

E.S.D. 189

F-196 Annual Financial Statements

COUNTY: 15 Island

Fiscal Year 2012-2013

ANNUAL FINANCIAL STATEMENTS

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Balance Sheet

COUNTY: 15 Island

Governmental Funds

August 31, 2013

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	2,175,814.49	167,951.45	2,464.06	317,389.24	113,697.87	0.00	2,777,317.11
Minus Warrants Outstanding	-980,841.73	-8,995.07	0.00	-66,267.60	0.00	0.00	-1,056,104.40
Taxes Receivable	1,917,840.92		22,002.39	472,042.55	251.20		2,412,137.06
Due From Other Funds	484,659.93	0.00	0.00	0.00	0.00	0.00	484,659.93
Due From Other Governmental Units	74,983.57	0.00	0.00	120,737.84	0.00	0.00	195,721.41
Accounts Receivable	8,918.20	0.00	0.00	43,035.00	0.00	0.00	51,953.20
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	4,083.77	0.00					4,083.77
Prepaid Items	0.00	0.00		0.00	0.00	0.00	0.00
Investments	0.00	0.00	220,000.00	750,000.00	200,000.00	0.00	1,170,000.00
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
TOTAL ASSETS	3,685,459.15	158,956.38	244,466.45	1,636,937.03	313,949.07	0.00	6,039,768.08
LIABILITIES:							
Accounts Payable	6,503.28	226.50	0.00	0.00	0.00	0.00	6,729.78
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	0.00	0.00		0.00			0.00
Revenue Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
Payroll Deductions and Taxes Payable	6,207.08	0.00		0.00			6,207.08
Due To Other Governmental Units	8,248.06	0.00		0.00	0.00	0.00	8,248.06
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	0.00	283.17	0.00	484,376.76	0.00	0.00	484,659.93

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Balance Sheet

COUNTY: 15 Island

Governmental Funds

August 31, 2013

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
LIABILITIES:							
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	1,500.00	0.00		0.00			1,500.00
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
Deferred Revenue	1,917,840.92	0.00	22,002.39	472,042.55	251.20	0.00	2,412,137.06
TOTAL LIABILITIES	1,940,299.34	509.67	22,002.39	956,419.31	251.20	0.00	2,919,481.91
FUND BALANCE:							
Nonspendable Fund Balance	4,083.77	0.00	0.00	0.00	0.00	0.00	4,083.77
Restricted Fund Balance	56,050.03	158,446.71	222,464.06	680,517.72	313,697.87	0.00	1,431,176.39
Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	155,840.00	0.00	0.00	0.00	0.00	0.00	155,840.00
Unassigned Fund Balance	1,529,186.01	0.00	0.00	0.00	0.00	0.00	1,529,186.01
TOTAL FUND BALANCE	1,745,159.81	158,446.71	222,464.06	680,517.72	313,697.87	0.00	3,120,286.17
TOTAL LIABILITIES AND FUND BALANCE	3,685,459.15	158,956.38	244,466.45	1,636,937.03	313,949.07	0.00	6,039,768.08

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 15 Island

Governmental Funds

For the Year Ended August 31, 2013

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	4,323,062.07	164,240.43	29,377.94	1,000,858.58	1,049.37		5,518,588.39
State	9,794,324.72		0.00	572,363.64	112,938.41		10,479,626.77
Federal	906,727.21		0.00	0.00	0.00		906,727.21
Federal Stimulus	0.00						0.00
Other	11,568.71			0.00	0.00	0.00	11,568.71
TOTAL REVENUES	15,035,682.71	164,240.43	29,377.94	1,573,222.22	113,987.78	0.00	16,916,511.08
EXPENDITURES:							
CURRENT:							
Regular Instruction	7,496,246.98						7,496,246.98
Federal Stimulus	0.00						0.00
Special Education	1,851,643.01						1,851,643.01
Vocational Education	542,768.74						542,768.74
Skills Center	0.00						0.00
Compensatory Programs	602,901.16						602,901.16
Other Instructional Programs	45,275.21						45,275.21
Community Services	51,031.60						51,031.60
Support Services	3,893,728.18						3,893,728.18
Student Activities/Other		185,059.35				0.00	185,059.35
CAPITAL OUTLAY:							
Sites				0.00			0.00
Building				119,396.62			119,396.62
Equipment				761,802.07			761,802.07
Instructional Technology				0.00			0.00
Energy				1,351,625.80			1,351,625.80
Transportation Equipment					217,492.11		217,492.11
Sales and Lease				0.00			0.00
Other	0.00						0.00
DEBT SERVICE:							
Principal	0.00		50,000.00	0.00	0.00		50,000.00
Interest and Other Charges	0.00		29,865.93	0.00	0.00		29,865.93
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	14,483,594.88	185,059.35	79,865.93	2,232,824.49	217,492.11	0.00	17,198,836.76

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 15 Island

Governmental Funds

For the Year Ended August 31, 2013

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
DEBT SERVICE:							
REVENUES OVER (UNDER) EXPENDITURES	552,087.83	-20,818.92	-50,487.99	-659,602.27	-103,504.33	0.00	-282,325.68
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		0.00	0.00	0.00		0.00
Transfers Out (GL 536)	0.00		0.00	0.00	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	0.00		0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00		0.00	0.00	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	552,087.83	-20,818.92	-50,487.99	-659,602.27	-103,504.33	0.00	-282,325.68
BEGINNING TOTAL FUND BALANCE	1,193,071.98	179,265.63	272,952.05	1,340,119.99	417,202.20	0.00	3,402,611.85
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	1,745,159.81	158,446.71	222,464.06	680,517.72	313,697.87	0.00	3,120,286.17

