

E.S.D. 101

F-196 Annual Financial Statements

COUNTY: 33 Stevens

Fiscal Year 2017-2018

ANNUAL FINANCIAL STATEMENTS

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Balance Sheet

COUNTY: 33 Stevens

Governmental Funds

August 31, 2018

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	842,040.95	4,677.68	27,348.86	2,043.87	60,604.58	0.00	936,715.94
Minus Warrants Outstanding	-307,448.83	0.00	0.00	0.00	0.00	0.00	-307,448.83
Taxes Receivable	62,742.40		114,485.37	0.00	0.00		177,227.77
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	24,575.36	0.00	0.00	0.00	0.00	0.00	24,575.36
Accounts Receivable	4,123.13	0.00	0.00	0.00	0.00	0.00	4,123.13
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	6,374.52	0.00		0.00			6,374.52
Prepaid Items	149,072.18	0.00			0.00	0.00	149,072.18
Investments	100,017.27	36,163.14	194,591.37	9,626.79	56,000.51	0.00	396,399.08
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	881,496.98	40,840.82	336,425.60	11,670.66	116,605.09	0.00	1,387,039.15
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	0.00		0.00	0.00	0.00		0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	881,496.98	40,840.82	336,425.60	11,670.66	116,605.09	0.00	1,387,039.15
LIABILITIES:							
Accounts Payable	74,801.92	0.00	0.00	0.00	0.00	0.00	74,801.92
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	35,315.06	0.00		0.00			35,315.06
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00

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Balance Sheet

COUNTY: 33 Stevens

Governmental Funds

August 31, 2018

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
LIABILITIES:							
Payroll Deductions and Taxes Payable	8,046.58	0.00		0.00			8,046.58
Due To Other Governmental Units	8,304.04	0.00		0.00	0.00	0.00	8,304.04
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	126,467.60	0.00	0.00	0.00	0.00	0.00	126,467.60
DEFERRED INFLOWS OF RESOURCES:							
Unavailable Revenue	12,459.19	0.00	0.00	0.00	0.00	0.00	12,459.19
Unavailable Revenue - Taxes Receivable	62,742.40		114,485.37	0.00	0.00		177,227.77
TOTAL DEFERRED INFLOWS OF RESOURCES	75,201.59	0.00	114,485.37	0.00	0.00	0.00	189,686.96
FUND BALANCE:							
Nonspendable Fund Balance	155,446.70	0.00	0.00	0.00	0.00	0.00	155,446.70
Restricted Fund Balance	12,918.98	40,840.82	221,940.23	0.00	116,605.09	0.00	392,305.12
Committed Fund Balance	47,200.00	0.00	0.00	0.00	0.00	0.00	47,200.00
Assigned Fund Balance	243,209.60	0.00	0.00	11,670.66	0.00	0.00	254,880.26
Unassigned Fund Balance	221,052.51	0.00	0.00	0.00	0.00	0.00	221,052.51
TOTAL FUND BALANCE	679,827.79	40,840.82	221,940.23	11,670.66	116,605.09	0.00	1,070,884.59
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	881,496.98	40,840.82	336,425.60	11,670.66	116,605.09	0.00	1,387,039.15

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 33 Stevens

Governmental Funds

For the Year Ended August 31, 2018

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	300,876.94	11,618.91	294,037.09	54.52	805.12		607,392.58
State	7,667,249.35		0.00	0.00	58,194.52		7,725,443.87
Federal	384,786.24		0.00	0.00	0.00		384,786.24
Federal Stimulus	0.00						0.00
Other	1,368,369.16			0.00	0.00	0.00	1,368,369.16
TOTAL REVENUES	9,721,281.69	11,618.91	294,037.09	54.52	58,999.64	0.00	10,085,991.85
EXPENDITURES:							
CURRENT:							
Regular Instruction	5,453,923.42						5,453,923.42
Federal Stimulus	0.00						0.00
Special Education	827,441.79						827,441.79
Vocational Education	0.00						0.00
Skill Center	0.00						0.00
Compensatory Programs	255,499.05						255,499.05
Other Instructional Programs	11,028.79						11,028.79
Community Services	688,652.98						688,652.98
Support Services	2,698,551.47						2,698,551.47
Student Activities/Other		10,053.83				0.00	10,053.83
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					112,540.66		112,540.66
Sales and Lease				0.00			0.00
Other	14,509.20						14,509.20
DEBT SERVICE:							
Principal	0.00		239,339.00	0.00	0.00		239,339.00
Interest and Other Charges	0.00		42,357.12	0.00	0.00		42,357.12
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	9,949,606.70	10,053.83	281,696.12	0.00	112,540.66	0.00	10,353,897.31

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 33 Stevens

Governmental Funds

For the Year Ended August 31, 2018

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
DEBT SERVICE:							
REVENUES OVER (UNDER) EXPENDITURES	-228,325.01	1,565.08	12,340.97	54.52	-53,541.02	0.00	-267,905.46
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		0.00	0.00	0.00		0.00
Transfers Out (GL 536)	0.00		0.00	0.00	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	0.00		0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00		0.00	0.00	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-228,325.01	1,565.08	12,340.97	54.52	-53,541.02	0.00	-267,905.46
BEGINNING TOTAL FUND BALANCE	907,674.88	39,275.74	209,599.26	11,616.14	170,146.11	0.00	1,338,312.13
Prior Year(s) Corrections or Restatements	477.92	0.00	0.00	0.00	0.00	0.00	477.92
ENDING TOTAL FUND BALANCE	679,827.79	40,840.82	221,940.23	11,670.66	116,605.09	0.00	1,070,884.59

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Budgetary Comparison Schedule

COUNTY: 33 Stevens

General Fund

For The Year Ended August 31, 2018

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	301,153.00	300,876.94	-276.06
State	7,806,962.00	7,667,249.35	-139,712.65
Federal	380,940.00	384,786.24	3,846.24
Federal Stimulus	0.00	0.00	0.00
Other	1,552,971.00	1,368,369.16	-184,601.84
TOTAL REVENUES	10,042,026.00	9,721,281.69	-320,744.31
EXPENDITURES			
CURRENT:			
Regular Instruction	5,533,437.00	5,453,923.42	79,513.58
Federal Stimulus	0.00	0.00	0.00
Special Education	758,739.00	827,441.79	-68,702.79
Vocational Education	0.00	0.00	0.00
Skill Center	0.00	0.00	0.00
Compensatory Programs	266,753.00	255,499.05	11,253.95
Other Instructional Programs	12,100.00	11,028.79	1,071.21
Community Services	808,945.00	688,652.98	120,292.02
Support Services	2,663,283.00	2,698,551.47	-35,268.47
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	24,036.00	14,509.20	9,526.80
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	10,067,293.00	9,949,606.70	117,686.30
REVENUES OVER (UNDER) EXPENDITURES	-25,267.00	-228,325.01	-203,058.01

