

**ANNUAL FINANCIAL STATEMENTS**

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F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2017-2018

CERTIFICATION

The Annual Financial Statements (Report F-196) for Union Gap School District No. 002 of Yakima County for the fiscal year ended August 31, 2018, were prepared on the cash basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: Subpart E.

The school district Annual Financial Statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2017-August 31, 2018

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	8,163,075.64	23,673.83	773,537.05	578,010.03	19,703.54	0.00	9,558,000.09
Total Expenditures	7,765,240.25	25,785.46	755,975.00	578,273.96	0.00	0.00	9,125,274.67
Other Financing Uses	578,006.00		0.00	0.00	0.00		578,006.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-180,170.61	-2,111.63	17,562.05	-263.93	19,703.54	0.00	-145,280.58
Beginning Total Fund Balance	2,612,622.52	19,716.08	575,322.13	265.24	237,474.97	0.00	3,445,400.94
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	2,432,451.91	17,604.45	592,884.18	1.31	257,178.51	0.00	3,300,120.36

E.S.D. 105

Balance Sheet

COUNTY: 39 Yakima

Governmental Funds

August 31, 2018

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>ASSETS:</b>							
Cash and Cash Equivalents	449,176.54	2,563.70	1,244.18	0.31	0.51	0.00	452,985.24
Minus Warrants Outstanding	-430,618.20	-1,038.25	0.00	0.00	0.00	0.00	-431,656.45
Taxes Receivable	439,392.12		359,991.05	0.00	0.00		799,383.17
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00		0.00			0.00
Prepaid Items	0.00	0.00			0.00	0.00	0.00
Investments	2,390,034.00	16,079.00	591,640.00	1.00	257,178.00	0.00	3,254,932.00
Investments/Cash With Trustee	23,859.57		0.00	0.00	0.00	0.00	23,859.57
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
<b>TOTAL ASSETS</b>	<b>2,871,844.03</b>	<b>17,604.45</b>	<b>952,875.23</b>	<b>1.31</b>	<b>257,178.51</b>	<b>0.00</b>	<b>4,099,503.53</b>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>							
Deferred Outflows of Resources - Other	0.00		0.00	0.00	0.00		0.00
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES</b>	<b>2,871,844.03</b>	<b>17,604.45</b>	<b>952,875.23</b>	<b>1.31</b>	<b>257,178.51</b>	<b>0.00</b>	<b>4,099,503.53</b>
<b>LIABILITIES:</b>							
Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	0.00	0.00		0.00			0.00
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00

E.S.D. 105

Balance Sheet

COUNTY: 39 Yakima

Governmental Funds

August 31, 2018

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>LIABILITIES:</b>							
Payroll Deductions and Taxes Payable	0.00	0.00		0.00			0.00
Due To Other Governmental Units	0.00	0.00		0.00	0.00	0.00	0.00
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	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
<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	439,392.12		359,991.05	0.00	0.00		799,383.17
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>439,392.12</b>	<b>0.00</b>	<b>359,991.05</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>799,383.17</b>
<b>FUND BALANCE:</b>							
Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Fund Balance	160,676.49	17,604.45	592,884.18	0.00	257,178.51	0.00	1,028,343.63
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	1.31	0.00	0.00	1.31
Unassigned Fund Balance	2,271,775.42	0.00	0.00	0.00	0.00	0.00	2,271,775.42
<b>TOTAL FUND BALANCE</b>	<b>2,432,451.91</b>	<b>17,604.45</b>	<b>592,884.18</b>	<b>1.31</b>	<b>257,178.51</b>	<b>0.00</b>	<b>3,300,120.36</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</b>	<b>2,871,844.03</b>	<b>17,604.45</b>	<b>952,875.23</b>	<b>1.31</b>	<b>257,178.51</b>	<b>0.00</b>	<b>4,099,503.53</b>

E.S.D. 105

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 39 Yakima

Governmental Funds

For the Year Ended August 31, 2018

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>REVENUES:</b>							
Local	1,078,643.78	23,673.83	773,537.05	4.03	3,577.80		1,879,436.49
State	6,018,670.35		0.00	0.00	16,125.74		6,034,796.09
Federal	1,065,761.51		0.00	0.00	0.00		1,065,761.51
Federal Stimulus	0.00						0.00
Other	0.00			0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>8,163,075.64</b>	<b>23,673.83</b>	<b>773,537.05</b>	<b>4.03</b>	<b>19,703.54</b>	<b>0.00</b>	<b>8,979,994.09</b>
<b>EXPENDITURES:</b>							
<b>CURRENT:</b>							
Regular Instruction	3,508,279.24						3,508,279.24
Federal Stimulus	0.00						0.00
Special Education	675,592.31						675,592.31
Vocational Education	0.00						0.00
Skill Center	0.00						0.00
Compensatory Programs	920,545.19						920,545.19
Other Instructional Programs	694,101.14						694,101.14
Community Services	53,930.00						53,930.00
Support Services	1,878,922.07						1,878,922.07
Student Activities/Other		25,785.46				0.00	25,785.46
<b>CAPITAL OUTLAY:</b>							
Sites				0.00			0.00
Building				578,273.96			578,273.96
Equipment				0.00			0.00
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					0.00		0.00
Sales and Lease				0.00			0.00
Other	33,870.30						33,870.30
<b>DEBT SERVICE:</b>							
Principal	0.00		630,000.00	0.00	0.00		630,000.00
Interest and Other Charges	0.00		125,975.00	0.00	0.00		125,975.00
Bond/Levy Issuance				0.00	0.00		0.00
<b>TOTAL EXPENDITURES</b>	<b>7,765,240.25</b>	<b>25,785.46</b>	<b>755,975.00</b>	<b>578,273.96</b>	<b>0.00</b>	<b>0.00</b>	<b>9,125,274.67</b>

E.S.D. 105

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 39 Yakima

Governmental Funds

For the Year Ended August 31, 2018

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>DEBT SERVICE:</b>							
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	397,835.39	-2,111.63	17,562.05	-578,269.93	19,703.54	0.00	-145,280.58
<b>OTHER FINANCING SOURCES (USES):</b>							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		0.00	578,006.00	0.00		578,006.00
Transfers Out (GL 536)	-578,006.00		0.00	0.00	0.00	0.00	-578,006.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	0.00		0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-578,006.00</b>		<b>0.00</b>	<b>578,006.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-180,170.61</b>	<b>-2,111.63</b>	<b>17,562.05</b>	<b>-263.93</b>	<b>19,703.54</b>	<b>0.00</b>	<b>-145,280.58</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>2,612,622.52</b>	<b>19,716.08</b>	<b>575,322.13</b>	<b>265.24</b>	<b>237,474.97</b>	<b>0.00</b>	<b>3,445,400.94</b>
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>2,432,451.91</b>	<b>17,604.45</b>	<b>592,884.18</b>	<b>1.31</b>	<b>257,178.51</b>	<b>0.00</b>	<b>3,300,120.36</b>

