

ANNUAL FINACIAL STATEMENTS

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F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2009-2010

CERTIFICATION

The Annual Financial Statements (Report F-196) for Toppenish School District No. 202 of Yakima County for the fiscal year ended August 31, 2010, 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 281 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, 2009-August 31, 2010

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	36,271,086.56	205,014.30	1,837,456.69	1,734,311.47	125,638.70	0.00	40,173,507.72
Total Expenditures	33,588,241.65	202,153.64	1,557,818.75	1,580,910.08	117,368.81	0.00	37,046,492.93
Other Financing Uses	775,000.00		0.00	0.00	0.00		775,000.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	1,907,844.91	2,860.66	279,637.94	153,401.39	8,269.89	0.00	2,352,014.79
Beginning Total Fund Balance	3,083,335.05	118,504.07	723,213.84	792,655.75	156,530.52		4,874,239.23
Prior Year(s) Corrections or Restatements	0.00	1,520.09	0.00	0.00	0.00		1,520.09
Ending Total Fund Balance	4,991,179.96	122,884.82	1,002,851.78	946,057.14	164,800.41	0.00	7,227,774.11

E.S.D. 105

Balance Sheet

COUNTY: 39 Yakima

Governmental Funds

August 31, 2010

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	1,066,941.43	20,949.53	3,888.78	182,939.33	5.41	0.00	1,274,724.48
Minus Warrants Outstanding	-1,036,684.05	-6,091.90	0.00	-182,914.57	0.00	0.00	-1,225,690.52
Taxes Receivable	533,504.53		310,657.38	0.00	0.00		844,161.91
Due From Other Funds	651.72	0.00	0.00	0.00	0.00	0.00	651.72
Due From Other Governmental Units	367,428.68	0.00	0.00	0.00	0.00	0.00	367,428.68
Accounts Receivable	7,681.31	0.00	0.00	0.00	0.00	0.00	7,681.31
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
Prepaid Items	0.00	0.00		0.00	0.00	0.00	0.00
Investments	5,511,136.00	123,205.00	998,963.00	1,066,160.00	164,795.00	0.00	7,864,259.00
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	6,450,659.62	138,062.63	1,313,509.16	1,066,184.76	164,800.41	0.00	9,133,216.58
LIABILITIES:							
Accounts Payable	818,496.82	7,597.61	0.00	120,127.62	0.00	0.00	946,222.05
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	105,396.09	0.00		0.00			105,396.09
Revenue Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
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

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Balance Sheet

COUNTY: 39 Yakima

Governmental Funds

August 31, 2010

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
LIABILITIES:							
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	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
Deferred Revenue	535,586.75	7,580.20	310,657.38	0.00	0.00	0.00	853,824.33
TOTAL LIABILITIES	1,459,479.66	15,177.81	310,657.38	120,127.62	0.00	0.00	1,905,442.47
FUND BALANCE:							
Reservation Of Fund Balance	2,006,196.00	0.00	0.00	0.00	0.00	0.00	2,006,196.00
Unreserved, Designated Fund Balance	150,000.00	0.00		0.00		0.00	150,000.00
Unreserved, Undesignated Fund Balance	2,834,983.96	122,884.82	1,002,851.78	946,057.14	164,800.41	0.00	5,071,578.11
TOTAL FUND BALANCE	4,991,179.96	122,884.82	1,002,851.78	946,057.14	164,800.41	0.00	7,227,774.11
TOTAL LIABILITIES AND FUND BALANCE	6,450,659.62	138,062.63	1,313,509.16	1,066,184.76	164,800.41	0.00	9,133,216.58

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 39 Yakima

Governmental Funds

For the Year Ended August 31, 2010

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	1,957,921.43	205,014.30	600,717.09	24,293.91	3,975.29		2,791,922.02
State	24,330,901.80		0.00	1,710,017.56	121,663.41		26,162,582.77
Federal	6,531,095.38		461,739.60	0.00	0.00		6,992,834.98
Federal Stimulus	3,451,167.95						3,451,167.95
Other	0.00			0.00	0.00	0.00	0.00
TOTAL REVENUES	36,271,086.56	205,014.30	1,062,456.69	1,734,311.47	125,638.70	0.00	39,398,507.72
EXPENDITURES:							
CURRENT:							
Regular Instruction	12,376,607.83						12,376,607.83
Federal Stimulus	3,192,276.39						3,192,276.39
Special Education	2,740,500.69						2,740,500.69
Vocational Education	610,251.65						610,251.65
Skills Center	0.00						0.00
Compensatory Programs	5,854,188.96						5,854,188.96
Other Instructional Programs	468,621.14						468,621.14
Community Services	20,992.30						20,992.30
Support Services	8,213,934.84						8,213,934.84
Student Activities/Other		202,153.64				0.00	202,153.64
CAPITAL OUTLAY:							
Sites				0.00			0.00
Building				1,369,329.01			1,369,329.01
Equipment				210,065.32			210,065.32
Energy				0.00			0.00
Transportation Equipment					117,368.81		117,368.81
Other	110,867.85						110,867.85
DEBT SERVICE:							
Principal	0.00		765,000.00	0.00	0.00		765,000.00
Interest and Other Charges	0.00		792,818.75	1,515.75	0.00		794,334.50
TOTAL EXPENDITURES	33,588,241.65	202,153.64	1,557,818.75	1,580,910.08	117,368.81	0.00	37,046,492.93
REVENUES OVER (UNDER) EXPENDITURES	2,682,844.91	2,860.66	-495,362.06	153,401.39	8,269.89	0.00	2,352,014.79

E.S.D. 105

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 39 Yakima

Governmental Funds

For the Year Ended August 31, 2010

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		775,000.00	0.00	0.00		775,000.00
Transfers Out (GL 536)	-775,000.00		0.00	0.00	0.00	0.00	-775,000.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	0.00		0.00
TOTAL OTHER FINANCING SOURCES (USES)	-775,000.00		775,000.00	0.00	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	1,907,844.91	2,860.66	279,637.94	153,401.39	8,269.89	0.00	2,352,014.79
BEGINNING TOTAL FUND BALANCE	3,083,335.05	118,504.07	723,213.84	792,655.75	156,530.52	0.00	4,874,239.23
Prior Year(s) Corrections or Restatements	0.00	1,520.09	0.00	0.00	0.00	0.00	1,520.09
ENDING TOTAL FUND BALANCE	4,991,179.96	122,884.82	1,002,851.78	946,057.14	164,800.41	0.00	7,227,774.11

E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

General Fund

For The Year Ended August 31, 2010

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	1,655,267.00	1,957,921.43	302,654.43
State	23,144,052.00	24,330,901.80	1,186,849.80
Federal	5,910,408.00	6,531,095.38	620,687.38
Federal Stimulus	3,505,602.00	3,451,167.95	-54,434.05
Other	700,000.00	0.00	-700,000.00
TOTAL REVENUES	34,915,329.00	36,271,086.56	1,355,757.56
EXPENDITURES			
CURRENT:			
Regular Instruction	13,178,769.00	12,376,607.83	802,161.17
Federal Stimulus	2,805,752.00	3,192,276.39	-386,524.39
Special Education	2,715,357.00	2,740,500.69	-25,143.69
Vocational Education	539,838.00	610,251.65	-70,413.65
Skills Center	0.00	0.00	0.00
Compensatory Programs	6,362,049.00	5,854,188.96	507,860.04
Other Instructional Programs	438,665.00	468,621.14	-29,956.14
Community Services	23,000.00	20,992.30	2,007.70
Support Services	7,723,899.00	8,213,934.84	-490,035.84
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	336,595.00	110,867.85	225,727.15
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	34,123,924.00	33,588,241.65	535,682.35
REVENUES OVER (UNDER) EXPENDITURES	791,405.00	2,682,844.91	1,891,439.91

