

E.S.D. 189

F-196 Annual Financial Statements

COUNTY: 15 Island

Fiscal Year 2018-2019

**ANNUAL FINANCIAL STATEMENTS**

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F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2018-2019

CERTIFICATION

The Annual Financial Statements (Report F-196) for South Whidbey School District No. 206 of Island County for the fiscal year ended August 31, 2019, 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 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: Subpart E.

The school district Annual Financial Statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2018-August 31, 2019

Approved: \_\_\_\_\_ Date \_\_\_\_\_  
 School District Superintendent or Authorized Official

Reviewed: \_\_\_\_\_ Date \_\_\_\_\_  
 ESD Superintendent or Authorized Official

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>Total Revenues and Other Financing Sources</b>	20,962,927.20	182,847.60	87,639.04	2,065,033.78	152,132.13	0.00	23,450,579.75
<b>Total Expenditures</b>	20,235,376.78	202,842.16	87,250.00	1,977,587.14	122,343.66	0.00	22,625,399.74
<b>Other Financing Uses</b>	0.00		0.00	87,250.00	0.00		87,250.00
<b>Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses</b>	727,550.42	-19,994.56	389.04	196.64	29,788.47	0.00	737,930.01
<b>Beginning Total Fund Balance</b>	1,567,710.98	117,814.45	2,143.89	496,688.48	182,285.64	0.00	2,366,643.44
<b>Prior Year(s) Corrections or Restatements</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Ending Total Fund Balance</b>	2,295,261.40	97,819.89	2,532.93	496,885.12	212,074.11	0.00	3,104,573.45

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Balance Sheet

COUNTY: 15 Island

Governmental Funds

August 31, 2019

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>ASSETS:</b>							
Cash and Cash Equivalents	2,272,232.21	83,542.01	532.93	344,726.95	118,074.11	0.00	2,819,108.21
Minus Warrants Outstanding	-493,119.63	-3,949.86	0.00	-49,603.43	0.00	0.00	-546,672.92
Taxes Receivable	1,522,437.73		12,870.29	904,868.00	72.45		2,440,248.47
Due From Other Funds	411,983.27	0.00	0.00	0.00	0.00	0.00	411,983.27
Due From Other Governmental Units	84,563.12	0.00	0.00	0.00	0.00	0.00	84,563.12
Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	0.00	0.00		0.00			0.00
Prepaid Items	0.00	0.00			0.00	0.00	0.00
Investments	100,000.00	20,000.00	2,000.00	830,000.00	94,000.00	0.00	1,046,000.00
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
<b>TOTAL ASSETS</b>	<b>3,898,096.70</b>	<b>99,592.15</b>	<b>15,403.22</b>	<b>2,029,991.52</b>	<b>212,146.56</b>	<b>0.00</b>	<b>6,255,230.15</b>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>							
Deferred Outflows of Resources - Other	0.00		0.00	0.00	0.00		0.00
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES</b>	<b>3,898,096.70</b>	<b>99,592.15</b>	<b>15,403.22</b>	<b>2,029,991.52</b>	<b>212,146.56</b>	<b>0.00</b>	<b>6,255,230.15</b>
<b>LIABILITIES:</b>							
Accounts Payable	79,603.22	1,772.26	0.00	216,141.81	0.00	0.00	297,517.29
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	0.01	0.00		0.00			0.01
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00

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## Balance Sheet

COUNTY: 15 Island

## Governmental Funds

August 31, 2019

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>LIABILITIES:</b>							
Payroll Deductions and Taxes Payable	794.34	0.00		113.32			907.66
Due To Other Governmental Units	0.00	0.00		0.00	0.00	0.00	0.00
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	0.00	0.00	0.00	411,983.27	0.00	0.00	411,983.27
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	0.00	0.00	0.00	0.00	0.00		0.00
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
<b>TOTAL LIABILITIES</b>	<b>80,397.57</b>	<b>1,772.26</b>	<b>0.00</b>	<b>628,238.40</b>	<b>0.00</b>	<b>0.00</b>	<b>710,408.23</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	1,522,437.73		12,870.29	904,868.00	72.45		2,440,248.47
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>1,522,437.73</b>	<b>0.00</b>	<b>12,870.29</b>	<b>904,868.00</b>	<b>72.45</b>	<b>0.00</b>	<b>2,440,248.47</b>
<b>FUND BALANCE:</b>							
Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Fund Balance	0.00	97,819.89	2,532.93	0.00	212,074.11	0.00	312,426.93
Committed Fund Balance	0.00	0.00	0.00	496,885.12	0.00	0.00	496,885.12
Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unassigned Fund Balance	2,295,261.40	0.00	0.00	0.00	0.00	0.00	2,295,261.40
<b>TOTAL FUND BALANCE</b>	<b>2,295,261.40</b>	<b>97,819.89</b>	<b>2,532.93</b>	<b>496,885.12</b>	<b>212,074.11</b>	<b>0.00</b>	<b>3,104,573.45</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</b>	<b>3,898,096.70</b>	<b>99,592.15</b>	<b>15,403.22</b>	<b>2,029,991.52</b>	<b>212,146.56</b>	<b>0.00</b>	<b>6,255,230.15</b>

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 15 Island

Governmental Funds

For the Year Ended August 31, 2019

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>REVENUES:</b>							
Local	4,434,614.97	182,847.60	389.04	2,030,694.78	1,439.61		6,649,986.00
State	15,670,531.54		0.00	34,339.00	115,692.52		15,820,563.06
Federal	821,816.44		0.00	0.00	0.00		821,816.44
Other	35,964.25			0.00	0.00	0.00	35,964.25
<b>TOTAL REVENUES</b>	<b>20,962,927.20</b>	<b>182,847.60</b>	<b>389.04</b>	<b>2,065,033.78</b>	<b>117,132.13</b>	<b>0.00</b>	<b>23,328,329.75</b>
<b>EXPENDITURES:</b>							
<b>CURRENT:</b>							
Regular Instruction	11,312,477.81						11,312,477.81
Special Education	2,897,909.86						2,897,909.86
Vocational Education	566,808.31						566,808.31
Skill Center	0.00						0.00
Compensatory Programs	722,023.89						722,023.89
Other Instructional Programs	106,219.70						106,219.70
Community Services	267,929.80						267,929.80
Support Services	4,326,007.41						4,326,007.41
Student Activities/Other		202,842.16				0.00	202,842.16
<b>CAPITAL OUTLAY:</b>							
Sites				0.00			0.00
Building				1,211,371.78			1,211,371.78
Equipment				766,215.36			766,215.36
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					122,343.66		122,343.66
Sales and Lease				0.00			0.00
Other	36,000.00						36,000.00
<b>DEBT SERVICE:</b>							
Principal	0.00		65,000.00	0.00	0.00		65,000.00
Interest and Other Charges	0.00		22,250.00	0.00	0.00		22,250.00
Bond/Levy Issuance				0.00	0.00		0.00
<b>TOTAL EXPENDITURES</b>	<b>20,235,376.78</b>	<b>202,842.16</b>	<b>87,250.00</b>	<b>1,977,587.14</b>	<b>122,343.66</b>	<b>0.00</b>	<b>22,625,399.74</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>727,550.42</b>	<b>-19,994.56</b>	<b>-86,860.96</b>	<b>87,446.64</b>	<b>-5,211.53</b>	<b>0.00</b>	<b>702,930.01</b>
<b>OTHER FINANCING SOURCES (USES):</b>							

