



Shelton School District No. 309

F-196
Annual Financial Statements

FISCAL YEAR 2017-18

E.S.D. 113 F-196 Annual Financial Statements

COUNTY: 23 Mason Fiscal Year 2017-2018

ANNUAL FINANCIAL STATEMENTS

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

CERTIFICATION

The Annual Financial Statements (Report F-196) for Shelton School District No. 309 of Mason County for the fiscal year ended August 31, 2018, were prepared on the modified accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: Subpart E.

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

Approved: _____

School District Superintendent or Authorized Official

Date

Reviewed: _____

ESD Superintendent or Authorized Official

Date

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	59,528,351.34	435,546.50	4,854,866.81	906,787.38	184,633.73	0.00	65,910,185.76
Total Expenditures	60,502,085.49	448,759.04	5,553,938.09	14,976,277.20	134,746.21	0.00	81,615,806.03
Other Financing Uses	208,256.36		0.00	0.00	139,678.70		347,935.06
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-1,181,990.51	-13,212.54	-699,071.28	-14,069,489.82	-89,791.18	0.00	-16,053,555.33
Beginning Total Fund Balance	5,372,380.36	353,956.37	2,874,114.86	64,181,011.81	282,204.49	0.00	73,063,667.89
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	4,190,389.85	340,743.83	2,175,043.58	50,111,521.99	192,413.31	0.00	57,010,112.56

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Balance Sheet

COUNTY: 23 Mason

Governmental Funds

August 31, 2018

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	2,389,952.24	45,618.61	14,205.45	4,453,746.66	182,410.44	0.00	7,085,933.40
Minus Warrants Outstanding	-2,277,371.57	-39,870.45	0.00	-4,365,532.45	0.00	0.00	-6,682,774.47
Taxes Receivable	3,641,616.54		2,787,545.37	0.00	0.00		6,429,161.91
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	857,011.94	0.00	0.00	0.00	0.00	0.00	857,011.94
Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	192,714.31	0.00		0.00			192,714.31
Prepaid Items	0.00	0.00			0.00	0.00	0.00
Investments	4,476,506.34	350,017.24	2,160,838.13	51,409,387.87	9,914.87	0.00	58,406,664.45
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	9,280,429.80	355,765.40	4,962,588.95	51,497,602.08	192,325.31	0.00	66,288,711.54
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	9,280,429.80	355,765.40	4,962,588.95	51,497,602.08	192,325.31	0.00	66,288,711.54
LIABILITIES:							
Accounts Payable	1,089,075.96	15,021.57	0.00	1,386,080.09	-88.00	0.00	2,490,089.62
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	175,264.22	0.00		0.00			175,264.22
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00

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Balance Sheet

COUNTY: 23 Mason

Governmental Funds

August 31, 2018

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
LIABILITIES:							
Payroll Deductions and Taxes Payable	53,614.18	0.00		0.00			53,614.18
Due To Other Governmental Units	139,295.32	0.00		0.00	0.00	0.00	139,295.32
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	-9,326.27						-9,326.27
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	500.00	0.00		0.00			500.00
Unearned Revenue	0.00	0.00	0.00	0.00	0.00		0.00
Matured Bonds Payable			0.00			0.00	0.00
Matured Bond Interest Payable			0.00			0.00	0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
TOTAL LIABILITIES	1,448,423.41	15,021.57	0.00	1,386,080.09	-88.00	0.00	2,849,437.07
DEFERRED INFLOWS OF RESOURCES:							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	3,641,616.54		2,787,545.37	0.00	0.00		6,429,161.91
TOTAL DEFERRED INFLOWS OF RESOURCES	3,641,616.54	0.00	2,787,545.37	0.00	0.00	0.00	6,429,161.91
FUND BALANCE:							
Nonspendable Fund Balance	192,714.31	0.00	0.00	0.00	0.00	0.00	192,714.31
Restricted Fund Balance	1,685,860.27	340,743.83	2,175,043.58	49,204,734.61	192,413.31	0.00	53,598,795.60
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	906,787.38	0.00	0.00	906,787.38
Unassigned Fund Balance	2,311,815.27	0.00	0.00	0.00	0.00	0.00	2,311,815.27
TOTAL FUND BALANCE	4,190,389.85	340,743.83	2,175,043.58	50,111,521.99	192,413.31	0.00	57,010,112.56
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	9,280,429.80	355,765.40	4,962,588.95	51,497,602.08	192,325.31	0.00	66,288,711.54

Statement of Revenues, Expenditures, and Changes in Fund Balance

E.S.D. 113

COUNTY: 23 Mason

Governmental Funds

For the Year Ended August 31, 2018

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	7,956,246.26	435,546.50	4,506,931.75	906,787.38	2,255.65		13,807,767.54
State	45,089,982.82		0.00	0.00	181,391.38		45,271,374.20
Federal	4,887,870.65		0.00	0.00	0.00		4,887,870.65
Federal Stimulus	0.00						0.00
Other	1,592,613.01			0.00	0.00	0.00	1,592,613.01
TOTAL REVENUES	59,526,712.74	435,546.50	4,506,931.75	906,787.38	183,647.03	0.00	65,559,625.40
EXPENDITURES:							
CURRENT:							
Regular Instruction	30,448,149.00						30,448,149.00
Federal Stimulus	0.00						0.00
Special Education	7,771,696.81						7,771,696.81
Vocational Education	3,252,277.77						3,252,277.77
Skill Center	0.00						0.00
Compensatory Programs	4,688,077.78						4,688,077.78
Other Instructional Programs	915,394.96						915,394.96
Community Services	593,482.87						593,482.87
Support Services	12,633,367.26						12,633,367.26
Student Activities/Other		448,759.04				0.00	448,759.04
CAPITAL OUTLAY:							
Sites				185,555.80			185,555.80
Building				13,594,930.86			13,594,930.86
Equipment				0.00			0.00
Instructional Technology				1,195,790.54			1,195,790.54
Energy				0.00			0.00
Transportation Equipment					134,746.21		134,746.21
Sales and Lease				0.00			0.00
Other	199,639.04						199,639.04
DEBT SERVICE:							
Principal	0.00		2,626,647.14	0.00	0.00		2,626,647.14
Interest and Other Charges	0.00		2,927,290.95	0.00	0.00		2,927,290.95
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	60,502,085.49	448,759.04	5,553,938.09	14,976,277.20	134,746.21	0.00	81,615,806.03

Statement of Revenues, Expenditures, and Changes in Fund Balance

E.S.D. 113

COUNTY: 23 Mason

Governmental Funds

For the Year Ended August 31, 2018

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
DEBT SERVICE:							
REVENUES OVER (UNDER) EXPENDITURES	-975,372.75	-13,212.54	-1,047,006.34	-14,069,489.82	48,900.82	0.00	-16,056,180.63
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		347,935.06	0.00	0.00		347,935.06
Transfers Out (GL 536)	-208,256.36		0.00	0.00	-139,678.70	0.00	-347,935.06
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	1,638.60		0.00	0.00	986.70		2,625.30
TOTAL OTHER FINANCING SOURCES (USES)	-206,617.76		347,935.06	0.00	-138,692.00	0.00	2,625.30
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-1,181,990.51	-13,212.54	-699,071.28	-14,069,489.82	-89,791.18	0.00	-16,053,555.33
BEGINNING TOTAL FUND BALANCE	5,372,380.36	353,956.37	2,874,114.86	64,181,011.81	282,204.49	0.00	73,063,667.89
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	4,190,389.85	340,743.83	2,175,043.58	50,111,521.99	192,413.31	0.00	57,010,112.56

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Budgetary Comparison Schedule

