

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 2015-2016

**ANNUAL FINANCIAL STATEMENTS**

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## Balance Sheet

COUNTY: 15 Island

## Governmental Funds

August 31, 2016

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>ASSETS:</b>							
Cash and Cash Equivalents	2,127,408.14	146,960.51	1,069.77	1,553,160.84	195,487.50	0.00	4,024,086.76
Minus Warrants Outstanding	-501,146.62	-16,378.52	0.00	-98,821.53	0.00	0.00	-616,346.67
Taxes Receivable	1,822,596.31		16,194.95	923,610.55	77.06		2,762,478.87
Due From Other Funds	453,098.50	787.00	0.00	1,684.00	0.00	0.00	455,569.50
Due From Other Governmental Units	28,127.04	0.00	0.00	0.00	0.00	0.00	28,127.04
Accounts Receivable	6,437.45	0.00	0.00	0.00	0.00	0.00	6,437.45
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	17,800.00	0.00		0.00			17,800.00
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
<b>TOTAL ASSETS</b>	<b>3,954,320.82</b>	<b>131,368.99</b>	<b>17,264.72</b>	<b>2,379,633.86</b>	<b>195,564.56</b>	<b>0.00</b>	<b>6,678,152.95</b>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>							
Deferred Outflows of Resources - Other	0.00		0.00	0.00	0.00		0.00
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES</b>	<b>3,954,320.82</b>	<b>131,368.99</b>	<b>17,264.72</b>	<b>2,379,633.86</b>	<b>195,564.56</b>	<b>0.00</b>	<b>6,678,152.95</b>
<b>LIABILITIES:</b>							
Accounts Payable	31,056.98	8,892.92	0.00	298,183.43	0.00	0.00	338,133.33
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, 2016

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>LIABILITIES:</b>							
Payroll Deductions and Taxes Payable	1,162.62	0.00		1,374.27			2,536.89
Due To Other Governmental Units	3,515.94	0.00		0.00	0.00	0.00	3,515.94
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	3,741.00	1,881.45	0.00	451,217.05	0.00	0.00	456,839.50
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	0.00	0.00	0.00	0.00	0.00		0.00
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
<b>TOTAL LIABILITIES</b>	<b>39,476.54</b>	<b>10,774.37</b>	<b>0.00</b>	<b>750,774.75</b>	<b>0.00</b>	<b>0.00</b>	<b>801,025.66</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	1,822,596.31		16,194.95	923,610.55	77.06		2,762,478.87
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>1,822,596.31</b>	<b>0.00</b>	<b>16,194.95</b>	<b>923,610.55</b>	<b>77.06</b>	<b>0.00</b>	<b>2,762,478.87</b>
<b>FUND BALANCE:</b>							
Nonspendable Fund Balance	17,800.00	0.00	0.00	0.00	0.00	0.00	17,800.00
Restricted Fund Balance	14,211.64	120,594.62	1,069.77	0.00	195,487.50	0.00	331,363.53
Committed Fund Balance	0.00	0.00	0.00	705,248.56	0.00	0.00	705,248.56
Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unassigned Fund Balance	2,060,236.33	0.00	0.00	0.00	0.00	0.00	2,060,236.33
<b>TOTAL FUND BALANCE</b>	<b>2,092,247.97</b>	<b>120,594.62</b>	<b>1,069.77</b>	<b>705,248.56</b>	<b>195,487.50</b>	<b>0.00</b>	<b>3,114,648.42</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</b>	<b>3,954,320.82</b>	<b>131,368.99</b>	<b>17,264.72</b>	<b>2,379,633.86</b>	<b>195,564.56</b>	<b>0.00</b>	<b>6,678,152.95</b>

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 15 Island

Governmental Funds

For the Year Ended August 31, 2016

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>REVENUES:</b>							
Local	4,453,716.12	185,760.00	550.81	2,019,418.47	195.79		6,659,641.19
State	10,966,760.68		0.00	0.00	135,631.35		11,102,392.03
Federal	836,320.39		0.00	0.00	0.00		836,320.39
Federal Stimulus	0.00						0.00
Other	29,822.60			0.00	0.00	0.00	29,822.60
<b>TOTAL REVENUES</b>	<b>16,286,619.79</b>	<b>185,760.00</b>	<b>550.81</b>	<b>2,019,418.47</b>	<b>135,827.14</b>	<b>0.00</b>	<b>18,628,176.21</b>
<b>EXPENDITURES:</b>							
<b>CURRENT:</b>							
Regular Instruction	8,685,852.55						8,685,852.55
Federal Stimulus	0.00						0.00
Special Education	2,142,654.71						2,142,654.71
Vocational Education	527,362.55						527,362.55
Skill Center	0.00						0.00
Compensatory Programs	516,727.53						516,727.53
Other Instructional Programs	55,946.99						55,946.99
Community Services	16,970.54						16,970.54
Support Services	4,151,160.96						4,151,160.96
Student Activities/Other		200,878.33				0.00	200,878.33
<b>CAPITAL OUTLAY:</b>							
Sites				0.00			0.00
Building				1,044,492.99			1,044,492.99
Equipment				779,520.98			779,520.98
Instructional Technology				0.00			0.00
Energy				2,000.00			2,000.00
Transportation Equipment					0.00		0.00
Sales and Lease				0.00			0.00
Other	0.00						0.00
<b>DEBT SERVICE:</b>							
Principal	0.00		55,000.00	0.00	0.00		55,000.00
Interest and Other Charges	0.00		29,850.00	0.00	0.00		29,850.00
Bond/Levy Issuance				0.00	0.00		0.00
<b>TOTAL EXPENDITURES</b>	<b>16,096,675.83</b>	<b>200,878.33</b>	<b>84,850.00</b>	<b>1,826,013.97</b>	<b>0.00</b>	<b>0.00</b>	<b>18,208,418.13</b>

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 15 Island

Governmental Funds

For the Year Ended August 31, 2016

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>DEBT SERVICE:</b>							
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	189,943.96	-15,118.33	-84,299.19	193,404.50	135,827.14	0.00	419,758.08
<b>OTHER FINANCING SOURCES (USES):</b>							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		24,850.00	0.00	0.00		24,850.00
Transfers Out (GL 536)	-24,850.00		0.00	0.00	0.00	0.00	-24,850.00
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
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-24,850.00</b>		<b>24,850.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	165,093.96	-15,118.33	-59,449.19	193,404.50	135,827.14	0.00	419,758.08
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>1,927,154.01</b>	<b>135,712.95</b>	<b>60,518.96</b>	<b>511,844.06</b>	<b>59,660.36</b>	<b>0.00</b>	<b>2,694,890.34</b>
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>2,092,247.97</b>	<b>120,594.62</b>	<b>1,069.77</b>	<b>705,248.56</b>	<b>195,487.50</b>	<b>0.00</b>	<b>3,114,648.42</b>

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## Budgetary Comparison Schedule

COUNTY: 15 Island

## General Fund

For The Year Ended August 31, 2016

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	4,253,700.00	4,453,716.12	200,016.12
State	11,218,798.00	10,966,760.68	-252,037.32
Federal	798,380.00	836,320.39	37,940.39
Federal Stimulus	0.00	0.00	0.00
Other	30,000.00	29,822.60	-177.40
<b>TOTAL REVENUES</b>	<b>16,300,878.00</b>	<b>16,286,619.79</b>	<b>-14,258.21</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction	8,783,269.00	8,685,852.55	97,416.45
Federal Stimulus	0.00	0.00	0.00
Special Education	2,119,345.00	2,142,654.71	-23,309.71
Vocational Education	542,034.00	527,362.55	14,671.45
Skill Center	0.00	0.00	0.00
Compensatory Programs	493,352.00	516,727.53	-23,375.53
Other Instructional Programs	202,200.00	55,946.99	146,253.01
Community Services	30,000.00	16,970.54	13,029.46
Support Services	4,335,903.00	4,151,160.96	184,742.04
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	0.00	0.00	0.00
<b>DEBT SERVICE:</b>			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>16,506,103.00</b>	<b>16,096,675.83</b>	<b>409,427.17</b>
REVENUES OVER (UNDER) EXPENDITURES	-205,225.00	189,943.96	395,168.96

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Budgetary Comparison Schedule

COUNTY: 15 Island

General Fund

For The Year Ended August 31, 2016

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)	-24,850.00	-24,850.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-24,850.00</b>	<b>-24,850.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-230,075.00</b>	<b>165,093.96</b>	<b>395,168.96</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>1,500,000.00</b>	<b>1,927,154.01</b>	<b>427,154.01</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>1,269,925.00</b>	<b>2,092,247.97</b>	<b>822,322.97</b>

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Budgetary Comparison Schedule

COUNTY: 15 Island

Associated Student Body Fund

For The Year Ended August 31, 2016

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	224,730.00	185,760.00	-38,970.00
State			
Federal			
Federal Stimulus			
Other			
<b>TOTAL REVENUES</b>	<b>224,730.00</b>	<b>185,760.00</b>	<b>-38,970.00</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	218,135.00	200,878.33	17,256.67
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Principal			
Interest and Other Charges			
<b>TOTAL EXPENDITURES</b>	<b>218,135.00</b>	<b>200,878.33</b>	<b>17,256.67</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>6,595.00</b>	<b>-15,118.33</b>	<b>-21,713.33</b>



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Budgetary Comparison Schedule

COUNTY: 15 Island

Associated Student Body Fund

For The Year Ended August 31, 2016

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			
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>			
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	6,595.00	-15,118.33	-21,713.33
<b>EXPENDITURES AND OTHER FINANCING USES</b>			
<b>BEGINNING TOTAL FUND BALANCE</b>	135,500.00	135,712.95	212.95
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	142,095.00	120,594.62	-21,500.38

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Budgetary Comparison Schedule

COUNTY: 15 Island

Debt Service Fund

For The Year Ended August 31, 2016

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	200.00	550.81	350.81
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other			
<b>TOTAL REVENUES</b>	<b>200.00</b>	<b>550.81</b>	<b>350.81</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Principal	55,000.00	55,000.00	0.00
Interest and Other Charges	30,350.00	29,850.00	500.00
<b>TOTAL EXPENDITURES</b>	<b>85,350.00</b>	<b>84,850.00</b>	<b>500.00</b>
REVENUES OVER (UNDER) EXPENDITURES	-85,150.00	-84,299.19	850.81

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## Budgetary Comparison Schedule

COUNTY: 15 Island

## Debt Service Fund

For The Year Ended August 31, 2016

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>OTHER FINANCING SOURCES (USES)</b>			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	24,850.00	24,850.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>24,850.00</b>	<b>24,850.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-60,300.00</b>	<b>-59,449.19</b>	<b>850.81</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>60,502.00</b>	<b>60,518.96</b>	<b>16.96</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>202.00</b>	<b>1,069.77</b>	<b>867.77</b>

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Budgetary Comparison Schedule