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 15 Island

Governmental Funds

For the Year Ended August 31, 2019

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>OTHER FINANCING SOURCES (USES):</b>							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		87,250.00	0.00	0.00		87,250.00
Transfers Out (GL 536)	0.00		0.00	-87,250.00	0.00	0.00	-87,250.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	35,000.00		35,000.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>		<b>87,250.00</b>	<b>-87,250.00</b>	<b>35,000.00</b>	<b>0.00</b>	<b>35,000.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>727,550.42</b>	<b>-19,994.56</b>	<b>389.04</b>	<b>196.64</b>	<b>29,788.47</b>	<b>0.00</b>	<b>737,930.01</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>1,567,710.98</b>	<b>117,814.45</b>	<b>2,143.89</b>	<b>496,688.48</b>	<b>182,285.64</b>	<b>0.00</b>	<b>2,366,643.44</b>
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>2,295,261.40</b>	<b>97,819.89</b>	<b>2,532.93</b>	<b>496,885.12</b>	<b>212,074.11</b>	<b>0.00</b>	<b>3,104,573.45</b>

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Budgetary Comparison Schedule

COUNTY: 15 Island

General Fund

For The Year Ended August 31, 2019

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	4,481,666.00	4,434,614.97	-47,051.03
State	15,609,910.00	15,670,531.54	60,621.54
Federal	785,513.00	821,816.44	36,303.44
Other	20,000.00	35,964.25	15,964.25
<b>TOTAL REVENUES</b>	<b>20,897,089.00</b>	<b>20,962,927.20</b>	<b>65,838.20</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction	11,288,241.00	11,312,477.81	-24,236.81
Special Education	2,926,653.00	2,897,909.86	28,743.14
Vocational Education	718,211.00	566,808.31	151,402.69
Skill Center	0.00	0.00	0.00
Compensatory Programs	653,833.00	722,023.89	-68,190.89
Other Instructional Programs	82,336.00	106,219.70	-23,883.70
Community Services	253,601.00	267,929.80	-14,328.80
Support Services	4,631,150.00	4,326,007.41	305,142.59
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	0.00	36,000.00	-36,000.00
<b>DEBT SERVICE:</b>			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>20,554,025.00</b>	<b>20,235,376.78</b>	<b>318,648.22</b>
REVENUES OVER (UNDER) EXPENDITURES	343,064.00	727,550.42	384,486.42

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Budgetary Comparison Schedule

COUNTY: 15 Island

General Fund

For The Year Ended August 31, 2019

Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>343,064.00</b>	<b>727,550.42</b>	<b>384,486.42</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>1,567,711.00</b>	<b>1,567,710.98</b>	<b>-0.02</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>1,910,775.00</b>	<b>2,295,261.40</b>	<b>384,486.40</b>



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Budgetary Comparison Schedule

COUNTY: 15 Island

Associated Student Body Fund

For The Year Ended August 31, 2019

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	235,450.00	182,847.60	-52,602.40
State			
Federal			
Other			
<b>TOTAL REVENUES</b>	<b>235,450.00</b>	<b>182,847.60</b>	<b>-52,602.40</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	230,825.00	202,842.16	27,982.84
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Principal			
Interest and Other Charges			
<b>TOTAL EXPENDITURES</b>	<b>230,825.00</b>	<b>202,842.16</b>	<b>27,982.84</b>
REVENUES OVER (UNDER) EXPENDITURES	4,625.00	-19,994.56	-24,619.56

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Budgetary Comparison Schedule

COUNTY: 15 Island

Associated Student Body Fund

For The Year Ended August 31, 2019

Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>			
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	4,625.00	-19,994.56	-24,619.56
<b>BEGINNING TOTAL FUND BALANCE</b>	105,342.00	117,814.45	12,472.45
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	109,967.00	97,819.89	-12,147.11

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Budgetary Comparison Schedule

COUNTY: 15 Island

Debt Service Fund

For The Year Ended August 31, 2019

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	350.00	389.04	39.04
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
<b>TOTAL REVENUES</b>	<b>350.00</b>	<b>389.04</b>	<b>39.04</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Principal	65,000.00	65,000.00	0.00
Interest and Other Charges	22,500.00	22,250.00	250.00
<b>TOTAL EXPENDITURES</b>	<b>87,500.00</b>	<b>87,250.00</b>	<b>250.00</b>
 REVENUES OVER (UNDER) EXPENDITURES	 -87,150.00	 -86,860.96	 289.04

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Budgetary Comparison Schedule

COUNTY: 15 Island

Debt Service Fund

For The Year Ended August 31, 2019

Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	87,250.00	87,250.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>87,250.00</b>	<b>87,250.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>100.00</b>	<b>389.04</b>	<b>289.04</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>2,150.00</b>	<b>2,143.89</b>	<b>-6.11</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>2,250.00</b>	<b>2,532.93</b>	<b>282.93</b>

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Budgetary Comparison Schedule

COUNTY: 15 Island

Capital Projects Fund

For The Year Ended August 31, 2019

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	2,002,550.00	2,030,694.78	28,144.78
State	0.00	34,339.00	34,339.00
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>2,002,550.00</b>	<b>2,065,033.78</b>	<b>62,483.78</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites	0.00	0.00	0.00
Building	1,412,750.00	1,211,371.78	201,378.22
Equipment	979,560.00	766,215.36	213,344.64
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			

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## Budgetary Comparison Schedule

COUNTY: 15 Island

## Capital Projects Fund

For The Year Ended August 31, 2019

Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

DEBT SERVICE:	FINAL BUDGET	ACTUAL	
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>2,392,310.00</b>	<b>1,977,587.14</b>	<b>414,722.86</b>
REVENUES OVER (UNDER) EXPENDITURES	-389,760.00	87,446.64	477,206.64
<b>OTHER FINANCING SOURCES (USES)</b>			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-87,250.00	-87,250.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-87,250.00</b>	<b>-87,250.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-477,010.00</b>	<b>196.64</b>	<b>477,206.64</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>500,000.00</b>	<b>496,688.48</b>	<b>-3,311.52</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>22,990.00</b>	<b>496,885.12</b>	<b>473,895.12</b>

