

The Annual Financial Statements (Report F-196) for Valley School District of Stevens County for the fiscal year ended August 31, 2022, 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 173 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: Subpart E.

The school district Annual Financial Statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2021-August 31, 2022

Approved:	DocuSigned by: <i>Mandi Rehn</i> <small>34823E48E7864AD...</small>	<u>11/14/2022</u> Date
	School District Superintendent or Authorized Official	
Reviewed:	DocuSigned by: <i>Stephanie Hance</i> <small>03E45E02228F487...</small>	<u>11/14/2022</u> 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	15,945,413.68	11,357.96	323,488.13	1,158,013.57	81,413.63	0.00	17,519,686.97
Total Expenditures	14,354,301.14	12,612.10	304,697.82	0.00	119,717.61	0.00	14,791,328.67
Other Financing Uses	1,150,000.00	0.00	0.00	0.00	0.00	0.00	1,150,000.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	441,112.54	-1,254.14	18,790.31	1,158,013.57	-38,303.98	0.00	1,578,358.30
Beginning Total Fund Balance	4,141,374.95	45,153.45	245,695.94	1,612,167.31	126,923.94	0.00	6,171,315.59
Prior Year(s) Corrections or Restatements	9,309.34	0.00	0.00	0.00	0.00	0.00	9,309.34
Ending Total Fund Balance	4,591,796.83	43,899.31	264,486.25	2,770,180.88	88,619.96	0.00	7,758,983.23

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	2,196,563.31	4,360.17	29,894.88	1,314,554.09	82,619.45	0.00	3,627,991.90
Minus Warrants Outstanding	-566,338.29	-24.00	0.00	0.00	0.00	0.00	-566,362.29
Taxes Receivable	62,667.89		124,457.50	0.00	0.00		187,125.39
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	133,949.16	0.00	0.00	0.00	0.00	0.00	133,949.16
Accounts Receivable	4,062.46	0.00	0.00	0.00	0.00	0.00	4,062.46
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	26,668.37	0.00		0.00			26,668.37
Prepaid Items	283,675.14	400.00			0.00	0.00	284,075.14
Investments	2,750,017.27	39,163.14	234,591.37	1,455,626.79	6,000.51	0.00	4,485,399.08
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	4,891,265.31	43,899.31	388,943.75	2,770,180.88	88,619.96	0.00	8,182,909.21
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	4,891,265.31	43,899.31	388,943.75	2,770,180.88	88,619.96	0.00	8,182,909.21
LIABILITIES							
Accounts Payable	92,995.14	0.00	0.00	0.00	0.00	0.00	92,995.14
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Accrued Salaries	39,125.98	0.00		0.00			39,125.98
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	10,521.11	0.00		0.00			10,521.11
Due To Other Governmental Units	43,149.68	0.00		0.00	0.00	0.00	43,149.68
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	0.00	0.00	0.00	0.00	0.00		0.00
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
TOTAL LIABILITIES	185,791.91	0.00	0.00	0.00	0.00	0.00	185,791.91
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	51,008.68	0.00	0.00	0.00	0.00	0.00	51,008.68
Unavailable Revenue - Taxes Receivable	62,667.89		124,457.50	0.00	0.00		187,125.39
TOTAL DEFERRED INFLOWS OF RESOURCES	113,676.57	0.00	124,457.50	0.00	0.00	0.00	238,134.07
FUND BALANCE:							
Nonspendable Fund Balance	310,343.51	400.00	0.00	0.00	0.00	0.00	310,743.51
Restricted Fund Balance	8,887.14	43,499.31	264,486.25	0.00	88,619.96	0.00	405,492.66
Committed Fund Balance	66,400.00	0.00	0.00	0.00	0.00	0.00	66,400.00
Assigned Fund Balance	964,017.39	0.00	0.00	2,770,180.88	0.00	0.00	3,734,198.27

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	3,242,148.79	0.00	0.00	0.00	0.00	0.00	3,242,148.79
TOTAL FUND BALANCE	4,591,796.83	43,899.31	264,486.25	2,770,180.88	88,619.96	0.00	7,758,983.23
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	4,891,265.31	43,899.31	388,943.75	2,770,180.88	88,619.96	0.00	8,182,909.21

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	294,969.08	11,357.96	323,488.13	8,013.57	34.66		637,863.40
State	14,100,079.73		0.00	0.00	81,378.97		14,181,458.70
Federal	747,041.29		0.00	0.00	0.00		747,041.29
Other	796,719.59			0.00	0.00	0.00	796,719.59
TOTAL REVENUES	15,938,809.69	11,357.96	323,488.13	8,013.57	81,413.63	0.00	16,363,082.98
EXPENDITURES:							
CURRENT:							
Regular Instruction	7,610,642.29						7,610,642.29
Special Education	1,305,697.97						1,305,697.97
Vocational Education	0.00						0.00
Skill Center	0.00						0.00
Compensatory Programs	292,093.01						292,093.01
Other Instructional Programs	4,567.72						4,567.72
Federal Stimulus COVID-19	132,268.27						132,268.27
Community Services	950,116.85						950,116.85
Support Services	4,026,805.15						4,026,805.15
Student Activities/Other		12,612.10				0.00	12,612.10
CAPITAL OUTLAY:							
Sites				0.00			0.00
Building				0.00			0.00
Equipment				0.00			0.00
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					119,717.61		119,717.61
Sales and Lease				0.00			0.00
Other	26,527.36						26,527.36
DEBT SERVICE:							
Principal	5,020.98		280,567.00	0.00	0.00		285,587.98

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	561.54		24,130.82	0.00	0.00		24,692.36
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	14,354,301.14	12,612.10	304,697.82	0.00	119,717.61	0.00	14,791,328.67
REVENUES OVER (UNDER) EXPENDITURES	1,584,508.55	-1,254.14	18,790.31	8,013.57	-38,303.98	0.00	1,571,754.31
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		0.00	1,150,000.00	0.00		1,150,000.00
Transfers Out (GL 536)	-1,150,000.00		0.00	0.00	0.00	0.00	-1,150,000.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	6,603.99		0.00	0.00	0.00		6,603.99
TOTAL OTHER FINANCING SOURCES (USES)	-1,143,396.01		0.00	1,150,000.00	0.00	0.00	6,603.99
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	441,112.54	-1,254.14	18,790.31	1,158,013.57	-38,303.98	0.00	1,578,358.30
BEGINNING TOTAL FUND BALANCE	4,141,374.95	45,153.45	245,695.94	1,612,167.31	126,923.94	0.00	6,171,315.59
Prior Year(s) Corrections or Restatements	9,309.34	0.00	0.00	0.00	0.00	0.00	9,309.34
ENDING TOTAL FUND BALANCE	4,591,796.83	43,899.31	264,486.25	2,770,180.88	88,619.96	0.00	7,758,983.23

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	2,057.15	292,911.93	294,969.08
State	12,613,165.96	1,486,913.77	14,100,079.73
Federal	640,934.04	106,107.25	747,041.29
Other	611,895.11	184,824.48	796,719.59
TOTAL REVENUES	13,868,052.26	2,070,757.43	15,938,809.69
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	6,953,005.99	657,636.30	7,610,642.29
Special Education	1,305,697.97	0.00	1,305,697.97
Vocational Education	0.00	0.00	0.00
Skills Center	0.00	0.00	0.00
Compensatory Programs	292,093.01	0.00	292,093.01
Other Instructional Programs	4,567.72	0.00	4,567.72
Federal Stimulus COVID-19	132,268.27	0.00	132,268.27
Community Services	0.00	950,116.85	950,116.85
Support Services	3,589,633.46	441,681.29	4,031,314.75
CAPITAL OUTLAY:			
Other	14,540.01	11,987.35	26,527.36
DEBT SERVICE:			
Principal	5,020.98	0.00	5,020.98
Interest and Other Charges	561.54	0.00	561.54
TOTAL EXPENDITURES	12,292,879.35	2,061,421.79	14,354,301.14
REVENUES OVER (UNDER) EXPENDITURES:	1,575,172.91	9,335.64	1,584,508.55
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	1,150,000.00	0.00	1,150,000.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		6,603.99	6,603.99