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Budgetary Comparison Schedule

COUNTY: 15 Island

General Fund

For The Year Ended August 31, 2013

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	4,128,197.00	4,323,062.07	194,865.07
State	9,672,265.00	9,794,324.72	122,059.72
Federal	839,595.00	906,727.21	67,132.21
Federal Stimulus	0.00	0.00	0.00
Other	75,000.00	11,568.71	-63,431.29
TOTAL REVENUES	14,715,057.00	15,035,682.71	320,625.71
EXPENDITURES			
CURRENT:			
Regular Instruction	7,573,857.00	7,496,246.98	77,610.02
Federal Stimulus	0.00	0.00	0.00
Special Education	2,002,076.00	1,851,643.01	150,432.99
Vocational Education	477,303.00	542,768.74	-65,465.74
Skills Center	0.00	0.00	0.00
Compensatory Programs	553,755.00	602,901.16	-49,146.16
Other Instructional Programs	253,165.00	45,275.21	207,889.79
Community Services	75,000.00	51,031.60	23,968.40
Support Services	3,867,514.00	3,893,728.18	-26,214.18
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	0.00	0.00	0.00
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	14,802,670.00	14,483,594.88	319,075.12
REVENUES OVER (UNDER) EXPENDITURES	-87,613.00	552,087.83	639,700.83

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Budgetary Comparison Schedule

COUNTY: 15 Island

General Fund

For The Year Ended August 31, 2013

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	267,000.00	0.00	-267,000.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	267,000.00	0.00	-267,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	179,387.00	552,087.83	372,700.83
BEGINNING TOTAL FUND BALANCE	950,000.00	1,193,071.98	243,071.98
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,129,387.00	1,745,159.81	615,772.81

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Budgetary Comparison Schedule

COUNTY: 15 Island

Associated Student Body Fund

For The Year Ended August 31, 2013

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	215,300.00	164,240.43	-51,059.57
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	215,300.00	164,240.43	-51,059.57
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	206,300.00	185,059.35	21,240.65
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	206,300.00	185,059.35	21,240.65
REVENUES OVER (UNDER) EXPENDITURES	9,000.00	-20,818.92	-29,818.92

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Budgetary Comparison Schedule

COUNTY: 15 Island

Associated Student Body Fund

For The Year Ended August 31, 2013

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	9,000.00	-20,818.92	-29,818.92
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	175,000.00	179,265.63	4,265.63
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	184,000.00	158,446.71	-25,553.29

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Budgetary Comparison Schedule

COUNTY: 15 Island

Debt Service Fund

For The Year Ended August 31, 2013

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	0.00	29,377.94	29,377.94
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other			
TOTAL REVENUES	0.00	29,377.94	29,377.94
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills 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	50,000.00	50,000.00	0.00
Interest and Other Charges	30,616.00	29,865.93	750.07
TOTAL EXPENDITURES	80,616.00	79,865.93	750.07
REVENUES OVER (UNDER) EXPENDITURES	-80,616.00	-50,487.99	30,128.01

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Budgetary Comparison Schedule

COUNTY: 15 Island

Debt Service Fund

For The Year Ended August 31, 2013

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-80,616.00	-50,487.99	30,128.01
BEGINNING TOTAL FUND BALANCE	272,952.00	272,952.05	0.05
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	192,336.00	222,464.06	30,128.06

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Budgetary Comparison Schedule

COUNTY: 15 Island

Capital Projects Fund

For The Year Ended August 31, 2013

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	1,175,119.00	1,000,858.58	-174,260.42
State	685,738.00	572,363.64	-113,374.36
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	1,860,857.00	1,573,222.22	-287,634.78
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	0.00	0.00	0.00
Building	105,000.00	119,396.62	-14,396.62
Equipment	986,000.00	761,802.07	224,197.93
Instructional Technology	0.00	0.00	0.00
Energy	1,813,883.00	1,351,625.80	462,257.20
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, 2013

DEBT SERVICE:

Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	45,000.00	0.00	45,000.00
Interest and Other Charges	50,000.00	0.00	50,000.00
TOTAL EXPENDITURES	2,999,883.00	2,232,824.49	767,058.51

Variance with
Final Budget
POSITIVE
(NEGATIVE)

	FINAL BUDGET	ACTUAL	
REVENUES OVER (UNDER) EXPENDITURES	-1,139,026.00	-659,602.27	479,423.73

OTHER FINANCING SOURCES (USES)

Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	900,000.00	0.00	-900,000.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	900,000.00	0.00	-900,000.00

EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-239,026.00	-659,602.27	-420,576.27
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BEGINNING TOTAL FUND BALANCE	415,000.00	1,340,119.99	925,119.99
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	175,974.00	680,517.72	504,543.72

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Budgetary Comparison Schedule

COUNTY: 15 Island

Transportation Vehicle Fund

For The Year Ended August 31, 2013

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	300.00	1,049.37	749.37
State	111,805.00	112,938.41	1,133.41
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	112,105.00	113,987.78	1,882.78
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	400,000.00	217,492.11	182,507.89
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	400,000.00	217,492.11	182,507.89

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Budgetary Comparison Schedule

COUNTY: 15 Island

Transportation Vehicle Fund

For The Year Ended August 31, 2013

Variance with
Final Budget
POSITIVE
(NEGATIVE)

