Federal, Special Purpose	0	.00	.00		.00	0.00
9000 Other Financing Sources	0	.00	.00		.00	0.00
 <u>Total REVENUES/OTHER FIN. SOURCES</u>	 1,000	 127.58	 127.58		 872.42	 12.76
 <u>B. EXPENDITURES</u>						
Matured Bond Expenditures	0	.00	.00	0.00	.00	0.00
Interest On Bonds	0	.00	.00	0.00	.00	0.00
Interfund Loan Interest	0	.00	.00	0.00	.00	0.00
Bond Transfer Fees	0	.00	.00	0.00	.00	0.00
Arbitrage Rebate	0	.00	.00	0.00	.00	0.00
Underwriter's Fees	0	.00	.00	0.00	.00	0.00
 <u>Total EXPENDITURES</u>	 0	 .00	 .00	 0.00	 .00	 0.00
 <u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u>	 0	 .00	 .00			
 <u>D. OTHER FINANCING USES (GL 535)</u>	 0	 .00	 .00			
 <u>E. EXCESS OF REVENUES/OTHER FIN. SOURCES OVER (UNDER) EXPENDITURES (A-B-C-D)</u>	 1,000	 127.58	 127.58		 872.42-	 87.24-
 <u>F. TOTAL BEGINNING FUND BALANCE</u>	 919,910		 919,904.66			
 <u>G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	 XXXXXXXXXX		 .00			
 <u>H. TOTAL ENDING FUND BALANCE</u>	 920,910		 920,032.24	 (E+F + OR - G)		
 <u>I. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	920,910		920,032.24			
G/L 835 Restrictd For Arbitrage Rebate	0		.00			
G/L 870 Committed to Other Purposes	0		.00			
G/L 889 Assigned to Fund Purposes	0		.00			
G/L 890 Unassigned Fund Balance	0		.00			
 <u>TOTAL</u>	 920,910		 920,032.24			

PROSSER SCHOOL DISTRICT NO.116
Balance Sheet
Debt Service Fund (30)
September 30, 2015

<u>GL</u>	<u>Description</u>	<u>Balance</u>
240	Cash on Deposit with County	42.24
310	Taxes Receivable	6,191.39
450	Investments	919,990.00
---	Asset	926,223.63
760	Unavailable Taxes Receivable	-6,191.39
---	Liability	-6,191.39
830	Restricted for Debt Service	-920,032.24
---	Equity	-920,032.24
---	Debt Service Fund	0.00

PROSSER SCHOOL DISTRICT NO.116

2015-2016 Budget Status Report

40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Original -- BUDGET-STATUS-REPORT

Fiscal Year 2015 (September 1, 2015 - August 31, 2016)

For the PROSSER SCHOOL DISTRICT NO.116 School District for the Month of September, 2015

<u>A. REVENUES</u>	<u>ANNUAL BUDGET</u>	<u>ACTUAL FOR MONTH</u>	<u>ACTUAL FOR YEAR</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
1000 General Student Body	122,330	27,629.93	27,629.93		94,700.07	22.59
2000 Athletics	196,955	27,917.54	27,917.54		169,037.46	14.17
3000 Classes	22,838	2,177.87	2,177.87		20,660.13	9.54
4000 Clubs	216,755	28,913.41	28,913.41		187,841.59	13.34
6000 Private Moneys	19,050	465.00	465.00		18,585.00	2.44
 <u>Total REVENUES</u>	 577,928	 87,103.75	 87,103.75		 490,824.25	 15.07
 <u>B. EXPENDITURES</u>						
1000 General Student Body	104,186	15,768.29	15,768.29	6,725.81	81,691.90	21.59
2000 Athletics	177,176	41,723.26	41,723.26	28,132.32	107,320.42	39.43
3000 Classes	29,350	2,556.08	2,556.08	162.90	26,631.02	9.26
4000 Clubs	236,439	19,525.03	19,525.03	8,179.46	208,734.51	11.72
6000 Private Moneys	20,600	267.00	267.00	1,086.00	19,247.00	6.57
 <u>Total EXPENDITURES</u>	 567,751	 79,839.66	 79,839.66	 44,286.49	 443,624.85	 21.86
 <u>C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</u>	 (A-B)	 10,177	 7,264.09	 7,264.09	 2,912.91-	 28.62-
 <u>D. TOTAL BEGINNING FUND BALANCE</u>	 328,272		 342,810.00			
 <u>E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	 XXXXXXXXXX		 .00			
 <u>F. TOTAL ENDING FUND BALANCE</u>	 338,449		 350,074.09	 C+D + OR - E)		
 <u>G. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted for Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	338,449		350,074.09			
G/L 840 Nonspnd FB - Invent/Prepd Itms	0		.00			
G/L 850 Restricted for Uninsured Risks	0		.00			
G/L 870 Committed to Other Purposes	0		.00			
G/L 889 Assigned to Fund Purposes	0		.00			
G/L 890 Unassigned Fund Balance	0		.00			
 <u>TOTAL</u>	 338,449		 350,074.09			