REPORT

Valley Schoc. District No. 070

RUN DATE: 11/4/2022

E.S.D. 101

Statement of Revenues, Expenditures, and Changes in Fund Balance - General Fund, By Sub-Fund

RUN TIME: 10:02:26 AM

COUNTY: 33 Stevens

For the Year Ended August 31, 2022

	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	-1,150,000.00	6,603.99	-1,143,396.01
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	425,172.91	15,939.63	441,112.54
BEGINNING TOTAL FUND BALANCE	4,047,753.78	93,621.17	4,141,374.95
Prior Year(s) Corrections or Restatements	9,309.34	0.00	9,309.34
ENDING TOTAL FUND BALANCE	4,482,236.03	109,560.80	4,591,796.83

REPORT F196
 E.S.D. 101
 COUNTY: 33 Stevens

Valley School District No. 070
 Budgetary Comparison Schedule - General Fund
 For the Year Ended August 31, 2022

RUN DATE: 11/4/2022
 RUN TIME: 10:02:26 AM

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	263,548.00	294,969.08	31,421.08
State	14,001,979.00	14,100,079.73	98,100.73
Federal	691,122.00	747,041.29	55,919.29
Other	836,971.00	796,719.59	-40,251.41
TOTAL REVENUES	15,793,620.00	15,938,809.69	145,189.69
EXPENDITURES			
CURRENT:			
Regular Instruction	8,465,429.00	7,610,642.29	854,786.71
Special Education	1,291,080.00	1,305,697.97	-14,617.97
Vocational Education	0.00	0.00	0.00
Skill Center	0.00	0.00	0.00
Compensatory Programs	328,277.00	292,093.01	36,183.99
Other Instructional Programs	24,717.00	4,567.72	20,149.28
Federal Stimulus COVID-19	86,436.00	132,268.27	-45,832.27
Community Services	953,275.00	950,116.85	3,158.15
Support Services	3,765,120.00	4,026,805.15	-261,685.15
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	134,500.00	26,527.36	107,972.64
DEBT SERVICE:			
Principal	0.00	5,020.98	-5,020.98
Interest and Other Charges	0.00	561.54	-561.54
TOTAL EXPENDITURES	15,048,834.00	14,354,301.14	694,532.86

REPORT

Valley School District No. 070

RUN DATE: 11/4/2022

E.S.D. 101

Budgetary Comparison Schedule - General Fund

RUN TIME: 10:02:26 AM

COUNTY: 33 Stevens

For the Year Ended August 31, 2022

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	744,787.00	1,584,508.55	839,721.55
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-650,000.00	-1,150,000.00	500,000.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	6,603.99	6,603.99
TOTAL OTHER FINANCING SOURCES (USES)	-650,000.00	-1,143,396.01	-493,396.01
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	94,787.00	441,112.54	346,325.54
BEGINNING TOTAL FUND BALANCE	3,880,586.00	4,141,374.95	260,788.95
Prior Year(s) Corrections or Restatements		9,309.34	9,309.34
ENDING TOTAL FUND BALANCE	3,975,373.00	4,591,796.83	616,423.83

REPORT F196

Valley School District No. 070

RUN DATE: 11/4/2022

E.S.D. 101

Budgetary Comparison Schedule - Associated Student Body Fund

RUN TIME: 10:02:26 AM

COUNTY: 33 Stevens

For the Year Ended August 31, 2022

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	10,100.00	11,357.96	1,257.96
State			
Federal			
Other			
TOTAL REVENUES	10,100.00	11,357.96	1,257.96
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	17,544.00	12,612.10	4,931.90
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	17,544.00	12,612.10	4,931.90
REVENUES OVER (UNDER) EXPENDITURES	-7,444.00	-1,254.14	6,189.86

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-7,444.00	-1,254.14	6,189.86
BEGINNING TOTAL FUND BALANCE	46,971.00	45,153.45	-1,817.55
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	39,527.00	43,899.31	4,372.31

REPORT F196
 E.S.D. 101
 COUNTY: 33 Stevens

Valley School District No. 070
 Budgetary Comparison Schedule - Debt Service Fund
 For the Year Ended August 31, 2022

RUN DATE: 11/4/2022
 RUN TIME: 10:02:26 AM

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	321,531.00	323,488.13	1,957.13
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	321,531.00	323,488.13	1,957.13
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	280,567.00	280,567.00	0.00
Interest and Other Charges	25,631.00	24,130.82	1,500.18
TOTAL EXPENDITURES	306,198.00	304,697.82	1,500.18
REVENUES OVER (UNDER) EXPENDITURES	15,333.00	18,790.31	3,457.31

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	15,333.00	18,790.31	3,457.31
BEGINNING TOTAL FUND BALANCE	224,988.00	245,695.94	20,707.94
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	240,321.00	264,486.25	24,165.25

REPORT F196
 E.S.D. 101
 COUNTY: 33 Stevens

Valley School District No. 070
 Budgetary Comparison Schedule - Capital Projects Fund
 For the Year Ended August 31, 2022

RUN DATE: 11/4/2022
 RUN TIME: 10:02:26 AM

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	1,141.00	8,013.57	6,872.57
State	0.00	0.00	0.00
Federal	130,864.00	0.00	-130,864.00
Other	0.00	0.00	0.00
TOTAL REVENUES	132,005.00	8,013.57	-123,991.43
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	272,000.00	0.00	272,000.00
Building	508,864.00	0.00	508,864.00
Equipment	0.00	0.00	0.00
Instructional Technology	0.00	0.00	0.00
Energy	0.00	0.00	0.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	780,864.00	0.00	780,864.00
REVENUES OVER (UNDER) EXPENDITURES	-648,859.00	8,013.57	656,872.57
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	650,000.00	1,150,000.00	500,000.00
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
TOTAL OTHER FINANCING SOURCES (USES)	650,000.00	1,150,000.00	500,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	1,141.00	1,158,013.57	1,156,872.57
BEGINNING TOTAL FUND BALANCE	1,612,048.00	1,612,167.31	119.31
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,613,189.00	2,770,180.88	1,156,991.88

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	106.00	34.66	-71.34
State	66,850.00	81,378.97	14,528.97
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	66,956.00	81,413.63	14,457.63
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	122,718.00	119,717.61	3,000.39
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	122,718.00	119,717.61	3,000.39

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-55,762.00	-38,303.98	17,458.02
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-55,762.00	-38,303.98	17,458.02
BEGINNING TOTAL FUND BALANCE	126,926.00	126,923.94	-2.06
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	71,164.00	88,619.96	17,455.96

REPORT F196

Valley School District No. 070

RUN DATE: 11/4/2022

E.S.D. 101

Statement of Fiduciary Net Position

RUN TIME: 10:02:26 AM

COUNTY: 33 Stevens

August 31, 2022

	Custodial Funds	Private Purpose Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	0.00	0.00
Minus Warrants Outstanding	0.00	0.00
Due From Other Governmental Units	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	0.00
Capital Assets, Land	0.00	0.00
Capital Assets, Buildings	0.00	0.00
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	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 Governmental Units	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET POSITION:		
Restricted for:		
Restricted For Intact Trust Principal	0.00	0.00
Restricted for Individuals, Organizations, and Other Governments - CF	0.00	
Restricted for Individuals, Organizations, and Other Governments - PPT		0.00
Restricted For Other Purposes	0.00	0.00
TOTAL NET POSITION	0.00	0.00

