

E.S.D. 189

F-196 Annual Financial Statements

COUNTY: 15 Island

Fiscal Year 2016-2017

ANNUAL FINANCIAL STATEMENTS

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Balance Sheet

COUNTY: 15 Island

Governmental Funds

August 31, 2017

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	2,463,146.38	132,385.92	336.93	923,342.64	155,263.52	0.00	3,674,475.39
Minus Warrants Outstanding	-528,411.28	-3,659.59	0.00	-58,499.25	0.00	0.00	-590,570.12
Taxes Receivable	1,821,219.80		12,737.80	906,264.61	71.36		2,740,293.57
Due From Other Funds	60,843.90	0.00	0.00	0.00	0.00	0.00	60,843.90
Due From Other Governmental Units	38,781.65	0.00	0.00	0.00	0.00	0.00	38,781.65
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	18,770.19	0.00		0.00			18,770.19
Prepaid Items	0.00	0.00			0.00	0.00	0.00
Investments	0.00	0.00	8,500.00	0.00	0.00	0.00	8,500.00
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	3,874,350.64	128,726.33	21,574.73	1,771,108.00	155,334.88	0.00	5,951,094.58
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	3,874,350.64	128,726.33	21,574.73	1,771,108.00	155,334.88	0.00	5,951,094.58
LIABILITIES:							
Accounts Payable	5,855.07	335.82	0.00	386,457.56	0.00	0.00	392,648.45
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	0.00	0.00		0.00			0.00
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, 2017

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
LIABILITIES:							
Payroll Deductions and Taxes Payable	778.13	0.00		113.32			891.45
Due To Other Governmental Units	1,351.82	0.00		0.00	0.00	0.00	1,351.82
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	60,843.90	0.00	0.00	60,843.90
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	7,985.02	335.82	0.00	447,414.78	0.00	0.00	455,735.62
DEFERRED INFLOWS OF RESOURCES:							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	1,821,219.80		12,737.80	906,264.61	71.36		2,740,293.57
TOTAL DEFERRED INFLOWS OF RESOURCES	1,821,219.80	0.00	12,737.80	906,264.61	71.36	0.00	2,740,293.57
FUND BALANCE:							
Nonspendable Fund Balance	18,770.19	0.00	0.00	0.00	0.00	0.00	18,770.19
Restricted Fund Balance	0.00	128,390.51	8,836.93	0.00	155,263.52	0.00	292,490.96
Committed Fund Balance	0.00	0.00	0.00	417,428.61	0.00	0.00	417,428.61
Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unassigned Fund Balance	2,026,375.63	0.00	0.00	0.00	0.00	0.00	2,026,375.63
TOTAL FUND BALANCE	2,045,145.82	128,390.51	8,836.93	417,428.61	155,263.52	0.00	2,755,065.39
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	3,874,350.64	128,726.33	21,574.73	1,771,108.00	155,334.88	0.00	5,951,094.58

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 15 Island

Governmental Funds

For the Year Ended August 31, 2017

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	4,523,761.59	183,904.37	7,267.16	2,028,156.98	414.55		6,743,504.65
State	11,210,429.54		0.00	0.00	100,847.68		11,311,277.22
Federal	800,638.94		0.00	0.00	0.00		800,638.94
Federal Stimulus	0.00						0.00
Other	26,773.64			0.00	0.00	0.00	26,773.64
TOTAL REVENUES	16,561,603.71	183,904.37	7,267.16	2,028,156.98	101,262.23	0.00	18,882,194.45
EXPENDITURES:							
CURRENT:							
Regular Instruction	8,917,816.30						8,917,816.30
Federal Stimulus	0.00						0.00
Special Education	2,225,149.65						2,225,149.65
Vocational Education	496,525.93						496,525.93
Skill Center	0.00						0.00
Compensatory Programs	510,339.70						510,339.70
Other Instructional Programs	45,312.16						45,312.16
Community Services	26,773.64						26,773.64
Support Services	4,287,966.26						4,287,966.26
Student Activities/Other		176,108.48				0.00	176,108.48
CAPITAL OUTLAY:							
Sites				0.00			0.00
Building				1,346,434.39			1,346,434.39
Equipment				881,392.54			881,392.54
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					141,486.21		141,486.21
Sales and Lease				0.00			0.00
Other	98,822.22						98,822.22
DEBT SERVICE:							
Principal	0.00		60,000.00	0.00	0.00		60,000.00
Interest and Other Charges	0.00		27,650.00	0.00	0.00		27,650.00
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	16,608,705.86	176,108.48	87,650.00	2,227,826.93	141,486.21	0.00	19,241,777.48

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 15 Island

Governmental Funds

For the Year Ended August 31, 2017

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
DEBT SERVICE:							
REVENUES OVER (UNDER) EXPENDITURES	-47,102.15	7,795.89	-80,382.84	-199,669.95	-40,223.98	0.00	-359,583.03
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		88,150.00	0.00	0.00		88,150.00
Transfers Out (GL 536)	0.00		0.00	-88,150.00	0.00	0.00	-88,150.00
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		88,150.00	-88,150.00	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-47,102.15	7,795.89	7,767.16	-287,819.95	-40,223.98	0.00	-359,583.03
BEGINNING TOTAL FUND BALANCE	2,092,247.97	120,594.62	1,069.77	705,248.56	195,487.50	0.00	3,114,648.42
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	2,045,145.82	128,390.51	8,836.93	417,428.61	155,263.52	0.00	2,755,065.39

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Budgetary Comparison Schedule