PROSSER SCHOOL DISTRICT NO.116
Balance Sheet
Associated Student Body Fund (40)
September 30, 2015

<u>GL</u>	<u>Description</u>	<u>Balance</u>
200	Imprest Cash	32,000.00
230	Cash on Hand	0.00
240	Cash on Deposit with County	41,842.85
241	Warrants Outstanding	-41,831.44
430	Prepaid Items	0.00
450	Investments	318,646.00
---	Asset	350,657.41
601	Accounts Payable	-379.32
640	Due To Other Funds	-204.00
750	Unavailable Revenue	0.00
---	Liability	-583.32
819	Restricted for Fund Purposes	-350,074.09
840	Nonspendable Fund Balance	0.00
---	Equity	-350,074.09
---	Associated Student Body Fund	0.00

PROSSER SCHOOL DISTRICT NO.116

2015-2016 Budget Status Report

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Original -- BUDGET-STATUS-REPORT

Fiscal Year 2015 (September 1, 2015 - August 31, 2016)

For the PROSSER SCHOOL DISTRICT NO.116 School District for the Month of September, 2015

<u>A. REVENUES/OTHER FIN. SOURCES</u>	<u>ANNUAL BUDGET</u>	<u>ACTUAL FOR MONTH</u>	<u>ACTUAL FOR YEAR</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
1000 Local Taxes	0	.00	.00		.00	0.00
2000 Local Nontax	175	15.56	15.56		159.44	8.89
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	175,000	.00	.00		175,000.00	0.00
5000 Federal, General Purpose	0	.00	.00		.00	0.00
8000 Other Agencies and Associates	0	.00	.00		.00	0.00
9000 Other Financing Sources	0	.00	.00		.00	0.00
<u>A. TOTAL REV/OTHER FIN.SRCS (LESS TRANS)</u>	<u>175,175</u>	<u>15.56</u>	<u>15.56</u>		<u>175,159.44</u>	<u>0.01</u>
<u>B. 9900 TRANSFERS IN FROM GF</u>	<u>0</u>	<u>.00</u>	<u>.00</u>		<u>.00</u>	<u>0.00</u>
<u>C. Total REV./OTHER FIN. SOURCES</u>	<u>175,175</u>	<u>15.56</u>	<u>15.56</u>		<u>175,159.44</u>	<u>0.01</u>
<u>D. EXPENDITURES</u>						
Type 30 Equipment	330,000	.00	.00	309,584.71	20,415.29	93.81
Type 60 Bond Levy Issuance	0	.00	.00	0.00	.00	0.00
Type 90 Debt	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	<u>330,000</u>	<u>.00</u>	<u>.00</u>	<u>309,584.71</u>	<u>20,415.29</u>	<u>93.81</u>
<u>E. OTHER FIN. USES TRANS. OUT (GL 536)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>F. OTHER FINANCING USES (GL 535)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>G. EXCESS OF REVENUES/OTHER FIN SOURCES</u>						
<u>OVER(UNDER) EXP/OTH FIN USES (C-D-E-F)</u>	<u>154,825-</u>	<u>15.56</u>	<u>15.56</u>		<u>154,840.56</u>	<u>100.01-</u>
<u>H. TOTAL BEGINNING FUND BALANCE</u>	<u>380,000</u>		<u>380,156.02</u>			
<u>I. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXXXX</u>		<u>.00</u>			
<u>J. TOTAL ENDING FUND BALANCE</u>	<u>225,175</u>		<u>380,171.58</u>		<u>(G+H + OR - I)</u>	
<u>K. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted For Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	225,175		380,171.58			
G/L 830 Restricted for Debt Service	0		.00			
G/L 835 Restrictd For Arbitrage Rebate	0		.00			
G/L 850 Restricted for Uninsured Risks	0		.00			
G/L 889 Assigned to Fund Purposes	0		.00			
G/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	<u>225,175</u>		<u>380,171.58</u>			

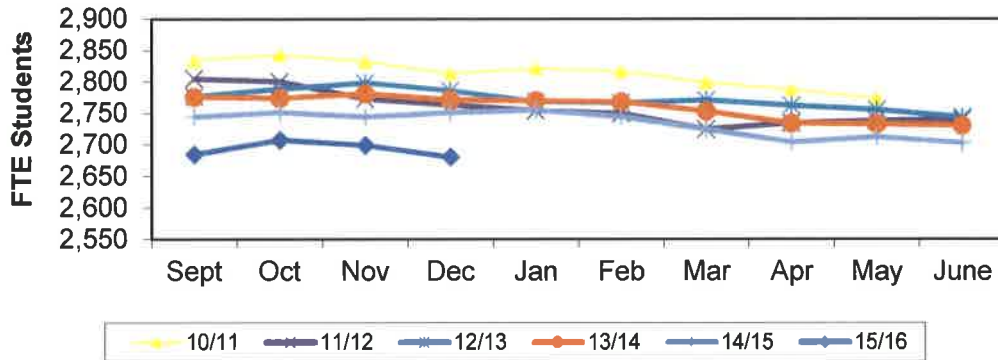
PROSSER SCHOOL DISTRICT NO.116
Balance Sheet
Transportation Vehicle Fund (90)
September 30, 2015