E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

General Fund

For The Year Ended August 31, 2010

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)	-775,000.00	-775,000.00	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)	-775,000.00	-775,000.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	16,405.00	1,907,844.91	1,891,439.91
BEGINNING TOTAL FUND BALANCE	2,260,423.00	3,083,335.05	822,912.05
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	2,276,828.00	4,991,179.96	2,714,351.96

E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

Associated Student Body Fund

For The Year Ended August 31, 2010

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	227,500.00	205,014.30	-22,485.70
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	227,500.00	205,014.30	-22,485.70
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	215,500.00	202,153.64	13,346.36
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	215,500.00	202,153.64	13,346.36
REVENUES OVER (UNDER) EXPENDITURES	12,000.00	2,860.66	-9,139.34

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	12,000.00	2,860.66	-9,139.34
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	150,000.00	118,504.07	-31,495.93
Prior Year(s) Corrections or Restatements		1,520.09	1,520.09
ENDING TOTAL FUND BALANCE	162,000.00	122,884.82	-39,115.18

E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

Debt Service Fund

For The Year Ended August 31, 2010

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	628,000.00	600,717.09	-27,282.91
State	0.00	0.00	0.00
Federal	380,000.00	461,739.60	461,739.60
Federal Stimulus			
Other			
TOTAL REVENUES	1,008,000.00	1,062,456.69	54,456.69
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills 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	765,000.00	765,000.00	0.00
Interest and Other Charges	793,000.00	792,818.75	181.25
TOTAL EXPENDITURES	1,558,000.00	1,557,818.75	181.25
REVENUES OVER (UNDER) EXPENDITURES	-550,000.00	-495,362.06	54,637.94

Budgetary Comparison Schedule

Debt Service Fund

For The Year Ended August 31, 2010

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	775,000.00	775,000.00	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)	775,000.00	775,000.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	225,000.00	279,637.94	54,637.94
BEGINNING TOTAL FUND BALANCE	500,000.00	723,213.84	223,213.84
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	725,000.00	1,002,851.78	277,851.78

E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

Capital Projects Fund

For The Year Ended August 31, 2010

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	35,000.00	24,293.91	-10,706.09
State	1,000,000.00	1,710,017.56	710,017.56
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	1,035,000.00	1,734,311.47	699,311.47
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	0.00	0.00	0.00
Building	1,670,000.00	1,369,329.01	300,670.99
Equipment	0.00	210,065.32	-210,065.32
Energy	0.00	0.00	0.00
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	1,515.75	-1,515.75
TOTAL EXPENDITURES	1,670,000.00	1,580,910.08	89,089.92
REVENUES OVER (UNDER) EXPENDITURES	-635,000.00	153,401.39	788,401.39

E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

Capital Projects Fund

For The Year Ended August 31, 2010

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	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	-635,000.00	153,401.39	788,401.39
BEGINNING TOTAL FUND BALANCE	945,000.00	792,655.75	-152,344.25
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	310,000.00	946,057.14	636,057.14

E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

Transportation Vehicle Fund

For The Year Ended August 31, 2010

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	2,000.00	3,975.29	1,975.29
State	91,000.00	121,663.41	30,663.41
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	93,000.00	125,638.70	32,638.70
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	240,000.00	117,368.81	122,631.19
Other			
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	240,000.00	117,368.81	122,631.19
REVENUES OVER (UNDER) EXPENDITURES	-147,000.00	8,269.89	155,269.89

E.S.D. 105

Budgetary Comparison Schedule

COUNTY: 39 Yakima

Transportation Vehicle Fund

For The Year Ended August 31, 2010

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	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	-147,000.00	8,269.89	155,269.89
BEGINNING TOTAL FUND BALANCE	156,000.00	156,530.52	530.52
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	9,000.00	164,800.41	155,800.41

E.S.D. 105

Statement Of Fiduciary Net Assets

COUNTY: 39 Yakima

Fiduciary Funds

August 31, 2010

ASSETS:	Private Purpose Trust	Other Trust
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 ASSETS:		
Net assets held in trust for:		
Reserved for Other Items	0.00	0.00
Reserved for Self Insured Risk		0.00
Reserved for Trust Principal	0.00	0.00
Unreserved, Designated for Other Items	0.00	0.00
Unreserved, Undesignated Fund Balance	0.00	0.00
TOTAL NET ASSETS	0.00	0.00

E.S.D. 105

Statement of Changes in Fiduciary Net Assets

COUNTY: 39 Yakima

Fiduciary Funds

For the Year Ended August 31, 2010

ADDITIONS:	Private Purpose	
Contributions:	Trust	Other Trust
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 Assets--Beginning	0.00	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET ASSETS--ENDING	0.00	0.00

E.S.D. 105

Schedule of Long-Term Debt

COUNTY: 39 Yakima

For the Year Ended August 31, 2010

Description	Beginning Outstanding Debt September 1, 2009	Amount Issued/Increased	Amount Redeemed/Decreased	Ending Outstanding Debt August 31, 2010
Total Voted Bonds	18,180,000.00	0.00	680,000.00	17,500,000.00
Total Non-Voted Notes/Bonds	1,000,000.00	0.00	85,000.00	915,000.00
Qualified Zone Academy Bonds (QZAB)	0.00	0.00	0.00	0.00
Qualified School Construction Bonds(QSCB)	0.00	0.00	0.00	0.00
Other Long-Term Debt:				
Capital Leases	0.00	0.00	0.00	0.00
Contracts Payable (GL 603)	0.00	0.00	0.00	0.00
NonCancellable Operating Leases	0.00	0.00	0.00	0.00
Claims & Judgments	0.00	0.00	0.00	0.00
Compensated Absences	1,012,982.59	210,756.43	0.00	1,223,739.02
Other Long-Term Debt	0.00	0.00	0.00	0.00
Total Other Long-Term Debt	1,012,982.59	210,756.43	0.00	1,223,739.02
TOTAL LONG-TERM DEBT	20,192,982.59	210,756.43	765,000.00	19,638,739.02

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2010

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	953,583.96	589,215.72	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
1000 Total Local Taxes	953,583.96	589,215.72	0.00	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	5,998.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skills Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	9,048.00			
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	23,927.41		0.00	1,577.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	0.00			
2245 Skills Center, Sales of Goods, Supplies and Services	0.00			
2288 Day Care	0.00			
2289 Other Community Services	0.00			
2298 Food Services	100,160.75			
2300 Investment Earnings	36,014.68	11,501.37	20,178.49	2,398.29
2400 Interfund Loan Interest Earnings	0.00		155.42	
2500 Gifts and Donations	498,815.44		0.00	0.00
2600 Fines and Damages	4,404.62		0.00	0.00
2700 Rentals and Leases	31,004.21	0.00	3,960.00	0.00
2800 Insurance Recoveries	20,333.82		0.00	0.00
2900 Local Support Nontax, Unassigned	64,028.15	0.00	0.00	0.00
2910 E-rate	210,602.39		0.00	
2000 Total Local Support Nontax	1,004,337.47	11,501.37	24,293.91	3,975.29