COUNTY: 15 Island

Capital Projects Fund

For The Year Ended August 31, 2016

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	2,000,500.00	2,019,418.47	18,918.47
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>2,000,500.00</b>	<b>2,019,418.47</b>	<b>18,918.47</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites	0.00	0.00	0.00
Building	1,570,200.00	1,044,492.99	525,707.01
Equipment	1,005,000.00	779,520.98	225,479.02
Instructional Technology	0.00	0.00	0.00
Energy	0.00	2,000.00	-2,000.00
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, 2016

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>DEBT SERVICE:</b>			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>2,575,200.00</b>	<b>1,826,013.97</b>	<b>749,186.03</b>
REVENUES OVER (UNDER) EXPENDITURES	-574,700.00	193,404.50	768,104.50
<b>OTHER FINANCING SOURCES (USES)</b>			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-574,700.00</b>	<b>193,404.50</b>	<b>768,104.50</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>730,000.00</b>	<b>511,844.06</b>	<b>-218,155.94</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>155,300.00</b>	<b>705,248.56</b>	<b>549,948.56</b>

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## Budgetary Comparison Schedule

COUNTY: 15 Island

## Transportation Vehicle Fund

For The Year Ended August 31, 2016

Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	200.00	195.79	-4.21
State	122,323.00	135,631.35	13,308.35
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>122,523.00</b>	<b>135,827.14</b>	<b>13,304.14</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	175,000.00	0.00	175,000.00
Other			
<b>DEBT SERVICE:</b>			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>175,000.00</b>	<b>0.00</b>	<b>175,000.00</b>

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## Budgetary Comparison Schedule

COUNTY: 15 Island

## Transportation Vehicle Fund

For The Year Ended August 31, 2016

Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

	FINAL BUDGET	ACTUAL	
REVENUES OVER (UNDER) EXPENDITURES	-52,477.00	135,827.14	188,304.14
<b>OTHER FINANCING SOURCES (USES)</b>			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	0.00	0.00	0.00
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	-52,477.00	135,827.14	188,304.14
<b>BEGINNING TOTAL FUND BALANCE</b>	56,000.00	59,660.36	3,660.36
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	3,523.00	195,487.50	191,964.50

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Statement Of Fiduciary Net Position

COUNTY: 15 Island

Fiduciary Funds

August 31, 2016

	Private Purpose Trust	Other Trust
<b>ASSETS:</b>		
Imprest Cash	0.00	0.00
Cash On Hand	10,559.11	0.00
Cash On Deposit with Cty Treas	483,724.99	0.00
Minus Warrants Outstanding	-500.00	0.00
Due From Other Funds	1,270.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	0.00	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	
Capital Assets, Land	0.00	
Capital Assets, Buildings	0.00	
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	
Accum Depreciation, Equipment	0.00	0.00
<b>TOTAL ASSETS</b>	<b>495,054.10</b>	<b>0.00</b>
<b>LIABILITIES:</b>		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>0.00</b>
<b>NET POSITION:</b>		
<b>Held in trust for:</b>		
Held In Trust For Intact Trust Principal	0.00	0.00
Held In Trust For Private Purposes	495,054.10	
Held In Trust For Pension Or Other Post-Employment Benefits		0.00
Held In Trust For Other Purposes	0.00	0.00
<b>TOTAL NET POSITION</b>	<b>495,054.10</b>	<b>0.00</b>



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## Statement of Changes in Fiduciary Net Position

COUNTY: 15 Island

## Fiduciary Funds

For the Year Ended August 31, 2016

	Private Purpose Trust	Other Trust
<b>ADDITIONS:</b>		
<b>Contributions:</b>		
Private Donations	1,850.12	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
<b>TOTAL CONTRIBUTIONS</b>	<b>1,850.12</b>	<b>0.00</b>
<b>Investment Income:</b>		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	1,469.68	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	1,469.68	0.00
<b>Other Additions:</b>		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
<b>TOTAL ADDITIONS</b>	<b>3,319.80</b>	<b>0.00</b>
<b>DEDUCTIONS:</b>		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	4,598.83	
Other	348.11	0.00
<b>TOTAL DEDUCTIONS</b>	<b>4,946.94</b>	<b>0.00</b>
Net Increase (Decrease)	-1,627.14	0.00
Net Position--Prior Year August Beginning	496,681.24	0.00
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	496,681.24	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
<b>NET POSITION--ENDING</b>	<b>495,054.10</b>	<b>0.00</b>

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## Schedule of Long-Term Liabilities

COUNTY: 15 Island

For the Year Ended August 31, 2016

Description	Beginning Outstanding Debt September 1, 2015	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2016	Amount Due Within One Year
<b>Voted Debt</b>					
Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
<b>Non-Voted Debt and Liabilities</b>					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	620,000.00	0.00	55,000.00	565,000.00	60,000.00
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Non-Cancellable Operating Leases	47,204.76	0.00	17,867.84	29,336.92	14,234.64
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	335,942.29	80,023.12	0.00	415,965.41	43,722.92
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
<b>Other Liabilities</b>					
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	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities TRS 2/3	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities SERS 2/3	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities PERS 1	0.00	0.00	0.00	0.00	0.00
<b>Total Long-Term Liabilities</b>	<b>1,003,147.05</b>	<b>80,023.12</b>	<b>72,867.84</b>	<b>1,010,302.33</b>	<b>117,957.56</b>

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## Report of Revenues and Other Financing Sources

COUNTY: 15 Island

For the Year Ended August 31, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL TAXES</b>				
1100 Local Property Tax	3,952,474.66	78.83	2,011,526.99	9.17
1300 Sale of Tax Title Property	33.17	7.98	8.18	0.23
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	7,777.82	0.00	3,978.84	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	4,733.05	373.15	2,164.17	5.20
<b>1000 TOTAL LOCAL TAXES</b>	<b>3,965,018.70</b>	<b>459.96</b>	<b>2,017,678.18</b>	<b>14.60</b>
<b>LOCAL SUPPORT NONTAX</b>				
2100 Tuition and Fees, Unassigned	0.00			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	38,503.45			
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	51,776.48		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	500.00			
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	140,142.57			
2300 Investment Earnings	2,686.70	90.85	1,740.29	181.19
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	116,141.30		0.00	0.00
2600 Fines and Damages	19.53		0.00	0.00
2700 Rentals and Leases	106,573.50	0.00	0.00	0.00
2800 Insurance Recoveries	19,655.51		0.00	0.00
2900 Local Support Nontax, Unassigned	5,652.08	0.00	0.00	0.00
2910 E-Rate	7,046.30		0.00	

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 15 Island

For the Year Ended August 31, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL SUPPORT NONTAX</b>				
2000 TOTAL LOCAL SUPPORT NONTAX	488,697.42	90.85	1,740.29	181.19
<b>STATE, GENERAL PURPOSE</b>				
3100 Apportionment	8,565,513.78			
3121 Special Education - General Apportionment	282,983.63			
3300 Local Effort Assistance	0.00			
3600 State Forests	0.00	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
<b>3000 TOTAL STATE, GENERAL PURPOSE</b>	<b>8,848,497.41</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>STATE, SPECIAL PURPOSE</b>				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	1,106,472.44			
4122 Special Education - Infants and Toddlers - State	25,297.56			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4155 Learning Assistance	217,852.40			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	25,985.48			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	6,157.35			
4174 Highly Capable	14,803.93			
4188 Child Care	0.00			
4198 School Food Service	4,072.72			
4199 Transportation - Operations	717,621.39			
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
<b>STATE, SPECIAL PURPOSE</b>				
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	0.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				135,631.35
<b>4000 TOTAL STATE, SPECIAL PURPOSE</b>	<b>2,118,263.27</b>		<b>0.00</b>	<b>135,631.35</b>
<b>FEDERAL, GENERAL PURPOSE</b>				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	0.00	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
<b>5000 TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FEDERAL, SPECIAL PURPOSE</b>				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
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	372,536.00			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	7,512.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			

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Report of Revenues and Other Financing Sources

COUNTY: 15 Island

For the Year Ended August 31, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
6151 ESEA Disadvantaged, Fed	219,639.00			
6152 Other Title, ESEA Fed	61,860.29			
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	153,455.49			
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			

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Report of Revenues and Other Financing Sources

COUNTY: 15 Island

For the Year Ended August 31, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
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, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
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	21,317.61			
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>836,320.39</b>		<b>0.00</b>	<b>0.00</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>				
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			
<b>7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>0.00</b>		<b>0.00</b>	
<b>REVENUES FROM OTHER ENTITIES</b>				
8100 Governmental Entities	0.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	29,022.60			



Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>REVENUES FROM OTHER ENTITIES</b>				
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	800.00			
8500 Nonfederal, ESD	0.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>29,822.60</b>		<b>0.00</b>	<b>0.00</b>
<b>OTHER FINANCING SOURCES</b>				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	0.00			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	24,850.00	0.00	0.00
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>24,850.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>16,286,619.79</b>	<b>25,400.81</b>	<b>2,019,418.47</b>	<b>135,827.14</b>

E.S.D. 189

Program/Activity/Object Report

COUNTY: 15 Island

For the Year Ended August 31, 2016

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	8,685,852.55	11 Bd of Dir	145,514.72	0 Debit Transfer	35,224.40
02 ALE	.00	12 Supt Off	287,199.59	1 Credit Transfer	-35,224.40
03 Basic Education - Dropout Reengagement	.00	13 Busns Off	366,197.39	2 Cert. Salaries	7,080,303.87
11 Stim, Title I	.00	14 HR	75,118.63	3 Class. Salaries	2,908,054.68
12 Stim, Schl Imprv	.00	15 Pblc Rltn	4,783.52	4 Employee Benefits	3,777,170.07
13 Federal Stimulus - SFSF and Education Jobs	.00	21 Supv Inst	372,659.90	5 Supplies / Materials	586,282.42
14 Stim, IDEA	.00	22 Lrn Resrc	24,909.14	6	.00
18 Stim, Compt Grants	.00	23 Princ Off	861,013.90	7 Purchased Services	1,691,682.93
19 Stim, Other	.00	24 Guid/Coun	489,148.35	8 Travel	53,181.86
21 Sp Ed, Sup, St	1,763,565.38	25 Pupil M/S	.00	9 Capital Outlay	.00
22 Sp Ed, Infants and Toddlers, State	20,900.00	26 Health	623,973.78	<b>TOTAL ALL OBJECTS</b>	<b>16,096,675.83</b>
24 Sp Ed, Sup, Fed	358,189.33	27 Teaching	9,178,696.66		
25 Sp Ed, Infants and Toddlers, Federal	.00	28 Extracur	384,211.32		
26 Sp Ed, Inst, St	.00	29 Pmt to SD	.00		
29 Sp Ed, Oth, Fed	.00	31 InstProDev	3,000.00		
31 Voc, Basic, St	520,151.55	32 Inst Tech	.00		
34 MidSchCar/Tec	.00	33 Curriculum	.00		
38 Voc, Fed	7,211.00	41 Supervisn	244,698.89		
39 Voc, Other	.00	42 Food	21,353.75		
45 Skil Cnt, Bas, St	.00	44 Operation	283,954.65		
46 Skill Cntr, Fed	.00	49 Transfers	.00		
51 ESEA Disadvantaged, Fed	211,121.30	51 Supervisn	112,747.55		
52 Other Title, ESEA, Fed	59,378.28	52 Operation	529,006.42		
53 ESEA Migrant, Federal	.00	53 Maintnce	150,537.11		
54 Read First, Fed	.00	56 Insurance	20,200.00		
55 LAP	211,232.49	59 Transfers	-35,224.40		
56 St In, Ctr/Hm, D	.00	61 Supv Bldg	101,009.81		
57 St In, N/D, Fed	.00	62 Grnd Mnt	42,756.81		
58 Sp/Plt Pgm, St	24,836.29	63 Oper Bldg	556,783.34		
59 Inst. JAJ	.00	64 Maintnce	395,818.07		
61 Head Start, Fed	.00	65 Utilities	485,761.79		
		67 Bldg Secu	.00		
		68 Insurance	103,174.00		
		72 Info Sys	264,204.29		