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Budgetary Comparison Schedule

COUNTY: 15 Island

Transportation Vehicle Fund

For The Year Ended August 31, 2019

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	300.00	1,439.61	1,139.61
State	96,283.00	115,692.52	19,409.52
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>96,583.00</b>	<b>117,132.13</b>	<b>20,549.13</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	260,000.00	122,343.66	137,656.34
Other			
<b>DEBT SERVICE:</b>			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>260,000.00</b>	<b>122,343.66</b>	<b>137,656.34</b>

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Budgetary Comparison Schedule

COUNTY: 15 Island

Transportation Vehicle Fund

For The Year Ended August 31, 2019

Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-163,417.00	-5,211.53	158,205.47
<b>OTHER FINANCING SOURCES (USES)</b>			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	35,000.00	35,000.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	0.00	35,000.00	35,000.00
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	-163,417.00	29,788.47	193,205.47
<b>BEGINNING TOTAL FUND BALANCE</b>	163,717.00	182,285.64	18,568.64
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	300.00	212,074.11	211,774.11



E.S.D. 189

Statement Of Fiduciary Net Position

COUNTY: 15 Island

Fiduciary Funds

August 31, 2019

	Private Purpose Trust	Other Trust
<b>ASSETS:</b>		
Imprest Cash	0.00	0.00
Cash On Hand	1,391.78	0.00
Cash On Deposit with Cty Treas	11,054.61	0.00
Minus Warrants Outstanding	-750.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	765,000.00	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	
Capital Assets, Land	0.00	
Capital Assets, Buildings	0.00	
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	
Accum Depreciation, Equipment	0.00	0.00
<b>TOTAL ASSETS</b>	<b>776,696.39</b>	<b>0.00</b>
<b>LIABILITIES:</b>		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>0.00</b>
<b>NET POSITION:</b>		
<b>Held in trust for:</b>		
Held In Trust For Intact Trust Principal	765,000.00	0.00
Held In Trust For Private Purposes	11,696.39	
Held In Trust For Pension Or Other Post-Employment Benefits		0.00
Held In Trust For Other Purposes	0.00	0.00
<b>TOTAL NET POSITION</b>	<b>776,696.39</b>	<b>0.00</b>

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## Statement of Changes in Fiduciary Net Position

COUNTY: 15 Island

## Fiduciary Funds

For the Year Ended August 31, 2019

	Private Purpose Trust	Other Trust
<b>ADDITIONS:</b>		
<b>Contributions:</b>		
Private Donations	2,001.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
<b>TOTAL CONTRIBUTIONS</b>	<b>2,001.00</b>	<b>0.00</b>
<b>Investment Income:</b>		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	14,709.92	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	14,709.92	0.00
<b>Other Additions:</b>		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
<b>TOTAL ADDITIONS</b>	<b>16,710.92</b>	<b>0.00</b>
<b>DEDUCTIONS:</b>		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	4,901.47	
Other	0.00	0.00
<b>TOTAL DEDUCTIONS</b>	<b>4,901.47</b>	<b>0.00</b>
Net Increase (Decrease)	11,809.45	0.00
Net Position--Prior Year August Beginning	764,886.94	0.00
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	764,886.94	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
<b>NET POSITION--ENDING</b>	<b>776,696.39</b>	<b>0.00</b>

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## Schedule of Long-Term Liabilities

COUNTY: 15 Island

For the Year Ended August 31, 2019

Description	Beginning Outstanding Debt September 1, 2018	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2019	Amount Due Within One Year
<b>Voted Debt</b>					
Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
<b>Non-Voted Debt and Liabilities</b>					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	445,000.00	0.00	65,000.00	380,000.00	70,000.00
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	46,074.40	0.00	18,124.56	27,949.84	10,740.16
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	454,666.33	144,292.41	0.00	598,958.74	70,171.85
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
<b>Other Liabilities</b>					
<b>Non-Voted Notes Not Recorded as Debt</b>	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	3,855,106.00	0.00	562,679.00	3,292,427.00	
Net Pension Liabilities TRS 2/3	591,208.00	184,994.00	0.00	776,202.00	
Net Pension Liabilities SERS 2/3	351,126.00	0.00	86,303.00	264,823.00	
Net Pension Liabilities PERS 1	946,270.00	0.00	122,736.00	823,534.00	
<b>Total Long-Term Liabilities</b>	<b>6,689,450.73</b>	<b>329,286.41</b>	<b>854,842.56</b>	<b>6,163,894.58</b>	<b>150,912.01</b>

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 15 Island

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL TAXES</b>				
1100 Local Property Tax	3,742,085.05	0.00	2,016,402.96	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	5,921.03	0.00	3,572.75	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	8,130.08	0.00	4,636.65	0.00
<b>1000 TOTAL LOCAL TAXES</b>	<b>3,756,136.16</b>	<b>0.00</b>	<b>2,024,612.36</b>	<b>0.00</b>
<b>LOCAL SUPPORT NONTAX</b>				
2100 Tuition and Fees, Unassigned	0.00			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	34,300.00			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	38,819.75		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	128,332.34			
2300 Investment Earnings	19,459.79	389.04	6,082.42	1,439.61
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	84,296.42		0.00	0.00
2600 Fines and Damages	153.41		0.00	0.00
2700 Rentals and Leases	370,030.80	0.00	0.00	0.00
2800 Insurance Recoveries	0.00		0.00	0.00
2900 Local Support Nontax, Unassigned	3,086.30	0.00	0.00	0.00
2910 E-Rate	0.00		0.00	

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Report of Revenues and Other Financing Sources

COUNTY: 15 Island

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL SUPPORT NONTAX</b>				
2000 TOTAL LOCAL SUPPORT NONTAX	678,478.81	389.04	6,082.42	1,439.61
<b>STATE, GENERAL PURPOSE</b>				
3100 Apportionment	11,769,589.79			
3121 Special Education - General Apportionment	478,758.52			
3300 Local Effort Assistance	0.00			
3600 State Forests	0.00	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
<b>3000 TOTAL STATE, GENERAL PURPOSE</b>	<b>12,248,348.31</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>STATE, SPECIAL PURPOSE</b>				
4100 Special Purpose, Unassigned	0.00		34,339.00	0.00
4121 Special Education	1,795,939.07			
4122 Special Education - Infants and Toddlers - State	90,017.41			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4155 Learning Assistance	261,291.09			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	83,530.53			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	18,961.20			
4174 Highly Capable	41,244.85			
4188 Child Care	0.00			
4198 School Food Service	4,133.06			
4199 Transportation - Operations	1,107,138.96			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	19,927.06		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			

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Report of Revenues and Other Financing Sources