COUNTY: 23 Mason

General Fund

For The Year Ended August 31, 2018

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	8,028,785.00	7,956,246.26	-72,538.74
State	45,285,778.00	45,089,982.82	-195,795.18
Federal	5,159,475.00	4,887,870.65	-271,604.35
Federal Stimulus	0.00	0.00	0.00
Other	2,878,317.00	1,592,613.01	-1,285,703.99
TOTAL REVENUES	61,352,355.00	59,526,712.74	-1,825,642.26
EXPENDITURES			
CURRENT:			
Regular Instruction	30,825,909.00	30,448,149.00	377,760.00
Federal Stimulus	0.00	0.00	0.00
Special Education	7,989,444.00	7,771,696.81	217,747.19
Vocational Education	2,686,408.00	3,252,277.77	-565,869.77
Skill Center	0.00	0.00	0.00
Compensatory Programs	5,481,742.00	4,688,077.78	793,664.22
Other Instructional Programs	593,940.00	915,394.96	-321,454.96
Community Services	175,601.00	593,482.87	-417,881.87
Support Services	12,539,543.00	12,633,367.26	-93,824.26
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	109,780.00	199,639.04	-89,859.04
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	60,402,367.00	60,502,085.49	-99,718.49
REVENUES OVER (UNDER) EXPENDITURES	949,988.00	-975,372.75	-1,925,360.75

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Budgetary Comparison Schedule

COUNTY: 23 Mason

General Fund

For The Year Ended August 31, 2018

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-208,257.00	-208,256.36	0.64
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	6,000.00	1,638.60	-4,361.40
TOTAL OTHER FINANCING SOURCES (USES)	-202,257.00	-206,617.76	-4,360.76
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	747,731.00	-1,181,990.51	-1,929,721.51
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	5,372,380.00	5,372,380.36	0.36
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	6,120,111.00	4,190,389.85	-1,929,721.15

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Budgetary Comparison Schedule

COUNTY: 23 Mason

Associated Student Body Fund

For The Year Ended August 31, 2018

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	858,801.00	435,546.50	-423,254.50
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	858,801.00	435,546.50	-423,254.50
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	728,988.00	448,759.04	280,228.96
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	728,988.00	448,759.04	280,228.96
REVENUES OVER (UNDER) EXPENDITURES	129,813.00	-13,212.54	-143,025.54

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Budgetary Comparison Schedule

COUNTY: 23 Mason

Associated Student Body Fund

For The Year Ended August 31, 2018

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)

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

BEGINNING TOTAL FUND BALANCE

Prior Year(s) Corrections or Restatements

ENDING TOTAL FUND BALANCE

FINAL BUDGET

ACTUAL

-13,212.54

-143,025.54

353,352.00

604.37

0.00

0.00

340,743.83

-142,421.17

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Budgetary Comparison Schedule

COUNTY: 23 Mason

Debt Service Fund

For The Year Ended August 31, 2018

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	4,573,002.00	4,506,931.75	-66,070.25
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other			
TOTAL REVENUES	4,573,002.00	4,506,931.75	-66,070.25
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	2,626,647.00	2,626,647.14	-0.14
Interest and Other Charges	2,928,190.00	2,927,290.95	899.05
TOTAL EXPENDITURES	5,554,837.00	5,553,938.09	898.91
REVENUES OVER (UNDER) EXPENDITURES	-981,835.00	-1,047,006.34	-65,171.34

For The Year Ended August 31, 2018

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	347,936.00	347,935.06	-0.94
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)	347,936.00	347,935.06	-0.94
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-633,899.00	-699,071.28	-65,172.28
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	2,841,959.00	2,874,114.86	32,155.86
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	2,208,060.00	2,175,043.58	-33,016.42

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Budgetary Comparison Schedule

COUNTY: 23 Mason

Capital Projects Fund

For The Year Ended August 31, 2018

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	200,000.00	906,787.38	706,787.38
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	200,000.00	906,787.38	706,787.38
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	0.00	185,555.80	-185,555.80
Building	50,000,000.00	13,594,930.86	36,405,069.14
Equipment	0.00	0.00	0.00
Instructional Technology	0.00	1,195,790.54	-1,195,790.54
Energy	0.00	0.00	0.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			

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Budgetary Comparison Schedule

COUNTY: 23 Mason

Capital Projects Fund

For The Year Ended August 31, 2018

	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	50,000,000.00	14,976,277.20	35,023,722.80
REVENUES OVER (UNDER) EXPENDITURES	-49,800,000.00	-14,069,489.82	35,730,510.18
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)	-49,800,000.00	-14,069,489.82	35,730,510.18
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	64,851,800.00	64,181,011.81	-670,788.19
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	15,051,800.00	50,111,521.99	35,059,721.99

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Budgetary Comparison Schedule

COUNTY: 23 Mason

Transportation Vehicle Fund

For The Year Ended August 31, 2018

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	2,000.00	2,255.65	255.65
State	214,642.00	181,391.38	-33,250.62
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	216,642.00	183,647.03	-32,994.97
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	160,000.00	134,746.21	25,253.79
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	160,000.00	134,746.21	25,253.79

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Budgetary Comparison Schedule

COUNTY: 23 Mason

Transportation Vehicle Fund

For The Year Ended August 31, 2018

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	56,642.00	48,900.82	-7,741.18
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)	-139,679.00	-139,678.70	0.30
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	986.70	986.70
TOTAL OTHER FINANCING SOURCES (USES)	-139,679.00	-138,692.00	987.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)			
EXPENDITURES AND OTHER FINANCING USES	-83,037.00	-89,791.18	-6,754.18
BEGINNING TOTAL FUND BALANCE	281,086.00	282,204.49	1,118.49
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	198,049.00	192,413.31	-5,635.69

REPORT F196
E.S.D. 113
COUNTY: 23 Mason
Shelton School District No. 309
Statement OF Fiduciary Net Position
Fiduciary Funds
August 31, 2018

	Private Purpose Trust	Other Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	1,958.99	0.00
Minus Warrants Outstanding	-1,000.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	227,093.82	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	
Capital Assets, Land	0.00	
Capital Assets, Buildings	0.00	
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	228,052.81	0.00
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET POSITION:		
Held in trust for:		
Held In Trust For Intact Trust Principal	200,000.00	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	28,052.81	0.00
TOTAL NET POSITION	228,052.81	0.00

E.S.D. 113

Statement of Changes in Fiduciary Net Position

COUNTY: 23 Mason

Fiduciary Funds

For the Year Ended August 31, 2018

ADDITIONS:
Contributions:

Private Donations	Private Purpose Trust	Other Trust
Employer	1,338.63	0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	1,338.63	0.00

Investment Income:

Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	3,179.30	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	3,179.30	0.00

Other Additions:

Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	4,517.93	0.00

DEDUCTIONS:

Benefits	0.00	0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	5,000.00	0.00
Other	0.00	0.00
TOTAL DEDUCTIONS	5,000.00	0.00

Net Increase (Decrease)

-482.07

Net Position--Prior Year August Beginning

228,534.88

Prior Year F-196 Manual Revision

0.00

Net Position - Total

228,534.88

Prior Year(s) Corrections or Restatements

0.00

NET POSITION--ENDING**228,052.81**

E.S.D. 113

Schedule of Long-Term Liabilities

COUNTY: 23 Mason

For the Year Ended August 31, 2018

Description	Beginning Outstanding Debt September 1, 2017	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2018	Amount Due Within One Year
Voted Debt					
Voted Bonds	71,605,000.00	0.00	2,300,000.00	69,305,000.00	2,715,000.00
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	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	546,185.86	0.00	326,647.14	219,538.72	169,011.97
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	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	1,196,944.47	129,568.29	153,445.92	1,173,066.84	317,110.00
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	12,231,800.00	0.00	926,998.00	11,304,802.00	
Net Pension Liabilities TRS 2/3	3,662,214.00	0.00	1,951,960.00	1,710,254.00	
Net Pension Liabilities SERS 2/3	2,281,574.00	0.00	913,906.00	1,367,668.00	
Net Pension Liabilities PERS 1	3,667,871.00	0.00	261,168.00	3,406,703.00	
Total Long-Term Liabilities	95,191,589.33	129,568.29	6,834,125.06	88,487,032.56	3,201,121.97