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-25,267.00	-228,325.01	-203,058.01
BEGINNING TOTAL FUND BALANCE	777,417.00	907,674.88	130,257.88
Prior Year(s) Corrections or Restatements		477.92	477.92
ENDING TOTAL FUND BALANCE	752,150.00	679,827.79	-72,322.21

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Budgetary Comparison Schedule

COUNTY: 33 Stevens

Associated Student Body Fund

For The Year Ended August 31, 2018

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	10,800.00	11,618.91	818.91
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	10,800.00	11,618.91	818.91
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	13,250.00	10,053.83	3,196.17
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	13,250.00	10,053.83	3,196.17
REVENUES OVER (UNDER) EXPENDITURES	-2,450.00	1,565.08	4,015.08

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-2,450.00	1,565.08	4,015.08
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	39,174.00	39,275.74	101.74
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	36,724.00	40,840.82	4,116.82

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Budgetary Comparison Schedule

COUNTY: 33 Stevens

Debt Service Fund

For The Year Ended August 31, 2018

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	292,073.00	294,037.09	1,964.09
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other			
TOTAL REVENUES	292,073.00	294,037.09	1,964.09
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	239,339.00	239,339.00	0.00
Interest and Other Charges	43,858.00	42,357.12	1,500.88
TOTAL EXPENDITURES	283,197.00	281,696.12	1,500.88
REVENUES OVER (UNDER) EXPENDITURES	8,876.00	12,340.97	3,464.97

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	8,876.00	12,340.97	3,464.97
BEGINNING TOTAL FUND BALANCE	182,976.00	209,599.26	26,623.26
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	191,852.00	221,940.23	30,088.23

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	0.00	54.52	54.52
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	0.00	54.52	54.52
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	0.00	0.00	0.00
Building	0.00	0.00	0.00
Equipment	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			

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00
REVENUES OVER (UNDER) EXPENDITURES	0.00	54.52	54.52
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	0.00	54.52	54.52
BEGINNING TOTAL FUND BALANCE	0.00	11,616.14	11,616.14
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	0.00	11,670.66	11,670.66

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Budgetary Comparison Schedule

COUNTY: 33 Stevens

Transportation Vehicle Fund

For The Year Ended August 31, 2018

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	317.00	805.12	488.12
State	60,583.00	58,194.52	-2,388.48
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	60,900.00	58,999.64	-1,900.36
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	122,550.00	112,540.66	10,009.34
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	122,550.00	112,540.66	10,009.34

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Budgetary Comparison Schedule

COUNTY: 33 Stevens

Transportation Vehicle Fund

For The Year Ended August 31, 2018

Variance with
Final Budget
POSITIVE
(NEGATIVE)

	FINAL BUDGET	ACTUAL	
REVENUES OVER (UNDER) EXPENDITURES	-61,650.00	-53,541.02	8,108.98
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	-61,650.00	-53,541.02	8,108.98
BEGINNING TOTAL FUND BALANCE	169,926.00	170,146.11	220.11
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	108,276.00	116,605.09	8,329.09

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Statement Of Fiduciary Net Position

COUNTY: 33 Stevens

Fiduciary Funds

August 31, 2018

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

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Statement of Changes in Fiduciary Net Position

COUNTY: 33 Stevens

Fiduciary Funds

For the Year Ended August 31, 2018

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

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Schedule of Long-Term Liabilities

COUNTY: 33 Stevens

For the Year Ended August 31, 2018

Description	Beginning Outstanding Debt September 1, 2017	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2018	Amount Due Within One Year
Voted Debt					
Voted Bonds	2,540,076.00	0.00	239,339.00	2,300,737.00	249,534.00
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
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Non-Cancellable Operating Leases	25,670.00	0.00	11,040.00	14,630.00	11,040.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	264,182.90	150,437.07	0.00	414,619.97	0.00
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	1,281,706.00	0.00	24,794.00	1,256,912.00	
Net Pension Liabilities TRS 2/3	401,253.00	0.00	204,374.00	196,879.00	
Net Pension Liabilities SERS 2/3	516,149.00	0.00	238,648.00	277,501.00	
Net Pension Liabilities PERS 1	804,031.00	0.00	117,561.00	686,470.00	
Total Long-Term Liabilities	5,833,067.90	150,437.07	835,756.00	5,147,748.97	260,574.00

E.S.D. 101

Report of Revenues and Other Financing Sources

COUNTY: 33 Stevens

For the Year Ended August 31, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	146,182.89	265,423.48	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	7,500.64	27,274.95	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	153,683.53	292,698.43	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	91,519.96			
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	17,240.66			
2300 Investment Earnings	1,385.02	1,338.66	54.52	805.12
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	3,796.60		0.00	0.00
2600 Fines and Damages	1,344.50		0.00	0.00
2700 Rentals and Leases	19,260.00	0.00	0.00	0.00
2800 Insurance Recoveries	0.00		0.00	0.00
2900 Local Support Nontax, Unassigned	3,886.74	0.00	0.00	0.00
2910 E-Rate	8,759.93		0.00	

E.S.D. 101

Report of Revenues and Other Financing Sources

COUNTY: 33 Stevens

For the Year Ended August 31, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2000 TOTAL LOCAL SUPPORT NONTAX	147,193.41	1,338.66	54.52	805.12
STATE, GENERAL PURPOSE				
3100 Apportionment	5,176,030.85			
3121 Special Education - General Apportionment	90,486.89			
3300 Local Effort Assistance	736,950.24			
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	6,003,467.98	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	599,191.81			
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	
4155 Learning Assistance	154,366.68			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	529.67			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	0.00			
4174 Highly Capable	7,180.54			
4188 Child Care	0.00			
4198 School Food Service	2,801.33			
4199 Transportation - Operations	692,746.25			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	5,012.00		0.00	0.00
4321 Special Education - Other State Agencies	0.00			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			