COUNTY: 15 Island

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>STATE, SPECIAL PURPOSE</b>				
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	0.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				115,692.52
<b>4000 TOTAL STATE, SPECIAL PURPOSE</b>	<b>3,422,183.23</b>		<b>34,339.00</b>	<b>115,692.52</b>
<b>FEDERAL, GENERAL PURPOSE</b>				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	0.00	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
<b>5000 TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FEDERAL, SPECIAL PURPOSE</b>				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6124 Special Education, Supplemental	345,599.00			
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	179,860.00			
6152 Other Title, ESEA Fed	55,053.00			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
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	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	152,162.19			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	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			
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			

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 15 Island

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	21,221.74		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			
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			
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	41,585.24			
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	26,335.27			
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>821,816.44</b>		<b>0.00</b>	<b>0.00</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>				
7100 Program Participation, Unassigned	0.00		0.00	



E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 15 Island

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>				
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			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	0.00			
<b>7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	0.00		0.00	
<b>REVENUES FROM OTHER ENTITIES</b>				
8100 Governmental Entities	0.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	35,964.25			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	0.00			
8500 Nonfederal, ESD	0.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	35,964.25		0.00	0.00
<b>OTHER FINANCING SOURCES</b>				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	0.00			35,000.00
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	87,250.00	0.00	0.00

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 15 Island

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9000 TOTAL OTHER FINANCING SOURCES	0.00	87,250.00	0.00	35,000.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	20,962,927.20	87,639.04	2,065,033.78	152,132.13

E.S.D. 189

Program/Activity/Object Report

COUNTY: 15 Island

For the Year Ended August 31, 2019

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	11,303,233.81	11 Bd of Dir	96,735.25	0 Debit Transfer	65,081.38
02 ALE	9,244.00	12 Supt Off	372,585.08	1 Credit Transfer	-65,081.38
03 Basic Education - Dropout Reengagement	.00	13 Busns Off	357,089.67	2 Cert. Salaries	9,315,004.86
21 Sp Ed, Sup, St	2,474,720.44	14 HR	130,809.15	3 Class. Salaries	3,212,662.46
22 Sp Ed, Infants and Toddlers, State	85,516.54	15 Pblc Rltn	5,292.92	4 Employee Benefits	4,822,310.32
24 Sp Ed, Sup, Fed	337,672.88	21 Supv Inst	422,512.03	5 Supplies / Materials	741,156.80
25 Sp Ed, Infants and Toddlers, Federal	.00	22 Lrn Resrc	67,792.67	6	.00
26 Sp Ed, Inst, St	.00	23 Princ Off	1,243,749.42	7 Purchased Services	2,069,280.52
29 Sp Ed, Oth, Fed	.00	24 Guid/Coun	769,802.70	8 Travel	38,961.82
31 Voc, Basic, St	566,808.31	25 Pupil M/S	.00	9 Capital Outlay	36,000.00
34 MidSchCar/Tec	.00	26 Health	807,557.60	<b>TOTAL ALL OBJECTS</b>	<b>20,235,376.78</b>
38 Voc, Fed	.00	27 Teaching	11,798,777.99		
39 Voc, Other	.00	28 Extracur	415,681.60		
45 Skil Cnt, Bas, St	.00	29 Pmt to SD	.00		
46 Skill Cntr, Fed	.00	31 InstProDev	59,710.07		
47 Skil Cnt, Fac Upgrade	.00	32 Inst Tech	.00		
51 ESEA Disadvantaged, Fed	172,378.76	33 Curriculum	.00		
52 Other Title, ESEA, Fed	53,452.19	34 Prof Learn	50,165.37		
53 ESEA Migrant, Federal	.00	41 Supervisn	194,999.71		
54 Read First, Fed	.00	42 Food	33,791.20		
55 LAP	273,805.75	44 Operation	252,539.96		
56 St In, Ctr/Hm, D	.00	49 Transfers	.00		
57 St In, N/D, Fed	.00	51 Supervisn	163,603.31		
58 Sp/Plt Pgm, St	137,568.91	52 Operation	613,298.38		
59 Inst. JAJ	.00	53 Maintnce	231,914.58		
61 Head Start, Fed	.00	56 Insurance	31,787.00		
62 MS, Pro Dv, Fed	.00	59 Transfers	-65,081.38		
64 LEP, Fed	.00	61 Supv Bldg	103,640.41		
65 Tran Biling, St	21,607.95	62 Grnd Mnt	20,241.19		
67 Ind Ed, Fd, JOM	.00	63 Oper Bldg	549,129.37		
68 Ind Ed, Fd, ED	.00	64 Maintnce	373,568.52		
69 Comp, Othr	63,210.33	65 Utilities	450,996.26		
		67 Bldg Secu	.00		
		68 Insurance	200,984.00		

E.S.D. 189

## Program/Activity/Object Report

COUNTY: 15 Island

For the Year Ended August 31, 2019

## PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
71 Traffic Safety	56,767.58
73 Summer School	.00
74 Highly Capable	49,452.12
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	.00
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Child Care	.00
89 Othr Comm Srv	267,929.80
97 Distwide Suppt	2,905,154.65
98 Schl Food Serv	481,330.87
99 Pupil Transp	975,521.89
<b>TOTAL ALL PROGRAMS</b>	<b>20,235,376.78</b>

## ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
72 Info Sys	238,842.93
73 Printing	.00
74 Warehouse	.00
75 Mtr Pool	38,125.13
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	204,734.69
<b>TOTAL ALL ACTIVITIES</b>	<b>20,235,376.78</b>

REPORT F196

South Whidbey School District No. 206

RUN: 10/31/2019 2:00:44 PM

E.S.D. 189

F-196 Annual Financial Statements

COUNTY: 15 Island

Fiscal Year 2018-2019

**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. 189

PROGRAM 01 - Basic Education

COUNTY: 15 Island

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	2,268.85	0.00		0.00	0.00	0.00	0.00	2,025.00	243.85	0.00
22 Lrn Resrc	67,792.67	0.00		0.00	28,942.37	19,737.14	13,110.31	6,002.85	0.00	0.00
23 Princ Off	1,243,749.42	0.00		612,786.41	264,908.76	330,572.83	14,579.35	19,360.92	1,541.15	0.00
24 Guid/Coun	551,948.03	0.00		359,681.39	38,297.22	148,930.45	5,038.97	0.00	0.00	0.00
26 Health	230,797.16	0.00		120,064.24	50,379.12	56,166.77	4,187.03	0.00	0.00	0.00
27 Teaching	8,700,521.96	22,467.31		5,868,951.46	86,444.36	2,156,982.74	178,957.39	383,075.87	3,642.83	0.00
28 Extracur	408,062.20	39,119.83		34,725.01	249,033.69	49,947.68	0.00	22,468.14	12,767.85	0.00
31 InstProDev	59,710.07	0.00		4,282.26	0.00	1,019.38	183.70	53,693.90	530.83	0.00
34 Prof Learn	38,383.45	0.00		31,294.65		7,088.80	0.00	0.00	0.00	0.00
<b>01 TOTAL</b>	<b>11,303,233.81</b>	<b>61,587.14</b>		<b>7,031,785.42</b>	<b>718,005.52</b>	<b>2,770,445.79</b>	<b>216,056.75</b>	<b>486,626.68</b>	<b>18,726.51</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 02 - Alternative Learning Experience