E.S.D. 113

Report of Revenues and Other Financing Sources

COUNTY: 23 Mason

For the Year Ended August 31, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	7,234,972.44	4,397,736.66	0.00	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	1,924.88	753.11	0.00	0.00
1500 Timber Excise Tax	68,654.06	82,797.53	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	7,305,551.38	4,481,287.30	0.00	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	6,896.68			
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	437.00			
2173 Summer School Tuitions and Fees	2,515.00			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	40,022.23		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	65,794.42			
2298 School Food Services--Sales of Goods, Supplies, and Services	220,419.05			
2300 Investment Earnings	72,135.76	25,644.45	906,787.38	2,255.65
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	95,191.71		0.00	0.00
2600 Fines and Damages	21,173.97		0.00	0.00
2700 Rentals and Leases	68,636.20	0.00	0.00	0.00
2800 Insurance Recoveries	0.00		0.00	0.00
2900 Local Support Nontax, Unassigned	57,472.86	0.00	0.00	0.00
2910 E-Rate	0.00		0.00	

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Report of Revenues and Other Financing Sources

COUNTY: 23 Mason

For the Year Ended August 31, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2000 TOTAL LOCAL SUPPORT NONTAX	650,694.88	25,644.45	906,787.38	2,255.65
STATE, GENERAL PURPOSE				
3100 Apportionment	29,477,386.58			
3121 Special Education - General Apportionment	870,500.81			
3300 Local Effort Assistance	3,612,600.04			
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	33,960,487.43	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	1,183.25		0.00	0.00
4121 Special Education	4,701,152.99			
4122 Special Education - Infants and Toddlers - State	186,291.41			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District		0.00	0.00	
4155 Learning Assistance	2,460,604.64			
4156 State Institutions, Centers and Homes, Delinquent	113,328.34			
4158 Special and Pilot Programs	417,538.21			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	791,077.65			
4174 Highly Capable	98,082.68			
4188 Child Care	0.00			
4198 School Food Service	29,727.45			
4199 Transportation - Operations	2,315,700.47			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		0.00	0.00
4321 Special Education - Other State Agencies	0.00			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other				0.00
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			

E.S.D. 113

Report of Revenues and Other Financing Sources

COUNTY: 23 Mason

For the Year Ended August 31, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4358 Special and Pilot Programs - Other State Agencies	14,808.30			
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				181,391.38
4000 TOTAL STATE, SPECIAL PURPOSE	11,129,495.39	0.00	0.00	181,391.38
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	76,861.92	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	76,861.92	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	430,447.70			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	882,774.89			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	46,409.96			
6140 Impact Aid-Construction				0.00
6146 Skill Center	0.00			

E.S.D. 113

Report of Revenues and Other Financing Sources

COUNTY: 23 Mason

For the Year Ended August 31, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6151 ESEA Disadvantaged, Fed	1,118,427.52			
6152 Other Title, ESEA Fed	276,953.40			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	66,668.01			
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	1,426,127.85			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6211 Federal Stimulus-Title I	0.00			
6212 Federal Stimulus-School Improvement	0.00			
6213 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6214 Federal Stimulus-IDEA	0.00			
6218 Federal Stimulus-Competitive Grants	0.00			
6219 Federal Stimulus-Other	0.00			
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid				0.00
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			

E.S.D. 113

Report of Revenues and Other Financing Sources

COUNTY: 23 Mason

For the Year Ended August 31, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	71,729.00			
6276 Targeted Assistance	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	351,703.65		0.00	0.00
6310 Medicaid Administrative Match	0.00			
6311 Federal Stimulus-Title I	0.00			
6312 Federal Stimulus-School Improvement	0.00			
6313 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6314 Federal Stimulus-IDEA	0.00			
6318 Federal Stimulus-Competitive Grants	0.00			
6319 Federal Stimulus-Other	0.00			
6321 Special Education - Medicaid Reimbursement	0.00			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			

E.S.D. 113

Report of Revenues and Other Financing Sources

COUNTY: 23 Mason

For the Year Ended August 31, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance	0.00			
6378 Youth Training	0.00			
6388 Child Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	139,766.75			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	4,811,008.73		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	202,981.80			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7189 Other Community Services	239,116.40			
7197 Support Services	0.00			
7198 School Food Services	25,047.40			
7199 Transportation	12,118.50			
7301 Nonhigh Participation	1,112,543.84			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	1,591,807.94		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	0.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			

E.S.D. 113

Report of Revenues and Other Financing Sources

COUNTY: 23 Mason

For the Year Ended August 31, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER ENTITIES				
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	0.00			
8500 Nonfederal, ESD	805.07		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	805.07		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	1,638.60			986.70
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	347,935.06	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	1,638.60	347,935.06	0.00	986.70
TOTAL REVENUES AND OTHER FINANCING SOURCES	59,528,351.34	4,854,866.81	906,787.38	184,633.73

E.S.D. 113

Program/Activity/Object Report

COUNTY: 23 Mason

For the Year Ended August 31, 2018

PROGRAM EXPENDITURE SUMMARY

ACTIVITY EXPENDITURE SUMMARY

OBJECT EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	29,944,779.50	11 Bd of Dir	163,321.29	0 Debit Transfer	243,174.49
02 ALE	198,439.87	12 Supt Off	487,584.65	1 Credit Transfer	-243,174.49
03 Basic Education - Dropout Reengagement	304,929.63	13 Busns Off	520,698.78	2 Cert. Salaries	23,513,694.92
11 Stim, Title I	.00	14 HR	352,181.85	3 Class. Salaries	11,256,684.19
12 Stim, Schl Imprv	.00	15 Pblc Rltn	155,644.41	4 Employee Benefits	14,336,046.09
13 Federal Stimulus - SFSF and Education Jobs	.00	21 Supv Inst	1,578,340.59	5 Supplies / Materials	4,626,952.14
14 Stim, IDEA	.00	22 Lrn Resrc	525,008.63	6	.00
18 Stim, Compt Grants	.00	23 Princ Off	3,459,612.62	7 Purchased Services	6,435,587.55
19 Stim, Other	.00	24 Guid/Coun	1,254,812.58	8 Travel	133,481.56
21 Sp Ed, Sup, St	.00	25 Pupil M/S	1,436,796.57	9 Capital Outlay	199,639.04
22 Sp Ed, Infants and Toddlers, State	6,709,643.31	26 Health	2,180,141.54	TOTAL ALL OBJECTS	60,502,085.49
24 Sp Ed, Sup, Fed	882,774.89	27 Teaching	33,827,832.12		
25 Sp Ed, Infants and Toddlers, Federal	.00	28 Extracur	909,698.92		
26 Sp Ed, Inst, St	.00	29 Pmt to SD	.00		
29 Sp Ed, Oth, Fed	.00	31 InstProDev	680,209.44		
31 Voc, Basic, St	2,706,670.18	32 Inst Tech	833,239.54		
34 MidSchCar/Tec	536,150.11	33 Curriculum	515,881.27		
38 Voc, Fed	46,409.96	41 Supervisn	163,784.44		
39 Voc, Other	.00	42 Food	793,546.64		
45 Skil Cnt, Bas, St	.00	44 Operation	714,116.08		
46 Skill Cntr, Fed	.00	49 Transfers	-6,781.79		
51 ESEA Disadvantaged, Fed	1,095,245.55	51 Supervisn	247,552.58		
52 Other Title, ESEA, Fed	245,200.61	52 Operation	2,099,856.87		
53 ESEA Migrant, Federal	.00	53 Maintnce	395,336.79		
54 Read First, Fed	.00	56 Insurance	51,547.60		
55 LAP	1,942,899.09	59 Transfers	-177,238.33		
56 St In, Ctr/Hm, D	114,126.29	61 Supv Bldg	229,967.91		
57 St In, N/D, Fed	.00	62 Grnd Mnt	274,351.94		
58 Sp/Plt Pgm, St	437,792.17	63 Oper Bldg	1,808,924.52		
59 Inst. JAJ	.00	64 Maintnce	1,229,499.00		
61 Head Start, Fed	.00	65 Utilities	1,638,706.68		
		67 Bldg Secu	11,157.77		
		68 Insurance	356,810.77		
		72 Info Sys	1,255,612.72		