COUNTY: 15 Island

General Fund

For The Year Ended August 31, 2017

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	4,307,494.00	4,523,761.59	216,267.59
State	10,975,816.00	11,210,429.54	234,613.54
Federal	752,991.00	800,638.94	47,647.94
Federal Stimulus	0.00	0.00	0.00
Other	0.00	26,773.64	26,773.64
TOTAL REVENUES	16,036,301.00	16,561,603.71	525,302.71
EXPENDITURES			
CURRENT:			
Regular Instruction	8,939,984.00	8,917,816.30	22,167.70
Federal Stimulus	0.00	0.00	0.00
Special Education	2,271,053.00	2,225,149.65	45,903.35
Vocational Education	500,814.00	496,525.93	4,288.07
Skill Center	0.00	0.00	0.00
Compensatory Programs	500,472.00	510,339.70	-9,867.70
Other Instructional Programs	205,962.00	45,312.16	160,649.84
Community Services	0.00	26,773.64	-26,773.64
Support Services	4,365,364.00	4,287,966.26	77,397.74
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	0.00	98,822.22	-98,822.22
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	16,783,649.00	16,608,705.86	174,943.14
REVENUES OVER (UNDER) EXPENDITURES	-747,348.00	-47,102.15	700,245.85

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Budgetary Comparison Schedule

COUNTY: 15 Island

General Fund

For The Year Ended August 31, 2017

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	-747,348.00	-47,102.15	700,245.85
BEGINNING TOTAL FUND BALANCE	1,765,000.00	2,092,247.97	327,247.97
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,017,652.00	2,045,145.82	1,027,493.82

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Budgetary Comparison Schedule

COUNTY: 15 Island

Associated Student Body Fund

For The Year Ended August 31, 2017

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	223,350.00	183,904.37	-39,445.63
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	223,350.00	183,904.37	-39,445.63
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	219,700.00	176,108.48	43,591.52
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	219,700.00	176,108.48	43,591.52
REVENUES OVER (UNDER) EXPENDITURES	3,650.00	7,795.89	4,145.89

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Budgetary Comparison Schedule

COUNTY: 15 Island

Associated Student Body Fund

For The Year Ended August 31, 2017

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			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	3,650.00	7,795.89	4,145.89
BEGINNING TOTAL FUND BALANCE	131,071.00	120,594.62	-10,476.38
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	134,721.00	128,390.51	-6,330.49

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Budgetary Comparison Schedule

COUNTY: 15 Island

Debt Service Fund

For The Year Ended August 31, 2017

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	0.00	7,267.16	7,267.16
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other			
TOTAL REVENUES	0.00	7,267.16	7,267.16
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	60,000.00	60,000.00	0.00
Interest and Other Charges	28,150.00	27,650.00	500.00
TOTAL EXPENDITURES	88,150.00	87,650.00	500.00
REVENUES OVER (UNDER) EXPENDITURES	-88,150.00	-80,382.84	7,767.16

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Budgetary Comparison Schedule

COUNTY: 15 Island

Debt Service Fund

For The Year Ended August 31, 2017

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	88,150.00	88,150.00	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)	88,150.00	88,150.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0.00	7,767.16	7,767.16
BEGINNING TOTAL FUND BALANCE	600.00	1,069.77	469.77
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	600.00	8,836.93	8,236.93

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Budgetary Comparison Schedule

COUNTY: 15 Island

Capital Projects Fund

For The Year Ended August 31, 2017

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	2,000,600.00	2,028,156.98	27,556.98
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	2,000,600.00	2,028,156.98	27,556.98
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	1,661,875.00	1,346,434.39	315,440.61
Equipment	1,049,975.00	881,392.54	168,582.46
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, 2017

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
TOTAL EXPENDITURES	2,711,850.00	2,227,826.93	484,023.07
REVENUES OVER (UNDER) EXPENDITURES	-711,250.00	-199,669.95	511,580.05
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)	-88,150.00	-88,150.00	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)	-88,150.00	-88,150.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-799,400.00	-287,819.95	511,580.05
BEGINNING TOTAL FUND BALANCE	800,000.00	705,248.56	-94,751.44
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	600.00	417,428.61	416,828.61

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Budgetary Comparison Schedule

COUNTY: 15 Island

Transportation Vehicle Fund

For The Year Ended August 31, 2017

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	200.00	414.55	214.55
State	109,391.00	100,847.68	-8,543.32
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	109,591.00	101,262.23	-8,328.77
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	290,000.00	141,486.21	148,513.79
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	290,000.00	141,486.21	148,513.79

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Budgetary Comparison Schedule

COUNTY: 15 Island

Transportation Vehicle Fund

For The Year Ended August 31, 2017

Variance with
Final Budget
POSITIVE
(NEGATIVE)

	FINAL BUDGET	ACTUAL	
REVENUES OVER (UNDER) EXPENDITURES	-180,409.00	-40,223.98	140,185.02
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-180,409.00	-40,223.98	140,185.02
BEGINNING TOTAL FUND BALANCE	182,000.00	195,487.50	13,487.50
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,591.00	155,263.52	153,672.52

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Statement Of Fiduciary Net Position

COUNTY: 15 Island

Fiduciary Funds

August 31, 2017

	Private Purpose Trust	Other Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	10,713.60	0.00
Cash On Deposit with Cty Treas	23,600.54	0.00
Minus Warrants Outstanding	-110.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	725,000.00	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
TOTAL ASSETS	759,204.14	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	759,204.14	
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	759,204.14	0.00

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Statement of Changes in Fiduciary Net Position

COUNTY: 15 Island

Fiduciary Funds

For the Year Ended August 31, 2017

	Private Purpose Trust	Other Trust
ADDITIONS:		
Contributions:		
Private Donations	263,245.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	263,245.00	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	4,188.55	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	4,188.55	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	267,433.55	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	22.00	0.00
Scholarships	3,261.51	
Other	0.00	0.00
TOTAL DEDUCTIONS	3,283.51	0.00
Net Increase (Decrease)	264,150.04	0.00
Net Position--Prior Year August Beginning	495,054.10	0.00
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	495,054.10	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	759,204.14	0.00

E.S.D. 189

Schedule of Long-Term Liabilities

COUNTY: 15 Island

For the Year Ended August 31, 2017

Description	Beginning Outstanding Debt September 1, 2016	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2017	Amount Due Within One Year
Voted Debt					
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
Non-Voted Debt and Liabilities					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	565,000.00	0.00	60,000.00	505,000.00	60,000.00
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	29,336.92	14,004.00	18,124.64	25,216.28	13,120.64
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	415,965.41	27,512.21	0.00	443,477.62	61,056.58
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	4,763,669.00	0.00	809,583.00	3,954,086.00	
Net Pension Liabilities TRS 2/3	1,915,932.00	0.00	706,460.00	1,209,472.00	
Net Pension Liabilities SERS 2/3	819,555.00	0.00	253,215.00	566,340.00	
Net Pension Liabilities PERS 1	1,178,407.00	0.00	182,348.00	996,059.00	
Total Long-Term Liabilities	9,687,865.33	41,516.21	2,029,730.64	7,699,650.90	134,177.22