COUNTY: 15 Island

For the Year Ended August 31, 2019

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	9,244.00	0.00		0.00	0.00	0.00	0.00	9,244.00	0.00	0.00
<b>02 TOTAL</b>	<b>9,244.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,244.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 15 Island

For the Year Ended August 31, 2019

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	239,876.53	0.00		108,129.38	56,851.20	64,718.15	5,997.92	3,988.63	191.25	0.00
26 Health	330,453.68	0.00		239,454.42	0.00	78,879.17	2,786.63	9,333.46	0.00	0.00
27 Teaching	1,897,002.39	0.00		727,961.43	551,911.26	588,620.02	10,044.20	16,869.50	1,595.98	0.00
34 Prof Learn	7,387.84	0.00		6,021.07		1,366.77	0.00	0.00	0.00	0.00
<b>21 TOTAL</b>	<b>2,474,720.44</b>	<b>0.00</b>		<b>1,081,566.30</b>	<b>608,762.46</b>	<b>733,584.11</b>	<b>18,828.75</b>	<b>30,191.59</b>	<b>1,787.23</b>	<b>0.00</b>



E.S.D. 189

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 15 Island

For the Year Ended August 31, 2019

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	85,516.54	0.00		0.00	0.00	0.00	0.00	85,516.54	0.00	0.00
<b>22 TOTAL</b>	<b>85,516.54</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>85,516.54</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 15 Island

For the Year Ended August 31, 2019

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	246,306.76	0.00		179,283.91	0.00	67,022.85	0.00	0.00	0.00	0.00
27 Teaching	91,366.12	0.00		64,114.37	0.00	27,251.75	0.00	0.00	0.00	0.00
<b>24 TOTAL</b>	<b>337,672.88</b>	<b>0.00</b>		<b>243,398.28</b>	<b>0.00</b>	<b>94,274.60</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 31 - Vocational, Basic, State

COUNTY: 15 Island

For the Year Ended August 31, 2019

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	133,231.34	0.00		37,588.62	20,880.70	23,722.70	47,001.82	2,713.25	1,324.25	0.00
27 Teaching	422,731.12	577.32		281,832.84	0.00	100,790.94	12,579.74	25,321.37	1,628.91	0.00
28 Extracur	7,619.40	0.00		1,500.00	5,000.00	1,119.40	0.00	0.00	0.00	0.00
34 Prof Learn	3,226.45	0.00		2,630.62		595.83	0.00	0.00	0.00	0.00
<b>31 TOTAL</b>	<b>566,808.31</b>	<b>577.32</b>		<b>323,552.08</b>	<b>25,880.70</b>	<b>126,228.87</b>	<b>59,581.56</b>	<b>28,034.62</b>	<b>2,953.16</b>	<b>0.00</b>

E.S.D. 189

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

COUNTY: 15 Island

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
24 Guid/Coun	27,234.02	0.00		0.00	20,350.00	6,884.02	0.00	0.00	0.00	0.00
27 Teaching	145,144.74	0.00		104,328.05	0.00	36,640.44	0.00	4,176.25	0.00	0.00
<b>51 TOTAL</b>	<b>172,378.76</b>	<b>0.00</b>		<b>104,328.05</b>	<b>20,350.00</b>	<b>43,524.46</b>	<b>0.00</b>	<b>4,176.25</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 52 - Other Title Grants Under ESEA - Federal

COUNTY: 15 Island

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
24 Guid/Coun	9,905.00	0.00		0.00	0.00	0.00	0.00	9,905.00	0.00	0.00
27 Teaching	43,547.19	0.00		31,234.75	0.00	8,209.63	0.00	4,102.81	0.00	0.00
<b>52 TOTAL</b>	<b>53,452.19</b>	<b>0.00</b>		<b>31,234.75</b>	<b>0.00</b>	<b>8,209.63</b>	<b>0.00</b>	<b>14,007.81</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 15 Island

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
24 Guid/Coun	22,865.27	0.00		0.00	16,627.14	6,238.13	0.00	0.00	0.00	0.00
27 Teaching	249,967.43	0.00		78,753.84	69,961.84	81,724.69	0.00	19,527.06	0.00	0.00
34 Prof Learn	973.05	0.00		793.36		179.69	0.00	0.00	0.00	0.00
<b>55 TOTAL</b>	<b>273,805.75</b>	<b>0.00</b>		<b>79,547.20</b>	<b>86,588.98</b>	<b>88,142.51</b>	<b>0.00</b>	<b>19,527.06</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 15 Island

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
24 Guid/Coun	94,640.05	0.00		0.00	40,020.64	25,819.41	0.00	28,800.00	0.00	0.00
27 Teaching	42,928.86	0.00		16,581.00	0.00	3,909.55	0.00	22,438.31	0.00	0.00
<b>58 TOTAL</b>	<b>137,568.91</b>	<b>0.00</b>		<b>16,581.00</b>	<b>40,020.64</b>	<b>29,728.96</b>	<b>0.00</b>	<b>51,238.31</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 15 Island

For the Year Ended August 31, 2019

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	21,413.37	0.00		15,679.32	0.00	5,734.05	0.00	0.00	0.00	0.00
34 Prof Learn	194.58	0.00		158.64		35.94	0.00	0.00	0.00	0.00
<b>65 TOTAL</b>	<b>21,607.95</b>	<b>0.00</b>		<b>15,837.96</b>	<b>0.00</b>	<b>5,769.99</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



E.S.D. 189

PROGRAM 69 - Compensatory, Other

COUNTY: 15 Island

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
24 Guid/Coun	63,210.33	0.00		0.00	31,671.00	16,422.91	1,172.99	10,663.31	3,280.12	0.00
<b>69 TOTAL</b>	<b>63,210.33</b>	<b>0.00</b>		<b>0.00</b>	<b>31,671.00</b>	<b>16,422.91</b>	<b>1,172.99</b>	<b>10,663.31</b>	<b>3,280.12</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 71 - Traffic Safety

