

E.S.D. 189

Balance Sheet

COUNTY: 28 San Juan

Governmental Funds

August 31, 2015

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	350,021.94	31,132.96	8,195.72	193,535.50	62,490.92	0.00	645,377.04
Minus Warrants Outstanding	-218,156.41	-249.75	0.00	-51,294.10	0.00	0.00	-269,700.26
Taxes Receivable	882,836.35		0.00	404,658.20	0.00		1,287,494.55
Due From Other Funds	115,493.32	2,779.43	0.00	39,728.08	0.00	0.00	158,000.83
Due From Other Governmental Units	240,834.71	0.00	0.00	9,000.00	0.00	0.00	249,834.71
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	8,740.00	0.00		0.00			8,740.00
Prepaid Items	0.00	0.00			0.00	0.00	0.00
Investments	434,000.00	35,500.00	0.00	461,000.00	36,900.00	0.00	967,400.00
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	1,813,769.91	69,162.64	8,195.72	1,056,627.68	99,390.92	0.00	3,047,146.87
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	1,813,769.91	69,162.64	8,195.72	1,056,627.68	99,390.92	0.00	3,047,146.87
LIABILITIES:							
Accounts Payable	66,901.09	23,132.68	0.00	39,710.50	0.00	0.00	129,744.27
Contracts Payable Current	74.40	0.00		0.00	0.00	0.00	74.40
Accrued Interest Payable			0.00				0.00
Accrued Salaries	0.00	0.00		0.00			0.00
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00

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COUNTY: 28 San Juan

Governmental Funds

August 31, 2015

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
LIABILITIES:							
Payroll Deductions and Taxes Payable	0.00	0.00		0.00			0.00
Due To Other Governmental Units	0.00	0.00		0.00	0.00	0.00	0.00
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	42,507.51	1,525.00	0.00	113,968.32	0.00	0.00	158,000.83
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	109,483.00	24,657.68	0.00	153,678.82	0.00	0.00	287,819.50
DEFERRED INFLOWS OF RESOURCES:							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	882,836.35		0.00	404,658.20	0.00		1,287,494.55
TOTAL DEFERRED INFLOWS OF RESOURCES	882,836.35	0.00	0.00	404,658.20	0.00	0.00	1,287,494.55
FUND BALANCE:							
Nonspendable Fund Balance	8,740.00	0.00	0.00	0.00	0.00	0.00	8,740.00
Restricted Fund Balance	12,056.91	44,504.96	8,195.72	0.00	99,390.92	0.00	164,148.51
Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	83,777.54	0.00	0.00	498,290.66	0.00	0.00	582,068.20
Unassigned Fund Balance	716,876.11	0.00	0.00	0.00	0.00	0.00	716,876.11
TOTAL FUND BALANCE	821,450.56	44,504.96	8,195.72	498,290.66	99,390.92	0.00	1,471,832.82
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	1,813,769.91	69,162.64	8,195.72	1,056,627.68	99,390.92	0.00	3,047,146.87

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 28 San Juan

Governmental Funds

For the Year Ended August 31, 2015

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	2,568,759.51	60,832.57	2,646.05	985,468.94	61.91		3,617,768.98
State	5,322,525.50		0.00	524,845.27	59,639.95		5,907,010.72
Federal	480,551.81		0.00	0.00	0.00		480,551.81
Federal Stimulus	0.00						0.00
Other	382,891.85			0.00	0.00	0.00	382,891.85
TOTAL REVENUES	8,754,728.67	60,832.57	2,646.05	1,510,314.21	59,701.86	0.00	10,388,223.36
EXPENDITURES:							
CURRENT:							
Regular Instruction	4,670,721.84						4,670,721.84
Federal Stimulus	0.00						0.00
Special Education	1,106,697.14						1,106,697.14
Vocational Education	179,639.31						179,639.31
Skill Center	0.00						0.00
Compensatory Programs	349,034.23						349,034.23
Other Instructional Programs	21,016.79						21,016.79
Community Services	14,661.38						14,661.38
Support Services	2,339,386.61						2,339,386.61
Student Activities/Other		58,322.72				0.00	58,322.72
CAPITAL OUTLAY:							
Sites				63,800.13			63,800.13
Building				1,255,682.72			1,255,682.72
Equipment				306,039.36			306,039.36
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					109,819.76		109,819.76
Sales and Lease				0.00			0.00
Other	24,789.49						24,789.49
DEBT SERVICE:							
Principal	0.00		315,000.00	0.00	0.00		315,000.00
Interest and Other Charges	0.00		12,075.00	0.00	0.00		12,075.00
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	8,705,946.79	58,322.72	327,075.00	1,625,522.21	109,819.76	0.00	10,826,686.48

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 28 San Juan

Governmental Funds

For the Year Ended August 31, 2015

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
DEBT SERVICE:							
REVENUES OVER (UNDER) EXPENDITURES	48,781.88	2,509.85	-324,428.95	-115,208.00	-50,117.90	0.00	-438,463.12
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	173,328.39		327,075.00	0.00	0.00		500,403.39
Transfers Out (GL 536)	-12,075.00		0.00	-488,328.39	0.00	0.00	-500,403.39
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)	161,253.39		327,075.00	-488,328.39	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	210,035.27	2,509.85	2,646.05	-603,536.39	-50,117.90	0.00	-438,463.12
BEGINNING TOTAL FUND BALANCE	611,415.29	41,995.11	5,549.67	1,101,827.05	149,508.82	0.00	1,910,295.94
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	821,450.56	44,504.96	8,195.72	498,290.66	99,390.92	0.00	1,471,832.82

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Budgetary Comparison Schedule

COUNTY: 28 San Juan

General Fund

For The Year Ended August 31, 2015

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	2,816,256.00	2,568,759.51	-247,496.49
State	5,303,163.00	5,322,525.50	19,362.50
Federal	452,439.00	480,551.81	28,112.81
Federal Stimulus	0.00	0.00	0.00
Other	327,869.00	382,891.85	55,022.85
TOTAL REVENUES	8,899,727.00	8,754,728.67	-144,998.33
EXPENDITURES			
CURRENT:			
Regular Instruction	4,470,204.00	4,670,721.84	-200,517.84
Federal Stimulus	0.00	0.00	0.00
Special Education	1,098,490.00	1,106,697.14	-8,207.14
Vocational Education	143,671.00	179,639.31	-35,968.31
Skill Center	0.00	0.00	0.00
Compensatory Programs	333,121.00	349,034.23	-15,913.23
Other Instructional Programs	568,100.00	21,016.79	547,083.21
Community Services	0.00	14,661.38	-14,661.38
Support Services	2,337,662.00	2,339,386.61	-1,724.61
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	0.00	24,789.49	-24,789.49
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	8,951,248.00	8,705,946.79	245,301.21
REVENUES OVER (UNDER) EXPENDITURES	-51,521.00	48,781.88	100,302.88