E.S.D. 189

## Program/Activity/Object Report

COUNTY: 15 Island

For the Year Ended August 31, 2016

## PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
62 MS, Pro Dv, Fed	.00
64 LEP, Fed	.00
65 Tran Biling, St	10,159.17
67 Ind Ed, Fd, JOM	.00
68 Ind Ed, Fd, ED	.00
69 Comp, Othr	.00
71 Traffic Safety	42,109.77
73 Summer School	.00
74 Highly Capable	12,885.53
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	951.69
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Child Care	.00
89 Othr Comm Srv	16,970.54
97 Distwide Suppt	2,823,886.99
98 Schl Food Serv	550,007.29
99 Pupil Transp	777,266.68
<b>TOTAL ALL PROGRAMS</b>	<b>16,096,675.83</b>

## ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
73 Printing	.00
74 Warehouse	.00
75 Mtr Pool	2,525.03
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	941.82
<b>TOTAL ALL ACTIVITIES</b>	<b>16,096,675.83</b>

E.S.D. 189

PROGRAM 01 - Basic Education

COUNTY: 15 Island

For the Year Ended August 31, 2016

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	108,883.37	0.00		87,028.38	1,440.00	19,261.99	0.00	1,153.00	0.00	0.00
22 Lrn Resrc	24,909.14	0.00		4,406.58	0.00	929.65	11,341.95	8,230.96	0.00	0.00
23 Princ Off	861,013.90	0.00		344,032.63	247,660.83	240,918.47	14,101.52	13,545.40	755.05	0.00
24 Guid/Coun	415,256.82	0.00		268,612.45	29,189.30	114,715.11	2,739.96	0.00	0.00	0.00
26 Health	150,667.79	0.00		83,378.06	29,182.57	36,134.01	1,821.99	151.16	0.00	0.00
27 Teaching	6,743,653.76	13,606.05		4,523,537.67	60,051.90	1,641,643.77	202,680.01	298,136.67	3,997.69	0.00
28 Extracur	378,467.77	21,618.35		37,219.72	227,164.98	44,902.20	0.00	30,638.71	16,923.81	0.00
31 InstProDev	3,000.00	0.00		0.00	0.00	0.00	0.00	3,000.00	0.00	0.00
<b>01 TOTAL</b>	<b>8,685,852.55</b>	<b>35,224.40</b>		<b>5,348,215.49</b>	<b>594,689.58</b>	<b>2,098,505.20</b>	<b>232,685.43</b>	<b>354,855.90</b>	<b>21,676.55</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 15 Island

For the Year Ended August 31, 2016

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	153,958.34	0.00		53,208.34	50,774.40	32,672.65	7,810.66	7,461.13	2,031.16	0.00
26 Health	210,354.59	0.00		155,835.54	0.00	52,158.88	2,223.60	0.00	136.57	0.00
27 Teaching	1,399,252.45	0.00		564,080.51	374,810.77	426,464.75	1,597.44	31,874.27	424.71	0.00
<b>21 TOTAL</b>	<b>1,763,565.38</b>	<b>0.00</b>		<b>773,124.39</b>	<b>425,585.17</b>	<b>511,296.28</b>	<b>11,631.70</b>	<b>39,335.40</b>	<b>2,592.44</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 15 Island

For the Year Ended August 31, 2016

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	20,900.00	0.00		0.00	0.00	0.00	0.00	20,900.00	0.00	0.00
<b>22 TOTAL</b>	<b>20,900.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,900.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 15 Island

For the Year Ended August 31, 2016

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	262,951.40	0.00		186,166.93	0.00	61,844.47	0.00	14,940.00	0.00	0.00
27 Teaching	95,237.93	0.00		69,731.87	0.00	25,506.06	0.00	0.00	0.00	0.00
<b>24 TOTAL</b>	<b>358,189.33</b>	<b>0.00</b>		<b>255,898.80</b>	<b>0.00</b>	<b>87,350.53</b>	<b>0.00</b>	<b>14,940.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 31 - Vocational, Basic, State

COUNTY: 15 Island

For the Year Ended August 31, 2016

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	105,298.10	0.00		29,494.00	32,833.78	28,978.85	3,315.34	10,138.81	537.32	0.00
27 Teaching	409,109.90	0.00		269,032.61	90.48	91,131.24	31,885.49	14,061.95	2,908.13	0.00
28 Extracur	5,743.55	0.00		0.00	5,000.00	743.55	0.00	0.00	0.00	0.00
<b>31 TOTAL</b>	<b>520,151.55</b>	<b>0.00</b>		<b>298,526.61</b>	<b>37,924.26</b>	<b>120,853.64</b>	<b>35,200.83</b>	<b>24,200.76</b>	<b>3,445.45</b>	<b>0.00</b>



E.S.D. 189

PROGRAM 38 - Vocational, Federal

COUNTY: 15 Island

For the Year Ended August 31, 2016

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	7,211.00	0.00		0.00	0.00	0.00	7,211.00	0.00	0.00	0.00
<b>38 TOTAL</b>	<b>7,211.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,211.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 189

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

COUNTY: 15 Island

For the Year Ended August 31, 2016

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	54,456.89	0.00		0.00	38,835.81	13,059.26	0.00	0.00	2,561.82	0.00
27 Teaching	156,664.41	0.00		118,586.30	15.47	34,685.19	2,054.13	1,323.32	0.00	0.00
<b>51 TOTAL</b>	<b>211,121.30</b>	<b>0.00</b>		<b>118,586.30</b>	<b>38,851.28</b>	<b>47,744.45</b>	<b>2,054.13</b>	<b>1,323.32</b>	<b>2,561.82</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 52 - Other Title Grants Under ESEA - Federal

COUNTY: 15 Island

For the Year Ended August 31, 2016

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	59,378.28	0.00		43,075.68	0.00	11,475.20	0.00	4,827.40	0.00	0.00
<b>52 TOTAL</b>	<b>59,378.28</b>	<b>0.00</b>		<b>43,075.68</b>	<b>0.00</b>	<b>11,475.20</b>	<b>0.00</b>	<b>4,827.40</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 15 Island

For the Year Ended August 31, 2016

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	3,391.35	0.00		2,500.00	0.00	891.35	0.00	0.00	0.00	0.00
24 Guid/Coun	19,434.64	0.00		0.00	12,278.62	7,156.02	0.00	0.00	0.00	0.00
27 Teaching	188,406.50	0.00		38,043.88	77,770.78	60,318.07	0.00	11,532.74	741.03	0.00
<b>55 TOTAL</b>	<b>211,232.49</b>	<b>0.00</b>		<b>40,543.88</b>	<b>90,049.40</b>	<b>68,365.44</b>	<b>0.00</b>	<b>11,532.74</b>	<b>741.03</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 15 Island

For the Year Ended August 31, 2016

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	24,836.29	0.00		20,604.00	0.00	4,232.29	0.00	0.00	0.00	0.00
<b>58 TOTAL</b>	<b>24,836.29</b>	<b>0.00</b>		<b>20,604.00</b>	<b>0.00</b>	<b>4,232.29</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 15 Island

For the Year Ended August 31, 2016

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	10,159.17	0.00		7,536.62	0.00	2,622.55	0.00	0.00	0.00	0.00
<b>65 TOTAL</b>	<b>10,159.17</b>	<b>0.00</b>		<b>7,536.62</b>	<b>0.00</b>	<b>2,622.55</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 71 - Traffic Safety

COUNTY: 15 Island

For the Year Ended August 31, 2016

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	330.00	0.00		0.00	0.00	0.00	330.00	0.00	0.00	0.00
27 Teaching	34,819.77	0.00		0.00	26,482.57	5,616.39	1,060.48	365.00	1,295.33	0.00
68 Insurance	6,960.00	0.00						6,960.00		
<b>71 TOTAL</b>	<b>42,109.77</b>	<b>0.00</b>		<b>0.00</b>	<b>26,482.57</b>	<b>5,616.39</b>	<b>1,390.48</b>	<b>7,325.00</b>	<b>1,295.33</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 74 - Highly Capable

COUNTY: 15 Island

For the Year Ended August 31, 2016

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	12,885.53	0.00		132.00	2,000.00	427.32	2,431.39	7,634.00	260.82	0.00
<b>74 TOTAL</b>	<b>12,885.53</b>	<b>0.00</b>		<b>132.00</b>	<b>2,000.00</b>	<b>427.32</b>	<b>2,431.39</b>	<b>7,634.00</b>	<b>260.82</b>	<b>0.00</b>



E.S.D. 189

PROGRAM 79 - Instructional Programs, Other

COUNTY: 15 Island

For the Year Ended August 31, 2016

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	50.00	0.00		50.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	901.69	0.00		0.00	0.00	0.00	0.00	0.00	901.69	0.00
<b>79 TOTAL</b>	<b>951.69</b>	<b>0.00</b>		<b>50.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>901.69</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 89 - Other Community Services

COUNTY: 15 Island

For the Year Ended August 31, 2016

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	748.74	0.00		610.00	0.00	138.74	0.00	0.00	0.00	0.00
27 Teaching	15,279.98	0.00		0.00	9,213.09	6,066.89	0.00	0.00	0.00	0.00
91 Publ Actv	941.82	0.00	0.00	0.00	775.00	166.82	0.00	0.00	0.00	0.00
<b>89 TOTAL</b>	<b>16,970.54</b>	<b>0.00</b>	<b>0.00</b>	<b>610.00</b>	<b>9,988.09</b>	<b>6,372.45</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 97 - District-wide Support

