

**ANNUAL FINANCIAL STATEMENTS**

Certification Page

Balance Sheet as of August 31, 2017-All Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance for the Year Ended August 31, 2017-All Funds

Budgetary Comparison Schedules-All Funds

Statement of Fiduciary Net Position

Statement of Changes in Fiduciary Net Position

Schedule of Long-Term Liabilities

Report of Revenues and Other Financing Sources-All Funds

Program/Activity/Object Report

**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

F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2016-2017

CERTIFICATION

The Annual Financial Statements (Report F-196) for La Conner School District No. 311 of Skagit County for the fiscal year ended August 31, 2017, were prepared on the modified accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: SubpartE.

The school district Annual Financial Statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2016-August 31, 2017

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

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>Total Revenues and Other Financing Sources</b>	11,200,791.99	44,284.94	1,556,328.92	740,420.92	209,874.38	0.00	13,751,701.15
<b>Total Expenditures</b>	10,035,964.95	51,842.29	1,500,809.09	991,592.37	0.00	0.00	12,580,208.70
<b>Other Financing Uses</b>	200,757.06		0.00	174,466.06	43,577.06		418,800.18
<b>Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses</b>	964,069.98	-7,557.35	55,519.83	-425,637.51	166,297.32	0.00	752,692.27
<b>Beginning Total Fund Balance</b>	1,393,034.04	79,600.28	574,994.86	1,463,794.19	53,356.93	0.00	3,564,780.30
<b>Prior Year(s) Corrections or Restatements</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Ending Total Fund Balance</b>	2,357,104.02	72,042.93	630,514.69	1,038,156.68	219,654.25	0.00	4,317,472.57

E.S.D. 189

Balance Sheet

COUNTY: 29 Skagit

Governmental Funds

August 31, 2017

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>ASSETS:</b>							
Cash and Cash Equivalents	1,218,695.80	6,024.16	14,186.58	505,826.45	123,245.75	0.00	1,867,978.74
Minus Warrants Outstanding	-754,405.06	-83.02	0.00	-607.33	0.00	0.00	-755,095.41
Taxes Receivable	492,950.94		728,893.06	5,487.45	0.00		1,227,331.45
Due From Other Funds	8,533.17	0.00	0.00	0.00	0.00	0.00	8,533.17
Due From Other Governmental Units	223,444.77	0.00	0.00	0.00	0.00	0.00	223,444.77
Accounts Receivable	96,539.22	0.00	0.00	0.00	0.00	0.00	96,539.22
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	0.00	0.00		0.00			0.00
Prepaid Items	0.00	0.00			0.00	0.00	0.00
Investments	1,805,399.78	72,117.29	616,328.11	748,240.31	96,408.50	0.00	3,338,493.99
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>3,091,158.62</b>	<b>78,058.43</b>	<b>1,359,407.75</b>	<b>1,258,946.88</b>	<b>219,654.25</b>	<b>0.00</b>	<b>6,007,225.93</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>3,091,158.62</b>	<b>78,058.43</b>	<b>1,359,407.75</b>	<b>1,258,946.88</b>	<b>219,654.25</b>	<b>0.00</b>	<b>6,007,225.93</b>
<b>LIABILITIES:</b>							
Accounts Payable	199,019.81	43.86	0.00	207,291.22	0.00	0.00	406,354.89
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	2,900.50	0.00		0.00			2,900.50
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00

E.S.D. 189

Balance Sheet

COUNTY: 29 Skagit

Governmental Funds

August 31, 2017

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>LIABILITIES:</b>							
Payroll Deductions and Taxes Payable	2,905.80	0.00		0.00			2,905.80
Due To Other Governmental Units	20,393.05	0.00		0.00	0.00	0.00	20,393.05
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	0.00	521.64	0.00	8,011.53	0.00	0.00	8,533.17
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>225,219.16</b>	<b>565.50</b>	<b>0.00</b>	<b>215,302.75</b>	<b>0.00</b>	<b>0.00</b>	<b>441,087.41</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>							
Unavailable Revenue	15,884.50	5,450.00	0.00	0.00	0.00	0.00	21,334.50
Unavailable Revenue - Taxes Receivable	492,950.94		728,893.06	5,487.45	0.00		1,227,331.45
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>508,835.44</b>	<b>5,450.00</b>	<b>728,893.06</b>	<b>5,487.45</b>	<b>0.00</b>	<b>0.00</b>	<b>1,248,665.95</b>
<b>FUND BALANCE:</b>							
Nonspendable Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Fund Balance	32,596.16	72,042.93	630,514.69	710,781.84	219,654.25	0.00	1,665,589.87
Committed Fund Balance	0.00	0.00	0.00	-49,101.13	0.00	0.00	-49,101.13
Assigned Fund Balance	450,000.00	0.00	0.00	376,475.97	0.00	0.00	826,475.97
Unassigned Fund Balance	1,874,507.86	0.00	0.00	0.00	0.00	0.00	1,874,507.86
<b>TOTAL FUND BALANCE</b>	<b>2,357,104.02</b>	<b>72,042.93</b>	<b>630,514.69</b>	<b>1,038,156.68</b>	<b>219,654.25</b>	<b>0.00</b>	<b>4,317,472.57</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</b>	<b>3,091,158.62</b>	<b>78,058.43</b>	<b>1,359,407.75</b>	<b>1,258,946.88</b>	<b>219,654.25</b>	<b>0.00</b>	<b>6,007,225.93</b>

E.S.D. 189

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 29 Skagit

Governmental Funds

For the Year Ended August 31, 2017

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>REVENUES:</b>							
Local	2,371,942.25	44,284.94	1,471,994.80	191,667.43	114.45		4,080,003.87
State	5,434,473.21		0.00	504,479.49	49,759.93		5,988,712.63
Federal	3,057,524.91		0.00	44,274.00	0.00		3,101,798.91
Federal Stimulus	0.00						0.00
Other	162,385.56			0.00	0.00	0.00	162,385.56
<b>TOTAL REVENUES</b>	<b>11,026,325.93</b>	<b>44,284.94</b>	<b>1,471,994.80</b>	<b>740,420.92</b>	<b>49,874.38</b>	<b>0.00</b>	<b>13,332,900.97</b>
<b>EXPENDITURES:</b>							
<b>CURRENT:</b>							
Regular Instruction	5,434,218.89						5,434,218.89
Federal Stimulus	0.00						0.00
Special Education	1,072,750.78						1,072,750.78
Vocational Education	0.00						0.00
Skill Center	113,995.56						113,995.56
Compensatory Programs	481,482.51						481,482.51
Other Instructional Programs	339,190.23						339,190.23
Community Services	330.74						330.74
Support Services	2,593,996.24						2,593,996.24
Student Activities/Other		51,842.29				0.00	51,842.29
<b>CAPITAL OUTLAY:</b>							
Sites				0.00			0.00
Building				953,991.16			953,991.16
Equipment				37,601.21			37,601.21
Instructional Technology				0.00			0.00
Energy				0.00			0.00
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		629,250.00	0.00	0.00		629,250.00
Interest and Other Charges	0.00		871,559.09	0.00	0.00		871,559.09
Bond/Levy Issuance				0.00	0.00		0.00
<b>TOTAL EXPENDITURES</b>	<b>10,035,964.95</b>	<b>51,842.29</b>	<b>1,500,809.09</b>	<b>991,592.37</b>	<b>0.00</b>	<b>0.00</b>	<b>12,580,208.70</b>