	FINAL BUDGET	ACTUAL	
REVENUES OVER (UNDER) EXPENDITURES	-287,895.00	-103,504.33	184,390.67
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	-287,895.00	-103,504.33	184,390.67
BEGINNING TOTAL FUND BALANCE	416,725.00	417,202.20	477.20
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	128,830.00	313,697.87	184,867.87

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Statement Of Fiduciary Net Assets

COUNTY: 15 Island

Fiduciary Funds

August 31, 2013

ASSETS:	Private Purpose Trust	Other Trust
Imprest Cash	0.00	0.00
Cash On Hand	13,306.88	0.00
Cash On Deposit with Cty Treas	12,183.83	0.00
Minus Warrants Outstanding	-820.52	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	475,000.00	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	499,670.19	0.00
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET ASSETS:		
Net assets held in trust for:		
Restricted for Other Items	0.00	0.00
Restricted for Self Insurance		0.00
Restricted for Uninsured Risks		0.00
Nonspendable -- Trust Principal	0.00	0.00
Committed to Other Purposes	0.00	0.00
Assigned to Fund Purposes	499,670.19	0.00
Unassigned Fund Balance	0.00	0.00
TOTAL NET ASSETS	499,670.19	0.00

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Statement of Changes in Fiduciary Net Assets

COUNTY: 15 Island

Fiduciary Funds

For the Year Ended August 31, 2013

ADDITIONS:	Private Purpose Trust	Other Trust
Contributions:		
Private Donations	1,585.10	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	1,585.10	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	485.92	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	485.92	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	2,071.02	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	3,927.52	
Other	0.00	0.00
TOTAL DEDUCTIONS	3,927.52	0.00
Net Increase (Decrease)	-1,856.50	0.00
Net Assets--Beginning	501,526.69	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET ASSETS--ENDING	499,670.19	0.00

E.S.D. 189

Schedule of Long-Term Liabilities

COUNTY: 15 Island

For the Year Ended August 31, 2013

Description	Beginning Outstanding Debt September 1, 2012	Amount Issued/Increased	Amount Redeemed/Decreased	Ending Outstanding Debt August 31, 2013
Total Voted Bonds	0.00	0.00	0.00	0.00
Total Non-Voted Notes/Bonds	900,249.63	0.00	170,249.63	730,000.00
Qualified Zone Academy Bonds (QZAB)	0.00	0.00	0.00	0.00
Qualified School Construction Bonds(QSCB)	0.00	0.00	0.00	0.00
Other Long-Term Debt				
Capital Leases	0.00	0.00	0.00	0.00
Contracts Payable (GL 603)	0.00	0.00	0.00	0.00
NonCancellable Operating Leases	21,235.40	19,801.00	11,834.40	29,202.00
Claims & Judgments	0.00	0.00	0.00	0.00
Compensated Absences	174,940.39	236,843.03	0.00	411,783.42
Other Long-Term Liabilities	0.00	0.00	0.00	0.00
Total Other Long-Term Liabilities	196,175.79	256,644.03	11,834.40	440,985.42
TOTAL LONG-TERM LIABILITIES	1,096,425.42	256,644.03	182,084.03	1,170,985.42

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 15 Island

For the Year Ended August 31, 2013

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	3,895,306.17	29,136.21	956,143.82	882.26
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	5,849.15	0.00	1,445.55	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	0.00	0.00	0.00	0.00
1000 Total Local Taxes	3,901,155.32	29,136.21	957,589.37	882.26
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	1,515.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skills Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	45,301.01			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Day Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	67,889.83		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	0.00			
2245 Skills Center, Sales of Goods, Supplies and Services	0.00			
2288 Day Care-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	123,207.18			
2300 Investment Earnings	346.36	241.73	234.21	167.11
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	57,168.23		0.00	0.00
2600 Fines and Damages	36.99		0.00	0.00
2700 Rentals and Leases	67,103.94	0.00	0.00	0.00
2800 Insurance Recoveries	0.00		0.00	0.00
2900 Local Support Nontax, Unassigned	25,973.62	0.00	43,035.00	0.00
2910 E-rate	33,364.59		0.00	
2000 Total Local Support Nontax	421,906.75	241.73	43,269.21	167.11
STATE, GENERAL PURPOSE				

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 15 Island

For the Year Ended August 31, 2013

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
3100 Apportionment	7,547,395.52			
3121 Special Education - General Apportionment	212,819.98			
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	7,760,215.50	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	
4121 Special Education	1,082,031.75			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance—Paid Direct to District			572,363.64	
4155 Learning Assistance	141,557.16			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	131,508.08			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	10,820.49			
4166 Student Achievement	0.00		0.00	
4174 Highly Capable	6,567.87			
4188 Day Care	0.00			
4198 School Food Service	4,766.23			
4199 Transportation - Operations	614,875.50			
4230 State Funding Assistance—Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	41,982.14		0.00	
4321 Special Education - Other State Agencies	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance—Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Day Care - Other State Agencies	0.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				112,938.41

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 15 Island

For the Year Ended August 31, 2013

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4000 Total State, Special Purpose	2,034,109.22		572,363.64	112,938.41
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	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			
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			
6124 Special Education, Supplemental	383,380.33			
6138 Secondary Vocational Education	7,701.00			
6140 Impact Aid?Construction			0.00	
6146 Skills Center	0.00			
6151 ESEA Disadvantaged, Fed	254,075.69			
6152 Other Title, ESEA Fed	76,886.26			
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			