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Budgetary Comparison Schedule

COUNTY: 28 San Juan

General Fund

For The Year Ended August 31, 2015

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	102,472.00	173,328.39	70,856.39
Transfers Out (GL 536)	-12,075.00	-12,075.00	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)	90,397.00	161,253.39	70,856.39
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	38,876.00	210,035.27	171,159.27
BEGINNING TOTAL FUND BALANCE	488,901.00	611,415.29	122,514.29
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	527,777.00	821,450.56	293,673.56

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Budgetary Comparison Schedule

COUNTY: 28 San Juan

Associated Student Body Fund

For The Year Ended August 31, 2015

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	74,650.00	60,832.57	-13,817.43
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	74,650.00	60,832.57	-13,817.43
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	76,213.00	58,322.72	17,890.28
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	76,213.00	58,322.72	17,890.28
REVENUES OVER (UNDER) EXPENDITURES	-1,563.00	2,509.85	4,072.85

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Budgetary Comparison Schedule

COUNTY: 28 San Juan

Associated Student Body Fund

For The Year Ended August 31, 2015

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-1,563.00	2,509.85	4,072.85
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	58,140.00	41,995.11	-16,144.89
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	56,577.00	44,504.96	-12,072.04

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Budgetary Comparison Schedule

COUNTY: 28 San Juan

Debt Service Fund

For The Year Ended August 31, 2015

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	0.00	2,646.05	2,646.05
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other			
TOTAL REVENUES	0.00	2,646.05	2,646.05
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	315,000.00	315,000.00	0.00
Interest and Other Charges	14,075.00	12,075.00	2,000.00
TOTAL EXPENDITURES	329,075.00	327,075.00	2,000.00
REVENUES OVER (UNDER) EXPENDITURES	-329,075.00	-324,428.95	4,646.05

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Budgetary Comparison Schedule

COUNTY: 28 San Juan

Debt Service Fund

For The Year Ended August 31, 2015

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	327,075.00	327,075.00	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)	327,075.00	327,075.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-2,000.00	2,646.05	4,646.05
BEGINNING TOTAL FUND BALANCE	3,650.00	5,549.67	1,899.67
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,650.00	8,195.72	6,545.72

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Budgetary Comparison Schedule

COUNTY: 28 San Juan

Capital Projects Fund

For The Year Ended August 31, 2015

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	941,500.00	985,468.94	43,968.94
State	988,900.00	524,845.27	-464,054.73
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	1,930,400.00	1,510,314.21	-420,085.79
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	70,000.00	63,800.13	6,199.87
Building	1,684,642.00	1,255,682.72	428,959.28
Equipment	238,800.00	306,039.36	-67,239.36
Instructional Technology	181,550.00	0.00	181,550.00
Energy	0.00	0.00	0.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			

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Budgetary Comparison Schedule

COUNTY: 28 San Juan

Capital Projects Fund

For The Year Ended August 31, 2015

Variance with
Final Budget
POSITIVE
(NEGATIVE)

DEBT SERVICE:	FINAL BUDGET	ACTUAL	
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	2,174,992.00	1,625,522.21	549,469.79
REVENUES OVER (UNDER) EXPENDITURES	-244,592.00	-115,208.00	129,384.00
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)	-417,472.00	-488,328.39	-70,856.39
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-417,472.00	-488,328.39	-70,856.39
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-662,064.00	-603,536.39	58,527.61
BEGINNING TOTAL FUND BALANCE	668,135.00	1,101,827.05	433,692.05
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	6,071.00	498,290.66	492,219.66

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Budgetary Comparison Schedule

COUNTY: 28 San Juan

Transportation Vehicle Fund

For The Year Ended August 31, 2015

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	0.00	61.91	61.91
State	52,196.00	59,639.95	7,443.95
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	52,196.00	59,701.86	7,505.86
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	145,000.00	109,819.76	35,180.24
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	145,000.00	109,819.76	35,180.24

E.S.D. 189

Budgetary Comparison Schedule

COUNTY: 28 San Juan

Transportation Vehicle Fund

For The Year Ended August 31, 2015

Variance with
Final Budget
POSITIVE
(NEGATIVE)

	FINAL BUDGET	ACTUAL	
REVENUES OVER (UNDER) EXPENDITURES	-92,804.00	-50,117.90	42,686.10
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	-92,804.00	-50,117.90	42,686.10
BEGINNING TOTAL FUND BALANCE	93,925.00	149,508.82	55,583.82
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,121.00	99,390.92	98,269.92

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Statement Of Fiduciary Net Position

COUNTY: 28 San Juan

Fiduciary Funds

August 31, 2015

	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	12,974.44	0.00
Minus Warrants Outstanding	-8,333.28	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	182,500.00	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	
Capital Assets, Land	0.00	
Capital Assets, Buildings	0.00	
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	187,141.16	0.00
LIABILITIES:		
Accounts Payable	3,000.00	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	3,000.00	0.00
NET POSITION:		
Held in trust for:		
Held In Trust For Intact Trust Principal	0.00	0.00
Held In Trust For Private Purposes	184,141.16	
Held In Trust For Pension Or Other Post-Employment Benefits		0.00
Held In Trust For Other Purposes	0.00	0.00
TOTAL NET POSITION	184,141.16	0.00

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Statement of Changes in Fiduciary Net Position

COUNTY: 28 San Juan

Fiduciary Funds

For the Year Ended August 31, 2015

	Private Purpose Trust	Other Trust
ADDITIONS:		
Contributions:		
Private Donations	0.00	0.00
Employer		0.00
Members		0.00
Other	4,112.00	0.00
TOTAL CONTRIBUTIONS	4,112.00	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	248.42	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	248.42	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	4,360.42	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	12,200.00	
Other	4,303.73	0.00
TOTAL DEDUCTIONS	16,503.73	0.00
Net Increase (Decrease)	-12,143.31	0.00
Net Position--Beginning	196,284.47	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	184,141.16	0.00

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Schedule of Long-Term Liabilities: GENERAL FUND