E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

General Fund

For The Year Ended August 31, 2018

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	1,099,000.00	1,078,643.78	-20,356.22
State	6,493,331.00	6,018,670.35	-474,660.65
Federal	1,117,283.00	1,065,761.51	-51,521.49
Federal Stimulus	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>8,709,614.00</b>	<b>8,163,075.64</b>	<b>-546,538.36</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction	3,684,468.00	3,508,279.24	176,188.76
Federal Stimulus	0.00	0.00	0.00
Special Education	709,807.00	675,592.31	34,214.69
Vocational Education	0.00	0.00	0.00
Skill Center	0.00	0.00	0.00
Compensatory Programs	1,536,336.00	920,545.19	615,790.81
Other Instructional Programs	815,932.00	694,101.14	121,830.86
Community Services	44,588.00	53,930.00	-9,342.00
Support Services	1,875,970.00	1,878,922.07	-2,952.07
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	119,000.00	33,870.30	85,129.70
<b>DEBT SERVICE:</b>			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>8,786,101.00</b>	<b>7,765,240.25</b>	<b>1,020,860.75</b>
REVENUES OVER (UNDER) EXPENDITURES	-76,487.00	397,835.39	474,322.39

E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

General Fund

For The Year Ended August 31, 2018

Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

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)	-1,150,000.00	-578,006.00	571,994.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-1,150,000.00</b>	<b>-578,006.00</b>	<b>571,994.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-1,226,487.00</b>	<b>-180,170.61</b>	<b>1,046,316.39</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>3,000,000.00</b>	<b>2,612,622.52</b>	<b>-387,377.48</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>1,773,513.00</b>	<b>2,432,451.91</b>	<b>658,938.91</b>



E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

Associated Student Body Fund

For The Year Ended August 31, 2018

Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	51,950.00	23,673.83	-28,276.17
State			
Federal			
Federal Stimulus			
Other			
<b>TOTAL REVENUES</b>	<b>51,950.00</b>	<b>23,673.83</b>	<b>-28,276.17</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	56,248.00	25,785.46	30,462.54
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Principal			
Interest and Other Charges			
<b>TOTAL EXPENDITURES</b>	<b>56,248.00</b>	<b>25,785.46</b>	<b>30,462.54</b>
REVENUES OVER (UNDER) EXPENDITURES	-4,298.00	-2,111.63	2,186.37

Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

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			
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>			
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	-4,298.00	-2,111.63	2,186.37
<b>BEGINNING TOTAL FUND BALANCE</b>	20,006.00	19,716.08	-289.92
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	15,708.00	17,604.45	1,896.45

E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

Debt Service Fund

For The Year Ended August 31, 2018

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	764,300.00	773,537.05	9,237.05
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other			
<b>TOTAL REVENUES</b>	<b>764,300.00</b>	<b>773,537.05</b>	<b>9,237.05</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Principal	630,000.00	630,000.00	0.00
Interest and Other Charges	126,000.00	125,975.00	25.00
<b>TOTAL EXPENDITURES</b>	<b>756,000.00</b>	<b>755,975.00</b>	<b>25.00</b>
 REVENUES OVER (UNDER) EXPENDITURES	 8,300.00	 17,562.05	 9,262.05

E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

Debt Service Fund

For The Year Ended August 31, 2018

Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

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
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>8,300.00</b>	<b>17,562.05</b>	<b>9,262.05</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>567,773.00</b>	<b>575,322.13</b>	<b>7,549.13</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>576,073.00</b>	<b>592,884.18</b>	<b>16,811.18</b>

E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

Capital Projects Fund

For The Year Ended August 31, 2018

Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	6,000.00	4.03	-5,995.97
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>6,000.00</b>	<b>4.03</b>	<b>-5,995.97</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites	0.00	0.00	0.00
Building	1,160,171.00	578,273.96	581,897.04
Equipment	0.00	0.00	0.00
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			

E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

Capital Projects Fund

For The Year Ended August 31, 2018

**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
<b>TOTAL EXPENDITURES</b>	<b>1,160,171.00</b>	<b>578,273.96</b>	<b>581,897.04</b>

REVENUES OVER (UNDER) EXPENDITURES	-1,154,171.00	-578,269.93	575,901.07
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Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

**OTHER FINANCING SOURCES (USES)**

**FINAL BUDGET**

**ACTUAL**

Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	1,150,000.00	578,006.00	-571,994.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>1,150,000.00</b>	<b>578,006.00</b>	<b>-571,994.00</b>

<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-4,171.00</b>	<b>-263.93</b>	<b>3,907.07</b>
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<b>BEGINNING TOTAL FUND BALANCE</b>	<b>4,171.00</b>	<b>265.24</b>	<b>-3,905.76</b>
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Prior Year(s) Corrections or Restatements		0.00	0.00
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<b>ENDING TOTAL FUND BALANCE</b>	<b>0.00</b>	<b>1.31</b>	<b>1.31</b>
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E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

Transportation Vehicle Fund

For The Year Ended August 31, 2018

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	2,500.00	3,577.80	1,077.80
State	7,567.00	16,125.74	8,558.74
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>10,067.00</b>	<b>19,703.54</b>	<b>9,636.54</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	9,000.00	0.00	9,000.00
Other			
<b>DEBT SERVICE:</b>			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>9,000.00</b>	<b>0.00</b>	<b>9,000.00</b>

E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

Transportation Vehicle Fund

For The Year Ended August 31, 2018

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	1,067.00	19,703.54	18,636.54
<b>OTHER FINANCING SOURCES (USES)</b>			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	0.00	0.00	0.00
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	1,067.00	19,703.54	18,636.54
<b>BEGINNING TOTAL FUND BALANCE</b>	229,444.00	237,474.97	8,030.97
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	230,511.00	257,178.51	26,667.51



E.S.D. 105

Statement Of Fiduciary Net Position

COUNTY: 39 Yakima

Fiduciary Funds

August 31, 2018

	Private Purpose Trust	Other Trust
<b>ASSETS:</b>		
Imprest Cash	0.00	1,773.20
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	0.00	0.00
Minus Warrants Outstanding	0.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	0.00	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	
Capital Assets, Land	0.00	
Capital Assets, Buildings	0.00	
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	
Accum Depreciation, Equipment	0.00	0.00
<b>TOTAL ASSETS</b>	<b>0.00</b>	<b>1,773.20</b>
<b>LIABILITIES:</b>		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>0.00</b>
<b>NET POSITION:</b>		
<b>Held in trust for:</b>		
Held In Trust For Intact Trust Principal	0.00	0.00
Held In Trust For Private Purposes	0.00	
Held In Trust For Pension Or Other Post-Employment Benefits		0.00
Held In Trust For Other Purposes	0.00	1,773.20
<b>TOTAL NET POSITION</b>	<b>0.00</b>	<b>1,773.20</b>