E.S.D. 101

Report of Revenues and Other Financing Sources

COUNTY: 33 Stevens

For the Year Ended August 31, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4358 Special and Pilot Programs - Other State Agencies	153,305.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	48,648.09			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				58,194.52
4000 TOTAL STATE, SPECIAL PURPOSE	1,663,781.37		0.00	58,194.52
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	8,801.76	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	8,801.76	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6111 Federal Stimulus-Title I	0.00			
6112 Federal Stimulus-School Improvement	0.00			
6113 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6114 Federal Stimulus-IDEA	0.00			
6118 Federal Stimulus-Competitive Grants	0.00			
6119 Federal Stimulus-Other	0.00			
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6124 Special Education, Supplemental	114,069.00			
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			

E.S.D. 101

Report of Revenues and Other Financing Sources

COUNTY: 33 Stevens

For the Year Ended August 31, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6151 ESEA Disadvantaged, Fed	85,432.00			
6152 Other Title, ESEA Fed	35,113.00			
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			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance	0.00			
6178 Youth Training Programs	0.00			
6188 Child Care	28,202.09			
6189 Other Community Services	0.00			
6198 School Food Services	102,801.84			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6211 Federal Stimulus-Title I	0.00			
6212 Federal Stimulus-School Improvement	0.00			
6213 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6214 Federal Stimulus-IDEA	0.00			
6218 Federal Stimulus-Competitive Grants	0.00			
6219 Federal Stimulus-Other	0.00			
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			

E.S.D. 101

Report of Revenues and Other Financing Sources

COUNTY: 33 Stevens

For the Year Ended August 31, 2018

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

E.S.D. 101

Report of Revenues and Other Financing Sources

COUNTY: 33 Stevens

For the Year Ended August 31, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance	0.00			
6378 Youth Training	0.00			
6388 Child Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	10,366.55			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	375,984.48		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	1,057,719.39		0.00	
7121 Special Education	6,978.23			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	8,093.04			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	1,072,790.66		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	0.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	295,578.50			

E.S.D. 101

Report of Revenues and Other Financing Sources

COUNTY: 33 Stevens

For the Year Ended August 31, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER ENTITIES				
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	0.00			
8500 Nonfederal, ESD	0.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	295,578.50		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	0.00			0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers	0.00	0.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	9,721,281.69	294,037.09	54.52	58,999.64

E.S.D. 101

Program/Activity/Object Report

COUNTY: 33 Stevens

For the Year Ended August 31, 2018

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY				
NO.	PROGRAM TITLE	AMOUNT	NO.	ACTIVITY TITLE	AMOUNT	NO.	OBJECT TITLE	AMOUNT
01	Basic Education	2,756,428.86	11	Bd of Dir	23,657.74	0	Debit Transfer	110,569.62
02	ALE	2,697,494.56	12	Supt Off	317,795.10	1	Credit Transfer	-110,569.62
03	Basic Education - Dropout Reengagement	.00	13	Busns Off	341,720.86	2	Cert. Salaries	2,760,293.21
11	Stim, Title I	.00	14	HR	125,871.16	3	Class. Salaries	2,415,093.11
12	Stim, Schl Imprv	.00	15	Pblc Rltn	3,454.61	4	Employee Benefits	2,141,002.72
13	Federal Stimulus - SFSF and Education Jobs	.00	21	Supv Inst	358,716.57	5	Supplies / Materials	890,128.00
14	Stim, IDEA	.00	22	Lrn Resrc	94,861.44	6		.00
18	Stim, Compt Grants	.00	23	Princ Off	927,825.88	7	Purchased Services	1,680,825.17
19	Stim, Other	.00	24	Guid/Coun	60,575.73	8	Travel	47,755.29
21	Sp Ed, Sup, St	716,123.90	25	Pupil M/S	66,522.03	9	Capital Outlay	14,509.20
22	Sp Ed, Infants and Toddlers, State	.00	26	Health	201,614.50		TOTAL ALL OBJECTS	9,949,606.70
24	Sp Ed, Sup, Fed	111,317.89	27	Teaching	3,868,314.95			
25	Sp Ed, Infants and Toddlers, Federal	.00	28	Extracur	49,216.13			
26	Sp Ed, Inst, St	.00	29	Pmt to SD	45,857.61			
29	Sp Ed, Oth, Fed	.00	31	InstProDev	107,991.08			
31	Voc, Basic, St	.00	32	Inst Tech	201,472.85			
34	MidSchCar/Tec	.00	33	Curriculum	897,339.24			
38	Voc, Fed	.00	41	Supervisin	50,497.40			
39	Voc, Other	.00	42	Food	73,376.72			
45	Skil Cnt, Bas, St	.00	44	Operation	89,201.72			
46	Skill Cntr, Fed	.00	49	Transfers	.00			
51	ESEA Disadvantaged, Fed	80,411.19	51	Supervisin	100,103.50			
52	Other Title, ESEA, Fed	33,241.16	52	Operation	478,319.24			
53	ESEA Migrant, Federal	.00	53	Maintnce	151,580.77			
54	Read First, Fed	.00	56	Insurance	27,397.91			
55	LAP	141,447.70	59	Transfers	-16,591.68			
56	St In, Ctr/Hm, D	.00	61	Supv Bldg	82,236.35			
57	St In, N/D, Fed	.00	62	Grnd Mnt	74,226.77			
58	Sp/Plt Pgm, St	399.00	63	Oper Bldg	156,453.20			
59	Inst. JAJ	.00	64	Maintnce	221,640.09			
61	Head Start, Fed	.00	65	Utilities	187,223.50			
			67	Bldg Secu	3,988.62			
			68	Insurance	97,359.75			
			72	Info Sys	192,013.18			

E.S.D. 101

Program/Activity/Object Report

COUNTY: 33 Stevens

For the Year Ended August 31, 2018

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
62 MS, Pro Dv, Fed	.00
64 LEP, Fed	.00
65 Tran Biling, St	.00
67 Ind Ed, Fd, JOM	.00
68 Ind Ed, Fd, ED	.00
69 Comp, Othr	.00
71 Traffic Safety	.00
73 Summer School	.00
74 Highly Capable	6,028.79
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	5,000.00
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Child Care	397,599.87
89 Othr Comm Srv	291,053.11
97 Distwide Suppt	1,798,822.00
98 Schl Food Serv	173,428.93
99 Pupil Transp	740,809.74
TOTAL ALL PROGRAMS	9,949,606.70

