

E.S.D. 123

F-196 Annual Financial Statements

COUNTY: 36 Walla Walla

Fiscal Year 2009-2010

**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 College Place School District No. 250 of Walla Walla County for the fiscal year ended August 31, 2010, 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 177 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	8,458,843.53	17,553.43	725,042.52	137.55	97,737.09	0.00	9,299,314.12
Total Expenditures	8,501,882.45	17,868.54	762,917.39	0.00	98,115.11	0.00	9,380,783.49
Other Financing Uses	0.00		0.00	0.00	0.00		0.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-43,038.92	-315.11	-37,874.87	137.55	-378.02	0.00	-81,469.37
Beginning Total Fund Balance	785,100.97	15,199.70	643,241.08	11,729.70	70,332.78	0.00	1,525,604.23
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	742,062.05	14,884.59	605,366.21	11,867.25	69,954.76	0.00	1,444,134.86

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Balance Sheet

COUNTY: 36 Walla Walla

Governmental Funds

August 31, 2010

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>ASSETS:</b>							
Cash and Cash Equivalents	987,680.17	14,884.59	605,366.21	11,867.25	69,954.76	0.00	1,689,752.98
Minus Warrants Outstanding	-244,827.80	0.00	0.00	0.00	0.00	0.00	-244,827.80
Taxes Receivable	958,871.36		338,293.62	0.00	0.00		1,297,164.98
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
Prepaid Items	0.00	0.00		0.00	0.00	0.00	0.00
Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
<b>TOTAL ASSETS</b>	<b>1,701,723.73</b>	<b>14,884.59</b>	<b>943,659.83</b>	<b>11,867.25</b>	<b>69,954.76</b>	<b>0.00</b>	<b>2,742,090.16</b>
<b>LIABILITIES:</b>							
Accounts Payable	1,105.95	0.00	0.00	0.00	0.00	0.00	1,105.95
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
Revenue Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
Payroll Deductions and Taxes Payable	-315.63	0.00		0.00			-315.63
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: 36 Walla Walla

## Governmental Funds

August 31, 2010

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>LIABILITIES:</b>							
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	958,871.36	0.00	338,293.62	0.00	0.00	0.00	1,297,164.98
<b>TOTAL LIABILITIES</b>	<b>959,661.68</b>	<b>0.00</b>	<b>338,293.62</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,297,955.30</b>
<b>FUND BALANCE:</b>							
Reservation Of Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unreserved, Designated Fund Balance	105,649.98	0.00		0.00		0.00	105,649.98
Unreserved, Undesignated Fund Balance	636,412.07	14,884.59	605,366.21	11,867.25	69,954.76	0.00	1,338,484.88
<b>TOTAL FUND BALANCE</b>	<b>742,062.05</b>	<b>14,884.59</b>	<b>605,366.21</b>	<b>11,867.25</b>	<b>69,954.76</b>	<b>0.00</b>	<b>1,444,134.86</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>1,701,723.73</b>	<b>14,884.59</b>	<b>943,659.83</b>	<b>11,867.25</b>	<b>69,954.76</b>	<b>0.00</b>	<b>2,742,090.16</b>

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 36 Walla Walla

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
<b>REVENUES:</b>							
Local	2,125,011.44	17,553.43	725,042.52	137.55	1,066.67		2,868,811.61
State	4,783,956.55		0.00	0.00	96,670.42		4,880,626.97
Federal	899,058.09		0.00	0.00	0.00		899,058.09
Federal Stimulus	624,348.07						624,348.07
Other	26,469.38			0.00	0.00	0.00	26,469.38
<b>TOTAL REVENUES</b>	<b>8,458,843.53</b>	<b>17,553.43</b>	<b>725,042.52</b>	<b>137.55</b>	<b>97,737.09</b>	<b>0.00</b>	<b>9,299,314.12</b>
<b>EXPENDITURES:</b>							
<b>CURRENT:</b>							
Regular Instruction	4,250,947.56						4,250,947.56
Federal Stimulus	610,810.40						610,810.40
Special Education	789,982.08						789,982.08
Vocational Education	0.00						0.00
Skills Center	0.00						0.00
Compensatory Programs	789,180.79						789,180.79
Other Instructional Programs	38,371.92						38,371.92
Community Services	0.00						0.00
Support Services	1,823,376.25						1,823,376.25
Student Activities/Other		17,868.54				0.00	17,868.54
<b>CAPITAL OUTLAY:</b>							
Sites				0.00			0.00
Building				0.00			0.00
Equipment				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					98,115.11		98,115.11
Other	199,213.45						199,213.45
<b>DEBT SERVICE:</b>							
Principal	0.00		698,244.39	0.00	0.00		698,244.39
Interest and Other Charges	0.00		64,673.00	0.00	0.00		64,673.00
<b>TOTAL EXPENDITURES</b>	<b>8,501,882.45</b>	<b>17,868.54</b>	<b>762,917.39</b>	<b>0.00</b>	<b>98,115.11</b>	<b>0.00</b>	<b>9,380,783.49</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-43,038.92</b>	<b>-315.11</b>	<b>-37,874.87</b>	<b>137.55</b>	<b>-378.02</b>	<b>0.00</b>	<b>-81,469.37</b>

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 36 Walla Walla

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
<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	0.00	0.00		0.00
Transfers Out (GL 536)	0.00		0.00	0.00	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	0.00		0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</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>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-43,038.92</b>	<b>-315.11</b>	<b>-37,874.87</b>	<b>137.55</b>	<b>-378.02</b>	<b>0.00</b>	<b>-81,469.37</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>785,100.97</b>	<b>15,199.70</b>	<b>643,241.08</b>	<b>11,729.70</b>	<b>70,332.78</b>	<b>0.00</b>	<b>1,525,604.23</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>742,062.05</b>	<b>14,884.59</b>	<b>605,366.21</b>	<b>11,867.25</b>	<b>69,954.76</b>	<b>0.00</b>	<b>1,444,134.86</b>

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Budgetary Comparison Schedule