COUNTY: 15 Island

For the Year Ended August 31, 2016

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	145,514.72	0.00			0.00	0.00	1,027.67	138,148.30	6,338.75	0.00
12 Supt Off	287,199.59	0.00		149,666.66	54,881.18	67,071.69	930.44	8,893.74	5,755.88	0.00
13 Busns Off	366,197.39	0.00		23,733.44	214,761.43	83,886.89	7,976.40	30,000.03	5,839.20	0.00
14 HR	75,118.63	0.00		0.00	50,232.00	18,842.93	0.00	5,101.41	942.29	0.00
15 Pblc Rltn	4,783.52	0.00		0.00	0.00	0.00	0.00	4,783.52	0.00	0.00
61 Supv Bldg	101,009.81	0.00		0.00	74,859.28	26,150.53	0.00	0.00	0.00	0.00
62 Grnd Mnt	42,756.81	0.00			27,655.66	13,168.89	1,899.26	33.00	0.00	0.00
63 Oper Bldg	556,783.34	0.00			348,305.83	162,479.11	44,306.40	1,692.00	0.00	0.00
64 Maintnce	395,818.07	0.00	0.00	0.00	146,227.90	69,592.53	98,424.89	81,544.67	28.08	0.00
65 Utilities	485,761.79	0.00	0.00	0.00	0.00	0.00	0.00	485,761.79	0.00	0.00
68 Insurance	96,214.00	0.00					0.00	96,214.00		0.00
72 Info Sys	264,204.29	0.00	0.00	0.00	140,442.06	65,053.60	894.77	57,011.33	802.53	0.00
75 Mtr Pool	2,525.03	0.00	0.00	0.00	0.00	0.00	437.15	2,087.88	0.00	0.00
<b>97 TOTAL</b>	<b>2,823,886.99</b>	<b>0.00</b>	<b>0.00</b>	<b>173,400.10</b>	<b>1,057,365.34</b>	<b>506,246.17</b>	<b>155,896.98</b>	<b>911,271.67</b>	<b>19,706.73</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 98 - School Food Services

COUNTY: 15 Island

For the Year Ended August 31, 2016

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	244,698.89	0.00		0.00	0.00	0.00	581.36	244,117.53	0.00	0.00
42 Food	21,353.75	0.00					21,353.75	0.00		
44 Operation	283,954.65	0.00			188,203.75	95,712.21	8.69	30.00	0.00	0.00
<b>98 TOTAL</b>	<b>550,007.29</b>	<b>0.00</b>		<b>0.00</b>	<b>188,203.75</b>	<b>95,712.21</b>	<b>21,943.80</b>	<b>244,147.53</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 99 - Pupil Transportation

COUNTY: 15 Island

For the Year Ended August 31, 2016

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	112,747.55	0.00		0.00	70,251.74	30,343.28	983.69	11,168.84	0.00	0.00
52 Operation	529,006.42	0.00			312,899.32	157,837.38	56,653.72	1,616.00	0.00	0.00
53 Maintnce	150,537.11	0.00			53,764.18	22,169.29	58,199.27	16,404.37	0.00	0.00
56 Insurance	20,200.00							20,200.00		
59 Transfers	-35,224.40		-35,224.40							
<b>99 TOTAL</b>	<b>777,266.68</b>	<b>0.00</b>	<b>-35,224.40</b>	<b>0.00</b>	<b>436,915.24</b>	<b>210,349.95</b>	<b>115,836.68</b>	<b>49,389.21</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 189

F-196 Annual Financial Statements

COUNTY: 15 Island

Fiscal Year 2015-2016

**ANNUAL FINANCIAL STATEMENTS**

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E.S.D. 189

Balance Sheet

COUNTY: 15 Island

Governmental Funds

August 31, 2016

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>ASSETS:</b>							
Cash and Cash Equivalents	2,127,408.14	146,960.51	1,069.77	1,553,160.84	195,487.50	0.00	4,024,086.76
Minus Warrants Outstanding	-501,146.62	-16,378.52	0.00	-98,821.53	0.00	0.00	-616,346.67
Taxes Receivable	1,822,596.31		16,194.95	923,610.55	77.06		2,762,478.87
Due From Other Funds	453,098.50	787.00	0.00	1,684.00	0.00	0.00	455,569.50
Due From Other Governmental Units	28,127.04	0.00	0.00	0.00	0.00	0.00	28,127.04
Accounts Receivable	6,437.45	0.00	0.00	0.00	0.00	0.00	6,437.45
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	17,800.00	0.00		0.00			17,800.00
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
<b>TOTAL ASSETS</b>	<b>3,954,320.82</b>	<b>131,368.99</b>	<b>17,264.72</b>	<b>2,379,633.86</b>	<b>195,564.56</b>	<b>0.00</b>	<b>6,678,152.95</b>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>							
Deferred Outflows of Resources - Other	0.00		0.00	0.00	0.00		0.00
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES</b>	<b>3,954,320.82</b>	<b>131,368.99</b>	<b>17,264.72</b>	<b>2,379,633.86</b>	<b>195,564.56</b>	<b>0.00</b>	<b>6,678,152.95</b>
<b>LIABILITIES:</b>							
Accounts Payable	31,056.98	8,892.92	0.00	298,183.43	0.00	0.00	338,133.33
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, 2016

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>LIABILITIES:</b>							
Payroll Deductions and Taxes Payable	1,162.62	0.00		1,374.27			2,536.89
Due To Other Governmental Units	3,515.94	0.00		0.00	0.00	0.00	3,515.94
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	3,741.00	1,881.45	0.00	451,217.05	0.00	0.00	456,839.50
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	0.00	0.00	0.00	0.00	0.00		0.00
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
<b>TOTAL LIABILITIES</b>	<b>39,476.54</b>	<b>10,774.37</b>	<b>0.00</b>	<b>750,774.75</b>	<b>0.00</b>	<b>0.00</b>	<b>801,025.66</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	1,822,596.31		16,194.95	923,610.55	77.06		2,762,478.87
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>1,822,596.31</b>	<b>0.00</b>	<b>16,194.95</b>	<b>923,610.55</b>	<b>77.06</b>	<b>0.00</b>	<b>2,762,478.87</b>
<b>FUND BALANCE:</b>							
Nonspendable Fund Balance	17,800.00	0.00	0.00	0.00	0.00	0.00	17,800.00
Restricted Fund Balance	14,211.64	120,594.62	1,069.77	0.00	195,487.50	0.00	331,363.53
Committed Fund Balance	0.00	0.00	0.00	705,248.56	0.00	0.00	705,248.56
Assigned Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unassigned Fund Balance	2,060,236.33	0.00	0.00	0.00	0.00	0.00	2,060,236.33
<b>TOTAL FUND BALANCE</b>	<b>2,092,247.97</b>	<b>120,594.62</b>	<b>1,069.77</b>	<b>705,248.56</b>	<b>195,487.50</b>	<b>0.00</b>	<b>3,114,648.42</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</b>	<b>3,954,320.82</b>	<b>131,368.99</b>	<b>17,264.72</b>	<b>2,379,633.86</b>	<b>195,564.56</b>	<b>0.00</b>	<b>6,678,152.95</b>



E.S.D. 189

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 15 Island

Governmental Funds

For the Year Ended August 31, 2016

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>REVENUES:</b>							
Local	4,453,716.12	185,760.00	550.81	2,019,418.47	195.79		6,659,641.19
State	10,966,760.68		0.00	0.00	135,631.35		11,102,392.03
Federal	836,320.39		0.00	0.00	0.00		836,320.39
Federal Stimulus	0.00						0.00
Other	29,822.60			0.00	0.00	0.00	29,822.60
<b>TOTAL REVENUES</b>	<b>16,286,619.79</b>	<b>185,760.00</b>	<b>550.81</b>	<b>2,019,418.47</b>	<b>135,827.14</b>	<b>0.00</b>	<b>18,628,176.21</b>
<b>EXPENDITURES:</b>							
<b>CURRENT:</b>							
Regular Instruction	8,685,852.55						8,685,852.55
Federal Stimulus	0.00						0.00
Special Education	2,142,654.71						2,142,654.71
Vocational Education	527,362.55						527,362.55
Skill Center	0.00						0.00
Compensatory Programs	516,727.53						516,727.53
Other Instructional Programs	55,946.99						55,946.99
Community Services	16,970.54						16,970.54
Support Services	4,151,160.96						4,151,160.96
Student Activities/Other		200,878.33				0.00	200,878.33
<b>CAPITAL OUTLAY:</b>							
Sites				0.00			0.00
Building				1,044,492.99			1,044,492.99
Equipment				779,520.98			779,520.98
Instructional Technology				0.00			0.00
Energy				2,000.00			2,000.00
Transportation Equipment					0.00		0.00
Sales and Lease				0.00			0.00
Other	0.00						0.00
<b>DEBT SERVICE:</b>							
Principal	0.00		55,000.00	0.00	0.00		55,000.00
Interest and Other Charges	0.00		29,850.00	0.00	0.00		29,850.00
Bond/Levy Issuance				0.00	0.00		0.00
<b>TOTAL EXPENDITURES</b>	<b>16,096,675.83</b>	<b>200,878.33</b>	<b>84,850.00</b>	<b>1,826,013.97</b>	<b>0.00</b>	<b>0.00</b>	<b>18,208,418.13</b>

E.S.D. 189

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 15 Island

Governmental Funds

For the Year Ended August 31, 2016

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>DEBT SERVICE:</b>							
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	189,943.96	-15,118.33	-84,299.19	193,404.50	135,827.14	0.00	419,758.08
<b>OTHER FINANCING SOURCES (USES):</b>							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		24,850.00	0.00	0.00		24,850.00
Transfers Out (GL 536)	-24,850.00		0.00	0.00	0.00	0.00	-24,850.00
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
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-24,850.00</b>		<b>24,850.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	165,093.96	-15,118.33	-59,449.19	193,404.50	135,827.14	0.00	419,758.08
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>1,927,154.01</b>	<b>135,712.95</b>	<b>60,518.96</b>	<b>511,844.06</b>	<b>59,660.36</b>	<b>0.00</b>	<b>2,694,890.34</b>
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>2,092,247.97</b>	<b>120,594.62</b>	<b>1,069.77</b>	<b>705,248.56</b>	<b>195,487.50</b>	<b>0.00</b>	<b>3,114,648.42</b>

E.S.D. 189

Budgetary Comparison Schedule

COUNTY: 15 Island

General Fund

For The Year Ended August 31, 2016

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	4,253,700.00	4,453,716.12	200,016.12
State	11,218,798.00	10,966,760.68	-252,037.32
Federal	798,380.00	836,320.39	37,940.39
Federal Stimulus	0.00	0.00	0.00
Other	30,000.00	29,822.60	-177.40
<b>TOTAL REVENUES</b>	<b>16,300,878.00</b>	<b>16,286,619.79</b>	<b>-14,258.21</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction	8,783,269.00	8,685,852.55	97,416.45
Federal Stimulus	0.00	0.00	0.00
Special Education	2,119,345.00	2,142,654.71	-23,309.71
Vocational Education	542,034.00	527,362.55	14,671.45
Skill Center	0.00	0.00	0.00
Compensatory Programs	493,352.00	516,727.53	-23,375.53
Other Instructional Programs	202,200.00	55,946.99	146,253.01
Community Services	30,000.00	16,970.54	13,029.46
Support Services	4,335,903.00	4,151,160.96	184,742.04
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	0.00	0.00	0.00
<b>DEBT SERVICE:</b>			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>16,506,103.00</b>	<b>16,096,675.83</b>	<b>409,427.17</b>
REVENUES OVER (UNDER) EXPENDITURES	-205,225.00	189,943.96	395,168.96