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
73 Printing	.00
74 Warehouse	.00
75 Mtr Pool	.00
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	287,772.18
TOTAL ALL ACTIVITIES	9,949,606.70

REPORT F196

Valley School District No. 070

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E.S.D. 101

F-196 Annual Financial Statements

COUNTY: 33 Stevens

Fiscal Year 2017-2018

SUPPLEMENTAL REPORTS AND SCHEDULES

Program Matrix

Data Requirements for Supplemental Reports

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

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

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

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

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

E.S.D. 101

PROGRAM 01 - Basic Education

COUNTY: 33 Stevens

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
22 Lrn Resrc	30,847.66	0.00		0.00	22,695.15	6,759.97	1,392.54	0.00	0.00	0.00
23 Princ Off	431,701.09	0.00		182,570.83	98,403.73	105,512.17	19,867.81	24,610.42	736.13	0.00
24 Guid/Coun	60,575.73	0.00		40,517.62	0.00	20,058.11	0.00	0.00	0.00	0.00
25 Pupil M/S	66,375.68	0.00		0.00	42,026.24	23,791.30	558.14	0.00	0.00	0.00
26 Health	13,702.99	0.00		0.00	1,084.47	98.97	742.80	11,776.75	0.00	0.00
27 Teaching	1,925,085.39	11,739.72		1,196,524.26	117,147.62	520,429.06	26,919.92	52,014.98	309.83	0.00
28 Extracur	49,216.13	4,851.96		7,850.00	15,800.00	7,755.19	7,215.99	3,781.91	1,961.08	0.00
29 Pmt to SD	45,857.61							45,857.61		
31 InstProDev	57,498.00	0.00		14,214.51	18,541.88	12,002.96	900.30	5,381.05	6,457.30	0.00
32 Inst Tech	17,381.96	0.00			0.00	0.00	17,182.06	199.90	0.00	0.00
33 Curriculum	58,186.62	0.00		0.00	0.00	0.00	41,239.18	16,947.44	0.00	0.00
01 TOTAL	2,756,428.86	16,591.68		1,441,677.22	315,699.09	696,407.73	116,018.74	160,570.06	9,464.34	0.00

E.S.D. 101

PROGRAM 02 - Alternative Learning Experience

COUNTY: 33 Stevens

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	218,459.34	0.00		0.00	104,397.42	32,428.69	204.79	79,172.58	2,255.86	0.00
22 Lrn Resrc	64,013.78	0.00		0.00	36,328.65	22,652.62	3,099.06	1,933.45	0.00	0.00
23 Princ Off	444,662.25	0.00		170,973.68	134,644.85	124,323.01	1,473.32	13,105.34	142.05	0.00
27 Teaching	974,778.12	0.00		648,569.60	25,555.70	266,832.69	467.97	33,162.37	189.79	0.00
31 InstProDev	13,427.40	0.00		1,879.98	0.00	727.91	677.79	4,497.54	5,644.18	0.00
32 Inst Tech	168,381.24	0.00			87,601.46	32,202.25	4,660.42	41,132.71	2,784.40	0.00
33 Curriculum	813,772.43	0.00		0.00	0.00	0.00	166,548.04	647,224.39	0.00	0.00
02 TOTAL	2,697,494.56	0.00		821,423.26	388,528.08	479,167.17	177,131.39	820,228.38	11,016.28	0.00

E.S.D. 101

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 33 Stevens

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	67,574.70	0.00		44,982.81	4,462.46	17,663.11	0.00	466.32	0.00	0.00
23 Princ Off	51,462.54	0.00		0.00	29,016.00	21,749.84	317.36	311.22	68.12	0.00
26 Health	185,387.51	0.00		69,218.42	0.00	24,558.88	3,004.37	84,963.90	3,641.94	0.00
27 Teaching	394,266.61	0.00		102,497.18	165,235.93	123,872.19	1,973.64	688.63	-0.96	0.00
31 InstProDev	4,278.97	0.00		0.00	0.00	0.00	92.10	1,998.00	2,188.87	0.00
32 Inst Tech	4,201.36	0.00			0.00	0.00	2,947.96	1,253.40	0.00	0.00
33 Curriculum	8,952.21	0.00		0.00	0.00	0.00	3,186.64	5,765.57	0.00	0.00
21 TOTAL	716,123.90	0.00		216,698.41	198,714.39	187,844.02	11,522.07	95,447.04	5,897.97	0.00

E.S.D. 101

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 33 Stevens

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
26 Health	2,200.00	0.00		0.00	0.00	0.00	0.00	2,200.00	0.00	0.00
27 Teaching	109,117.89	0.00		23,174.22	47,404.59	38,539.08	0.00	0.00	0.00	0.00
24 TOTAL	111,317.89	0.00		23,174.22	47,404.59	38,539.08	0.00	2,200.00	0.00	0.00

E.S.D. 101

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

COUNTY: 33 Stevens

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	146.35	0.00		0.00	133.32	13.03	0.00	0.00	0.00	0.00
27 Teaching	74,342.84	0.00		47,009.84	4,374.96	21,283.01	221.93	355.08	1,098.02	0.00
33 Curriculum	5,922.00	0.00		0.00	0.00	0.00	0.00	5,922.00	0.00	0.00
51 TOTAL	80,411.19	0.00		47,009.84	4,508.28	21,296.04	221.93	6,277.08	1,098.02	0.00

E.S.D. 101

PROGRAM 52 - Other Title Grants Under ESEA - Federal

COUNTY: 33 Stevens

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
31 InstProDev	15,326.87	0.00		6,605.87	0.00	1,432.13	0.00	3,056.62	4,232.25	0.00
32 Inst Tech	11,508.29	0.00			0.00	0.00	11,508.29	0.00	0.00	0.00
33 Curriculum	6,406.00	0.00		0.00	0.00	0.00	0.00	6,406.00	0.00	0.00
52 TOTAL	33,241.16	0.00		6,605.87	0.00	1,432.13	11,508.29	9,462.62	4,232.25	0.00