REPORT 6

Valley School District No. 070

RUN DATE: 11/4/2022

E.S.D. 101

Statement of Changes in Fiduciary Net Position

RUN TIME: 10:02:26 AM

COUNTY: 33 Stevens

For the Year Ended August 31, 2022

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

Description	Beginning Outstanding Debt September 1, 2021	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2022	Amount Due Within One Year
Voted Debt					
Voted Bonds	1,519,187.00	0.00	280,567.00	1,238,620.00	292,832.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt and Liabilities					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Leases	17,455.81	4,409.07	6,277.50	15,587.38	7,126.55
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	400,178.98	14,256.92	0.00	414,435.90	83,177.60
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	350,034.00	636,419.00	0.00	986,453.00	
Net Pension Liabilities TRS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities SERS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities PERS 1	217,256.00	290,783.00	0.00	508,039.00	
Total Long-Term Liabilities	2,504,111.79	945,867.99	286,844.50	3,163,135.28	383,136.15

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

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	150,207.03	298,287.67	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	6,110.16	24,308.34	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	156,317.19	322,596.01	0.00	0.00
 LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	0.00			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	98,357.43			
2200 Sales of Goods, Supplies and Services, Unassigned	0.00		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	0.00			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Child Care Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	0.00			
2298 School Food Services--Sales of Goods, Supplies, and Services	2,057.15			
2300 Investment Earnings	15,304.93	892.12	8,013.57	34.66
2400 Interfund Loan Interest Earnings	0.00		0.00	
2450 Other Interest Earnings	0.00	0.00	0.00	0.00
2500 Gifts and Donations	1,921.76		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	1,158.84		0.00	0.00
2700 Rentals and Leases	0.00	0.00	0.00	0.00
2800 Insurance Recoveries	4,143.94		0.00	0.00
2900 Local Support Nontax, Unassigned	4,739.15	0.00	0.00	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2910 E-Rate	10,968.69		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	138,651.89	892.12	8,013.57	34.66
STATE, GENERAL PURPOSE				
3100 Apportionment	10,257,578.81			
3121 Special Education - General Apportionment	120,990.64			
3300 Local Effort Assistance	1,095,386.29			
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	11,473,955.74	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	947,752.87			
4122 Special Education - Infants and Toddlers - State	0.00			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4139 Career Launch	0.00			
4155 Learning Assistance	210,848.70			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	24,041.84			
4159 Juveniles in Adult Jails	0.00	0.00		

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4165 Transitional Bilingual	0.00			
4174 Highly Capable	5,641.13			
4188 Child Care	0.00			
4198 School Food Service	3,919.99			
4199 Transportation - Operations	1,021,924.98			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	20,467.00		0.00	0.00
4321 Special Education - Other State Agencies	0.00			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	391,527.48			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				81,378.97
4000 TOTAL STATE, SPECIAL PURPOSE	2,626,123.99		0.00	81,378.97
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	9,107.25	0.00	0.00	

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, GENERAL PURPOSE				
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	9,107.25	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6111 Federal Special Purpose-GEER	0.00		0.00	
6112 Federal Special Purpose-ESSER II	101,708.39		0.00	
6113 Federal Special Purpose-ESSER III	17,449.93		0.00	
6114 Federal Special Purpose-ESSER III (Learning Loss)	38,365.80		0.00	
6118 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6119 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6123 Special Education - ARP, IDEA, Federal	0.00			
6124 Special Education, Supplemental	186,233.00			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	0.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	55,226.00			
6152 Other Title, ESEA Fed	19,859.00			
6153 ESEA Migrant, Federal	0.00			
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	0.00			

	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 - ESSER I	0.00			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	210,873.18			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6211 Federal Special Purpose-GEER	0.00		0.00	
6212 Federal Special Purpose-ESSER II	0.00		0.00	
6213 Federal Special Purpose-ESSER III	0.00		0.00	
6214 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6218 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6219 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6223 Special Education - ARP, IDEA, Federal	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
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 - ESSER I	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	0.00		0.00	0.00
6311 Federal Special Purpose-GEER	0.00		0.00	
6312 Federal Special Purpose-ESSER II	0.00		0.00	
6313 Federal Special Purpose-ESSER III	0.00		0.00	
6314 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6318 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6319 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	0.00			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6323 Special Education - ARP, IDEA, Federal	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	

REPORT

Valley School District No. 070

RUN DATE: 11/4/2022

E.S.D. 101

Report of Revenues and Other Financing Sources

RUN TIME: 10:02:26 AM

COUNTY: 33 Stevens

For the Year Ended August 31, 2022

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6346 Skill 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 - ESSER I	0.00		0.00	
6378 Youth Training	0.00			
6388 Child Care	97,000.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	11,218.74			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	737,934.04		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	608,033.27		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	3,861.84			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	611,895.11		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	0.00		0.00	0.00
8101 Governmental Entities (GF local sub-fund)	0.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	180,807.98			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	4,016.50			
8500 Nonfederal, ESD	0.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	184,824.48		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	6,603.99			0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00

REPORT 1006

Valley School District No. 070

RUN DATE: 11/4/2022

E.S.D. 101

Report of Revenues and Other Financing Sources

RUN TIME: 10:02:26 AM

COUNTY: 33 Stevens

For the Year Ended August 31, 2022

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	0.00	1,150,000.00	0.00
9901 Transfers - Other Resources	0.00	0.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	6,603.99	0.00	1,150,000.00	0.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	15,945,413.68	323,488.13	1,158,013.57	81,413.63

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY				
NO.	PROGRAM TITLE	AMOUNT	NO.	ACTIVITY TITLE	AMOUNT	NO.	OBJECT TITLE	AMOUNT
01	Basic Education	3,335,027.65	11	Bd of Dir	80,309.72	0	Debit Transfer	139,842.55
02	ALE	4,275,614.64	12	Supt Off	391,581.27	1	Credit Transfer	-139,842.55
03	Basic Education - Dropout Reengagement	0.00	13	Busns Off	454,786.21	2	Cert. Salaries	4,451,984.80
11	Stim, Title, GEER	0.00	14	HR	148,672.75	3	Class. Salaries	3,269,422.99
12	Stim, ESSER II	85,851.86	15	Pblc Rltn	6,875.48	4	Employee Benefits	3,207,938.93
13	Stim, ESSER III	14,511.38	21	Supv Inst	252,752.37	5	Supplies / Materials	1,930,312.39
14	Federal Stimulus, ESSER III (Learning Loss)	31,905.03	22	Lrn Resrc	120,121.11	7	Purchased Services	1,445,688.99
18	Stim, RSVD N/A 20-21	0.00	23	Princ Off	1,214,896.19	8	Travel	22,425.68
19	Federal Special Purpose - Other	0.00	24	Guid/Coun	202,920.83	9	Capital Outlay	26,527.36
21	Sp Ed, Sup, St	1,130,385.97	25	Pupil M/S	166,523.39	TOTAL ALL OBJECTS		14,354,301.14
22	Sp Ed, Infants and Toddlers, State	0.00	26	Health	483,014.82			
23	Sp Ed, Sup, IDEA, Fed	0.00	27	Teaching	6,125,670.78			
24	Sp Ed, Sup, Fed	175,312.00	28	Extracur	64,460.33			
25	Sp Ed, Infants and Toddlers, Federal	0.00	29	Pmt to SD	3,361.51			
26	Sp Ed, Inst, St	0.00	31	InstProDev	149,904.52			
29	Sp Ed, Oth, Fed	0.00	32	Inst Tech	344,835.64			
31	Voc, Basic, St	0.00	33	Curriculum	813,676.44			
34	MidSchCar/Tec	0.00	34	Pro Learn	37,876.48			
38	Voc, Fed	0.00	41	Supervisin	63,899.09			
39	Voc, Other	0.00	42	Food	113,814.05			
45	Skil Cnt, Bas, St	0.00	44	Operation	173,764.81			
46	Skill Cntr, Fed	0.00	49	Transfers	0.00			
47	Skil Cnt, Fac Upgrade	0.00	51	Supervisin	175,084.46			
51	ESEA Disadvantaged, Fed	51,988.00	52	Operation	756,403.47			
52	Other Title, ESEA, Fed	18,695.00	53	Maintnce	283,383.66			
53	ESEA Migrant, Federal	0.00	56	Insurance	44,905.05			
54	Read First, Fed	0.00	58	Rem. Learn OP.	0.00			