<u>GL</u>	<u>Description</u>	<u>Balance</u>
240	Cash on Deposit with County	17.58
450	Investments	380,154.00
---	Asset	380,171.58
819	Restricted for Fund Purposes	-380,171.58
---	Equity	-380,171.58
---	Transportation Vehicle Fund	0.00

Student Enrollment for December 2015

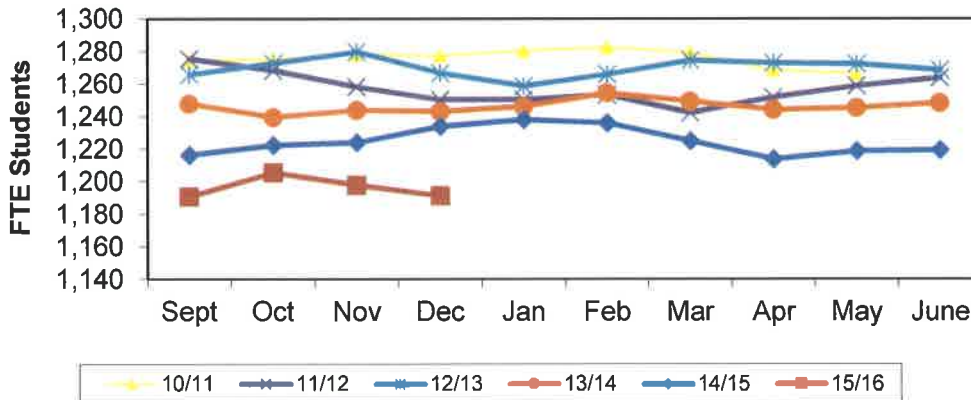


Monthly Enrollment from 10/11 to 15/16



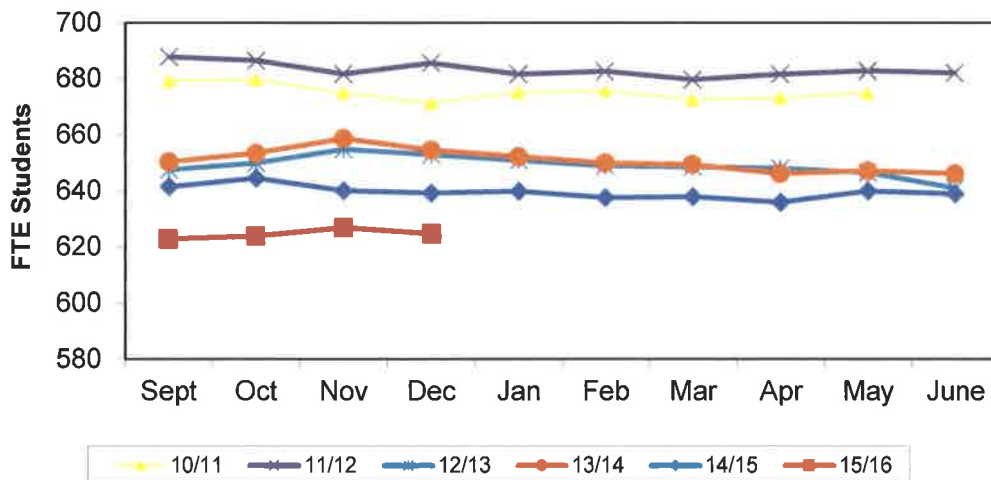
	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Average
10/11	2,835	2,844	2,833	2,814	2,822	2,817	2,800	2,788	2,774		2,811
11/12	2,805	2,801	2,773	2,764	2,755	2,750	2,725	2,735	2,739	2,741	2,759
12/13	2,777	2,790	2,799	2,787	2,769	2,767	2,772	2,763	2,756	2,744	2,772
13/14	2,777	2,774	2,782	2,772	2,771	2,769	2,753	2,735	2,733	2,731	2,760
14/15	2,745	2,752	2,745	2,752	2,756	2,745	2,725	2,705	2,713	2,703	2,734
15/16 Bud											2,675
(Under) Over											18