E.S.D. 189

Budgetary Comparison Schedule

COUNTY: 15 Island

General Fund

For The Year Ended August 31, 2016

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)	-24,850.00	-24,850.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-24,850.00</b>	<b>-24,850.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-230,075.00</b>	<b>165,093.96</b>	<b>395,168.96</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>1,500,000.00</b>	<b>1,927,154.01</b>	<b>427,154.01</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>1,269,925.00</b>	<b>2,092,247.97</b>	<b>822,322.97</b>

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Budgetary Comparison Schedule

COUNTY: 15 Island

Associated Student Body Fund

For The Year Ended August 31, 2016

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	224,730.00	185,760.00	-38,970.00
State			
Federal			
Federal Stimulus			
Other			
<b>TOTAL REVENUES</b>	<b>224,730.00</b>	<b>185,760.00</b>	<b>-38,970.00</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	218,135.00	200,878.33	17,256.67
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Principal			
Interest and Other Charges			
<b>TOTAL EXPENDITURES</b>	<b>218,135.00</b>	<b>200,878.33</b>	<b>17,256.67</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>6,595.00</b>	<b>-15,118.33</b>	<b>-21,713.33</b>

E.S.D. 189

Budgetary Comparison Schedule

COUNTY: 15 Island

Associated Student Body Fund

For The Year Ended August 31, 2016

Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>			
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	6,595.00	-15,118.33	-21,713.33
<b>BEGINNING TOTAL FUND BALANCE</b>	135,500.00	135,712.95	212.95
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	142,095.00	120,594.62	-21,500.38

E.S.D. 189

Budgetary Comparison Schedule

COUNTY: 15 Island

Debt Service Fund

For The Year Ended August 31, 2016

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	200.00	550.81	350.81
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other			
<b>TOTAL REVENUES</b>	<b>200.00</b>	<b>550.81</b>	<b>350.81</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Principal	55,000.00	55,000.00	0.00
Interest and Other Charges	30,350.00	29,850.00	500.00
<b>TOTAL EXPENDITURES</b>	<b>85,350.00</b>	<b>84,850.00</b>	<b>500.00</b>
REVENUES OVER (UNDER) EXPENDITURES	-85,150.00	-84,299.19	850.81

E.S.D. 189

Budgetary Comparison Schedule

COUNTY: 15 Island

Debt Service Fund

For The Year Ended August 31, 2016

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	24,850.00	24,850.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>24,850.00</b>	<b>24,850.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-60,300.00</b>	<b>-59,449.19</b>	<b>850.81</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>60,502.00</b>	<b>60,518.96</b>	<b>16.96</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>202.00</b>	<b>1,069.77</b>	<b>867.77</b>



E.S.D. 189

Budgetary Comparison Schedule

COUNTY: 15 Island

Capital Projects Fund

For The Year Ended August 31, 2016

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	2,000,500.00	2,019,418.47	18,918.47
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>2,000,500.00</b>	<b>2,019,418.47</b>	<b>18,918.47</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites	0.00	0.00	0.00
Building	1,570,200.00	1,044,492.99	525,707.01
Equipment	1,005,000.00	779,520.98	225,479.02
Instructional Technology	0.00	0.00	0.00
Energy	0.00	2,000.00	-2,000.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			

E.S.D. 189

## Budgetary Comparison Schedule

COUNTY: 15 Island

## Capital Projects Fund

For The Year Ended August 31, 2016

Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

DEBT SERVICE:	FINAL BUDGET	ACTUAL	
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>2,575,200.00</b>	<b>1,826,013.97</b>	<b>749,186.03</b>
REVENUES OVER (UNDER) EXPENDITURES	-574,700.00	193,404.50	768,104.50
<b>OTHER FINANCING SOURCES (USES)</b>			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-574,700.00</b>	<b>193,404.50</b>	<b>768,104.50</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>730,000.00</b>	<b>511,844.06</b>	<b>-218,155.94</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>155,300.00</b>	<b>705,248.56</b>	<b>549,948.56</b>

E.S.D. 189

Budgetary Comparison Schedule

COUNTY: 15 Island

Transportation Vehicle Fund

For The Year Ended August 31, 2016

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	200.00	195.79	-4.21
State	122,323.00	135,631.35	13,308.35
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>122,523.00</b>	<b>135,827.14</b>	<b>13,304.14</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	175,000.00	0.00	175,000.00
Other			
<b>DEBT SERVICE:</b>			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>175,000.00</b>	<b>0.00</b>	<b>175,000.00</b>

E.S.D. 189

## Budgetary Comparison Schedule

COUNTY: 15 Island

## Transportation Vehicle Fund

For The Year Ended August 31, 2016

Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

	FINAL BUDGET	ACTUAL	
REVENUES OVER (UNDER) EXPENDITURES	-52,477.00	135,827.14	188,304.14
<b>OTHER FINANCING SOURCES (USES)</b>			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-52,477.00</b>	<b>135,827.14</b>	<b>188,304.14</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>56,000.00</b>	<b>59,660.36</b>	<b>3,660.36</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>3,523.00</b>	<b>195,487.50</b>	<b>191,964.50</b>

E.S.D. 189

## Statement Of Fiduciary Net Position

COUNTY: 15 Island

## Fiduciary Funds

August 31, 2016

	Private Purpose Trust	Other Trust
<b>ASSETS:</b>		
Imprest Cash	0.00	0.00
Cash On Hand	10,559.11	0.00
Cash On Deposit with Cty Treas	483,724.99	0.00
Minus Warrants Outstanding	-500.00	0.00
Due From Other Funds	1,270.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	0.00	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	
Capital Assets, Land	0.00	
Capital Assets, Buildings	0.00	
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	
Accum Depreciation, Equipment	0.00	0.00
<b>TOTAL ASSETS</b>	<b>495,054.10</b>	<b>0.00</b>
<b>LIABILITIES:</b>		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>0.00</b>
<b>NET POSITION:</b>		
<b>Held in trust for:</b>		
Held In Trust For Intact Trust Principal	0.00	0.00
Held In Trust For Private Purposes	495,054.10	
Held In Trust For Pension Or Other Post-Employment Benefits		0.00
Held In Trust For Other Purposes	0.00	0.00
<b>TOTAL NET POSITION</b>	<b>495,054.10</b>	<b>0.00</b>

E.S.D. 189

Statement of Changes in Fiduciary Net Position

COUNTY: 15 Island

Fiduciary Funds

For the Year Ended August 31, 2016

	Private Purpose Trust	Other Trust
<b>ADDITIONS:</b>		
<b>Contributions:</b>		
Private Donations	1,850.12	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
<b>TOTAL CONTRIBUTIONS</b>	<b>1,850.12</b>	<b>0.00</b>
<b>Investment Income:</b>		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	1,469.68	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	1,469.68	0.00
<b>Other Additions:</b>		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
<b>TOTAL ADDITIONS</b>	<b>3,319.80</b>	<b>0.00</b>
<b>DEDUCTIONS:</b>		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	4,598.83	
Other	348.11	0.00
<b>TOTAL DEDUCTIONS</b>	<b>4,946.94</b>	<b>0.00</b>
Net Increase (Decrease)	-1,627.14	0.00
Net Position--Prior Year August Beginning	496,681.24	0.00
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	496,681.24	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
<b>NET POSITION--ENDING</b>	<b>495,054.10</b>	<b>0.00</b>

E.S.D. 189

## Schedule of Long-Term Liabilities

COUNTY: 15 Island

For the Year Ended August 31, 2016

Description	Beginning Outstanding Debt September 1, 2015	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2016	Amount Due Within One Year
<b>Voted Debt</b>					
Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
<b>Non-Voted Debt and Liabilities</b>					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	620,000.00	0.00	55,000.00	565,000.00	60,000.00
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Non-Cancellable Operating Leases	47,204.76	0.00	17,867.84	29,336.92	14,234.64
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	335,942.29	80,023.12	0.00	415,965.41	43,722.92
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
<b>Other Liabilities</b>					
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	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities TRS 2/3	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities SERS 2/3	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities PERS 1	0.00	0.00	0.00	0.00	0.00
<b>Total Long-Term Liabilities</b>	<b>1,003,147.05</b>	<b>80,023.12</b>	<b>72,867.84</b>	<b>1,010,302.33</b>	<b>117,957.56</b>

E.S.D. 189

## Report of Revenues and Other Financing Sources

COUNTY: 15 Island

For the Year Ended August 31, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL TAXES</b>				
1100 Local Property Tax	3,952,474.66	78.83	2,011,526.99	9.17
1300 Sale of Tax Title Property	33.17	7.98	8.18	0.23
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	7,777.82	0.00	3,978.84	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	4,733.05	373.15	2,164.17	5.20
<b>1000 TOTAL LOCAL TAXES</b>	<b>3,965,018.70</b>	<b>459.96</b>	<b>2,017,678.18</b>	<b>14.60</b>
<b>LOCAL SUPPORT NONTAX</b>				
2100 Tuition and Fees, Unassigned	0.00			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	38,503.45			
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	51,776.48		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	500.00			
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	140,142.57			
2300 Investment Earnings	2,686.70	90.85	1,740.29	181.19
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	116,141.30		0.00	0.00
2600 Fines and Damages	19.53		0.00	0.00
2700 Rentals and Leases	106,573.50	0.00	0.00	0.00
2800 Insurance Recoveries	19,655.51		0.00	0.00
2900 Local Support Nontax, Unassigned	5,652.08	0.00	0.00	0.00
2910 E-Rate	7,046.30		0.00	



E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 15 Island

For the Year Ended August 31, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL SUPPORT NONTAX</b>				
2000 TOTAL LOCAL SUPPORT NONTAX	488,697.42	90.85	1,740.29	181.19
<b>STATE, GENERAL PURPOSE</b>				
3100 Apportionment	8,565,513.78			
3121 Special Education - General Apportionment	282,983.63			
3300 Local Effort Assistance	0.00			
3600 State Forests	0.00	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
<b>3000 TOTAL STATE, GENERAL PURPOSE</b>	<b>8,848,497.41</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>STATE, SPECIAL PURPOSE</b>				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	1,106,472.44			
4122 Special Education - Infants and Toddlers - State	25,297.56			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4155 Learning Assistance	217,852.40			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	25,985.48			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	6,157.35			
4174 Highly Capable	14,803.93			
4188 Child Care	0.00			
4198 School Food Service	4,072.72			
4199 Transportation - Operations	717,621.39			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		0.00	0.00
4321 Special Education - Other State Agencies	0.00			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			

