

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 2017-2018

ANNUAL FINANCIAL STATEMENTS

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F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2017-2018

CERTIFICATION

The Annual Financial Statements (Report F-196) for South Whidbey School District No. 206 of Island County for the fiscal year ended August 31, 2018, were prepared on the modified accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: Subpart E.

The school district Annual Financial Statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2017-August 31, 2018

Approved: _____ Date _____
 School District Superintendent or Authorized Official

Reviewed: _____ Date _____
 ESD Superintendent or Authorized Official

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	17,707,155.91	197,767.03	78,256.96	2,000,116.66	104,335.63	0.00	20,087,632.19
Total Expenditures	18,184,590.75	208,343.09	84,950.00	1,842,856.79	77,313.51	0.00	20,398,054.14
Other Financing Uses	0.00		0.00	78,000.00	0.00		78,000.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-477,434.84	-10,576.06	-6,693.04	79,259.87	27,022.12	0.00	-388,421.95
Beginning 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
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	1,567,710.98	117,814.45	2,143.89	496,688.48	182,285.64	0.00	2,366,643.44

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Balance Sheet

COUNTY: 15 Island

Governmental Funds

August 31, 2018

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	1,679,372.47	122,466.10	2,143.89	1,155,805.97	182,285.64	0.00	3,142,074.07
Minus Warrants Outstanding	-477,393.94	-15,421.30	0.00	-308,195.05	0.00	0.00	-801,010.29
Taxes Receivable	1,936,825.66		12,870.29	911,674.55	72.45		2,861,442.95
Due From Other Funds	369,072.61	8,687.40	0.00	17,585.74	0.00	0.00	395,345.75
Due From Other Governmental Units	56,183.20	0.00	0.00	0.00	0.00	0.00	56,183.20
Accounts Receivable	1,200.00	0.00	0.00	0.00	0.00	0.00	1,200.00
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	7,455.93	0.00		0.00			7,455.93
Prepaid Items	0.00	0.00			0.00	0.00	0.00
Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	3,572,715.93	115,732.20	15,014.18	1,776,871.21	182,358.09	0.00	5,662,691.61
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	3,572,715.93	115,732.20	15,014.18	1,776,871.21	182,358.09	0.00	5,662,691.61
LIABILITIES:							
Accounts Payable	39,108.96	-2,760.00	0.00	0.00	0.00	0.00	36,348.96
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, 2018

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
LIABILITIES:							
Payroll Deductions and Taxes Payable	2,797.19	0.00		113.32			2,910.51
Due To Other Governmental Units	0.00	0.00		0.00	0.00	0.00	0.00
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	26,273.14	677.75	0.00	368,394.86	0.00	0.00	395,345.75
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	68,179.29	-2,082.25	0.00	368,508.18	0.00	0.00	434,605.22
DEFERRED INFLOWS OF RESOURCES:							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	1,936,825.66		12,870.29	911,674.55	72.45		2,861,442.95
TOTAL DEFERRED INFLOWS OF RESOURCES	1,936,825.66	0.00	12,870.29	911,674.55	72.45	0.00	2,861,442.95
FUND BALANCE:							
Nonspendable Fund Balance	7,455.93	0.00	0.00	0.00	0.00	0.00	7,455.93
Restricted Fund Balance	41,227.40	117,814.45	2,143.89	0.00	182,285.64	0.00	343,471.38
Committed Fund Balance	0.00	0.00	0.00	496,688.48	0.00	0.00	496,688.48
Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unassigned Fund Balance	1,519,027.65	0.00	0.00	0.00	0.00	0.00	1,519,027.65
TOTAL FUND BALANCE	1,567,710.98	117,814.45	2,143.89	496,688.48	182,285.64	0.00	2,366,643.44
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	3,572,715.93	115,732.20	15,014.18	1,776,871.21	182,358.09	0.00	5,662,691.61