E.S.D. 113

Program/Activity/Object Report

COUNTY: 23 Mason

For the Year Ended August 31, 2018

PROGRAM EXPENDITURE SUMMARY

ACTIVITY EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT
62 MS, Pro Dv, Fed	.00	73 Printing	.00
64 LEP, Fed	66,524.86	74 Warehouse	.00
65 Tran Billing, St	714,560.21	75 Mtr Pool	-59,154.37
67 Ind Ed, Fd, JOM	.00	83 Interest	.00
68 Ind Ed, Fd, ED	71,729.00	84 Principal	.00
69 Comp, Othr	.00	85 Debt Expn	.00
71 Traffic Safety	.00	91 Publ Actv	593,482.87
73 Summer School	668.38	TOTAL ALL ACTIVITIES	60,502,085.49
74 Highly Capable	98,068.07		
75 Prof Dev, State	.00		
76 Target Asst, Fed	.00		
78 Yth Trg Pn, Fed	.00		
79 Inst Pgm, Othr	816,658.51		
81 Public Radio/TV	.00		
86 Comm Schools	.00		
88 Child Care	.00		
89 Othr Comm Srv	593,482.87		
97 Distwide Suppt	8,514,332.94		
98 Schl Food Serv	1,664,665.37		
99 Pupil Transp	2,617,055.51		
TOTAL ALL PROGRAMS	60,502,085.49		

REPORT F196

Shelton School District No. 309

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E.S.D. 113

F-196 Annual Financial Statements

COUNTY: 23 Mason

Fiscal Year 2017-2018

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. 113

PROGRAM 01 - Basic Education

COUNTY: 23 Mason

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	611,841.84	75.14		316,331.10	79,425.46	147,376.76	3,478.45	48,362.07	16,792.86	0.00
22 Lrn Resrc	510,019.01	0.00		279,603.00	57,209.91	148,815.56	12,889.19	11,501.35	0.00	0.00
23 Princ Off	3,458,876.21	0.00		1,806,208.66	704,951.80	931,788.83	5,378.83	7,919.63	2,628.46	0.00
24 Guid/Coun	991,251.71	0.00		650,077.12	31,114.74	295,462.05	519.42	14,078.38	0.00	0.00
25 Pupil M/S	1,335,323.67	0.00		100,437.61	759,116.19	437,112.46	33,931.81	2,089.90	2,635.70	0.00
26 Health	347,113.63	0.00		126,144.00	108,374.09	110,362.27	839.28	1,204.74	189.25	0.00
27 Teaching	20,434,483.58	33,433.31		12,993,988.88	825,079.77	5,333,248.30	437,166.44	798,371.52	13,195.36	0.00
28 Extracur	909,698.92	82,088.32		139,929.08	455,859.02	147,725.53	35,243.04	44,730.37	4,123.56	0.00
31 InstProDev	295,697.02	337.30		183,235.76	1,322.68	76,578.27	4,070.43	22,735.75	7,416.83	0.00
32 Inst Tech	534,592.64	0.00		40,119.35	372,671.11	140,321.36	21,600.17	0.00	0.00	0.00
33 Curriculum	515,881.27	0.00			0.00	9,055.21	466,706.71	0.00	0.00	0.00
01 TOTAL	29,944,779.50	115,934.07		16,636,074.56	3,395,124.77	7,777,846.60	1,021,823.77	950,993.71	46,982.02	0.00

E.S.D. 113

PROGRAM 02 - Alternative Learning Experience

COUNTY: 23 Mason

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
23 Princ Off	736.41	0.00		0.00	600.00	136.41	0.00	0.00	0.00	0.00
27 Teaching	196,885.30	0.00		115,466.00	25,261.83	49,342.84	4,885.68	1,457.08	471.87	0.00
32 Inst Tech	818.16	0.00			0.00	0.00	818.16	0.00	0.00	0.00
02 TOTAL	198,439.87	0.00		115,466.00	25,861.83	49,479.25	5,703.84	1,457.08	471.87	0.00

E.S.D. 113

PROGRAM 03 - Basic Education - Dropout Reengagement

COUNTY: 23 Mason

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	304,929.63	0.00		0.00	0.00	0.00	0.00	304,929.63	0.00	0.00
03 TOTAL	304,929.63	0.00		0.00	0.00	0.00	0.00	304,929.63	0.00	0.00

E.S.D. 113

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 23 Mason

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	420,576.77	77.50		116,236.70	174,116.14	111,939.66	3,406.97	12,577.96	2,221.84	0.00
26 Health	1,014,792.47	0.00		351,489.49	0.00	145,293.44	14,338.82	503,365.95	304.77	0.00
27 Teaching	5,272,346.64	3,028.53		1,723,971.28	1,703,581.36	1,680,581.99	16,603.49	140,626.92	3,953.07	0.00
32 Inst Tech	1,927.43	0.00			0.00	0.00	1,927.43	0.00	0.00	0.00
21 TOTAL	6,709,643.31	3,106.03		2,191,697.47	1,877,697.50	1,937,815.09	36,276.71	656,570.83	6,479.68	0.00

PROGRAM 22 - Special Education - Infants and Toddlers - State

For the Year Ended August 31, 2018

COUNTY: 23 Mason

Activity	(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	179,278.61	0.00	0.00	0.00	0.00	0.00	179,278.61	0.00	0.00
22 TOTAL	179,278.61	0.00	0.00	0.00	0.00	0.00	179,278.61	0.00	0.00

E.S.D. 113

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 23 Mason

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
26 Health	346,141.77	0.00		151,870.20	0.00	59,514.12	8,444.39	124,897.89	1,415.17	0.00
27 Teaching	535,039.65	0.00		247,895.87	101,440.56	161,516.50	5,844.91	18,312.61	29.20	0.00
32 Inst Tech	1,593.47	0.00			0.00	0.00	1,593.47	0.00	0.00	0.00
24 TOTAL	882,774.89	0.00		399,766.07	101,440.56	221,030.62	15,882.77	143,210.50	1,444.37	0.00

E.S.D. 113

PROGRAM 31 - Vocational, Basic, State

COUNTY: 23 Mason

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	180,489.12	145.95		70,962.30	34,033.26	40,716.03	19,572.49	11,523.97	3,535.12	0.00
22 Lrn Resrc	14,989.62	0.00		0.00	11,354.24	3,635.38	0.00	0.00	0.00	0.00
24 Guid/Coun	38,939.74	0.00		15,837.33	10,371.46	12,730.95	0.00	0.00	0.00	0.00
27 Teaching	2,285,554.76	7,713.52		1,259,236.09	55,528.41	529,754.55	287,955.48	84,067.26	24,346.97	36,952.48
32 Inst Tech	186,696.94	0.00			0.00	0.00	186,696.94	0.00	0.00	0.00
31 TOTAL	2,706,670.18	7,859.47		1,346,035.72	111,287.37	586,836.91	494,224.91	95,591.23	27,882.09	36,952.48