COUNTY: 36 Walla Walla

General Fund

For The Year Ended August 31, 2010

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	2,312,575.00	2,125,011.44	-187,563.56
State	4,517,242.00	4,783,956.55	266,714.55
Federal	1,368,523.00	899,058.09	-469,464.91
Federal Stimulus	259,902.00	624,348.07	364,446.07
Other	46,500.00	26,469.38	-20,030.62
<b>TOTAL REVENUES</b>	<b>8,504,742.00</b>	<b>8,458,843.53</b>	<b>-45,898.47</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction	4,673,386.00	4,250,947.56	422,438.44
Federal Stimulus	87,904.00	610,810.40	-522,906.40
Special Education	1,155,359.00	789,982.08	365,376.92
Vocational Education	0.00	0.00	0.00
Skills Center	0.00	0.00	0.00
Compensatory Programs	827,407.00	789,180.79	38,226.21
Other Instructional Programs	47,763.00	38,371.92	9,391.08
Community Services	1,500.00	0.00	1,500.00
Support Services	1,844,766.00	1,823,376.25	21,389.75
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	0.00	199,213.45	-199,213.45
<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>8,638,085.00</b>	<b>8,501,882.45</b>	<b>136,202.55</b>
REVENUES OVER (UNDER) EXPENDITURES	-133,343.00	-43,038.92	90,304.08

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## Budgetary Comparison Schedule

COUNTY: 36 Walla Walla

## General 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	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-35,000.00	0.00	35,000.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-35,000.00</b>	<b>0.00</b>	<b>35,000.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-168,343.00</b>	<b>-43,038.92</b>	<b>125,304.08</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>600,000.00</b>	<b>785,100.97</b>	<b>185,100.97</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>431,657.00</b>	<b>742,062.05</b>	<b>310,405.05</b>

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## Budgetary Comparison Schedule

COUNTY: 36 Walla Walla

## Associated Student Body 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	37,500.00	17,553.43	-19,946.57
State			
Federal			
Federal Stimulus			
Other			
<b>TOTAL REVENUES</b>	<b>37,500.00</b>	<b>17,553.43</b>	<b>-19,946.57</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	38,900.00	17,868.54	21,031.46
<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>38,900.00</b>	<b>17,868.54</b>	<b>21,031.46</b>
REVENUES OVER (UNDER) EXPENDITURES	-1,400.00	-315.11	1,084.89

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Budgetary Comparison Schedule

COUNTY: 36 Walla Walla

Associated Student Body 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			
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>	-1,400.00	-315.11	1,084.89
<b>BEGINNING TOTAL FUND BALANCE</b>	13,950.00	15,199.70	1,249.70
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	12,550.00	14,884.59	2,334.59

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Budgetary Comparison Schedule

COUNTY: 36 Walla Walla

Debt Service Fund

For The Year Ended August 31, 2010

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	726,380.00	725,042.52	-1,337.48
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other			
<b>TOTAL REVENUES</b>	<b>726,380.00</b>	<b>725,042.52</b>	<b>-1,337.48</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills 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	700,000.00	698,244.39	1,755.61
Interest and Other Charges	86,000.00	64,673.00	21,327.00
<b>TOTAL EXPENDITURES</b>	<b>786,000.00</b>	<b>762,917.39</b>	<b>23,082.61</b>
REVENUES OVER (UNDER) EXPENDITURES	-59,620.00	-37,874.87	21,745.13

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Budgetary Comparison Schedule

COUNTY: 36 Walla Walla

Debt Service 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			
Transfers In	35,000.00	0.00	-35,000.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>35,000.00</b>	<b>0.00</b>	<b>-35,000.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-24,620.00</b>	<b>-37,874.87</b>	<b>-13,254.87</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>575,000.00</b>	<b>643,241.08</b>	<b>68,241.08</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>550,380.00</b>	<b>605,366.21</b>	<b>54,986.21</b>

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Budgetary Comparison Schedule

COUNTY: 36 Walla Walla

Capital Projects 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	300.00	137.55	-162.45
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>300.00</b>	<b>137.55</b>	<b>-162.45</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills 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	300,000.00	0.00	300,000.00
Equipment	200,000.00	0.00	200,000.00
Energy	0.00	0.00	0.00
Transportation Equipment			
Other			
<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>500,000.00</b>	<b>0.00</b>	<b>500,000.00</b>
REVENUES OVER (UNDER) EXPENDITURES	-499,700.00	137.55	499,837.55

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Budgetary Comparison Schedule

COUNTY: 36 Walla Walla

Capital Projects 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	500,000.00	0.00	-500,000.00
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>	<b>500,000.00</b>	<b>0.00</b>	<b>-500,000.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>300.00</b>	<b>137.55</b>	<b>-162.45</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>11,600.00</b>	<b>11,729.70</b>	<b>129.70</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>11,900.00</b>	<b>11,867.25</b>	<b>-32.75</b>

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Budgetary Comparison Schedule

COUNTY: 36 Walla Walla

Transportation Vehicle Fund

For The Year Ended August 31, 2010

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	500.00	1,066.67	566.67
State	77,500.00	96,670.42	19,170.42
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>78,000.00</b>	<b>97,737.09</b>	<b>19,737.09</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	125,000.00	98,115.11	26,884.89
Other			
<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>125,000.00</b>	<b>98,115.11</b>	<b>26,884.89</b>
REVENUES OVER (UNDER) EXPENDITURES	-47,000.00	-378.02	46,621.98

E.S.D. 123

Budgetary Comparison Schedule

COUNTY: 36 Walla Walla

Transportation Vehicle 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	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>	<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>-47,000.00</b>	<b>-378.02</b>	<b>46,621.98</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>70,000.00</b>	<b>70,332.78</b>	<b>332.78</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>23,000.00</b>	<b>69,954.76</b>	<b>46,954.76</b>

E.S.D. 123

## Statement Of Fiduciary Net Assets

COUNTY: 36 Walla Walla

## 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	3,177.06
Minus Warrants Outstanding	0.00	-87.88
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>3,089.18</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 ASSETS:</b>		
<b>Net assets held in trust for:</b>		
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	3,089.18
<b>TOTAL NET ASSETS</b>	<b>0.00</b>	<b>3,089.18</b>