E.S.D. 189

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 29 Skagit

Governmental Funds

For the Year Ended August 31, 2017

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>DEBT SERVICE:</b>							
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	990,360.98	-7,557.35	-28,814.29	-251,171.45	49,874.38	0.00	752,692.27
<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	174,466.06		84,334.12	0.00	160,000.00		418,800.18
Transfers Out (GL 536)	-200,757.06		0.00	-174,466.06	-43,577.06	0.00	-418,800.18
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>-26,291.00</b>		<b>84,334.12</b>	<b>-174,466.06</b>	<b>116,422.94</b>	<b>0.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	964,069.98	-7,557.35	55,519.83	-425,637.51	166,297.32	0.00	752,692.27
<b>BEGINNING TOTAL FUND BALANCE</b>	1,393,034.04	79,600.28	574,994.86	1,463,794.19	53,356.93	0.00	3,564,780.30
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>2,357,104.02</b>	<b>72,042.93</b>	<b>630,514.69</b>	<b>1,038,156.68</b>	<b>219,654.25</b>	<b>0.00</b>	<b>4,317,472.57</b>

E.S.D. 189

Budgetary Comparison Schedule

COUNTY: 29 Skagit

General Fund

For The Year Ended August 31, 2017

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	1,806,459.00	2,371,942.25	565,483.25
State	5,484,211.00	5,434,473.21	-49,737.79
Federal	2,536,750.00	3,057,524.91	520,774.91
Federal Stimulus	0.00	0.00	0.00
Other	130,500.00	162,385.56	31,885.56
<b>TOTAL REVENUES</b>	<b>9,957,920.00</b>	<b>11,026,325.93</b>	<b>1,068,405.93</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction	5,504,563.00	5,434,218.89	70,344.11
Federal Stimulus	0.00	0.00	0.00
Special Education	1,049,922.00	1,072,750.78	-22,828.78
Vocational Education	0.00	0.00	0.00
Skill Center	0.00	113,995.56	-113,995.56
Compensatory Programs	443,441.00	481,482.51	-38,041.51
Other Instructional Programs	577,159.00	339,190.23	237,968.77
Community Services	0.00	330.74	-330.74
Support Services	2,657,112.00	2,593,996.24	63,115.76
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>10,232,197.00</b>	<b>10,035,964.95</b>	<b>196,232.05</b>
REVENUES OVER (UNDER) EXPENDITURES	-274,277.00	990,360.98	1,264,637.98

Budgetary Comparison Schedule

General Fund

For The Year Ended August 31, 2017

	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	0.00	0.00	0.00
Transfers In	245,000.00	174,466.06	-70,533.94
Transfers Out (GL 536)	-40,757.00	-200,757.06	-160,000.06
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>204,243.00</b>	<b>-26,291.00</b>	<b>-230,534.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-70,034.00</b>	<b>964,069.98</b>	<b>1,034,103.98</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>1,182,716.00</b>	<b>1,393,034.04</b>	<b>210,318.04</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>1,112,682.00</b>	<b>2,357,104.02</b>	<b>1,244,422.02</b>



E.S.D. 189

Budgetary Comparison Schedule

COUNTY: 29 Skagit

Associated Student Body Fund

For The Year Ended August 31, 2017

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	97,975.00	44,284.94	-53,690.06
State			
Federal			
Federal Stimulus			
Other			
<b>TOTAL REVENUES</b>	<b>97,975.00</b>	<b>44,284.94</b>	<b>-53,690.06</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	97,150.00	51,842.29	45,307.71
<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>97,150.00</b>	<b>51,842.29</b>	<b>45,307.71</b>
REVENUES OVER (UNDER) EXPENDITURES	825.00	-7,557.35	-8,382.35

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>	825.00	-7,557.35	-8,382.35
<b>BEGINNING TOTAL FUND BALANCE</b>	78,500.00	79,600.28	1,100.28
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	79,325.00	72,042.93	-7,282.07

E.S.D. 189

Budgetary Comparison Schedule

COUNTY: 29 Skagit

Debt Service Fund

For The Year Ended August 31, 2017

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	1,451,034.00	1,471,994.80	20,960.80
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other			
<b>TOTAL REVENUES</b>	<b>1,451,034.00</b>	<b>1,471,994.80</b>	<b>20,960.80</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	629,250.00	629,250.00	0.00
Interest and Other Charges	921,560.00	871,559.09	50,000.91
<b>TOTAL EXPENDITURES</b>	<b>1,550,810.00</b>	<b>1,500,809.09</b>	<b>50,000.91</b>
REVENUES OVER (UNDER) EXPENDITURES	-99,776.00	-28,814.29	70,961.71

Budgetary Comparison Schedule

Debt Service Fund

For The Year Ended August 31, 2017

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	86,161.00	84,334.12	-1,826.88
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>86,161.00</b>	<b>84,334.12</b>	<b>-1,826.88</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-13,615.00</b>	<b>55,519.83</b>	<b>69,134.83</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>562,700.00</b>	<b>574,994.86</b>	<b>12,294.86</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>549,085.00</b>	<b>630,514.69</b>	<b>81,429.69</b>

E.S.D. 189

Budgetary Comparison Schedule

COUNTY: 29 Skagit

Capital Projects Fund

For The Year Ended August 31, 2017

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	205,646.00	191,667.43	-13,978.57
State	500,000.00	504,479.49	4,479.49
Federal	40,000.00	44,274.00	4,274.00
Federal Stimulus			
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>745,646.00</b>	<b>740,420.92</b>	<b>-5,225.08</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	1,200,000.00	953,991.16	246,008.84
Equipment	0.00	37,601.21	-37,601.21
Instructional Technology	225,000.00	0.00	225,000.00
Energy	0.00	0.00	0.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			

E.S.D. 189

Budgetary Comparison Schedule

COUNTY: 29 Skagit

Capital Projects Fund

For The Year Ended August 31, 2017

Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

DEBT SERVICE:	FINAL BUDGET	ACTUAL	
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>1,425,000.00</b>	<b>991,592.37</b>	<b>433,407.63</b>
 REVENUES OVER (UNDER) EXPENDITURES	 -679,354.00	 -251,171.45	 428,182.55
 <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)	-246,827.00	-174,466.06	72,360.94
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>-246,827.00</b>	<b>-174,466.06</b>	<b>72,360.94</b>
 <b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	 -926,181.00	 -425,637.51	 500,543.49
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>1,463,794.00</b>	<b>1,463,794.19</b>	<b>0.19</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>537,613.00</b>	<b>1,038,156.68</b>	<b>500,543.68</b>

E.S.D. 189

Budgetary Comparison Schedule

COUNTY: 29 Skagit

Transportation Vehicle Fund

For The Year Ended August 31, 2017

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	35.00	114.45	79.45
State	49,759.00	49,759.93	0.93
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>49,794.00</b>	<b>49,874.38</b>	<b>80.38</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	219,000.00	0.00	219,000.00
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>219,000.00</b>	<b>0.00</b>	<b>219,000.00</b>

Budgetary Comparison Schedule

Transportation Vehicle Fund

For The Year Ended August 31, 2017

Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-169,206.00	49,874.38	219,080.38
<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	160,000.00	160,000.00	0.00
Transfers Out (GL 536)	-43,577.00	-43,577.06	-0.06
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>	116,423.00	116,422.94	-0.06
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	-52,783.00	166,297.32	219,080.32
<b>BEGINNING TOTAL FUND BALANCE</b>	53,356.00	53,356.93	0.93
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	573.00	219,654.25	219,081.25



E.S.D. 189

Statement Of Fiduciary Net Position

COUNTY: 29 Skagit

Fiduciary Funds

August 31, 2017

	Private Purpose Trust	Other Trust
<b>ASSETS:</b>		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	0.00	0.00
Minus Warrants Outstanding	0.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	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>0.00</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	0.00	
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>0.00</b>	<b>0.00</b>

E.S.D. 189

## Statement of Changes in Fiduciary Net Position

COUNTY: 29 Skagit

## Fiduciary Funds

For the Year Ended August 31, 2017

	Private Purpose Trust	Other Trust
<b>ADDITIONS:</b>		
<b>Contributions:</b>		
Private Donations	0.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
<b>TOTAL CONTRIBUTIONS</b>	<b>0.00</b>	<b>0.00</b>
<b>Investment Income:</b>		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	0.00	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	0.00	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>0.00</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	0.00	
Other	0.00	0.00
<b>TOTAL DEDUCTIONS</b>	<b>0.00</b>	<b>0.00</b>
Net Increase (Decrease)	0.00	0.00
Net Position--Prior Year August Beginning	0.00	0.00
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	0.00	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
<b>NET POSITION--ENDING</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 189

## Schedule of Long-Term Liabilities

COUNTY: 29 Skagit

For the Year Ended August 31, 2017

Description	Beginning Outstanding Debt September 1, 2016	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2017	Amount Due Within One Year
<b>Voted Debt</b>					
Voted Bonds	17,865,000.00	0.00	555,000.00	17,310,000.00	595,000.00
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	230,500.00	0.00	74,250.00	156,250.00	31,250.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Capital Leases	65,101.74	0.00	50,778.12	14,323.62	14,323.62
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Non-Cancellable Operating Leases	45,066.36	0.00	13,545.48	31,520.88	13,545.48
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	198,968.70	72,933.21	0.00	271,901.91	271,901.91
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
<b>Other Liabilities</b>					
<b>Non-Voted Notes Not Recorded as Debt</b>	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	2,753,290.00	0.00	921,650.00	1,831,640.00	
Net Pension Liabilities TRS 2/3	1,095,302.00	0.00	547,604.00	547,698.00	
Net Pension Liabilities SERS 2/3	527,398.00	0.00	203,800.00	323,598.00	
Net Pension Liabilities PERS 1	755,794.00	0.00	158,596.00	597,198.00	
<b>Total Long-Term Liabilities</b>	<b>23,536,420.80</b>	<b>72,933.21</b>	<b>2,525,223.60</b>	<b>21,084,130.41</b>	<b>926,021.01</b>

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2017

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL TAXES</b>				
1100 Local Property Tax	1,178,732.83	1,468,990.97	162,272.86	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	274.71	823.57	0.00	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	0.00	0.00	0.00	0.00
<b>1000 TOTAL LOCAL TAXES</b>	<b>1,179,007.54</b>	<b>1,469,814.54</b>	<b>162,272.86</b>	<b>0.00</b>
<b>LOCAL SUPPORT NONTAX</b>				
2100 Tuition and Fees, Unassigned	33,390.75			
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	15,701.00			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	8,353.47		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	0.00			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Child Care Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	0.00			
2298 School Food Services--Sales of Goods, Supplies, and Services	71,983.12			
2300 Investment Earnings	15,554.62	2,180.26	6,550.01	114.45
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	675,522.64		22,844.56	0.00
2600 Fines and Damages	1,472.62		0.00	0.00
2700 Rentals and Leases	18,528.00	0.00	0.00	0.00
2800 Insurance Recoveries	55,334.61		0.00	0.00
2900 Local Support Nontax, Unassigned	297,093.88	0.00	0.00	0.00
2910 E-Rate	0.00		0.00	

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 29 Skagit

For the Year Ended August 31, 2017

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL SUPPORT NONTAX</b>				
<b>2000 TOTAL LOCAL SUPPORT NONTAX</b>	1,192,934.71	2,180.26	29,394.57	114.45
<b>STATE, GENERAL PURPOSE</b>				
3100 Apportionment	4,041,736.54			
3121 Special Education - General Apportionment	112,231.02			
3300 Local Effort Assistance	159,279.64			
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>4,313,247.20</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	497,507.66			
4122 Special Education - Infants and Toddlers - State	0.00			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			504,479.49	
4155 Learning Assistance	145,050.59			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	11,528.95			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	8,136.34			
4174 Highly Capable	6,007.51			
4188 Child Care	0.00			
4198 School Food Service	2,891.22			
4199 Transportation - Operations	337,674.15			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	112,429.59		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: 29 Skagit

For the Year Ended August 31, 2017

	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				49,759.93
<b>4000 TOTAL STATE, SPECIAL PURPOSE</b>	<b>1,121,226.01</b>		<b>504,479.49</b>	<b>49,759.93</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	2,337,643.07	0.00	44,274.00	0.00
5329 Impact Aid, Special Education Funding	60,368.92			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	1,104.82	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>2,399,116.81</b>	<b>0.00</b>	<b>44,274.00</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	128,955.46			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	0.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 29 Skagit

For the Year Ended August 31, 2017

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
6151 ESEA Disadvantaged, Fed	198,295.05			
6152 Other Title, ESEA Fed	38,224.47			
6153 ESEA Migrant, Federal	1,317.78			
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	12,316.00			
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	147,634.57			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6211 Federal Stimulus-Title I	0.00			
6212 Federal Stimulus-School Improvement	0.00			
6213 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6214 Federal Stimulus-IDEA	0.00			
6218 Federal Stimulus-Competitive Grants	0.00			
6219 Federal Stimulus-Other	0.00			
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<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	63,933.94			
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	5,674.26			
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	38,190.67			
6353 ESEA Migrant, Federal	0.00			



E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 29 Skagit

For the Year Ended August 31, 2017

	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	23,865.90			
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>658,408.10</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	265.00			
7301 Nonhigh Participation	22,874.00			
<b>7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>23,139.00</b>		<b>0.00</b>	
<b>REVENUES FROM OTHER ENTITIES</b>				
8100 Governmental Entities	132,836.56		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2017

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>REVENUES FROM OTHER ENTITIES</b>				
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	0.00			
8500 Nonfederal, ESD	6,410.00		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>139,246.56</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	174,466.06	84,334.12	0.00	160,000.00
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>174,466.06</b>	<b>84,334.12</b>	<b>0.00</b>	<b>160,000.00</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>11,200,791.99</b>	<b>1,556,328.92</b>	<b>740,420.92</b>	<b>209,874.38</b>

E.S.D. 189

Program/Activity/Object Report

COUNTY: 29 Skagit

For the Year Ended August 31, 2017

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	5,434,218.89	11 Bd of Dir	86,381.93	0 Debit Transfer	91,337.85
02 ALE	.00	12 Supt Off	288,519.39	1 Credit Transfer	-91,337.85
03 Basic Education - Dropout Reengagement	.00	13 Busns Off	230,327.22	2 Cert. Salaries	3,844,896.31
11 Stim, Title I	.00	14 HR	81,139.05	3 Class. Salaries	1,838,383.11
12 Stim, Schl Imprv	.00	15 Pblc Rltn	1,530.31	4 Employee Benefits	2,104,487.88
13 Federal Stimulus - SFSF and Education Jobs	.00	21 Supv Inst	241,945.94	5 Supplies / Materials	864,213.11
14 Stim, IDEA	.00	22 Lrn Resrc	127,919.97	6	.00
18 Stim, Compt Grants	.00	23 Princ Off	496,321.21	7 Purchased Services	1,320,593.86
19 Stim, Other	.00	24 Guid/Coun	113,613.20	8 Travel	63,390.68
21 Sp Ed, Sup, St	815,127.63	25 Pupil M/S	975.59	9 Capital Outlay	.00
22 Sp Ed, Infants and Toddlers, State	.00	26 Health	137,082.93	<b>TOTAL ALL OBJECTS</b>	<b>10,035,964.95</b>
24 Sp Ed, Sup, Fed	124,133.11	27 Teaching	5,221,628.35		
25 Sp Ed, Infants and Toddlers, Federal	.00	28 Extracur	390,065.76		
26 Sp Ed, Inst, St	.00	29 Pmt to SD	28,263.95		
29 Sp Ed, Oth, Fed	133,490.04	31 InstProDev	285,218.13		
31 Voc, Basic, St	.00	32 Inst Tech	142,704.68		
34 MidSchCar/Tec	.00	33 Curriculum	147,442.24		
38 Voc, Fed	.00	41 Supervisn	61,921.52		
39 Voc, Other	.00	42 Food	147,439.26		
45 Skil Cnt, Bas, St	113,995.56	44 Operation	170,303.48		
46 Skill Cntr, Fed	.00	49 Transfers	-8,666.27		
51 ESEA Disadvantaged, Fed	189,870.33	51 Supervisn	80,406.92		
52 Other Title, ESEA, Fed	45,329.69	52 Operation	303,167.46		
53 ESEA Migrant, Federal	2,553.73	53 Maintnce	67,814.39		
54 Read First, Fed	.00	56 Insurance	13,847.87		
55 LAP	175,750.91	59 Transfers	-82,671.58		
56 St In, Ctr/Hm, D	.00	61 Supv Bldg	95,016.52		
57 St In, N/D, Fed	.00	62 Grnd Mnt	92,574.97		
58 Sp/Plt Pgm, St	10,998.84	63 Oper Bldg	424,725.29		
59 Inst. JAJ	.00	64 Maintnce	138,270.39		
61 Head Start, Fed	.00	65 Utilities	312,981.23		
		67 Bldg Secu	64,798.77		
		68 Insurance	64,614.88		
		72 Info Sys	65,747.76		

E.S.D. 189

Program/Activity/Object Report

COUNTY: 29 Skagit

For the Year Ended August 31, 2017

**PROGRAM EXPENDITURE SUMMARY**

NO. PROGRAM TITLE	AMOUNT
62 MS, Pro Dv, Fed	.00
64 LEP, Fed	11,536.53
65 Tran Biling, St	7,523.02
67 Ind Ed, Fd, JOM	.00
68 Ind Ed, Fd, ED	37,919.46
69 Comp, Othr	.00
71 Traffic Safety	19,759.72
73 Summer School	.00
74 Highly Capable	25,821.16
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	293,609.35
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Child Care	.00
89 Othr Comm Srv	330.74
97 Distwide Suppt	1,835,869.24
98 Schl Food Serv	370,997.99
99 Pupil Transp	387,129.01
<b>TOTAL ALL PROGRAMS</b>	<b>10,035,964.95</b>

**ACTIVITY EXPENDITURE SUMMARY**

NO. ACTIVITY TITLE	AMOUNT
73 Printing	1,779.40
74 Warehouse	.00
75 Mtr Pool	482.10
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	330.74
<b>TOTAL ALL ACTIVITIES</b>	<b>10,035,964.95</b>

REPORT F196

La Conner School District No. 311

RUN: 11/20/2017 3:47:18 PM

E.S.D. 189

F-196 Annual Financial Statements

COUNTY: 29 Skagit

Fiscal Year 2016-2017

**SUPPLEMENTAL REPORTS AND SCHEDULES**

Program Matrix

Data Requirements for Supplemental Reports

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

Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed With Carry-Forward Distorting Items

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

Schedule for Determining School District Federal Restricted and Unrestricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

E.S.D. 189

PROGRAM 01 - Basic Education

COUNTY: 29 Skagit

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	108,360.40	0.00		82,451.48	0.00	24,480.26	0.00	874.47	554.19	0.00
22 Lrn Resrc	127,919.97	0.00		47,083.54	23,322.53	36,481.40	16,385.85	4,646.65	0.00	0.00
23 Princ Off	495,375.38	0.00		225,898.91	102,281.48	117,884.44	9,511.93	38,926.72	871.90	0.00
24 Guid/Coun	113,475.70	0.00		77,394.05	0.00	29,846.42	178.96	2,880.38	3,175.89	0.00
26 Health	21,917.90	0.00		0.00	18,448.06	2,230.55	1,239.29	0.00	0.00	0.00
27 Teaching	3,745,588.02	8,666.27		2,331,356.74	169,460.57	887,551.10	138,945.85	197,994.60	11,612.89	0.00
28 Extracur	390,065.76	82,671.58		10,314.16	197,339.16	31,967.17	23,104.48	27,695.75	16,973.46	0.00
31 InstProDev	185,090.77	0.00		130,828.06	5,745.84	36,145.51	2,228.60	4,020.42	6,122.34	0.00
32 Inst Tech	142,704.68	0.00			0.00	0.00	142,704.68	0.00	0.00	0.00
33 Curriculum	103,720.31	0.00		7,394.47	299.31	1,554.22	86,539.79	7,932.52	0.00	0.00
<b>01 TOTAL</b>	<b>5,434,218.89</b>	<b>91,337.85</b>		<b>2,912,721.41</b>	<b>516,896.95</b>	<b>1,168,141.07</b>	<b>420,839.43</b>	<b>284,971.51</b>	<b>39,310.67</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 29 Skagit

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	54,245.52	0.00		33,498.03	5,605.84	12,881.87	692.19	1,567.59	0.00	0.00
24 Guid/Coun	137.50	0.00		0.00	0.00	0.00	0.00	137.50	0.00	0.00
26 Health	113,095.03	0.00		76,338.09	435.10	26,851.76	2,570.76	6,841.33	57.99	0.00
27 Teaching	610,529.07	0.00		147,833.88	168,173.35	147,346.85	4,084.68	143,084.00	6.31	0.00
29 Pmt to SD	23,700.00							23,700.00		
31 InstProDev	13,420.51	0.00		8,993.39	1,304.27	2,636.85	0.00	486.00	0.00	0.00
<b>21 TOTAL</b>	<b>815,127.63</b>	<b>0.00</b>		<b>266,663.39</b>	<b>175,518.56</b>	<b>189,717.33</b>	<b>7,347.63</b>	<b>175,816.42</b>	<b>64.30</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 29 Skagit

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	120,556.00	0.00		90,711.63	0.00	29,844.37	0.00	0.00	0.00	0.00
31 InstProDev	3,577.11	0.00		2,665.48	0.00	911.63	0.00	0.00	0.00	0.00
<b>24 TOTAL</b>	<b>124,133.11</b>	<b>0.00</b>		<b>93,377.11</b>	<b>0.00</b>	<b>30,756.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



E.S.D. 189

PROGRAM 29 - Special Education, Other, Federal

COUNTY: 29 Skagit

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	132,421.00	0.00		98,259.95	0.00	34,161.05	0.00	0.00	0.00	0.00
31 InstProDev	1,069.04	0.00		860.52	0.00	208.52	0.00	0.00	0.00	0.00
<b>29 TOTAL</b>	<b>133,490.04</b>	<b>0.00</b>		<b>99,120.47</b>	<b>0.00</b>	<b>34,369.57</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 45 - Skill Center, Basic, State

COUNTY: 29 Skagit

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
63 Oper Bldg	113,995.56	0.00			0.00	0.00	0.00	113,995.56	0.00	0.00
<b>45 TOTAL</b>	<b>113,995.56</b>	<b>0.00</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>113,995.56</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 189

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

COUNTY: 29 Skagit

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	176,853.28	0.00		80,891.03	37,940.13	50,034.24	4,019.88	3,968.00	0.00	0.00
31 InstProDev	12,196.45	0.00		4,933.80	763.53	1,289.15	0.00	3,735.00	1,474.97	0.00
33 Curriculum	820.60	0.00		0.00	0.00	0.00	820.60	0.00	0.00	0.00
<b>51 TOTAL</b>	<b>189,870.33</b>	<b>0.00</b>		<b>85,824.83</b>	<b>38,703.66</b>	<b>51,323.39</b>	<b>4,840.48</b>	<b>7,703.00</b>	<b>1,474.97</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 52 - Other Title Grants Under ESEA - Federal

COUNTY: 29 Skagit

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
31 InstProDev	45,329.69	0.00		26,087.60	1,755.83	5,223.78	1,288.41	6,202.22	4,771.85	0.00
<b>52 TOTAL</b>	<b>45,329.69</b>	<b>0.00</b>		<b>26,087.60</b>	<b>1,755.83</b>	<b>5,223.78</b>	<b>1,288.41</b>	<b>6,202.22</b>	<b>4,771.85</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 53 - Migrant ESEA Migrant, Federal

COUNTY: 29 Skagit

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	2,172.33	0.00		1,463.40	272.10	367.73	69.10	0.00	0.00	0.00
31 InstProDev	381.40	0.00		0.00	0.00	0.00	0.00	0.00	381.40	0.00
<b>53 TOTAL</b>	<b>2,553.73</b>	<b>0.00</b>		<b>1,463.40</b>	<b>272.10</b>	<b>367.73</b>	<b>69.10</b>	<b>0.00</b>	<b>381.40</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 29 Skagit

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	129,974.63	0.00		44,458.50	36,233.73	37,295.32	4,667.58	7,319.50	0.00	0.00
31 InstProDev	2,874.95	0.00		1,342.44	464.85	423.76	0.00	0.00	643.90	0.00
33 Curriculum	42,901.33	0.00		0.00	0.00	0.00	42,901.33	0.00	0.00	0.00
<b>55 TOTAL</b>	<b>175,750.91</b>	<b>0.00</b>		<b>45,800.94</b>	<b>36,698.58</b>	<b>37,719.08</b>	<b>47,568.91</b>	<b>7,319.50</b>	<b>643.90</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 29 Skagit

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
23 Princ Off	945.83	0.00		873.18	0.00	72.65	0.00	0.00	0.00	0.00
27 Teaching	6,480.49	0.00		5,368.21	0.00	1,112.28	0.00	0.00	0.00	0.00
31 InstProDev	3,572.52	0.00		3,022.16	0.00	550.36	0.00	0.00	0.00	0.00
<b>58 TOTAL</b>	<b>10,998.84</b>	<b>0.00</b>		<b>9,263.55</b>	<b>0.00</b>	<b>1,735.29</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 29 Skagit

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
31 InstProDev	11,536.53	0.00		4,811.50	0.00	492.41	0.00	5,350.00	882.62	0.00
<b>64 TOTAL</b>	<b>11,536.53</b>	<b>0.00</b>		<b>4,811.50</b>	<b>0.00</b>	<b>492.41</b>	<b>0.00</b>	<b>5,350.00</b>	<b>882.62</b>	<b>0.00</b>



E.S.D. 189

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 29 Skagit

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	7,523.02	0.00		0.00	4,636.82	2,875.06	11.14	0.00	0.00	0.00
<b>65 TOTAL</b>	<b>7,523.02</b>	<b>0.00</b>		<b>0.00</b>	<b>4,636.82</b>	<b>2,875.06</b>	<b>11.14</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 68 - Indian Education, Federal, ED

COUNTY: 29 Skagit

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	9,719.85	0.00		0.00	6,422.08	3,297.77	0.00	0.00	0.00	0.00
27 Teaching	28,199.61	0.00		20,420.45	107.55	6,614.93	0.00	1,056.68	0.00	0.00
<b>68 TOTAL</b>	<b>37,919.46</b>	<b>0.00</b>		<b>20,420.45</b>	<b>6,529.63</b>	<b>9,912.70</b>	<b>0.00</b>	<b>1,056.68</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 71 - Traffic Safety

COUNTY: 29 Skagit

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	19,422.30	0.00		14,800.00	0.00	3,310.52	393.83	623.09	294.86	0.00
31 InstProDev	337.42	0.00		74.38	0.00	6.48	0.00	0.00	256.56	0.00
<b>71 TOTAL</b>	<b>19,759.72</b>	<b>0.00</b>		<b>14,874.38</b>	<b>0.00</b>	<b>3,317.00</b>	<b>393.83</b>	<b>623.09</b>	<b>551.42</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 74 - Highly Capable

COUNTY: 29 Skagit

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	25,821.16	0.00		17,746.51	0.00	7,632.96	361.69	80.00	0.00	0.00
<b>74 TOTAL</b>	<b>25,821.16</b>	<b>0.00</b>		<b>17,746.51</b>	<b>0.00</b>	<b>7,632.96</b>	<b>361.69</b>	<b>80.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 79 - Instructional Programs, Other

COUNTY: 29 Skagit

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	69,620.17	0.00		6,203.14	49,800.19	13,609.36	7.48	0.00	0.00	0.00
26 Health	2,070.00	0.00		0.00	0.00	0.00	0.00	2,070.00	0.00	0.00
27 Teaching	216,087.44	0.00		87,616.28	44,338.53	53,069.31	26,089.77	3,775.66	1,197.89	0.00
31 InstProDev	5,831.74	0.00		2,840.40	805.40	1,081.99	0.00	455.00	648.95	0.00
<b>79 TOTAL</b>	<b>293,609.35</b>	<b>0.00</b>		<b>96,659.82</b>	<b>94,944.12</b>	<b>67,760.66</b>	<b>26,097.25</b>	<b>6,300.66</b>	<b>1,846.84</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 89 - Other Community Services

COUNTY: 29 Skagit

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
91 Publ Actv	330.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	330.74	0.00
<b>89 TOTAL</b>	<b>330.74</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>330.74</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 97 - District-wide Support

COUNTY: 29 Skagit

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	86,381.93	0.00			0.00	0.00	1,274.49	82,826.47	2,280.97	0.00
12 Supt Off	288,519.39	0.00		143,591.82	36,001.63	65,301.38	18,063.76	21,172.32	4,388.48	0.00
13 Busns Off	230,327.22	0.00		0.00	135,979.28	59,399.08	20,268.12	12,220.94	2,459.80	0.00
14 HR	81,139.05	0.00		0.00	42,165.84	16,898.93	3,445.13	17,695.41	933.74	0.00
15 Pblc Rltn	1,530.31	0.00		0.00	0.00	0.00	1,367.33	162.98	0.00	0.00
25 Pupil M/S	975.59	0.00		0.00	0.00	0.00	161.40	260.00	554.19	0.00
61 Supv Bldg	95,016.52	0.00		0.00	70,000.89	24,973.89	0.00	0.00	41.74	0.00
62 Grnd Mnt	92,574.97	0.00			44,458.67	25,544.21	22,337.40	120.09	114.60	0.00
63 Oper Bldg	310,729.73	0.00			167,346.74	76,296.93	42,784.25	24,301.81	0.00	0.00
64 Maintnce	138,270.39	0.00	0.00		16,591.04	4,738.28	29,352.07	87,589.00	0.00	0.00
65 Utilities	312,981.23	0.00	0.00		0.00	0.00	0.00	312,981.23	0.00	0.00
67 Bldg Secu	64,798.77	0.00			33,550.66	17,479.48	663.02	11,383.70	1,721.91	0.00
68 Insurance	64,614.88	0.00					0.00	64,614.88		0.00
72 Info Sys	65,747.76	0.00	0.00	6,469.13	8,814.24	3,487.48	12,376.70	34,600.21	0.00	0.00
73 Printing	1,779.40	0.00	0.00	0.00	0.00	0.00	0.00	1,779.40	0.00	0.00
75 Mtr Pool	482.10	0.00	0.00	0.00	0.00	0.00	0.00	482.10	0.00	0.00
<b>97 TOTAL</b>	<b>1,835,869.24</b>	<b>0.00</b>	<b>0.00</b>	<b>150,060.95</b>	<b>554,908.99</b>	<b>294,119.66</b>	<b>152,093.67</b>	<b>672,190.54</b>	<b>12,495.43</b>	<b>0.00</b>

E.S.D. 189

PROGRAM 98 - School Food Services

COUNTY: 29 Skagit

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
41 Supervisn	61,921.52	0.00		0.00	41,919.12	19,537.45	18.01	0.00	446.94	0.00
42 Food	147,439.26	0.00					146,879.05	560.21		
44 Operation	170,303.48	0.00			105,586.80	59,703.53	1,344.75	3,668.40	0.00	0.00
49 Transfers	-8,666.27		-8,666.27							
<b>98 TOTAL</b>	<b>370,997.99</b>	<b>0.00</b>	<b>-8,666.27</b>	<b>0.00</b>	<b>147,505.92</b>	<b>79,240.98</b>	<b>148,241.81</b>	<b>4,228.61</b>	<b>446.94</b>	<b>0.00</b>



E.S.D. 189

PROGRAM 99 - Pupil Transportation

COUNTY: 29 Skagit

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
29 Pmt to SD	4,563.95							4,563.95		
51 Supervisn	80,406.92	0.00		0.00	58,022.78	22,246.16	13.98	0.00	124.00	0.00
52 Operation	303,167.46	0.00			178,614.94	85,023.59	37,169.56	2,293.77	65.60	0.00
53 Maintnce	67,814.39	0.00			23,374.23	12,513.46	17,876.22	14,050.48	0.00	0.00
56 Insurance	13,847.87							13,847.87		
59 Transfers	-82,671.58		-82,671.58							
<b>99 TOTAL</b>	<b>387,129.01</b>	<b>0.00</b>	<b>-82,671.58</b>	<b>0.00</b>	<b>260,011.95</b>	<b>119,783.21</b>	<b>55,059.76</b>	<b>34,756.07</b>	<b>189.60</b>	<b>0.00</b>

Other Data Requirements and Certifications

- |    |   |      |
|----|---|------|
| A. | Enter the amount of E-Rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by utility. | 0.00 |
| B. | Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090  | 0.00 |
| C. | Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.   | 0.00 |
| D. | Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for cost-of-living increases on salaries and salary-related benefits."  | Yes  |

E.S.D. 189

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

COUNTY: 29 Skagit

For the Year Ended August 31, 2017

1. Fire District Payment RCW 52.30.020

Total expenditures paid to fire protection districts for fire protection services. Eligible school districts received reimbursement in the July apportionment payment (Revenue Account 3100) for fire protection services purchased during the calendar year (see Report 1191, line C.7. for the amount of payment). Fire district reimbursement is provided solely for the purpose of paying for fire protection services. Therefore, any such reimbursement not used to pay for fire protection services must be recovered by OSPI. School districts that did not receive payment are not required to make an entry in this item number.

0.00

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

0.224

- a) Total All Programs (SYSTEM CALCULATED) 10,035,964.95
- b) Total Program 97 Districtwide Support (SYSTEM CALCULATED) 1,835,869.24
- c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED) 8,200,095.71

E.S.D. 189

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

COUNTY: 29 Skagit

For the Year Ended August 31, 2017

DISTORTING ITEMS

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

0.00

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

7,667.71

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 189

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

COUNTY: 29 Skagit

For the Year Ended August 31, 2017

DISTORTING ITEMS

14. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 72, Information Systems.

0.00

15. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 73, Printing.

0.00

16. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 74, Warehousing.

0.00

17. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 75, Motor Pool.

0.00

E.S.D. 189

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

COUNTY: 29 Skagit

For the Year Ended August 31, 2017

INDIRECT EXPENDITURES

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

21,608.32

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.

1,530.31

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.

59,562.59

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: 29 Skagit

For the Year Ended August 31, 2017

**INDIRECT EXPENDITURES**

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 189

Fiscal Year 2016-2017

COUNTY: 29 Skagit

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

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
<b>TOTAL PROGRAMS 01-89, 98, 99</b>	<b>8,200,095.71</b>	<b>0.00</b>		<b>147,439.26</b>			<b>8,052,656.45</b>
PROGRAM 97 ACTIVITIES							
11 Board of Directors	86,381.93	0.00		7,667.71	57,105.90	21,608.32	
12 Superintendent's Office	288,519.39	0.00		0.00	288,519.39	0.00	
13 Business Office	230,327.22	0.00		0.00		230,327.22	
14 Human Resources	81,139.05	0.00		0.00		81,139.05	
15 Public Relations	1,530.31	0.00			0.00	1,530.31	
25 Pupil Management and Safety	975.59	0.00		0.00	975.59	0.00	
61 Supervision	95,016.52	0.00		0.00	95,016.52	0.00	
62 Grounds Maintenance	92,574.97	0.00		0.00	92,574.97	0.00	
63 Operation of Buildings	310,729.73	0.00		0.00	310,729.73	0.00	
64 Maintenance	138,270.39	0.00		0.00	138,270.39	0.00	
65 Utilities	312,981.23	0.00		0.00	312,981.23	0.00	
67 Building and Property Security	64,798.77	0.00		0.00	64,798.77	0.00	
68 Insurance	64,614.88	0.00		0.00	64,614.88	0.00	
72 Information Systems	65,747.76	0.00		0.00	6,185.17	59,562.59	
73 Printing	1,779.40	0.00		0.00		1,779.40	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	482.10	0.00		0.00		482.10	
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>1,835,869.24</b>	<b>0.00</b>	<b>0.00</b>	<b>7,667.71</b>	<b>1,431,772.54</b>	<b>396,428.99</b>	



E.S.D. 189

Fiscal Year 2016-2017

COUNTY: 29 Skagit

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

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	10,035,964.95	0.00	0.00	155,106.97		396,428.99	8,052,656.45
Unallowable Costs					-1,431,772.54		1,431,772.54
<b>TOTALS</b>	<b>10,035,964.95</b>	<b>0.00</b>	<b>0.00</b>	<b>155,106.97</b>		<b>396,428.99</b>	<b>9,484,428.99</b>

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

FY 14-15

1. FY 14-15 INDIRECT EXPENDITURES	290,113.19
2. FY 14-15 DIRECT EXPENDITURES	8,926,843.95
3. FY 14-15 OVER/UNDER RECOVERY (CALCULATED)	72,976.77
4. FY 14-15 TOTAL POOL (LINE 1 + LINE 3)	363,089.96
5. CALCULATED FY 14-15 RESTRICTED INDIRECT RATE TO BE USED IN FY 16-17	0.0407

FY 16-17

6. FY 16-17 INDIRECT EXPENDITURES FROM COLUMN 6	396,428.99
7. FY 14-15 OVER/UNDER RECOVERY (LINE 3)	72,976.77
8. FY 16-17 ADJUSTED IND POOL (LINE 6 + LINE 7)	469,405.76
9. FY 16-17 DIRECT EXPENDITURES FROM COLUMN 7	9,484,428.99
10. FY 16-17 RESTRICTED INDIRECT RATE (LINE 5)	0.0407
11. FY 16-17 AMOUNT RECOVERED (LINE 9 * LINE 10)	386,016.26
12. FY 16-17 OVER/UNDER RECOVER (LINE 8 - LINE 11)	83,389.50
13. FY 16-17 TOTAL POOL (LINE 6 + LINE 12)	479,818.49
14. CALCULATED FY 16-17 RESTRICTED INDIRECT RATE TO BE USED IN FY 18-19 (LINE 13 / LINE 9)	0.0506

E.S.D. 189

Fiscal Year 2016-2017

COUNTY: 29 Skagit

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

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
<b>Total Programs 01-89, 98, 99</b>	<b>8,200,095.71</b>	<b>0.00</b>		<b>147,439.26</b>			<b>8,052,656.45</b>
<b>PROGRAM 97 ACTIVITIES</b>							
11 Board of Directors	86,381.93	0.00		7,667.71	57,105.90	21,608.32	
12 Superintendents Office	288,519.39	0.00		0.00		288,519.39	
13 Business Office	230,327.22	0.00		0.00		230,327.22	
14 Human Resources	81,139.05	0.00		0.00		81,139.05	
15 Public Relations	1,530.31	0.00			0.00	1,530.31	
25 Pupil Management and Safety	975.59	0.00		0.00		975.59	
61 Supervision	95,016.52	0.00		0.00		95,016.52	
62 Grounds Maintenance	92,574.97	0.00		0.00		92,574.97	
63 Operation of Buildings	310,729.73	0.00		0.00		310,729.73	
64 Maintenance	138,270.39	0.00		0.00		138,270.39	
65 Utilities	312,981.23	0.00		0.00		312,981.23	
67 Building and Property Security	64,798.77	0.00		0.00		64,798.77	
68 Insurance	64,614.88	0.00		0.00		64,614.88	
72 Information Systems	65,747.76	0.00		0.00		65,747.76	
73 Printing	1,779.40	0.00		0.00		1,779.40	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	482.10	0.00		0.00		482.10	
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>1,835,869.24</b>	<b>0.00</b>	<b>0.00</b>	<b>7,667.71</b>	<b>57,105.90</b>	<b>1,771,095.63</b>	

E.S.D. 189

Fiscal Year 2016-2017

COUNTY: 29 Skagit

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

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	10,035,964.95	0.00	0.00	155,106.97		1,771,095.63	8,052,656.45
<b>Unallowable Costs</b>					-57,105.90		57,105.90
<b>Totals</b>	<b>10,035,964.95</b>	<b>0.00</b>	<b>0.00</b>	<b>155,106.97</b>		<b>1,771,095.63</b>	<b>8,109,762.35</b>

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

FY 14-15

1. FY 14-15 INDIRECT EXPENDITURES	1,627,029.75
2. FY 14-15 DIRECT EXPENDITURES	7,589,927.39
3. FY 14-15 OVER (UNDER) RECOVERY	177,711.25
4. FY 14-15 TOTAL POOL (LINE 1 + LINE 3)	1,804,741.00
5. CALCULATED FY 14-15 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 16-17	0.2378

FY 16-17

6. FY 16-17 INDIRECT EXPENDITURES FROM COLUMN 6	1,771,095.63
7. FY 14-15 OVER (UNDER) RECOVERY (LINE 3)	177,711.25
8. FY 16-17 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	1,948,806.88
9. FY 16-17 DIRECT EXPENDITURES FROM COLUMN 7	8,109,762.35
10. FY 16-17 UNRESTRICTED INDIRECT RATE (LINE 5)	0.2378
11. FY 16-17 AMOUNT RECOVERED (LINE 9 * LINE 10)	1,928,501.49
12. FY 16-17 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	20,305.39
13. FY 16-17 TOTAL POOL (LINE 6 + LINE 12)	1,791,401.02
14. CALCULATED FY 16-17 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 18-19 (LINE 13 / LINE 9)	0.2209

E.S.D. 189

## General Fund

COUNTY: 29 Skagit

## Resource to Program Expenditure Report

For the Year Ended August 31, 2017

	Program Expenditures	State Resources	Federal Resources	Other Resources
<b>BASIC EDUCATION PROGRAMS</b>				
01 Basic Education	5,434,218.89	2,772,274.80	1,922,348.06	739,596.03
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	0.00	0.00	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	113,995.56	0.00	0.00	113,995.56
97 Districtwide Support	1,835,869.24	1,372,268.31	352,800.31	110,800.62
<b>TOTAL BASIC EDUCATIONAL PROGRAMS</b>	<b>7,384,083.69</b>	<b>4,144,543.11</b>	<b>2,275,148.37</b>	<b>964,392.21</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	815,127.63	749,084.45	66,043.18	0.00
22 Special Education - Infants and Toddlers - State	0.00	0.00	0.00	0.00
24 Special Education-Supplemental, Federal	124,133.11	0.00	124,133.11	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	133,490.04	0.00	133,490.04	0.00
38 Vocational, Federal	0.00	0.00	0.00	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	189,870.33	0.00	189,870.33	0.00
52 Other Title Grants Under ESEA, Federal	45,329.69	0.00	45,329.69	0.00
53 ESEA Migrant, Federal	2,553.73	0.00	2,553.73	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	175,750.91	175,750.91	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	10,998.84	10,998.84	0.00	0.00

E.S.D. 189

## General Fund

COUNTY: 29 Skagit

## Resource to Program Expenditure Report

For the Year Ended August 31, 2017

	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	11,536.53	0.00	11,536.53	0.00
65 Transitional Bilingual, State	7,523.02	7,523.02	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	37,919.46	0.00	37,919.46	0.00
69 Compensatory, Other	0.00	0.00	0.00	0.00
71 Traffic Safety	19,759.72	0.00	0.00	19,759.72
73 Summer School	0.00	0.00	0.00	0.00
74 Highly Capable	25,821.16	6,007.51	0.00	19,813.65
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	293,609.35	0.00	0.00	293,609.35
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>1,893,423.52</b>	<b>949,364.73</b>	<b>610,876.07</b>	<b>333,182.72</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	330.74	0.00	0.00	330.74
98 School Food Services	370,997.99	2,891.22	171,500.47	196,606.30
99 Pupil Transportation	387,129.01	337,674.15	0.00	49,454.86
<b>TOTAL OTHER PROGRAMS</b>	<b>758,457.74</b>	<b>340,565.37</b>	<b>171,500.47</b>	<b>246,391.90</b>
<b>TOTALS</b>	<b>10,035,964.95</b>	<b>5,434,473.21</b>	<b>3,057,524.91</b>	<b>1,543,966.83</b>

E.S.D. 189

Preliminary Special Education Maintenance of Effort

COUNTY: 29 Skagit

Fiscal Year 2016-2017

This Special Education MOE test is preliminary and does not incorporate any provisions for reducing local effort pursuant to IDEA regulations. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments.

	FY 15 - 16	FY 16 - 17
	Actual (A)	Actual (B)
<b>Preliminary FY 2016-2017 to FY 2015-2016 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.	756,631.53	815,127.63
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	18,265.74	5,674.26
4. Equals aggregate special education expenditures for resident special education students.	738,365.79	809,453.37
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.)		71,087.58
<b>Preliminary FY 2016-2017 to FY 2015-2016 Per Pupil Maintenance of Effort Test</b>		
6. Resident special education students (updated by OSPI).	92.55	88.00
7. Expenditures per pupil (line 4/line 6).	7,978.02	9,198.33
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.)		1,220.31
<b>Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2016-2017 to FY 2015-2016 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 2016 - 17	FY 2015 - 16		FY 2016 - 17	FY 2015 - 16
Total Expenditures	+ (plus)	10,035,964.95	10,241,263.00	Total Program 98	+ 370,997.99	394,362.58
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 71,983.12	72,956.62
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 2,891.22	3,291.00
Child Care	- (minus)	0.00	0.00	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	330.74	0.00	Revenue 6198 (Fed)	- 147,634.57	150,598.39
School Food Services	- (minus)	370,997.99	394,362.58	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)	- 23,865.90	21,466.52
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	124,623.18	146,050.05
Federal, General Purpose Revenue	- (minus)	2,399,116.81	2,056,624.67			
Federal, Special Purpose Revenue	- (minus)	658,408.10	598,275.09	<b>Note:</b>		
Food Service Deficit	+ (plus)	124,623.18	146,050.05	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	147,634.57	150,598.39	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)	23,865.90	21,466.52	are displayed.		
Commodities						
Capital Outlay, Stim, Title I	+ (plus)	0.00				
Capital Outlay, Stim, Schl Imprv	+ (plus)	0.00				
Capital Outlay, Stim, SFSF	+ (plus)	0.00				
Capital Outlay, Stim, IDEA	+ (plus)	0.00				
Capital Outlay, Stim, Compt Grants	+ (plus)	0.00				
Capital Outlay, Stim, Other	+ (plus)	0.00				
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Sp Ed, Inst, St	+ (plus)	0.00	0.00			
Capital Outlay, Sp Ed, Oth, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Voc, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Voc, Other	+ (plus)	0.00	0.00			
Capital Outlay, Skill Cntr, Fed	+ (plus)	0.00	0.00			
Capital Outlay, ESEA Disadvantaged-Federal	+ (plus)	0.00	0.00			
Capital Outlay, Other Title Grants Under ESEA-Federal	+ (plus)	0.00	0.00			
Capital Outlay, ESEA Migrant-Federal	+ (plus)	0.00	0.00			
Capital Outlay, Read First, Fed	+ (plus)	0.00	0.00			
Capital Outlay, St In, Ctr/Hm, D	+ (plus)	0.00	0.00			
Capital Outlay, St In, N/D, Fed	+ (plus)	0.00	0.00			
Capital Outlay, In, Juveniles in Adult Jails	+ (plus)	0.00	0.00			
Capital Outlay, Head Start, Fed	+ (plus)	0.00	0.00			
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	0.00	0.00			
Capital Outlay, LEP, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	0.00	0.00			

Description	Operation	FY 2016 - 17	FY 2015 - 16
Capital Outlay, Comp, Othr	+ (plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+ (plus)	0.00	0.00
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Child Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	6,903,234.96	7,510,115.62
	FY 16-17/FY 15-16		0.92

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



E.S.D. 189

Fiscal Year 2016-2017

COUNTY: 29 Skagit

Preliminary Vocational Education Maintenance of Effort

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

Description	Operation	FY 2016 - 17	FY 2015 - 16
Program 31, Vocational--Basic State	+ (plus)	0.00	0.00
Program 34, Middle School Career and Technical Education-State	+ (plus)	0.00	0.00
Program 38, Vocational--Federal	+ (plus)	0.00	0.00
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	113,995.56	113,046.00
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	113,995.56	113,046.00
	FY 16-17 / FY 15-16		1.01

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

E.S.D. 189

La Conner School District No.311

COUNTY: 29 Skagit

Financial Edit Report Fiscal Year 2016-2017

**GENERAL FUND**

Type	Number	Message	Amount 1	Amount 2
Info	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job"		
Info	1.588	Your district has passed the Preliminary Federal Cross-Cutting MOE. Current year aggregate expenditures are greater than the previous year aggregate expenditures. *Good job*		
Info	1.589	On the Data Requirements for End-of-Year Reporting to Apportionment report, your district's Fire Protection Services expenditures are blank. Did your district incur Fire Protection Services expenditures?		
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	1.608	**Warning** There are expenditures in Program 45, but district does not have Skill Center.	113,995.56	

**ASSOCIATED STUDENT BODY FUND**

Associated Student Body Fund: Cleared all edits

**DEBT SERVICE FUND**

Debt Service Fund: Cleared all edits

E.S.D. 189

La Conner School District No.311

COUNTY: 29 Skagit

Financial Edit Report Fiscal Year 2016-2017

Continued

**CAPITAL PROJECTS FUND**

Type	Number	Message	Amount 1	Amount 2
Info	2.510	On the Balance Sheet General Ledger GL 862 is negative.	-49,101.13	

**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