PROGRAM EXPENDITURE SUMMARY

ACTIVITY EXPENDITURE SUMMARY

OBJECT EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
55 LAP	200,067.58	59 Transfers	-16,961.89		
56 St In, Ctr/Hm, D	0.00	61 Supv Bldg	118,228.51		
57 St In, N/D, Fed	0.00	62 Grnd Mnt	98,201.10		
58 Sp/Plt Pgm, St	21,342.43	63 Oper Bldg	301,938.35		
59 Inst. JAJ	0.00	64 Maintnce	236,758.98		
61 Head Start, Fed	0.00	65 Utilities	228,280.30		
62 MS, Pro Dv, Fed	0.00	67 Bldg Secu	8,767.82		
64 LEP, Fed	0.00	68 Insurance	152,060.99		
65 Tran Biling, St	0.00	72 Info Sys	293,968.08		
67 Ind Ed, Fd, JOM	0.00	73 Printing	0.00		
68 Ind Ed, Fd, ED	0.00	74 Warehouse	0.00		
69 Comp, Othr	0.00	75 Mtr Pool	270.66		
71 Traffic Safety	0.00	83 Interest	561.54		
73 Summer School	0.00	84 Principal	5,020.98		
74 Highly Capable	4,567.72	85 Debt Expn	-4,509.60		
76 Target Asst, Fed	0.00	91 Publ Actv	258,220.89		
78 Yth Trg Pm, Fed	0.00	TOTAL ALL ACTIVITIES	14,354,301.14		
79 Inst Pgm, Othr	0.00				
81 Public Radio/TV	0.00				
86 Comm Schools	0.00				
88 Child Care	674,963.72				
89 Othr Comm Srv	275,153.13				
97 Distwide Suppt	2,464,942.73				
98 Schl Food Serv	351,477.95				
99 Pupil Transp	1,242,494.35				
TOTAL ALL PROGRAMS	14,354,301.14				

REPORT F196
E.S.D. 101
COUNTY: 33 Stevens

Valley School District No. 070
NCES Object Expenditure Summary
For the Year Ended August 31, 2022

RUN DATE: 11/4/2022
RUN TIME: 10:02:26 AM

Certificated Salaries		Amount
2110	Salaries of Regular Employee	4,197,052.56
2120	Salaries of Temporary EEs & Subs	80,195.73
2130	Non contracted Salaries	120,961.55
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	17,321.58
2160	Other Salaries	25,748.38
2170	Other Salaries NBCT	10,705.00

Classified Salaries		Amount
3110	Salaries of Regular Employee	2,936,941.77
3120	Salaries of Temporary EEs & Subs	169,235.58
3130	Extra Time	118,065.64
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	29,400.00
3160	Other Salaries	15,780.00

Employee Bene & P/R Taxes		Amount
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	332,218.82
4223	Federally Mandated Insurance-Classified	241,382.55
4232	Retirement Contribution - Certificated	612,600.11
4233	Retirement Contribution - Classified	352,938.77
4242	On-Behalf Payments - Certificate	0.00
4243	On-Behalf Payments - Classified	0.00
4252	Tuition Reimbursement - Certificated	0.00
4253	Tuition Reimbursement - Classified	0.00
4262	Unemployment Compensation - Certificated	17,107.45
4263	Unemployment Compensation - Classified	14,359.48

Employee Bene & P/R Taxes		Amount
4272	Worker's Compensation - Certificated	23,905.59
4273	Worker's Compensation - Classified	62,756.08
4282	Health Benefits - Certificated	665,129.93
4283	Health Benefits - Classified	873,526.82
4292	Other Employee Benefits - Certificated	6,908.56
4293	Other Employee Benefits - Classified	5,104.77
Supplies, Non-Capital		Amount
5610	General Supplies	457,506.55
5626	Motor Vehicle Fuel	338,012.48
5630	Food	113,814.05
5640	Books and Periodicals	416,491.95
5650	Supplies - Technology Related	604,487.36
Purchased Services		Amount
7310	Office and Administrative Services	2,628.52
7311	Election Fees	4,435.36
7320	Professional Educational Services	0.00
7321	Contracted Teachers	0.00
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	55,171.56
7340	Other Professional Purchased Services	358,938.99
7341	Legal Services for District support	11,088.00
7342	Audit Services	16,276.05
7343	Other Legal Services	41,113.00
7350	Technical Services	0.00
7351	Data Processing and Coding Services	4,750.00
7352	Other Technical Services	0.00
7410	Utility Services	16,061.25

REPORT F196
E.S.D. 101
COUNTY: 33 Stevens

Valley School District No. 070
NCES Object Expenditure Summary
For the Year Ended August 31, 2022

RUN DATE: 11/4/2022
RUN TIME: 10:02:26 AM

	Purchased Services	Amount
7420	Cleaning Services	29,117.86
7431	Non-Technology-Related Repair and Maintenance	80,990.93
7432	Technology-Related Repair and Maintenance	0.00
7441	Rentals of Land and Buildings	1,085.50
7442	Rentals of Equipment and Vehicles	31,438.13
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	0.00
7490	Other Purchased Property Services	0.00
7511	Student Trans Purchased from Another School District or ESD	0.00
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	0.00
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	196,966.04
7530	Communications	208,195.33
7540	Advertising	4,257.60
7550	Printing and Binding	5,336.72
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	18,702.62
7569	Tuition - Other	0.00
7570	Food Service Management (FSMC)	0.00
7580	Travel - Registration and Entrance	8,493.18
7591	Services Purchased from another School District or ESD Within the State	115,362.85
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	162,373.46
7622	Electricity	9,858.46
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	57,465.06
7820	Settlements and Judgements Against the School District	0.00

Purchased Services		Amount
7831	Redemption of Principal	5,020.98
7832	Interest on Long-Term Debt	561.54
7833	Bond Issuance and Other Debt-Related Costs	0.00
7835	Interest on Short-Term Debt	0.00
7950	Special Items	0.00
7960	Extraordinary Items	0.00

Travel		Amount
8580	Travel, Meals and Lodging	22,425.68

Capital Outlay		Amount
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	16,106.83
9732	Vehicles	9,696.80
9733	Furniture and Fixtures	0.00
9734	Technology-Related Hardware	0.00
9735	Technology-Related Software	0.00
9739	Other Equipment	723.73
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	14,354,301.14
---	----------------------

REPORT F196
E.S.D. 101
COUNTY: 33 Stevens

Valley School District No. 070
District Expenditure Summary by Location
For the Year Ended August 31, 2022