E.S.D. 123

## Statement of Changes in Fiduciary Net Assets

COUNTY: 36 Walla Walla

## Fiduciary Funds

For the Year Ended August 31, 2010

ADDITIONS:	Private Purpose Trust	Other Trust
<b>Contributions:</b>		
Private Donations	0.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
<b>TOTAL CONTRIBUTIONS</b>	<b>0.00</b>	<b>0.00</b>
<b>Investment Income:</b>		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	0.00	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	0.00	0.00
<b>Other Additions:</b>		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
<b>TOTAL ADDITIONS</b>	<b>0.00</b>	<b>0.00</b>
<b>DEDUCTIONS:</b>		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	
Other	0.00	0.00
<b>TOTAL DEDUCTIONS</b>	<b>0.00</b>	<b>0.00</b>
Net Increase (Decrease)	0.00	0.00
Net Assets--Beginning	0.00	3,089.18
Prior Year(s) Corrections or Restatements	0.00	0.00
<b>NET ASSETS--ENDING</b>	<b>0.00</b>	<b>3,089.18</b>

E.S.D. 123

## Schedule of Long-Term Debt

COUNTY: 36 Walla Walla

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	2,020,000.00	0.00	670,000.00	1,350,000.00
Total Non-Voted Notes/Bonds	151,571.08	0.00	28,244.39	123,326.69
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
<b>Other Long-Term Debt:</b>				
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	169,112.61	0.00	33,291.57	135,821.04
Other Long-Term Debt	0.00	0.00	0.00	0.00
Total Other Long-Term Debt	169,112.61	0.00	33,291.57	135,821.04
<b>TOTAL LONG-TERM DEBT</b>	<b>2,340,683.69</b>	<b>0.00</b>	<b>731,535.96</b>	<b>1,609,147.73</b>

E.S.D. 123

## Report of Revenues and Other Financing Sources

COUNTY: 36 Walla Walla

For the Year Ended August 31, 2010

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL TAXES</b>				
1100 Local Property Tax	2,003,147.06	719,271.95	0.00	0.00
1300 Sale of Tax Title Property	226.54	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>2,003,373.60</b>	<b>719,271.95</b>	<b>0.00</b>	<b>0.00</b>
<b>LOCAL SUPPORT NONTAX</b>				
2100 Tuition and Fees, Unassigned	3,036.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skills 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 Day Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	12,187.93		0.00	0.00
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	1,200.00			
2298 Food Services	62,966.70			
2300 Investment Earnings	9,440.86	5,770.57	137.55	1,066.67
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	12,774.39		0.00	0.00
2600 Fines and Damages	765.69		0.00	0.00
2700 Rentals and Leases	4,273.58	0.00	0.00	0.00
2800 Insurance Recoveries	0.00		0.00	0.00
2900 Local Support Nontax, Unassigned	14,451.85	0.00	0.00	0.00
2910 E-rate	540.84		0.00	
<b>2000 Total Local Support Nontax</b>	<b>121,637.84</b>	<b>5,770.57</b>	<b>137.55</b>	<b>1,066.67</b>

E.S.D. 123

## Report of Revenues and Other Financing Sources

COUNTY: 36 Walla Walla

For the Year Ended August 31, 2010

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>STATE, GENERAL PURPOSE</b>				
3100 Apportionment	3,441,957.43			
3121 Special Education - General Apportionment	122,289.04			
3300 Local Effort Assistance	61,754.89			
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>3,626,001.36</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>STATE, SPECIAL PURPOSE</b>				
4100 Special Purpose, Unassigned	85,000.00		0.00	
4121 Special Education	498,946.45			
4126 State Institutions, Special Education	0.00			
4130 State Matching, Paid Direct to Districts			0.00	
4134 Middle School Career and Technical Education	0.00			
4155 Learning Assistance	139,167.55			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	8,038.92			
4163 Promoting Academic Success	0.00			
4165 Transitional Bilingual	141,761.44			
4166 Student Achievement	18,278.72		0.00	
4174 Highly Capable	6,417.18			
4175 Professional Development	0.00			
4188 Day Care	0.00			
4198 School Food Service	10,119.52			
4199 Transportation - Operations	250,225.41			
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	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			

E.S.D. 123

## Report of Revenues and Other Financing Sources

COUNTY: 36 Walla Walla

For the Year Ended August 31, 2010

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>STATE, SPECIAL PURPOSE</b>				
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				96,670.42
<b>4000 Total State, Special Purpose</b>	<b>1,157,955.19</b>		<b>0.00</b>	<b>96,670.42</b>
<b>FEDERAL, GENERAL PURPOSE</b>				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	
5300 Impact Aid, Maintenance and Operation	8,970.27	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	0.00	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00		
<b>5000 Total Federal, General Purpose</b>	<b>8,970.27</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			
6111 Federal Stimulus-Title I	102,416.27			
6112 Federal Stimulus-School Improvement	0.00			
6113 Federal Stimulus-State Fiscal Stabilization Fund	238,062.00			
6114 Federal Stimulus-IDEA	278,299.80			
6118 Federal Stimulus-Competitive Grants	0.00			
6119 Federal Stimulus-Other	5,570.00			
6121 Special Education, Medicaid Reimbursement	0.00			
6124 Special Education, Supplemental	99,283.80			
6138 Secondary Vocational Education	0.00			
6146 Skills Center	0.00			
6151 ESEA Disadvantaged, Fed	387,660.13			
6152 Other Title, ESEA Fed	54,512.44			
6153 ESEA Migrant, Federal	3,486.97			
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	37,683.11			

E.S.D. 123

## Report of Revenues and Other Financing Sources

COUNTY: 36 Walla Walla

For the Year Ended August 31, 2010

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
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	0.00			
6198 School Food Services	263,849.49			
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	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	0.00			
6276 Targeted Assistance	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Day Care	0.00			

E.S.D. 123

## Report of Revenues and Other Financing Sources

COUNTY: 36 Walla Walla

For the Year Ended August 31, 2010

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	8,075.89		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	16,384.00			
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	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance	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	19,151.99			
<b>6000 Total Federal, Special Purpose</b>	<b>1,514,435.89</b>		<b>0.00</b>	

E.S.D. 123

Report of Revenues and Other Financing Sources

COUNTY: 36 Walla Walla

For the Year Ended August 31, 2010

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>				
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			
<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	19,969.38		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	6,500.00		0.00	0.00
<b>8000 Total Revenues From Other Entities</b>	<b>26,469.38</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	
9300 Sale of Equipment	0.00		0.00	0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers	0.00	0.00	0.00	0.00
<b>9000 Total Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>8,458,843.53</b>	<b>725,042.52</b>	<b>137.55</b>	<b>97,737.09</b>