COUNTY: 15 Island

For the Year Ended August 31, 2019

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	183.80	0.00		0.00	0.00	0.00	0.00	0.00	183.80	0.00
27 Teaching	41,164.78	0.00		0.00	31,460.34	6,745.72	1,304.37	293.00	1,361.35	0.00
68 Insurance	15,419.00	0.00						15,419.00		
<b>71 TOTAL</b>	<b>56,767.58</b>	<b>0.00</b>		<b>0.00</b>	<b>31,460.34</b>	<b>6,745.72</b>	<b>1,304.37</b>	<b>15,712.00</b>	<b>1,545.15</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 74 - Highly Capable

COUNTY: 15 Island

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	1,222.63	0.00		811.00	0.00	186.63	0.00	225.00	0.00	0.00
27 Teaching	48,229.49	2,916.92		38,222.20	2,500.00	1,468.67	700.34	1,731.28	690.08	0.00
<b>74 TOTAL</b>	<b>49,452.12</b>	<b>2,916.92</b>		<b>39,033.20</b>	<b>2,500.00</b>	<b>1,655.30</b>	<b>700.34</b>	<b>1,956.28</b>	<b>690.08</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 89 - Other Community Services

COUNTY: 15 Island

For the Year Ended August 31, 2019

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	45,728.88	0.00		0.00	33,254.28	12,474.60	0.00	0.00	0.00	0.00
63 Oper Bldg	17,466.23	0.00			12,904.55	4,561.68	0.00	0.00	0.00	0.00
91 Publ Actv	204,734.69	0.00	0.00	0.00	0.00	0.00	2,963.33	201,771.36	0.00	0.00
<b>89 TOTAL</b>	<b>267,929.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>46,158.83</b>	<b>17,036.28</b>	<b>2,963.33</b>	<b>201,771.36</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 97 - District-wide Support

COUNTY: 15 Island

For the Year Ended August 31, 2019

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	96,735.25	0.00			0.00	0.00	802.75	92,976.53	2,955.97	0.00
12 Supt Off	372,585.08	0.00		175,710.84	68,681.73	92,388.87	16,084.30	18,911.94	807.40	0.00
13 Busns Off	357,089.67	0.00		98,119.64	133,645.30	79,448.45	8,476.46	33,437.01	3,962.81	0.00
14 HR	130,809.15	0.00		40,987.22	43,406.78	35,416.39	0.00	9,864.28	1,134.48	0.00
15 Pblc Rltn	5,292.92	0.00		0.00	0.00	0.00	0.00	5,292.92	0.00	0.00
61 Supv Bldg	103,640.41	0.00		0.00	72,740.70	30,881.41	0.00	0.00	18.30	0.00
62 Grnd Mnt	20,241.19	0.00			8,653.85	3,570.25	7,928.39	88.70	0.00	0.00
63 Oper Bldg	531,663.14	0.00			352,630.49	170,698.65	6,696.37	1,637.63	0.00	0.00
64 Maintnce	373,568.52	0.00	0.00		148,427.49	68,006.71	139,506.12	16,994.80	633.40	0.00
65 Utilities	450,996.26	0.00	0.00		0.00	0.00	0.00	450,996.26	0.00	0.00
68 Insurance	185,565.00	0.00					0.00	185,565.00		0.00
72 Info Sys	238,842.93	0.00	0.00	0.00	118,428.76	54,795.05	8,381.15	56,770.76	467.21	0.00
75 Mtr Pool	38,125.13	0.00	0.00	0.00	0.00	0.00	2,125.13	0.00	0.00	36,000.00
<b>97 TOTAL</b>	<b>2,905,154.65</b>	<b>0.00</b>	<b>0.00</b>	<b>314,817.70</b>	<b>946,615.10</b>	<b>535,205.78</b>	<b>190,000.67</b>	<b>872,535.83</b>	<b>9,979.57</b>	<b>36,000.00</b>

E.S.D. 189

PROGRAM 98 - School Food Services

COUNTY: 15 Island

For the Year Ended August 31, 2019

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	194,999.71	0.00		0.00	0.00	0.00	213.17	194,786.54	0.00	0.00
42 Food	33,791.20	0.00					33,791.20	0.00		
44 Operation	252,539.96	0.00			163,938.16	88,142.61	459.19	0.00	0.00	0.00
<b>98 TOTAL</b>	<b>481,330.87</b>	<b>0.00</b>		<b>0.00</b>	<b>163,938.16</b>	<b>88,142.61</b>	<b>34,463.56</b>	<b>194,786.54</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 99 - Pupil Transportation

COUNTY: 15 Island

For the Year Ended August 31, 2019

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	163,603.31	0.00		33,322.92	71,328.84	47,642.91	86.95	11,221.69	0.00	0.00
52 Operation	613,298.38	0.00			342,843.01	178,126.29	92,329.08	0.00	0.00	0.00
53 Maintnce	231,914.58	0.00			76,538.88	31,423.60	123,668.45	283.65	0.00	0.00
56 Insurance	31,787.00							31,787.00		
59 Transfers	-65,081.38		-65,081.38							
<b>99 TOTAL</b>	<b>975,521.89</b>	<b>0.00</b>	<b>-65,081.38</b>	<b>33,322.92</b>	<b>490,710.73</b>	<b>257,192.80</b>	<b>216,084.48</b>	<b>43,292.34</b>	<b>0.00</b>	<b>0.00</b>

## Other Data Requirements and Certifications

A.	Enter the amount of E-Rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by utility.	0.00
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.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	273,805.78
E.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	0.00
F.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	273,805.75



E.S.D. 189

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

COUNTY: 15 Island

For the Year Ended August 31, 2019

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.

1,567.63

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

0.168

a) Total All Programs (SYSTEM CALCULATED)

20,235,376.78

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

2,905,154.65

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

17,330,222.13

E.S.D. 189

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

COUNTY: 15 Island

For the Year Ended August 31, 2019

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.

58,303.50

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 189

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

COUNTY: 15 Island

For the Year Ended August 31, 2019

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. 189

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

COUNTY: 15 Island

For the Year Ended August 31, 2019

INDIRECT EXPENDITURES

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

6,300.00

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

0.00

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

0.00

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

5,292.92

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.