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2010

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, GENERAL PURPOSE				
3100 Apportionment	16,805,009.75			
3121 Special Education - General Apportionment	491,313.65			
3300 Local Effort Assistance	1,297,883.12			
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	18,594,206.52	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	2,106.00		126,241.65	
4121 Special Education	1,965,283.55			
4126 State Institutions, Special Education	0.00			
4130 State Matching, Paid Direct to Districts			1,583,775.91	
4134 Middle School Career and Technical Education	0.00			
4155 Learning Assistance	1,373,306.72			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	580,408.92			
4163 Promoting Academic Success	0.00			
4165 Transitional Bilingual	1,061,223.06			
4166 Student Achievement	84,561.21		0.00	
4174 Highly Capable	31,423.07			
4175 Professional Development	0.00			
4188 Day Care	0.00			
4198 School Food Service	69,188.00			
4199 Transportation - Operations	514,423.14			
4230 State Matching, Paid Direct to Contractors			0.00	
4300 Other State Agencies, Unassigned	0.00		0.00	
4321 Special Education - Other State Agencies	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Matching - Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	54,771.61			
4365 Transitional Bilingual - 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, 2010

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
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				121,663.41
4000 Total State, Special Purpose	5,736,695.28		1,710,017.56	121,663.41
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	114.36	0.00	0.00	
5300 Impact Aid, Maintenance and Operation	0.00	461,739.60	0.00	0.00
5329 Impact Aid, Special Education Funding	38,420.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	86,906.25	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00		
5000 Total Federal, General Purpose	125,440.61	461,739.60	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	5,093.35			
6111 Federal Stimulus-Title I	310,913.24			
6112 Federal Stimulus-School Improvement	0.00			
6113 Federal Stimulus-State Fiscal Stabilization Fund	2,688,222.04			
6114 Federal Stimulus-IDEA	378,343.02			
6118 Federal Stimulus-Competitive Grants	2,896.33			
6119 Federal Stimulus-Other	70,793.32			
6121 Special Education, Medicaid Reimbursement	0.00			
6124 Special Education, Supplemental	643,217.59			
6138 Secondary Vocational Education	42,439.00			
6146 Skills Center	0.00			
6151 ESEA Disadvantaged, Fed	1,716,952.40			
6152 Other Title, ESEA Fed	352,771.75			
6153 ESEA Migrant, Federal	292,367.99			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	2,500.00			
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	305,191.85			

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2010

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
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	21,234.57			
6198 School Food Services	1,708,207.66			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	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			
6224 Special Education - Supplemental	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skills Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	55,091.39			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	111,041.00			
6276 Targeted Assistance	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Day Care	0.00			

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2010

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	323,515.92		0.00	
6310 Medicaid Administrative Match	645,826.44			
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	11,665.05			
6324 Special Education - Supplemental	0.00			
6338 Secondary Vocational Education	0.00			
6346 Skills Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	9,400.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	28,947.77			
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	130,191.04			
6000 Total Federal, Special Purpose	9,856,822.72		0.00	

E.S.D. 105

Report of Revenues and Other Financing Sources

COUNTY: 39 Yakima

For the Year Ended August 31, 2010

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7131 Vocational Education	0.00			
7145 Skills Center	0.00			
7163 Promoting Academic Success	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	0.00			
7000 Total Revenues From Other School Districts	0.00		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	0.00		0.00	0.00
8188 Day Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8500 Nonfederal, ESD	0.00		0.00	0.00
8000 Total Revenues From Other Entities	0.00		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	
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	775,000.00	0.00	0.00
9000 Total Other Financing Sources	0.00	775,000.00	0.00	0.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	36,271,086.56	1,837,456.69	1,734,311.47	125,638.70

E.S.D. 105

Program/Activity/Object Report

COUNTY: 39 Yakima

For the Year Ended August 31, 2010

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	12,376,607.83	11 Bd of Dir	57,163.60	0 Debit Transfer	150,337.72
11 Stim, Title I	285,477.22	12 Supt Off	412,030.28	1 Credit Transfer	-150,337.72
12 Stim, Schl Imprv	.00	13 Busns Off	745,781.13	2 Cert. Salaries	13,624,307.41
13 Stim, SFSF	2,557,722.07	14 HR	527,139.36	3 Class. Salaries	5,690,155.65
14 Stim, IDEA	347,390.82	15 Pblc Rltn	.00	4 Employee Benefits	7,050,161.66
18 Stim, Compt Grants	2,660.33	21 Supv Inst	912,189.49	5 Supplies / Materials	2,850,897.50
19 Stim, Other	65,295.40	22 Lrn Resrc	559,842.65	7 Purchased Services	4,107,787.07
21 Sp Ed, Sup, St	2,137,177.60	23 Princ Off	1,682,713.39	8 Travel	154,064.51
24 Sp Ed, Sup, Fed	590,595.45	24 Guid/Coun	1,155,157.03	9 Capital Outlay	110,867.85
26 Sp Ed, Inst, St	.00	25 Pupil M/S	69,548.68	TOTAL ALL OBJECTS	33,588,241.65
29 Sp Ed, Oth, Fed	17,146.50	26 Health	830,079.23		
31 Voc, Basic, St	569,580.88	27 Teaching	19,422,044.80		
34 MidSchCar/Tec	.00	28 Extracur	698,403.65		
38 Voc, Fed	46,082.55	29 Pmt to SD	.00		
39 Voc, Other	.00	41 Supervisn	131,636.10		
45 Skill Cnt, Bas, St	.00	42 Food	925,965.25		
46 Skill Cntr, Fed	.00	44 Operation	832,390.57		
51 ESEA Disadvanted, Fed	1,577,305.48	49 Transfers	-9,357.14		
52 Other Title, ESEA, Fed	343,085.49	51 Supervisn	107,875.49		
53 ESEA Migrant, Federal	268,449.17	52 Operation	568,669.55		
54 Read First, Fed	.00	53 Maintnce	260,044.79		
55 LAP	1,270,306.62	56 Insurance	.00		
56 St In, Ctr/Hm, D	.00	59 Transfers	-104,779.54		
57 St In, N/D, Fed	.00	61 Supv Bldg	131,244.63		
58 Sp/Plt Pgm, St	651,932.38	62 Grnd Mnt	295,012.99		
61 Head Start, Fed	.00	63 Oper Bldg	1,126,725.72		
62 MS, Pro Dv, Fed	50,584.35	64 Maintnce	655,616.35		
63 PAS	.00	65 Utilities	836,297.98		
64 LEP, Fed	299,207.70	67 Bldg Secu	62,560.14		
65 Tran Biling, St	892,631.98	68 Insurance	187,465.76		
66 Stu Achvmnt, St	3,662.24	72 Info Sys	476,528.96		
67 Ind Ed, Fd, JOM	30,117.22	73 Printing	11,891.43		
68 Ind Ed, Fd, ED	110,016.34	74 Warehouse	.00		
69 Comp, Othr	368,322.16	75 Mtr Pool	-632.97		