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 15 Island

For the Year Ended August 31, 2017

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	3,968,737.35	-332.45	2,005,452.80	29.18
1300 Sale of Tax Title Property	0.00	0.00	10.59	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	9,843.53	0.00	4,928.55	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	14,825.90	7,382.56	3,544.69	45.07
1000 TOTAL LOCAL TAXES	3,993,406.78	7,050.11	2,013,936.63	74.25
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	43,520.00			
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	54,740.86		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	141,607.68			
2300 Investment Earnings	5,058.42	217.05	3,017.35	340.30
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	143,057.26		0.00	0.00
2600 Fines and Damages	158.47		0.00	0.00
2700 Rentals and Leases	130,001.96	0.00	0.00	0.00
2800 Insurance Recoveries	6,449.81		0.00	0.00
2900 Local Support Nontax, Unassigned	5,760.35	0.00	11,203.00	0.00
2910 E-Rate	0.00		0.00	

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 15 Island

For the Year Ended August 31, 2017

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2000 TOTAL LOCAL SUPPORT NONTAX	530,354.81	217.05	14,220.35	340.30
STATE, GENERAL PURPOSE				
3100 Apportionment	8,701,722.65			
3121 Special Education - General Apportionment	308,426.14			
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	
3000 TOTAL STATE, GENERAL PURPOSE	9,010,148.79	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	1,149,184.87			
4122 Special Education - Infants and Toddlers - State	38,236.93			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4155 Learning Assistance	220,127.42			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	38,390.72			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	5,551.61			
4174 Highly Capable	13,634.15			
4188 Child Care	0.00			
4198 School Food Service	4,103.19			
4199 Transportation - Operations	731,051.86			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		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. 189

Report of Revenues and Other Financing Sources

COUNTY: 15 Island

For the Year Ended August 31, 2017

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
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				100,847.68
4000 TOTAL STATE, SPECIAL PURPOSE	2,200,280.75		0.00	100,847.68
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	0.00	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	0.00	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	358,853.74			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	6,953.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 15 Island

For the Year Ended August 31, 2017

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6151 ESEA Disadvantaged, Fed	184,850.27			
6152 Other Title, ESEA Fed	68,936.00			
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	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	155,517.47			
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. 189

Report of Revenues and Other Financing Sources

COUNTY: 15 Island

For the Year Ended August 31, 2017

	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. 189

Report of Revenues and Other Financing Sources

COUNTY: 15 Island

For the Year Ended August 31, 2017

	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	25,528.46			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	800,638.94		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0.00		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	0.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	25,576.83			

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2017

	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	1,196.81			
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	26,773.64		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	88,150.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	0.00	88,150.00	0.00	0.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	16,561,603.71	95,417.16	2,028,156.98	101,262.23

E.S.D. 189

Program/Activity/Object Report

COUNTY: 15 Island

For the Year Ended August 31, 2017

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	8,917,816.30	11 Bd of Dir	140,717.62	0 Debit Transfer	17,927.31
02 ALE	.00	12 Supt Off	313,580.16	1 Credit Transfer	-17,927.31
03 Basic Education - Dropout Reengagement	.00	13 Busns Off	417,599.11	2 Cert. Salaries	7,444,245.33
11 Stim, Title I	.00	14 HR	75,925.30	3 Class. Salaries	2,826,142.06
12 Stim, Schl Imprv	.00	15 Pblc Rltn	7,361.79	4 Employee Benefits	3,758,069.55
13 Federal Stimulus - SFSF and Education Jobs	.00	21 Supv Inst	344,241.67	5 Supplies / Materials	676,382.90
14 Stim, IDEA	.00	22 Lrn Resrc	25,401.38	6	.00
18 Stim, Compt Grants	.00	23 Princ Off	924,549.88	7 Purchased Services	1,742,392.89
19 Stim, Other	.00	24 Guid/Coun	491,650.21	8 Travel	62,650.91
21 Sp Ed, Sup, St	1,852,806.84	25 Pupil M/S	.00	9 Capital Outlay	98,822.22
22 Sp Ed, Infants and Toddlers, State	34,921.52	26 Health	617,120.34	TOTAL ALL OBJECTS	16,608,705.86
24 Sp Ed, Sup, Fed	337,421.29	27 Teaching	9,420,286.77		
25 Sp Ed, Infants and Toddlers, Federal	.00	28 Extracur	390,802.65		
26 Sp Ed, Inst, St	.00	29 Pmt to SD	.00		
29 Sp Ed, Oth, Fed	.00	31 InstProDev	4,164.48		
31 Voc, Basic, St	489,903.93	32 Inst Tech	.00		
34 MidSchCar/Tec	.00	33 Curriculum	.00		
38 Voc, Fed	6,622.00	41 Supervisn	250,117.96		
39 Voc, Other	.00	42 Food	24,578.89		
45 Skil Cnt, Bas, St	.00	44 Operation	261,460.15		
46 Skill Cntr, Fed	.00	49 Transfers	.00		
51 ESEA Disadvantaged, Fed	174,714.91	51 Supervisn	130,821.60		
52 Other Title, ESEA, Fed	64,851.77	52 Operation	591,217.69		
53 ESEA Migrant, Federal	.00	53 Maintnce	174,723.46		
54 Read First, Fed	.00	56 Insurance	20,078.00		
55 LAP	220,791.19	59 Transfers	-17,927.31		
56 St In, Ctr/Hm, D	.00	61 Supv Bldg	109,057.16		
57 St In, N/D, Fed	.00	62 Grnd Mnt	43,738.71		
58 Sp/Plt Pgm, St	43,290.72	63 Oper Bldg	557,577.40		
59 Inst. JAJ	.00	64 Maintnce	376,036.39		
61 Head Start, Fed	.00	65 Utilities	483,929.82		
		67 Bldg Secu	.00		
		68 Insurance	100,772.00		
		72 Info Sys	227,538.94		