E.S.D. 113

PROGRAM 34 - Middle School Career and Technical Education, State

COUNTY: 23 Mason

For the Year Ended August 31, 2018

Activity	(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	47,449.53	0.00	20,015.02	13,824.43	13,610.08	0.00	0.00	0.00	0.00
27 Teaching	382,523.74	589.95	141,447.76	0.00	68,736.07	166,336.48	555.93	4,857.55	0.00
32 Inst Tech	106,176.84	0.00		0.00	0.00	106,176.84	0.00	0.00	0.00
34 TOTAL	536,150.11	589.95	161,462.78	13,824.43	82,346.15	272,513.32	555.93	4,857.55	0.00

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	46,409.96	751.32		0.00	0.00	0.00	18,681.79	26,976.85	0.00	0.00
38 TOTAL	46,409.96	751.32		0.00	0.00	0.00	18,681.79	26,976.85	0.00	0.00

E.S.D. 113

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

COUNTY: 23 Mason

For the Year Ended August 31, 2018

Activity	(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	100,469.27	0.00	7,448.60	65,518.40	21,894.56	2,905.50	2,491.37	210.84	0.00
24 Guid/Coun	123,898.81	10,838.36	0.00	74,633.00	27,707.46	9,758.21	668.79	292.99	0.00
27 Teaching	819,123.62	8,765.46	349,555.12	165,692.08	213,922.44	75,635.17	5,311.71	241.64	0.00
31 InstProDev	50,631.10	0.00	29,878.64	600.00	6,660.45	1,472.28	10,905.06	1,114.67	0.00
32 Inst Tech	1,122.75	0.00	0.00	0.00	0.00	1,122.75	0.00	0.00	0.00
51 TOTAL	1,095,245.55	19,603.82	386,882.36	306,443.48	270,184.91	90,893.91	19,376.93	1,860.14	0.00

E.S.D. 113

PROGRAM 52 - Other Title Grants Under ESEA - Federal

COUNTY: 23 Mason

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
24 Guid/Coun	78,690.87	2,307.55		0.00	52,849.01	21,558.61	1,811.17	140.00	24.53	0.00
27 Teaching	7,458.73	0.00		3,528.25	1,395.54	1,047.21	437.73	1,050.00	0.00	0.00
31 InstProDev	159,051.01	0.00		148,357.00	8,734.80	1,959.21	0.00	0.00	0.00	0.00
52 TOTAL	245,200.61	2,307.55		151,885.25	62,979.35	24,565.03	2,248.90	1,190.00	24.53	0.00

E.S.D. 113

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 23 Mason

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	95,101.46	0.00		7,448.60	65,518.40	21,893.66	240.80	0.00	0.00	0.00
24 Guid/Coun	6,943.68	0.00		0.00	5,633.75	1,309.93	0.00	0.00	0.00	0.00
27 Teaching	1,750,635.01	13,980.65		793,919.83	345,247.15	488,596.46	105,282.44	2,877.50	730.98	0.00
31 InstProDev	90,218.94	0.00		26,867.45	6,009.81	8,264.96	0.00	49,076.72	0.00	0.00
55 TOTAL	1,942,899.09	13,980.65		828,235.88	422,409.11	520,065.01	105,523.24	51,954.22	730.98	0.00

E.S.D. 113

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

COUNTY: 23 Mason

For the Year Ended August 31, 2018

Activity	(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	114,126.29	0.00	80,117.56	0.00	30,293.46	388.28	1,930.70	1,396.29	0.00
56 TOTAL	114,126.29	0.00	80,117.56	0.00	30,293.46	388.28	1,930.70	1,396.29	0.00

E.S.D. 113

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 23 Mason

For the Year Ended August 31, 2018

Activity	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
24 Guid/Coun	11,058.00	0.00	0.00	0.00	0.00	0.00	11,058.00	0.00	0.00
25 Pupil M/S	12,447.88	0.00	0.00	7,463.53	4,984.35	0.00	0.00	0.00	0.00
27 Teaching	364,050.12	295.32	275,288.13	3,668.86	67,285.42	12,497.39	5,015.00	0.00	0.00
31 InstProDev	50,236.17	0.00	28,394.21	0.00	6,873.55	0.00	14,474.65	493.76	0.00
58 TOTAL	437,792.17	295.32	303,682.34	11,132.39	79,143.32	12,497.39	30,547.65	493.76	0.00

E.S.D. 113

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 23 Mason

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	51,151.75	1,310.05		14,720.25	1,741.35	3,370.34	28,291.23	1,030.00	688.53	0.00
31 InstProDev	15,373.11	0.00		0.00	0.00	0.00	330.00	14,270.00	773.11	0.00
64 TOTAL	66,524.86	1,310.05		14,720.25	1,741.35	3,370.34	28,621.23	15,300.00	1,461.64	0.00

E.S.D. 113

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 23 Mason

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	24,344.53	0.00		3,724.30	16,145.40	4,474.83	0.00	0.00	0.00	0.00
24 Guid/Coun	353.66	0.00		0.00	0.00	0.00	46.25	307.41	0.00	0.00
27 Teaching	685,563.20	24.75		465,580.37	0.00	199,872.02	19,978.15	0.00	107.91	0.00
31 InstProDev	4,298.82	0.00		3,036.61	199.30	762.91	0.00	300.00	0.00	0.00
65 TOTAL	714,560.21	24.75		472,341.28	16,344.70	205,109.76	20,024.40	607.41	107.91	0.00

E.S.D. 113

PROGRAM 68 - Indian Education, Federal, ED

COUNTY: 23 Mason

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	71,729.00	0.00		0.00	47,416.75	20,188.43	4,123.82	0.00	0.00	0.00
68 TOTAL	71,729.00	0.00		0.00	47,416.75	20,188.43	4,123.82	0.00	0.00	0.00

E.S.D. 113

PROGRAM 73 - Summer School

COUNTY: 23 Mason

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	614.52	0.00		0.00	0.00	0.00	97.76	516.76	0.00	0.00
32 Inst Tech	53.86	0.00		0.00	0.00	0.00	53.86	0.00	0.00	0.00
73 TOTAL	668.38	0.00		0.00	0.00	0.00	151.62	516.76	0.00	0.00

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	98,068.07	0.00		71,837.10	0.00	26,230.97	0.00	0.00	0.00	0.00
74 TOTAL	98,068.07	0.00		71,837.10	0.00	26,230.97	0.00	0.00	0.00	0.00

E.S.D. 113

PROGRAM 79 - Instructional Programs, Other

COUNTY: 23 Mason

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
24 Guid/Coun	3,676.11	0.00		0.00	0.00	0.00	3,504.11	0.00	172.00	0.00
26 Health	472,093.67	0.00		0.00	0.00	0.00	0.00	472,093.67	0.00	0.00
27 Teaching	325,928.01	11,117.91		101,113.73	101,342.92	61,141.59	33,838.00	13,851.92	3,521.94	0.00
31 InstProDev	14,703.27	0.00		406.87	0.00	33.98	0.00	2,790.10	11,472.32	0.00
32 Inst Tech	257.45	0.00			0.00	0.00	257.45	0.00	0.00	0.00
79 TOTAL	816,658.51	11,117.91		101,520.60	101,342.92	61,175.57	37,599.56	488,735.69	15,166.26	0.00