E.S.D. 105

Program/Activity/Object Report

COUNTY: 39 Yakima

For the Year Ended August 31, 2010

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
71 Traffic Safety	4,516.78
73 Summer School	.00
74 Highly Capable	26,059.05
75 Prof Dev, State	344.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	437,701.31
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Day Care	.00
89 Othr Comm Srv	20,992.30
97 Distwide Suppt	5,524,825.36
98 Schl Food Serv	1,880,634.78
99 Pupil Transp	831,810.29
TOTAL ALL PROGRAMS	33,588,241.65

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	20,992.30
TOTAL ALL ACTIVITIES	33,588,241.65

REPORT F196

Toppenish School District No. 202

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E.S.D. 105

F-196 Annual Financial Statements

COUNTY: 39 Yakima

Fiscal Year 2009-2010

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, 2010

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	151,806.77	0.00		90,788.88	22,079.50	38,938.39	0.00	0.00	0.00	0.00
22 Lrn Resrc	492,507.29	0.00		364,781.60	10,000.85	117,444.84	0.00	280.00	0.00	0.00
23 Princ Off	1,635,369.17	0.00		776,677.06	387,952.06	467,779.67	2,960.38	0.00	0.00	0.00
24 Guid/Coun	675,176.67	0.00		507,902.85	0.00	167,273.82	0.00	0.00	0.00	0.00
26 Health	211,829.79	0.00		65,514.04	74,047.85	70,108.31	1,804.19	0.00	355.40	0.00
27 Teaching	8,950,810.48	288.75		6,564,528.42	105,532.41	2,219,272.88	54,938.48	5,694.15	555.39	0.00
28 Extracur	259,107.66	16.23		102,715.61	85,367.92	56,117.46	11,992.49	995.00	1,902.95	0.00
01 TOTAL	12,376,607.83	304.98		8,472,908.46	684,980.59	3,136,935.37	71,695.54	6,969.15	2,813.74	0.00

E.S.D. 105

PROGRAM 11 - Federal Stimulus - Title I

COUNTY: 39 Yakima

For the Year Ended August 31, 2010

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	285,477.22	0.00		182,861.70	16,318.24	58,753.21	1,167.17	25,433.88	0.00	943.02
11 TOTAL	285,477.22	0.00		182,861.70	16,318.24	58,753.21	1,167.17	25,433.88	0.00	943.02

E.S.D. 105

PROGRAM 13 - Federal Stimulus - State Fiscal Stabilization Fund

COUNTY: 39 Yakima

For the Year Ended August 31, 2010

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	122,207.56	0.00		91,248.10	0.00	28,688.98	232.26	1,619.22	419.00	0.00
22 Lrn Resrc	22,674.77	0.00		920.00	172.25	108.30	1,885.38	19,588.84	0.00	0.00
23 Princ Off	47,344.22	0.00		13,241.26	6,152.83	8,083.23	19,218.34	500.04	148.52	0.00
24 Guid/Coun	10,751.53	0.00		115.00	0.00	11.31	0.00	10,625.22	0.00	0.00
26 Health	19,126.81	0.00		169.66	2,232.03	798.11	10,278.70	3,262.60	2,385.71	0.00
27 Teaching	1,896,321.19	7,711.11		363,841.16	23,543.94	104,056.66	555,044.66	787,668.28	11,240.56	43,214.82
28 Extracur	439,295.99	61,568.11		116,075.29	124,691.91	35,584.68	64,493.14	15,894.41	18,484.47	2,503.98
13 TOTAL	2,557,722.07	69,279.22		585,610.47	156,792.96	177,331.27	651,152.48	839,158.61	32,678.26	45,718.80

E.S.D. 105

PROGRAM 14 - Federal Stimulus - IDEA

COUNTY: 39 Yakima

For the Year Ended August 31, 2010

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	6,686.04	0.00		4,665.84	0.00	2,020.20	0.00	0.00	0.00	0.00
27 Teaching	340,704.78	0.00		161,346.96	13,932.90	68,875.63	39,079.29	46,265.85	3,248.96	7,955.19
14 TOTAL	347,390.82	0.00		166,012.80	13,932.90	70,895.83	39,079.29	46,265.85	3,248.96	7,955.19

E.S.D. 105

PROGRAM 18 - Federal Stimulus - Competitive Grants

COUNTY: 39 Yakima

For the Year Ended August 31, 2010

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	2,660.33	0.00		0.00	0.00	0.00	2,660.33	0.00	0.00	0.00
18 TOTAL	2,660.33	0.00		0.00	0.00	0.00	2,660.33	0.00	0.00	0.00

E.S.D. 105

PROGRAM 19 - Federal Stimulus - Other

COUNTY: 39 Yakima

For the Year Ended August 31, 2010

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	65,295.40	0.00		12,975.25	0.00	3,288.24	25,289.47	7,430.00	4,660.00	11,652.44
19 TOTAL	65,295.40	0.00		12,975.25	0.00	3,288.24	25,289.47	7,430.00	4,660.00	11,652.44

E.S.D. 105

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2010

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	97,464.72	0.00		38,411.07	29,289.43	26,792.02	805.74	2,166.46	0.00	0.00
25 Pupil M/S	43,343.97	0.00		0.00	27,395.25	15,948.72	0.00	0.00	0.00	0.00
26 Health	586,902.42	0.00		281,760.90	0.00	85,268.35	3,506.67	215,362.38	1,004.12	0.00
27 Teaching	1,409,466.49	962.05		732,733.91	179,527.49	347,046.08	87,761.24	56,668.31	954.67	3,812.74
21 TOTAL	2,137,177.60	962.05		1,052,905.88	236,212.17	475,055.17	92,073.65	274,197.15	1,958.79	3,812.74

E.S.D. 105

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2010

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	590,595.45	0.00		3,697.50	355,810.43	201,154.08	5,952.03	23,259.48	115.81	606.12
24 TOTAL	590,595.45	0.00		3,697.50	355,810.43	201,154.08	5,952.03	23,259.48	115.81	606.12

E.S.D. 105

PROGRAM 29 - Special Education, Other, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2010

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	16,869.19	0.00		0.00	11,827.26	5,041.93	0.00	0.00	0.00	0.00
27 Teaching	277.31	277.31		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 TOTAL	17,146.50	277.31		0.00	11,827.26	5,041.93	0.00	0.00	0.00	0.00

E.S.D. 105

PROGRAM 31 - Vocational, Basic, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2010

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	47,536.01	0.00		26,676.96	9,165.15	11,693.90	0.00	0.00	0.00	0.00
22 Lrn Resrc	15,360.59	0.00		12,000.19	0.00	3,360.40	0.00	0.00	0.00	0.00
27 Teaching	506,684.28	1,191.76		368,923.44	0.00	111,921.40	14,533.83	3,422.07	1,280.00	5,411.78
31 TOTAL	569,580.88	1,191.76		407,600.59	9,165.15	126,975.70	14,533.83	3,422.07	1,280.00	5,411.78