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 15 Island

Governmental Funds

For the Year Ended August 31, 2018

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	4,836,050.37	197,767.03	256.96	2,000,116.66	941.66		7,035,132.68
State	12,104,478.88		0.00	0.00	103,393.97		12,207,872.85
Federal	733,625.14		0.00	0.00	0.00		733,625.14
Federal Stimulus	0.00						0.00
Other	33,001.52			0.00	0.00	0.00	33,001.52
TOTAL REVENUES	17,707,155.91	197,767.03	256.96	2,000,116.66	104,335.63	0.00	20,009,632.19
EXPENDITURES:							
CURRENT:							
Regular Instruction	10,151,793.53						10,151,793.53
Federal Stimulus	0.00						0.00
Special Education	2,533,336.70						2,533,336.70
Vocational Education	514,045.77						514,045.77
Skill Center	0.00						0.00
Compensatory Programs	540,164.52						540,164.52
Other Instructional Programs	75,741.55						75,741.55
Community Services	146,378.33						146,378.33
Support Services	4,223,130.35						4,223,130.35
Student Activities/Other		208,343.09				0.00	208,343.09
CAPITAL OUTLAY:							
Sites				0.00			0.00
Building				1,199,929.18			1,199,929.18
Equipment				642,927.61			642,927.61
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					77,313.51		77,313.51
Sales and Lease				0.00			0.00
Other	0.00						0.00
DEBT SERVICE:							
Principal	0.00		60,000.00	0.00	0.00		60,000.00
Interest and Other Charges	0.00		24,950.00	0.00	0.00		24,950.00
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	18,184,590.75	208,343.09	84,950.00	1,842,856.79	77,313.51	0.00	20,398,054.14

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 15 Island

Governmental Funds

For the Year Ended August 31, 2018

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
DEBT SERVICE:							
REVENUES OVER (UNDER) EXPENDITURES	-477,434.84	-10,576.06	-84,693.04	157,259.87	27,022.12	0.00	-388,421.95
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		78,000.00	0.00	0.00		78,000.00
Transfers Out (GL 536)	0.00		0.00	-78,000.00	0.00	0.00	-78,000.00
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		78,000.00	-78,000.00	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-477,434.84	-10,576.06	-6,693.04	79,259.87	27,022.12	0.00	-388,421.95
BEGINNING 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
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	1,567,710.98	117,814.45	2,143.89	496,688.48	182,285.64	0.00	2,366,643.44

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Budgetary Comparison Schedule

COUNTY: 15 Island

General Fund

For The Year Ended August 31, 2018

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	4,858,541.00	4,836,050.37	-22,490.63
State	12,036,193.00	12,104,478.88	68,285.88
Federal	702,166.00	733,625.14	31,459.14
Federal Stimulus	0.00	0.00	0.00
Other	20,000.00	33,001.52	13,001.52
TOTAL REVENUES	17,616,900.00	17,707,155.91	90,255.91
EXPENDITURES			
CURRENT:			
Regular Instruction	9,993,163.00	10,151,793.53	-158,630.53
Federal Stimulus	0.00	0.00	0.00
Special Education	2,607,649.00	2,533,336.70	74,312.30
Vocational Education	558,745.00	514,045.77	44,699.23
Skill Center	0.00	0.00	0.00
Compensatory Programs	528,901.00	540,164.52	-11,263.52
Other Instructional Programs	113,512.00	75,741.55	37,770.45
Community Services	149,614.00	146,378.33	3,235.67
Support Services	4,310,101.00	4,223,130.35	86,970.65
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	18,261,685.00	18,184,590.75	77,094.25
REVENUES OVER (UNDER) EXPENDITURES	-644,785.00	-477,434.84	167,350.16

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Budgetary Comparison Schedule

COUNTY: 15 Island

General Fund

For The Year Ended August 31, 2018

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	-644,785.00	-477,434.84	167,350.16
BEGINNING TOTAL FUND BALANCE	2,045,146.00	2,045,145.82	-0.18
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,400,361.00	1,567,710.98	167,349.98

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Budgetary Comparison Schedule

COUNTY: 15 Island

Associated Student Body Fund

For The Year Ended August 31, 2018

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	218,650.00	197,767.03	-20,882.97
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	218,650.00	197,767.03	-20,882.97
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	211,250.00	208,343.09	2,906.91
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	211,250.00	208,343.09	2,906.91
REVENUES OVER (UNDER) EXPENDITURES	7,400.00	-10,576.06	-17,976.06

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Budgetary Comparison Schedule

COUNTY: 15 Island

Associated Student Body Fund

For The Year Ended August 31, 2018

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)	7,400.00	-10,576.06	-17,976.06
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	126,312.00	128,390.51	2,078.51
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	133,712.00	117,814.45	-15,897.55