COUNTY: 28 San Juan

For the Year Ended August 31, 2015

Description	Beginning Outstanding Debt September 1, 2014	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2015	Amount Due Within One Year
Non-Voted Debt and Liabilities					
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	299,184.76	0.00	159,021.92	140,162.84	20,994.94
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	0.00	0.00	0.00	0.00	
Net Pension Liabilities TRS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities SERS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities PERS 1	0.00	0.00	0.00	0.00	
Total Long-Term Liabilities	299,184.76	0.00	159,021.92	140,162.84	20,994.94

E.S.D. 189

Schedule of Long-Term Liabilities: DEBT SERVICE FUND

COUNTY: 28 San Juan

For the Year Ended August 31, 2015

Description	Beginning Outstanding Debt September 1, 2014	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2015	Amount Due Within One Year
Voted Debt					
Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt					
Non-Voted Bonds	960,000.00	0.00	315,000.00	645,000.00	320,000.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	960,000.00	0.00	315,000.00	645,000.00	320,000.00

E.S.D. 189

Schedule of Long-Term Liabilities: CAPITAL PROJECTS FUND

COUNTY: 28 San Juan

For the Year Ended August 31, 2015

Description	Beginning Outstanding Debt September 1, 2014	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2015	Amount Due Within One Year
Non-Voted Debt and Liabilities					
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	0.00	0.00	0.00	0.00	0.00
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
Total Long-Term Liabilities	0.00	0.00	0.00	0.00	0.00

E.S.D. 189

Schedule of Long-Term Liabilities: TRANSPORTATION VEHICLE FUND

COUNTY: 28 San Juan

For the Year Ended August 31, 2015

Description	Beginning Outstanding Debt September 1, 2014	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2015	Amount Due Within One Year
Non-Voted Debt and Liabilities					
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
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
Total Long-Term Liabilities	0.00	0.00	0.00	0.00	0.00

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 28 San Juan

For the Year Ended August 31, 2015

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	2,050,102.19	2,041.34	950,244.59	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	1,287.22	305.17	0.00	0.00
1500 Timber Excise Tax	495.83	299.54	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	2,051,885.24	2,646.05	950,244.59	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	83,151.17			
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	0.00			
2173 Summer School Tuitions and Fees	1,475.00			
2186 Community School Tuitions and Fees	0.00			
2188 Day Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	17,917.39		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 Day 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	151,257.80			
2300 Investment Earnings	601.53	0.00	1,004.35	61.91
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	193,847.36		31,720.00	0.00
2600 Fines and Damages	1,954.53		0.00	0.00
2700 Rentals and Leases	3,461.85	0.00	0.00	0.00
2800 Insurance Recoveries	0.00		0.00	0.00
2900 Local Support Nontax, Unassigned	42,527.50	0.00	2,500.00	0.00
2910 E-Rate	20,680.14		0.00	

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 28 San Juan

For the Year Ended August 31, 2015

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2000 TOTAL LOCAL SUPPORT NONTAX	516,874.27	0.00	35,224.35	61.91
STATE, GENERAL PURPOSE				
3100 Apportionment	4,198,660.31			
3121 Special Education - General Apportionment	100,687.98			
3300 Local Effort Assistance	0.00			
3600 State Forests	0.00	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	4,299,348.29	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	272.66		0.00	0.00
4121 Special Education	513,006.07			
4122 Special Education - Infants and Toddlers - State	8,653.94			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			524,845.27	
4155 Learning Assistance	156,750.37			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	15,294.34			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	37,716.27			
4174 Highly Capable	7,226.85			
4188 Day Care	0.00			
4198 School Food Service	4,458.28			
4199 Transportation - Operations	277,901.86			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	136.04		0.00	0.00
4321 Special Education - Other State Agencies	1,760.53			
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: 28 San Juan

For the Year Ended August 31, 2015

	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 Day 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				59,639.95
4000 TOTAL STATE, SPECIAL PURPOSE	1,023,177.21		524,845.27	59,639.95
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	0.00	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	0.00	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6111 Federal Stimulus-Title I	0.00			
6112 Federal Stimulus-School Improvement	0.00			
6113 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6114 Federal Stimulus-IDEA	0.00			
6118 Federal Stimulus-Competitive Grants	0.00			
6119 Federal Stimulus-Other	0.00			
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6124 Special Education, Supplemental	185,299.49			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	5,189.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			

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Report of Revenues and Other Financing Sources

COUNTY: 28 San Juan

For the Year Ended August 31, 2015

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6151 ESEA Disadvantaged, Fed	95,710.27			
6152 Other Title, ESEA Fed	47,446.86			
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	8,949.25			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance	0.00			
6178 Youth Training Programs	0.00			
6188 Day Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	129,829.77			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6211 Federal Stimulus-Title I	0.00			
6212 Federal Stimulus-School Improvement	0.00			
6213 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6214 Federal Stimulus-IDEA	0.00			
6218 Federal Stimulus-Competitive Grants	0.00			
6219 Federal Stimulus-Other	0.00			
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 28 San Juan

For the Year Ended August 31, 2015

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	0.00			
6276 Targeted Assistance	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Day Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	0.00		0.00	0.00
6310 Medicaid Administrative Match	0.00			
6311 Federal Stimulus-Title I	0.00			
6312 Federal Stimulus-School Improvement	0.00			
6313 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6314 Federal Stimulus-IDEA	0.00			
6318 Federal Stimulus-Competitive Grants	0.00			
6319 Federal Stimulus-Other	0.00			
6321 Special Education - Medicaid Reimbursement	4,401.34			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 28 San Juan

For the Year Ended August 31, 2015

	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 Day Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	3,725.83			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	480,551.81		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	18,829.80			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	8,834.50			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	27,664.30		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	355,227.55		0.00	0.00
8188 Day Care	0.00			
8189 Community Services	0.00			

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 28 San Juan

For the Year Ended August 31, 2015

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER ENTITIES				
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	0.00			
8500 Nonfederal, ESD	0.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	355,227.55		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	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	173,328.39	327,075.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	173,328.39	327,075.00	0.00	0.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	8,928,057.06	329,721.05	1,510,314.21	59,701.86