E.S.D. 101

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 33 Stevens

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	137,444.56	0.00		71,119.18	22,409.94	41,435.20	2,311.24	169.00	0.00	0.00
33 Curriculum	4,003.14	0.00		0.00	0.00	0.00	0.00	4,003.14	0.00	0.00
55 TOTAL	141,447.70	0.00		71,119.18	22,409.94	41,435.20	2,311.24	4,172.14	0.00	0.00

E.S.D. 101

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 33 Stevens

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
31 InstProDev	399.00	0.00		0.00	0.00	0.00	0.00	0.00	399.00	0.00
58 TOTAL	399.00	0.00		0.00	0.00	0.00	0.00	0.00	399.00	0.00

E.S.D. 101

PROGRAM 74 - Highly Capable

COUNTY: 33 Stevens

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	3,001.95	0.00		1,772.86	0.00	742.08	487.01	0.00	0.00	0.00
31 InstProDev	2,930.00	0.00		0.00	0.00	0.00	0.00	2,930.00	0.00	0.00
33 Curriculum	96.84	0.00		0.00	0.00	0.00	0.00	96.84	0.00	0.00
74 TOTAL	6,028.79	0.00		1,772.86	0.00	742.08	487.01	3,026.84	0.00	0.00

E.S.D. 101

PROGRAM 79 - Instructional Programs, Other

COUNTY: 33 Stevens

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
31 InstProDev	5,000.00	0.00		0.00	0.00	0.00	0.00	5,000.00	0.00	0.00
79 TOTAL	5,000.00	0.00		0.00	0.00	0.00	0.00	5,000.00	0.00	0.00

E.S.D. 101

PROGRAM 88 - Child Care

COUNTY: 33 Stevens

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	72,682.53	0.00		0.00	50,722.88	20,724.78	1,020.42	72.80	141.65	0.00
26 Health	324.00	0.00		0.00	0.00	0.00	0.00	324.00	0.00	0.00
27 Teaching	250,277.59	0.00		0.00	169,181.26	66,906.13	5,749.80	8,420.37	20.03	0.00
31 InstProDev	9,130.84	0.00		0.00	3,484.03	1,315.49	119.32	987.00	3,225.00	0.00
42 Food	14,165.09	0.00					14,165.09	0.00		
44 Operation	25,481.82	0.00			21,273.90	3,637.82	482.94	0.00	87.16	0.00
63 Oper Bldg	9,251.98	0.00			3,500.95	435.92	5,067.39	247.72	0.00	0.00
65 Utilities	8,512.74	0.00			0.00	0.00	0.00	8,512.74	0.00	0.00
91 Publ Actv	7,773.28	0.00		0.00	98.75	19.24	75.22	7,580.07	0.00	0.00
88 TOTAL	397,599.87	0.00		0.00	248,261.77	93,039.38	26,680.18	26,144.70	3,473.84	0.00

E.S.D. 101

PROGRAM 89 - Other Community Services

COUNTY: 33 Stevens

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
68 Insurance	11,054.21	0.00						11,054.21		
91 Publ Actv	279,998.90	0.00	-93,977.94	0.00	13,288.88	1,825.31	348,556.33	10,108.27	198.05	0.00
89 TOTAL	291,053.11	0.00	-93,977.94	0.00	13,288.88	1,825.31	348,556.33	21,162.48	198.05	0.00

E.S.D. 101

PROGRAM 97 - District-wide Support

COUNTY: 33 Stevens

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	23,657.74	0.00			0.00	0.00	626.52	23,031.22	0.00	0.00
12 Supt Off	317,795.10	0.00		130,812.35	96,866.00	78,609.62	458.69	6,206.98	4,841.46	0.00
13 Busns Off	341,720.86	0.00		0.00	233,396.30	89,736.25	4,566.57	12,535.89	1,485.85	0.00
14 HR	125,871.16	0.00		0.00	84,491.76	32,842.57	218.13	7,453.83	864.87	0.00
15 Pblc Rltn	3,454.61	0.00		0.00	0.00	0.00	0.00	3,454.61	0.00	0.00
61 Supv Bldg	82,236.35	0.00		0.00	59,032.00	22,986.85	119.98	97.52	0.00	0.00
62 Grnd Mnt	74,226.77	1,996.89			33,443.47	20,263.35	15,709.05	2,814.01	0.00	0.00
63 Oper Bldg	147,201.22	0.00			76,203.79	45,288.66	18,752.27	6,956.50	0.00	0.00
64 Maintnce	221,640.09	0.00	0.00		91,383.98	47,427.75	43,175.09	25,144.07	0.00	14,509.20
65 Utilities	178,710.76	0.00	0.00		0.00	0.00	0.00	178,710.76	0.00	0.00
67 Bldg Secu	3,988.62	0.00			0.00	0.00	408.20	3,580.42	0.00	0.00
68 Insurance	86,305.54	0.00					0.00	86,305.54		0.00
72 Info Sys	192,013.18	0.00	0.00	0.00	71,625.94	27,626.21	2,792.77	89,968.26	0.00	0.00
97 TOTAL	1,798,822.00	1,996.89	0.00	130,812.35	746,443.24	364,781.26	86,827.27	446,259.61	7,192.18	14,509.20

E.S.D. 101

PROGRAM 98 - School Food Services

COUNTY: 33 Stevens

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
41 Supervisn	50,497.40	0.00		0.00	27,132.33	19,441.13	0.00	3,853.64	70.30	0.00
42 Food	59,211.63	0.00					59,211.63	0.00		
44 Operation	63,719.90	0.00			35,202.31	15,362.67	10,125.42	3,029.50	0.00	0.00
98 TOTAL	173,428.93	0.00		0.00	62,334.64	34,803.80	69,337.05	6,883.14	70.30	0.00