RUN DATE: 11/4/2022
RUN TIME: 10:02:26 AM

<u>Instructional Location</u>	<u>Amount</u>
Columbia Virtual Academy	4,979,864.99
Paideia High School	1,323,296.91
Valley Early Learning Center	848,516.42
Valley School	5,192,633.30
TOTAL INSTRUCTIONAL LOCATIONS	12,344,311.62
TOTAL NON-INSTRUCTIONAL LOCATIONS	2,009,989.52
TOTAL DISTRICT EXPENDITURES	14,354,301.14

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	76,319.74	0.00		0.00	0.00	0.00	4,638.25	71,681.49	0.00	0.00
22 Lrn Resrc	81,464.52	0.00		0.00	52,746.39	21,504.70	6,084.17	1,129.26	0.00	0.00
23 Princ Off	631,759.59	0.00		236,650.02	201,384.73	159,473.81	10,619.51	23,631.52	0.00	0.00
24 Guid/Coun	50,394.96	0.00		35,731.80	0.00	14,663.16	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	2,396,675.38	1,934.64		1,674,882.91	0.00	635,933.50	72,916.16	11,008.17	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	79,410.07	0.00		40,753.91	0.00	8,838.36	241.24	23,140.49	6,436.07	0.00
32 Inst Tech	193,549.64	0.00			112,782.71	33,972.70	41,912.80	4,881.43	0.00	0.00
33 Curriculum	761,325.69	0.00		0.00	0.00	0.00	698,903.86	62,421.83	0.00	0.00
34 Pro Learn	4,715.05	0.00		3,841.56		873.49	0.00	0.00	0.00	0.00
02 Total	4,275,614.64	1,934.64		1,991,860.20	366,913.83	875,259.72	835,315.99	197,894.19	6,436.07	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	728.94	0.00		0.00	0.00	0.00	728.94	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	4,609.29	0.00		0.00	0.00	0.00	4,502.85	106.44	0.00	0.00
27 Teaching	188.12	0.00		0.00	0.00	0.00	188.12	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	74,355.11	0.00			0.00	0.00	74,355.11	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	320.40	0.00			0.00	0.00	320.40	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	5,650.00	0.00			0.00	0.00	5,650.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00

REPORT 1 6

Valley School District No. 070

RUN DATE: 11/4/2022

E.S.D. 101

PROGRAM 12 - Federal Stimulus, ESSER II

RUN TIME: 10:02:26 AM

COUNTY: 33 Stevens

For the Year Ended August 31, 2022

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 Total	85,851.86	0.00	0.00	0.00	0.00	0.00	85,745.42	106.44	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	14,511.38	0.00		5,000.00	7,000.00	2,511.38	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00

REPORT 1

Valley School District No. 070

RUN DATE: 11/4/2022

E.S.D. 101

PROGRAM 13 - Federal Stimulus, ESSER III

RUN TIME: 10:02:26 AM

COUNTY: 33 Stevens

For the Year Ended August 31, 2022

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Total	14,511.38	0.00	0.00	5,000.00	7,000.00	2,511.38	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	25,224.25	0.00		0.00	0.00	0.00	0.00	25,224.25	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	6,680.78	0.00		4,922.15	513.15	1,245.48	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 Total	31,905.03	0.00		4,922.15	513.15	1,245.48	0.00	25,224.25	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	21,764.14	0.00		0.00	7,266.45	2,407.77	0.00	12,089.92	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	55,848.26	0.00		0.00	35,608.85	19,068.17	621.38	549.86	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	336,456.20	0.00		105,483.68	20,000.00	49,455.70	4,942.73	156,574.09	0.00	0.00
27 Teaching	684,051.20	0.00		294,863.71	156,701.55	214,614.08	2,761.86	15,110.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,479.43	0.00		704.68	602.72	282.03	0.00	-110.00	0.00	0.00
32 Inst Tech	10,439.91	0.00			0.00	0.00	10,439.91	0.00	0.00	0.00
33 Curriculum	12,275.04	0.00		0.00	0.00	0.00	12,275.04	0.00	0.00	0.00
34 Pro Learn	8,071.79	0.00		5,565.85		1,279.76	14.18	1,212.00	0.00	0.00
21 Total	1,130,385.97	0.00		406,617.92	220,179.57	287,107.51	31,055.10	185,425.87	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	34,063.51	0.00		0.00	0.00	0.00	2,751.32	31,312.19	0.00	0.00
27 Teaching	140,138.74	0.00		65,942.41	23,434.42	42,758.93	8,002.98	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	1,109.75	0.00		0.00	0.00	0.00	1,109.75	0.00	0.00	0.00
24 Total	175,312.00	0.00		65,942.41	23,434.42	42,758.93	11,864.05	31,312.19	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	9,463.15	0.00		0.00	7,107.19	2,355.96	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	40,770.68	0.00		29,793.33	0.00	10,769.25	208.10	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	1,754.17	0.00		0.00	0.00	0.00	1,754.17	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
51 Total	51,988.00	0.00		29,793.33	7,107.19	13,125.21	1,962.27	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	11,882.00	0.00		0.00	0.00	0.00	0.00	11,882.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	6,813.00	0.00		272.64	933.65	236.16	0.00	5,370.55	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Total	18,695.00	0.00	0.00	272.64	933.65	236.16	0.00	17,252.55	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	194,569.52	0.00		74,063.01	58,231.67	60,081.65	2,193.19	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	150.53	0.00			0.00	0.00	150.53	0.00	0.00	0.00
33 Curriculum	3,600.32	0.00		0.00	0.00	0.00	3,600.32	0.00	0.00	0.00
34 Pro Learn	1,747.21	0.00		1,421.57		325.64	0.00	0.00	0.00	0.00
55 Total	200,067.58	0.00		75,484.58	58,231.67	60,407.29	5,944.04	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	20,372.40	0.00		11,285.00	0.00	2,483.40	0.00	6,604.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	970.03	0.00		0.00	260.64	45.07	0.00	490.00	174.32	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
58 Total	21,342.43	0.00		11,285.00	260.64	2,528.47	0.00	7,094.00	174.32	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	3,432.49	0.00		2,526.58	0.00	905.91	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	1,135.23	0.00		0.00	0.00	0.00	1,135.23	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
74 Total	4,567.72	0.00		2,526.58	0.00	905.91	1,135.23	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	145,205.34	0.00		0.00	104,362.15	38,492.06	2,351.13	0.00	0.00	0.00
25 Pupil M/S	42,789.85	0.00		0.00	0.00	0.00	286.38	42,503.47	0.00	0.00
26 Health	2,569.68	0.00		0.00	0.00	0.00	256.16	2,307.51	6.01	0.00
27 Teaching	427,697.35	1,123.32		0.00	277,563.14	128,275.25	18,091.58	2,573.05	71.01	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	6,448.51	0.00		0.00	3,618.72	1,483.72	251.64	1,440.00	-345.57	0.00
32 Inst Tech	8,294.63	0.00			0.00	0.00	8,294.63	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	29,354.52	0.00			14,151.78	6,939.57	8,015.65	247.52	0.00	0.00
65 Utilities	12,603.84	0.00			0.00	0.00	0.00	12,603.84	0.00	0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
88 Total	674,963.72	1,123.32		0.00	399,695.79	175,190.60	37,547.17	61,675.39	-268.55	0.00

REPORT F.
 E.S.D. 101
 COUNTY: 33 Stevens

Valley School District No. 070
 PROGRAM 89 - Other Community Services
 For the Year Ended August 31, 2022

RUN DATE: 11/4/2022
 RUN TIME: 10:02:26 AM

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	257.72	0.00		0.00	0.00	0.00	257.72	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	3,350.00	0.00		0.00	0.00	0.00	0.00	3,350.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	13,324.52	0.00						13,324.52		
75 Mtr Pool	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	258,220.89	0.00	-	0.00	16,460.72	8,572.81	345,869.11	4,515.76	100.63	0.00
			117,298.14							
89 Total	275,153.13	0.00	-	0.00	16,460.72	8,572.81	346,126.83	21,190.28	100.63	0.00
			117,298.14							