E.S.D. 189

## Report of Revenues and Other Financing Sources

COUNTY: 15 Island

For the Year Ended August 31, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>STATE, SPECIAL PURPOSE</b>				
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	0.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				135,631.35
<b>4000 TOTAL STATE, SPECIAL PURPOSE</b>	<b>2,118,263.27</b>		<b>0.00</b>	<b>135,631.35</b>
<b>FEDERAL, GENERAL PURPOSE</b>				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	0.00	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
<b>5000 TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FEDERAL, SPECIAL PURPOSE</b>				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
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	372,536.00			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	7,512.00			
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, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
6151 ESEA Disadvantaged, Fed	219,639.00			
6152 Other Title, ESEA Fed	61,860.29			
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	153,455.49			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6211 Federal Stimulus-Title I	0.00			
6212 Federal Stimulus-School Improvement	0.00			
6213 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6214 Federal Stimulus-IDEA	0.00			
6218 Federal Stimulus-Competitive Grants	0.00			
6219 Federal Stimulus-Other	0.00			
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 15 Island

For the Year Ended August 31, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
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, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
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	21,317.61			
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>836,320.39</b>		<b>0.00</b>	<b>0.00</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>				
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			
<b>7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>0.00</b>		<b>0.00</b>	
<b>REVENUES FROM OTHER ENTITIES</b>				
8100 Governmental Entities	0.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	29,022.60			

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>REVENUES FROM OTHER ENTITIES</b>				
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	800.00			
8500 Nonfederal, ESD	0.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>29,822.60</b>		<b>0.00</b>	<b>0.00</b>
<b>OTHER FINANCING SOURCES</b>				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	0.00			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	24,850.00	0.00	0.00
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>24,850.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>16,286,619.79</b>	<b>25,400.81</b>	<b>2,019,418.47</b>	<b>135,827.14</b>

E.S.D. 189

Program/Activity/Object Report

COUNTY: 15 Island

For the Year Ended August 31, 2016

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	8,685,852.55	11 Bd of Dir	145,514.72	0 Debit Transfer	35,224.40
02 ALE	.00	12 Supt Off	287,199.59	1 Credit Transfer	-35,224.40
03 Basic Education - Dropout Reengagement	.00	13 Busns Off	366,197.39	2 Cert. Salaries	7,080,303.87
11 Stim, Title I	.00	14 HR	75,118.63	3 Class. Salaries	2,908,054.68
12 Stim, Schl Imprv	.00	15 Pblc Rltn	4,783.52	4 Employee Benefits	3,777,170.07
13 Federal Stimulus - SFSF and Education Jobs	.00	21 Supv Inst	372,659.90	5 Supplies / Materials	586,282.42
14 Stim, IDEA	.00	22 Lrn Resrc	24,909.14	6	.00
18 Stim, Compt Grants	.00	23 Princ Off	861,013.90	7 Purchased Services	1,691,682.93
19 Stim, Other	.00	24 Guid/Coun	489,148.35	8 Travel	53,181.86
21 Sp Ed, Sup, St	1,763,565.38	25 Pupil M/S	.00	9 Capital Outlay	.00
22 Sp Ed, Infants and Toddlers, State	20,900.00	26 Health	623,973.78	<b>TOTAL ALL OBJECTS</b>	<b>16,096,675.83</b>
24 Sp Ed, Sup, Fed	358,189.33	27 Teaching	9,178,696.66		
25 Sp Ed, Infants and Toddlers, Federal	.00	28 Extracur	384,211.32		
26 Sp Ed, Inst, St	.00	29 Pmt to SD	.00		
29 Sp Ed, Oth, Fed	.00	31 InstProDev	3,000.00		
31 Voc, Basic, St	520,151.55	32 Inst Tech	.00		
34 MidSchCar/Tec	.00	33 Curriculum	.00		
38 Voc, Fed	7,211.00	41 Supervisn	244,698.89		
39 Voc, Other	.00	42 Food	21,353.75		
45 Skil Cnt, Bas, St	.00	44 Operation	283,954.65		
46 Skill Cntr, Fed	.00	49 Transfers	.00		
51 ESEA Disadvantaged, Fed	211,121.30	51 Supervisn	112,747.55		
52 Other Title, ESEA, Fed	59,378.28	52 Operation	529,006.42		
53 ESEA Migrant, Federal	.00	53 Maintnce	150,537.11		
54 Read First, Fed	.00	56 Insurance	20,200.00		
55 LAP	211,232.49	59 Transfers	-35,224.40		
56 St In, Ctr/Hm, D	.00	61 Supv Bldg	101,009.81		
57 St In, N/D, Fed	.00	62 Grnd Mnt	42,756.81		
58 Sp/Plt Pgm, St	24,836.29	63 Oper Bldg	556,783.34		
59 Inst. JAJ	.00	64 Maintnce	395,818.07		
61 Head Start, Fed	.00	65 Utilities	485,761.79		
		67 Bldg Secu	.00		
		68 Insurance	103,174.00		
		72 Info Sys	264,204.29		

E.S.D. 189

## Program/Activity/Object Report

COUNTY: 15 Island

For the Year Ended August 31, 2016

## PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
62 MS, Pro Dv, Fed	.00
64 LEP, Fed	.00
65 Tran Biling, St	10,159.17
67 Ind Ed, Fd, JOM	.00
68 Ind Ed, Fd, ED	.00
69 Comp, Othr	.00
71 Traffic Safety	42,109.77
73 Summer School	.00
74 Highly Capable	12,885.53
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	951.69
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Child Care	.00
89 Othr Comm Srv	16,970.54
97 Distwide Suppt	2,823,886.99
98 Schl Food Serv	550,007.29
99 Pupil Transp	777,266.68
<b>TOTAL ALL PROGRAMS</b>	<b>16,096,675.83</b>

## ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
73 Printing	.00
74 Warehouse	.00
75 Mtr Pool	2,525.03
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	941.82
<b>TOTAL ALL ACTIVITIES</b>	<b>16,096,675.83</b>



REPORT F196

South Whidbey School District No. 206

RUN: 10/25/2016 7:44:00 AM

E.S.D. 189

F-196 Annual Financial Statements

COUNTY: 15 Island

Fiscal Year 2015-2016

**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, 2016

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	108,883.37	0.00		87,028.38	1,440.00	19,261.99	0.00	1,153.00	0.00	0.00
22 Lrn Resrc	24,909.14	0.00		4,406.58	0.00	929.65	11,341.95	8,230.96	0.00	0.00
23 Princ Off	861,013.90	0.00		344,032.63	247,660.83	240,918.47	14,101.52	13,545.40	755.05	0.00
24 Guid/Coun	415,256.82	0.00		268,612.45	29,189.30	114,715.11	2,739.96	0.00	0.00	0.00
26 Health	150,667.79	0.00		83,378.06	29,182.57	36,134.01	1,821.99	151.16	0.00	0.00
27 Teaching	6,743,653.76	13,606.05		4,523,537.67	60,051.90	1,641,643.77	202,680.01	298,136.67	3,997.69	0.00
28 Extracur	378,467.77	21,618.35		37,219.72	227,164.98	44,902.20	0.00	30,638.71	16,923.81	0.00
31 InstProDev	3,000.00	0.00		0.00	0.00	0.00	0.00	3,000.00	0.00	0.00
<b>01 TOTAL</b>	<b>8,685,852.55</b>	<b>35,224.40</b>		<b>5,348,215.49</b>	<b>594,689.58</b>	<b>2,098,505.20</b>	<b>232,685.43</b>	<b>354,855.90</b>	<b>21,676.55</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 15 Island

For the Year Ended August 31, 2016

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	153,958.34	0.00		53,208.34	50,774.40	32,672.65	7,810.66	7,461.13	2,031.16	0.00
26 Health	210,354.59	0.00		155,835.54	0.00	52,158.88	2,223.60	0.00	136.57	0.00
27 Teaching	1,399,252.45	0.00		564,080.51	374,810.77	426,464.75	1,597.44	31,874.27	424.71	0.00
<b>21 TOTAL</b>	<b>1,763,565.38</b>	<b>0.00</b>		<b>773,124.39</b>	<b>425,585.17</b>	<b>511,296.28</b>	<b>11,631.70</b>	<b>39,335.40</b>	<b>2,592.44</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 15 Island

For the Year Ended August 31, 2016

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	20,900.00	0.00		0.00	0.00	0.00	0.00	20,900.00	0.00	0.00
<b>22 TOTAL</b>	<b>20,900.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,900.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 15 Island

For the Year Ended August 31, 2016

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	262,951.40	0.00		186,166.93	0.00	61,844.47	0.00	14,940.00	0.00	0.00
27 Teaching	95,237.93	0.00		69,731.87	0.00	25,506.06	0.00	0.00	0.00	0.00
<b>24 TOTAL</b>	<b>358,189.33</b>	<b>0.00</b>		<b>255,898.80</b>	<b>0.00</b>	<b>87,350.53</b>	<b>0.00</b>	<b>14,940.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 31 - Vocational, Basic, State

COUNTY: 15 Island

For the Year Ended August 31, 2016

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	105,298.10	0.00		29,494.00	32,833.78	28,978.85	3,315.34	10,138.81	537.32	0.00
27 Teaching	409,109.90	0.00		269,032.61	90.48	91,131.24	31,885.49	14,061.95	2,908.13	0.00
28 Extracur	5,743.55	0.00		0.00	5,000.00	743.55	0.00	0.00	0.00	0.00
<b>31 TOTAL</b>	<b>520,151.55</b>	<b>0.00</b>		<b>298,526.61</b>	<b>37,924.26</b>	<b>120,853.64</b>	<b>35,200.83</b>	<b>24,200.76</b>	<b>3,445.45</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 38 - Vocational, Federal

COUNTY: 15 Island

For the Year Ended August 31, 2016

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	7,211.00	0.00		0.00	0.00	0.00	7,211.00	0.00	0.00	0.00
<b>38 TOTAL</b>	<b>7,211.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,211.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 189

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

COUNTY: 15 Island

For the Year Ended August 31, 2016

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	54,456.89	0.00		0.00	38,835.81	13,059.26	0.00	0.00	2,561.82	0.00
27 Teaching	156,664.41	0.00		118,586.30	15.47	34,685.19	2,054.13	1,323.32	0.00	0.00
<b>51 TOTAL</b>	<b>211,121.30</b>	<b>0.00</b>		<b>118,586.30</b>	<b>38,851.28</b>	<b>47,744.45</b>	<b>2,054.13</b>	<b>1,323.32</b>	<b>2,561.82</b>	<b>0.00</b>