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 15 Island

For the Year Ended August 31, 2013

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6178 Youth Training Programs	0.00			
6188 Day Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	163,688.55			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	
6211 Federal Stimulus-Title I	0.00			
6212 Federal Stimulus-School Improvement	0.00			
6213 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6214 Federal Stimulus-IDEA	0.00			
6218 Federal Stimulus-Competitive Grants	0.00			
6219 Federal Stimulus-Other	0.00			
6221 Special Education - Medicaid Reimbursement	0.00			
6224 Special Education - Supplemental	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skills Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	0.00			
6276 Targeted Assistance	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Day Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6300 Federal Grants Through Other Agencies, Unassigned	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	12,491.31			
6324 Special Education - Supplemental	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skills Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance	0.00			
6378 Youth Training	0.00			
6388 Day Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	8,504.07			
6000 Total Federal, Special Purpose	906,727.21		0.00	
REVENUES FROM OTHER SCHOOL DISTRICTS				
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, 2013

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7121 Special Education	0.00			
7131 Vocational Education	0.00			
7145 Skills 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 Day Care	0.00			
8189 Community Services	11,568.71			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	0.00			
8500 Nonfederal, ESD	0.00		0.00	0.00
8000 Total Revenues From Other Entities	11,568.71		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	0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers	0.00	0.00	0.00	0.00
9000 Total Other Financing Sources	0.00	0.00	0.00	0.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	15,035,682.71	29,377.94	1,573,222.22	113,987.78

E.S.D. 189

Program/Activity/Object Report

COUNTY: 15 Island

For the Year Ended August 31, 2013

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	7,309,709.45	11 Bd of Dir	146,114.67	0 Debit Transfer	70,181.97
02 ALE	186,537.53	12 Supt Off	261,119.85	1 Credit Transfer	-70,181.97
11 Stim, Title I	.00	13 Busns Off	302,262.93	2 Cert. Salaries	6,333,936.31
12 Stim, Schl Imprv	.00	14 HR	58,121.15	3 Class. Salaries	2,474,489.07
13 Federal Stimulus - SFSF and Education Jobs	.00	15 Pblc Rltn	.00	4 Employee Benefits	3,030,917.07
14 Stim, IDEA	.00	21 Supv Inst	336,234.48	5 Supplies / Materials	680,036.80
18 Stim, Compt Grants	.00	22 Lrn Resrc	11,418.91	7 Purchased Services	1,909,222.15
19 Stim, Other	.00	23 Princ Off	793,234.52	8 Travel	54,993.48
21 Sp Ed, Sup, St	1,483,910.04	24 Guid/Coun	567,242.97	9 Capital Outlay	.00
24 Sp Ed, Sup, Fed	367,732.97	25 Pupil M/S	.00	TOTAL ALL OBJECTS	14,483,594.88
26 Sp Ed, Inst, St	.00	26 Health	566,986.78		
29 Sp Ed, Oth, Fed	.00	27 Teaching	7,821,892.50		
31 Voc, Basic, St	535,395.74	28 Extracur	363,307.94		
34 MidSchCar/Tec	.00	29 Pmt to SD	70,797.00		
38 Voc, Fed	7,373.00	31 InstProDev	.00		
39 Voc, Other	.00	32 Inst Tech	.00		
45 Skil Cnt, Bas, St	.00	41 Supervisn	244,401.12		
46 Skill Cntr, Fed	.00	42 Food	14,147.83		
51 ESEA Disadvantaged, Fed	243,251.02	44 Operation	259,251.44		
52 Other Title, ESEA, Fed	73,610.59	49 Transfers	.00		
53 ESEA Migrant, Federal	.00	51 Supervisn	43,565.11		
54 Read First, Fed	.00	52 Operation	709,999.70		
55 LAP	139,240.84	53 Maintnce	241,409.82		
56 St In, Ctr/Hm, D	.00	56 Insurance	28,527.00		
57 St In, N/D, Fed	.00	59 Transfers	-70,181.97		
58 Sp/Plt Pgm, St	132,604.84	61 Supv Bldg	95,360.36		
59 Inst. JAJ	.00	62 Grnd Mnt	45,925.23		
61 Head Start, Fed	.00	63 Oper Bldg	491,363.76		
62 MS, Pro Dv, Fed	.00	64 Maintnce	322,038.69		
64 LEP, Fed	.00	65 Utilities	533,805.47		
65 Tran Biling, St	14,193.87	67 Bldg Secu	.00		
66 Stu Achvmnt, St	.00	68 Insurance	107,340.98		
67 Ind Ed, Fd, JOM	.00	72 Info Sys	66,875.04		
		73 Printing	.00		

E.S.D. 189

Program/Activity/Object Report

COUNTY: 15 Island

For the Year Ended August 31, 2013

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
68 Ind Ed, Fd, ED	.00
69 Comp, Othr	.00
71 Traffic Safety	39,896.19
73 Summer School	.00
74 Highly Capable	5,379.02
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 Day Care	.00
89 Othr Comm Srv	51,031.60
97 Distwide Suppt	2,422,608.13
98 Schl Food Serv	517,800.39
99 Pupil Transp	953,319.66
TOTAL ALL PROGRAMS	14,483,594.88

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
74 Warehouse	.00
75 Mtr Pool	.00
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	51,031.60
TOTAL ALL ACTIVITIES	14,483,594.88