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	80,309.72	0.00			0.00	0.00	2,140.67	78,169.05	0.00	0.00
12 Supt Off	391,581.27	0.00		144,339.72	132,401.23	93,366.32	4,072.47	14,858.32	2,543.21	0.00
13 Busns Off	454,057.27	0.00		0.00	310,092.17	116,821.43	20,670.17	6,228.77	244.73	0.00
14 HR	148,672.75	0.00		0.00	102,287.00	31,952.52	4,562.26	9,570.03	300.94	0.00
15 Pblc Rltn	6,875.48	0.00		0.00	0.00	0.00	0.00	6,875.48	0.00	0.00
25 Pupil M/S	4,831.41	0.00		0.00	0.00	0.00	4,313.41	518.00	0.00	0.00
61 Supv Bldg	118,228.51	0.00		0.00	84,565.11	32,820.01	763.39	80.00	0.00	0.00
62 Grnd Mnt	98,201.10	1,402.34			52,733.15	23,137.44	16,508.73	3,695.71	0.00	723.73
63 Oper Bldg	266,933.83	0.00			143,989.95	81,700.66	29,747.32	11,495.90	0.00	0.00
64 Maintnce	236,758.98	775.68	0.00		97,023.46	42,825.69	48,581.64	37,855.71	0.00	9,696.80
65 Utilities	215,676.46	0.00	0.00		0.00	0.00	417.00	215,259.46	0.00	0.00
67 Bldg Secu	8,767.82	0.00			0.00	0.00	2,963.69	5,804.13	0.00	0.00
68 Insurance	138,736.47	0.00					0.00	138,736.47		0.00
72 Info Sys	293,968.08	0.00	0.00	0.00	136,167.53	50,976.45	31,492.67	75,331.43	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	270.66	0.00	0.00	0.00	0.00	0.00	257.66	13.00	0.00	0.00
83 Interest	561.54							561.54		
84 Principal	5,020.98							5,020.98		
85 Debt Expn	-4,509.60		-5,582.52					0.00		1,072.92
97 Total	2,464,942.73	2,178.02	-5,582.52	144,339.72	1,059,259.60	473,600.52	166,491.08	610,073.98	3,088.88	11,493.45

REPORT
 E.S.D. 101
 COUNTY: 33 Stevens

Valley School District No. 070
 PROGRAM 98 - School Food Services
 For the Year Ended August 31, 2022

RUN DATE: 11/4/2022
 RUN TIME: 10:02:27 AM

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
41 Supervisn	63,899.09	0.00		0.00	40,803.96	21,214.01	73.12	1,778.00	30.00	0.00
42 Food	113,814.05	0.00					113,814.05	0.00		
44 Operation	173,764.81	118.39			97,071.06	56,810.66	16,790.05	2,710.40	264.25	0.00
49 Transfers	0.00		0.00							
98 Total	351,477.95	118.39	0.00	0.00	137,875.02	78,024.67	130,677.22	4,488.40	294.25	0.00

REPORT F196

Valley School District No. 070

RUN DATE: 11/4/2022

E.S.D. 101

PROGRAM 99 - Pupil Transportation

RUN TIME: 10:02:27 AM

COUNTY: 33 Stevens

For the Year Ended August 31, 2022

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
51 Supervisn	175,084.46	0.00		0.00	112,326.79	44,610.74	11,580.76	5,797.56	768.61	0.00
52 Operation	756,403.47	114,355.30			379,560.54	243,173.83	2,262.49	16,498.10	553.21	0.00
53 Maintnce	283,063.26	593.47			81,736.35	32,312.06	74,433.63	78,597.08	356.76	15,033.91
56 Insurance	44,905.05							44,905.05		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
59 Transfers	-16,961.89		-16,961.89							
99 Total	1,242,494.35	114,948.77	-16,961.89	0.00	573,623.68	320,096.63	88,276.88	145,797.79	1,678.58	15,033.91

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	38,656.59	0.00		0.00	20,898.87	13,096.42	4,661.30	0.00	0.00	0.00
23 Princ Off	527,288.34	0.00		216,600.69	120,054.74	131,634.33	24,467.47	34,362.83	168.28	0.00
24 Guid/Coun	152,525.87	0.00		109,093.20	0.00	41,048.95	1,168.72	1,215.00	0.00	0.00
25 Pupil M/S	118,902.13	0.00		0.00	73,940.11	44,590.07	371.95	0.00	0.00	0.00
26 Health	53,698.51	0.00		0.00	0.00	0.00	909.45	52,588.54	200.52	0.00
27 Teaching	2,217,517.18	14,154.04		1,354,930.72	143,671.87	613,513.49	56,429.11	34,634.68	183.27	0.00
28 Extracur	64,460.33	5,385.37		9,200.00	22,400.00	7,788.39	7,611.69	7,563.19	4,511.69	0.00
29 Pmt to SD	3,361.51							3,361.51		
31 InstProDev	44,752.70	0.00		5,262.17	16,968.47	10,223.14	2,013.27	4,427.91	5,857.74	0.00
32 Inst Tech	58,045.82	0.00			0.00	0.00	58,045.82	0.00	0.00	0.00
33 Curriculum	32,476.24	0.00		0.00	0.00	0.00	32,476.24	0.00	0.00	0.00
34 Pro Learn	23,342.43	0.00		18,853.49		4,472.85	16.09	0.00	0.00	0.00
01 Total	3,335,027.65	19,539.41		1,713,940.27	397,934.06	866,367.64	188,171.11	138,153.66	10,921.50	0.00

Other Data Requirements and Certifications

A.	Enter the amount of E-Rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by utility.	10,968.69
B.	Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090.	0.00
C.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
D.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for Inflationary Adjustment Index increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	152,036.33
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	48,031.25
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	200,067.58

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.

1,537.36

2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED) 0.2073

a) Total All Programs (SYSTEM CALCULATED) 14,354,301.14

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED) 2,464,942.73

c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED) 11,889,358.41

DISTORTING ITEMS

1. Flow-through funds for program 01-89, 98, and 99

0.00

2. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 11, Board of Directors.

4,435.36

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

REPORT 1

Valley School District No. 070

RUN DATE: 11/4/2022

E.S.D. 101

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

RUN TIME: 10:02:27 AM

COUNTY: 33 Stevens

For the Year Ended August 31, 2022

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

INDIRECT EXPENDITURES

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

16,276.05

18. 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.

11,088.00

19. 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

20. 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.

6,875.48

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

0.00

22. 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.

145,403.23

23. 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

24. 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

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

0.00

INDIRECT EXPENDITURES

26. 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

27. 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

28. 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).