E.S.D. 189

Program/Activity/Object Report

COUNTY: 15 Island

For the Year Ended August 31, 2017

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
62 MS, Pro Dv, Fed	.00
64 LEP, Fed	.00
65 Tran Biling, St	6,691.11
67 Ind Ed, Fd, JOM	.00
68 Ind Ed, Fd, ED	.00
69 Comp, Othr	.00
71 Traffic Safety	32,925.39
73 Summer School	.00
74 Highly Capable	11,145.06
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	1,241.71
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Child Care	.00
89 Othr Comm Srv	26,773.64
97 Distwide Suppt	2,951,718.04
98 Schl Food Serv	536,157.00
99 Pupil Transp	898,913.44
TOTAL ALL PROGRAMS	16,608,705.86

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
73 Printing	.00
74 Warehouse	.00
75 Mtr Pool	101,583.64
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	.00
TOTAL ALL ACTIVITIES	16,608,705.86

REPORT F196

South Whidbey School District No. 206

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E.S.D. 189

F-196 Annual Financial Statements

COUNTY: 15 Island

Fiscal Year 2016-2017

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, 2017

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	66,244.75	0.00		55,478.07	0.00	9,942.68	0.00	824.00	0.00	0.00
22 Lrn Resrc	25,401.38	0.00		4,486.04	0.00	946.94	12,637.84	7,330.56	0.00	0.00
23 Princ Off	924,280.87	0.00		384,791.85	273,338.96	242,225.18	9,308.31	11,250.70	3,365.87	0.00
24 Guid/Coun	441,758.09	0.00		295,610.84	23,279.00	117,219.05	5,609.20	40.00	0.00	0.00
26 Health	151,537.89	0.00		84,679.67	23,649.59	32,602.78	10,605.85	0.00	0.00	0.00
27 Teaching	6,919,357.11	12,498.91		4,646,000.18	93,765.08	1,649,860.56	192,786.39	318,274.30	6,171.69	0.00
28 Extracur	385,071.73	5,428.40		34,415.48	246,240.62	44,764.55	4,350.70	30,419.93	19,452.05	0.00
31 InstProDev	4,164.48	0.00		0.00	0.00	0.00	0.00	4,164.48	0.00	0.00
01 TOTAL	8,917,816.30	17,927.31		5,505,462.13	660,273.25	2,097,561.74	235,298.29	372,303.97	28,989.61	0.00

E.S.D. 189

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 15 Island

For the Year Ended August 31, 2017

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	171,939.18	0.00		64,791.66	55,250.80	43,075.25	3,788.87	3,388.00	1,644.60	0.00
26 Health	266,834.16	0.00		188,261.17	0.00	62,303.76	4,999.53	11,234.90	34.80	0.00
27 Teaching	1,414,033.50	0.00		558,632.29	379,886.61	422,396.38	7,603.84	44,586.70	927.68	0.00
21 TOTAL	1,852,806.84	0.00		811,685.12	435,137.41	527,775.39	16,392.24	59,209.60	2,607.08	0.00

E.S.D. 189

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 15 Island

For the Year Ended August 31, 2017

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	34,921.52	0.00		0.00	0.00	0.00	0.00	34,921.52	0.00	0.00
22 TOTAL	34,921.52	0.00		0.00	0.00	0.00	0.00	34,921.52	0.00	0.00

E.S.D. 189

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 15 Island

For the Year Ended August 31, 2017

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	198,748.29	0.00		153,635.80	0.00	45,112.49	0.00	0.00	0.00	0.00
27 Teaching	138,673.00	0.00		97,500.00	0.00	28,983.00	0.00	12,190.00	0.00	0.00
24 TOTAL	337,421.29	0.00		251,135.80	0.00	74,095.49	0.00	12,190.00	0.00	0.00

E.S.D. 189

PROGRAM 31 - Vocational, Basic, State

COUNTY: 15 Island

For the Year Ended August 31, 2017

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	77,018.97	0.00		30,888.96	17,462.19	20,558.58	1,554.78	5,719.82	834.64	0.00
27 Teaching	407,154.04	0.00		293,871.69	0.00	99,305.81	3,852.18	10,107.08	17.28	0.00
28 Extracur	5,730.92	0.00		0.00	5,000.00	730.92	0.00	0.00	0.00	0.00
31 TOTAL	489,903.93	0.00		324,760.65	22,462.19	120,595.31	5,406.96	15,826.90	851.92	0.00

E.S.D. 189

PROGRAM 38 - Vocational, Federal

COUNTY: 15 Island

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	6,622.00	0.00		0.00	0.00	0.00	6,622.00	0.00	0.00	0.00
38 TOTAL	6,622.00	0.00		0.00	0.00	0.00	6,622.00	0.00	0.00	0.00

E.S.D. 189

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

COUNTY: 15 Island

For the Year Ended August 31, 2017

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	20,714.91	0.00		0.00	14,745.55	5,319.36	0.00	650.00	0.00	0.00
27 Teaching	154,000.00	0.00		115,000.00	0.00	39,000.00	0.00	0.00	0.00	0.00
51 TOTAL	174,714.91	0.00		115,000.00	14,745.55	44,319.36	0.00	650.00	0.00	0.00

E.S.D. 189

PROGRAM 52 - Other Title Grants Under ESEA - Federal

COUNTY: 15 Island

For the Year Ended August 31, 2017

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	64,851.77	0.00		50,466.06	0.00	12,612.71	0.00	1,773.00	0.00	0.00
52 TOTAL	64,851.77	0.00		50,466.06	0.00	12,612.71	0.00	1,773.00	0.00	0.00