E.S.D. 113

PROGRAM 89 - Other Community Services

COUNTY: 23 Mason

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
91 Publ Actv	593,482.87	27,733.26	0.00	0.00	156,902.29	49,369.72	21,742.27	337,496.17	239.16	0.00
89 TOTAL	593,482.87	27,733.26	0.00	0.00	156,902.29	49,369.72	21,742.27	337,496.17	239.16	0.00

PROGRAM 97 - District-wide Support

For the Year Ended August 31, 2018

Activity	(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	163,321.29	0.00		0.00	0.00	500.21	160,094.56	2,726.52	0.00
12 Supt Off	487,584.65	128.40	242,774.54	79,269.69	93,581.55	9,968.96	50,413.23	11,448.28	0.00
13 Busns Off	520,698.78	0.00	0.00	326,582.25	124,483.61	18,578.32	50,346.93	707.67	0.00
14 HR	352,181.85	0.00	17.00	246,771.76	80,370.48	4,138.31	18,855.76	2,028.54	0.00
15 Pblc Rltn	155,644.41	1,914.95	9,178.16	60,290.32	31,704.08	16,675.52	35,881.38	0.00	0.00
25 Pupil M/S	89,025.02	0.00	0.00	0.00	0.00	0.00	89,025.02	0.00	0.00
61 Supv Bldg	229,967.91	0.00	0.00	160,254.08	59,575.64	5,242.44	3,651.82	1,243.93	0.00
62 Grnd Mnt	274,351.94	0.00		123,504.96	69,905.87	38,938.88	42,002.23	0.00	0.00
63 Oper Bldg	1,808,924.52	0.00		1,066,261.53	570,375.69	148,781.38	17,090.32	562.16	5,853.44
64 Maintnce	1,229,499.00	33,102.43	0.00	365,985.54	170,684.30	300,726.65	359,000.08	0.00	0.00
65 Utilities	1,638,706.68	0.00	0.00	0.00	0.00	0.00	1,507,223.11	0.00	131,483.57
67 Bldg Secu	11,157.77	0.00		0.00	0.00	2,008.46	9,149.31	0.00	0.00
68 Insurance	356,810.77	0.00				0.00	356,810.77		0.00
72 Info Sys	1,255,612.72	0.00	0.00	217,383.21	82,136.12	727,006.32	225,664.32	3,422.75	0.00
75 Mtr Pool	-59,154.37	-59,154.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
97 TOTAL	8,514,332.94	-59,154.37	251,969.70	2,646,303.34	1,282,817.34	1,272,565.45	2,925,208.84	22,139.85	137,337.01

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 Supervision	163,784.44	0.00		0.00	113,800.84	49,620.56	363.04	0.00	0.00	0.00
42 Food	793,546.64	0.00					720,904.36	72,642.28		
44 Operation	714,116.08	3,414.56			383,691.63	224,642.50	78,120.78	23,527.93	718.68	0.00
49 Transfers	-6,781.79		-6,781.79							
98 TOTAL	1,664,665.37	3,414.56	-6,781.79	0.00	497,492.47	274,263.06	799,388.18	96,170.21	718.68	0.00

E.S.D. 113

PROGRAM 99 - Pupil Transportation

COUNTY: 23 Mason

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
51 Supervision	247,552.58	0.00		0.00	169,861.90	68,215.00	6,478.97	2,996.71	0.00	0.00
52 Operation	2,099,856.87	0.00			1,125,212.85	679,601.29	262,231.81	11,469.14	1,024.78	20,317.00
53 Maintenance	395,336.79	0.00			165,864.83	86,098.26	97,366.00	40,975.15	0.00	5,032.55
56 Insurance	51,547.60							51,547.60		
59 Transfers	-177,238.33		-177,238.33							
99 TOTAL	2,617,055.51	0.00	-177,238.33	0.00	1,460,939.58	833,914.55	366,076.78	106,988.60	1,024.78	25,349.55

E.S.D. 113

Data Requirements for Supplemental Reports

COUNTY: 23 Mason

For the Year Ended August 31, 2018

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.	15,572.82
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.	43,258.00
D.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for cost-of-living increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	1,538,522.46
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	404,376.63
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	1,942,899.09

E.S.D. 113

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

COUNTY: 23 Mason

For the Year Ended August 31, 2018

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)

0.164

a) Total All Programs (SYSTEM CALCULATED)

60,502,085.49

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

8,514,332.94

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

51,987,752.55

E.S.D. 113

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

COUNTY: 23 Mason

For the Year Ended August 31, 2018

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.
14,295.98
3. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 12, Superintendents Office.
0.00
4. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 13, Business Office.
0.00
5. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 14, Human Resources.
0.00
6. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 25, Pupil Management & Safety.
0.00
7. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 61, Supervision.
0.00
8. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 62, Grounds Maintenance.
0.00
9. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 63, Operation of Buildings.
0.00
10. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 64, Maintenance.
0.00
11. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 65, Utilities.
0.00
12. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 67, Buildings and Property Security.
0.00
13. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 68, Insurance.
0.00

E.S.D. 113

Data Requirements for Calculating Federal Indirect Cost Rate

COUNTY: 23 Mason

Including Fixed with Carry-Forward

For the Year Ended August 31, 2018

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. 113

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

COUNTY: 23 Mason

For the Year Ended August 31, 2018

INDIRECT EXPENDITURES

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

49,660.54

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.

4,190.50

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.

155,644.41

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, and added to the federal unrestricted indirect expenditure pool.

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.

215,727.75

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).

89,025.02

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).

E.S.D. 113

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

COUNTY: 23 Mason

For the Year Ended August 31, 2018

INDIRECT EXPENDITURES

0.00

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. 113

Fiscal Year 2017-2018

COUNTY: 23 Mason

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2019-20

	TOTAL PROGRAM EXPENDITURE	----- EXCLUDED -----			CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		-----	-----	-----						
PROGRAM AND ACTIVITY TITLES										
TOTAL PROGRAMS 01-89, 98, 99	51,987,752.55				62,302.03		793,546.64			51,131,903.88
PROGRAM 97 ACTIVITIES										
11 Board of Directors	163,321.29				0.00		14,295.98	95,174.27	53,851.04	
12 Superintendent's Office	487,584.65				0.00		0.00	487,584.65	0.00	
13 Business Office	520,698.78				0.00		0.00		520,698.78	
14 Human Resources	352,181.85				0.00		0.00		352,181.85	
15 Public Relations	155,644.41				0.00			0.00	155,644.41	
25 Pupil Management and Safety	89,025.02				0.00		0.00	0.00	89,025.02	
61 Supervision	229,967.91				0.00		0.00	229,967.91	0.00	
62 Grounds Maintenance	274,351.94				0.00		0.00	274,351.94	0.00	
63 Operation of Buildings	1,808,924.52				5,853.44		0.00	1,803,071.08	0.00	
64 Maintenance	1,229,499.00				0.00		0.00	1,229,499.00	0.00	
65 Utilities	1,638,706.68				131,483.57		0.00	1,507,223.11	0.00	
67 Building and Property Security	11,157.77				0.00		0.00	11,157.77	0.00	
68 Insurance	356,810.77				0.00		0.00	356,810.77	0.00	
72 Information Systems	1,255,612.72				0.00		0.00	1,039,884.97	215,727.75	
73 Printing	0.00				0.00		0.00		0.00	
74 Warehousing	0.00				0.00		0.00		0.00	
75 Motor Pool	-59,154.37				0.00		0.00		-59,154.37	
83 Interest	0.00				0.00	0.00				
84 Principal	0.00				0.00	0.00				
85 Debt-Related Expenditures	0.00				0.00	0.00				
Total Program 97	8,514,332.94				137,337.01	0.00	14,295.98	7,034,725.47	1,327,974.48	