E.S.D. 105

## Statement of Changes in Fiduciary Net Position

COUNTY: 39 Yakima

## Fiduciary Funds

For the Year Ended August 31, 2018

	Private Purpose Trust	Other Trust
<b>ADDITIONS:</b>		
<b>Contributions:</b>		
Private Donations	0.00	0.00
Employer		0.00
Members		0.00
Other	0.00	529.38
<b>TOTAL CONTRIBUTIONS</b>	<b>0.00</b>	<b>529.38</b>
<b>Investment Income:</b>		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	0.00	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	0.00	0.00
<b>Other Additions:</b>		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
<b>TOTAL ADDITIONS</b>	<b>0.00</b>	<b>529.38</b>
<b>DEDUCTIONS:</b>		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	
Other	0.00	928.47
<b>TOTAL DEDUCTIONS</b>	<b>0.00</b>	<b>928.47</b>
Net Increase (Decrease)	0.00	-399.09
Net Position--Prior Year August Beginning	0.00	2,172.29
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	0.00	2,172.29
Prior Year(s) Corrections or Restatements	0.00	0.00
<b>NET POSITION--ENDING</b>	<b>0.00</b>	<b>1,773.20</b>

E.S.D. 105

## Schedule of Long-Term Liabilities

COUNTY: 39 Yakima

For the Year Ended August 31, 2018

Description	Beginning Outstanding Debt September 1, 2017	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2018	Amount Due Within One Year
<b>Voted Debt</b>					
Voted Bonds	4,290,000.00	0.00	630,000.00	3,660,000.00	655,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
<b>Non-Voted Debt and Liabilities</b>					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Non-Cancellable Operating Leases	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	91,207.16	23,241.60	19,695.05	94,753.71	34,339.75
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
<b>Other Liabilities</b>					
<b>Non-Voted Notes Not Recorded as Debt</b>	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	1,309,613.00	0.00	73,805.00	1,235,808.00	
Net Pension Liabilities TRS 2/3	409,605.00	0.00	215,985.00	193,620.00	
Net Pension Liabilities SERS 2/3	291,936.00	0.00	112,844.00	179,092.00	
Net Pension Liabilities PERS 1	521,018.00	0.00	82,228.00	438,790.00	
<b>Total Long-Term Liabilities</b>	<b>6,913,379.16</b>	<b>23,241.60</b>	<b>1,134,557.05</b>	<b>5,802,063.71</b>	<b>689,339.75</b>

Schedule of Long-Term Liabilities

For the Year Ended August 31, 2018

Description	Beginning Outstanding Debt September 1, 2017	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2018	Amount Due Within One Year
<b>Voted Debt</b>					
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
<b>Non-Voted Debt</b>					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
<b>Total Long-Term Liabilities</b>	0.00	0.00	0.00	0.00	0.00

Schedule of Long-Term Liabilities

For the Year Ended August 31, 2018

Description	Beginning Outstanding Debt September 1, 2017	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2018	Amount Due Within One Year
<b>Non-Voted Debt and Liabilities</b>					
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
<b>Other Liabilities</b>					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
<b>Total Long-Term Liabilities</b>	0.00	0.00	0.00	0.00	0.00

Schedule of Long-Term Liabilities

For the Year Ended August 31, 2018

Description	Beginning Outstanding Debt September 1, 2017	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2018	Amount Due Within One Year
<b>Non-Voted Debt and Liabilities</b>					
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
<b>Other Liabilities</b>					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
<b>Total Long-Term Liabilities</b>	0.00	0.00	0.00	0.00	0.00

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL TAXES</b>				
1100 Local Property Tax	940,372.80	766,784.16	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	0.00	0.00	0.00	0.00
<b>1000 TOTAL LOCAL TAXES</b>	<b>940,372.80</b>	<b>766,784.16</b>	<b>0.00</b>	<b>0.00</b>
<b>LOCAL SUPPORT NONTAX</b>				
2100 Tuition and Fees, Unassigned	0.00			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	21,947.50			
2200 Sales of Goods, Supplies and Services, Unassigned	0.00		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 Child 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	20,610.15			
2300 Investment Earnings	36,408.22	6,752.89	4.03	3,577.80
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	0.00		0.00	0.00
2600 Fines and Damages	1,314.15		0.00	0.00
2700 Rentals and Leases	0.00	0.00	0.00	0.00
2800 Insurance Recoveries	0.00		0.00	0.00
2900 Local Support Nontax, Unassigned	32,627.41	0.00	0.00	0.00
2910 E-Rate	25,363.55		0.00	

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL SUPPORT NONTAX</b>				
2000 TOTAL LOCAL SUPPORT NONTAX	138,270.98	6,752.89	4.03	3,577.80
<b>STATE, GENERAL PURPOSE</b>				
3100 Apportionment	4,034,115.24			
3121 Special Education - General Apportionment	78,884.68			
3300 Local Effort Assistance	609,733.32			
3600 State Forests	0.00	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
<b>3000 TOTAL STATE, GENERAL PURPOSE</b>	<b>4,722,733.24</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>STATE, SPECIAL PURPOSE</b>				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	482,959.03			
4122 Special Education - Infants and Toddlers - State	67,057.70			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4155 Learning Assistance	374,205.89			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	27,564.41			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	206,765.61			
4174 Highly Capable	6,774.10			
4188 Child Care	0.00			
4198 School Food Service	8,007.59			
4199 Transportation - Operations	122,602.78			
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			



E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>STATE, SPECIAL PURPOSE</b>				
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	0.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				16,125.74
<b>4000 TOTAL STATE, SPECIAL PURPOSE</b>	<b>1,295,937.11</b>		<b>0.00</b>	<b>16,125.74</b>
<b>FEDERAL, GENERAL PURPOSE</b>				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	6,023.66	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
<b>5000 TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>6,023.66</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FEDERAL, SPECIAL PURPOSE</b>				
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	138,500.52			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	0.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
6151 ESEA Disadvantaged, Fed	307,817.40			
6152 Other Title, ESEA Fed	63,138.41			
6153 ESEA Migrant, Federal	23,442.17			
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	27,242.42			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance	0.00			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	11,242.58			
6198 School Food Services	447,919.08			
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			

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	0.00			
6276 Targeted Assistance	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	1,964.77		0.00	0.00
6310 Medicaid Administrative Match	0.00			
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	16,881.29			
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			

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance	0.00			
6378 Youth Training	0.00			
6388 Child Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	21,589.21			
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>1,059,737.85</b>		<b>0.00</b>	<b>0.00</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	0.00			
<b>7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>0.00</b>		<b>0.00</b>	
<b>REVENUES FROM OTHER ENTITIES</b>				
8100 Governmental Entities	0.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>REVENUES FROM OTHER ENTITIES</b>				
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	0.00			
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			
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>OTHER FINANCING SOURCES</b>				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	0.00			0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers	0.00	0.00	578,006.00	0.00
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>578,006.00</b>	<b>0.00</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>8,163,075.64</b>	<b>773,537.05</b>	<b>578,010.03</b>	<b>19,703.54</b>