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 2012-2013

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, 2013

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	38,450.49	0.00		28,735.14	0.00	7,442.88	0.00	2,187.00	85.47	0.00
22 Lrn Resrc	11,418.91	0.00		1,375.82	0.00	190.95	9,852.14	0.00	0.00	0.00
23 Princ Off	750,915.49	0.00		338,788.70	191,799.32	199,948.47	13,751.07	5,547.97	1,079.96	0.00
24 Guid/Coun	373,859.81	0.00		253,564.87	25,680.24	90,203.87	4,410.83	0.00	0.00	0.00
26 Health	134,004.83	0.00		67,396.00	30,206.50	34,464.58	1,937.75	0.00	0.00	0.00
27 Teaching	5,637,751.98	14,074.10		3,956,428.39	61,154.65	1,259,616.42	154,300.01	186,780.03	5,398.38	0.00
28 Extracur	363,307.94	56,107.87		37,169.65	185,311.02	31,977.57	0.00	25,488.04	27,253.79	0.00
01 TOTAL	7,309,709.45	70,181.97		4,683,458.57	494,151.73	1,623,844.74	184,251.80	220,003.04	33,817.60	0.00

E.S.D. 189

PROGRAM 02 - Alternative Learning Experience

COUNTY: 15 Island

For the Year Ended August 31, 2013

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	23,735.05	0.00		18,695.00	0.00	5,040.05	0.00	0.00	0.00	0.00
23 Princ Off	42,319.03	0.00		0.00	27,937.66	14,381.37	0.00	0.00	0.00	0.00
26 Health	2,391.26	0.00		1,808.28	0.00	582.98	0.00	0.00	0.00	0.00
27 Teaching	118,092.19	0.00		82,260.92	0.00	27,866.23	5,694.09	2,270.95	0.00	0.00
02 TOTAL	186,537.53	0.00		102,764.20	27,937.66	47,870.63	5,694.09	2,270.95	0.00	0.00

E.S.D. 189

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 15 Island

For the Year Ended August 31, 2013

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	143,820.93	0.00		25,972.56	41,491.06	25,333.34	3,203.25	47,519.40	301.32	0.00
26 Health	220,666.84	0.00		132,390.81	13,938.62	52,241.12	5,561.04	16,535.25	0.00	0.00
27 Teaching	1,064,732.27	0.00		439,709.02	271,722.07	288,034.77	10,175.48	54,079.80	1,011.13	0.00
29 Pmt to SD	54,690.00							54,690.00		
21 TOTAL	1,483,910.04	0.00		598,072.39	327,151.75	365,609.23	18,939.77	172,824.45	1,312.45	0.00

E.S.D. 189

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 15 Island

For the Year Ended August 31, 2013

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	209,923.85	0.00		102,520.14	0.00	34,097.96	0.00	73,305.75	0.00	0.00
27 Teaching	141,702.12	0.00		62,795.00	37,153.27	41,753.85	0.00	0.00	0.00	0.00
29 Pmt to SD	16,107.00							16,107.00		
24 TOTAL	367,732.97	0.00		165,315.14	37,153.27	75,851.81	0.00	89,412.75	0.00	0.00

E.S.D. 189

PROGRAM 31 - Vocational, Basic, State

COUNTY: 15 Island

For the Year Ended August 31, 2013

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	130,228.01	0.00		29,986.74	25,576.20	24,823.27	5,046.46	44,301.15	494.19	0.00
24 Guid/Coun	38,983.48	0.00		30,483.48	0.00	8,500.00	0.00	0.00	0.00	0.00
27 Teaching	366,184.25	0.00		267,447.28	0.00	83,157.06	8,345.49	5,486.60	1,747.82	0.00
31 TOTAL	535,395.74	0.00		327,917.50	25,576.20	116,480.33	13,391.95	49,787.75	2,242.01	0.00

E.S.D. 189

PROGRAM 38 - Vocational, Federal

COUNTY: 15 Island

For the Year Ended August 31, 2013

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	7,373.00	0.00		0.00	0.00	0.00	3,284.47	4,088.53	0.00	0.00
38 TOTAL	7,373.00	0.00		0.00	0.00	0.00	3,284.47	4,088.53	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, 2013

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	39,418.13	0.00		0.00	28,687.73	10,730.40	0.00	0.00	0.00	0.00
27 Teaching	203,832.89	0.00		144,762.86	922.74	43,732.49	0.00	14,414.80	0.00	0.00
51 TOTAL	243,251.02	0.00		144,762.86	29,610.47	54,462.89	0.00	14,414.80	0.00	0.00

E.S.D. 189

PROGRAM 52 - School Improvement, Federal Other Title Grants under ESEA, Federal

COUNTY: 15 Island

For the Year Ended August 31, 2013

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	73,610.59	0.00		53,649.76	0.00	18,960.83	0.00	1,000.00	0.00	0.00
52 TOTAL	73,610.59	0.00		53,649.76	0.00	18,960.83	0.00	1,000.00	0.00	0.00

E.S.D. 189

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 15 Island

For the Year Ended August 31, 2013

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	139,240.84	0.00		106,360.14	22.53	32,858.17	0.00	0.00	0.00	0.00
55 TOTAL	139,240.84	0.00		106,360.14	22.53	32,858.17	0.00	0.00	0.00	0.00

E.S.D. 189

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 15 Island

For the Year Ended August 31, 2013

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	114,981.55	0.00		0.00	43,499.06	23,356.86	5,801.97	42,323.66	0.00	0.00
27 Teaching	17,623.29	0.00		15,270.00	0.00	2,353.29	0.00	0.00	0.00	0.00
58 TOTAL	132,604.84	0.00		15,270.00	43,499.06	25,710.15	5,801.97	42,323.66	0.00	0.00

E.S.D. 189

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 15 Island

For the Year Ended August 31, 2013

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	14,193.87	0.00		0.00	8,146.66	5,993.83	0.00	0.00	53.38	0.00
65 TOTAL	14,193.87	0.00		0.00	8,146.66	5,993.83	0.00	0.00	53.38	0.00