E.S.D. 105

PROGRAM 38 - Vocational, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2010

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	8,867.13	0.00		7,044.50	0.00	1,822.63	0.00	0.00	0.00	0.00
27 Teaching	37,215.42	0.00		8,171.00	17,637.92	11,406.50	0.00	0.00	0.00	0.00
38 TOTAL	46,082.55	0.00		15,215.50	17,637.92	13,229.13	0.00	0.00	0.00	0.00

E.S.D. 105

PROGRAM 51 - ESEA Disadvantaged, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2010

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	127,246.34	0.00		85,333.28	8,375.04	26,134.11	3,535.97	1,534.07	2,333.87	0.00
27 Teaching	1,450,059.14	14,732.23		602,701.01	251,577.94	356,472.45	30,777.23	192,495.43	1,302.85	0.00
51 TOTAL	1,577,305.48	14,732.23		688,034.29	259,952.98	382,606.56	34,313.20	194,029.50	3,636.72	0.00

E.S.D. 105

PROGRAM 52 - Other Title Grants under ESEA, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2010

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	58,147.69	0.00		34,039.25	9,136.42	14,964.54	7.48	0.00	0.00	0.00
27 Teaching	284,937.80	6,511.77		154,056.08	450.42	30,413.89	17,655.81	71,788.35	2,590.88	1,470.60
52 TOTAL	343,085.49	6,511.77		188,095.33	9,586.84	45,378.43	17,663.29	71,788.35	2,590.88	1,470.60

E.S.D. 105

PROGRAM 53 - ESEA Migrant, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2010

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	69,260.14	0.00		0.00	40,469.98	16,591.72	4,992.69	1,649.51	5,556.24	0.00
24 Guid/Coun	132,673.52	74.37		66,619.22	25,613.28	32,464.11	2,783.43	4,550.54	568.57	0.00
26 Health	5,534.17	0.00		3,961.02	0.00	1,573.15	0.00	0.00	0.00	0.00
27 Teaching	60,981.34	0.00		10,128.43	27,605.13	21,555.22	1,177.56	475.00	40.00	0.00
53 TOTAL	268,449.17	74.37		80,708.67	93,688.39	72,184.20	8,953.68	6,675.05	6,164.81	0.00

E.S.D. 105

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 39 Yakima

For the Year Ended August 31, 2010

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	82,921.60	0.00		35,454.35	23,995.49	21,178.98	1,889.28	217.00	186.50	0.00
27 Teaching	1,187,385.02	34.30		551,918.68	227,018.86	332,564.96	18,949.19	56,899.03	0.00	0.00
55 TOTAL	1,270,306.62	34.30		587,373.03	251,014.35	353,743.94	20,838.47	57,116.03	186.50	0.00

E.S.D. 105

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2010

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	9,258.44	0.00		5,983.42	1,413.42	1,861.60	0.00	0.00	0.00	0.00
22 Lrn Resrc	29,300.00	0.00		0.00	0.00	0.00	0.00	29,300.00	0.00	0.00
24 Guid/Coun	188,311.27	0.00		0.00	0.00	0.00	0.00	188,311.27	0.00	0.00
27 Teaching	425,062.67	4,471.32		277,601.15	13,954.02	61,476.03	20,312.13	23,099.34	24,148.68	0.00
58 TOTAL	651,932.38	4,471.32		283,584.57	15,367.44	63,337.63	20,312.13	240,710.61	24,148.68	0.00

E.S.D. 105

PROGRAM 62 - Math and Science, Professional Development, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2010

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	49,030.73	0.00		0.00	23,545.09	5,637.92	4,580.12	9,963.91	5,303.69	0.00
27 Teaching	1,553.62	0.00		115.00	0.00	11.31	0.00	0.00	1,427.31	0.00
62 TOTAL	50,584.35	0.00		115.00	23,545.09	5,649.23	4,580.12	9,963.91	6,731.00	0.00

E.S.D. 105

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 39 Yakima

For the Year Ended August 31, 2010

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	9,335.52	0.00		0.00	0.00	0.00	0.00	9,335.52	0.00	0.00
27 Teaching	289,872.18	311.00		138,062.83	50,543.56	50,965.14	20,935.62	24,818.79	2,424.15	1,811.09
64 TOTAL	299,207.70	311.00		138,062.83	50,543.56	50,965.14	20,935.62	34,154.31	2,424.15	1,811.09

E.S.D. 105

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2010

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	35,146.80	0.00		273.68	23,821.57	9,677.54	948.37	425.64	0.00	0.00
27 Teaching	857,485.18	0.00		283,653.82	244,189.45	271,985.27	19,673.39	36,010.06	0.00	1,973.19
65 TOTAL	892,631.98	0.00		283,927.50	268,011.02	281,662.81	20,621.76	36,435.70	0.00	1,973.19

E.S.D. 105

PROGRAM 66 - Student Achievement, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2010

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	3,662.24	0.00		2,855.72	0.00	806.52	0.00	0.00	0.00	0.00
66 TOTAL	3,662.24	0.00		2,855.72	0.00	806.52	0.00	0.00	0.00	0.00

E.S.D. 105

PROGRAM 67 - Indian Education, Federal, JOM

COUNTY: 39 Yakima

For the Year Ended August 31, 2010

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	30,117.22	0.00		0.00	1,598.16	651.02	19,879.89	4,508.47	3,479.68	0.00
67 TOTAL	30,117.22	0.00		0.00	1,598.16	651.02	19,879.89	4,508.47	3,479.68	0.00

E.S.D. 105

PROGRAM 68 - Indian Education, Federal, ED

COUNTY: 39 Yakima

For the Year Ended August 31, 2010

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	1,167.50	0.00		0.00	0.00	0.00	487.86	679.64	0.00	0.00
24 Guid/Coun	55,140.93	0.00		0.00	33,749.49	16,052.51	132.73	1,051.78	4,154.42	0.00
27 Teaching	53,707.91	0.00		10,098.73	30,250.42	11,655.63	0.00	634.83	1,068.30	0.00
68 TOTAL	110,016.34	0.00		10,098.73	63,999.91	27,708.14	620.59	2,366.25	5,222.72	0.00

E.S.D. 105

PROGRAM 69 - Compensatory, Other

COUNTY: 39 Yakima

For the Year Ended August 31, 2010

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	101,158.79	0.00		1,538.98	69,185.17	24,554.25	57.84	167.50	0.00	5,655.05
27 Teaching	267,163.37	9,135.27		24,820.69	73,464.26	28,185.04	89,926.99	27,189.62	13,919.26	522.24
69 TOTAL	368,322.16	9,135.27		26,359.67	142,649.43	52,739.29	89,984.83	27,357.12	13,919.26	6,177.29

E.S.D. 105

PROGRAM 71 - Traffic Safety

COUNTY: 39 Yakima

For the Year Ended August 31, 2010

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	4,516.78	2,343.00		1,972.00	0.00	201.78	0.00	0.00	0.00	0.00
71 TOTAL	4,516.78	2,343.00		1,972.00	0.00	201.78	0.00	0.00	0.00	0.00