E.S.D. 189

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 15 Island

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	3,461.94	0.00		2,500.00	0.00	961.94	0.00	0.00	0.00	0.00
24 Guid/Coun	11,006.37	0.00		0.00	6,740.06	4,266.31	0.00	0.00	0.00	0.00
27 Teaching	206,322.88	0.00		60,059.34	62,547.76	54,709.37	0.00	28,949.70	56.71	0.00
55 TOTAL	220,791.19	0.00		62,559.34	69,287.82	59,937.62	0.00	28,949.70	56.71	0.00

E.S.D. 189

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 15 Island

For the Year Ended August 31, 2017

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	18,170.84	0.00		0.00	9,990.00	7,860.84	0.00	0.00	320.00	0.00
27 Teaching	25,119.88	0.00		20,832.00	0.00	4,287.88	0.00	0.00	0.00	0.00
58 TOTAL	43,290.72	0.00		20,832.00	9,990.00	12,148.72	0.00	0.00	320.00	0.00

E.S.D. 189

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 15 Island

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	6,691.11	0.00		4,864.08	0.00	1,827.03	0.00	0.00	0.00	0.00
65 TOTAL	6,691.11	0.00		4,864.08	0.00	1,827.03	0.00	0.00	0.00	0.00

E.S.D. 189

PROGRAM 71 - Traffic Safety

COUNTY: 15 Island

For the Year Ended August 31, 2017

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	29,225.39	0.00		0.00	22,588.85	4,805.43	843.81	280.00	707.30	0.00
68 Insurance	3,700.00	0.00						3,700.00		
71 TOTAL	32,925.39	0.00		0.00	22,588.85	4,805.43	843.81	3,980.00	707.30	0.00

E.S.D. 189

PROGRAM 74 - Highly Capable

COUNTY: 15 Island

For the Year Ended August 31, 2017

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	11,145.06	0.00		0.00	3,500.00	743.49	2,326.93	2,142.70	2,431.94	0.00
74 TOTAL	11,145.06	0.00		0.00	3,500.00	743.49	2,326.93	2,142.70	2,431.94	0.00

E.S.D. 189

PROGRAM 79 - Instructional Programs, Other

COUNTY: 15 Island

For the Year Ended August 31, 2017

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
23 Princ Off	269.01	0.00		0.00	0.00	0.00	0.00	0.00	269.01	0.00
27 Teaching	972.70	0.00		0.00	0.00	183.62	0.00	0.00	789.08	0.00
79 TOTAL	1,241.71	0.00		0.00	0.00	183.62	0.00	0.00	1,058.09	0.00

E.S.D. 189

PROGRAM 89 - Other Community Services

COUNTY: 15 Island

For the Year Ended August 31, 2017

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	25,576.83	0.00		0.00	16,701.78	8,875.05	0.00	0.00	0.00	0.00
27 Teaching	1,196.81	0.00		1,196.81	0.00	0.00	0.00	0.00	0.00	0.00
89 TOTAL	26,773.64	0.00		1,196.81	16,701.78	8,875.05	0.00	0.00	0.00	0.00

E.S.D. 189

PROGRAM 97 - District-wide Support

COUNTY: 15 Island

For the Year Ended August 31, 2017

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	140,717.62	0.00			0.00	0.00	1,108.01	130,852.33	8,757.28	0.00
12 Supt Off	313,580.16	0.00		158,833.34	51,950.89	70,243.79	325.06	24,496.86	7,730.22	0.00
13 Busns Off	417,599.11	0.00		137,450.00	133,575.91	94,470.36	12,899.29	32,513.15	6,690.40	0.00
14 HR	75,925.30	0.00		0.00	53,414.40	13,795.56	338.81	6,623.84	1,752.69	0.00
15 Pblc Rltn	7,361.79	0.00		0.00	0.00	0.00	0.00	7,361.79	0.00	0.00
61 Supv Bldg	109,057.16	0.00		0.00	80,413.37	28,569.27	0.00	0.00	74.52	0.00
62 Grnd Mnt	43,738.71	0.00			28,901.72	13,526.07	1,310.92	0.00	0.00	0.00
63 Oper Bldg	557,577.40	0.00			359,296.31	151,953.59	44,706.73	1,620.77	0.00	0.00
64 Maintnce	376,036.39	0.00	0.00		110,291.25	51,179.34	149,619.84	64,793.00	152.96	0.00
65 Utilities	483,929.82	0.00	0.00		0.00	0.00	0.00	483,929.82	0.00	0.00
68 Insurance	97,072.00	0.00					0.00	97,072.00		0.00
72 Info Sys	227,538.94	0.00	0.00	0.00	120,317.58	50,495.10	123.86	56,132.21	470.19	0.00
75 Mtr Pool	101,583.64	0.00	0.00	0.00	0.00	0.00	2,648.88	112.54	0.00	98,822.22
97 TOTAL	2,951,718.04	0.00	0.00	296,283.34	938,161.43	474,233.08	213,081.40	905,508.31	25,628.26	98,822.22

E.S.D. 189

PROGRAM 98 - School Food Services

COUNTY: 15 Island

For the Year Ended August 31, 2017

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	250,117.96	0.00		0.00	0.00	0.00	816.82	249,301.14	0.00	0.00
42 Food	24,578.89	0.00					24,578.89	0.00		
44 Operation	261,460.15	0.00			169,729.89	91,693.26	0.00	37.00	0.00	0.00
98 TOTAL	536,157.00	0.00		0.00	169,729.89	91,693.26	25,395.71	249,338.14	0.00	0.00

E.S.D. 189

PROGRAM 99 - Pupil Transportation

COUNTY: 15 Island

For the Year Ended August 31, 2017

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	130,821.60	0.00		0.00	82,876.16	35,216.42	420.87	12,308.15	0.00	0.00
52 Operation	591,217.69	0.00			325,535.69	168,458.08	96,574.88	649.04	0.00	0.00
53 Maintnce	174,723.46	0.00			55,152.04	22,987.75	74,019.81	22,563.86	0.00	0.00
56 Insurance	20,078.00							20,078.00		
59 Transfers	-17,927.31		-17,927.31							
99 TOTAL	898,913.44	0.00	-17,927.31	0.00	463,563.89	226,662.25	171,015.56	55,599.05	0.00	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. | 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. | Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for cost-of-living increases on salaries and salary-related benefits." | Yes |

E.S.D. 189

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

COUNTY: 15 Island

For the Year Ended August 31, 2017

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.