Elementary Enrollment from 10/11 to 15/16



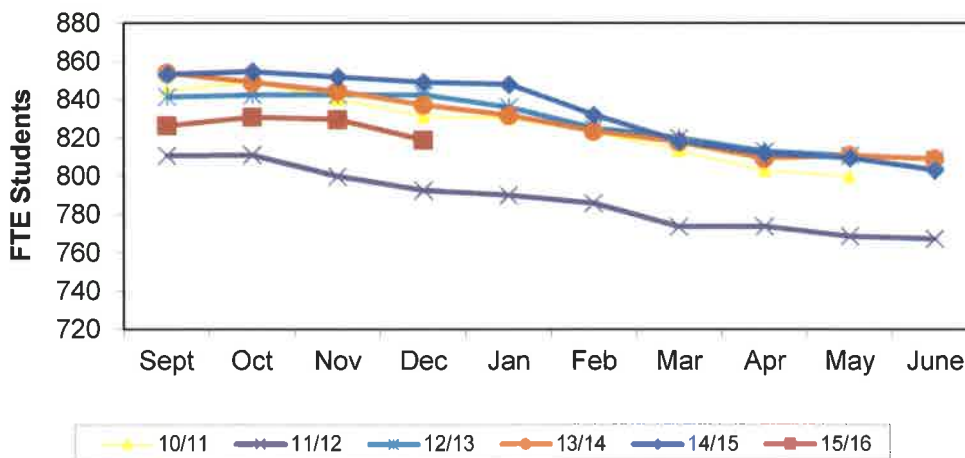
	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Average
10/11	1,275	1,276	1,279	1,278	1,281	1,283	1,280	1,269	1,267		1,276
11/12	1,276	1,268	1,258	1,250	1,250	1,253	1,242	1,252	1,259	1,264	1,257
12/13	1,266	1,273	1,280	1,267	1,259	1,266	1,275	1,273	1,273	1,269	1,270
13/14	1,248	1,240	1,244	1,243	1,246	1,254	1,249	1,244	1,245	1,248	1,246
14/15	1,217	1,223	1,224	1,234	1,238	1,236	1,225	1,214	1,219	1,219	1,225
15/16 Bud											1,198
(Under) Over											-2

HMS Enrollment from 10/11 to 15/16



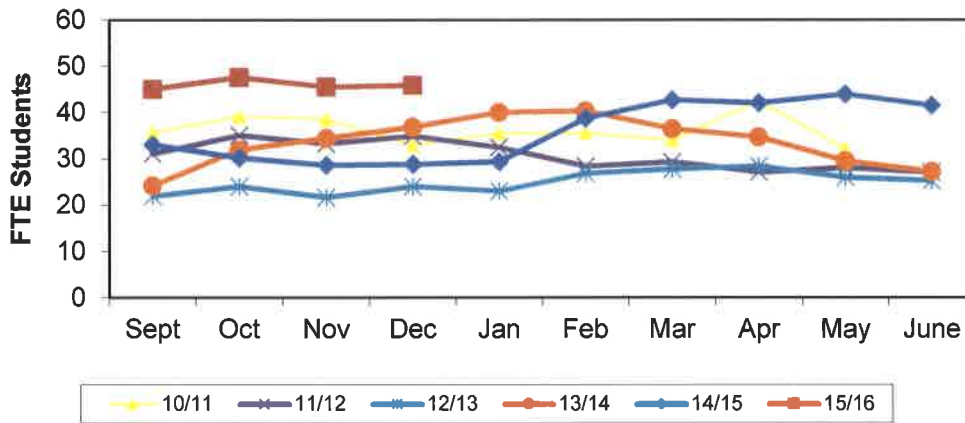
	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Average
10/11	679	680	675	671	675	676	673	673	675		675
11/12	688	687	682	686	682	683	680	682	683	682	683
12/13	648	650	655	653	651	649	649	648	647	641	649
13/14	651	654	659	655	652	650	649	646	647	646	651
14/15	642	645	640	639	640	638	638	636	640	639	640
15/16	623	624	627	625							625
15/16 Bud											627
(Under) Over											-2

PHS Enrollment from 10/11 to 15/16



	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Average
10/11	845	849	841	832	830	823	814	803	800		824
11/12	811	811	800	793	790	786	774	774	769	767	787
12/13	842	843	843	843	836	825	820	813	811	809	829
13/14	854	849	844	837	832	824	818	809	811	809	829
14/15	853	855	852	849	848	832	819	812	810	803	833
15/16	826	831	830	819							826
15/16 Bud											815
(Under) Over											11

Prosser Falls Enrollment from 10/11 to 15/16



	<i>Sept</i>	<i>Oct</i>	<i>Nov</i>	<i>Dec</i>	<i>Jan</i>	<i>Feb</i>	<i>Mar</i>	<i>Apr</i>	<i>May</i>	<i>June</i>	<i>Average</i>
10/11	36	39	39	33	36	36	34	43	32		36
11/12	31	35	33	35	33	28	29	27	28	27	31
12/13	22	24	22	24	23	27	28	28	26	25	25
13/14	24	32	34	37	40	40	37	35	30	27	34
14/15	33	30	29	29	29	39	43	42	44	42	36
15/16	45	48	46	46							46
15/16 Bud											35
(Under) Over											11

* not including 34 students in the after school credit retrieval program

BOARD PACKET

TO: Board of Directors
SUBJECT: **Certificated Personnel**
AGENDA: **Consent**
DATE: December 15, 2015
PREPARED BY: Dr. Ray Tolcacher, *Superintendent*

Certificated Employees

Tracy Pearson has been recommended as an assistant wrestling coach at Housel Middle School.

BOARD PACKET

TO: Board of Directors
SUBJECT: **Classified Personnel**
AGENDA: **Consent**
DATE: December 15, 2015
PREPARED BY: Craig Reynolds, *Business Manager*

CLASSIFIED EMPLOYEES

Jessica Alonzo has been hired as a food service assistant for breakfast at Keene-Riverview Elementary and a food server at Prosser Heights Elementary.