E.S.D. 105

PROGRAM 74 - Highly Capable

COUNTY: 39 Yakima

For the Year Ended August 31, 2010

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	26,059.05	515.00		2,489.00	27.34	705.49	4,862.32	17,177.90	282.00	0.00
74 TOTAL	26,059.05	515.00		2,489.00	27.34	705.49	4,862.32	17,177.90	282.00	0.00

E.S.D. 105

PROGRAM 75 - Professional Development, State

COUNTY: 39 Yakima

For the Year Ended August 31, 2010

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	344.00	344.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 TOTAL	344.00	344.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00

E.S.D. 105

PROGRAM 79 - Instructional Programs, Other

COUNTY: 39 Yakima

For the Year Ended August 31, 2010

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	44,072.38	0.00		0.00	30,063.72	14,008.66	0.00	0.00	0.00	0.00
27 Teaching	393,628.93	0.00		118,390.41	85,612.58	79,416.58	8,559.44	100,362.64	1,287.28	0.00
79 TOTAL	437,701.31	0.00		118,390.41	115,676.30	93,425.24	8,559.44	100,362.64	1,287.28	0.00

E.S.D. 105

PROGRAM 89 - Other Community Services

COUNTY: 39 Yakima

For the Year Ended August 31, 2010

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	20,992.30	0.00	0.00	0.00	6,675.00	606.44	0.00	13,710.86	0.00	0.00
89 TOTAL	20,992.30	0.00	0.00	0.00	6,675.00	606.44	0.00	13,710.86	0.00	0.00

E.S.D. 105

PROGRAM 97 - Districtwide Support

COUNTY: 39 Yakima

For the Year Ended August 31, 2010

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	57,163.60	2,110.46			295.74	22.62	3,370.90	41,992.75	9,371.13	0.00
12 Supt Off	412,030.28	4,075.68		174,014.61	105,729.99	92,182.02	12,191.66	14,534.08	7,697.71	1,604.53
13 Busns Off	745,781.13	0.00		14.50	367,441.43	169,674.55	16,256.46	187,039.83	5,354.36	0.00
14 HR	527,139.36	30.00		135,922.15	210,260.47	111,320.76	16,032.64	43,522.41	8,685.58	1,365.35
61 Supv Bldg	131,244.63	20,354.50		0.00	76,527.15	30,683.28	3,604.63	70.39	4.68	0.00
62 Grnd Mnt	295,012.99	471.00			118,785.85	44,849.06	50,675.16	80,231.92	0.00	0.00
63 Oper Bldg	1,126,725.72	0.00			713,309.41	285,424.30	127,992.01	0.00	0.00	0.00
64 Maintnce	655,616.35	309.00	0.00		120,909.69	44,727.97	168,235.47	321,434.22	0.00	0.00
65 Utilities	836,297.98	0.00	0.00		0.00	0.00	0.00	836,297.98	0.00	0.00
67 Bldg Secu	62,560.14	0.00			0.00	0.00	0.00	62,560.14	0.00	0.00
68 Insurance	187,465.76	0.00					0.00	187,465.76		0.00
72 Info Sys	476,528.96	1,833.50	0.00	2,501.25	89,378.45	25,901.95	157,389.33	194,306.62	3,148.67	2,069.19
73 Printing	11,891.43	0.00	0.00	0.00	453.01	216.08	0.00	11,222.34	0.00	0.00
75 Mtr Pool	-632.97	0.00	-36,201.04	0.00	0.00	0.00	21,410.85	1,100.00	0.00	13,057.22
97 TOTAL	5,524,825.36	29,184.14	-36,201.04	312,452.51	1,803,091.19	805,002.59	577,159.11	1,981,778.44	34,262.13	18,096.29

E.S.D. 105

PROGRAM 98 - School Food Services

COUNTY: 39 Yakima

For the Year Ended August 31, 2010

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	131,636.10	0.00		0.00	88,476.31	39,603.73	470.92	1,893.00	1,192.14	0.00
42 Food	925,965.25	0.00					856,561.42	69,403.83		
44 Operation	832,390.57	2,168.00			484,888.93	258,510.23	81,280.13	4,224.70	1,318.58	0.00
49 Transfers	-9,357.14		-9,357.14							
98 TOTAL	1,880,634.78	2,168.00	-9,357.14	0.00	573,365.24	298,113.96	938,312.47	75,521.53	2,510.72	0.00

E.S.D. 105

PROGRAM 99 - Pupil Transportation

COUNTY: 39 Yakima

For the Year Ended August 31, 2010

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	107,875.49	8,498.00		0.00	65,306.50	26,843.86	422.29	3,129.25	0.00	3,675.59
52 Operation	568,669.55	0.00			366,312.33	186,295.58	14,502.99	1,558.65	0.00	0.00
53 Maintnce	260,044.79	0.00			77,066.96	32,873.88	144,771.51	3,306.31	462.42	1,563.71
59 Transfers	-104,779.54		-104,779.54							
99 TOTAL	831,810.29	8,498.00	-104,779.54	0.00	508,685.79	246,013.32	159,696.79	7,994.21	462.42	5,239.30

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. | 210,602.39 |
| B. | Enter the number of learning improvement days provided by the school district to certificated instructional staff in the 2009-2010 school year as defined by the WAC 392-140-950 through 967. The district's funding for learning improvement days for FY 2009-2010 will be the lesser of 1.00 days, the days calculated and shown on Report 1191E (line E.1), or the number of days entered here. | 1.00 |
| C. | 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 |
| D. | 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 |
| E. | 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.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, 2010

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. Teacher Assistance Program (total expenditures)

All districts that received a teacher assistance program allocation in revenue account 415802 are required to report total expenditures for stipends, training, travel to training, substitute reimbursement for observation and benefits. These expenditures incurred during the period of July 1, 2009 through August 31, 2010

500.00

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

0.197

a) Total All Programs (SYSTEM CALCULATED)

33,588,241.65

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

5,524,825.36

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

28,063,416.29

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, 2010

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.

5,958.87

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 105

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

COUNTY: 39 Yakima

For the Year Ended August 31, 2010

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, 2010

INDIRECT EXPENDITURES

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

0.00

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

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 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.

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.

474,291.38

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. 105

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

COUNTY: 39 Yakima

For the Year Ended August 31, 2010

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. 105

Fiscal Year 2009-2010

COUNTY: 39 Yakima

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2011-12

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	28,063,416.29	92,771.56		925,965.25			27,044,679.48
PROGRAM 97 ACTIVITIES							
11 Board of Directors	57,163.60	0.00		5,958.87	51,204.73	0.00	
12 Superintendent's Office	412,030.28	1,604.53		0.00	410,425.75	0.00	
13 Business Office	745,781.13	0.00		0.00		745,781.13	
14 Human Resources	527,139.36	1,365.35		0.00		525,774.01	
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	131,244.63	0.00		0.00	131,244.63	0.00	
62 Grounds Maintenance	295,012.99	0.00		0.00	295,012.99	0.00	
63 Operation of Buildings	1,126,725.72	0.00		0.00	1,126,725.72	0.00	
64 Maintenance	655,616.35	0.00		0.00	655,616.35	0.00	
65 Utilities	836,297.98	0.00		0.00	836,297.98	0.00	
67 Building and Property Security	62,560.14	0.00		0.00	62,560.14	0.00	
68 Insurance	187,465.76	0.00		0.00	187,465.76	0.00	
72 Information Systems	476,528.96	2,069.19		0.00	168.39	474,291.38	
73 Printing	11,891.43	0.00		0.00		11,891.43	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	-632.97	13,057.22		0.00		-13,690.19	
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	5,524,825.36	18,096.29	0.00	5,958.87	3,756,722.44	1,744,047.76	