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Budgetary Comparison Schedule

COUNTY: 15 Island

Debt Service Fund

For The Year Ended August 31, 2018

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	250.00	256.96	6.96
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other			
TOTAL REVENUES	250.00	256.96	6.96
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	25,200.00	24,950.00	250.00
TOTAL EXPENDITURES	85,200.00	84,950.00	250.00
REVENUES OVER (UNDER) EXPENDITURES	-84,950.00	-84,693.04	256.96

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Budgetary Comparison Schedule

COUNTY: 15 Island

Debt Service Fund

For The Year Ended August 31, 2018

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	78,000.00	78,000.00	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)	78,000.00	78,000.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-6,950.00	-6,693.04	256.96
BEGINNING TOTAL FUND BALANCE	7,500.00	8,836.93	1,336.93
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	550.00	2,143.89	1,593.89

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Budgetary Comparison Schedule

COUNTY: 15 Island

Capital Projects Fund

For The Year Ended August 31, 2018

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	2,002,500.00	2,000,116.66	-2,383.34
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	2,002,500.00	2,000,116.66	-2,383.34
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	1,700,000.00	1,199,929.18	500,070.82
Equipment	750,582.00	642,927.61	107,654.39
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, 2018

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	2,450,582.00	1,842,856.79	607,725.21
REVENUES OVER (UNDER) EXPENDITURES	-448,082.00	157,259.87	605,341.87
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)	-78,000.00	-78,000.00	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)	-78,000.00	-78,000.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-526,082.00	79,259.87	605,341.87
BEGINNING TOTAL FUND BALANCE	800,000.00	417,428.61	-382,571.39
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	273,918.00	496,688.48	222,770.48

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Budgetary Comparison Schedule

COUNTY: 15 Island

Transportation Vehicle Fund

For The Year Ended August 31, 2018

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	200.00	941.66	741.66
State	85,190.00	103,393.97	18,203.97
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	85,390.00	104,335.63	18,945.63
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	162,000.00	77,313.51	84,686.49
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	162,000.00	77,313.51	84,686.49

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Budgetary Comparison Schedule

COUNTY: 15 Island

Transportation Vehicle Fund

For The Year Ended August 31, 2018

Variance with
Final Budget
POSITIVE
(NEGATIVE)

	FINAL BUDGET	ACTUAL	
REVENUES OVER (UNDER) EXPENDITURES	-76,610.00	27,022.12	103,632.12
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	-76,610.00	27,022.12	103,632.12
BEGINNING TOTAL FUND BALANCE	77,000.00	155,263.52	78,263.52
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	390.00	182,285.64	181,895.64

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Statement Of Fiduciary Net Position

COUNTY: 15 Island

Fiduciary Funds

August 31, 2018

	Private Purpose Trust	Other Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	10,302.17	0.00
Cash On Deposit with Cty Treas	275,934.77	0.00
Minus Warrants Outstanding	-1,350.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	480,000.00	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	764,886.94	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	764,886.94	
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	764,886.94	0.00

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Statement of Changes in Fiduciary Net Position

COUNTY: 15 Island

Fiduciary Funds

For the Year Ended August 31, 2018

	Private Purpose Trust	Other Trust
ADDITIONS:		
Contributions:		
Private Donations	50.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	50.00	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	9,264.30	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	9,264.30	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	9,314.30	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	5.00	0.00
Scholarships	3,626.50	
Other	0.00	0.00
TOTAL DEDUCTIONS	3,631.50	0.00
Net Increase (Decrease)	5,682.80	0.00
Net Position--Prior Year August Beginning	759,204.14	0.00
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	759,204.14	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	764,886.94	0.00

E.S.D. 189

Schedule of Long-Term Liabilities

COUNTY: 15 Island

For the Year Ended August 31, 2018

Description	Beginning Outstanding Debt September 1, 2017	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2018	Amount Due Within One Year
Voted Debt					
Voted Bonds	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	505,000.00	0.00	60,000.00	445,000.00	65,000.00
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	25,216.28	41,206.60	20,348.48	46,074.40	18,124.56
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	443,477.62	11,188.71	0.00	454,666.33	48,490.42
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	3,954,086.00	0.00	98,980.00	3,855,106.00	
Net Pension Liabilities TRS 2/3	1,209,472.00	0.00	618,264.00	591,208.00	
Net Pension Liabilities SERS 2/3	566,340.00	0.00	215,214.00	351,126.00	
Net Pension Liabilities PERS 1	996,059.00	0.00	49,789.00	946,270.00	
Total Long-Term Liabilities	7,699,650.90	52,395.31	1,062,595.48	6,689,450.73	131,614.98