E.S.D. 189

Program/Activity/Object Report

COUNTY: 28 San Juan

For the Year Ended August 31, 2015

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	4,609,618.38	11 Bd of Dir	51,977.10	0 Debit Transfer	69,572.67
02 ALE	61,103.46	12 Supt Off	260,202.96	1 Credit Transfer	-69,572.67
03 Basic Education - Dropout Reengagement	.00	13 Busns Off	143,997.93	2 Cert. Salaries	3,524,399.86
11 Stim, Title I	.00	14 HR	74,940.92	3 Class. Salaries	1,550,485.59
12 Stim, Schl Imprv	.00	15 Pblc Rltn	.00	4 Employee Benefits	1,852,481.62
13 Federal Stimulus - SFSF and Education Jobs	.00	21 Supv Inst	187,587.21	5 Supplies / Materials	495,086.12
14 Stim, IDEA	.00	22 Lrn Resrc	156,856.06	6	.00
18 Stim, Compt Grants	.00	23 Princ Off	556,526.82	7 Purchased Services	1,186,462.68
19 Stim, Other	.00	24 Guid/Coun	213,174.95	8 Travel	72,241.43
21 Sp Ed, Sup, St	930,256.17	25 Pupil M/S	28,721.78	9 Capital Outlay	24,789.49
22 Sp Ed, Infants and Toddlers, State	6,488.21	26 Health	309,733.69	TOTAL ALL OBJECTS	8,705,946.79
24 Sp Ed, Sup, Fed	169,952.76	27 Teaching	4,448,357.92		
25 Sp Ed, Infants and Toddlers, Federal	.00	28 Extracur	359,076.86		
26 Sp Ed, Inst, St	.00	29 Pmt to SD	.00		
29 Sp Ed, Oth, Fed	.00	31 InstProDev	66,489.28		
31 Voc, Basic, St	174,687.29	32 Inst Tech	.00		
34 MidSchCar/Tec	.00	33 Curriculum	4,722.03		
38 Voc, Fed	4,952.02	41 Supervisn	54,375.72		
39 Voc, Other	.00	42 Food	166,938.75		
45 Skil Cnt, Bas, St	.00	44 Operation	124,383.46		
46 Skill Cntr, Fed	.00	49 Transfers	.00		
51 ESEA Disadvantaged, Fed	87,783.43	51 Supervisn	39,844.93		
52 Other Title, ESEA, Fed	43,517.25	52 Operation	213,924.77		
53 ESEA Migrant, Federal	.00	53 Maintnce	63,659.14		
54 Read First, Fed	.00	56 Insurance	10,665.35		
55 LAP	159,522.38	59 Transfers	-59,716.67		
56 St In, Ctr/Hm, D	.00	61 Supv Bldg	.00		
57 St In, N/D, Fed	.00	62 Grnd Mnt	8,933.87		
58 Sp/Plt Pgm, St	10,232.30	63 Oper Bldg	199,977.83		
59 Inst. JAJ	.00	64 Maintnce	270,656.29		
61 Head Start, Fed	.00	65 Utilities	392,831.03		
		67 Bldg Secu	.00		
		68 Insurance	76,887.21		
		72 Info Sys	269,421.34		

E.S.D. 189

Program/Activity/Object Report

COUNTY: 28 San Juan

For the Year Ended August 31, 2015

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
62 MS, Pro Dv, Fed	.00
64 LEP, Fed	8,773.77
65 Tran Biling, St	39,205.10
67 Ind Ed, Fd, JOM	.00
68 Ind Ed, Fd, ED	.00
69 Comp, Othr	.00
71 Traffic Safety	.00
73 Summer School	1,472.30
74 Highly Capable	8,013.07
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	11,531.42
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Day Care	.00
89 Othr Comm Srv	14,661.38
97 Distwide Suppt	1,745,963.36
98 Schl Food Serv	345,697.93
99 Pupil Transp	272,514.81
TOTAL ALL PROGRAMS	8,705,946.79

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
73 Printing	.00
74 Warehouse	.00
75 Mtr Pool	-3,863.12
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	14,661.38
TOTAL ALL ACTIVITIES	8,705,946.79

E.S.D. 189

PROGRAM 01 - Basic Education

COUNTY: 28 San Juan

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	54,892.25	0.00		41,962.89	0.00	12,929.36	0.00	0.00	0.00	0.00
22 Lrn Resrc	148,104.74	0.00		54,590.64	40,305.17	38,202.24	11,476.69	3,530.00	0.00	0.00
23 Princ Off	532,775.88	0.00		205,489.15	176,522.58	144,366.94	2,337.28	3,252.00	807.93	0.00
24 Guid/Coun	158,420.78	0.00		88,920.96	29,181.45	39,077.78	99.71	997.74	143.14	0.00
25 Pupil M/S	24,485.12	0.00		4,950.00	12,168.73	7,120.44	245.95	0.00	0.00	0.00
26 Health	101,026.02	0.00		22,168.53	9,718.38	9,940.97	2,251.52	56,164.80	781.82	0.00
27 Teaching	3,197,582.75	9,537.13		2,161,549.23	20,337.38	743,178.27	119,283.88	140,228.48	3,468.38	0.00
28 Extracur	359,076.86	44,022.66		68,372.07	92,377.57	31,305.59	49,459.28	35,452.82	38,086.87	0.00
31 InstProDev	28,531.95	234.75		13,639.75	1,774.45	2,107.62	1,128.30	5,953.00	3,694.08	0.00
33 Curriculum	4,722.03	0.00		465.75	67.50	98.82	0.00	4,089.96	0.00	0.00
01 TOTAL	4,609,618.38	53,794.54		2,662,108.97	382,453.21	1,028,328.03	186,282.61	249,668.80	46,982.22	0.00

E.S.D. 189

PROGRAM 02 - Alternative Learning Experience

COUNTY: 28 San Juan

For the Year Ended August 31, 2015

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	23,750.94	0.00		0.00	18,201.69	5,549.25	0.00	0.00	0.00	0.00
27 Teaching	37,352.52	125.25		16,317.45	0.00	6,120.73	485.52	14,226.47	77.10	0.00
02 TOTAL	61,103.46	125.25		16,317.45	18,201.69	11,669.98	485.52	14,226.47	77.10	0.00

E.S.D. 189

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 28 San Juan

For the Year Ended August 31, 2015

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	118,677.81	0.00		89,948.99	1,388.88	26,368.97	158.33	580.27	232.37	0.00
25 Pupil M/S	99.37	0.00		0.00	91.08	8.29	0.00	0.00	0.00	0.00
26 Health	200,336.68	0.00		117,676.09	0.00	33,642.86	0.00	49,017.73	0.00	0.00
27 Teaching	607,613.57	0.00		106,891.03	289,935.57	197,894.70	3,071.39	9,053.42	767.46	0.00
31 InstProDev	3,528.74	0.00		202.54	127.19	33.07	0.00	1,022.00	2,143.94	0.00
21 TOTAL	930,256.17	0.00		314,718.65	291,542.72	257,947.89	3,229.72	59,673.42	3,143.77	0.00