E.S.D. 123

Program/Activity/Object Report

COUNTY: 36 Walla Walla

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	4,281,439.63	11 Bd of Dir	41,025.92	0 Debit Transfer	20,468.92
11 Stim, Title I	114,851.28	12 Supt Off	155,143.24	1 Credit Transfer	-20,468.92
12 Stim, Schl Imprv	.00	13 Busns Off	169,656.91	2 Cert. Salaries	3,393,704.48
13 Stim, SFSF	198,356.06	14 HR	56,995.57	3 Class. Salaries	1,373,570.30
14 Stim, IDEA	290,101.84	15 Pblc Rltn	8,693.04	4 Employee Benefits	1,729,381.60
18 Stim, Compt Grants	.00	21 Supv Inst	174,617.19	5 Supplies / Materials	446,509.40
19 Stim, Other	7,501.22	22 Lrn Resrc	222,388.76	7 Purchased Services	1,316,841.25
21 Sp Ed, Sup, St	706,076.21	23 Princ Off	450,080.57	8 Travel	42,661.97
24 Sp Ed, Sup, Fed	83,905.87	24 Guid/Coun	137,264.33	9 Capital Outlay	199,213.45
26 Sp Ed, Inst, St	.00	25 Pupil M/S	100,217.60	<b>TOTAL ALL OBJECTS</b>	<b>8,501,882.45</b>
29 Sp Ed, Oth, Fed	.00	26 Health	287,143.44		
31 Voc, Basic, St	.00	27 Teaching	4,491,967.47		
34 MidSchCar/Tec	.00	28 Extracur	44,382.21		
38 Voc, Fed	.00	29 Pmt to SD	601,723.25		
39 Voc, Other	.00	41 Supervisn	19,204.38		
45 Skil Cnt, Bas, St	.00	42 Food	153,083.15		
46 Skill Cntr, Fed	.00	44 Operation	134,538.25		
51 ESEA Disadvanted, Fed	378,466.67	49 Transfers	.00		
52 Other Title, ESEA, Fed	52,097.58	51 Supervisn	46,877.20		
53 ESEA Migrant, Federal	.00	52 Operation	205,149.16		
54 Read First, Fed	.00	53 Maintnce	25,827.70		
55 LAP	152,950.15	56 Insurance	10,650.39		
56 St In, Ctr/Hm, D	.00	59 Transfers	-20,468.92		
57 St In, N/D, Fed	.00	61 Supv Bldg	.00		
58 Sp/Plt Pgm, St	8,525.56	62 Grnd Mnt	17,058.81		
61 Head Start, Fed	.00	63 Oper Bldg	279,770.64		
62 MS, Pro Dv, Fed	.00	64 Maintnce	341,063.05		
63 PAS	.00	65 Utilities	197,122.74		
64 LEP, Fed	37,102.17	67 Bldg Secu	.00		
65 Tran Biling, St	143,616.66	68 Insurance	48,855.59		
66 Stu Achvmnt, St	16,422.00	72 Info Sys	98,996.80		
67 Ind Ed, Fd, JOM	.00	73 Printing	.00		
68 Ind Ed, Fd, ED	.00	74 Warehouse	.00		
69 Comp, Othr	.00	75 Mtr Pool	2,854.01		

E.S.D. 123

## Program/Activity/Object Report

COUNTY: 36 Walla Walla

For the Year Ended August 31, 2010

## PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
71 Traffic Safety	.00
73 Summer School	.00
74 Highly Capable	25,208.52
75 Prof Dev, State	6,335.18
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	6,828.22
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Day Care	.00
89 Othr Comm Srv	.00
97 Distwide Suppt	1,417,236.32
98 Schl Food Serv	306,825.78
99 Pupil Transp	268,035.53
<b>TOTAL ALL PROGRAMS</b>	<b>8,501,882.45</b>

## ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	.00
<b>TOTAL ALL ACTIVITIES</b>	<b>8,501,882.45</b>

REPORT F196

College Place School District No. 250

RUN: 12/10/2010 10:31:42 AM

E.S.D. 123

F-196 Annual Financial Statements

COUNTY: 36 Walla Walla

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. 123

PROGRAM 01 - Basic Education

COUNTY: 36 Walla Walla

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	41,558.24	0.00		35,750.29	0.00	5,028.28	9.67	769.00	1.00	0.00
22 Lrn Resrc	222,388.76	0.00		126,559.00	15,776.36	47,763.75	27,235.85	5,053.80	0.00	0.00
23 Princ Off	450,080.57	0.00		217,609.11	109,668.96	116,554.57	1,356.03	1,564.00	3,327.90	0.00
24 Guid/Coun	135,616.68	0.00		99,474.00	0.00	33,744.83	2,397.85	0.00	0.00	0.00
25 Pupil M/S	81,193.32	0.00		0.00	46,876.00	34,317.32	0.00	0.00	0.00	0.00
26 Health	50,365.84	0.00		0.00	32,519.52	15,821.95	1,513.37	59.57	451.43	0.00
27 Teaching	2,654,130.76	16,047.46		1,802,070.03	75,009.18	579,444.96	82,884.34	49,518.26	18,664.46	30,492.07
28 Extracur	44,382.21	4,115.03		0.00	30,590.41	4,249.92	1,878.48	3,548.37	0.00	0.00
29 Pmt to SD	601,723.25							601,723.25		
<b>01 TOTAL</b>	<b>4,281,439.63</b>	<b>20,162.49</b>		<b>2,281,462.43</b>	<b>310,440.43</b>	<b>836,925.58</b>	<b>117,275.59</b>	<b>662,236.25</b>	<b>22,444.79</b>	<b>30,492.07</b>

E.S.D. 123

PROGRAM 11 - Federal Stimulus - Title I

COUNTY: 36 Walla Walla

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	114,851.28	0.00		72,587.99	0.00	23,962.92	0.00	18,300.37	0.00	0.00
<b>11 TOTAL</b>	<b>114,851.28</b>	<b>0.00</b>		<b>72,587.99</b>	<b>0.00</b>	<b>23,962.92</b>	<b>0.00</b>	<b>18,300.37</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 123

PROGRAM 13 - Federal Stimulus - State Fiscal Stabilization Fund

COUNTY: 36 Walla Walla

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	198,356.06	0.00		137,798.85	0.00	60,557.21	0.00	0.00	0.00	0.00
<b>13 TOTAL</b>	<b>198,356.06</b>	<b>0.00</b>		<b>137,798.85</b>	<b>0.00</b>	<b>60,557.21</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 123