E.S.D. 101

PROGRAM 99 - Pupil Transportation

COUNTY: 33 Stevens

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
51 Supervisn	100,103.50	0.00		0.00	69,136.97	28,806.54	1,152.97	1,007.02	0.00	0.00
52 Operation	478,319.24	91,981.05			246,003.01	125,929.75	0.00	9,741.97	4,663.46	0.00
53 Maintnce	151,580.77	0.00			52,360.23	24,953.23	38,373.53	35,844.18	49.60	0.00
56 Insurance	27,397.91							27,397.91		
59 Transfers	-16,591.68		-16,591.68							
99 TOTAL	740,809.74	91,981.05	-16,591.68	0.00	367,500.21	179,689.52	39,526.50	73,991.08	4,713.06	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.	8,759.93
B.	Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090	0.00
C.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
D.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for cost-of-living increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	93,490.45
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	47,957.25
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	141,447.70

E.S.D. 101

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

COUNTY: 33 Stevens

For the Year Ended August 31, 2018

1. Fire District Payment RCW 52.30.020

Total expenditures paid to fire protection districts for fire protection services. Eligible school districts received reimbursement in the July apportionment payment (Revenue Account 3100) for fire protection services purchased during the calendar year (see Report 1191, line C.7. for the amount of payment). Fire district reimbursement is provided solely for the purpose of paying for fire protection services. Therefore, any such reimbursement not used to pay for fire protection services must be recovered by OSPI. School districts that did not receive payment are not required to make an entry in this item number.

867.62

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

0.221

a) Total All Programs (SYSTEM CALCULATED)

9,949,606.70

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

1,798,822.00

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

8,150,784.70

E.S.D. 101

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

COUNTY: 33 Stevens

For the Year Ended August 31, 2018

DISTORTING ITEMS

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

0.00

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

2,318.67

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 101

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

COUNTY: 33 Stevens

For the Year Ended August 31, 2018

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 101

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

COUNTY: 33 Stevens

For the Year Ended August 31, 2018

INDIRECT EXPENDITURES

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

13,475.62

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

1,552.00

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

0.00

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

0.00

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

0.00

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

102,495.94

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

0.00

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

0.00

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

E.S.D. 101

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

COUNTY: 33 Stevens

For the Year Ended August 31, 2018

INDIRECT EXPENDITURES

0.00

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

0.00

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

0.00

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

17,152.68

30. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 67, Building and Property Security, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

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

0.00

E.S.D. 101

Fiscal Year 2017-2018

COUNTY: 33 Stevens

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

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	8,150,784.70	0.00		59,211.63			8,091,573.07
PROGRAM 97 ACTIVITIES							
11 Board of Directors	23,657.74	0.00		2,318.67	6,311.45	15,027.62	
12 Superintendent's Office	317,795.10	0.00		0.00	317,795.10	0.00	
13 Business Office	341,720.86	0.00		0.00		341,720.86	
14 Human Resources	125,871.16	0.00		0.00		125,871.16	
15 Public Relations	3,454.61	0.00			3,454.61	0.00	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	82,236.35	0.00		0.00	82,236.35	0.00	
62 Grounds Maintenance	74,226.77	0.00		0.00	74,226.77	0.00	
63 Operation of Buildings	147,201.22	0.00		0.00	147,201.22	0.00	
64 Maintenance	221,640.09	14,509.20		0.00	207,130.89	0.00	
65 Utilities	178,710.76	0.00		0.00	161,558.08	17,152.68	
67 Building and Property Security	3,988.62	0.00		0.00	3,988.62	0.00	
68 Insurance	86,305.54	0.00		0.00	86,305.54	0.00	
72 Information Systems	192,013.18	0.00		0.00	89,517.24	102,495.94	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
Total Program 97	1,798,822.00	14,509.20	0.00	2,318.67	1,179,725.87	602,268.26	

E.S.D. 101

Fiscal Year 2017-2018

COUNTY: 33 Stevens

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

		----- EXCLUDED -----					
	TOTAL PROGRAM EXPENDITURE	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	9,949,606.70	14,509.20	0.00	61,530.30		602,268.26	8,091,573.07
Unallowable Costs					-1,179,725.87		1,179,725.87
TOTALS	9,949,606.70	14,509.20	0.00	61,530.30		602,268.26	9,271,298.94

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

FY 15-16

1. FY 15-16 INDIRECT EXPENDITURES	592,700.41
2. FY 15-16 DIRECT EXPENDITURES	8,774,872.13
3. FY 15-16 OVER/UNDER RECOVERY (CALCULATED)	-27,678.49
4. FY 15-16 TOTAL POOL (LINE 1 + LINE 3)	565,021.92
5. CALCULATED FY 15-16 RESTRICTED INDIRECT RATE TO BE USED IN FY 17-18	0.0644

FY 17-18

6. FY 17-18 INDIRECT EXPENDITURES FROM COLUMN 6	602,268.26
7. FY 15-16 OVER/UNDER RECOVERY (LINE 3)	-27,678.49
8. FY 17-18 ADJUSTED IND POOL (LINE 6 + LINE 7)	574,589.77
9. FY 17-18 DIRECT EXPENDITURES FROM COLUMN 7	9,271,298.94
10. FY 17-18 RESTRICTED INDIRECT RATE (LINE 5)	0.0644
11. FY 17-18 AMOUNT RECOVERED (LINE 9 * LINE 10)	597,071.65
12. FY 17-18 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-22,481.88
13. FY 17-18 TOTAL POOL (LINE 6 + LINE 12)	579,786.38
14. CALCULATED FY 17-18 RESTRICTED INDIRECT RATE TO BE USED IN FY 19-20 (LINE 13 / LINE 9)	0.0625

E.S.D. 101

Fiscal Year 2017-2018

COUNTY: 33 Stevens

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

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	8,150,784.70	0.00		59,211.63			8,091,573.07
PROGRAM 97 ACTIVITIES							
11 Board of Directors	23,657.74	0.00		2,318.67	6,311.45	15,027.62	
12 Superintendents Office	317,795.10	0.00		0.00		317,795.10	
13 Business Office	341,720.86	0.00		0.00		341,720.86	
14 Human Resources	125,871.16	0.00		0.00		125,871.16	
15 Public Relations	3,454.61	0.00			3,454.61	0.00	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	82,236.35	0.00		0.00		82,236.35	
62 Grounds Maintenance	74,226.77	0.00		0.00		74,226.77	
63 Operation of Buildings	147,201.22	0.00		0.00		147,201.22	
64 Maintenance	221,640.09	14,509.20		0.00		207,130.89	
65 Utilities	178,710.76	0.00		0.00		178,710.76	
67 Building and Property Security	3,988.62	0.00		0.00		3,988.62	
68 Insurance	86,305.54	0.00		0.00		86,305.54	
72 Information Systems	192,013.18	0.00		0.00		192,013.18	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
Total Program 97	1,798,822.00	14,509.20	0.00	2,318.67	9,766.06	1,772,228.07	