E.S.D. 113

Fiscal Year 2017-2018

COUNTY: 23 Mason

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2019-20

	TOTAL PROGRAM EXPENDITURE	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	60,502,085.49	199,639.04	0.00	807,842.62		1,327,974.48	51,131,903.88
Unallowable Costs				-7,034,725.47			7,034,725.47
TOTALS	60,502,085.49	199,639.04	0.00	807,842.62		1,327,974.48	58,166,629.35

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

FY 15-16

1. FY 15-16 INDIRECT EXPENDITURES	997,725.87
2. FY 15-16 DIRECT EXPENDITURES	48,081,359.95
3. FY 15-16 OVER/UNDER RECOVERY (CALCULATED)	193,759.81
4. FY 15-16 TOTAL POOL (LINE 1 + LINE 3)	1,191,485.68
5. CALCULATED FY 15-16 RESTRICTED INDIRECT RATE TO BE USED IN FY 17-18	0.0248

FY 17-18

6. FY 17-18 INDIRECT EXPENDITURES FROM COLUMN 6	1,327,974.48
7. FY 15-16 OVER/UNDER RECOVERY (LINE 3)	193,759.81
8. FY 17-18 ADJUSTED IND POOL (LINE 6 + LINE 7)	1,521,734.29
9. FY 17-18 DIRECT EXPENDITURES FROM COLUMN 7	58,166,629.35
10. FY 17-18 RESTRICTED INDIRECT RATE (LINE 5)	0.0248
11. FY 17-18 AMOUNT RECOVERED (LINE 9 * LINE 10)	1,442,532.41
12. FY 17-18 OVER/UNDER RECOVER (LINE 8 - LINE 11)	79,201.88
13. FY 17-18 TOTAL POOL (LINE 6 + LINE 12)	1,407,176.36
14. CALCULATED FY 17-18 RESTRICTED INDIRECT RATE TO BE USED IN FY 19-20 (LINE 13 / LINE 9)	0.0242

E.S.D. 113

Fiscal Year 2017-2018

COUNTY: 23 Mason

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2019-20

		TOTAL PROGRAM EXPENDITURE	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs		60,502,085.49	199,639.04	0.00	807,842.62		8,267,525.68	51,131,903.88
Unallowable Costs					-95,174.27			95,174.27
Totals		60,502,085.49	199,639.04	0.00	807,842.62		8,267,525.68	51,227,078.15

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

FY 15-16

1. FY 15-16 INDIRECT EXPENDITURES 6,753,171.06
2. FY 15-16 DIRECT EXPENDITURES 42,325,914.76
3. FY 15-16 OVER (UNDER) RECOVERY -204,089.06
4. FY 15-16 TOTAL POOL (LINE 1 + LINE 3) 6,549,082.00
5. CALCULATED FY 15-16 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 17-18 0.1547

FY 17-18

6. FY 17-18 INDIRECT EXPENDITURES FROM COLUMN 6 8,267,525.68
7. FY 15-16 OVER (UNDER) RECOVERY (LINE 3) -204,089.06
8. FY 17-18 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7) 8,063,436.62
9. FY 17-18 DIRECT EXPENDITURES FROM COLUMN 7 51,227,078.15
10. FY 17-18 UNRESTRICTED INDIRECT RATE (LINE 5) 0.1547
11. FY 17-18 AMOUNT RECOVERED (LINE 9 * LINE 10) 7,924,828.99
12. FY 17-18 OVER (UNDER) RECOVERY (LINE 8 - LINE 11) 138,607.63
13. FY 17-18 TOTAL POOL (LINE 6 + LINE 12) 8,406,133.31
14. CALCULATED FY 17-18 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 19-20 0.1641
(LINE 13 / LINE 9)

Resource to Program Expenditure Report

For the Year Ended August 31, 2018

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	29,944,779.50	26,309,002.22	914,091.18	2,721,686.10
02 Alternative Learning Experience (ALE)	198,439.87	198,439.87	0.00	0.00
03 Dropout Reengagement	304,929.63	304,929.63	0.00	0.00
31 Vocational-Basic, State	2,706,670.18	2,706,670.18	0.00	0.00
34 Middle School Career and Technical Ed, State	536,150.11	536,150.11	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	8,514,332.94	3,637,290.54	0.00	4,877,042.40
TOTAL BASIC EDUCATIONAL PROGRAMS	42,205,302.23	33,692,482.55	914,091.18	7,598,728.50
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus - Title I	0.00	0.00	0.00	0.00
12 Federal Stimulus - School Improvement	0.00	0.00	0.00	0.00
13 Federal Stimulus - State Fiscal Stabilization Fund	0.00	0.00	0.00	0.00
14 Federal Stimulus - IDEA	0.00	0.00	0.00	0.00
18 Federal Stimulus - Competitive Grants	0.00	0.00	0.00	0.00
19 Federal Stimulus - Other	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	6,709,643.31	5,571,653.80	0.00	1,137,989.51
22 Special Education - Infants and Toddlers - State	179,278.61	179,278.61	0.00	0.00
24 Special Education-Supplemental, Federal	882,774.89	0.00	882,774.89	0.00
25 Special Education - Infants and Toddlers - Federal	0.00	0.00	0.00	0.00
26 Special Education-Institutions, State	0.00	0.00	0.00	0.00
29 Special Education-Other, Federal	0.00	0.00	0.00	0.00
38 Vocational, Federal	46,409.96	0.00	46,409.96	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	1,095,245.55	0.00	1,095,245.55	0.00
52 Other Title Grants Under ESEA, Federal	245,200.61	0.00	245,200.61	0.00
53 ESEA Migrant, Federal	0.00	0.00	0.00	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	1,942,899.09	1,942,899.09	0.00	0.00
56 State Inst, Centers and Homes	114,126.29	113,328.34	0.00	797.95
57 State Inst, Neglected and Delinquent, Federal	0.00	0.00	0.00	0.00
58 Special and Pilot Programs, State	437,792.17	432,346.51	0.00	5,445.66

E.S.D. 113

General Fund

COUNTY: 23 Mason

Resource to Program Expenditure Report

For the Year Ended August 31, 2018

	Program Expenditures	State Resources	Federal Resources	Other Resources
OTHER INSTRUCTIONAL PROGRAMS				
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	66,524.86	0.00	66,524.86	0.00
65 Transitional Bilingual, State	714,560.21	714,560.21	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	71,729.00	0.00	71,729.00	0.00
69 Compensatory, Other	0.00	0.00	0.00	0.00
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	668.38	0.00	0.00	668.38
74 Highly Capable	98,068.07	98,068.07	0.00	0.00
75 Professional Development, State	0.00	0.00	0.00	0.00
76 Targeted Assistance, Federal	0.00	0.00	0.00	0.00
78 Youth Training Programs, Federal	0.00	0.00	0.00	0.00
79 Instructional Programs, Other	816,658.51	0.00	0.00	816,658.51
TOTAL OTHER INSTRUCTIONAL PROGRAMS	13,421,579.51	9,052,134.63	2,407,884.87	1,961,560.01
OTHER PROGRAMS				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	0.00	0.00	0.00	0.00
88 Child Care	0.00	0.00	0.00	0.00
89 Other Community Services	593,482.87	0.00	0.00	593,482.87
98 School Food Services	1,664,665.37	29,727.45	1,565,894.60	69,043.32
99 Pupil Transportation	2,617,055.51	2,315,700.47	0.00	301,355.04
TOTAL OTHER PROGRAMS	4,875,203.75	2,345,427.92	1,565,894.60	963,881.23
TOTALS	60,502,085.49	45,090,045.10	4,887,870.65	10,524,169.74

Preliminary Special Education Maintenance of Effort

COUNTY: 23 Mason

Fiscal Year 2017-2018

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.