E.S.D. 189

PROGRAM 52 - Other Title Grants Under ESEA - Federal

COUNTY: 15 Island

For the Year Ended August 31, 2016

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	59,378.28	0.00		43,075.68	0.00	11,475.20	0.00	4,827.40	0.00	0.00
<b>52 TOTAL</b>	<b>59,378.28</b>	<b>0.00</b>		<b>43,075.68</b>	<b>0.00</b>	<b>11,475.20</b>	<b>0.00</b>	<b>4,827.40</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 15 Island

For the Year Ended August 31, 2016

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	3,391.35	0.00		2,500.00	0.00	891.35	0.00	0.00	0.00	0.00
24 Guid/Coun	19,434.64	0.00		0.00	12,278.62	7,156.02	0.00	0.00	0.00	0.00
27 Teaching	188,406.50	0.00		38,043.88	77,770.78	60,318.07	0.00	11,532.74	741.03	0.00
<b>55 TOTAL</b>	<b>211,232.49</b>	<b>0.00</b>		<b>40,543.88</b>	<b>90,049.40</b>	<b>68,365.44</b>	<b>0.00</b>	<b>11,532.74</b>	<b>741.03</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 15 Island

For the Year Ended August 31, 2016

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	24,836.29	0.00		20,604.00	0.00	4,232.29	0.00	0.00	0.00	0.00
<b>58 TOTAL</b>	<b>24,836.29</b>	<b>0.00</b>		<b>20,604.00</b>	<b>0.00</b>	<b>4,232.29</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 15 Island

For the Year Ended August 31, 2016

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	10,159.17	0.00		7,536.62	0.00	2,622.55	0.00	0.00	0.00	0.00
<b>65 TOTAL</b>	<b>10,159.17</b>	<b>0.00</b>		<b>7,536.62</b>	<b>0.00</b>	<b>2,622.55</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 71 - Traffic Safety

COUNTY: 15 Island

For the Year Ended August 31, 2016

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	330.00	0.00		0.00	0.00	0.00	330.00	0.00	0.00	0.00
27 Teaching	34,819.77	0.00		0.00	26,482.57	5,616.39	1,060.48	365.00	1,295.33	0.00
68 Insurance	6,960.00	0.00						6,960.00		
<b>71 TOTAL</b>	<b>42,109.77</b>	<b>0.00</b>		<b>0.00</b>	<b>26,482.57</b>	<b>5,616.39</b>	<b>1,390.48</b>	<b>7,325.00</b>	<b>1,295.33</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 74 - Highly Capable

COUNTY: 15 Island

For the Year Ended August 31, 2016

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	12,885.53	0.00		132.00	2,000.00	427.32	2,431.39	7,634.00	260.82	0.00
<b>74 TOTAL</b>	<b>12,885.53</b>	<b>0.00</b>		<b>132.00</b>	<b>2,000.00</b>	<b>427.32</b>	<b>2,431.39</b>	<b>7,634.00</b>	<b>260.82</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 79 - Instructional Programs, Other

COUNTY: 15 Island

For the Year Ended August 31, 2016

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	50.00	0.00		50.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	901.69	0.00		0.00	0.00	0.00	0.00	0.00	901.69	0.00
<b>79 TOTAL</b>	<b>951.69</b>	<b>0.00</b>		<b>50.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>901.69</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 89 - Other Community Services

COUNTY: 15 Island

For the Year Ended August 31, 2016

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	748.74	0.00		610.00	0.00	138.74	0.00	0.00	0.00	0.00
27 Teaching	15,279.98	0.00		0.00	9,213.09	6,066.89	0.00	0.00	0.00	0.00
91 Publ Actv	941.82	0.00	0.00	0.00	775.00	166.82	0.00	0.00	0.00	0.00
<b>89 TOTAL</b>	<b>16,970.54</b>	<b>0.00</b>	<b>0.00</b>	<b>610.00</b>	<b>9,988.09</b>	<b>6,372.45</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



E.S.D. 189

PROGRAM 97 - District-wide Support

COUNTY: 15 Island

For the Year Ended August 31, 2016

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	145,514.72	0.00			0.00	0.00	1,027.67	138,148.30	6,338.75	0.00
12 Supt Off	287,199.59	0.00		149,666.66	54,881.18	67,071.69	930.44	8,893.74	5,755.88	0.00
13 Busns Off	366,197.39	0.00		23,733.44	214,761.43	83,886.89	7,976.40	30,000.03	5,839.20	0.00
14 HR	75,118.63	0.00		0.00	50,232.00	18,842.93	0.00	5,101.41	942.29	0.00
15 Pblc Rltn	4,783.52	0.00		0.00	0.00	0.00	0.00	4,783.52	0.00	0.00
61 Supv Bldg	101,009.81	0.00		0.00	74,859.28	26,150.53	0.00	0.00	0.00	0.00
62 Grnd Mnt	42,756.81	0.00			27,655.66	13,168.89	1,899.26	33.00	0.00	0.00
63 Oper Bldg	556,783.34	0.00			348,305.83	162,479.11	44,306.40	1,692.00	0.00	0.00
64 Maintnce	395,818.07	0.00	0.00		146,227.90	69,592.53	98,424.89	81,544.67	28.08	0.00
65 Utilities	485,761.79	0.00	0.00		0.00	0.00	0.00	485,761.79	0.00	0.00
68 Insurance	96,214.00	0.00					0.00	96,214.00		0.00
72 Info Sys	264,204.29	0.00	0.00	0.00	140,442.06	65,053.60	894.77	57,011.33	802.53	0.00
75 Mtr Pool	2,525.03	0.00	0.00	0.00	0.00	0.00	437.15	2,087.88	0.00	0.00
<b>97 TOTAL</b>	<b>2,823,886.99</b>	<b>0.00</b>	<b>0.00</b>	<b>173,400.10</b>	<b>1,057,365.34</b>	<b>506,246.17</b>	<b>155,896.98</b>	<b>911,271.67</b>	<b>19,706.73</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 98 - School Food Services

COUNTY: 15 Island

For the Year Ended August 31, 2016

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	244,698.89	0.00		0.00	0.00	0.00	581.36	244,117.53	0.00	0.00
42 Food	21,353.75	0.00					21,353.75	0.00		
44 Operation	283,954.65	0.00			188,203.75	95,712.21	8.69	30.00	0.00	0.00
<b>98 TOTAL</b>	<b>550,007.29</b>	<b>0.00</b>		<b>0.00</b>	<b>188,203.75</b>	<b>95,712.21</b>	<b>21,943.80</b>	<b>244,147.53</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 99 - Pupil Transportation

COUNTY: 15 Island

For the Year Ended August 31, 2016

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	112,747.55	0.00		0.00	70,251.74	30,343.28	983.69	11,168.84	0.00	0.00
52 Operation	529,006.42	0.00			312,899.32	157,837.38	56,653.72	1,616.00	0.00	0.00
53 Maintnce	150,537.11	0.00			53,764.18	22,169.29	58,199.27	16,404.37	0.00	0.00
56 Insurance	20,200.00							20,200.00		
59 Transfers	-35,224.40		-35,224.40							
<b>99 TOTAL</b>	<b>777,266.68</b>	<b>0.00</b>	<b>-35,224.40</b>	<b>0.00</b>	<b>436,915.24</b>	<b>210,349.95</b>	<b>115,836.68</b>	<b>49,389.21</b>	<b>0.00</b>	<b>0.00</b>

## Other Data Requirements and Certifications

- |    |   |          |
|----|---|----------|
| A. | Enter the amount of E-Rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by utility. | 7,046.30 |
| 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, 2016

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.

1,692.00

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

0.213

a) Total All Programs (SYSTEM CALCULATED)

16,096,675.83

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

2,823,886.99

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

13,272,788.84

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, 2016

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 189

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

COUNTY: 15 Island

For the Year Ended August 31, 2016

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, 2016

INDIRECT EXPENDITURES

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

13,319.46

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.

4,783.52

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.

250,045.68

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, 2016

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 2015-2016

COUNTY: 15 Island

Schedule for Determining School District Federal Restricted Indirect Cost Rate  
Including Fixed With Carry-Forward Calculation for Fiscal Year 2017-18

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
<b>TOTAL PROGRAMS 01-89, 98, 99</b>	<b>13,272,788.84</b>	<b>0.00</b>		<b>21,353.75</b>			<b>13,251,435.09</b>
PROGRAM 97 ACTIVITIES							
11 Board of Directors	145,514.72	0.00		0.00	132,195.26	13,319.46	
12 Superintendent's Office	287,199.59	0.00		0.00	287,199.59	0.00	
13 Business Office	366,197.39	0.00		0.00		366,197.39	
14 Human Resources	75,118.63	0.00		0.00		75,118.63	
15 Public Relations	4,783.52	0.00			0.00	4,783.52	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	101,009.81	0.00		0.00	101,009.81	0.00	
62 Grounds Maintenance	42,756.81	0.00		0.00	42,756.81	0.00	
63 Operation of Buildings	556,783.34	0.00		0.00	556,783.34	0.00	
64 Maintenance	395,818.07	0.00		0.00	395,818.07	0.00	
65 Utilities	485,761.79	0.00		0.00	485,761.79	0.00	
67 Building and Property Security	0.00	0.00		0.00	0.00	0.00	
68 Insurance	96,214.00	0.00		0.00	96,214.00	0.00	
72 Information Systems	264,204.29	0.00		0.00	14,158.61	250,045.68	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	2,525.03	0.00		0.00		2,525.03	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
<b>Total Program 97</b>	<b>2,823,886.99</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,111,897.28</b>	<b>711,989.71</b>	

E.S.D. 189

Fiscal Year 2015-2016

COUNTY: 15 Island

Schedule for Determining School District Federal Restricted Indirect Cost Rate  
Including Fixed With Carry-Forward Calculation for Fiscal Year 2017-18

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	16,096,675.83	0.00	0.00	21,353.75		711,989.71	13,251,435.09
Unallowable Costs					-2,111,897.28		2,111,897.28
<b>TOTALS</b>	<b>16,096,675.83</b>	<b>0.00</b>	<b>0.00</b>	<b>21,353.75</b>		<b>711,989.71</b>	<b>15,363,332.37</b>

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

FY 13-14

1. FY 13-14 INDIRECT EXPENDITURES	626,980.35
2. FY 13-14 DIRECT EXPENDITURES	14,520,360.28
3. FY 13-14 OVER/UNDER RECOVERY (CALCULATED)	-20,387.84
4. FY 13-14 TOTAL POOL (LINE 1 + LINE 3)	606,592.51
5. CALCULATED FY 13-14 RESTRICTED INDIRECT RATE TO BE USED IN FY 15-16	0.0418