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Report of Revenues and Other Financing Sources

COUNTY: 15 Island

For the Year Ended August 31, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	4,097,899.82	-132.49	1,987,119.85	-2.14
1300 Sale of Tax Title Property	29.92	7.88	10.96	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	8,352.53	0.00	3,951.16	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	13,077.47	0.00	6,070.20	0.00
1000 TOTAL LOCAL TAXES	4,119,359.74	-124.61	1,997,152.17	-2.14
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	43,435.00			
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	48,523.10		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	141,234.92			
2300 Investment Earnings	10,076.62	381.57	2,964.49	943.80
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	164,695.01		0.00	0.00
2600 Fines and Damages	129.25		0.00	0.00
2700 Rentals and Leases	267,617.51	0.00	0.00	0.00
2800 Insurance Recoveries	24,805.70		0.00	0.00
2900 Local Support Nontax, Unassigned	16,173.52	0.00	0.00	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, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2000 TOTAL LOCAL SUPPORT NONTAX	716,690.63	381.57	2,964.49	943.80
STATE, GENERAL PURPOSE				
3100 Apportionment	9,278,701.17			
3121 Special Education - General Apportionment	369,518.65			
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	9,648,219.82	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	1,316,287.06			
4122 Special Education - Infants and Toddlers - State	67,571.08			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4155 Learning Assistance	207,423.05			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	69,628.13			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	12,309.38			
4174 Highly Capable	32,706.41			
4188 Child Care	0.00			
4198 School Food Service	3,898.93			
4199 Transportation - Operations	746,435.02			
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			

	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				103,393.97
4000 TOTAL STATE, SPECIAL PURPOSE	2,456,259.06		0.00	103,393.97
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	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	354,124.00			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	0.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 15 Island

For the Year Ended August 31, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6151 ESEA Disadvantaged, Fed	168,331.00			
6152 Other Title, ESEA Fed	45,759.00			
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	137,069.23			
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			

	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, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance	0.00			
6378 Youth Training	0.00			
6388 Child Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	28,341.91			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	733,625.14		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	33,001.52			

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 15 Island

For the Year Ended August 31, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER ENTITIES				
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	0.00			
8500 Nonfederal, ESD	0.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	33,001.52		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	78,000.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	0.00	78,000.00	0.00	0.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	17,707,155.91	78,256.96	2,000,116.66	104,335.63