Preliminary FY 2017-2018 to FY 2016-2017 Aggregate Maintenance of Effort Test

1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.
2. Minus Revenue 7121 Payments From Other Districts.
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.
4. Equals aggregate special education expenditures for resident special education students.
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.)

FY 16 - 17	FY 17 - 18
Actual (A)	Actual (B)
6,134,837.01	6,709,643.31

185,747.60	202,981.80
0.00	0.00
5,949,089.41	6,506,661.51
	557,572.10

Preliminary FY 2017-2018 to FY 2016-2017 Per Pupil Maintenance of Effort Test

6. Resident special education students (updated by OSPI).
7. Expenditures per pupil (line 4/line 6).
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.)

720.45	744.33
8,257.46	8,741.63
	484.17

Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2017-2018 to FY 2016-2017 Aggregate Maintenance of Effort Test

9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.
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.)
11. Expenditures per pupil (line 9/line 6).
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.)

1,183,206.01	1,137,989.51
	-45,216.50
1,642.31	1,528.87
	-113.44

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 2017 - 18	FY 2016 - 17	FY 2017 - 18 FY 2016 - 17
Total Expenditures	+	60,502,085.49	53,885,744.62	+ 1,664,665.37 1,645,482.29
Public Radio/Television	-	0.00	0.00	- 220,419.05 197,911.34
Community Schools	-	0.00	0.00	- 29,727.45 30,239.56
Child Care	-	0.00	0.00	- 0.00 0.00
Other Community Services	-	593,482.87	577,321.31	- 1,426,127.85 1,452,285.09
School Food Services	-	1,664,665.37	1,645,482.29	- 0.00 0.00
Debt Service, Interest	-	0.00	0.00	- 0.00 0.00
Debt Service, Principal	-	0.00	0.00	- 139,766.75 133,162.41
Debt Service, Debt Related	-	0.00	0.00	- 25,047.40 45,919.20
Expenditures	-	0.00	0.00	- 0.00 0.00
Capital Outlay, All Object 9	-	199,639.04	185,972.28	- 176,423.13 -214,035.31
Federal, General Purpose Revenue	-	76,861.92	9,762.46	
Federal, Special Purpose Revenue	-	4,811,008.73	4,813,353.87	
Food Service Deficit	+	0.00	0.00	
Food Services Revenue, Federal	+	1,426,127.85	1,452,285.09	
Food Services Revenue, Federal	+	0.00	0.00	
Food Services Revenue, Federal	+	0.00	0.00	
Food Services Revenue, USDA	+	139,766.75	133,162.41	
Commodities				
Capital Outlay, Stim, Title I	+	0.00	0.00	
Capital Outlay, Stim, Schl Imprv	+	0.00	0.00	
Capital Outlay, Stim, SFSE	+	0.00	0.00	
Capital Outlay, Stim, IDEA	+	0.00	0.00	
Capital Outlay, Stim, Compt Grants	+	0.00	0.00	
Capital Outlay, Stim, Other	+	0.00	0.00	
Capital Outlay, Sp Ed, Sup, Fed	+	0.00	0.00	
Capital Outlay, Sp Ed, Inst, St	+	0.00	0.00	
Capital Outlay, Sp Ed, Oth, Fed	+	0.00	0.00	
Capital Outlay, Voc, Fed	+	0.00	0.00	
Capital Outlay, Voc, Other	+	0.00	0.00	
Capital Outlay, Skill Cntr, Fed	+	0.00	0.00	
Capital Outlay, ESEA Disadvantaged-	+	0.00	0.00	
Federal				
Capital Outlay, Other Title Grants	+	0.00	0.00	
Under ESEA-Federal				
Capital Outlay, ESEA Migrant-	+	0.00	0.00	
Federal				
Capital Outlay, Read First, Fed	+	0.00	0.00	
Capital Outlay, St In, Ctx/Hm, D	+	0.00	0.00	
Capital Outlay, St In, N/D, Fed	+	0.00	0.00	
Capital Outlay, In, Juveniles in	+	0.00	0.00	
Adult Jails				
Capital Outlay, Head Start, Fed	+	0.00	0.00	
Capital Outlay, MS, Pro Dr, Fed	+	0.00	0.00	
Capital Outlay, IEP, Fed	+	0.00	0.00	
Capital Outlay, Ind Ed, Fd, JOM	+	0.00	0.00	
Capital Outlay, Ind Ed, Fd, ED	+	0.00	0.00	

Note:

If Total Food Service Deficit is a positive amount, it is added to the total aggregate expenditures. If Total Food Service Deficit is a negative amount, zero dollars are displayed.

Description	Operation	FY 2017 - 18	FY 2016 - 17
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	13,730.18
Capital Outlay, Food Services	(plus)	0.00	42,770.98
Total Expenditures for Preliminary	= (equals)	54,722,322.16	48,295,801.07
Maintenance of Effort			

FY 17-18/FY 16-17

1.13

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

E.S.D. 113
 COUNTY: 23 Mason
 Fiscal Year 2017-2018
 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 2017 - 18	FY 2016 - 17
Program 31, Vocational--Basic State	+ (plus)	2,706,670.18	2,058,084.89
Program 34, Middle School Career and Technical Education-State	+ (plus)	536,150.11	159,603.90
Program 38, Vocational--Federal	+ (plus)	46,409.96	47,776.89
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	0.00	0.00
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	46,409.96	49,249.74
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	3,242,820.29	2,216,215.94
	FY 17-18 / FY 16-17		1.46

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

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Info	1.028	**Warning** Your district has not reported expenditures in Program 59, Juveniles in Adult Jails. Your district has been identified as having Juveniles in Adult Jails.	0.00	
Info	1.029	**Warning** Your district has not reported revenues in 4159, Juveniles in Adult Jails. Your district has been identified as having Juveniles in Adult Jails.	0.00	
Info	1.528	**Warning** F-196 GF total expenditures are greater than authorized GF budgeted appropriations. ***Attach letter of explanation***.	60,502,085.49	60,402,367.00
Info	1.537	On the Balance Sheet GF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer Item 240, Cash on Deposit with County Treasurer.	2,276,682.53	2,277,299.94
Info	1.538	On the Balance Sheet GF G.L. 241, Minus Outstanding Warrants, is not equal to F-197 County Treasurer Item 241, Minus Outstanding Warrants.	2,277,371.57	2,280,055.57
Info	1.553	On the Balance Sheet General Ledger GL 637 is negative.	-9,326.27	
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	

ASSOCIATED STUDENT BODY FUND

E.S.D. 113

Shelton School District No.309

COUNTY: 23 Mason

Financial Edit Report Fiscal Year 2017-2018

Continued

Type	Number	Message	Amount 1	Amount 2
Info	4.502	On the Balance Sheet, ASB G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer Item 240, Cash on Deposit with County Treasurer.	41,243.61	41,443.61

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Type	Number	Message	Amount 1	Amount 2
Info	9.504	On the Balance Sheet TVF G.L. 241, Minus Outstanding Warrants, is not equal to F-197 County Treasurer report Item 241, Minus Outstanding Warrants.	0.00	1,000.00
Info	9.509	On the Balance Sheet General Ledger GL 601 is negative.	-88.00	

PERMANENT FUND

Permanent Fund: Cleared all edits

REPORT F196

E.S.D. 113

COUNTY: 23 Mason

Continued

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits

Shelton School District No.309

Financial Edit Report Fiscal Year 2017-2018

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