1,620.77

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

0.216

a) Total All Programs (SYSTEM CALCULATED)

16,608,705.86

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

2,951,718.04

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

13,656,987.82

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, 2017

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.

0.00

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. 189

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

COUNTY: 15 Island

For the Year Ended August 31, 2017

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, 2017

INDIRECT EXPENDITURES

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

12,996.68

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.

7,361.79

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

0.00

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

213,572.88

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

0.00

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

0.00

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

0.00

E.S.D. 189

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

COUNTY: 15 Island

For the Year Ended August 31, 2017

INDIRECT EXPENDITURES

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 189

Fiscal Year 2016-2017

COUNTY: 15 Island

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2018-19

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	13,656,987.82	0.00		24,578.89			13,632,408.93
PROGRAM 97 ACTIVITIES							
11 Board of Directors	140,717.62	0.00		0.00	127,720.94	12,996.68	
12 Superintendent's Office	313,580.16	0.00		0.00	313,580.16	0.00	
13 Business Office	417,599.11	0.00		0.00		417,599.11	
14 Human Resources	75,925.30	0.00		0.00		75,925.30	
15 Public Relations	7,361.79	0.00			0.00	7,361.79	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	109,057.16	0.00		0.00	109,057.16	0.00	
62 Grounds Maintenance	43,738.71	0.00		0.00	43,738.71	0.00	
63 Operation of Buildings	557,577.40	0.00		0.00	557,577.40	0.00	
64 Maintenance	376,036.39	0.00		0.00	376,036.39	0.00	
65 Utilities	483,929.82	0.00		0.00	483,929.82	0.00	
67 Building and Property Security	0.00	0.00		0.00	0.00	0.00	
68 Insurance	97,072.00	0.00		0.00	97,072.00	0.00	
72 Information Systems	227,538.94	0.00		0.00	13,966.06	213,572.88	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	101,583.64	98,822.22		0.00		2,761.42	
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	2,951,718.04	98,822.22	0.00	0.00	2,122,678.64	730,217.18	

E.S.D. 189

Fiscal Year 2016-2017

COUNTY: 15 Island

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2018-19

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	16,608,705.86	98,822.22	0.00	24,578.89		730,217.18	13,632,408.93
Unallowable Costs					-2,122,678.64		2,122,678.64
TOTALS	16,608,705.86	98,822.22	0.00	24,578.89		730,217.18	15,755,087.57

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

FY 14-15

1. FY 14-15 INDIRECT EXPENDITURES	693,903.62
2. FY 14-15 DIRECT EXPENDITURES	14,497,058.30
3. FY 14-15 OVER/UNDER RECOVERY (CALCULATED)	261,848.19
4. FY 14-15 TOTAL POOL (LINE 1 + LINE 3)	955,751.81
5. CALCULATED FY 14-15 RESTRICTED INDIRECT RATE TO BE USED IN FY 16-17	0.0659

FY 16-17

6. FY 16-17 INDIRECT EXPENDITURES FROM COLUMN 6	730,217.18
7. FY 14-15 OVER/UNDER RECOVERY (LINE 3)	261,848.19
8. FY 16-17 ADJUSTED IND POOL (LINE 6 + LINE 7)	992,065.37
9. FY 16-17 DIRECT EXPENDITURES FROM COLUMN 7	15,755,087.57
10. FY 16-17 RESTRICTED INDIRECT RATE (LINE 5)	0.0659
11. FY 16-17 AMOUNT RECOVERED (LINE 9 * LINE 10)	1,038,260.27
12. FY 16-17 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-46,194.90
13. FY 16-17 TOTAL POOL (LINE 6 + LINE 12)	684,022.28
14. CALCULATED FY 16-17 RESTRICTED INDIRECT RATE TO BE USED IN FY 18-19 (LINE 13 / LINE 9)	0.0434

E.S.D. 189

Fiscal Year 2016-2017

COUNTY: 15 Island

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2018-19

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	13,656,987.82	0.00		24,578.89			13,632,408.93
PROGRAM 97 ACTIVITIES							
11 Board of Directors	140,717.62	0.00		0.00	127,720.94	12,996.68	
12 Superintendents Office	313,580.16	0.00		0.00		313,580.16	
13 Business Office	417,599.11	0.00		0.00		417,599.11	
14 Human Resources	75,925.30	0.00		0.00		75,925.30	
15 Public Relations	7,361.79	0.00			0.00	7,361.79	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	109,057.16	0.00		0.00		109,057.16	
62 Grounds Maintenance	43,738.71	0.00		0.00		43,738.71	
63 Operation of Buildings	557,577.40	0.00		0.00		557,577.40	
64 Maintenance	376,036.39	0.00		0.00		376,036.39	
65 Utilities	483,929.82	0.00		0.00		483,929.82	
67 Building and Property Security	0.00	0.00		0.00		0.00	
68 Insurance	97,072.00	0.00		0.00		97,072.00	
72 Information Systems	227,538.94	0.00		0.00		227,538.94	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	101,583.64	98,822.22		0.00		2,761.42	
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	2,951,718.04	98,822.22	0.00	0.00	127,720.94	2,725,174.88	

E.S.D. 189

Fiscal Year 2016-2017

COUNTY: 15 Island

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2018-19

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	16,608,705.86	98,822.22	0.00	24,578.89		2,725,174.88	13,632,408.93
Unallowable Costs					-127,720.94		127,720.94
Totals	16,608,705.86	98,822.22	0.00	24,578.89		2,725,174.88	13,760,129.87

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

FY 14-15

1. FY 14-15 INDIRECT EXPENDITURES	2,657,176.67
2. FY 14-15 DIRECT EXPENDITURES	12,533,785.25
3. FY 14-15 OVER (UNDER) RECOVERY	295,716.66
4. FY 14-15 TOTAL POOL (LINE 1 + LINE 3)	2,952,893.33
5. CALCULATED FY 14-15 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 16-17	0.2356