E.S.D. 189

Program/Activity/Object Report

COUNTY: 15 Island

For the Year Ended August 31, 2018

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	10,151,793.53	11 Bd of Dir	72,643.10	0 Debit Transfer	75,155.34
02 ALE	.00	12 Supt Off	339,353.94	1 Credit Transfer	-75,155.34
03 Basic Education - Dropout Reengagement	.00	13 Busns Off	436,206.34	2 Cert. Salaries	7,897,973.83
11 Stim, Title I	.00	14 HR	87,051.27	3 Class. Salaries	3,094,994.86
12 Stim, Schl Imprv	.00	15 Pblc Rltn	4,975.21	4 Employee Benefits	4,308,192.12
13 Federal Stimulus - SFSF and Education Jobs	.00	21 Supv Inst	414,549.24	5 Supplies / Materials	1,036,365.59
14 Stim, IDEA	.00	22 Lrn Resrc	72,826.73	6	.00
18 Stim, Compt Grants	.00	23 Princ Off	1,051,158.91	7 Purchased Services	1,789,306.74
19 Stim, Other	.00	24 Guid/Coun	583,730.52	8 Travel	57,757.61
21 Sp Ed, Sup, St	2,131,154.32	25 Pupil M/S	.00	9 Capital Outlay	.00
22 Sp Ed, Infants and Toddlers, State	64,192.53	26 Health	654,373.09	TOTAL ALL OBJECTS	18,184,590.75
24 Sp Ed, Sup, Fed	337,989.85	27 Teaching	10,608,420.86		
25 Sp Ed, Infants and Toddlers, Federal	.00	28 Extracur	438,418.69		
26 Sp Ed, Inst, St	.00	29 Pmt to SD	.00		
29 Sp Ed, Oth, Fed	.00	31 InstProDev	17,135.16		
31 Voc, Basic, St	514,045.77	32 Inst Tech	.00		
34 MidSchCar/Tec	.00	33 Curriculum	3,897.50		
38 Voc, Fed	.00	41 Supervisin	220,675.87		
39 Voc, Other	.00	42 Food	39,656.17		
45 Skil Cnt, Bas, St	.00	44 Operation	249,941.37		
46 Skill Cntr, Fed	.00	49 Transfers	.00		
51 ESEA Disadvantaged, Fed	160,377.90	51 Supervisin	152,404.83		
52 Other Title, ESEA, Fed	43,597.06	52 Operation	567,680.33		
53 ESEA Migrant, Federal	.00	53 Maintnce	226,129.21		
54 Read First, Fed	.00	56 Insurance	22,885.24		
55 LAP	212,071.93	59 Transfers	-75,155.34		
56 St In, Ctr/Hm, D	.00	61 Supv Bldg	109,613.08		
57 St In, N/D, Fed	.00	62 Grnd Mnt	74,439.33		
58 Sp/Plt Pgm, St	112,983.19	63 Oper Bldg	525,772.66		
59 Inst. JAJ	.00	64 Maintnce	395,715.10		
61 Head Start, Fed	.00	65 Utilities	494,801.80		
		67 Bldg Secu	.00		
		68 Insurance	111,733.76		
		72 Info Sys	255,704.74		

E.S.D. 189

Program/Activity/Object Report

COUNTY: 15 Island

For the Year Ended August 31, 2018

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
62 MS, Pro Dv, Fed	.00
64 LEP, Fed	.00
65 Tran Biling, St	11,134.44
67 Ind Ed, Fd, JOM	.00
68 Ind Ed, Fd, ED	.00
69 Comp, Othr	.00
71 Traffic Safety	42,733.16
73 Summer School	.00
74 Highly Capable	33,008.39
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	.00
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Child Care	.00
89 Othr Comm Srv	146,378.33
97 Distwide Suppt	2,818,912.67
98 Schl Food Serv	510,273.41
99 Pupil Transp	893,944.27
TOTAL ALL PROGRAMS	18,184,590.75

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
73 Printing	.00
74 Warehouse	.00
75 Mtr Pool	6,384.22
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	21,467.82
TOTAL ALL ACTIVITIES	18,184,590.75

E.S.D. 189

PROGRAM 01 - Basic Education

COUNTY: 15 Island

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	10,075.60	0.00		0.00	0.00	0.00	0.00	8,346.74	1,728.86	0.00
22 Lrn Resrc	72,826.73	0.00		2,554.25	26,483.81	17,962.93	17,755.93	8,069.81	0.00	0.00
23 Princ Off	1,051,095.86	0.00		462,263.58	271,404.93	292,346.98	20,555.55	3,002.58	1,522.24	0.00
24 Guid/Coun	489,581.56	0.00		317,123.72	35,184.57	133,220.09	3,991.08	0.00	62.10	0.00
26 Health	178,494.05	0.00		87,763.71	39,302.17	45,282.80	6,145.37	0.00	0.00	0.00
27 Teaching	7,906,788.55	39,909.20		5,101,160.75	92,981.37	1,921,011.71	418,696.47	324,254.60	8,774.45	0.00
28 Extracur	433,493.46	35,246.14		37,018.91	257,693.48	65,040.95	0.00	21,400.21	17,093.77	0.00
31 InstProDev	9,437.72	0.00		0.00	0.00	0.00	0.00	8,451.26	986.46	0.00
01 TOTAL	10,151,793.53	75,155.34		6,007,884.92	723,050.33	2,474,865.46	467,144.40	373,525.20	30,167.88	0.00