20,044.28

29. 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

30. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 68, Insurance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2023-2024

Fiscal Year 2021-2022

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	--- EXCLUDED ---		(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
			DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	11,889,358.41	15,033.91		113,814.05			11,760,510.45
PROGRAM 97 ACTIVITIES							
11 Board of Directors	80,309.72	0.00		4,435.36	48,510.31	27,364.05	
12 Superintendent's Office	391,581.27	0.00		0.00	391,581.27	0.00	
13 Business Office	454,057.27	0.00		0.00		454,057.27	
14 Human Resources	148,672.75	0.00		0.00		148,672.75	
15 Public Relations	6,875.48	0.00			0.00	6,875.48	
25 Pupil Management and Safety	4,831.41	0.00		0.00	4,831.41	0.00	
61 Supervision	118,228.51	0.00		0.00	118,228.51	0.00	
62 Grounds Maintenance	98,201.10	723.73		0.00	97,477.37	0.00	
63 Operation of Buildings	266,933.83	0.00		0.00	266,933.83	0.00	
64 Maintenance	236,758.98	9,696.80		0.00	227,062.18	0.00	
65 Utilities	215,676.46	0.00		0.00	195,632.18	20,044.28	
67 Building and Property Security	8,767.82	0.00		0.00	8,767.82	0.00	
68 Insurance	138,736.47	0.00		0.00	138,736.47	0.00	
72 Information Systems	293,968.08	0.00		0.00	148,564.85	145,403.23	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	270.66	0.00		0.00		270.66	
83 Interest	561.54		561.54				
84 Principal	5,020.98		5,020.98				
85 Debt-Related Expenditures	-4,509.60		0.00				
Total Program 97	2,464,942.73	11,493.45	5,582.52	4,435.36	1,646,326.20	802,687.72	

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2023-2024

COUNTY: 33 Stevens

Fiscal Year 2021-2022

	--- EXCLUDED ---				(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	14,354,301.14	26,527.36	5,582.52	118,249.41		802,687.72	11,760,510.45
Unallowable Costs					-1,646,326.20		1,646,326.20
TOTALS	14,354,301.14	26,527.36	5,582.52	118,249.41		802,687.72	13,406,836.65

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

FY 19-20

1. FY 19-20 INDIRECT EXPENDITURES	729,530.65
2. FY 19-20 DIRECT EXPENDITURES	11,511,217.82
3. FY 19-20 OVER/UNDER RECOVERY (CALCULATED)	-12,402.34
4. FY 19-20 TOTAL POOL (LINE 1 + LINE 3)	717,128.30
5. CALCULATED FY 19-20 RESTRICTED INDIRECT RATE TO BE USED IN FY 21-22	0.0623

FY 21-22

6. FY 21-22 INDIRECT EXPENDITURES FROM COLUMN 6	802,687.72
7. FY 19-20 OVER/UNDER RECOVERY (LINE 3)	-12,402.34
8. FY 21-22 ADJUSTED IND POOL (LINE 6 + LINE 7)	790,285.37
9. FY 21-22 DIRECT EXPENDITURES FROM COLUMN 7	13,406,836.65
10. FY 21-22 RESTRICTED INDIRECT RATE (LINE 5)	0.0623
11. FY 21-22 AMOUNT RECOVERED (LINE 9 * LINE 10)	835,245.92
12. FY 21-22 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-44,960.55
13. FY 21-22 TOTAL POOL (LINE 6 + LINE 12)	757,727.16
14. CALCULATED FY 21-22 RESTRICTED INDIRECT RATE TO BE USED IN FY 23-24 (LINE 13 / LINE 9)	0.0565

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2023-2024

Fiscal Year 2021-2022

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	11,889,358.41	15,033.91		113,814.05			11,760,510.45
PROGRAM 97 ACTIVITIES							
11 Board of Directors	80,309.72	0.00		4,435.36	48,510.31	27,364.05	
12 Superintendents Office	391,581.27	0.00		0.00		391,581.27	
13 Business Office	454,057.27	0.00		0.00		454,057.27	
14 Human Resources	148,672.75	0.00		0.00		148,672.75	
15 Public Relations	6,875.48	0.00			0.00	6,875.48	
25 Pupil Management and Safety	4,831.41	0.00		0.00		4,831.41	
61 Supervision	118,228.51	0.00		0.00		118,228.51	
62 Grounds Maintenance	98,201.10	723.73		0.00		97,477.37	
63 Operation of Buildings	266,933.83	0.00		0.00		266,933.83	
64 Maintenance	236,758.98	9,696.80		0.00		227,062.18	
65 Utilities	215,676.46	0.00		0.00		215,676.46	
67 Building and Property Security	8,767.82	0.00		0.00		8,767.82	
68 Insurance	138,736.47	0.00		0.00		138,736.47	
72 Information Systems	293,968.08	0.00		0.00		293,968.08	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	270.66	0.00		0.00		270.66	
83 Interest	561.54		561.54				
84 Principal	5,020.98		5,020.98				
85 Debt-Related Expenditures	-4,509.60		0.00				
Total Program 97	2,464,942.73	11,493.45	5,582.52	4,435.36	48,510.31	2,400,503.61	

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation for Fiscal Year 2023-2024

COUNTY: 33 Stevens

Fiscal Year 2021-2022

	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	14,354,301.14	26,527.36	5,582.52	118,249.41		2,400,503.61	11,760,510.45
Unallowable Costs					-48,510.31		48,510.31
Totals	14,354,301.14	26,527.36	5,582.52	118,249.41		2,400,503.61	11,809,020.76

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

FY 19-20

1. FY 19-20 INDIRECT EXPENDITURES							2,124,983.47
2. FY 19-20 DIRECT EXPENDITURES							10,115,765.00
3. FY 19-20 OVER (UNDER) RECOVERY							-76,937.68
4. FY 19-20 TOTAL POOL (LINE 1 + LINE 3)							2,048,045.78
5. CALCULATED FY 19-20 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 21-22							0.2025

FY 21-22

6. FY 21-22 INDIRECT EXPENDITURES FROM COLUMN 6							2,400,503.61
7. FY 19-20 OVER (UNDER) RECOVERY (LINE 3)							-76,937.68
8. FY 21-22 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)							2,323,565.92
9. FY 21-22 DIRECT EXPENDITURES FROM COLUMN 7							11,809,020.76
10. FY 21-22 UNRESTRICTED INDIRECT RATE (LINE 5)							0.2025
11. FY 21-22 AMOUNT RECOVERED (LINE 9 * LINE 10)							2,391,326.70
12. FY 21-22 OVER (UNDER) RECOVER (LINE 8 - LINE 11)							-67,760.77
13. FY 21-22 TOTAL POOL (LINE 6 + LINE 12)							2,332,742.83
14. CALCULATED FY 21-22 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 23-24 (LINE 13 / LINE 9)							0.1975

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	3,335,027.65	3,211,874.21	0.00	123,153.44
02 Alternative Learning Experience (ALE)	4,275,614.64	4,080,558.99	0.00	195,055.65
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	0.00	0.00	0.00	0.00
34 Middle School Career and Tech. Ed., State	0.00	0.00	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	2,464,942.73	2,066,206.60	49,686.10	349,050.03
TOTAL BASIC EDUCATIONAL PROGRAMS	10,075,585.02	9,358,639.80	49,686.10	667,259.12
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus-GEER	0.00	0.00	0.00	0.00
12 Federal Stimulus-ESSER II	85,851.86	0.00	85,851.86	0.00
13 Federal Stimulus-ESSER III	14,511.38	0.00	14,511.38	0.00
14 Federal Stimulus-ESSER III (Learning Loss)	31,905.03	0.00	31,905.03	0.00
18 Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
19 Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	1,130,385.97	1,130,385.97	0.00	0.00
22 Special Education - Infants and Toddlers - State	0.00	0.00	0.00	0.00
23 Special Education - ARP, IDEA, Federal	0.00	0.00	0.00	0.00
24 Special Education-Supplemental, Federal	175,312.00	0.00	175,312.00	0.00
25 Special Education - Infants and Toddlers - Federal	0.00	0.00	0.00	0.00
26 Special Education-Institutions, State	0.00	0.00	0.00	0.00
29 Special Education-Other, Federal	0.00	0.00	0.00	0.00
38 Vocational, Federal	0.00	0.00	0.00	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	0.00	0.00	0.00	0.00
47 Skill Center-Facility Upgrades	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	51,988.00	0.00	51,988.00	0.00
52 Other Title Grants Under ESEA, Federal	18,695.00	0.00	18,695.00	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