FY 16-17

6. FY 16-17 INDIRECT EXPENDITURES FROM COLUMN 6	2,725,174.88
7. FY 14-15 OVER (UNDER) RECOVERY (LINE 3)	295,716.66
8. FY 16-17 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	3,020,891.54
9. FY 16-17 DIRECT EXPENDITURES FROM COLUMN 7	13,760,129.87
10. FY 16-17 UNRESTRICTED INDIRECT RATE (LINE 5)	0.2356
11. FY 16-17 AMOUNT RECOVERED (LINE 9 * LINE 10)	3,241,886.60
12. FY 16-17 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-220,995.06
13. FY 16-17 TOTAL POOL (LINE 6 + LINE 12)	2,504,179.82
14. CALCULATED FY 16-17 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 18-19 (LINE 13 / LINE 9)	0.1820

E.S.D. 189

General Fund

COUNTY: 15 Island

Resource to Program Expenditure Report

For the Year Ended August 31, 2017

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	8,917,816.30	6,397,952.67	0.00	2,519,863.63
02 Alternative Learning Experience (ALE)	0.00	0.00	0.00	0.00
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	489,903.93	489,903.93	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	2,951,718.04	1,424,474.72	35,983.04	1,491,260.28
TOTAL BASIC EDUCATIONAL PROGRAMS	12,359,438.27	8,312,331.32	35,983.04	4,011,123.91
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	1,852,806.84	1,852,806.84	0.00	0.00
22 Special Education - Infants and Toddlers - State	34,921.52	34,921.52	0.00	0.00
24 Special Education-Supplemental, Federal	337,421.29	0.00	337,421.29	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	6,622.00	0.00	6,622.00	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	174,714.91	0.00	174,714.91	0.00
52 Other Title Grants Under ESEA, Federal	64,851.77	0.00	64,851.77	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	220,791.19	220,127.42	0.00	663.77
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	43,290.72	38,390.72	0.00	4,900.00

E.S.D. 189

General Fund

COUNTY: 15 Island

Resource to Program Expenditure Report

For the Year Ended August 31, 2017

	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	6,691.11	5,551.61	0.00	1,139.50
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	32,925.39	0.00	0.00	32,925.39
73 Summer School	0.00	0.00	0.00	0.00
74 Highly Capable	11,145.06	11,145.06	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	1,241.71	0.00	0.00	1,241.71
TOTAL OTHER INSTRUCTIONAL PROGRAMS	2,787,423.51	2,162,943.17	583,609.97	40,870.37
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	0.00	0.00	0.00	0.00
89 Other Community Services	26,773.64	0.00	0.00	26,773.64
98 School Food Services	536,157.00	4,103.19	181,045.93	351,007.88
99 Pupil Transportation	898,913.44	731,051.86	0.00	167,861.58
TOTAL OTHER PROGRAMS	1,461,844.08	735,155.05	181,045.93	545,643.10
TOTALS	16,608,705.86	11,210,429.54	800,638.94	4,597,637.38

E.S.D. 189

Preliminary Special Education Maintenance of Effort

COUNTY: 15 Island

Fiscal Year 2016-2017

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 15 - 16 Actual (A)	FY 16 - 17 Actual (B)
Preliminary FY 2016-2017 to FY 2015-2016 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	1,763,565.38	1,852,806.84
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.	1,763,565.38	1,852,806.84
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.)		89,241.46
Preliminary FY 2016-2017 to FY 2015-2016 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	185.77	179.66
7. Expenditures per pupil (line 4/line 6).	9,493.27	10,312.85
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.)		819.58
Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2016-2017 to FY 2015-2016 Aggregate Maintenance of Effort Test		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	0.00	0.00
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		0.00
11. Expenditures per pupil (line 9/line 6).	0.00	0.00
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		0.00

Notes:

- A. Actual revenue and expenditure data are obtained from F-196 data.
 - B. Resident special education student data as shown on line 6 are obtained from 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 2016 - 17	FY 2015 - 16		FY 2016 - 17	FY 2015 - 16
Total Expenditures	+ (plus)	16,608,705.86	16,096,675.83	Total Program 98	+ 536,157.00	550,007.29
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 141,607.68	140,142.57
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 4,103.19	4,072.72
Child Care	- (minus)	0.00	0.00	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	26,773.64	16,970.54	Revenue 6198 (Fed)	- 155,517.47	153,455.49
School Food Services	- (minus)	536,157.00	550,007.29	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)	- 25,528.46	21,317.61
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)	98,822.22	0.00	TOTAL FOOD SERVICES DEFICIT	209,400.20	231,018.90
Federal, General Purpose Revenue	- (minus)	0.00	0.00			
Federal, Special Purpose Revenue	- (minus)	800,638.94	836,320.39	Note:		
Food Service Deficit	+ (plus)	209,400.20	231,018.90	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	155,517.47	153,455.49	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)	25,528.46	21,317.61	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 2016 - 17	FY 2015 - 16
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)	15,536,760.19	15,099,169.61
	FY 16-17/FY 15-16		1.03

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 2016-2017

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 2016 - 17	FY 2015 - 16
Program 31, Vocational--Basic State	+ (plus)	489,903.93	520,151.55
Program 34, Middle School Career and Technical Education-State	+ (plus)	0.00	0.00
Program 38, Vocational--Federal	+ (plus)	6,622.00	7,211.00
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)	6,953.00	7,512.00
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	489,572.93	519,850.55
		FY 16-17 / FY 15-16	0.94

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 2016-2017

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
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	

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
Info	3.511	Your district has a negative DSF revenue account 1100.	-332.45	

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

E.S.D. 189

South Whidbey School District No.206

COUNTY: 15 Island

Financial Edit Report Fiscal Year 2016-2017

Continued

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

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, 2017

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.

0.00

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. 189

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

COUNTY: 15 Island

For the Year Ended August 31, 2017

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, 2017

INDIRECT EXPENDITURES

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

12,996.68

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.