E.S.D. 105

Fiscal Year 2009-2010

COUNTY: 39 Yakima

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2011-12

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	33,588,241.65	110,867.85	0.00	931,924.12		1,744,047.76	27,044,679.48
Unallowable Costs					-3,756,722.44		3,756,722.44
TOTALS	33,588,241.65	110,867.85	0.00	931,924.12		1,744,047.76	30,801,401.92

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

FY 07-08

1. FY 07-08 INDIRECT EXPENDITURES	1,952,604.55
2. FY 07-08 DIRECT EXPENDITURES	28,472,958.56
3. FY 07-08 OVER/UNDER RECOVERY (CALCULATED)	583,007.78
4. FY 07-08 TOTAL POOL (LINE 1 + LINE 3)	2,535,612.33
5. CALCULATED FY 07-08 RESTRICTED INDIRECT RATE TO BE USED IN FY 09-10	0.089

FY 09-10

6. FY 09-10 INDIRECT EXPENDITURES FROM COLUMN 6	1,744,047.76
7. FY 07-08 OVER/UNDER RECOVERY (LINE 3)	583,007.78
8. FY 09-10 ADJUSTED IND POOL (LINE 6 + LINE 7)	2,327,055.54
9. FY 09-10 DIRECT EXPENDITURES FROM COLUMN 7	30,801,401.92
10. FY 09-10 RESTRICTED INDIRECT RATE (LINE 5)	0.089
11. FY 09-10 AMOUNT RECOVERED (LINE 9 * LINE 10)	2,744,404.91
12. FY 09-10 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-417,349.37
13. FY 09-10 TOTAL POOL (LINE 6 + LINE 12)	1,326,698.39
14. CALCULATED FY 09-10 RESTRICTED INDIRECT RATE TO BE USED IN FY 11-12 (LINE 13 / LINE 9)	0.043

E.S.D. 105

Fiscal Year 2009-2010

COUNTY: 39 Yakima

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2011-2012

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	28,063,416.29	92,771.56		925,965.25			27,044,679.48
PROGRAM 97 ACTIVITIES							
11 Board of Directors	57,163.60	0.00		5,958.87	51,204.73	0.00	
12 Superintendents Office	412,030.28	1,604.53		0.00		410,425.75	
13 Business Office	745,781.13	0.00		0.00		745,781.13	
14 Human Resources	527,139.36	1,365.35		0.00		525,774.01	
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	131,244.63	0.00		0.00		131,244.63	
62 Grounds Maintenance	295,012.99	0.00		0.00		295,012.99	
63 Operation of Buildings	1,126,725.72	0.00		0.00		1,126,725.72	
64 Maintenance	655,616.35	0.00		0.00		655,616.35	
65 Utilities	836,297.98	0.00		0.00		836,297.98	
67 Building and Property Security	62,560.14	0.00		0.00		62,560.14	
68 Insurance	187,465.76	0.00		0.00		187,465.76	
72 Information Systems	476,528.96	2,069.19		0.00		474,459.77	
73 Printing	11,891.43	0.00		0.00		11,891.43	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	-632.97	13,057.22		0.00		-13,690.19	
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	5,524,825.36	18,096.29	0.00	5,958.87	51,204.73	5,449,565.47	

E.S.D. 105

Fiscal Year 2009-2010

COUNTY: 39 Yakima

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2011-2012

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	33,588,241.65	110,867.85	0.00	931,924.12		5,449,565.47	27,044,679.48
Unallowable Costs					-51,204.73		51,204.73
Totals	33,588,241.65	110,867.85	0.00	931,924.12		5,449,565.47	27,095,884.21

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

FY 07-08

1. FY 07-08 INDIRECT EXPENDITURES	4,991,542.43
2. FY 07-08 DIRECT EXPENDITURES	25,434,020.68
3. FY 07-08 OVER (UNDER) RECOVERY	539,748.90
4. FY 07-08 TOTAL POOL (LINE 1 + LINE 3)	5,531,291.33
5. CALCULATED FY 07-08 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 09-10	0.218

FY 09-10

6. FY 09-10 INDIRECT EXPENDITURES FROM COLUMN 6	5,449,565.47
7. FY 07-08 OVER (UNDER) RECOVERY (LINE 3)	539,748.90
8. FY 09-10 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	5,989,314.37
9. FY 09-10 DIRECT EXPENDITURES FROM COLUMN 7	27,095,884.21
10. FY 09-10 UNRESTRICTED INDIRECT RATE (LINE 5)	0.218
11. FY 09-10 AMOUNT RECOVERED (LINE 9 * LINE 10)	5,893,354.82
12. FY 09-10 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	95,959.55
13. FY 09-10 TOTAL POOL (LINE 6 + LINE 12)	5,545,525.02
14. CALCULATED FY 09-10 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 11-12 (LINE 13 / LINE 9)	0.205

E.S.D. 105

General Fund

COUNTY: 39 Yakima

Resource to Program Expenditure Report

For the Year Ended August 31, 2010

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	12,376,607.83	10,803,170.85	701,513.17	871,923.81
31 Vocational-Basic, State	569,580.88	559,666.51	4,420.30	5,494.07
45 Skills Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	5,524,825.36	4,822,454.84	313,150.25	389,220.27
TOTAL BASIC EDUCATIONAL PROGRAMS	18,471,014.07	16,185,292.20	1,019,083.72	1,266,638.15
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus - Title I	285,477.22	249,184.53	16,181.01	20,111.68
12 Federal Stimulus - School Improvement	0.00	0.00	0.00	0.00
13 Federal Stimulus - State Fiscal Stabilization Fund	2,557,722.07	0.00	2,557,722.07	0.00
14 Federal Stimulus - IDEA	347,390.82	0.00	347,390.82	0.00
18 Federal Stimulus - Competitive Grants	2,660.33	0.00	2,660.33	0.00
19 Federal Stimulus - Other	65,295.40	0.00	65,295.40	0.00
21 Special Education-Supplemental, State	2,137,177.60	2,125,512.55	11,665.05	0.00
24 Special Education-Supplemental, Federal	590,595.45	0.00	590,595.45	0.00
26 Special Education-Institutions, State	0.00	0.00	0.00	0.00
29 Special Education-Other, Federal	17,146.50	14,966.67	971.87	1,207.96
34 Middle School Career and Technical Ed, State	0.00	0.00	0.00	0.00
38 Vocational, Federal	46,082.55	3,180.30	42,645.52	256.73
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skills Center, Federal	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	1,577,305.48	0.00	1,577,305.48	0.00
52 Other Title Grants Under ESEA, Federal	343,085.49	0.00	338,085.49	5,000.00
53 ESEA Migrant, Federal	268,449.17	0.00	268,449.17	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	1,270,306.62	1,270,306.62	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	651,932.38	649,802.72	949.50	1,180.16
61 Head Start, Federal	0.00	0.00	0.00	0.00
62 Math & Science, Professional Dev., Federal	50,584.35	44,153.67	2,867.15	3,563.53
63 Promoting Academic Success	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	299,207.70	0.00	299,207.70	0.00