Rosalinda Plata has been hired as a lunch duty supervisor at Housel Middle School.

Sarah Mora has been hired as a .5 winter season cheer coach at Prosser High School.

Board Meeting December 1, 2015

An Executive Session of the Prosser School District Board of Directors was called to order at 6:05 p.m. at Keene-Riverview Elementary MPR by Bill Jenkin, President. Other board members present included Dr. Warren Barmore, Bruce Matsumura and Andy Howe. Also present were Dr. Ray Tolcacher, Superintendent and Craig Reynolds, Business Manager. The purpose of the Executive Session was to provide the board with an update on negotiations. Peggy Douglas was excused from the Executive Session.

The Executive Session was adjourned at 6:30 p.m.

The Regular Meeting of the Board of Directors of the Prosser School District was called to order at 7:00 p.m. by Bill Jenkin, President. Board members present included Dr. Warren Barmore, Bruce Matsumura and Andy Howe. Student representatives Tye Taylor, Juan Guerra, Zebbie Castilleja and Taylor Beightol were also in attendance. Also present were Craig Reynolds, Business Manager; Deanna Flores, Assistant Superintendent; Julie Hyatt, Secretary; and an audience representing school staff and community members. Board member, Peggy Douglas arrived shortly after the board meeting began.

ACTION ITEM: Oath of Office of Elected Board Members:

Dr. Tolcacher read the oath of office to recently elected board members Warren Barmore, Bruce Matsumura and Andy Howe. The board members assumed their seats at the table.

APPROVAL OF AGENDA:

Motion by Bruce Matsumura, seconded by Andy Howe and motion carried to approve the revised agenda. The revision included several additions to Action Items.

COMMUNICATIONS

ESD 112 Note of Concern

Eagle Scout Project Thank You

INFORMATION ITEMS:

Jennifer Dorsett – CIA Update

Jennifer Dorsett reported that the local CIA had received a grant, due to the increased sale of legalized marijuana throughout the state. The grant funds have just become available and need to be spent by June 30, 2016. One of the ways discussed to spend the funds was to hire a social worker for case management. The funds may also be used for a student mentoring program. Dr. Tolcacher said there will be a meeting Thursday to complete the grant requirements, in the hope of getting the funds to hire a social worker. There are twenty grants which will be given out and the application is due December 15.

Zebbie Castilleja reported on his recent attendance at the national prevention conference and a youth coalition at the high school which will also be at the middle school in the near future.

PROTOCOL FOR ADDRESSING BOARD:

The protocol for addressing the board was not read as there were no visitors who had signed up to speak.

HEARING OF VISITORS:

None

Board Meeting December 1, 2015

Assistant Superintendent's Report

Deanna Flores reported on her recent visits to other schools regarding the bilingual committee's observations of bilingual programs. There will be a recommendation made in January to the board, of the program the committee selects. We are working on English language arts and reading and writing units of study. An elementary math adoption committee is also being established for the K-5 math program.

Discussion ensued about the reasoning for using a pilot math program for two years and then needing a curriculum committee to make a decision on a new math curriculum to adopt.

Sally Juzeler clarified a few of the questions which were raised about the timeline of curriculum adoption.

ACTION ITEM: Oath of Office of Elected Board Member:

Dr. Tolcacher administered the oath of office to Peggy Douglas.

Business Manager's Report

No report

Superintendent's Report

Dr. Tolcacher reported that ESD 105 and Keith Merritt are reviewing the timelines and events regarding the recent gun incident at HMS. They are creating an assessment of how things were handled and what could have possibly been done differently.

Safepointe software will be able to be used at incident command for any incidents which occur at the middle school and high school. That safety and security system will be up and running soon. Dr. Tolcacher hopes to have the same software installed at each school in the district by sometime next year.

The next Study and Survey Committee meeting is tentatively scheduled for two weeks from now.

Kevin Lusk said we are all very excited about the football team participating in the 2A football state championship on Saturday at 10:00 a.m. Kevin then explained the proposed itinerary for the team, band and rooters bus. The Spirit Tunnel will be held on Thursday at the end of the school day.

Kevin also reported that during this last month, as our students have been participating at other venues, we are constantly getting feedback from other schools and teams, stating how much they enjoy having our teams participate. The students represent our community well.

Board Members' Reports

Warren Barmore attended the Night of Notable Events at Prosser Heights Elementary. He was very impressed with what he heard and really enjoyed it.

Bill Jenkin reported on the WSSDA Annual Conference which he attended recently. He said the Board was able to learn a lot in the time they were there. President Jenkin asked the student board representatives about their experience at the conference.

Board Meeting December 1, 2015

Peggy Douglas also reported on the WSSDA Annual Conference. She appreciated the team-building which occurred there. She felt it was time well spent. She attended some informative presentations.

Mrs. Douglas apologized for being late tonight due to the soccer banquet ceremony. Last night was the first basketball game in Grandview.

Bruce Matsumura reported that he had met yesterday with several others about the topic of suicide. Bruce agrees there is no time to “stand still” on this topic. He said his only concern is that the people who want to help need to stay safe themselves.

Student Representatives’ Reports

Zebbie Castilleja thanked Julie Hyatt for making all the arrangements for the students to attend the WSSDA Conference.

Zebbie also said he has enjoyed participating in the school culture meetings. They are an indication we are moving forward. The meetings have been very positive.

Zebbie is having lunch with Falls’ students next Monday and hopefully through that, there will be an opportunity for the students there to voice their concerns or things they would like to see changed.

Tye Taylor thanked the board for allowing the student representatives to attend the WSSDA Conference. He then explained some of what he learned at the breakout sessions.

Juan Guerra reported that he has been learning many different viewpoints from the meetings which have been held recently at Falls. He’s very glad to be included in these meetings.

Boys’ swim team coop with Grandview – the first meet is next Tuesday in Pullman. The athletes must car pool to Sunnyside to practice.

Regarding the school cancellation last Tuesday, Juan said the early notification was very helpful.

There is a music booster club meeting tonight, where fundraising activities will be discussed for the Disney 2017 trip as well as the organization for the winter concert, which will be held December 15. Due to the concert, Juan will not be able to attend the next board meeting, which is on the same date.

Taylor Beightol reported that her favorite breakout session at the conference was Technology in Education. She said it was very interesting and she would love to see the speaker come to PHS.

Taylor said the senior parking lot has a sheet of ice on it and she wondered if there was a way to fix that.

Dr. Tolcacher will contact Dave Schell about this.

Board Meeting December 1, 2015

Last Wednesday, \$2444.95 was earned at the Penny Drive which will be given to Mustangs for Mustangs.

CONSENT ITEMS:

Motion by Warren Barmore, seconded by Andy Howe and motion carried to approve the Consent Agenda as presented.

Certificated Personnel

There were no recommendations.

Classified Personnel

There were no recommendations.

Approval of Minutes

Minutes from the November 17, 2015 regular board meeting and the November 23, 2015 special board meeting were presented.

ACTION ITEMS RESUMED: ELECTION OF OFFICERS:

Calls for Nomination of President:

Andy Howe nominated Bill Jenkin. Bruce Matsumura seconded the nomination. Bruce Matsumura moved to close the nominations.

Election of President:

Motion unanimously carried to approve the election of Bill Jenkin, President of the Prosser School District Board of Directors.

Calls for Nomination of Vice-President:

Andy Howe nominated Warren Barmore. Bruce Matsumura seconded the nomination. Peggy Douglas moved to close the nominations.

Election of Vice-President:

Motion unanimously carried to approve the election of Dr. Warren Barmore as Vice-President of the Prosser School District Board of Directors.

CONSENT ITEMS RESUMED:

Motion by Andy Howe, seconded by Peggy Douglas and motion carried to approve the additional Consent Items as presented.

Contracts and Personal Service Agreements:

None

Volunteer Coaches

Osmar Javier Jaimez completed the paperwork to be a volunteer wrestling coach for Prosser High School.

OLD BUSINESS:

None

Board Meeting December 1, 2015

ACTION ITEMS RESUMED:

Vouchers

“The following vouchers as audited and certified by the auditing officers, as required by RCW 42.24.080, and those expense reimbursement claims certified, as required by RCW 42.24.090, are approved for payment.

General Fund voucher numbers 187438 through 187480 totaling \$111,747.46
General Fund voucher number 187481 totaling \$8,885.86.”

Motion by Andy Howe, seconded by Warren Barmore and motion carried to approve the payment of accounts payable vouchers payable on December 4, 2015 and December 2, 2015.

John Canario, DJ Agreement

John Canario will provide DJ services for the Winter Ball on December 19, 2015. The cost for his services will be \$250.00 to be paid by Prosser High School ASB budget.

Motion by Andy Howe, seconded by Bruce Matsumura and motion carried to approve the John Canario Personal Service Agreement for DJ services.

Lower Valley Credit Union Donation

The Prosser High School Drama Club has received a \$500 donation from the Lower Valley Credit Union. This donation will be used to upgrade the backstage.

Motion by Peggy Douglas, seconded by Andy Howe and motion carried to accept the \$500 donation from the Lower Valley Credit Union for the Prosser High School Drama Club.

Classic Photography Agreement

Jason Alvariz will be taking photographs during Winter Ball on December 19, 2015. There is no cost to the District for his services. Students who are photographed will be able to purchase the photographs at their own expense.

Motion by Warren Barmore, seconded by Peggy Douglas and motion carried to approve the contract agreement with Classic Photography.

Amendment to Policy No. 2020: Course Design, Selection and Adoption of Instructional Materials – SECOND READING

Our Curriculum Development and Adoption of Instructional Materials Policy has only had slight revisions in the past fifteen years. Our old policy does not match with current standards for reviewing and adopting curriculum. This new sample WSSDA policy reflects current educational practices and terminology. At the last regular Board meeting on November 17, 2015, the policy amendment was approved for First Reading.