224,721.32

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. 189

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

COUNTY: 15 Island

For the Year Ended August 31, 2019

INDIRECT EXPENDITURES

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 189

Fiscal Year 2018-2019

COUNTY: 15 Island

Schedule for Determining School District Federal Restricted Indirect Cost Rate  
Including Fixed With Carry-Forward Calculation for Fiscal Year 2020-21

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
<b>TOTAL PROGRAMS 01-89, 98, 99</b>	<b>17,330,222.13</b>	<b>0.00</b>		<b>33,791.20</b>			<b>17,296,430.93</b>
PROGRAM 97 ACTIVITIES							
11 Board of Directors	96,735.25	0.00		58,303.50	32,131.75	6,300.00	
12 Superintendent's Office	372,585.08	0.00		0.00	372,585.08	0.00	
13 Business Office	357,089.67	0.00		0.00		357,089.67	
14 Human Resources	130,809.15	0.00		0.00		130,809.15	
15 Public Relations	5,292.92	0.00			0.00	5,292.92	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	103,640.41	0.00		0.00	103,640.41	0.00	
62 Grounds Maintenance	20,241.19	0.00		0.00	20,241.19	0.00	
63 Operation of Buildings	531,663.14	0.00		0.00	531,663.14	0.00	
64 Maintenance	373,568.52	0.00		0.00	373,568.52	0.00	
65 Utilities	450,996.26	0.00		0.00	450,996.26	0.00	
67 Building and Property Security	0.00	0.00		0.00	0.00	0.00	
68 Insurance	185,565.00	0.00		0.00	185,565.00	0.00	
72 Information Systems	238,842.93	0.00		0.00	14,121.61	224,721.32	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	38,125.13	36,000.00		0.00		2,125.13	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
<b>Total Program 97</b>	<b>2,905,154.65</b>	<b>36,000.00</b>	<b>0.00</b>	<b>58,303.50</b>	<b>2,084,512.96</b>	<b>726,338.19</b>	

E.S.D. 189

Fiscal Year 2018-2019

COUNTY: 15 Island

Schedule for Determining School District Federal Restricted Indirect Cost Rate  
Including Fixed With Carry-Forward Calculation for Fiscal Year 2020-21

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	20,235,376.78	36,000.00	0.00	92,094.70		726,338.19	17,296,430.93
Unallowable Costs					-2,084,512.96		2,084,512.96
<b>TOTALS</b>	<b>20,235,376.78</b>	<b>36,000.00</b>	<b>0.00</b>	<b>92,094.70</b>		<b>726,338.19</b>	<b>19,380,943.89</b>

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

FY 16-17

1. FY 16-17 INDIRECT EXPENDITURES	730,217.18
2. FY 16-17 DIRECT EXPENDITURES	15,755,087.57
3. FY 16-17 OVER/UNDER RECOVERY (CALCULATED)	-46,194.90
4. FY 16-17 TOTAL POOL (LINE 1 + LINE 3)	684,022.28
5. CALCULATED FY 16-17 RESTRICTED INDIRECT RATE TO BE USED IN FY 18-19	0.0434

FY 18-19

6. FY 18-19 INDIRECT EXPENDITURES FROM COLUMN 6	726,338.19
7. FY 16-17 OVER/UNDER RECOVERY (LINE 3)	-46,194.90
8. FY 18-19 ADJUSTED IND POOL (LINE 6 + LINE 7)	680,143.29
9. FY 18-19 DIRECT EXPENDITURES FROM COLUMN 7	19,380,943.89
10. FY 18-19 RESTRICTED INDIRECT RATE (LINE 5)	0.0434
11. FY 18-19 AMOUNT RECOVERED (LINE 9 * LINE 10)	841,132.96
12. FY 18-19 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-160,989.68
13. FY 18-19 TOTAL POOL (LINE 6 + LINE 12)	565,348.51
14. CALCULATED FY 18-19 RESTRICTED INDIRECT RATE TO BE USED IN FY 20-21 (LINE 13 / LINE 9)	0.0292

E.S.D. 189

Fiscal Year 2018-2019

COUNTY: 15 Island

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate  
Including Fixed With Carry-Forward Calculation for FY 2020-21

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
<b>Total Programs 01-89, 98, 99</b>	<b>17,330,222.13</b>	<b>0.00</b>		<b>33,791.20</b>			<b>17,296,430.93</b>
<b>PROGRAM 97 ACTIVITIES</b>							
11 Board of Directors	96,735.25	0.00		58,303.50	32,131.75	6,300.00	
12 Superintendents Office	372,585.08	0.00		0.00		372,585.08	
13 Business Office	357,089.67	0.00		0.00		357,089.67	
14 Human Resources	130,809.15	0.00		0.00		130,809.15	
15 Public Relations	5,292.92	0.00			0.00	5,292.92	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	103,640.41	0.00		0.00		103,640.41	
62 Grounds Maintenance	20,241.19	0.00		0.00		20,241.19	
63 Operation of Buildings	531,663.14	0.00		0.00		531,663.14	
64 Maintenance	373,568.52	0.00		0.00		373,568.52	
65 Utilities	450,996.26	0.00		0.00		450,996.26	
67 Building and Property Security	0.00	0.00		0.00		0.00	
68 Insurance	185,565.00	0.00		0.00		185,565.00	
72 Information Systems	238,842.93	0.00		0.00		238,842.93	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	38,125.13	36,000.00		0.00		2,125.13	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
<b>Total Program 97</b>	<b>2,905,154.65</b>	<b>36,000.00</b>	<b>0.00</b>	<b>58,303.50</b>	<b>32,131.75</b>	<b>2,778,719.40</b>	



E.S.D. 189

Fiscal Year 2018-2019

COUNTY: 15 Island

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate  
Including Fixed With Carry-Forward Calculation for FY 2020-21

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	20,235,376.78	36,000.00	0.00	92,094.70		2,778,719.40	17,296,430.93
<b>Unallowable Costs</b>					-32,131.75		32,131.75
<b>Totals</b>	<b>20,235,376.78</b>	<b>36,000.00</b>	<b>0.00</b>	<b>92,094.70</b>		<b>2,778,719.40</b>	<b>17,328,562.68</b>

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

**FY 16-17**

1. FY 16-17 INDIRECT EXPENDITURES	2,725,174.88
2. FY 16-17 DIRECT EXPENDITURES	13,760,129.87
3. FY 16-17 OVER (UNDER) RECOVERY	-220,995.06
4. FY 16-17 TOTAL POOL (LINE 1 + LINE 3)	2,504,179.82
5. CALCULATED FY 16-17 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 18-19	0.1820

**FY 18-19**

6. FY 18-19 INDIRECT EXPENDITURES FROM COLUMN 6	2,778,719.40
7. FY 16-17 OVER (UNDER) RECOVERY (LINE 3)	-220,995.06
8. FY 18-19 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	2,557,724.34
9. FY 18-19 DIRECT EXPENDITURES FROM COLUMN 7	17,328,562.68
10. FY 18-19 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1820
11. FY 18-19 AMOUNT RECOVERED (LINE 9 * LINE 10)	3,153,798.41
12. FY 18-19 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-596,074.06
13. FY 18-19 TOTAL POOL (LINE 6 + LINE 12)	2,182,645.34
14. CALCULATED FY 18-19 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 20-21 (LINE 13 / LINE 9)	0.1260