FY 15-16

6. FY 15-16 INDIRECT EXPENDITURES FROM COLUMN 6	711,989.71
7. FY 13-14 OVER/UNDER RECOVERY (LINE 3)	-20,387.84
8. FY 15-16 ADJUSTED IND POOL (LINE 6 + LINE 7)	691,601.87
9. FY 15-16 DIRECT EXPENDITURES FROM COLUMN 7	15,363,332.37
10. FY 15-16 RESTRICTED INDIRECT RATE (LINE 5)	0.0418
11. FY 15-16 AMOUNT RECOVERED (LINE 9 * LINE 10)	642,187.29
12. FY 15-16 OVER/UNDER RECOVER (LINE 8 - LINE 11)	49,414.58
13. FY 15-16 TOTAL POOL (LINE 6 + LINE 12)	761,404.29
14. CALCULATED FY 15-16 RESTRICTED INDIRECT RATE TO BE USED IN FY 17-18 (LINE 13 / LINE 9)	0.0496

E.S.D. 189

Fiscal Year 2015-2016

COUNTY: 15 Island

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate  
Including Fixed With Carry-Forward Calculation for FY 2017-18

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
<b>Total Programs 01-89, 98, 99</b>	<b>13,272,788.84</b>	<b>0.00</b>		<b>21,353.75</b>			<b>13,251,435.09</b>
<b>PROGRAM 97 ACTIVITIES</b>							
11 Board of Directors	145,514.72	0.00		0.00	132,195.26	13,319.46	
12 Superintendents Office	287,199.59	0.00		0.00		287,199.59	
13 Business Office	366,197.39	0.00		0.00		366,197.39	
14 Human Resources	75,118.63	0.00		0.00		75,118.63	
15 Public Relations	4,783.52	0.00			0.00	4,783.52	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	101,009.81	0.00		0.00		101,009.81	
62 Grounds Maintenance	42,756.81	0.00		0.00		42,756.81	
63 Operation of Buildings	556,783.34	0.00		0.00		556,783.34	
64 Maintenance	395,818.07	0.00		0.00		395,818.07	
65 Utilities	485,761.79	0.00		0.00		485,761.79	
67 Building and Property Security	0.00	0.00		0.00		0.00	
68 Insurance	96,214.00	0.00		0.00		96,214.00	
72 Information Systems	264,204.29	0.00		0.00		264,204.29	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	2,525.03	0.00		0.00		2,525.03	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
<b>Total Program 97</b>	<b>2,823,886.99</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>132,195.26</b>	<b>2,691,691.73</b>	

E.S.D. 189

Fiscal Year 2015-2016

COUNTY: 15 Island

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate  
Including Fixed With Carry-Forward Calculation for FY 2017-18

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	16,096,675.83	0.00	0.00	21,353.75		2,691,691.73	13,251,435.09
<b>Unallowable Costs</b>					-132,195.26		132,195.26
<b>Totals</b>	<b>16,096,675.83</b>	<b>0.00</b>	<b>0.00</b>	<b>21,353.75</b>		<b>2,691,691.73</b>	<b>13,383,630.35</b>

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

FY 13-14

1. FY 13-14 INDIRECT EXPENDITURES	2,577,738.91
2. FY 13-14 DIRECT EXPENDITURES	12,569,601.72
3. FY 13-14 OVER (UNDER) RECOVERY	-7,802.71
4. FY 13-14 TOTAL POOL (LINE 1 + LINE 3)	2,569,936.20
5. CALCULATED FY 13-14 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 15-16	0.2045

FY 15-16

6. FY 15-16 INDIRECT EXPENDITURES FROM COLUMN 6	2,691,691.73
7. FY 13-14 OVER (UNDER) RECOVERY (LINE 3)	-7,802.71
8. FY 15-16 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	2,683,889.02
9. FY 15-16 DIRECT EXPENDITURES FROM COLUMN 7	13,383,630.35
10. FY 15-16 UNRESTRICTED INDIRECT RATE (LINE 5)	0.2045
11. FY 15-16 AMOUNT RECOVERED (LINE 9 * LINE 10)	2,736,952.41
12. FY 15-16 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-53,063.39
13. FY 15-16 TOTAL POOL (LINE 6 + LINE 12)	2,638,628.34
14. CALCULATED FY 15-16 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 17-18 (LINE 13 / LINE 9)	0.1972

E.S.D. 189

## General Fund

COUNTY: 15 Island

## Resource to Program Expenditure Report

For the Year Ended August 31, 2016

	Program Expenditures	State Resources	Federal Resources	Other Resources
<b>BASIC EDUCATION PROGRAMS</b>				
01 Basic Education	8,685,852.55	6,296,598.03	0.00	2,389,254.52
02 Alternative Learning Experience (ALE)	0.00	0.00	0.00	0.00
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	520,151.55	520,151.55	0.00	0.00
34 Middle School Career and Technical Ed, State	0.00	0.00	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	2,823,886.99	1,388,739.95	25,647.38	1,409,499.66
<b>TOTAL BASIC EDUCATIONAL PROGRAMS</b>	<b>12,029,891.09</b>	<b>8,205,489.53</b>	<b>25,647.38</b>	<b>3,798,754.18</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>				
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	1,763,565.38	1,763,565.38	0.00	0.00
22 Special Education - Infants and Toddlers - State	20,900.00	20,900.00	0.00	0.00
24 Special Education-Supplemental, Federal	358,189.33	0.00	358,189.33	0.00
25 Special Education - Infants and Toddlers - Federal	0.00	0.00	0.00	0.00
26 Special Education-Institutions, State	0.00	0.00	0.00	0.00
29 Special Education-Other, Federal	0.00	0.00	0.00	0.00
38 Vocational, Federal	7,211.00	0.00	7,211.00	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	211,121.30	0.00	211,121.30	0.00
52 Other Title Grants Under ESEA, Federal	59,378.28	0.00	59,378.28	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	211,232.49	211,232.49	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	24,836.29	24,836.29	0.00	0.00

E.S.D. 189

## General Fund

COUNTY: 15 Island

## Resource to Program Expenditure Report

For the Year Ended August 31, 2016

	Program Expenditures	State Resources	Federal Resources	Other Resources
<b>OTHER INSTRUCTIONAL PROGRAMS</b>				
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	0.00	0.00	0.00	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	0.00	0.00	0.00	0.00
65 Transitional Bilingual, State	10,159.17	6,157.35	0.00	4,001.82
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	42,109.77	0.00	0.00	42,109.77
73 Summer School	0.00	0.00	0.00	0.00
74 Highly Capable	12,885.53	12,885.53	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	951.69	0.00	0.00	951.69
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>2,722,540.23</b>	<b>2,039,577.04</b>	<b>635,899.91</b>	<b>47,063.28</b>
<b>OTHER PROGRAMS</b>				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	0.00	0.00	0.00	0.00
88 Child Care	0.00	0.00	0.00	0.00
89 Other Community Services	16,970.54	0.00	0.00	16,970.54
98 School Food Services	550,007.29	4,072.72	174,773.10	371,161.47
99 Pupil Transportation	777,266.68	717,621.39	0.00	59,645.29
<b>TOTAL OTHER PROGRAMS</b>	<b>1,344,244.51</b>	<b>721,694.11</b>	<b>174,773.10</b>	<b>447,777.30</b>
<b>TOTALS</b>	<b>16,096,675.83</b>	<b>10,966,760.68</b>	<b>836,320.39</b>	<b>4,293,594.76</b>

E.S.D. 189

Preliminary Special Education Maintenance of Effort

COUNTY: 15 Island

Fiscal Year 2015-2016

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 14 - 15 Actual (A)	FY 15 - 16 Actual (B)
<b>Preliminary FY 2015-2016 to FY 2014-2015 Aggregate Maintenance of Effort Test</b>		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	1,572,263.76	1,763,565.38
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	0.00	0.00
4. Equals aggregate special education expenditures for resident special education students.	1,572,263.76	1,763,565.38
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.)		191,301.62
<b>Preliminary FY 2015-2016 to FY 2014-2015 Per Pupil Maintenance of Effort Test</b>		
6. Resident special education students (updated by OSPI).	194.78	185.77
7. Expenditures per pupil (line 4/line 6).	8,071.99	9,493.27
8. Preliminary Per Pupil Maintenance of Effort Test (7B minus 7A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		1,421.28
<b>Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2015-2016 to FY 2014-2015 Aggregate Maintenance of Effort Test</b>		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	0.00	0.00
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		0.00
11. Expenditures per pupil (line 9/line 6).	0.00	0.00
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		0.00

Notes:

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

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

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

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

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



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

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

Food Services Deficit Calculation

Description	Operation	FY 2015 - 16	FY 2014 - 15		FY 2015 - 16	FY 2014 - 15
Total Expenditures	+ (plus)	16,096,675.83	15,209,651.40	Total Program 98	+ 550,007.29	528,395.00
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 140,142.57	131,957.94
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 4,072.72	5,170.36
Child Care	- (minus)	0.00	0.00	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	16,970.54	6,082.68	Revenue 6198 (Fed)	- 153,455.49	175,802.14
School Food Services	- (minus)	550,007.29	528,395.00	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)	- 21,317.61	17,182.39
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	231,018.90	198,282.17
Federal, General Purpose Revenue	- (minus)	0.00	0.00			
Federal, Special Purpose Revenue	- (minus)	836,320.39	837,299.77	<b>Note:</b>		
Food Service Deficit	+ (plus)	231,018.90	198,282.17	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	153,455.49	175,802.14	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)	21,317.61	17,182.39	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 2015 - 16	FY 2014 - 15
Capital Outlay, Comp, Othr	+ (plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+ (plus)	0.00	0.00
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Child Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	15,099,169.61	14,229,140.65
	FY 15-16/FY 14-15		1.06

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 2015-2016

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 2015 - 16	FY 2014 - 15
Program 31, Vocational--Basic State	+ (plus)	520,151.55	528,339.05
Program 34, Middle School Career and Technical Education-State	+ (plus)	0.00	0.00
Program 38, Vocational--Federal	+ (plus)	7,211.00	0.00
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	0.00	0.00
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	7,512.00	0.00
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	519,850.55	528,339.05
		FY 15-16 / FY 14-15	0.98

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 2015-2016

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	1.598	On the Schedule of Long-Term Liabilities (GF), the Beginning Outstanding Debt for Local Program Proceeds 106 does not match prior year 115	620,000.00	0.00
Info	1.598	On the Schedule of Long-Term Liabilities (GF), the Beginning Outstanding Debt for Total Long-Term Liabilities at September 1 is not equal to the Ending Total Long-Term Liabilities at August 31 of the previous year.	1,003,147.05	8,330,391.33
Info	1.598	On the Schedule of Long-Term Liabilities (GF), the Beginning Outstanding Debt for NonCancellable Operating Leases at September 1 is not equal to the Ending Outstanding NonCancellable Operating leases at August 31 of the previous year.	47,204.76	41,990.04
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	1.611	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

E.S.D. 189

South Whidbey School District No.206

COUNTY: 15 Island

Financial Edit Report Fiscal Year 2015-2016

Continued

**DEBT SERVICE FUND**

Debt Service Fund: Cleared all edits

**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