E.S.D. 189

PROGRAM 71 - Traffic Safety

COUNTY: 15 Island

For the Year Ended August 31, 2013

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	32,176.19	0.00		0.00	22,052.88	3,247.04	2,767.82	4,108.45	0.00	0.00
68 Insurance	7,720.00	0.00						7,720.00		
71 TOTAL	39,896.19	0.00		0.00	22,052.88	3,247.04	2,767.82	11,828.45	0.00	0.00

E.S.D. 189

PROGRAM 74 - Highly Capable

COUNTY: 15 Island

For the Year Ended August 31, 2013

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	5,379.02	0.00		1,500.00	0.00	239.30	863.28	1,917.50	858.94	0.00
74 TOTAL	5,379.02	0.00		1,500.00	0.00	239.30	863.28	1,917.50	858.94	0.00

E.S.D. 189

PROGRAM 89 - Other Community Services

COUNTY: 15 Island

For the Year Ended August 31, 2013

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
91 Publ Actv	51,031.60	0.00	0.00	0.00	0.00	0.00	0.00	51,031.60	0.00	0.00
89 TOTAL	51,031.60	0.00	0.00	0.00	0.00	0.00	0.00	51,031.60	0.00	0.00

E.S.D. 189

PROGRAM 97 - District-wide Support

COUNTY: 15 Island

For the Year Ended August 31, 2013

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	146,114.67	0.00			0.00	0.00	588.78	139,483.97	6,041.92	0.00
12 Supt Off	261,119.85	0.00		132,500.00	53,700.00	50,984.48	6,954.18	10,345.20	6,635.99	0.00
13 Busns Off	302,262.93	0.00		0.00	181,483.29	58,673.40	28,214.51	32,089.86	1,801.87	0.00
14 HR	58,121.15	0.00		0.00	43,008.00	9,691.99	25.00	3,782.34	1,613.82	0.00
61 Supv Bldg	95,360.36	0.00		0.00	69,999.96	24,655.32	0.00	445.08	260.00	0.00
62 Grnd Mnt	45,925.23	0.00			27,236.08	14,189.48	4,393.63	106.04	0.00	0.00
63 Oper Bldg	491,363.76	0.00			308,350.50	133,897.61	47,274.19	1,841.46	0.00	0.00
64 Maintnce	322,038.69	0.00	0.00		116,986.76	51,173.62	82,538.52	71,148.39	191.40	0.00
65 Utilities	533,805.47	0.00	0.00		0.00	0.00	0.00	533,805.47	0.00	0.00
68 Insurance	99,620.98	0.00					0.00	99,620.98		0.00
72 Info Sys	66,875.04	0.00	0.00	2,365.75	3,870.48	575.97	0.00	59,908.74	154.10	0.00
97 TOTAL	2,422,608.13	0.00	0.00	134,865.75	804,635.07	343,841.87	169,988.81	952,577.53	16,699.10	0.00

E.S.D. 189

PROGRAM 98 - School Food Services

COUNTY: 15 Island

For the Year Ended August 31, 2013

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	244,401.12	0.00		0.00	0.00	0.00	0.00	244,401.12	0.00	0.00
42 Food	14,147.83	0.00					14,147.83	0.00		
44 Operation	259,251.44	0.00			164,425.42	92,552.10	1,199.92	1,074.00	0.00	0.00
98 TOTAL	517,800.39	0.00		0.00	164,425.42	92,552.10	15,347.75	245,475.12	0.00	0.00

E.S.D. 189

PROGRAM 99 - Pupil Transportation

COUNTY: 15 Island

For the Year Ended August 31, 2013

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	43,565.11	0.00		0.00	30,230.78	8,372.51	0.00	4,961.82	0.00	0.00
52 Operation	709,999.70	0.00			374,717.97	178,537.68	156,734.05	0.00	10.00	0.00
53 Maintnce	241,409.82	0.00			85,177.62	36,483.96	102,971.04	16,777.20	0.00	0.00
56 Insurance	28,527.00							28,527.00		
59 Transfers	-70,181.97		-70,181.97							
99 TOTAL	953,319.66	0.00	-70,181.97	0.00	490,126.37	223,394.15	259,705.09	50,266.02	10.00	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.	33,364.59
B.	Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090	0.00
C.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
D.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for cost-of-living increases on salaries and salary-related benefits."	Yes
E.	Enter the amount of Program 13 expenditures related to the Education Job Funds.	0.00

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, 2013

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.

1,841.46

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

0.201

a) Total All Programs (SYSTEM CALCULATED)

14,483,594.88

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

2,422,608.13

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

12,060,986.75

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, 2013

DISTORTING ITEMS

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

51,031.60

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

28,564.04

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, 2013

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, 2013

INDIRECT EXPENDITURES

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

10,926.18

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.

0.00

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

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.