Motion by Warren Barmore, seconded by Peggy Douglas and motion carried to approve the amendment to Policy No. 2020 for Second and Final Reading.

Approval of Contract between Prosser School District and Washington State School for the Blind

Prosser School District has two students who need to have an assessment done by a specialist

Board Meeting December 1, 2015

form the Washington State School for the Blind. This is needed to meet transition and evaluation requirements for these students in order to stay in compliance with the WACs. For that reason this contract was brought before the Board.

Motion by Peggy Douglas, seconded by Andy Howe and motion carried to approve the contract between Prosser School District and the Washington State School for the Blind.

Approval of Additional Interlocal Agreement between Grandview School District and Prosser School District

The Prosser football team last Saturday was successful in winning their game against Sedro-Woolley and as a result of that win; PHS will play Tumwater on Saturday in Tacoma for the 2A state championship. An agreement with Grandview School District is proposed for the football team to practice on their field on the dates of December 1, 2 and 3, 2015, as there is artificial turf at that field. The same provisions exist from the two previous agreements executed for the same purpose.

Motion by Peggy Douglas, seconded by Andy Howe and motion carried to ratify the prior-signed agreement dated December 1, 2015 for use of the Grandview football field, to help the football team prepare for the state championship game.

Supplemental Educational Service Contracts

Deanna Flores reported that this service is a requirement due to Title 1. The Prosser School District is required to contract with approved vendors for supplemental education services for eligible students. Parents of the students listed on the attached contracts have requested service from:

- #1 in Learning Online, Inc.
- 5 Star Tutors
- A+ In Home Tutoring
- Above & Beyond Learning
- Acadamia.net
- Education Futures Corporation
- ESD123
- Math Mania
- One on One Learning
- On the Third Day
- Read Right
- Sol Case Management
- Sylvan Learning
- TC Tech Tutor

In collaboration with the Prosser School District, these 14 vendors will provide supplemental educational services as outlined on the contracts according to Title I requirements and state guidelines. The maximum allocation amount for each student is \$999.00 for the year this agreement is in effect. The SES Services will be paid from Title 1 funds.

Deanna explained the specifics of these contract agreements.

Motion by Andy Howe, seconded by Warren Barmore and motion carried to approve the

Board Meeting December 1, 2015

contract and service agreements with the above-named 14 providers.

DISCUSSION ITEMS:

Community Forums

President Jenkin reported that the board had attended a meeting at the WSSDA Conference with Heidi Maynard, the WSSDA attorney.

Peggy Douglas read her notes on the discussion they had about holding community forums: Heidi said that one of the things to be concerned about is that the meetings are not clearinghouses for individual complaints. The process needs to be transparent, with no hidden agendas. Ms. Maynard said she thought it was really important that all board members hear concerns at the same time in the same way.

Heidi also suggested there could be an increase of public knowledge about the communication time provided patrons at board meetings. She also discussed town hall meetings, where all the board members would attend as well as administrators. People could provide input at the meetings. They could be held possibly 4 to 6 times per year.

The forum should not be used as a complaint session, with an expectation that a board member will bring that complaint back to the board to act on it.

Personnel and students cannot be discussed at a community forum. If they were, the board members could be held liable. Town hall meetings could possibly be held at a restaurant etc., which would be less formal.

Discussion

Some board members said the problem lies with advertising the meeting as a community forum as opposed to just chatting with someone they meet in town.

Dr. Tolcacher advised Bill Jenkin to contact Rocky Jackson before proceeding with the board having any sort of community forum. He said he would put that request in writing if need be.

Peggy Douglas suggested that maybe the board needs to be exploring better ways to increase communication with the Prosser community.

Dr. Tolcacher suggested the board contact Jane Marie Reisch about improving communication with the community. He thinks it would be worth a session with her.

Several board members discussed potential liability issues by holding these meetings as a board or just as an individual.

Bill suggested the board meet with Rocky either by phone or in person before the next board meeting. Dr. Tolcacher suggested the board meet with Rocky on December 17th, as he'll be here in the district for bargaining. Dr. Tolcacher will also contact Jane Marie about coming to meet with the board.

Bruce would like to know how much Jane Marie charges before we invite her back.

Board Meeting December 1, 2015

WSSDA Annual Conference

Warren Barmore said some really interesting questions came up at a workshop regarding student board representatives, including giving them full representation on the board. There was also discussion about the idea of student representatives possibly being voted into office by other students, to allow them to have full representation. He also said only 20 school districts in Washington have student representatives.

There was discussion about changing the meeting from December 15 to December 17, to allow the board to meet with Rocky Jackson, either in person or by conference call, probably around 6:15 p.m.

We will also need a special voucher meeting. After discussion, it was decided to meet at some point the week after Christmas. That date will be decided at the next meeting.

ADJOURNMENT:

The board meeting was adjourned at 8:57 p.m.