E.S.D. 189

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 15 Island

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	242,598.73	0.00		106,666.68	58,979.96	66,430.14	4,389.06	5,427.77	705.12	0.00
26 Health	261,948.55	0.00		141,234.68	0.00	50,827.78	2,788.88	67,097.21	0.00	0.00
27 Teaching	1,626,607.04	0.00		575,485.48	516,588.14	507,130.54	22,009.69	2,182.00	3,211.19	0.00
21 TOTAL	2,131,154.32	0.00		823,386.84	575,568.10	624,388.46	29,187.63	74,706.98	3,916.31	0.00

E.S.D. 189

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 15 Island

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	64,192.53	0.00		0.00	0.00	0.00	0.00	64,192.53	0.00	0.00
22 TOTAL	64,192.53	0.00		0.00	0.00	0.00	0.00	64,192.53	0.00	0.00

E.S.D. 189

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 15 Island

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
26 Health	213,930.49	0.00		160,498.69	0.00	53,431.80	0.00	0.00	0.00	0.00
27 Teaching	124,059.36	0.00		80,517.30	10,500.00	33,042.06	0.00	0.00	0.00	0.00
24 TOTAL	337,989.85	0.00		241,015.99	10,500.00	86,473.86	0.00	0.00	0.00	0.00

E.S.D. 189

PROGRAM 31 - Vocational, Basic, State

COUNTY: 15 Island

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	124,832.94	0.00		44,439.88	24,800.79	29,889.49	19,435.30	5,337.57	929.91	0.00
27 Teaching	384,287.60	0.00		243,200.10	0.00	82,608.74	22,630.71	34,827.53	1,020.52	0.00
28 Extracur	4,925.23	0.00		1,461.00	2,500.00	964.23	0.00	0.00	0.00	0.00
31 TOTAL	514,045.77	0.00		289,100.98	27,300.79	113,462.46	42,066.01	40,165.10	1,950.43	0.00

E.S.D. 189

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

COUNTY: 15 Island

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
24 Guid/Coun	14,767.90	0.00		0.00	10,567.90	4,200.00	0.00	0.00	0.00	0.00
27 Teaching	145,610.00	0.00		106,010.00	0.00	39,600.00	0.00	0.00	0.00	0.00
51 TOTAL	160,377.90	0.00		106,010.00	10,567.90	43,800.00	0.00	0.00	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, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	32,002.12	0.00		19,558.84	0.00	8,144.11	0.00	4,299.17	0.00	0.00
31 InstProDev	7,697.44	0.00		0.00	0.00	0.00	0.00	7,697.44	0.00	0.00
33 Curriculum	3,897.50	0.00		0.00	0.00	0.00	0.00	3,897.50	0.00	0.00
52 TOTAL	43,597.06	0.00		19,558.84	0.00	8,144.11	0.00	15,894.11	0.00	0.00

E.S.D. 189

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 15 Island

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	3,574.78	0.00		2,500.00	0.00	1,074.78	0.00	0.00	0.00	0.00
24 Guid/Coun	22,304.69	0.00		0.00	15,340.00	6,964.69	0.00	0.00	0.00	0.00
27 Teaching	186,192.46	0.00		55,069.72	63,225.02	65,669.62	254.06	1,974.04	0.00	0.00
55 TOTAL	212,071.93	0.00		57,569.72	78,565.02	73,709.09	254.06	1,974.04	0.00	0.00

E.S.D. 189

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 15 Island

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
23 Princ Off	63.05	0.00		0.00	0.00	0.00	63.05	0.00	0.00	0.00
24 Guid/Coun	57,076.37	0.00		0.00	28,952.00	18,428.37	9,696.00	0.00	0.00	0.00
27 Teaching	55,843.77	0.00		22,220.16	0.00	5,070.25	0.00	28,553.36	0.00	0.00
58 TOTAL	112,983.19	0.00		22,220.16	28,952.00	23,498.62	9,759.05	28,553.36	0.00	0.00

E.S.D. 189

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 15 Island

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	11,134.44	0.00		8,569.66	0.00	2,564.78	0.00	0.00	0.00	0.00
65 TOTAL	11,134.44	0.00		8,569.66	0.00	2,564.78	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, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	38,694.60	0.00		0.00	29,809.81	6,742.31	1,204.03	0.00	938.45	0.00
68 Insurance	4,038.56	0.00						4,038.56		
71 TOTAL	42,733.16	0.00		0.00	29,809.81	6,742.31	1,204.03	4,038.56	938.45	0.00