51,997.13

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, 2013

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 2012-2013

COUNTY: 15 Island

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2014-15

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	12,060,986.75	0.00		65,179.43			11,995,807.32
PROGRAM 97 ACTIVITIES							
11 Board of Directors	146,114.67	0.00		28,564.04	106,624.45	10,926.18	
12 Superintendent's Office	261,119.85	0.00		0.00	261,119.85	0.00	
13 Business Office	302,262.93	0.00		0.00		302,262.93	
14 Human Resources	58,121.15	0.00		0.00		58,121.15	
15 Public Relations	0.00	0.00			0.00	0.00	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	95,360.36	0.00		0.00	95,360.36	0.00	
62 Grounds Maintenance	45,925.23	0.00		0.00	45,925.23	0.00	
63 Operation of Buildings	491,363.76	0.00		0.00	491,363.76	0.00	
64 Maintenance	322,038.69	0.00		0.00	322,038.69	0.00	
65 Utilities	533,805.47	0.00		0.00	533,805.47	0.00	
67 Building and Property Security	0.00	0.00		0.00	0.00	0.00	
68 Insurance	99,620.98	0.00		0.00	99,620.98	0.00	
72 Information Systems	66,875.04	0.00		0.00	14,877.91	51,997.13	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
Total Program 97	2,422,608.13	0.00	0.00	28,564.04	1,970,736.70	423,307.39	

E.S.D. 189

Fiscal Year 2012-2013

COUNTY: 15 Island

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2014-15

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	14,483,594.88	0.00	0.00	93,743.47		423,307.39	11,995,807.32
Unallowable Costs					-1,970,736.70		1,970,736.70
TOTALS	14,483,594.88	0.00	0.00	93,743.47		423,307.39	13,966,544.02

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

FY 10-11

1. FY 10-11 INDIRECT EXPENDITURES	648,687.26
2. FY 10-11 DIRECT EXPENDITURES	14,873,946.57
3. FY 10-11 OVER/UNDER RECOVERY (CALCULATED)	12,598.38
4. FY 10-11 TOTAL POOL (LINE 1 + LINE 3)	661,285.64
5. CALCULATED FY 10-11 RESTRICTED INDIRECT RATE TO BE USED IN FY 12-13	0.0445

FY 12-13

6. FY 12-13 INDIRECT EXPENDITURES FROM COLUMN 6	423,307.39
7. FY 10-11 OVER/UNDER RECOVERY (LINE 3)	12,598.38
8. FY 12-13 ADJUSTED IND POOL (LINE 6 + LINE 7)	435,905.77
9. FY 12-13 DIRECT EXPENDITURES FROM COLUMN 7	13,966,544.02
10. FY 12-13 RESTRICTED INDIRECT RATE (LINE 5)	0.0445
11. FY 12-13 AMOUNT RECOVERED (LINE 9 * LINE 10)	621,511.21
12. FY 12-13 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-185,605.44
13. FY 12-13 TOTAL POOL (LINE 6 + LINE 12)	237,701.95
14. CALCULATED FY 12-13 RESTRICTED INDIRECT RATE TO BE USED IN FY 14-15 (LINE 13 / LINE 9)	0.0170

E.S.D. 189

Fiscal Year 2012-2013

COUNTY: 15 Island

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2014-15

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	12,060,986.75	0.00		65,179.43			11,995,807.32
PROGRAM 97 ACTIVITIES							
11 Board of Directors	146,114.67	0.00		28,564.04	106,624.45	10,926.18	
12 Superintendents Office	261,119.85	0.00		0.00		261,119.85	
13 Business Office	302,262.93	0.00		0.00		302,262.93	
14 Human Resources	58,121.15	0.00		0.00		58,121.15	
15 Public Relations	0.00	0.00			0.00	0.00	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	95,360.36	0.00		0.00		95,360.36	
62 Grounds Maintenance	45,925.23	0.00		0.00		45,925.23	
63 Operation of Buildings	491,363.76	0.00		0.00		491,363.76	
64 Maintenance	322,038.69	0.00		0.00		322,038.69	
65 Utilities	533,805.47	0.00		0.00		533,805.47	
67 Building and Property Security	0.00	0.00		0.00		0.00	
68 Insurance	99,620.98	0.00		0.00		99,620.98	
72 Information Systems	66,875.04	0.00		0.00		66,875.04	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
Total Program 97	2,422,608.13	0.00	0.00	28,564.04	106,624.45	2,287,419.64	

E.S.D. 189

Fiscal Year 2012-2013

COUNTY: 15 Island

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2014-15

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	14,483,594.88	0.00	0.00	93,743.47		2,287,419.64	11,995,807.32
Unallowable Costs					-106,624.45		106,624.45
Totals	14,483,594.88	0.00	0.00	93,743.47		2,287,419.64	12,102,431.77

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

FY 10-11

1. FY 10-11 INDIRECT EXPENDITURES	2,657,146.10
2. FY 10-11 DIRECT EXPENDITURES	12,865,487.73
3. FY 10-11 OVER (UNDER) RECOVERY	-14,749.37
4. FY 10-11 TOTAL POOL (LINE 1 + LINE 3)	2,642,396.73
5. CALCULATED FY 10-11 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 12-13	0.2054

FY 12-13

6. FY 12-13 INDIRECT EXPENDITURES FROM COLUMN 6	2,287,419.64
7. FY 10-11 OVER (UNDER) RECOVERY (LINE 3)	-14,749.37
8. FY 12-13 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	2,272,670.27
9. FY 12-13 DIRECT EXPENDITURES FROM COLUMN 7	12,102,431.77
10. FY 12-13 UNRESTRICTED INDIRECT RATE (LINE 5)	0.2054
11. FY 12-13 AMOUNT RECOVERED (LINE 9 * LINE 10)	2,485,839.49
12. FY 12-13 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-213,169.22
13. FY 12-13 TOTAL POOL (LINE 6 + LINE 12)	2,074,250.42
14. CALCULATED FY 12-13 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 14-15 (LINE 13 / LINE 9)	0.1714