E.S.D. 101

Fiscal Year 2017-2018

COUNTY: 33 Stevens

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

	TOTAL PROGRAM EXPENDITURE	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	9,949,606.70	14,509.20	0.00	61,530.30		1,772,228.07	8,091,573.07
Unallowable Costs					-9,766.06		9,766.06
Totals	9,949,606.70	14,509.20	0.00	61,530.30		1,772,228.07	8,101,339.13

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

FY 15-16

1. FY 15-16 INDIRECT EXPENDITURES	1,709,536.27
2. FY 15-16 DIRECT EXPENDITURES	7,658,036.27
3. FY 15-16 OVER (UNDER) RECOVERY	99,102.91
4. FY 15-16 TOTAL POOL (LINE 1 + LINE 3)	1,808,639.18
5. CALCULATED FY 15-16 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 17-18	0.2362

FY 17-18

6. FY 17-18 INDIRECT EXPENDITURES FROM COLUMN 6	1,772,228.07
7. FY 15-16 OVER (UNDER) RECOVERY (LINE 3)	99,102.91
8. FY 17-18 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	1,871,330.98
9. FY 17-18 DIRECT EXPENDITURES FROM COLUMN 7	8,101,339.13
10. FY 17-18 UNRESTRICTED INDIRECT RATE (LINE 5)	0.2362
11. FY 17-18 AMOUNT RECOVERED (LINE 9 * LINE 10)	1,913,536.30
12. FY 17-18 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-42,205.33
13. FY 17-18 TOTAL POOL (LINE 6 + LINE 12)	1,730,022.74
14. CALCULATED FY 17-18 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 19-20 (LINE 13 / LINE 9)	0.2135

E.S.D. 101

General Fund

COUNTY: 33 Stevens

Resource to Program Expenditure Report

For the Year Ended August 31, 2018

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	2,756,428.86	2,599,070.11	0.00	157,358.75
02 Alternative Learning Experience (ALE)	2,697,494.56	2,217,034.13	0.00	480,460.43
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	0.00	0.00	0.00	0.00
34 Middle School Career and Technical Ed, State	0.00	0.00	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	1,798,822.00	922,590.57	22,992.76	853,238.67
TOTAL BASIC EDUCATIONAL PROGRAMS	7,252,745.42	5,738,694.81	22,992.76	1,491,057.85
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus - Title I	0.00	0.00	0.00	0.00
12 Federal Stimulus - School Improvement	0.00	0.00	0.00	0.00
13 Federal Stimulus - State Fiscal Stabilization Fund	0.00	0.00	0.00	0.00
14 Federal Stimulus - IDEA	0.00	0.00	0.00	0.00
18 Federal Stimulus - Competitive Grants	0.00	0.00	0.00	0.00
19 Federal Stimulus - Other	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	716,123.90	709,145.67	0.00	6,978.23
22 Special Education - Infants and Toddlers - State	0.00	0.00	0.00	0.00
24 Special Education-Supplemental, Federal	111,317.89	0.00	107,168.00	4,149.89
25 Special Education - Infants and Toddlers - Federal	0.00	0.00	0.00	0.00
26 Special Education-Institutions, State	0.00	0.00	0.00	0.00
29 Special Education-Other, Federal	0.00	0.00	0.00	0.00
38 Vocational, Federal	0.00	0.00	0.00	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	80,411.19	0.00	80,264.00	147.19
52 Other Title Grants Under ESEA, Federal	33,241.16	0.00	32,991.00	250.16
53 ESEA Migrant, Federal	0.00	0.00	0.00	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	141,447.70	141,447.70	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	399.00	399.00	0.00	0.00

E.S.D. 101

General Fund

COUNTY: 33 Stevens

Resource to Program Expenditure Report

For the Year Ended August 31, 2018

	Program Expenditures	State Resources	Federal Resources	Other Resources
OTHER INSTRUCTIONAL PROGRAMS				
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	0.00	0.00	0.00	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	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	6,028.79	6,028.79	0.00	0.00
75 Professional Development, State	0.00	0.00	0.00	0.00
76 Targeted Assistance, Federal	0.00	0.00	0.00	0.00
78 Youth Training Programs, Federal	0.00	0.00	0.00	0.00
79 Instructional Programs, Other	5,000.00	5,000.00	0.00	0.00
TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,093,969.63	862,021.16	220,423.00	11,525.47
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	397,599.87	277,877.82	28,202.09	91,519.96
89 Other Community Services	291,053.11	0.00	0.00	291,053.11
98 School Food Services	173,428.93	43,019.88	113,168.39	17,240.66
99 Pupil Transportation	740,809.74	732,716.70	0.00	8,093.04
TOTAL OTHER PROGRAMS	1,602,891.65	1,053,614.40	141,370.48	407,906.77
TOTALS	9,949,606.70	7,654,330.37	384,786.24	1,910,490.09

E.S.D. 101

Preliminary Special Education Maintenance of Effort

COUNTY: 33 Stevens

Fiscal Year 2017-2018

This Special Education MOE test is preliminary and does not incorporate any provisions for reducing local effort pursuant to IDEA regulations. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments.