E.S.D. 189

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 28 San Juan

For the Year Ended August 31, 2015

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	3,370.99	0.00		0.00	0.00	0.00	0.00	3,370.99	0.00	0.00
27 Teaching	3,117.22	0.00		0.00	0.00	0.00	709.37	2,407.85	0.00	0.00
22 TOTAL	6,488.21	0.00		0.00	0.00	0.00	709.37	5,778.84	0.00	0.00

E.S.D. 189

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 28 San Juan

For the Year Ended August 31, 2015

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	5,000.00	0.00		0.00	0.00	0.00	0.00	5,000.00	0.00	0.00
27 Teaching	164,952.76	0.00		117,827.70	4,298.84	40,208.10	107.22	2,510.90	0.00	0.00
24 TOTAL	169,952.76	0.00		117,827.70	4,298.84	40,208.10	107.22	7,510.90	0.00	0.00

E.S.D. 189

PROGRAM 31 - Vocational, Basic, State

COUNTY: 28 San Juan

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	9,414.16	0.00		7,500.00	0.00	1,914.16	0.00	0.00	0.00	0.00
22 Lrn Resrc	8,751.32	0.00		5,468.17	1,109.73	2,173.42	0.00	0.00	0.00	0.00
24 Guid/Coun	14,450.82	0.00		10,095.32	869.36	3,486.14	0.00	0.00	0.00	0.00
27 Teaching	141,055.38	0.00		73,056.74	0.00	25,297.66	32,744.98	8,424.95	1,531.05	0.00
31 InstProDev	1,015.61	0.00		250.06	0.00	22.90	0.00	125.00	617.65	0.00
31 TOTAL	174,687.29	0.00		96,370.29	1,979.09	32,894.28	32,744.98	8,549.95	2,148.70	0.00

E.S.D. 189

PROGRAM 38 - Vocational, Federal

COUNTY: 28 San Juan

For the Year Ended August 31, 2015

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	4,952.02	0.00		0.00	0.00	0.00	4,952.02	0.00	0.00	0.00
38 TOTAL	4,952.02	0.00		0.00	0.00	0.00	4,952.02	0.00	0.00	0.00

E.S.D. 189

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

COUNTY: 28 San Juan

For the Year Ended August 31, 2015

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	87,783.43	0.00		25,230.21	35,783.98	25,226.11	1,543.13	0.00	0.00	0.00
51 TOTAL	87,783.43	0.00		25,230.21	35,783.98	25,226.11	1,543.13	0.00	0.00	0.00

E.S.D. 189

PROGRAM 52 - Other Title Grants Under ESEA - Federal

COUNTY: 28 San Juan

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	20,390.21	0.00		15,496.76	0.00	4,893.45	0.00	0.00	0.00	0.00
31 InstProDev	23,127.04	0.00		8,370.53	0.00	1,473.91	0.00	11,112.60	2,170.00	0.00
52 TOTAL	43,517.25	0.00		23,867.29	0.00	6,367.36	0.00	11,112.60	2,170.00	0.00

E.S.D. 189

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 28 San Juan

For the Year Ended August 31, 2015

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	28,771.93	0.00		12,895.98	3,768.80	6,665.25	0.00	5,441.90	0.00	0.00
27 Teaching	130,585.39	0.00		88,441.25	8,093.42	33,443.45	607.27	0.00	0.00	0.00
31 InstProDev	165.06	0.00		0.00	0.00	0.00	0.00	0.00	165.06	0.00
55 TOTAL	159,522.38	0.00		101,337.23	11,862.22	40,108.70	607.27	5,441.90	165.06	0.00

E.S.D. 189

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 28 San Juan

For the Year Ended August 31, 2015

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	6,004.26	0.00		5,090.00	0.00	914.26	0.00	0.00	0.00	0.00
31 InstProDev	4,228.04	0.00		2,279.41	0.00	249.74	0.00	1,500.00	198.89	0.00
58 TOTAL	10,232.30	0.00		7,369.41	0.00	1,164.00	0.00	1,500.00	198.89	0.00

E.S.D. 189

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 28 San Juan

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	2,880.93	0.00		678.43	696.83	239.77	643.53	120.00	502.37	0.00
31 InstProDev	5,892.84	0.00		3,802.56	0.00	620.79	0.00	515.00	954.49	0.00
64 TOTAL	8,773.77	0.00		4,480.99	696.83	860.56	643.53	635.00	1,456.86	0.00

E.S.D. 189

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 28 San Juan

For the Year Ended August 31, 2015

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	4,602.99	0.00		3,579.38	0.00	1,023.61	0.00	0.00	0.00	0.00
27 Teaching	34,602.11	0.00		25,375.33	21.07	9,205.71	0.00	0.00	0.00	0.00
65 TOTAL	39,205.10	0.00		28,954.71	21.07	10,229.32	0.00	0.00	0.00	0.00

E.S.D. 189

PROGRAM 73 - Summer School

COUNTY: 28 San Juan

For the Year Ended August 31, 2015

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	1,472.30	0.00		1,250.00	0.00	222.30	0.00	0.00	0.00	0.00
73 TOTAL	1,472.30	0.00		1,250.00	0.00	222.30	0.00	0.00	0.00	0.00

E.S.D. 189

PROGRAM 74 - Highly Capable

COUNTY: 28 San Juan

For the Year Ended August 31, 2015

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	8,013.07	0.00		6,064.79	0.00	1,948.28	0.00	0.00	0.00	0.00
74 TOTAL	8,013.07	0.00		6,064.79	0.00	1,948.28	0.00	0.00	0.00	0.00

E.S.D. 189

PROGRAM 79 - Instructional Programs, Other

COUNTY: 28 San Juan

For the Year Ended August 31, 2015

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	11,531.42	0.00		0.00	0.00	0.00	0.00	11,531.42	0.00	0.00
79 TOTAL	11,531.42	0.00		0.00	0.00	0.00	0.00	11,531.42	0.00	0.00

E.S.D. 189

PROGRAM 89 - Other Community Services

COUNTY: 28 San Juan

For the Year Ended August 31, 2015

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	14,661.38	14,661.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89 TOTAL	14,661.38	14,661.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