E.S.D. 105

## Program/Activity/Object Report

COUNTY: 39 Yakima

For the Year Ended August 31, 2018

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	3,509,729.24	11 Bd of Dir	66,366.26	0 Debit Transfer	5,476.58
02 ALE	.00	12 Supt Off	202,781.18	1 Credit Transfer	-5,476.58
03 Basic Education - Dropout Reengagement	.00	13 Busns Off	255,451.69	2 Cert. Salaries	2,695,683.76
11 Stim, Title I	.00	14 HR	823.92	3 Class. Salaries	1,398,214.82
12 Stim, Schl Imprv	.00	15 Pblc Rltn	.00	4 Employee Benefits	1,774,932.53
13 Federal Stimulus - SFSF and Education Jobs	.00	21 Supv Inst	35,423.05	5 Supplies / Materials	502,103.52
14 Stim, IDEA	.00	22 Lrn Resrc	27,045.26	6	.00
18 Stim, Compt Grants	.00	23 Princ Off	282,005.45	7 Purchased Services	1,333,446.25
19 Stim, Other	.00	24 Guid/Coun	149,134.94	8 Travel	26,989.07
21 Sp Ed, Sup, St	478,645.15	25 Pupil M/S	204,218.65	9 Capital Outlay	33,870.30
22 Sp Ed, Infants and Toddlers, State	51,314.16	26 Health	366,186.11	<b>TOTAL ALL OBJECTS</b>	<b>7,765,240.25</b>
24 Sp Ed, Sup, Fed	145,633.00	27 Teaching	3,986,061.50		
25 Sp Ed, Infants and Toddlers, Federal	.00	28 Extracur	67,231.89		
26 Sp Ed, Inst, St	.00	29 Pmt to SD	149,847.50		
29 Sp Ed, Oth, Fed	.00	31 InstProDev	89,496.57		
31 Voc, Basic, St	.00	32 Inst Tech	282,500.81		
34 MidSchCar/Tec	.00	33 Curriculum	141,299.51		
38 Voc, Fed	.00	41 Supervisin	24,314.59		
39 Voc, Other	.00	42 Food	42,756.44		
45 Skil Cnt, Bas, St	.00	44 Operation	434,817.64		
46 Skill Cntr, Fed	.00	49 Transfers	.00		
51 ESEA Disadvantaged, Fed	291,025.15	51 Supervisin	17,242.92		
52 Other Title, ESEA, Fed	57,722.06	52 Operation	92,306.29		
53 ESEA Migrant, Federal	22,316.34	53 Maintnce	14,093.08		
54 Read First, Fed	.00	56 Insurance	4,164.63		
55 LAP	283,372.80	59 Transfers	-5,476.58		
56 St In, Ctr/Hm, D	.00	61 Supv Bldg	14,105.07		
57 St In, N/D, Fed	.00	62 Grnd Mnt	114,568.18		
58 Sp/Plt Pgm, St	20,180.05	63 Oper Bldg	204,046.66		
59 Inst. JAJ	.00	64 Maintnce	158,409.18		
61 Head Start, Fed	.00	65 Utilities	237,041.70		
		67 Bldg Secu	4,626.51		
		68 Insurance	53,058.22		
		72 Info Sys	.00		

E.S.D. 105

Program/Activity/Object Report

COUNTY: 39 Yakima

For the Year Ended August 31, 2018

**PROGRAM EXPENDITURE SUMMARY**

NO. PROGRAM TITLE	AMOUNT
62 MS, Pro Dv, Fed	.00
64 LEP, Fed	43,246.84
65 Tran Biling, St	202,681.95
67 Ind Ed, Fd, JOM	.00
68 Ind Ed, Fd, ED	.00
69 Comp, Othr	.00
71 Traffic Safety	.00
73 Summer School	.00
74 Highly Capable	5,782.72
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	688,318.42
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Child Care	49,291.43
89 Othr Comm Srv	4,638.57
97 Distwide Suppt	1,291,761.93
98 Schl Food Serv	497,250.10
99 Pupil Transp	122,330.34
<b>TOTAL ALL PROGRAMS</b>	<b>7,765,240.25</b>

**ACTIVITY EXPENDITURE SUMMARY**

NO. ACTIVITY TITLE	AMOUNT
73 Printing	.00
74 Warehouse	.00
75 Mtr Pool	.00
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	49,291.43
<b>TOTAL ALL ACTIVITIES</b>	<b>7,765,240.25</b>

REPORT F196

Union Gap School District No. 002

RUN: 12/6/2018 3:05:07 PM

E.S.D. 105

F-196 Annual Financial Statements

COUNTY: 39 Yakima

Fiscal Year 2017-2018

**SUPPLEMENTAL REPORTS AND SCHEDULES**

Program Matrix

Data Requirements for Supplemental Reports

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

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

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

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

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report



E.S.D. 105

PROGRAM 01 - Basic Education

COUNTY: 39 Yakima

For the Year Ended August 31, 2018

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
22 Lrn Resrc	27,045.26	0.00		0.00	7,021.91	4,350.76	15,672.59	0.00	0.00	0.00
23 Princ Off	282,005.45	0.00		99,685.96	80,100.58	77,569.06	4,719.23	16,121.46	3,809.16	0.00
24 Guid/Coun	138,860.47	0.00		91,690.73	4,691.82	39,714.99	2,337.57	240.00	185.36	0.00
25 Pupil M/S	202,718.65	0.00		0.00	118,478.80	80,654.62	1,876.70	1,708.53	0.00	0.00
26 Health	85,705.88	0.00		0.00	58,678.77	22,556.11	3,166.93	1,304.07	0.00	0.00
27 Teaching	2,564,455.71	191.62		1,748,546.70	66,436.16	711,312.98	26,246.42	5,835.48	4,436.35	1,450.00
29 Pmt to SD	149,847.50							149,847.50		
33 Curriculum	59,090.32	0.00		0.00	0.00	0.00	59,090.32	0.00	0.00	0.00
<b>01 TOTAL</b>	<b>3,509,729.24</b>	<b>191.62</b>		<b>1,939,923.39</b>	<b>335,408.04</b>	<b>936,158.52</b>	<b>113,109.76</b>	<b>175,057.04</b>	<b>8,430.87</b>	<b>1,450.00</b>

E.S.D. 105

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2018

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	3,958.03	0.00		3,043.28	0.00	514.75	114.00	210.00	76.00	0.00
24 Guid/Coun	499.85	0.00		0.00	0.00	0.00	380.94	118.91	0.00	0.00
26 Health	169,451.00	0.00		9,420.32	59,015.28	31,763.10	239.01	68,459.96	553.33	0.00
27 Teaching	297,349.43	0.00		122,154.54	68,959.55	101,717.29	1,343.15	3,174.90	0.00	0.00
31 InstProDev	4,568.68	0.00		3,076.83	0.00	691.85	0.00	800.00	0.00	0.00
33 Curriculum	2,818.16	0.00		0.00	0.00	0.00	2,818.16	0.00	0.00	0.00
<b>21 TOTAL</b>	<b>478,645.15</b>	<b>0.00</b>		<b>137,694.97</b>	<b>127,974.83</b>	<b>134,686.99</b>	<b>4,895.26</b>	<b>72,763.77</b>	<b>629.33</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 39 Yakima

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
26 Health	51,314.16	0.00		0.00	0.00	0.00	0.00	51,314.16	0.00	0.00
<b>22 TOTAL</b>	<b>51,314.16</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>51,314.16</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
26 Health	59,715.07	0.00		34,417.66	7,660.35	17,637.06	0.00	0.00	0.00	0.00
27 Teaching	84,808.49	0.00		42,822.68	24,120.96	17,613.29	251.56	0.00	0.00	0.00
31 InstProDev	1,109.44	0.00		1,031.40	0.00	78.04	0.00	0.00	0.00	0.00
<b>24 TOTAL</b>	<b>145,633.00</b>	<b>0.00</b>		<b>78,271.74</b>	<b>31,781.31</b>	<b>35,328.39</b>	<b>251.56</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 105

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

COUNTY: 39 Yakima

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	6,062.68	0.00		0.00	1,757.40	713.86	3,582.70	0.00	8.72	0.00
27 Teaching	266,629.34	0.00		81,000.41	83,165.80	80,527.65	19,716.51	1,904.53	314.44	0.00
31 InstProDev	11,552.79	0.00		625.38	0.00	134.72	0.00	10,550.00	242.69	0.00
33 Curriculum	6,780.34	0.00		0.00	0.00	0.00	6,780.34	0.00	0.00	0.00
<b>51 TOTAL</b>	<b>291,025.15</b>	<b>0.00</b>		<b>81,625.79</b>	<b>84,923.20</b>	<b>81,376.23</b>	<b>30,079.55</b>	<b>12,454.53</b>	<b>565.85</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 52 - Other Title Grants Under ESEA - Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2018

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	11,598.58	0.00		1,500.00	0.00	139.46	1,823.19	8,135.93	0.00	0.00
31 InstProDev	46,123.48	0.00		38,709.94	0.00	7,413.54	0.00	0.00	0.00	0.00
<b>52 TOTAL</b>	<b>57,722.06</b>	<b>0.00</b>		<b>40,209.94</b>	<b>0.00</b>	<b>7,553.00</b>	<b>1,823.19</b>	<b>8,135.93</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 53 - Migrant ESEA Migrant, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2018

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	14,801.49	0.00		0.00	9,696.12	5,105.37	0.00	0.00	0.00	0.00
24 Guid/Coun	7,426.13	0.00		0.00	4,742.07	2,651.30	0.00	0.00	32.76	0.00
27 Teaching	88.72	0.00		0.00	0.00	0.00	88.72	0.00	0.00	0.00
<b>53 TOTAL</b>	<b>22,316.34</b>	<b>0.00</b>		<b>0.00</b>	<b>14,438.19</b>	<b>7,756.67</b>	<b>88.72</b>	<b>0.00</b>	<b>32.76</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 39 Yakima

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	2,471.26	0.00		0.00	1,757.40	713.86	0.00	0.00	0.00	0.00
27 Teaching	269,319.41	1,482.04		39,195.02	124,643.26	101,621.33	1,646.05	731.71	0.00	0.00
31 InstProDev	2,358.34	0.00		390.43	0.00	86.42	0.00	1,210.00	671.49	0.00
33 Curriculum	9,223.79	0.00		0.00	0.00	0.00	9,223.79	0.00	0.00	0.00
<b>55 TOTAL</b>	<b>283,372.80</b>	<b>1,482.04</b>		<b>39,585.45</b>	<b>126,400.66</b>	<b>102,421.61</b>	<b>10,869.84</b>	<b>1,941.71</b>	<b>671.49</b>	<b>0.00</b>



E.S.D. 105

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2018

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	18,405.59	0.00		14,973.60	0.00	3,431.99	0.00	0.00	0.00	0.00
31 InstProDev	1,774.46	0.00		1,451.47	0.00	322.99	0.00	0.00	0.00	0.00
<b>58 TOTAL</b>	<b>20,180.05</b>	<b>0.00</b>		<b>16,425.07</b>	<b>0.00</b>	<b>3,754.98</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2018

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	20,158.46	0.00		5,132.99	9,053.26	3,211.32	430.89	2,330.00	0.00	0.00
31 InstProDev	3,036.97	0.00		1,579.87	0.00	357.10	0.00	1,100.00	0.00	0.00
33 Curriculum	20,051.41	0.00		0.00	0.00	0.00	20,051.41	0.00	0.00	0.00
<b>64 TOTAL</b>	<b>43,246.84</b>	<b>0.00</b>		<b>6,712.86</b>	<b>9,053.26</b>	<b>3,568.42</b>	<b>20,482.30</b>	<b>3,430.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	2,546.87	0.00		0.00	1,757.40	713.86	75.61	0.00	0.00	0.00
24 Guid/Coun	2,348.49	0.00		0.00	1,458.73	815.64	0.00	0.00	74.12	0.00
27 Teaching	195,145.30	0.00		76,101.46	45,816.65	62,481.90	942.26	9,803.03	0.00	0.00
31 InstProDev	2,346.10	0.00		1,912.11	0.00	433.99	0.00	0.00	0.00	0.00
33 Curriculum	295.19	0.00		0.00	0.00	0.00	295.19	0.00	0.00	0.00
<b>65 TOTAL</b>	<b>202,681.95</b>	<b>0.00</b>		<b>78,013.57</b>	<b>49,032.78</b>	<b>64,445.39</b>	<b>1,313.06</b>	<b>9,803.03</b>	<b>74.12</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 74 - Highly Capable

COUNTY: 39 Yakima

For the Year Ended August 31, 2018

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	5,582.72	0.00		4,294.40	0.00	1,288.32	0.00	0.00	0.00	0.00
27 Teaching	200.00	0.00		0.00	0.00	0.00	0.00	200.00	0.00	0.00
<b>74 TOTAL</b>	<b>5,782.72</b>	<b>0.00</b>		<b>4,294.40</b>	<b>0.00</b>	<b>1,288.32</b>	<b>0.00</b>	<b>200.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 79 - Instructional Programs, Other

COUNTY: 39 Yakima

For the Year Ended August 31, 2018

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	1,500.00	0.00		0.00	0.00	0.00	0.00	1,500.00	0.00	0.00
27 Teaching	257,902.47	1,252.90		126,588.61	0.00	51,348.06	48,896.04	29,816.86	0.00	0.00
28 Extracur	67,231.89	2,550.02		18,119.00	27,558.84	7,954.13	6,881.44	4,168.46	0.00	0.00
31 InstProDev	16,626.31	0.00		7,123.63	0.00	2,849.45	0.00	5,705.36	947.87	0.00
32 Inst Tech	282,500.81	0.00			79,498.38	33,193.68	64,787.12	104,063.84	957.79	0.00
33 Curriculum	43,040.30	0.00		0.00	0.00	0.00	34,218.27	8,822.03	0.00	0.00
63 Oper Bldg	19,516.64	0.00			0.00	0.00	19,516.64	0.00	0.00	0.00
<b>79 TOTAL</b>	<b>688,318.42</b>	<b>3,802.92</b>		<b>151,831.24</b>	<b>107,057.22</b>	<b>95,345.32</b>	<b>174,299.51</b>	<b>154,076.55</b>	<b>1,905.66</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 88 - Child Care

COUNTY: 39 Yakima

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
91 Publ Actv	49,291.43	0.00		0.00	30,813.01	18,182.99	203.24	92.19	0.00	0.00
<b>88 TOTAL</b>	<b>49,291.43</b>	<b>0.00</b>		<b>0.00</b>	<b>30,813.01</b>	<b>18,182.99</b>	<b>203.24</b>	<b>92.19</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 89 - Other Community Services

COUNTY: 39 Yakima

For the Year Ended August 31, 2018

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
44 Operation	4,638.57	0.00			3,802.92	835.65	0.00	0.00	0.00	0.00
<b>89 TOTAL</b>	<b>4,638.57</b>	<b>0.00</b>			<b>3,802.92</b>	<b>835.65</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 97 - District-wide Support

COUNTY: 39 Yakima

For the Year Ended August 31, 2018

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	66,366.26	0.00			0.00	0.00	13,710.04	48,884.06	3,772.16	0.00
12 Supt Off	202,781.18	0.00		121,095.34	11,840.40	43,784.14	5,369.57	16,428.87	4,262.86	0.00
13 Busns Off	255,451.69	0.00		0.00	163,608.63	67,002.61	10,814.15	7,382.33	6,643.97	0.00
14 HR	823.92	0.00		0.00	0.00	0.00	2.26	821.66	0.00	0.00
61 Supv Bldg	14,105.07	0.00		0.00	9,609.37	4,495.70	0.00	0.00	0.00	0.00
62 Grnd Mnt	114,568.18	0.00			0.00	0.00	23,513.32	74,016.03	0.00	17,038.83
63 Oper Bldg	184,530.02	0.00			95,875.81	47,843.38	25,100.37	328.99	0.00	15,381.47
64 Maintnce	158,409.18	0.00	0.00		6,545.65	3,062.27	10,676.07	138,125.19	0.00	0.00
65 Utilities	237,041.70	0.00	0.00		0.00	0.00	0.00	237,041.70	0.00	0.00
67 Bldg Secu	4,626.51	0.00			0.00	0.00	0.00	4,626.51	0.00	0.00
68 Insurance	53,058.22	0.00					0.00	53,058.22		0.00
<b>97 TOTAL</b>	<b>1,291,761.93</b>	<b>0.00</b>	<b>0.00</b>	<b>121,095.34</b>	<b>287,479.86</b>	<b>166,188.10</b>	<b>89,185.78</b>	<b>580,713.56</b>	<b>14,678.99</b>	<b>32,420.30</b>



E.S.D. 105

PROGRAM 98 - School Food Services

COUNTY: 39 Yakima

For the Year Ended August 31, 2018

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	24,314.59	0.00		0.00	14,577.94	9,736.65	0.00	0.00	0.00	0.00
42 Food	42,756.44	0.00					42,756.44	0.00		
44 Operation	430,179.07	0.00			106,967.45	73,378.84	582.60	249,250.18	0.00	0.00
<b>98 TOTAL</b>	<b>497,250.10</b>	<b>0.00</b>		<b>0.00</b>	<b>121,545.39</b>	<b>83,115.49</b>	<b>43,339.04</b>	<b>249,250.18</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 105

PROGRAM 99 - Pupil Transportation

COUNTY: 39 Yakima

For the Year Ended August 31, 2018

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
51 Supervisn	17,242.92	0.00		0.00	11,671.33	5,460.32	0.00	111.27	0.00	0.00
52 Operation	92,306.29	0.00			56,832.82	27,466.14	7,270.33	737.00	0.00	0.00
53 Maintnce	14,093.08	0.00			0.00	0.00	4,892.38	9,200.70	0.00	0.00
56 Insurance	4,164.63							4,164.63		
59 Transfers	-5,476.58		-5,476.58							
<b>99 TOTAL</b>	<b>122,330.34</b>	<b>0.00</b>	<b>-5,476.58</b>	<b>0.00</b>	<b>68,504.15</b>	<b>32,926.46</b>	<b>12,162.71</b>	<b>14,213.60</b>	<b>0.00</b>	<b>0.00</b>

## Other Data Requirements and Certifications

A.	Enter the amount of E-Rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by utility.	25,363.55
B.	Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090	0.00
C.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
D.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for cost-of-living increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	273,163.90
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	10,208.90
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	283,372.80

E.S.D. 105

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

COUNTY: 39 Yakima

For the Year Ended August 31, 2018

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.

0.00

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

0.200

a) Total All Programs (SYSTEM CALCULATED)

7,765,240.25

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

1,291,761.93

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

6,473,478.32

E.S.D. 105

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

COUNTY: 39 Yakima

For the Year Ended August 31, 2018

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.

4,281.21

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 &amp; Safety.

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 105

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

COUNTY: 39 Yakima

For the Year Ended August 31, 2018

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 105

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

COUNTY: 39 Yakima

For the Year Ended August 31, 2018

INDIRECT EXPENDITURES

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

8,637.05

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.

26,699.10

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 SOLELY TO PROMOTE THE GOVERNMENTAL UNIT. \*Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

0.00

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

0.00

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

98,188.62

24. General administration (organization-wide) expenditures charged in Program 97, Activity 25, Pupil Management & Safety, which is allocable to Activities 13 or 14, if a cost allocation plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

25. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 61, Supervision, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

26. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 62, Grounds Maintenance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

E.S.D. 105

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

COUNTY: 39 Yakima

For the Year Ended August 31, 2018

INDIRECT EXPENDITURES

0.00

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

0.00

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

0.00

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

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. 105

Fiscal Year 2017-2018

COUNTY: 39 Yakima

Schedule for Determining School District Federal Restricted Indirect Cost Rate  
Including Fixed With Carry-Forward Calculation for Fiscal Year 2019-20

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
<b>TOTAL PROGRAMS 01-89, 98, 99</b>	<b>6,473,478.32</b>	<b>1,450.00</b>		<b>42,756.44</b>			<b>6,429,271.88</b>
PROGRAM 97 ACTIVITIES							
11 Board of Directors	66,366.26	0.00		4,281.21	26,748.90	35,336.15	
12 Superintendent's Office	202,781.18	0.00		0.00	202,781.18	0.00	
13 Business Office	255,451.69	0.00		0.00		255,451.69	
14 Human Resources	823.92	0.00		0.00		823.92	
15 Public Relations	0.00	0.00			0.00	0.00	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	14,105.07	0.00		0.00	14,105.07	0.00	
62 Grounds Maintenance	114,568.18	17,038.83		0.00	97,529.35	0.00	
63 Operation of Buildings	184,530.02	15,381.47		0.00	169,148.55	0.00	
64 Maintenance	158,409.18	0.00		0.00	158,409.18	0.00	
65 Utilities	237,041.70	0.00		0.00	237,041.70	0.00	
67 Building and Property Security	4,626.51	0.00		0.00	4,626.51	0.00	
68 Insurance	53,058.22	0.00		0.00	53,058.22	0.00	
72 Information Systems	0.00	0.00		0.00	-98,188.62	98,188.62	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	0.00	0.00		0.00		0.00	
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				
<b>Total Program 97</b>	<b>1,291,761.93</b>	<b>32,420.30</b>	<b>0.00</b>	<b>4,281.21</b>	<b>865,260.04</b>	<b>389,800.38</b>	