7,361.79

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

0.00

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

213,572.88

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

0.00

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

0.00

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

0.00

E.S.D. 189

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

COUNTY: 15 Island

For the Year Ended August 31, 2017

INDIRECT EXPENDITURES

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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Fiscal Year 2016-2017

COUNTY: 15 Island

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2018-19

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	13,656,987.82	0.00		24,578.89			13,632,408.93
PROGRAM 97 ACTIVITIES							
11 Board of Directors	140,717.62	0.00		0.00	127,720.94	12,996.68	
12 Superintendent's Office	313,580.16	0.00		0.00	313,580.16	0.00	
13 Business Office	417,599.11	0.00		0.00		417,599.11	
14 Human Resources	75,925.30	0.00		0.00		75,925.30	
15 Public Relations	7,361.79	0.00			0.00	7,361.79	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	109,057.16	0.00		0.00	109,057.16	0.00	
62 Grounds Maintenance	43,738.71	0.00		0.00	43,738.71	0.00	
63 Operation of Buildings	557,577.40	0.00		0.00	557,577.40	0.00	
64 Maintenance	376,036.39	0.00		0.00	376,036.39	0.00	
65 Utilities	483,929.82	0.00		0.00	483,929.82	0.00	
67 Building and Property Security	0.00	0.00		0.00	0.00	0.00	
68 Insurance	97,072.00	0.00		0.00	97,072.00	0.00	
72 Information Systems	227,538.94	0.00		0.00	13,966.06	213,572.88	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	101,583.64	98,822.22		0.00		2,761.42	
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	2,951,718.04	98,822.22	0.00	0.00	2,122,678.64	730,217.18	

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Fiscal Year 2016-2017

COUNTY: 15 Island

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2018-19

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	16,608,705.86	98,822.22	0.00	24,578.89		730,217.18	13,632,408.93
Unallowable Costs					-2,122,678.64		2,122,678.64
TOTALS	16,608,705.86	98,822.22	0.00	24,578.89		730,217.18	15,755,087.57

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

FY 14-15

1. FY 14-15 INDIRECT EXPENDITURES	693,903.62
2. FY 14-15 DIRECT EXPENDITURES	14,497,058.30
3. FY 14-15 OVER/UNDER RECOVERY (CALCULATED)	261,848.19
4. FY 14-15 TOTAL POOL (LINE 1 + LINE 3)	955,751.81
5. CALCULATED FY 14-15 RESTRICTED INDIRECT RATE TO BE USED IN FY 16-17	0.0659

FY 16-17

6. FY 16-17 INDIRECT EXPENDITURES FROM COLUMN 6	730,217.18
7. FY 14-15 OVER/UNDER RECOVERY (LINE 3)	261,848.19
8. FY 16-17 ADJUSTED IND POOL (LINE 6 + LINE 7)	992,065.37
9. FY 16-17 DIRECT EXPENDITURES FROM COLUMN 7	15,755,087.57
10. FY 16-17 RESTRICTED INDIRECT RATE (LINE 5)	0.0659
11. FY 16-17 AMOUNT RECOVERED (LINE 9 * LINE 10)	1,038,260.27
12. FY 16-17 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-46,194.90
13. FY 16-17 TOTAL POOL (LINE 6 + LINE 12)	684,022.28
14. CALCULATED FY 16-17 RESTRICTED INDIRECT RATE TO BE USED IN FY 18-19 (LINE 13 / LINE 9)	0.0434

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Fiscal Year 2016-2017

COUNTY: 15 Island

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2018-19

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	13,656,987.82	0.00		24,578.89			13,632,408.93
PROGRAM 97 ACTIVITIES							
11 Board of Directors	140,717.62	0.00		0.00	127,720.94	12,996.68	
12 Superintendents Office	313,580.16	0.00		0.00		313,580.16	
13 Business Office	417,599.11	0.00		0.00		417,599.11	
14 Human Resources	75,925.30	0.00		0.00		75,925.30	
15 Public Relations	7,361.79	0.00			0.00	7,361.79	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	109,057.16	0.00		0.00		109,057.16	
62 Grounds Maintenance	43,738.71	0.00		0.00		43,738.71	
63 Operation of Buildings	557,577.40	0.00		0.00		557,577.40	
64 Maintenance	376,036.39	0.00		0.00		376,036.39	
65 Utilities	483,929.82	0.00		0.00		483,929.82	
67 Building and Property Security	0.00	0.00		0.00		0.00	
68 Insurance	97,072.00	0.00		0.00		97,072.00	
72 Information Systems	227,538.94	0.00		0.00		227,538.94	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	101,583.64	98,822.22		0.00		2,761.42	
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	2,951,718.04	98,822.22	0.00	0.00	127,720.94	2,725,174.88	

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Fiscal Year 2016-2017

COUNTY: 15 Island

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2018-19

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	16,608,705.86	98,822.22	0.00	24,578.89		2,725,174.88	13,632,408.93
Unallowable Costs					-127,720.94		127,720.94
Totals	16,608,705.86	98,822.22	0.00	24,578.89		2,725,174.88	13,760,129.87

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

FY 14-15

1. FY 14-15 INDIRECT EXPENDITURES	2,657,176.67
2. FY 14-15 DIRECT EXPENDITURES	12,533,785.25
3. FY 14-15 OVER (UNDER) RECOVERY	295,716.66
4. FY 14-15 TOTAL POOL (LINE 1 + LINE 3)	2,952,893.33
5. CALCULATED FY 14-15 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 16-17	0.2356

FY 16-17

6. FY 16-17 INDIRECT EXPENDITURES FROM COLUMN 6	2,725,174.88
7. FY 14-15 OVER (UNDER) RECOVERY (LINE 3)	295,716.66
8. FY 16-17 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	3,020,891.54
9. FY 16-17 DIRECT EXPENDITURES FROM COLUMN 7	13,760,129.87
10. FY 16-17 UNRESTRICTED INDIRECT RATE (LINE 5)	0.2356
11. FY 16-17 AMOUNT RECOVERED (LINE 9 * LINE 10)	3,241,886.60
12. FY 16-17 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-220,995.06
13. FY 16-17 TOTAL POOL (LINE 6 + LINE 12)	2,504,179.82
14. CALCULATED FY 16-17 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 18-19 (LINE 13 / LINE 9)	0.1820