E.S.D. 189

General Fund

COUNTY: 15 Island

Resource to Program Expenditure Report

For the Year Ended August 31, 2013

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	7,309,709.45	5,786,582.44	0.00	1,523,127.01
02 Alternative Learning Experience (ALE)	186,537.53	186,537.53	0.00	0.00
31 Vocational-Basic, State	535,395.74	535,395.74	0.00	0.00
34 Middle School Career and Technical Ed, State	0.00	0.00	0.00	0.00
45 Skills Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	2,422,608.13	863,020.25	30,075.70	1,529,512.18
TOTAL BASIC EDUCATIONAL PROGRAMS	10,454,250.85	7,371,535.96	30,075.70	3,052,639.19
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	1,483,910.04	1,471,418.73	12,491.31	0.00
24 Special Education-Supplemental, Federal	367,732.97	0.00	367,732.97	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	7,373.00	0.00	7,373.00	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skills Center, Federal	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	243,251.02	0.00	243,251.02	0.00
52 Other Title Grants Under ESEA, Federal	73,610.59	0.00	73,610.59	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	139,240.84	139,240.84	0.00	0.00
56 State Inst, Centers and Homes	0.00	0.00	0.00	0.00
57 State Inst, Neglected and Delinquent, Federal	0.00	0.00	0.00	0.00
58 Special and Pilot Programs, State	132,604.84	131,508.08	0.00	1,096.76
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

E.S.D. 189

General Fund

COUNTY: 15 Island

Resource to Program Expenditure Report

For the Year Ended August 31, 2013

	Program Expenditures	State Resources	Federal Resources	Other Resources
OTHER INSTRUCTIONAL PROGRAMS				
64 Limited English Proficiency, Federal	0.00	0.00	0.00	0.00
65 Transitional Bilingual, State	14,193.87	10,820.49	0.00	3,373.38
66 Student Achievement, State	0.00	0.00	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	0.00	0.00	0.00	0.00
69 Compensatory, Other	0.00	0.00	0.00	0.00
71 Traffic Safety	39,896.19	0.00	0.00	39,896.19
73 Summer School	0.00	0.00	0.00	0.00
74 Highly Capable	5,379.02	5,379.02	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	0.00	0.00	0.00	0.00
TOTAL OTHER INSTRUCTIONAL PROGRAMS	2,507,192.38	1,758,367.16	704,458.89	44,366.33
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 Day Care	0.00	0.00	0.00	0.00
89 Other Community Services	51,031.60	41,982.14	0.00	9,049.46
98 School Food Services	517,800.39	4,766.23	172,192.62	340,841.54
99 Pupil Transportation	953,319.66	614,875.50	0.00	338,444.16
TOTAL OTHER PROGRAMS	1,522,151.65	661,623.87	172,192.62	688,335.16
TOTALS	14,483,594.88	9,791,526.99	906,727.21	3,785,340.68

E.S.D. 189

Preliminary Special Education Maintenance of Effort

COUNTY: 15 Island

Fiscal Year 2012-2013

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 11 - 12 Actual (A)	FY 12 - 13 Actual (B)
Preliminary FY 2012-2013 to FY 2011-2012 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.	1,480,526.78	1,483,910.04
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	3,000.22	12,491.31
4. Equals aggregate special education expenditures for resident special education students.	1,477,526.56	1,471,418.73
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.)		-6,107.83
Preliminary FY 2012-2013 to FY 2011-2012 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	227.90	221.23
7. Expenditures per pupil (line 4/line 6).	6,483.22	6,651.08
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.)		167.86
Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2012-2013 to FY 2011-2012 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 birth-2, 3-PreK, and K-21.

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

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

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

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

Food Services Deficit Calculation

Description	Operation	FY 2012 - 13	FY 2011 - 12		FY 2012 - 13	FY 2011 - 12
Total Expenditures	+ (plus)	14,483,594.88	15,380,251.91	Total Program 98	+ 517,800.39	527,725.34
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 123,207.18	130,869.38
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 4,766.23	5,275.15
Day Care	- (minus)	0.00	0.00	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	51,031.60	38,523.86	Revenue 6198 (Fed)	- 163,688.55	165,228.28
School Food Services	- (minus)	517,800.39	527,725.34	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)	- 8,504.07	8,085.15
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)	0.00	0.00	TOTAL FOOD SERVICES DEFICIT	217,634.36	218,267.38
Federal, General Purpose Revenue	- (minus)	0.00	0.00			
Federal, Special Purpose Revenue	- (minus)	906,727.21	933,728.49	Note:		
Food Service Deficit	+ (plus)	217,634.36	218,267.38	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	163,688.55	165,228.28	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)	8,504.07	8,085.15	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 2012 - 13	FY 2011 - 12
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, Day Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	13,397,862.66	14,271,855.03
	FY 12-13/FY 11-12		0.94

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 2012-2013

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 2012 - 13	FY 2011 - 12
Program 31, Vocational--Basic State	+ (plus)	535,395.74	515,085.27
Program 34, Middle School Career and Technical Education?State	+ (plus)	0.00	0.00
Program 38, Vocational--Federal	+ (plus)	7,373.00	8,838.00
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skills Center--State	+ (plus)	0.00	0.00
Program 46, Skills Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	7,701.00	9,156.00
Skills Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	535,067.74	514,767.27
		FY 12-13 / FY 11-12	1.04

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 2012-2013

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	
Info	1.601	On the Schedule for Determining School District Federal Restricted Indirect Cost Rate, allowable expenditures in Program 97, Activity 15, Public Relations, are not entered. If no entry is made these expenditures will not be included in the Restricted Indirect Expenditure Pool.	0.00	
Info	1.611	On the Data Requirements for Supplemental Reports Education Job Funds expenditures are blank. Did your district incur Education Job Fund expenditures?	0.00	

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

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 2012-2013

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