E.S.D. 189

## General Fund

COUNTY: 15 Island

## Resource to Program Expenditure Report

For the Year Ended August 31, 2019

	Program Expenditures	State Resources	Federal Resources	Other Resources
<b>BASIC EDUCATION PROGRAMS</b>				
01 Basic Education	11,303,233.81	8,926,702.82	0.00	2,376,530.99
02 Alternative Learning Experience (ALE)	9,244.00	9,244.00	0.00	0.00
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	566,808.31	566,808.31	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	2,905,154.65	2,186,892.56	17,008.17	701,253.92
<b>TOTAL BASIC EDUCATIONAL PROGRAMS</b>	<b>14,784,440.77</b>	<b>11,689,647.69</b>	<b>17,008.17</b>	<b>3,077,784.91</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>				
21 Special Education-Supplemental, State	2,474,720.44	2,474,720.44	0.00	0.00
22 Special Education - Infants and Toddlers - State	85,516.54	85,516.54	0.00	0.00
24 Special Education-Supplemental, Federal	337,672.88	0.00	337,672.88	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	172,378.76	0.00	172,378.76	0.00
52 Other Title Grants Under ESEA, Federal	53,452.19	0.00	53,452.19	0.00
53 ESEA Migrant, Federal	0.00	0.00	0.00	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	273,805.75	261,291.09	0.00	12,514.66
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	137,568.91	83,530.53	0.00	54,038.38
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	21,607.95	18,961.20	0.00	2,646.75

E.S.D. 189

## General Fund

COUNTY: 15 Island

## Resource to Program Expenditure Report

For the Year Ended August 31, 2019

	Program Expenditures	State Resources	Federal Resources	Other Resources
<b>OTHER INSTRUCTIONAL PROGRAMS</b>				
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	63,210.33	0.00	62,806.98	403.35
71 Traffic Safety	56,767.58	0.00	0.00	56,767.58
73 Summer School	0.00	0.00	0.00	0.00
74 Highly Capable	49,452.12	41,244.85	0.00	8,207.27
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	0.00	0.00	0.00	0.00
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>3,726,153.45</b>	<b>2,965,264.65</b>	<b>626,310.81</b>	<b>134,577.99</b>
<b>OTHER PROGRAMS</b>				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	0.00	0.00	0.00	0.00
88 Child Care	0.00	0.00	0.00	0.00
89 Other Community Services	267,929.80	35,964.25	0.00	231,965.55
98 School Food Services	481,330.87	4,133.06	178,497.46	298,700.35
99 Pupil Transportation	975,521.89	975,521.89	0.00	0.00
<b>TOTAL OTHER PROGRAMS</b>	<b>1,724,782.56</b>	<b>1,015,619.20</b>	<b>178,497.46</b>	<b>530,665.90</b>
<b>TOTALS</b>	<b>20,235,376.78</b>	<b>15,670,531.54</b>	<b>821,816.44</b>	<b>3,743,028.80</b>

E.S.D. 189

Preliminary Special Education Maintenance of Effort

COUNTY: 15 Island

Fiscal Year 2018-2019

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 17 - 18 Actual (A)	FY 18 - 19 Actual (B)
<b>Preliminary FY 2018-2019 to FY 2017-2018 Aggregate Maintenance of Effort Test</b>		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	2,131,154.32	2,474,720.44
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.	2,131,154.32	2,474,720.44
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.)		343,566.12
<b>Preliminary FY 2018-2019 to FY 2017-2018 Per Pupil Maintenance of Effort Test</b>		
6. Resident special education students (updated by OSPI).	206.45	208.55
7. Expenditures per pupil (line 4/line 6).	10,322.85	11,866.31
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.)		1,543.46
<b>Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2018-2019 to FY 2017-2018 Aggregate Maintenance of Effort Test</b>		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	0.00	0.00
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		0.00
11. Expenditures per pupil (line 9/line 6).	0.00	0.00
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		0.00

Notes:

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

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

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

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

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

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

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

Food Services Deficit Calculation

Description	Operation	FY 2018 - 19	FY 2017 - 18		FY 2018 - 19	FY 2017 - 18
Total Expenditures	+ (plus)	20,235,376.78	18,184,590.75	Total Program 98	+ 481,330.87	510,273.41
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 128,332.34	141,234.92
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 4,133.06	3,898.93
Child Care	- (minus)	0.00	0.00	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	267,929.80	146,378.33	Revenue 6198 (Fed)	- 152,162.19	137,069.23
School Food Services	- (minus)	481,330.87	510,273.41	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)	- 26,335.27	28,341.91
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)	36,000.00	0.00	TOTAL FOOD SERVICES DEFICIT	170,368.01	199,728.42
Federal, General Purpose Revenue	- (minus)	0.00	0.00			
Federal, Special Purpose Revenue	- (minus)	821,816.44	733,625.14	<b>Note:</b>		
Food Service Deficit	+ (plus)	170,368.01	199,728.42	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	152,162.19	137,069.23	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)	26,335.27	28,341.91	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 2018 - 19	FY 2017 - 18
Capital Outlay, Comp, Othr	+ (plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+ (plus)	0.00	0.00
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Child Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	18,977,165.14	17,159,453.43
	FY 18-19/FY 17-18		1.11

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

E.S.D. 189

Fiscal Year 2018-2019

COUNTY: 15 Island

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 2018 - 19	FY 2017 - 18
Program 31, Vocational--Basic State	+ (plus)	566,808.31	514,045.77
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	566,808.31	514,045.77
	FY 18-19 / FY 17-18		1.10

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

E.S.D. 189

South Whidbey School District No.206

COUNTY: 15 Island

Financial Edit Report Fiscal Year 2018-2019

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Info	1.538	On the Balance Sheet GF G.L. 241, Minus Outstanding Warrants, is not equal to F-197 County Treasurer Item 241, Minus Outstanding Warrants.	493,119.63	493,237.60
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	1.599	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	1.613	On Data Requirements for Supplemental Reports for Program 55-Learning Assistance-High Poverty expenditure is blank. Did your district incur LAP High Poverty expenditures?	0.00	

ASSOCIATED STUDENT BODY FUND

Type	Number	Message	Amount 1	Amount 2
Info	4.503	On the Balance Sheet, ASB G.L. 241, Minus Warrants Outstanding, is not equal to F-197 County Treasurer Item 241, Minus Warrants Outstanding.	3,949.86	4,938.24

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits



E.S.D. 189

South Whidbey School District No.206

COUNTY: 15 Island

Financial Edit Report Fiscal Year 2018-2019

Continued

**CAPITAL PROJECTS FUND**

Capital Projects Fund: Cleared all edits

**TRANSPORTATION VEHICLE FUND**

Transportation Vehicle Fund: Cleared all edits

**PERMANENT FUND**

Permanent Fund: Cleared all edits

**PRIVATE PURPOSE TRUST/OTHER TRUST FUND**

Private Purpose Trust/Other Trust Fund: Cleared all edits