E.S.D. 105

Fiscal Year 2017-2018

COUNTY: 39 Yakima

Schedule for Determining School District Federal Restricted Indirect Cost Rate  
Including Fixed With Carry-Forward Calculation for Fiscal Year 2019-20

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	7,765,240.25	33,870.30	0.00	47,037.65		389,800.38	6,429,271.88
Unallowable Costs					-865,260.04		865,260.04
<b>TOTALS</b>	<b>7,765,240.25</b>	<b>33,870.30</b>	<b>0.00</b>	<b>47,037.65</b>		<b>389,800.38</b>	<b>7,294,531.92</b>

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

FY 15-16

1. FY 15-16 INDIRECT EXPENDITURES	340,628.00
2. FY 15-16 DIRECT EXPENDITURES	6,680,060.10
3. FY 15-16 OVER/UNDER RECOVERY (CALCULATED)	44,372.42
4. FY 15-16 TOTAL POOL (LINE 1 + LINE 3)	385,000.42
5. CALCULATED FY 15-16 RESTRICTED INDIRECT RATE TO BE USED IN FY 17-18	0.0576

FY 17-18

6. FY 17-18 INDIRECT EXPENDITURES FROM COLUMN 6	389,800.38
7. FY 15-16 OVER/UNDER RECOVERY (LINE 3)	44,372.42
8. FY 17-18 ADJUSTED IND POOL (LINE 6 + LINE 7)	434,172.80
9. FY 17-18 DIRECT EXPENDITURES FROM COLUMN 7	7,294,531.92
10. FY 17-18 RESTRICTED INDIRECT RATE (LINE 5)	0.0576
11. FY 17-18 AMOUNT RECOVERED (LINE 9 * LINE 10)	420,165.04
12. FY 17-18 OVER/UNDER RECOVER (LINE 8 - LINE 11)	14,007.77
13. FY 17-18 TOTAL POOL (LINE 6 + LINE 12)	403,808.15
14. CALCULATED FY 17-18 RESTRICTED INDIRECT RATE TO BE USED IN FY 19-20 (LINE 13 / LINE 9)	0.0554

E.S.D. 105

Fiscal Year 2017-2018

COUNTY: 39 Yakima

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate  
Including Fixed With Carry-Forward Calculation for FY 2019-20

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
<b>Total Programs 01-89, 98, 99</b>	<b>6,473,478.32</b>	<b>1,450.00</b>		<b>42,756.44</b>			<b>6,429,271.88</b>
<b>PROGRAM 97 ACTIVITIES</b>							
11 Board of Directors	66,366.26	0.00		4,281.21	26,748.90	35,336.15	
12 Superintendents Office	202,781.18	0.00		0.00		202,781.18	
13 Business Office	255,451.69	0.00		0.00		255,451.69	
14 Human Resources	823.92	0.00		0.00		823.92	
15 Public Relations	0.00	0.00			0.00	0.00	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	14,105.07	0.00		0.00		14,105.07	
62 Grounds Maintenance	114,568.18	17,038.83		0.00		97,529.35	
63 Operation of Buildings	184,530.02	15,381.47		0.00		169,148.55	
64 Maintenance	158,409.18	0.00		0.00		158,409.18	
65 Utilities	237,041.70	0.00		0.00		237,041.70	
67 Building and Property Security	4,626.51	0.00		0.00		4,626.51	
68 Insurance	53,058.22	0.00		0.00		53,058.22	
72 Information Systems	0.00	0.00		0.00		0.00	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	0.00	0.00		0.00		0.00	
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				
<b>Total Program 97</b>	<b>1,291,761.93</b>	<b>32,420.30</b>	<b>0.00</b>	<b>4,281.21</b>	<b>26,748.90</b>	<b>1,228,311.52</b>	

E.S.D. 105

Fiscal Year 2017-2018

COUNTY: 39 Yakima

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate  
Including Fixed With Carry-Forward Calculation for FY 2019-20

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	7,765,240.25	33,870.30	0.00	47,037.65		1,228,311.52	6,429,271.88
<b>Unallowable Costs</b>					-26,748.90		26,748.90
<b>Totals</b>	<b>7,765,240.25</b>	<b>33,870.30</b>	<b>0.00</b>	<b>47,037.65</b>		<b>1,228,311.52</b>	<b>6,456,020.78</b>

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

FY 15-16

1. FY 15-16 INDIRECT EXPENDITURES	1,316,992.93
2. FY 15-16 DIRECT EXPENDITURES	5,703,695.17
3. FY 15-16 OVER (UNDER) RECOVERY	232,193.13
4. FY 15-16 TOTAL POOL (LINE 1 + LINE 3)	1,549,186.06
5. CALCULATED FY 15-16 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 17-18	0.2716

FY 17-18

6. FY 17-18 INDIRECT EXPENDITURES FROM COLUMN 6	1,228,311.52
7. FY 15-16 OVER (UNDER) RECOVERY (LINE 3)	232,193.13
8. FY 17-18 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	1,460,504.65
9. FY 17-18 DIRECT EXPENDITURES FROM COLUMN 7	6,456,020.78
10. FY 17-18 UNRESTRICTED INDIRECT RATE (LINE 5)	0.2716
11. FY 17-18 AMOUNT RECOVERED (LINE 9 * LINE 10)	1,753,455.24
12. FY 17-18 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-292,950.60
13. FY 17-18 TOTAL POOL (LINE 6 + LINE 12)	935,360.92
14. CALCULATED FY 17-18 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 19-20 (LINE 13 / LINE 9)	0.1449

E.S.D. 105

## General Fund

COUNTY: 39 Yakima

## Resource to Program Expenditure Report

For the Year Ended August 31, 2018

	Program Expenditures	State Resources	Federal Resources	Other Resources
<b>BASIC EDUCATION PROGRAMS</b>				
01 Basic Education	3,509,729.24	3,359,881.74	0.00	149,847.50
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	0.00	0.00	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	1,291,761.93	753,118.18	0.00	538,643.75
<b>TOTAL BASIC EDUCATIONAL PROGRAMS</b>	<b>4,801,491.17</b>	<b>4,112,999.92</b>	<b>0.00</b>	<b>688,491.25</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>				
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	478,645.15	478,645.15	0.00	0.00
22 Special Education - Infants and Toddlers - State	51,314.16	51,314.16	0.00	0.00
24 Special Education-Supplemental, Federal	145,633.00	0.00	145,633.00	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	0.00	0.00	0.00	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	291,025.15	0.00	291,025.15	0.00
52 Other Title Grants Under ESEA, Federal	57,722.06	0.00	57,722.06	0.00
53 ESEA Migrant, Federal	22,316.34	0.00	22,316.34	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	283,372.80	283,372.80	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	20,180.05	20,180.05	0.00	0.00