FUTURE MEETINGS:

Regular Board Meeting, December 15, 2015, Keene-Riverview Elementary MPR, 7:00 p.m.
Special Board Meeting to Approve Vouchers and Payroll, Date and Time TBD

Clerk to the Board

Board President

Secretary to the Clerk of the Board

**Prosser School District No. 116
Contracts and Personal Service Agreements
Consent
December 15, 2015**

CONTRACTS/AGREEMENTS:

None

PERSONAL SERVICE AGREEMENTS:

1. Tears of Joy Service Agreement- Prosser Heights Elementary:

The School Board previously approved a performance of "When Animals Were People," by The Tears of Joy Theatre. Due to a major injury of one of the performers, Tears of Joy will perform "The Reluctant Dragon" on December 16, 2015 at Prosser Heights Elementary. The theme of this performance is never judge a book by its cover. The cost of the performance is \$750. Funding will be provided through ASB budget.

RECOMMENDATION:

It is recommended that the Board of Directors approve the above Contract/Agreement.

BOARD PACKET

TO: Board of Directors
SUBJECT: Interlocal Agreement with City of Prosser Regarding Use of Aquatic Center
AGENDA: Action
DATE: December 15, 2015
PREPARED BY: Craig Reynolds, Business Manager

Background:

The Prosser High School Girls' Swim Team uses the city's competition swimming pool and bathhouse for practices, not only when the aquatic center is open to the public but also after the date on which it is normally closed. An interlocal agreement with the city of Prosser is attached regarding the use of this facility.

The agreement has been reviewed by the District's attorney.

The payment for using the aquatic center is \$1,700 per year, paid out of athletic department funds.

Recommendation:

It is recommended that the Prosser School District Board of Directors approve the Interlocal Agreement with the City of Prosser regarding the use of the city's aquatic center.

BOARD PACKET

TO: Board of Directors
SUBJECT: Contract Ratification with the Educational Support Personnel of Prosser (ESPP)
AGENDA: Action
DATE: December 15, 2015
PREPARED BY: Dr. Ray Tolcacher, *Superintendent* and Craig Reynolds, *Business Manager*

Background:

On December 3, 2015 the District and ESPP completed negotiations with a tentative agreement. We were notified later that day that the ESPP members ratified the contract. The following provisions have been agreed to:

1. Contract duration of one (1) year for the 2015-16 school year.
2. Wage increase of 5%, except for the Payroll Officer who will receive 6%.
3. Employees will receive one additional day of vacation for each 10 years of employment.
4. An additional \$2,900 will be added to the insurance pool.

Recommendation:

It is recommended that the Board of Directors ratify the agreement between Prosser School District and the Educational Support Personnel of Prosser.

BOARD PACKET

TO: Board of Directors
SUBJECT: 2015/16 Unrepresented Employee Salary Adjustments
AGENDA: Action
DATE: December 15, 2015
PREPARED BY: Dr. Ray Tolcacher, *Superintendent*

Background:

It is proposed that the following unrepresented employees receive a 5% salary increase for the 2015-16 school year:

- Business Office Secretary
- Administrative Assistant to the Superintendent
- Human Resources Specialist
- Maintenance Supervisor
- Transportation Supervisor
- Food Services Director
- Technology Director
- Security Officer
- Migrant Graduation Specialist
- Special Services Occupational Therapist
- Special Services Physical Therapist

Recommendation:

It is recommended that the Board of Directors approve the salary adjustments as presented.

Annual Board Workshop 2016 Legislative Issues

6:00 p.m. - dinner

6:30 p.m. - legislative discussions

Thursday, January 7, 2016
ESD 123 Blue Mt. Room
3918 West Court St., Pasco, WA 99301
509-544-5785

Thursday, January 14, 2016
Waitsburg School District Library
184 Academy, Waitsburg, WA 99361
509-337-6301



Please R.S.V.P. by Tuesday, December 29, to Kuniko Votaw at 509-544-5785 or kvotaw@esd123.org. We look forward to seeing you!

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Register now for the 2016 WASA/WSSDA/WASBO Legislative Conference being held January 31–February 1, 2016, at South Puget Sound Community College (SPSCC).

ABOUT THE CONFERENCE

The 2016 Legislative Session is the second year of the 64th two-year biennial session. This is the “short” session, limited to 60 days, and historically the primary focus is on minor adjustments to the biennial budget and policy issues. The Legislature, however, continues to be under pressure to make significant changes in K–12 education to comply with the Supreme Court’s *McCleary* decision. Foremost is the need to implement major compensation and local levy reforms.

Your participation at the 2016 WASA/WSSDA/WASBO Legislative Conference is vital to staying informed about and engaged in the legislative process!

The conference begins Sunday, January 31 at SPSCC and features presentations on key policy issues affecting public education in Washington State.

Monday, join us in the Columbia Room on the Capitol Campus to kick-off a morning of meetings with legislators. The Columbia Room will be open 7:30 a.m.–4 p.m. for networking.

REGISTRATION

Register by January 15 to receive the discounted early bird rate.

REGISTER NOW

View conference details at www.wasa-oly.org/Leg16.

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