E.S.D. 189

PROGRAM 74 - Highly Capable

COUNTY: 15 Island

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	33,008.39	0.00		5,057.44	4,000.00	1,090.50	1,632.79	21,227.66	0.00	0.00
74 TOTAL	33,008.39	0.00		5,057.44	4,000.00	1,090.50	1,632.79	21,227.66	0.00	0.00

E.S.D. 189

PROGRAM 89 - Other Community Services

COUNTY: 15 Island

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	33,467.19	0.00		0.00	25,281.12	8,186.07	0.00	0.00	0.00	0.00
63 Oper Bldg	10,776.12	0.00			8,169.37	2,606.75	0.00	0.00	0.00	0.00
65 Utilities	80,667.20	0.00			0.00	0.00	0.00	80,667.20	0.00	0.00
91 Publ Actv	21,467.82	0.00	0.00	0.00	0.00	0.00	2,608.78	18,859.04	0.00	0.00
89 TOTAL	146,378.33	0.00	0.00	0.00	33,450.49	10,792.82	2,608.78	99,526.24	0.00	0.00

E.S.D. 189

PROGRAM 97 - District-wide Support

COUNTY: 15 Island

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	72,643.10	0.00			0.00	0.00	919.87	64,209.12	7,514.11	0.00
12 Supt Off	339,353.94	0.00		164,425.50	55,040.80	83,691.70	14,390.44	15,204.28	6,601.22	0.00
13 Busns Off	436,206.34	0.00		153,173.78	132,185.72	102,503.97	11,572.90	32,627.93	4,142.04	0.00
14 HR	87,051.27	0.00		0.00	54,824.45	14,545.67	18.26	16,129.38	1,533.51	0.00
15 Pblc Rltn	4,975.21	0.00		0.00	0.00	0.00	0.00	4,975.21	0.00	0.00
61 Supv Bldg	109,613.08	0.00		0.00	77,660.54	31,934.64	0.00	0.00	17.90	0.00
62 Grnd Mnt	74,439.33	0.00			47,960.19	24,067.53	2,340.95	70.66	0.00	0.00
63 Oper Bldg	514,996.54	0.00			327,290.81	146,705.80	39,323.24	1,676.69	0.00	0.00
64 Maintnce	395,715.10	0.00	0.00		112,309.12	52,195.97	162,493.15	68,466.86	250.00	0.00
65 Utilities	414,134.60	0.00	0.00		0.00	0.00	0.00	414,134.60	0.00	0.00
68 Insurance	107,695.20	0.00					0.00	107,695.20		0.00
72 Info Sys	255,704.74	0.00	0.00	0.00	113,625.65	51,709.62	16,534.08	73,118.27	717.12	0.00
75 Mtr Pool	6,384.22	0.00	0.00	0.00	0.00	0.00	3,683.57	2,700.65	0.00	0.00
97 TOTAL	2,818,912.67	0.00	0.00	317,599.28	920,897.28	507,354.90	251,276.46	801,008.85	20,775.90	0.00

E.S.D. 189

PROGRAM 98 - School Food Services

COUNTY: 15 Island

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
41 Supervisn	220,675.87	0.00		0.00	0.00	0.00	624.95	220,042.28	8.64	0.00
42 Food	39,656.17	0.00					39,656.17	0.00		
44 Operation	249,941.37	0.00			157,863.23	92,068.14	0.00	10.00	0.00	0.00
98 TOTAL	510,273.41	0.00		0.00	157,863.23	92,068.14	40,281.12	220,052.28	8.64	0.00

E.S.D. 189

PROGRAM 99 - Pupil Transportation

COUNTY: 15 Island

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
51 Supervisn	152,404.83	0.00		0.00	102,530.99	39,842.86	36.49	9,994.49	0.00	0.00
52 Operation	567,680.33	0.00			323,434.53	171,118.48	73,047.32	80.00	0.00	0.00
53 Maintnce	226,129.21	0.00			68,504.39	28,275.27	117,867.45	11,482.10	0.00	0.00
56 Insurance	22,885.24							22,885.24		
59 Transfers	-75,155.34		-75,155.34							
99 TOTAL	893,944.27	0.00	-75,155.34	0.00	494,469.91	239,236.61	190,951.26	44,441.83	0.00	0.00