E.S.D. 105

General Fund

COUNTY: 39 Yakima

Resource to Program Expenditure Report

For the Year Ended August 31, 2018

	Program Expenditures	State Resources	Federal Resources	Other Resources
<b>OTHER INSTRUCTIONAL PROGRAMS</b>				
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	0.00	0.00	0.00	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	43,246.84	0.00	43,246.84	0.00
65 Transitional Bilingual, State	202,681.95	202,681.95	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	0.00	0.00	0.00	0.00
73 Summer School	0.00	0.00	0.00	0.00
74 Highly Capable	5,782.72	5,782.72	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	688,318.42	0.00	0.00	688,318.42
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>2,290,238.64</b>	<b>1,041,976.83</b>	<b>559,943.39</b>	<b>688,318.42</b>
<b>OTHER PROGRAMS</b>				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	0.00	0.00	0.00	0.00
88 Child Care	49,291.43	0.00	0.00	49,291.43
89 Other Community Services	4,638.57	0.00	4,638.57	0.00
98 School Food Services	497,250.10	8,007.59	468,632.36	20,610.15
99 Pupil Transportation	122,330.34	122,330.34	0.00	0.00
<b>TOTAL OTHER PROGRAMS</b>	<b>673,510.44</b>	<b>130,337.93</b>	<b>473,270.93</b>	<b>69,901.58</b>
<b>TOTALS</b>	<b>7,765,240.25</b>	<b>5,285,314.68</b>	<b>1,033,214.32</b>	<b>1,446,711.25</b>

E.S.D. 105

Preliminary Special Education Maintenance of Effort

COUNTY: 39 Yakima

Fiscal Year 2017-2018

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 16 - 17 Actual (A)	FY 17 - 18 Actual (B)
<b>Preliminary FY 2017-2018 to FY 2016-2017 Aggregate Maintenance of Effort Test</b>		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	462,102.17	478,645.15
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	32,232.54	16,881.29
4. Equals aggregate special education expenditures for resident special education students.	429,869.63	461,763.86
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.)		31,894.23
<b>Preliminary FY 2017-2018 to FY 2016-2017 Per Pupil Maintenance of Effort Test</b>		
6. Resident special education students (updated by OSPI).	70.77	72.77
7. Expenditures per pupil (line 4/line 6).	6,074.17	6,345.52
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.)		271.35
<b>Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2017-2018 to FY 2016-2017 Aggregate Maintenance of Effort Test</b>		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	0.00	0.00
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		0.00
11. Expenditures per pupil (line 9/line 6).	0.00	0.00
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		0.00

Notes:

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

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

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

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

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

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

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

Food Services Deficit Calculation

Description	Operation	FY 2017 - 18	FY 2016 - 17		FY 2017 - 18	FY 2016 - 17
Total Expenditures	+ (plus)	7,765,240.25	7,408,431.17	Total Program 98	+ 497,250.10	494,580.12
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 20,610.15	16,770.65
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 8,007.59	7,734.63
Child Care	- (minus)	49,291.43	48,642.07	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	4,638.57	4,790.38	Revenue 6198 (Fed)	- 447,919.08	471,217.15
School Food Services	- (minus)	497,250.10	494,580.12	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)	- 21,589.21	36,410.73
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)	33,870.30	86.47	TOTAL FOOD SERVICES DEFICIT	-875.93	-37,553.04
Federal, General Purpose Revenue	- (minus)	6,023.66	1,351.84			
Federal, Special Purpose Revenue	- (minus)	1,059,737.85	999,440.96	<b>Note:</b>		
Food Service Deficit	+ (plus)	0.00	0.00	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	447,919.08	471,217.15	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)	21,589.21	36,410.73	are displayed.		
Commodities						
Capital Outlay, Stim, Title I	+ (plus)	0.00				
Capital Outlay, Stim, Schl Imprv	+ (plus)	0.00				
Capital Outlay, Stim, SFSF	+ (plus)	0.00				
Capital Outlay, Stim, IDEA	+ (plus)	0.00				
Capital Outlay, Stim, Compt Grants	+ (plus)	0.00				
Capital Outlay, Stim, Other	+ (plus)	0.00				
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Sp Ed, Inst, St	+ (plus)	0.00	0.00			
Capital Outlay, Sp Ed, Oth, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Voc, Fed	+ (plus)	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-Federal	+ (plus)	0.00	0.00			
Capital Outlay, Other Title Grants Under ESEA-Federal	+ (plus)	0.00	0.00			
Capital Outlay, ESEA Migrant-Federal	+ (plus)	0.00	0.00			
Capital Outlay, Read First, Fed	+ (plus)	0.00	0.00			
Capital Outlay, St In, Ctr/Hm, D	+ (plus)	0.00	0.00			
Capital Outlay, St In, N/D, Fed	+ (plus)	0.00	0.00			
Capital Outlay, In, Juveniles in Adult Jails	+ (plus)	0.00	0.00			
Capital Outlay, Head Start, Fed	+ (plus)	0.00	0.00			
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	0.00	0.00			
Capital Outlay, LEP, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	0.00	0.00			



Description	Operation	FY 2017 - 18	FY 2016 - 17
Capital Outlay, Comp, Othr	+ (plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+ (plus)	0.00	0.00
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Child Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	6,583,936.63	6,367,167.21
	FY 17-18/FY 16-17		1.03

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

E.S.D. 105

Fiscal Year 2017-2018

COUNTY: 39 Yakima

Preliminary Vocational Education Maintenance of Effort

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

Description	Operation	FY 2017 - 18	FY 2016 - 17
Program 31, Vocational--Basic State	+ (plus)	0.00	0.00
Program 34, Middle School Career and Technical Education-State	+ (plus)	0.00	0.00
Program 38, Vocational--Federal	+ (plus)	0.00	0.00
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	0.00	0.00
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	0.00	0.00
	FY 17-18 / FY 16-17		0.00

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

E.S.D. 105

Union Gap School District No.002

COUNTY: 39 Yakima

Financial Edit Report Fiscal Year 2017-2018

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Info	1.516	GF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	940,372.80	940,375.47
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	1.589	On the Data Requirements for End-of-Year Reporting to Apportionment report, your district's Fire Protection Services expenditures are blank. Did your district incur Fire Protection Services expenditures?		
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	1.601	On the Schedule for Determining School District Federal Restricted Indirect Cost Rate, allowable expenditures in Program 97, Activity 15, Public Relations, are not entered. If no entry is made these expenditures will not be included in the Restricted Indirect Expenditure Pool.	0.00	

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

E.S.D. 105

Union Gap School District No.002

COUNTY: 39 Yakima

Financial Edit Report Fiscal Year 2017-2018

Continued

Type	Number	Message	Amount 1	Amount 2
Info	3.500	DSF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	766,784.16	766,786.28

CAPITAL PROJECTS FUND

Type	Number	Message	Amount 1	Amount 2
Info	2.501	CPF revenue account 2400 is not equal to County Treasurer Cash File F-197 account 41.	0.00	0.41

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