PROGRAM 14 - Federal Stimulus - IDEA

COUNTY: 36 Walla Walla

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	290,101.84	0.00		0.00	177,612.32	112,489.52	0.00	0.00	0.00	0.00
<b>14 TOTAL</b>	<b>290,101.84</b>	<b>0.00</b>		<b>0.00</b>	<b>177,612.32</b>	<b>112,489.52</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 123

PROGRAM 19 - Federal Stimulus - Other

COUNTY: 36 Walla Walla

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	7,501.22	0.00		0.00	0.00	0.00	7,501.22	0.00	0.00	0.00
<b>19 TOTAL</b>	<b>7,501.22</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,501.22</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 123

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 36 Walla Walla

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	75,955.47	0.00		32,213.58	21,069.40	19,542.02	983.63	1,595.58	551.26	0.00
25 Pupil M/S	19,024.28	0.00		0.00	14,369.86	4,654.42	0.00	0.00	0.00	0.00
26 Health	236,777.60	0.00		118,971.19	22,235.15	42,588.65	3,115.14	49,867.47	0.00	0.00
27 Teaching	374,318.86	306.43		274,789.00	6,400.49	89,241.96	2,834.78	746.20	0.00	0.00
<b>21 TOTAL</b>	<b>706,076.21</b>	<b>306.43</b>		<b>425,973.77</b>	<b>64,074.90</b>	<b>156,027.05</b>	<b>6,933.55</b>	<b>52,209.25</b>	<b>551.26</b>	<b>0.00</b>

E.S.D. 123

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 36 Walla Walla

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	83,905.87	0.00		0.00	46,412.32	34,041.44	3,452.11	0.00	0.00	0.00
<b>24 TOTAL</b>	<b>83,905.87</b>	<b>0.00</b>		<b>0.00</b>	<b>46,412.32</b>	<b>34,041.44</b>	<b>3,452.11</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 123

PROGRAM 51 - ESEA Disadvantaged, Federal

COUNTY: 36 Walla Walla

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	26,650.01	0.00		20,537.98	0.00	5,660.07	0.00	0.00	451.96	0.00
24 Guid/Coun	1,647.65	0.00		1,200.00	0.00	165.55	0.00	0.00	282.10	0.00
27 Teaching	350,169.01	0.00		140,354.22	80,318.20	106,839.38	8,113.21	14,544.00	0.00	0.00
<b>51 TOTAL</b>	<b>378,466.67</b>	<b>0.00</b>		<b>162,092.20</b>	<b>80,318.20</b>	<b>112,665.00</b>	<b>8,113.21</b>	<b>14,544.00</b>	<b>734.06</b>	<b>0.00</b>

E.S.D. 123

PROGRAM 52 - Other Title Grants under ESEA, Federal

COUNTY: 36 Walla Walla

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	22,280.95	0.00		18,080.11	0.00	4,197.54	0.00	0.00	3.30	0.00
27 Teaching	29,816.63	0.00		4,344.00	3,944.60	896.56	3,590.23	13,780.00	3,261.24	0.00
<b>52 TOTAL</b>	<b>52,097.58</b>	<b>0.00</b>		<b>22,424.11</b>	<b>3,944.60</b>	<b>5,094.10</b>	<b>3,590.23</b>	<b>13,780.00</b>	<b>3,264.54</b>	<b>0.00</b>

E.S.D. 123

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 36 Walla Walla

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	4,882.56	0.00		0.00	3,250.68	1,631.88	0.00	0.00	0.00	0.00
27 Teaching	148,067.59	0.00		31,903.45	49,611.81	42,568.58	21,924.30	1,385.00	674.45	0.00
<b>55 TOTAL</b>	<b>152,950.15</b>	<b>0.00</b>		<b>31,903.45</b>	<b>52,862.49</b>	<b>44,200.46</b>	<b>21,924.30</b>	<b>1,385.00</b>	<b>674.45</b>	<b>0.00</b>

E.S.D. 123

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 36 Walla Walla

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	8,525.56	0.00		7,597.01	0.00	928.55	0.00	0.00	0.00	0.00
<b>58 TOTAL</b>	<b>8,525.56</b>	<b>0.00</b>		<b>7,597.01</b>	<b>0.00</b>	<b>928.55</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 123

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 36 Walla Walla

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	37,102.17	0.00		21,699.50	227.97	2,663.75	4,327.65	6,150.00	2,033.30	0.00
<b>64 TOTAL</b>	<b>37,102.17</b>	<b>0.00</b>		<b>21,699.50</b>	<b>227.97</b>	<b>2,663.75</b>	<b>4,327.65</b>	<b>6,150.00</b>	<b>2,033.30</b>	<b>0.00</b>

E.S.D. 123

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 36 Walla Walla

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	3,289.96	0.00		0.00	1,625.28	815.81	244.71	0.00	604.16	0.00
27 Teaching	140,326.70	0.00		80,869.50	16,007.26	31,642.44	10,776.50	0.00	1,031.00	0.00
<b>65 TOTAL</b>	<b>143,616.66</b>	<b>0.00</b>		<b>80,869.50</b>	<b>17,632.54</b>	<b>32,458.25</b>	<b>11,021.21</b>	<b>0.00</b>	<b>1,635.16</b>	<b>0.00</b>

E.S.D. 123

PROGRAM 66 - Student Achievement, State

COUNTY: 36 Walla Walla

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	16,422.00	0.00		16,422.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>66 TOTAL</b>	<b>16,422.00</b>	<b>0.00</b>		<b>16,422.00</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>

E.S.D. 123

PROGRAM 74 - Highly Capable

COUNTY: 36 Walla Walla

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	25,208.52	0.00		17,960.17	0.00	5,934.62	1,313.73	0.00	0.00	0.00
<b>74 TOTAL</b>	<b>25,208.52</b>	<b>0.00</b>		<b>17,960.17</b>	<b>0.00</b>	<b>5,934.62</b>	<b>1,313.73</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 123

PROGRAM 75 - Professional Development, State

COUNTY: 36 Walla Walla

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	6,335.18	0.00		2,289.00	0.00	216.07	0.00	1,728.29	2,101.82	0.00
<b>75 TOTAL</b>	<b>6,335.18</b>	<b>0.00</b>		<b>2,289.00</b>	<b>0.00</b>	<b>216.07</b>	<b>0.00</b>	<b>1,728.29</b>	<b>2,101.82</b>	<b>0.00</b>