	FY 16 - 17 Actual (A)	FY 17 - 18 Actual (B)
Preliminary FY 2017-2018 to FY 2016-2017 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.	633,579.15	716,123.90
2. Minus Revenue 7121 Payments From Other Districts.	3,562.88	6,978.23
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	0.00	0.00
4. Equals aggregate special education expenditures for resident special education students.	630,016.27	709,145.67
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.)		79,129.40
Preliminary FY 2017-2018 to FY 2016-2017 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	92.22	95.78
7. Expenditures per pupil (line 4/line 6).	6,831.66	7,403.90
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.)		572.24
Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2017-2018 to FY 2016-2017 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.	7,274.40	6,978.23
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.)		-296.17
11. Expenditures per pupil (line 9/line 6).	78.88	72.85
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.)		-6.03

Notes:

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

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

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

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

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

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

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

Food Services Deficit Calculation

Description	Operation	FY 2017 - 18	FY 2016 - 17		FY 2017 - 18	FY 2016 - 17
Total Expenditures	+ (plus)	9,949,606.70	9,390,899.89	Total Program 98	+ 173,428.93	186,648.73
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 17,240.66	18,870.67
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 2,801.33	3,455.56
Child Care	- (minus)	397,599.87	383,155.92	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	291,053.11	284,379.01	Revenue 6198 (Fed)	- 102,801.84	113,975.07
School Food Services	- (minus)	173,428.93	186,648.73	Revenue 6298 (Fed)	- 0.00	0.00
Debt Service, Interest	- (minus)	0.00	0.00	Revenue 6398 (Fed)	- 0.00	0.00
Debt Service, Principal	- (minus)	0.00	0.00	Revenue 6998 (Fed)	- 10,366.55	10,462.17
Debt Service, Debt Related	- (minus)	0.00	0.00	Revenue 7198 (Other)	- 0.00	0.00
Expenditures				Revenue 8198 (Other)	- 0.00	0.00
Capital Outlay, All Object 9	- (minus)	14,509.20	28,404.08	TOTAL FOOD SERVICES DEFICIT	40,218.55	39,885.26
Federal, General Purpose Revenue	- (minus)	8,801.76	861.26			
Federal, Special Purpose Revenue	- (minus)	375,984.48	378,552.35	Note:		
Food Service Deficit	+ (plus)	40,218.55	39,885.26	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	102,801.84	113,975.07	amount, it is added to the total aggregate		
Food Services Revenue, Federal	+ (plus)	0.00	0.00	expenditures. If Total Food Service		
Food Services Revenue, Federal	+ (plus)	0.00	0.00	Deficit is a negative amount, zero dollars		
Food Services Revenue, USDA	+ (plus)	10,366.55	10,462.17	are displayed.		
Commodities						
Capital Outlay, Stim, Title I	+ (plus)	0.00				
Capital Outlay, Stim, Schl Imprv	+ (plus)	0.00				
Capital Outlay, Stim, SFSF	+ (plus)	0.00				
Capital Outlay, Stim, IDEA	+ (plus)	0.00				
Capital Outlay, Stim, Compt Grants	+ (plus)	0.00				
Capital Outlay, Stim, Other	+ (plus)	0.00				
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Sp Ed, Inst, St	+ (plus)	0.00	0.00			
Capital Outlay, Sp Ed, Oth, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Voc, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Voc, Other	+ (plus)	0.00	0.00			
Capital Outlay, Skill Cntr, Fed	+ (plus)	0.00	0.00			
Capital Outlay, ESEA Disadvantaged-Federal	+ (plus)	0.00	0.00			
Capital Outlay, Other Title Grants Under ESEA-Federal	+ (plus)	0.00	0.00			
Capital Outlay, ESEA Migrant-Federal	+ (plus)	0.00	0.00			
Capital Outlay, Read First, Fed	+ (plus)	0.00	0.00			
Capital Outlay, St In, Ctr/Hm, D	+ (plus)	0.00	0.00			
Capital Outlay, St In, N/D, Fed	+ (plus)	0.00	0.00			
Capital Outlay, In, Juveniles in Adult Jails	+ (plus)	0.00	0.00			
Capital Outlay, Head Start, Fed	+ (plus)	0.00	0.00			
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	0.00	0.00			
Capital Outlay, LEP, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	0.00	0.00			

Description	Operation	FY 2017 - 18	FY 2016 - 17
Capital Outlay, Comp, Othr	+ (plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+ (plus)	0.00	0.00
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Child Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	0.00	11,402.92
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	8,841,616.29	8,304,623.96
	FY 17-18/FY 16-17		1.06

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

E.S.D. 101

Fiscal Year 2017-2018

COUNTY: 33 Stevens

Preliminary Vocational Education Maintenance of Effort

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

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

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

E.S.D. 101

Valley School District No.070

COUNTY: 33 Stevens

Financial Edit Report Fiscal Year 2017-2018

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Info	1.523	**Warning** On the Certification Page, number of days operated is less than 180 days. ***Attach State Board of Education waiver approval letter***. Emergency waivers are not considered a reduction in days for this entry.	173.00	
Info	1.537	On the Balance Sheet GF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer Item 240, Cash on Deposit with County Treasurer.	840,032.41	838,822.43
Info	1.545	On the Statement of Revenues, Expenditures, and Changes in Fund Balance, GF prior year corrections or restatements is greater than zero. The adjustment is limited to prior year corrections or restatements or a change in accounting principles.	477.92	
Info	1.556	Your district has a negative GF expenditures in Program/Activity/Object 21-27-8.	-0.96	
Info	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job"		
Info	1.588	Your district has passed the Preliminary Federal Cross-Cutting MOE. Current year aggregate expenditures are greater than the previous year aggregate expenditures. *Good job*		
Info	1.598	On the Schedule of Long-Term Liabilities (GF), the Beginning Outstanding Debt for Total Long-Term Liabilities at September 1 is not equal to the Ending Total Long-Term Liabilities at August 31 of the previous year.	5,833,067.90	5,833,068.90
Info	1.599	On the Data Requirements for Supplemental Reports the impact fees item is blank. Did your district receive impact fees revenue this year?	0.00	
Info	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	
Info	1.601	On the Schedule for Determining School District Federal Restricted Indirect Cost Rate, allowable expenditures in Program 97, Activity 15, Public Relations, are not entered. If no entry is made these expenditures will not be included in the Restricted Indirect Expenditure Pool.	0.00	

E.S.D. 101

Valley School District No.070

COUNTY: 33 Stevens

Financial Edit Report Fiscal Year 2017-2018

Continued

Type	Number	Message	Amount 1	Amount 2
Info	1.630	**WARNING** Your district has entries in columns 1, 2, 3 or 4 for Compensated Absences on the Schedule of Long Term Liabilites, but there are no entries under column 5 on the Amount Due Within One Year column.	0.00	

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
Info	3.507	On the Balance Sheet DSF G.L. 675, Matured Bonds Payable, is not equal to F-197 Cash File item 675 + 676.	0.00	-2,787,472.00

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

E.S.D. 101

Valley School District No.070

COUNTY: 33 Stevens

Financial Edit Report Fiscal Year 2017-2018

Continued

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits