

E.S.D. 189

Balance Sheet

COUNTY: 29 Skagit

Governmental Funds

August 31, 2019

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	723,053.20	9,398.41	5,737.61	48.97	44,715.17	0.00	782,953.36
Minus Warrants Outstanding	-867,937.54	-1,888.90	0.00	-1,852.89	0.00	0.00	-871,679.33
Taxes Receivable	417,218.39		703,212.00	28.44	0.00		1,120,458.83
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	220,131.08	0.00	0.00	0.00	0.00	0.00	220,131.08
Accounts Receivable	165,204.51	0.00	0.00	0.00	0.00	0.00	165,204.51
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	66,450.65	0.00			0.00	0.00	66,450.65
Investments	1,489,088.17	82,698.17	760,690.39	719,545.10	83,315.84	0.00	3,135,337.67
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	2,213,208.46	90,207.68	1,469,640.00	717,769.62	128,031.01	0.00	4,618,856.77
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	0.00		0.00	0.00	0.00		0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	2,213,208.46	90,207.68	1,469,640.00	717,769.62	128,031.01	0.00	4,618,856.77
LIABILITIES:							
Accounts Payable	41,258.17	503.50	0.00	7,555.38	0.00	0.00	49,317.05
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	29,598.91	0.00		0.00			29,598.91
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, 2019

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
LIABILITIES:							
Payroll Deductions and Taxes Payable	14,435.67	0.00		0.00			14,435.67
Due To Other Governmental Units	126,724.32	0.00		0.00	0.00	0.00	126,724.32
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	0.00	0.00	0.00	0.00	0.00		0.00
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
TOTAL LIABILITIES	212,017.07	503.50	0.00	7,555.38	0.00	0.00	220,075.95
DEFERRED INFLOWS OF RESOURCES:							
Unavailable Revenue	20,881.50	12,267.62	0.00	0.00	0.00	0.00	33,149.12
Unavailable Revenue - Taxes Receivable	417,218.39		703,212.00	28.44	0.00		1,120,458.83
TOTAL DEFERRED INFLOWS OF RESOURCES	438,099.89	12,267.62	703,212.00	28.44	0.00	0.00	1,153,607.95
FUND BALANCE:							
Nonspendable Fund Balance	66,450.65	0.00	0.00	0.00	0.00	0.00	66,450.65
Restricted Fund Balance	73,721.39	77,436.56	766,428.00	0.00	128,031.01	0.00	1,045,616.96
Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	0.00	0.00	0.00	710,185.80	0.00	0.00	710,185.80
Unassigned Fund Balance	1,422,919.46	0.00	0.00	0.00	0.00	0.00	1,422,919.46
TOTAL FUND BALANCE	1,563,091.50	77,436.56	766,428.00	710,185.80	128,031.01	0.00	3,245,172.87
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	2,213,208.46	90,207.68	1,469,640.00	717,769.62	128,031.01	0.00	4,618,856.77

E.S.D. 189

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 29 Skagit

Governmental Funds

For the Year Ended August 31, 2019

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	2,179,147.75	79,973.31	1,517,934.99	158,037.32	1,277.97		3,936,371.34
State	7,604,218.20		0.00	0.00	44,682.71		7,648,900.91
Federal	2,984,528.39		0.00	0.00	0.00		2,984,528.39
Other	187,899.37			0.00	0.00	0.00	187,899.37
TOTAL REVENUES	12,955,793.71	79,973.31	1,517,934.99	158,037.32	45,960.68	0.00	14,757,700.01
EXPENDITURES:							
CURRENT:							
Regular Instruction	7,224,253.43						7,224,253.43
Special Education	1,204,603.27						1,204,603.27
Vocational Education	0.00						0.00
Skill Center	0.00						0.00
Compensatory Programs	810,392.63						810,392.63
Other Instructional Programs	758,352.71						758,352.71
Community Services	0.00						0.00
Support Services	3,298,808.66						3,298,808.66
Student Activities/Other		75,609.86				0.00	75,609.86
CAPITAL OUTLAY:							
Sites				0.00			0.00
Building				38,587.29			38,587.29
Equipment				34,746.91			34,746.91
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
DEBT SERVICE:							
Principal	0.00		671,250.00	0.00	0.00		671,250.00
Interest and Other Charges	0.00		822,610.28	0.00	0.00		822,610.28
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	13,296,410.70	75,609.86	1,493,860.28	73,334.20	0.00	0.00	14,939,215.04
REVENUES OVER (UNDER) EXPENDITURES	-340,616.99	4,363.45	24,074.71	84,703.12	45,960.68	0.00	-181,515.03
OTHER FINANCING SOURCES (USES):							

E.S.D. 189

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 29 Skagit

Governmental Funds

For the Year Ended August 31, 2019

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		34,715.72	0.00	0.00		34,715.72
Transfers Out (GL 536)	-34,715.72		0.00	0.00	0.00	0.00	-34,715.72
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	0.00		0.00
TOTAL OTHER FINANCING SOURCES (USES)	-34,715.72		34,715.72	0.00	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-375,332.71	4,363.45	58,790.43	84,703.12	45,960.68	0.00	-181,515.03
BEGINNING TOTAL FUND BALANCE	1,931,740.13	70,641.70	707,637.57	758,139.12	82,070.33	0.00	3,550,228.85
Prior Year(s) Corrections or Restatements	6,684.08	2,431.41	0.00	-132,656.44	0.00	0.00	-123,540.95
ENDING TOTAL FUND BALANCE	1,563,091.50	77,436.56	766,428.00	710,185.80	128,031.01	0.00	3,245,172.87

E.S.D. 189

Budgetary Comparison Schedule

COUNTY: 29 Skagit

General Fund

For The Year Ended August 31, 2019

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	2,110,940.00	2,179,147.75	68,207.75
State	7,598,592.00	7,604,218.20	5,626.20
Federal	2,670,063.00	2,984,528.39	314,465.39
Other	143,405.00	187,899.37	44,494.37
TOTAL REVENUES	12,523,000.00	12,955,793.71	432,793.71
EXPENDITURES			
CURRENT:			
Regular Instruction	6,982,339.00	7,224,253.43	-241,914.43
Special Education	1,337,252.00	1,204,603.27	132,648.73
Vocational Education	0.00	0.00	0.00
Skill Center	0.00	0.00	0.00
Compensatory Programs	863,419.00	810,392.63	53,026.37
Other Instructional Programs	880,290.00	758,352.71	121,937.29
Community Services	0.00	0.00	0.00
Support Services	3,245,700.00	3,298,808.66	-53,108.66
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	0.00	0.00	0.00
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	13,309,000.00	13,296,410.70	12,589.30
REVENUES OVER (UNDER) EXPENDITURES	-786,000.00	-340,616.99	445,383.01

Budgetary Comparison Schedule

General Fund

For The Year Ended August 31, 2019

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	100,000.00	0.00	-100,000.00
Transfers Out (GL 536)	-35,583.00	-34,715.72	867.28
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	64,417.00	-34,715.72	-99,132.72
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-721,583.00	-375,332.71	346,250.29
BEGINNING TOTAL FUND BALANCE	1,931,740.00	1,931,740.13	0.13
Prior Year(s) Corrections or Restatements		6,684.08	6,684.08
ENDING TOTAL FUND BALANCE	1,210,157.00	1,563,091.50	352,934.50

E.S.D. 189

Budgetary Comparison Schedule

COUNTY: 29 Skagit

Associated Student Body Fund

For The Year Ended August 31, 2019

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	59,070.00	79,973.31	20,903.31
State			
Federal			
Other			
TOTAL REVENUES	59,070.00	79,973.31	20,903.31
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	76,700.00	75,609.86	1,090.14
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	76,700.00	75,609.86	1,090.14
REVENUES OVER (UNDER) EXPENDITURES	-17,630.00	4,363.45	21,993.45

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-17,630.00	4,363.45	21,993.45
BEGINNING TOTAL FUND BALANCE	61,111.00	70,641.70	9,530.70
Prior Year(s) Corrections or Restatements		2,431.41	2,431.41
ENDING TOTAL FUND BALANCE	43,481.00	77,436.56	33,955.56

E.S.D. 189

Budgetary Comparison Schedule

COUNTY: 29 Skagit

Debt Service Fund

For The Year Ended August 31, 2019

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	1,505,500.00	1,517,934.99	12,434.99
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	1,505,500.00	1,517,934.99	12,434.99
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	716,250.00	671,250.00	45,000.00
Interest and Other Charges	790,958.00	822,610.28	-31,652.28
TOTAL EXPENDITURES	1,507,208.00	1,493,860.28	13,347.72
 REVENUES OVER (UNDER) EXPENDITURES	 -1,708.00	 24,074.71	 25,782.71

Budgetary Comparison Schedule

Debt Service Fund

For The Year Ended August 31, 2019

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	35,582.00	34,715.72	-866.28
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	35,582.00	34,715.72	-866.28
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	33,874.00	58,790.43	24,916.43
BEGINNING TOTAL FUND BALANCE	683,158.00	707,637.57	24,479.57
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	717,032.00	766,428.00	49,396.00

E.S.D. 189

Budgetary Comparison Schedule

COUNTY: 29 Skagit

Capital Projects Fund

For The Year Ended August 31, 2019

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	185,000.00	158,037.32	-26,962.68
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	185,000.00	158,037.32	-26,962.68
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	0.00	0.00	0.00
Building	275,000.00	38,587.29	236,412.71
Equipment	50,000.00	34,746.91	15,253.09
Instructional Technology	0.00	0.00	0.00
Energy	0.00	0.00	0.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			

Budgetary Comparison Schedule

Capital Projects Fund

For The Year Ended August 31, 2019

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	325,000.00	73,334.20	251,665.80
REVENUES OVER (UNDER) EXPENDITURES	-140,000.00	84,703.12	224,703.12
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	250,000.00	0.00	-250,000.00
Transfers Out (GL 536)	-275,000.00	0.00	275,000.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-25,000.00	0.00	25,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-165,000.00	84,703.12	249,703.12
BEGINNING TOTAL FUND BALANCE	730,392.00	758,139.12	27,747.12
Prior Year(s) Corrections or Restatements		-132,656.44	-132,656.44
ENDING TOTAL FUND BALANCE	565,392.00	710,185.80	144,793.80

E.S.D. 189

Budgetary Comparison Schedule

COUNTY: 29 Skagit

Transportation Vehicle Fund

For The Year Ended August 31, 2019

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	500.00	1,277.97	777.97
State	39,541.00	44,682.71	5,141.71
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	40,041.00	45,960.68	5,919.68
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	0.00	0.00	0.00
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00

Budgetary Comparison Schedule

Transportation Vehicle Fund

For The Year Ended August 31, 2019

Variance with
Final Budget
POSITIVE
(NEGATIVE)

	FINAL BUDGET	ACTUAL	
REVENUES OVER (UNDER) EXPENDITURES	40,041.00	45,960.68	5,919.68
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	40,041.00	45,960.68	5,919.68
BEGINNING TOTAL FUND BALANCE	5,200.00	82,070.33	76,870.33
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	45,241.00	128,031.01	82,790.01

E.S.D. 189

Schedule of Long-Term Liabilities

COUNTY: 29 Skagit

For the Year Ended August 31, 2019

Description	Beginning Outstanding Debt September 1, 2018	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2019	Amount Due Within One Year
Voted Debt					
Voted Bonds	16,715,000.00	0.00	640,000.00	16,075,000.00	685,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt and Liabilities					
Non-Voted Bonds	125,000.00	0.00	31,250.00	93,750.00	31,250.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
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	17,975.40	0.00	17,975.40	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	202,556.74	112,898.84	0.00	315,455.58	78,626.00
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	1,882,905.00	0.00	153,952.00	1,728,953.00	
Net Pension Liabilities TRS 2/3	292,119.00	137,178.00	0.00	429,297.00	
Net Pension Liabilities SERS 2/3	239,698.00	0.00	36,326.00	203,372.00	
Net Pension Liabilities PERS 1	656,942.00	0.00	27,319.00	629,623.00	
Total Long-Term Liabilities	20,132,196.14	250,076.84	906,822.40	19,475,450.58	794,876.00

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 29 Skagit

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	1,058,424.17	1,506,524.96	3,297.79	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	275.81	938.30	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
1000 TOTAL LOCAL TAXES	1,058,699.98	1,507,463.26	3,297.79	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	76,091.50			
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	32,000.00			
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	14,742.46		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	76,195.87			
2300 Investment Earnings	40,827.87	10,471.73	14,404.53	1,277.97
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	513,035.25		140,335.00	0.00
2600 Fines and Damages	1,548.13		0.00	0.00
2700 Rentals and Leases	32,829.50	0.00	0.00	0.00
2800 Insurance Recoveries	49,440.00		0.00	0.00
2900 Local Support Nontax, Unassigned	283,737.19	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, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2000 TOTAL LOCAL SUPPORT NONTAX	1,120,447.77	10,471.73	154,739.53	1,277.97
STATE, GENERAL PURPOSE				
3100 Apportionment	5,449,926.63			
3121 Special Education - General Apportionment	168,269.26			
3300 Local Effort Assistance	53,944.80			
3600 State Forests	0.00	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	5,672,140.69	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	785,648.81			
4122 Special Education - Infants and Toddlers - State	12,241.37			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4155 Learning Assistance	393,497.04			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	63,912.98			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	15,162.53			
4174 Highly Capable	17,383.53			
4188 Child Care	0.00			
4198 School Food Service	3,204.72			
4199 Transportation - Operations	526,026.53			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	115,000.00		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: 29 Skagit

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	0.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				44,682.71
4000 TOTAL STATE, SPECIAL PURPOSE	1,932,077.51		0.00	44,682.71
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	2,097,491.61	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	102,935.53			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	6,643.95	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	2,207,071.09	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6124 Special Education, Supplemental	131,592.00			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	0.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	140,054.00			
6152 Other Title, ESEA Fed	66,794.88			
6153 ESEA Migrant, Federal	107,574.47			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 29 Skagit

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	11,925.89			
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	164,874.78			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	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			
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	16,583.11			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	56,526.00			
6276 Targeted Assistance	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	0.00			

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 29 Skagit

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
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			
6321 Special Education - Medicaid Reimbursement	52,698.30			
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	8,820.88			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance	0.00			
6378 Youth Training	0.00			
6388 Child Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	20,012.99			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	777,457.30		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7121 Special Education	27,533.30			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	5,802.13			
7301 Nonhigh Participation	25,351.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	58,686.43		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	119,376.90		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	1,180.00			
8200 Private Foundations	903.08			
8500 Nonfederal, ESD	7,752.96		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	129,212.94		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	0.00			0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers	0.00	34,715.72	0.00	0.00

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 29 Skagit

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9000 TOTAL OTHER FINANCING SOURCES	0.00	34,715.72	0.00	0.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	12,955,793.71	1,552,650.71	158,037.32	45,960.68

E.S.D. 189

Program/Activity/Object Report

COUNTY: 29 Skagit

For the Year Ended August 31, 2019

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	7,223,717.54	11 Bd of Dir	60,669.82	0 Debit Transfer	126,973.61
02 ALE	.00	12 Supt Off	335,590.41	1 Credit Transfer	-126,973.61
03 Basic Education - Dropout Reengagement	535.89	13 Busns Off	276,004.18	2 Cert. Salaries	5,378,826.15
21 Sp Ed, Sup, St	1,004,923.63	14 HR	105,378.75	3 Class. Salaries	2,539,499.06
22 Sp Ed, Infants and Toddlers, State	15,665.03	15 Pblc Rltn	13,132.42	4 Employee Benefits	2,900,240.72
24 Sp Ed, Sup, Fed	131,551.12	21 Supv Inst	368,088.26	5 Supplies / Materials	707,548.59
25 Sp Ed, Infants and Toddlers, Federal	.00	22 Lrn Resrc	160,590.65	6	.00
26 Sp Ed, Inst, St	.00	23 Princ Off	864,281.25	7 Purchased Services	1,675,845.72
29 Sp Ed, Oth, Fed	52,463.49	24 Guid/Coun	142,603.73	8 Travel	94,450.46
31 Voc, Basic, St	.00	25 Pupil M/S	2,595.27	9 Capital Outlay	.00
34 MidSchCar/Tec	.00	26 Health	238,422.00	TOTAL ALL OBJECTS	13,296,410.70
38 Voc, Fed	.00	27 Teaching	7,156,312.15		
39 Voc, Other	.00	28 Extracur	493,094.79		
45 Skil Cnt, Bas, St	.00	29 Pmt to SD	51,718.00		
46 Skill Cntr, Fed	.00	31 InstProDev	302,285.42		
47 Skil Cnt, Fac Upgrade	.00	32 Inst Tech	39,959.49		
51 ESEA Disadvantaged, Fed	137,271.15	33 Curriculum	35,017.74		
52 Other Title, ESEA, Fed	27,954.65	34 Prof Learn	25,027.68		
53 ESEA Migrant, Federal	107,077.58	41 Supervisn	89,445.19		
54 Read First, Fed	.00	42 Food	150,444.52		
55 LAP	338,680.52	44 Operation	206,128.83		
56 St In, Ctr/Hm, D	2,665.86	49 Transfers	-1,712.38		
57 St In, N/D, Fed	.00	51 Supervisn	94,654.24		
58 Sp/Plt Pgm, St	64,374.86	52 Operation	469,281.04		
59 Inst. JAJ	.00	53 Maintnce	78,833.79		
61 Head Start, Fed	.00	56 Insurance	17,909.40		
62 MS, Pro Dv, Fed	24,967.71	59 Transfers	-125,261.23		
64 LEP, Fed	11,293.46	61 Supv Bldg	101,323.58		
65 Tran Biling, St	11,446.93	62 Grnd Mnt	131,369.04		
67 Ind Ed, Fd, JOM	.00	63 Oper Bldg	581,433.91		
68 Ind Ed, Fd, ED	84,659.91	64 Maintnce	191,516.00		
69 Comp, Othr	.00	65 Utilities	317,074.63		
		67 Bldg Secu	76,761.73		
		68 Insurance	117,055.93		

E.S.D. 189

Program/Activity/Object Report

COUNTY: 29 Skagit

For the Year Ended August 31, 2019

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
71 Traffic Safety	34,665.43
73 Summer School	.00
74 Highly Capable	33,839.44
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	689,847.84
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Child Care	.00
89 Othr Comm Srv	.00
97 Distwide Suppt	2,319,085.26
98 Schl Food Serv	444,306.16
99 Pupil Transp	535,417.24
TOTAL ALL PROGRAMS	13,296,410.70

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
72 Info Sys	116,403.39
73 Printing	2,441.25
74 Warehouse	.00
75 Mtr Pool	10,535.83
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	.00
TOTAL ALL ACTIVITIES	13,296,410.70