E.S.D. 123

PROGRAM 79 - Instructional Programs, Other

COUNTY: 36 Walla Walla

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	6,828.22	0.00		0.00	5,063.30	465.30	59.62	1,240.00	0.00	0.00
<b>79 TOTAL</b>	<b>6,828.22</b>	<b>0.00</b>		<b>0.00</b>	<b>5,063.30</b>	<b>465.30</b>	<b>59.62</b>	<b>1,240.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 123

PROGRAM 97 - Districtwide Support

COUNTY: 36 Walla Walla

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	41,025.92	0.00			0.00	0.00	422.23	40,329.45	274.24	0.00
12 Supt Off	155,143.24	0.00		112,624.50	0.00	35,702.76	393.83	2,034.89	4,387.26	0.00
13 Busns Off	169,656.91	0.00		0.00	114,355.32	44,336.53	6,146.46	4,205.10	613.50	0.00
14 HR	56,995.57	0.00		0.00	34,882.43	11,473.20	23.60	10,616.34	0.00	0.00
15 Pblc Rltn	8,693.04	0.00		0.00	2,564.88	999.66	2,843.22	2,285.28	0.00	0.00
62 Grnd Mnt	17,058.81	0.00			0.00	0.00	8,439.98	8,432.83	186.00	0.00
63 Oper Bldg	279,770.64	0.00			180,341.85	75,616.62	22,680.43	1,131.74	0.00	0.00
64 Maintnce	341,063.05	0.00	0.00		38,044.80	19,966.83	13,150.65	101,179.39	0.00	168,721.38
65 Utilities	197,122.74	0.00	0.00		0.00	0.00	0.00	197,122.74	0.00	0.00
68 Insurance	48,855.59	0.00					0.00	48,855.59		0.00
72 Info Sys	98,996.80	0.00	0.00	0.00	0.00	0.00	4,026.97	94,969.83	0.00	0.00
75 Mtr Pool	2,854.01	0.00	0.00	0.00	0.00	0.00	1,490.67	1,363.34	0.00	0.00
<b>97 TOTAL</b>	<b>1,417,236.32</b>	<b>0.00</b>	<b>0.00</b>	<b>112,624.50</b>	<b>370,189.28</b>	<b>188,095.60</b>	<b>59,618.04</b>	<b>512,526.52</b>	<b>5,461.00</b>	<b>168,721.38</b>

E.S.D. 123

PROGRAM 98 - School Food Services

COUNTY: 36 Walla Walla

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	19,204.38	0.00		0.00	12,734.63	6,038.42	431.33	0.00	0.00	0.00
42 Food	153,083.15	0.00					151,905.35	1,177.80		
44 Operation	134,538.25	0.00			72,643.72	47,599.60	12,720.64	395.80	1,178.49	0.00
<b>98 TOTAL</b>	<b>306,825.78</b>	<b>0.00</b>		<b>0.00</b>	<b>85,378.35</b>	<b>53,638.02</b>	<b>165,057.32</b>	<b>1,573.60</b>	<b>1,178.49</b>	<b>0.00</b>

E.S.D. 123

PROGRAM 99 - Pupil Transportation

COUNTY: 36 Walla Walla

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	46,877.20	0.00		0.00	35,940.05	8,065.12	40.88	476.55	2,354.60	0.00
52 Operation	205,149.16	0.00			123,473.55	50,953.04	29,416.57	1,174.00	132.00	0.00
53 Maintnce	25,827.70	0.00			0.00	0.00	6,864.17	18,867.03	96.50	0.00
56 Insurance	10,650.39							10,650.39		
59 Transfers	-20,468.92		-20,468.92							
<b>99 TOTAL</b>	<b>268,035.53</b>	<b>0.00</b>	<b>-20,468.92</b>	<b>0.00</b>	<b>159,413.60</b>	<b>59,018.16</b>	<b>36,321.62</b>	<b>31,167.97</b>	<b>2,583.10</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.  | 1,603.66 |
| 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. 123

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

COUNTY: 36 Walla Walla

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

0.00

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

0.200

a) Total All Programs (SYSTEM CALCULATED)

8,501,882.45

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

1,417,236.32

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

7,084,646.13

E.S.D. 123

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

COUNTY: 36 Walla Walla

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.

13,244.65

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 123

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

COUNTY: 36 Walla Walla

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

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

COUNTY: 36 Walla Walla

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.

12,836.50

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.

8,251.54

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

0.00

21. The cost of Public Relations activities recorded in Program 97, Activity 15, excluding capital outlay (Object 9), and not directly charged to another program for the following: Cost for liaison with the news media and government relations officers as a means of informing the general public on matters of public concern, such as notice of Federal awards, financial matters, etc. DO NOT INCLUDE COSTS DESIGNED SOLEY TO PROMOTE THE GOVERNMENTAL UNIT. \*Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

8,693.04

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.

92,403.34

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

0.00

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

0.00

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

0.00

E.S.D. 123

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

COUNTY: 36 Walla Walla

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

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Fiscal Year 2009-2010

COUNTY: 36 Walla Walla

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			
<b>TOTAL PROGRAMS 01-89, 98, 99</b>	<b>7,084,646.13</b>	<b>30,492.07</b>		<b>153,083.15</b>			<b>6,901,070.91</b>
PROGRAM 97 ACTIVITIES							
11 Board of Directors	41,025.92	0.00		13,244.65	6,693.23	21,088.04	
12 Superintendent's Office	155,143.24	0.00		0.00	155,143.24	0.00	
13 Business Office	169,656.91	0.00		0.00		169,656.91	
14 Human Resources	56,995.57	0.00		0.00		56,995.57	
15 Public Relations	8,693.04	0.00			0.00	8,693.04	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	0.00	0.00		0.00	0.00	0.00	
62 Grounds Maintenance	17,058.81	0.00		0.00	17,058.81	0.00	
63 Operation of Buildings	279,770.64	0.00		0.00	279,770.64	0.00	
64 Maintenance	341,063.05	168,721.38		0.00	172,341.67	0.00	
65 Utilities	197,122.74	0.00		0.00	197,122.74	0.00	
67 Building and Property Security	0.00	0.00		0.00	0.00	0.00	
68 Insurance	48,855.59	0.00		0.00	48,855.59	0.00	
72 Information Systems	98,996.80	0.00		0.00	6,593.46	92,403.34	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	2,854.01	0.00		0.00		2,854.01	
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>1,417,236.32</b>	<b>168,721.38</b>	<b>0.00</b>	<b>13,244.65</b>	<b>883,579.38</b>	<b>351,690.91</b>	

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Fiscal Year 2009-2010

COUNTY: 36 Walla Walla

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	8,501,882.45	199,213.45	0.00	166,327.80		351,690.91	6,901,070.91
Unallowable Costs					-883,579.38		883,579.38
<b>TOTALS</b>	<b>8,501,882.45</b>	<b>199,213.45</b>	<b>0.00</b>	<b>166,327.80</b>		<b>351,690.91</b>	<b>7,784,650.29</b>

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

FY 07-08

1. FY 07-08 INDIRECT EXPENDITURES	328,425.13
2. FY 07-08 DIRECT EXPENDITURES	7,659,043.01
3. FY 07-08 OVER/UNDER RECOVERY (CALCULATED)	8,314.97
4. FY 07-08 TOTAL POOL (LINE 1 + LINE 3)	336,740.10
5. CALCULATED FY 07-08 RESTRICTED INDIRECT RATE TO BE USED IN FY 09-10	0.044

FY 09-10

6. FY 09-10 INDIRECT EXPENDITURES FROM COLUMN 6	351,690.91
7. FY 07-08 OVER/UNDER RECOVERY (LINE 3)	8,314.97
8. FY 09-10 ADJUSTED IND POOL (LINE 6 + LINE 7)	360,005.88
9. FY 09-10 DIRECT EXPENDITURES FROM COLUMN 7	7,784,650.29
10. FY 09-10 RESTRICTED INDIRECT RATE (LINE 5)	0.044
11. FY 09-10 AMOUNT RECOVERED (LINE 9 * LINE 10)	342,524.61
12. FY 09-10 OVER/UNDER RECOVER (LINE 8 - LINE 11)	17,481.27
13. FY 09-10 TOTAL POOL (LINE 6 + LINE 12)	369,172.18
14. CALCULATED FY 09-10 RESTRICTED INDIRECT RATE TO BE USED IN FY 11-12 (LINE 13 / LINE 9)	0.047

E.S.D. 123

Fiscal Year 2009-2010

COUNTY: 36 Walla Walla

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			
<b>Total Programs 01-89, 98, 99</b>	<b>7,084,646.13</b>	<b>30,492.07</b>		<b>153,083.15</b>			<b>6,901,070.91</b>
<b>PROGRAM 97 ACTIVITIES</b>							
11 Board of Directors	41,025.92	0.00		13,244.65	6,693.23	21,088.04	
12 Superintendents Office	155,143.24	0.00		0.00		155,143.24	
13 Business Office	169,656.91	0.00		0.00		169,656.91	
14 Human Resources	56,995.57	0.00		0.00		56,995.57	
15 Public Relations	8,693.04	0.00			0.00	8,693.04	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	0.00	0.00		0.00		0.00	
62 Grounds Maintenance	17,058.81	0.00		0.00		17,058.81	
63 Operation of Buildings	279,770.64	0.00		0.00		279,770.64	
64 Maintenance	341,063.05	168,721.38		0.00		172,341.67	
65 Utilities	197,122.74	0.00		0.00		197,122.74	
67 Building and Property Security	0.00	0.00		0.00		0.00	
68 Insurance	48,855.59	0.00		0.00		48,855.59	
72 Information Systems	98,996.80	0.00		0.00		98,996.80	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	2,854.01	0.00		0.00		2,854.01	
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>1,417,236.32</b>	<b>168,721.38</b>	<b>0.00</b>	<b>13,244.65</b>	<b>6,693.23</b>	<b>1,228,577.06</b>	

E.S.D. 123

Fiscal Year 2009-2010

COUNTY: 36 Walla Walla

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	8,501,882.45	199,213.45	0.00	166,327.80		1,228,577.06	6,901,070.91
<b>Unallowable Costs</b>					-6,693.23		6,693.23
<b>Totals</b>	<b>8,501,882.45</b>	<b>199,213.45</b>	<b>0.00</b>	<b>166,327.80</b>		<b>1,228,577.06</b>	<b>6,907,764.14</b>

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

FY 07-08

1. FY 07-08 INDIRECT EXPENDITURES	1,341,754.86
2. FY 07-08 DIRECT EXPENDITURES	6,645,713.28
3. FY 07-08 OVER (UNDER) RECOVERY	287,101.20
4. FY 07-08 TOTAL POOL (LINE 1 + LINE 3)	1,628,856.06
5. CALCULATED FY 07-08 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 09-10	0.245

FY 09-10

6. FY 09-10 INDIRECT EXPENDITURES FROM COLUMN 6	1,228,577.06
7. FY 07-08 OVER (UNDER) RECOVERY (LINE 3)	287,101.20
8. FY 09-10 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	1,515,678.26
9. FY 09-10 DIRECT EXPENDITURES FROM COLUMN 7	6,907,764.14
10. FY 09-10 UNRESTRICTED INDIRECT RATE (LINE 5)	0.245
11. FY 09-10 AMOUNT RECOVERED (LINE 9 * LINE 10)	1,693,092.99
12. FY 09-10 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-177,414.73
13. FY 09-10 TOTAL POOL (LINE 6 + LINE 12)	1,051,162.33
14. CALCULATED FY 09-10 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 11-12 (LINE 13 / LINE 9)	0.152

E.S.D. 123

## General Fund

COUNTY: 36 Walla Walla

## Resource to Program Expenditure Report

For the Year Ended August 31, 2010

	Program Expenditures	State Resources	Federal Resources	Other Resources
<b>BASIC EDUCATION PROGRAMS</b>				
01 Basic Education	4,281,439.63	3,615,181.70	248,339.56	417,918.37
31 Vocational-Basic, State	0.00	0.00	0.00	0.00
45 Skills Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	1,417,236.32	0.00	0.00	1,417,236.32
<b>TOTAL BASIC EDUCATIONAL PROGRAMS</b>	<b>5,698,675.95</b>	<b>3,615,181.70</b>	<b>248,339.56</b>	<b>1,835,154.69</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>				
11 Federal Stimulus - Title I	114,851.28	0.00	102,416.27	12,435.01
12 Federal Stimulus - School Improvement	0.00	0.00	0.00	0.00
13 Federal Stimulus - State Fiscal Stabilization Fund	198,356.06	0.00	0.00	198,356.06
14 Federal Stimulus - IDEA	290,101.84	0.00	278,299.80	11,802.04
18 Federal Stimulus - Competitive Grants	0.00	0.00	0.00	0.00
19 Federal Stimulus - Other	7,501.22	0.00	5,570.00	1,931.22
21 Special Education-Supplemental, State	706,076.21	621,235.49	16,384.00	68,456.72
24 Special Education-Supplemental, Federal	83,905.87	0.00	83,905.87	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
34 Middle School Career and Technical Ed, State	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 Skills Center, Federal	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	378,466.67	0.00	378,466.67	0.00
52 Other Title Grants Under ESEA, Federal	52,097.58	0.00	52,097.58	0.00
53 ESEA Migrant, Federal	0.00	0.00	0.00	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	152,950.15	139,167.55	0.00	13,782.60
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	8,525.56	8,038.92	0.00	486.64
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
63 Promoting Academic Success	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	37,102.17	0.00	37,102.17	0.00

E.S.D. 123

## General Fund

COUNTY: 36 Walla Walla

## Resource to Program Expenditure Report

For the Year Ended August 31, 2010

	Program Expenditures	State Resources	Federal Resources	Other Resources
<b>OTHER INSTRUCTIONAL PROGRAMS</b>				
65 Transitional Bilingual, State	143,616.66	141,761.44	0.00	1,855.22
66 Student Achievement, State	16,422.00	16,422.00	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	25,208.52	6,417.18	0.00	18,791.34
75 Professional Development, State	6,335.18	0.00	0.00	6,335.18
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	6,828.22	0.00	6,768.60	59.62
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>2,228,345.19</b>	<b>933,042.58</b>	<b>961,010.96</b>	<b>334,291.65</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 Day Care	0.00	0.00	0.00	0.00
89 Other Community Services	0.00	0.00	0.00	0.00
98 School Food Services	306,825.78	10,119.52	283,001.48	13,704.78
99 Pupil Transportation	268,035.53	250,225.41	0.00	17,810.12
<b>TOTAL OTHER PROGRAMS</b>	<b>574,861.31</b>	<b>260,344.93</b>	<b>283,001.48</b>	<b>31,514.90</b>
<b>TOTALS</b>	<b>8,501,882.45</b>	<b>4,808,569.21</b>	<b>1,492,352.00</b>	<b>2,200,961.24</b>

E.S.D. 123

Preliminary Special Education Maintenance of Effort

COUNTY: 36 Walla Walla

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 Actual (A)	FY 09 - 10 Actual (B)
<b>Preliminary FY 2009-2010 to FY 2008-2009 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.	918,015.60	706,076.21
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	23,616.44	16,384.00
4. Equals aggregate special education expenditures for resident special education students.	894,399.16	689,692.21
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.)		-204,706.95
<b>Preliminary FY 2009-2010 to FY 2008-2009 Per Pupil Maintenance of Effort Test</b>		
6. Resident special education students (updated by OSPI).	100.37	113.12
7. Expenditures per pupil (line 4/line 6).	8,911.02	6,096.99
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.)		-2,814.03
<b>Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2009-2010 to FY 2008-2009 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.	185,037.47	68,456.72
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.)		-116,580.75
11. Expenditures per pupil (line 9/line 6).	1,843.55	605.16
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.)		-1,238.39

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)	8,501,882.45	8,377,390.12	Total Program 98	+ 306,825.78	320,958.66
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 62,966.70	69,248.91
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 10,119.52	8,508.27
Day Care	- (minus)	0.00	0.00	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	0.00	2,883.04	Revenue 6198 (Fed)	- 263,849.49	224,126.77
School Food Services	- (minus)	306,825.78	320,958.66	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)	- 19,151.99	22,858.38
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)	199,213.45	0.00	TOTAL FOOD SERVICES DEFICIT	-49,261.92	-3,783.67
Federal, General Purpose Revenue	- (minus)	8,970.27	13,826.37			
Federal, Special Purpose Revenue	- (minus)	1,514,435.89	1,348,688.10	<b>Note:</b>		
Food Service Deficit	+ (plus)	0.00	0.00	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	263,849.49	224,126.77	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)	19,151.99	22,858.38	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, Head Start, Fed	+ (plus)	0.00	0.00			
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	0.00	0.00			
Capital Outlay, LEP, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	0.00	0.00			
Capital Outlay, Comp, Othr	+ (plus)	0.00	0.00			
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00			

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	0.00
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Day Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	6,755,438.54	6,938,019.10
	FY 09-10/FY 08-09		0.97

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

E.S.D. 123

Fiscal Year 2009-2010

COUNTY: 36 Walla Walla

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)	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, Skills Center--State	+ (plus)	0.00	0.00
Program 46, Skills Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
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	0.00	0.00
	FY 09-10 / FY 08-09		0.00

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

E.S.D. 123

College Place School District No.250

COUNTY: 36 Walla Walla

Financial Edit Report Fiscal Year 2009-2010

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Info	1.523	**Warning** On the Certification Page, number of days operated is less than 180 days. ***Attach State Board of Education waiver approval letter***. Emergency waivers are not considered a reduction in days for this entry.	177.00	
Info	1.553	On the Balance Sheet General Ledger GL 610 is negative.	-315.63	
Info	1.584	On the Special Education Maintenance of Effort test, ALL of the values on lines 5, 8, 10, AND 12 are negative. The district is not in compliance on the Preliminary Special Education MOE.		
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	1.592	On the Data Requirements for End-of-Year Reporting to Apportionment report, your district's Teacher Assistance Program (TAP) revenue is blank. Did your district receive TAP revenue?		
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	

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

E.S.D. 123

College Place School District No.250

COUNTY: 36 Walla Walla

Financial Edit Report Fiscal Year 2009-2010

Continued

Debt Service Fund: Cleared all edits

**CAPITAL PROJECTS FUND**

Capital Projects Fund: Cleared all edits

**TRANSPORTATION VEHICLE FUND**

Transportation Vehicle Fund: Cleared all edits

**PERMANENT FUND**

Permanent Fund: Cleared all edits

**PRIVATE PURPOSE TRUST/OTHER TRUST FUND**

Private Purpose Trust/Other Trust Fund: Cleared all edits