E.S.D. 189

PROGRAM 97 - District-wide Support

COUNTY: 28 San Juan

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	51,977.10	0.00			2,483.77	447.78	467.66	42,733.79	5,844.10	0.00
12 Supt Off	260,202.96	972.75		118,439.66	46,716.56	50,790.94	2,436.15	35,716.25	5,130.65	0.00
13 Busns Off	143,997.93	0.00		0.00	97,688.65	34,075.68	7,636.05	4,032.40	565.15	0.00
14 HR	74,940.92	0.00		62.51	47,898.29	18,633.53	206.65	8,106.13	33.81	0.00
62 Grnd Mnt	8,933.87	0.00			377.65	69.70	6,653.73	1,832.79	0.00	0.00
63 Oper Bldg	199,977.83	0.00			129,541.57	70,436.26	0.00	0.00	0.00	0.00
64 Maintnce	270,656.29	0.00	0.00		88,849.65	39,577.44	41,532.90	75,906.81	0.00	24,789.49
65 Utilities	392,831.03	0.00	0.00		0.00	0.00	0.00	392,831.03	0.00	0.00
68 Insurance	76,887.21	0.00					0.00	76,887.21		0.00
72 Info Sys	269,421.34	18.75	0.00	0.00	104,230.56	36,823.31	7,756.71	120,545.01	47.00	0.00
75 Mtr Pool	-3,863.12	0.00	-9,856.00	0.00	0.00	0.00	2,616.87	1,491.74	1,884.27	0.00
97 TOTAL	1,745,963.36	991.50	-9,856.00	118,502.17	517,786.70	250,854.64	69,306.72	760,083.16	13,504.98	24,789.49

E.S.D. 189

PROGRAM 98 - School Food Services

COUNTY: 28 San Juan

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
41 Supervisn	54,375.72	0.00		0.00	38,428.32	15,947.40	0.00	0.00	0.00	0.00
42 Food	166,938.75	0.00					166,196.13	742.62		
44 Operation	124,383.46	0.00			77,364.78	46,150.46	0.00	133.68	734.54	0.00
98 TOTAL	345,697.93	0.00		0.00	115,793.10	62,097.86	166,196.13	876.30	734.54	0.00

E.S.D. 189

PROGRAM 99 - Pupil Transportation

COUNTY: 28 San Juan

For the Year Ended August 31, 2015

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
25 Pupil M/S	4,137.29	0.00		0.00	3,065.78	1,071.51	0.00	0.00	0.00	0.00
51 Supervisn	39,844.93	0.00		0.00	31,162.63	7,852.30	0.00	830.00	0.00	0.00
52 Operation	213,924.77	0.00			135,837.73	73,430.40	227.01	2,770.32	1,659.31	0.00
53 Maintnce	63,659.14	0.00			0.00	0.00	28,050.89	35,608.25	0.00	0.00
56 Insurance	10,665.35							10,665.35		
59 Transfers	-59,716.67		-59,716.67							
99 TOTAL	272,514.81	0.00	-59,716.67	0.00	170,066.14	82,354.21	28,277.90	49,873.92	1,659.31	0.00

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. | 20,680.14 |
| B. | Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090 | 0.00 |
| C. | Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060. | 0.00 |
| D. | Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for cost-of-living increases on salaries and salary-related benefits." | Yes |
| E. | Enter the amount of Program 13 expenditures related to the Education Job Funds. | 0.00 |

E.S.D. 189

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

COUNTY: 28 San Juan

For the Year Ended August 31, 2015

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)

0.251

a) Total All Programs (SYSTEM CALCULATED)

8,705,946.79

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

1,745,963.36

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

6,959,983.43

E.S.D. 189

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

COUNTY: 28 San Juan

For the Year Ended August 31, 2015

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 189

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

COUNTY: 28 San Juan

For the Year Ended August 31, 2015

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 189

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

COUNTY: 28 San Juan

For the Year Ended August 31, 2015

INDIRECT EXPENDITURES

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

22,344.80

19. Legal costs, associated with interpretation of laws and regulations, recorded in Program 97, Activity 11, Board of Directors but not specifically associated with the Board of Directors.

0.00

20. Costs recorded in Program 97, Activity 12, for the Superintendent, Deputy Superintendent, or Assistant Superintendent, and their secretary whose responsibilities are allocable to indirect cost Activities 13, 14 and 72 thru 75. These positions are required to maintain supporting documentation if a portion of their responsibilities are allocable to these indirect cost activities. Include the salary and benefits, supplies, travel, printing, warehousing, motor pool, and information systems as related to the above mentioned staff if allocable to Activities 13, 14, and 72 thru 75. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

21. The cost of Public Relations activities recorded in Program 97, Activity 15, excluding capital outlay (Object 9), and not directly charged to another program for the following: Cost for liaison with the news media and government relations officers as a means of informing the general public on matters of public concern, such as notice of Federal awards, financial matters, etc. DO NOT INCLUDE COSTS DESIGNED SOLELY TO PROMOTE THE GOVERNMENTAL UNIT. *Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

0.00

22. Termination Leave costs for federally supported staff which have been charged to a state or local program. Do not include Termination Leave costs for federally supported staff charged to Program 97, Activity 13 or 14, as they are already included in the indirect calculation. These costs should not be charged directly to the federal award, but may be considered an indirect expenditure.

0.00

23. Costs recorded in Program 97, Activity 72, for districtwide Information Systems Activities. Do not include expenditures for any student records, such as student records fees, software, or student records staff. DO NOT INCLUDE CAPITAL OUTLAY (Object 9). *Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

269,421.34

24. General administration (organization-wide) expenditures charged in Program 97, Activity 25, Pupil Management & Safety, which is allocable to Activities 13 or 14, if a cost allocation plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

25. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 61, Supervision, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

26. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 62, Grounds Maintenance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

E.S.D. 189

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

COUNTY: 28 San Juan

For the Year Ended August 31, 2015

INDIRECT EXPENDITURES

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 189

Fiscal Year 2014-2015

COUNTY: 28 San Juan

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2016-17

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	6,959,983.43	0.00		166,938.75			6,793,044.68
PROGRAM 97 ACTIVITIES							
11 Board of Directors	51,977.10	0.00		0.00	29,632.30	22,344.80	
12 Superintendent's Office	260,202.96	0.00		0.00	260,202.96	0.00	
13 Business Office	143,997.93	0.00		0.00		143,997.93	
14 Human Resources	74,940.92	0.00		0.00		74,940.92	
15 Public Relations	0.00	0.00			0.00	0.00	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	0.00	0.00		0.00	0.00	0.00	
62 Grounds Maintenance	8,933.87	0.00		0.00	8,933.87	0.00	
63 Operation of Buildings	199,977.83	0.00		0.00	199,977.83	0.00	
64 Maintenance	270,656.29	24,789.49		0.00	245,866.80	0.00	
65 Utilities	392,831.03	0.00		0.00	392,831.03	0.00	
67 Building and Property Security	0.00	0.00		0.00	0.00	0.00	
68 Insurance	76,887.21	0.00		0.00	76,887.21	0.00	
72 Information Systems	269,421.34	0.00		0.00	0.00	269,421.34	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	-3,863.12	0.00		0.00		-3,863.12	
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	1,745,963.36	24,789.49	0.00	0.00	1,214,332.00	506,841.87	

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Fiscal Year 2014-2015

COUNTY: 28 San Juan

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2016-17

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	8,705,946.79	24,789.49	0.00	166,938.75		506,841.87	6,793,044.68
Unallowable Costs					-1,214,332.00		1,214,332.00
TOTALS	8,705,946.79	24,789.49	0.00	166,938.75		506,841.87	8,007,376.68

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

FY 12-13

1. FY 12-13 INDIRECT EXPENDITURES	602,744.86
2. FY 12-13 DIRECT EXPENDITURES	7,988,519.24
3. FY 12-13 OVER/UNDER RECOVERY (CALCULATED)	118,905.48
4. FY 12-13 TOTAL POOL (LINE 1 + LINE 3)	721,650.34
5. CALCULATED FY 12-13 RESTRICTED INDIRECT RATE TO BE USED IN FY 14-15	0.0903

FY 14-15

6. FY 14-15 INDIRECT EXPENDITURES FROM COLUMN 6	506,841.87
7. FY 12-13 OVER/UNDER RECOVERY (LINE 3)	118,905.48
8. FY 14-15 ADJUSTED IND POOL (LINE 6 + LINE 7)	625,747.35
9. FY 14-15 DIRECT EXPENDITURES FROM COLUMN 7	8,007,376.68
10. FY 14-15 RESTRICTED INDIRECT RATE (LINE 5)	0.0903
11. FY 14-15 AMOUNT RECOVERED (LINE 9 * LINE 10)	723,066.11
12. FY 14-15 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-97,318.77
13. FY 14-15 TOTAL POOL (LINE 6 + LINE 12)	409,523.10
14. CALCULATED FY 14-15 RESTRICTED INDIRECT RATE TO BE USED IN FY 16-17 (LINE 13 / LINE 9)	0.0511

E.S.D. 189

Fiscal Year 2014-2015

COUNTY: 28 San Juan

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2016-17

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	6,959,983.43	0.00		166,938.75			6,793,044.68
PROGRAM 97 ACTIVITIES							
11 Board of Directors	51,977.10	0.00		0.00	29,632.30	22,344.80	
12 Superintendents Office	260,202.96	0.00		0.00		260,202.96	
13 Business Office	143,997.93	0.00		0.00		143,997.93	
14 Human Resources	74,940.92	0.00		0.00		74,940.92	
15 Public Relations	0.00	0.00			0.00	0.00	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	0.00	0.00		0.00		0.00	
62 Grounds Maintenance	8,933.87	0.00		0.00		8,933.87	
63 Operation of Buildings	199,977.83	0.00		0.00		199,977.83	
64 Maintenance	270,656.29	24,789.49		0.00		245,866.80	
65 Utilities	392,831.03	0.00		0.00		392,831.03	
67 Building and Property Security	0.00	0.00		0.00		0.00	
68 Insurance	76,887.21	0.00		0.00		76,887.21	
72 Information Systems	269,421.34	0.00		0.00		269,421.34	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	-3,863.12	0.00		0.00		-3,863.12	
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	1,745,963.36	24,789.49	0.00	0.00	29,632.30	1,691,541.57	

E.S.D. 189

Fiscal Year 2014-2015

COUNTY: 28 San Juan

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2016-17

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	8,705,946.79	24,789.49	0.00	166,938.75		1,691,541.57	6,793,044.68
Unallowable Costs					-29,632.30		29,632.30
Totals	8,705,946.79	24,789.49	0.00	166,938.75		1,691,541.57	6,822,676.98

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

FY 12-13

1. FY 12-13 INDIRECT EXPENDITURES	1,649,530.98
2. FY 12-13 DIRECT EXPENDITURES	6,941,733.12
3. FY 12-13 OVER (UNDER) RECOVERY	-75,870.12
4. FY 12-13 TOTAL POOL (LINE 1 + LINE 3)	1,573,660.86
5. CALCULATED FY 12-13 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 14-15	0.2267

FY 14-15

6. FY 14-15 INDIRECT EXPENDITURES FROM COLUMN 6	1,691,541.57
7. FY 12-13 OVER (UNDER) RECOVERY (LINE 3)	-75,870.12
8. FY 14-15 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	1,615,671.45
9. FY 14-15 DIRECT EXPENDITURES FROM COLUMN 7	6,822,676.98
10. FY 14-15 UNRESTRICTED INDIRECT RATE (LINE 5)	0.2267
11. FY 14-15 AMOUNT RECOVERED (LINE 9 * LINE 10)	1,546,700.87
12. FY 14-15 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	68,970.58
13. FY 14-15 TOTAL POOL (LINE 6 + LINE 12)	1,760,512.15
14. CALCULATED FY 14-15 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 16-17 (LINE 13 / LINE 9)	0.2580

E.S.D. 189

General Fund

COUNTY: 28 San Juan

Resource to Program Expenditure Report

For the Year Ended August 31, 2015

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	4,609,618.38	2,697,404.22	0.00	1,912,214.16
02 Alternative Learning Experience (ALE)	61,103.46	27,858.27	0.00	33,245.19
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	174,687.29	174,687.29	0.00	0.00
34 Middle School Career and Technical Ed, State	0.00	0.00	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	1,745,963.36	1,020,676.88	0.00	725,286.48
TOTAL BASIC EDUCATIONAL PROGRAMS	6,591,372.49	3,920,626.66	0.00	2,670,745.83
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	930,256.17	907,025.03	4,401.34	18,829.80
22 Special Education - Infants and Toddlers - State	6,488.21	6,488.21	0.00	0.00
24 Special Education-Supplemental, Federal	169,952.76	0.00	169,952.76	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	4,952.02	0.00	4,952.02	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	87,783.43	0.00	87,783.43	0.00
52 Other Title Grants Under ESEA, Federal	43,517.25	0.00	43,517.25	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	159,522.38	156,750.37	0.00	2,772.01
56 State Inst, Centers and Homes	0.00	0.00	0.00	0.00
57 State Inst, Neglected and Delinquent, Federal	0.00	0.00	0.00	0.00
58 Special and Pilot Programs, State	10,232.30	10,232.30	0.00	0.00

E.S.D. 189

General Fund

COUNTY: 28 San Juan

Resource to Program Expenditure Report

For the Year Ended August 31, 2015

	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	8,773.77	0.00	8,773.77	0.00
65 Transitional Bilingual, State	39,205.10	37,716.27	0.00	1,488.83
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	0.00	0.00	0.00	0.00
69 Compensatory, Other	0.00	0.00	0.00	0.00
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	1,472.30	0.00	0.00	1,472.30
74 Highly Capable	8,013.07	7,226.85	0.00	786.22
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	11,531.42	0.00	0.00	11,531.42
TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,481,700.18	1,125,439.03	319,380.57	36,880.58
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 Day Care	0.00	0.00	0.00	0.00
89 Other Community Services	14,661.38	0.00	0.00	14,661.38
98 School Food Services	345,697.93	3,945.00	133,555.60	208,197.33
99 Pupil Transportation	272,514.81	272,514.81	0.00	0.00
TOTAL OTHER PROGRAMS	632,874.12	276,459.81	133,555.60	222,858.71
TOTALS	8,705,946.79	5,322,525.50	452,936.17	2,930,485.12

E.S.D. 189

Preliminary Special Education Maintenance of Effort

COUNTY: 28 San Juan

Fiscal Year 2014-2015

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

	FY 13 - 14 Actual (A)	FY 14 - 15 Actual (B)
Preliminary FY 2014-2015 to FY 2013-2014 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.	933,603.47	930,256.17
2. Minus Revenue 7121 Payments From Other Districts.	0.00	18,829.80
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	0.00	4,401.34
4. Equals aggregate special education expenditures for resident special education students.	933,603.47	907,025.03
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.)		-26,578.44
Preliminary FY 2014-2015 to FY 2013-2014 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	100.89	96.33
7. Expenditures per pupil (line 4/line 6).	9,253.67	9,415.81
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.)		162.14
Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2014-2015 to FY 2013-2014 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.	0.00	18,829.80
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.)		18,829.80
11. Expenditures per pupil (line 9/line 6).	0.00	195.47
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.)		195.47

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.

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 2014 - 15	FY 2013 - 14		FY 2014 - 15	FY 2013 - 14
Total Expenditures	+ (plus)	8,705,946.79	8,575,084.83	Total Program 98	+ 345,697.93	324,882.79
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 151,257.80	158,271.59
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 4,458.28	4,270.41
Day Care	- (minus)	0.00	0.00	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	14,661.38	0.00	Revenue 6198 (Fed)	- 129,829.77	125,263.12
School Food Services	- (minus)	345,697.93	324,882.79	Revenue 6298 (Fed)	- 0.00	0.00
Debt Service, Interest	- (minus)	0.00	0.00	Revenue 6398 (Fed)	- 0.00	0.00
Debt Service, Principal	- (minus)	0.00	0.00	Revenue 6998 (Fed)	- 3,725.83	2,452.72
Debt Service, Debt Related	- (minus)	0.00	0.00	Revenue 7198 (Other)	- 0.00	0.00
Expenditures				Revenue 8198 (Other)	- 0.00	0.00
Capital Outlay, All Object 9	- (minus)	24,789.49	0.00	TOTAL FOOD SERVICES DEFICIT	56,426.25	34,624.95
Federal, General Purpose Revenue	- (minus)	0.00	0.00			
Federal, Special Purpose Revenue	- (minus)	480,551.81	429,975.99	Note:		
Food Service Deficit	+ (plus)	56,426.25	34,624.95	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	129,829.77	125,263.12	amount, it is added to the total aggregate		
Food Services Revenue, Federal	+ (plus)	0.00	0.00	expenditures. If Total Food Service		
Food Services Revenue, Federal	+ (plus)	0.00	0.00	Deficit is a negative amount, zero dollars		
Food Services Revenue, USDA	+ (plus)	3,725.83	2,452.72	are displayed.		
Commodities						
Capital Outlay, Stim, Title I	+ (plus)	0.00				
Capital Outlay, Stim, Schl Imprv	+ (plus)	0.00				
Capital Outlay, Stim, SFSF	+ (plus)	0.00				
Capital Outlay, Stim, IDEA	+ (plus)	0.00				
Capital Outlay, Stim, Compt Grants	+ (plus)	0.00				
Capital Outlay, Stim, Other	+ (plus)	0.00				
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Sp Ed, Inst, St	+ (plus)	0.00	0.00			
Capital Outlay, Sp Ed, Oth, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Voc, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Voc, Other	+ (plus)	0.00	0.00			
Capital Outlay, Skill Cntr, Fed	+ (plus)	0.00	0.00			
Capital Outlay, ESEA Disadvantaged-Federal	+ (plus)	0.00	0.00			
Capital Outlay, Other Title Grants Under ESEA-Federal	+ (plus)	0.00	0.00			
Capital Outlay, ESEA Migrant-Federal	+ (plus)	0.00	0.00			
Capital Outlay, Read First, Fed	+ (plus)	0.00	0.00			
Capital Outlay, St In, Ctr/Hm, D	+ (plus)	0.00	0.00			
Capital Outlay, St In, N/D, Fed	+ (plus)	0.00	0.00			
Capital Outlay, In, Juveniles in Adult Jails	+ (plus)	0.00	0.00			
Capital Outlay, Head Start, Fed	+ (plus)	0.00	0.00			
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	0.00	0.00			
Capital Outlay, LEP, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	0.00	0.00			

Description	Operation	FY 2014 - 15	FY 2013 - 14
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, Day Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	8,030,228.03	7,982,566.84
	FY 14-15/FY 13-14		1.01

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

E.S.D. 189

Fiscal Year 2014-2015

COUNTY: 28 San Juan

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 2014 - 15	FY 2013 - 14
Program 31, Vocational--Basic State	+ (plus)	174,687.29	136,562.04
Program 34, Middle School Career and Technical Education-State	+ (plus)	0.00	0.00
Program 38, Vocational--Federal	+ (plus)	4,952.02	5,317.08
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)	5,189.00	5,558.00
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	174,450.31	136,321.12
		FY 14-15 / FY 13-14	1.28

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