	Program Expenditures	State Resources	Federal Resources	Other Resources
55 Learning Assistance, State	200,067.58	200,067.58	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	21,342.43	21,342.43	0.00	0.00
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	0.00	0.00	0.00	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	0.00	0.00	0.00	0.00
65 Transitional Bilingual, State	0.00	0.00	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	4,567.72	4,567.72	0.00	0.00
76 Targeted Assistance, Federal	0.00	0.00	0.00	0.00
78 Youth Training Programs, Federal	0.00	0.00	0.00	0.00
79 Instructional Programs, Other	0.00	0.00	0.00	0.00
TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,734,626.97	1,356,363.70	378,263.27	0.00
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 Child Care	674,963.72	434,606.29	97,000.00	143,357.43
89 Other Community Services	275,153.13	0.00	0.00	275,153.13
98 School Food Services	351,477.95	127,328.88	222,091.92	2,057.15
99 Pupil Transportation	1,242,494.35	1,232,028.52	0.00	10,465.83
TOTAL OTHER PROGRAMS	2,544,089.15	1,793,963.69	319,091.92	431,033.54
TOTALS	14,354,301.14	12,508,967.19	747,041.29	1,098,292.66

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 20 - 21 Actual (A)	FY 21 - 22 Actual (B)
Preliminary FY 2021-2022 to FY 2020-2021 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.	971,683.32	1,130,385.97
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	0.00	0.00
4. Equals aggregate special education expenditures for resident special education students.	971,683.32	1,130,385.97
5. Preliminary Aggregate Maintenance of Effort Test (4B minus 4A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	158,702.65
Preliminary FY 2021-2022 to FY 2020-2021 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	108.00	112.55
7. Expenditures per pupil (line 4/line 6).	8,997.06	10,043.41
8. Preliminary Per Pupil Maintenance of Effort Test (7B minus 7A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	1,046.35
Preliminary Year-End Special Education Maintenance of Effort Test FY 2021-2022 to FY 2020-2021 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	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	0.00

Notes:

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

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

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

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

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

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

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

Description	Operation			<u>Food Services Deficit Calculation</u>			
		FY 2021 - 22	FY 2020 - 21		FY 2021 - 22	FY 2020 - 21	
Total Expenditures	+ (plus)	14,354,301.14	13,820,181.53	Total Program 98	+	351,477.95	342,431.17
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	-	2,057.15	345.25
Community Schools	- (minus)	0.00	0.00	Revenue 2998 (Local)	-	0.00	0.00
Child Care	- (minus)	674,963.72	541,441.92	Revenue 4198 (State)	-	3,919.99	4,531.54
Other Community Services	- (minus)	275,153.13	178,336.67	Revenue 4398 (State)	-	0.00	0.00
School Food Services	- (minus)	351,477.95	342,431.17	Revenue 6198 (Fed)	-	210,873.18	262,674.73
Debt Service, Interest	- (minus)	561.54	0.00	Revenue 6298 (Fed)	-	0.00	0.00
Debt Service, Principal	- (minus)	5,020.98	0.00	Revenue 6398 (Fed)	-	0.00	0.00
Debt Service, Debt Related Expenditures	- (minus)	0.00	0.00	Revenue 6998 (Fed)	-	11,218.74	10,536.56
Capital Outlay, All Object 9	- (minus)	26,527.36	214,527.39	Revenue 7198 (Other)	-	0.00	0.00
Federal, General Purpose Revenue	- (minus)	9,107.25	8,999.97	Revenue 8198 (Other)	-	0.00	0.00
Federal, Special Purpose Revenue	- (minus)	737,934.04	617,831.81	TOTAL FOOD SERVICES DEFICIT		123,408.89	64,343.09
Food Service Deficit	+ (plus)	123,408.89	64,343.09	If Total Food Service Deficit is			
Food Services Revenue, Federal	+ (plus)	210,873.18	262,674.73	a positive amount, it is added to			
Food Services Revenue, Federal	+ (plus)	0.00	0.00	the total aggregate expenditures.			
Food Services Revenue, Federal	+ (plus)	0.00	0.00	If Total Food Service Deficit is			
Food Services Revenue, USDA Commodities	+ (plus)	11,218.74	10,536.56	a negative amount, zero dollars			
Capital Outlay, Stim, Title, GEER	+ (plus)	0.00	0.00				
Capital Outlay, Stim, ESSER II	+ (plus)	0.00	0.00				
Capital Outlay, Stim, ESSER III	+ (plus)	0.00	0.00				
Capital Outlay, Stim, ESSER III	+ (plus)	0.00	0.00				
Capital Outlay, Stim, RSVD N/A 20-21	+ (plus)	0.00	0.00				

Description	Operation	FY 2021 - 22	FY 2020 - 21	
Capital Outlay, Stim, RSVD N/A 20-21	+ (plus)	0.00	0.00	
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	0.00	0.00	are displayed.
Capital Outlay, Sp Ed, Inst, St	+ (plus)	0.00	0.00	
Capital Outlay, Sp Ed, Oth, Fed	+ (plus)	0.00	0.00	
Capital Outlay, Voc, Fed	+ (plus)	0.00	0.00	
Capital Outlay, Voc, Other	+ (plus)	0.00	0.00	
Capital Outlay, Skill Cntr, Fed	+ (plus)	0.00	0.00	
Capital Outlay, ESEA Disadvantaged-Federal	+ (plus)	0.00	0.00	
Capital Outlay, Other Title Grants Under ESEA-Federal	+ (plus)	0.00	0.00	
Capital Outlay, ESEA Migrant-Federal	+ (plus)	0.00	0.00	
Capital Outlay, Read First, Fed	+ (plus)	0.00	0.00	
Capital Outlay, St In, Ctr/Hm, D	+ (plus)	0.00	0.00	
Capital Outlay, St In, N/D, Fed	+ (plus)	0.00	0.00	
Capital Outlay, In, Juveniles in Adult Jails	+ (plus)	0.00	0.00	
Capital Outlay, Head Start, Fed	+ (plus)	0.00	0.00	
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	0.00	0.00	
Capital Outlay, LEP, Fed	+ (plus)	0.00	0.00	
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	0.00	0.00	
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	0.00	0.00	
Capital Outlay, Comp, Othr	+ (plus)	0.00	0.00	
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00	
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00	
Capital Outlay, Inst Pgm, Othr	+ (plus)	0.00	0.00	
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00	
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00	

REPORT 11/06

Valley School District No. 070

RUN DATE: 11/4/2022

E.S.D. 101

Preliminary Federal Cross-Cutting Maintenance of Effort

RUN TIME: 10:02:27 AM

COUNTY: 33 Stevens

Fiscal Year 2021-2022

Description	Operation	FY 2021 - 22	FY 2020 - 21
Capital Outlay, Child Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	12,619,055.98	12,254,166.98

FY 2021 - 22/FY 2020 - 21 1.03

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

REPORT F196

Valley School District No. 070

RUN DATE: 11/4/2022

E.S.D. 101

Preliminary Vocational Education Maintenance of Effort

RUN TIME: 10:02:27 AM

COUNTY: 33 Stevens

Fiscal Year 2021-2022

Description	Operation	FY 2021 - 22	FY 2020 - 21
Program 31, Vocational--Basic State	+ (plus)	0.00	0.00
Program 34, Middle School Career and Technical Education-State	+ (plus)	0.00	0.00
Program 38, Vocational--Federal	+ (plus)	0.00	0.00
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	0.00	0.00
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	0.00	0.00
	FY 21-22 / 20-21		0.00