E.S.D. 105

General Fund

COUNTY: 39 Yakima

Resource to Program Expenditure Report

For the Year Ended August 31, 2010

	Program Expenditures	State Resources	Federal Resources	Other Resources
OTHER INSTRUCTIONAL PROGRAMS				
65 Transitional Bilingual, State	892,631.98	892,631.98	0.00	0.00
66 Student Achievement, State	3,662.24	3,662.24	0.00	0.00
67 Indian Education, Federal, JOM	30,117.22	1,020.78	29,014.06	82.38
68 Indian Education, Federal, ED	110,016.34	0.00	110,016.34	0.00
69 Compensatory, Other	368,322.16	70,271.49	292,379.06	5,671.61
71 Traffic Safety	4,516.78	0.00	0.00	4,516.78
73 Summer School	0.00	0.00	0.00	0.00
74 Highly Capable	26,059.05	26,059.05	0.00	0.00
75 Professional Development, State	344.00	300.27	19.50	24.23
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	437,701.31	23,433.04	42,314.99	371,953.28
TOTAL OTHER INSTRUCTIONAL PROGRAMS	12,383,790.21	5,374,485.91	6,595,735.96	413,568.34
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	20,992.30	0.00	20,992.30	0.00
98 School Food Services	1,880,634.78	1,875,265.31	2,393.97	2,975.50
99 Pupil Transportation	831,810.29	791,460.89	17,989.68	22,359.72
TOTAL OTHER PROGRAMS	2,733,437.37	2,666,726.20	41,375.95	25,335.22
TOTALS	33,588,241.65	24,226,504.31	7,656,195.63	1,705,541.71

E.S.D. 105

Preliminary Special Education Maintenance of Effort

COUNTY: 39 Yakima

Fiscal Year 2009-2010

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 08 - 09	FY 09 - 10
	Actual (A)	Actual (B)
Preliminary FY 2009-2010 to FY 2008-2009 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.	1,972,078.83	2,137,177.60
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	5,262.00	11,665.05
4. Equals aggregate special education expenditures for resident special education students.	1,966,816.83	2,125,512.55
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.)		158,695.72
Preliminary FY 2009-2010 to FY 2008-2009 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	416.01	427.87
7. Expenditures per pupil (line 4/line 6).	4,727.81	4,967.65
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.)		239.84
Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2009-2010 to FY 2008-2009 Aggregate Maintenance of Effort Test		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	0.00	0.00
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		0.00
11. Expenditures per pupil (line 9/line 6).	0.00	0.00
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		0.00

Notes:

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

B. Resident special education student data as shown on line 6 are obtained from 1753R Reports and include students in ages birth-2, 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 2009 - 10	FY 2008 - 09		FY 2009 - 10	FY 2008 - 09
Total Expenditures	+ (plus)	33,588,241.65	34,361,967.26	Total Program 98	+ 1,880,634.78	1,838,487.47
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 100,160.75	93,937.85
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 69,188.00	70,411.08
Day Care	- (minus)	0.00	0.00	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	20,992.30	0.00	Revenue 6198 (Fed)	- 1,708,207.66	1,626,246.35
School Food Services	- (minus)	1,880,634.78	1,838,487.47	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)	- 130,191.04	116,923.22
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)	110,867.85	394,007.84	TOTAL FOOD SERVICES DEFICIT	-127,112.67	-69,031.03
Federal, General Purpose Revenue	- (minus)	125,440.61	136,786.25			
Federal, Special Purpose Revenue	- (minus)	9,856,822.72	7,474,443.20	Note:		
Food Service Deficit	+ (plus)	0.00	0.00	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	1,708,207.66	1,626,246.35	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)	130,191.04	116,923.22	are displayed.		
Commodities						
Capital Outlay, Stim, Title I	+ (plus)	943.02				
Capital Outlay, Stim, Schl Imprv	+ (plus)	0.00				
Capital Outlay, Stim, SFSF	+ (plus)	45,718.80				
Capital Outlay, Stim, IDEA	+ (plus)	7,955.19				
Capital Outlay, Stim, Compt Grants	+ (plus)	0.00				
Capital Outlay, Stim, Other	+ (plus)	11,652.44				
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	606.12	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	19,767.96			
Capital Outlay, Other Title Grants Under ESEA-Federal	+ (plus)	1,470.60	18,536.28			
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, Head Start, Fed	+ (plus)	0.00	0.00			
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	0.00	0.00			
Capital Outlay, LEP, Fed	+ (plus)	1,811.09	3,826.13			
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	0.00	0.00			
Capital Outlay, Comp, Othr	+ (plus)	6,177.29	46,966.30			
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00			

Description	Operation	FY 2009 - 10	FY 2008 - 09
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+ (plus)	0.00	2,291.10
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	18,317.94
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	23,508,216.64	26,546,964.41
	FY 09-10/FY 08-09		0.89

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 2009-2010

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 2009 - 10	FY 2008 - 09
Program 31, Vocational--Basic State	+ (plus)	569,580.88	628,269.15
Program 38, Vocational--Federal	+ (plus)	46,082.55	38,804.71
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skills Center--State	+ (plus)	0.00	0.00
Program 46, Skills Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	42,439.00	42,927.00
Skills Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	573,224.43	624,146.86
	FY 09-10 / FY 08-09		0.92

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

E.S.D. 105

Toppenish School District No.202

COUNTY: 39 Yakima

Financial Edit Report Fiscal Year 2008-2009

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.	953,583.96	954,754.54
Info	1.516	GF revenue account 1400 is not equal to County Treasurer Cash File F-197 item 29.	0.00	282.65
Info	1.516	GF revenue account 5500 is not equal to County Treasurer Cash File F-197 item 27.	86,906.25	86,979.03
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	1.587	On the Preliminary Federal Cross-Cutting MOE the district's current year aggregate expenditures are less than 90% the previous year aggregate expenditures.	23,381,103.97	23,830,140.04
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	1.595	On the Balance Sheet, G.L. 320, Due From Other Funds, for all funds is not equal G.L. 640, Due to Other Funds, for all funds.	651.72	0.00
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

E.S.D. 105

Toppenish School District No.202

COUNTY: 39 Yakima

Financial Edit Report Fiscal Year 2008-2009

Continued

Type	Number	Message	Amount 1	Amount 2
Info	4.506	On the Statement of Revenues, Expenditures, and Changes in Fund Balance, ASB prior year corrections or restatements is greater than zero. The adjustment is limited to prior year corrections or restatements or a change in accounting principles	1,520.09	

DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
Info	3.500	DSF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	589,215.72	589,886.83
Info	3.500	DSF revenue account 1400 is not equal to County Treasurer Cash File F-197 item 29.	0.00	162.02

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

PERMANENT FUND

Permanent Fund: Cleared all edits

E.S.D. 105

Toppenish School District No.202

COUNTY: 39 Yakima

Financial Edit Report Fiscal Year 2008-2009

Continued

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits