

REPORT F196

San Juan Island School District No. 149

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E.S.D. 189

F-196 Annual Financial Statements

COUNTY: 28 San Juan

Fiscal Year 2015-2016

ANNUAL FINANCIAL STATEMENTS

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Balance Sheet

COUNTY: 28 San Juan

Governmental Funds

August 31, 2016

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	391,712.47	23,891.53	2,187.92	125,016.97	877.67	0.00	543,686.56
Minus Warrants Outstanding	-291,722.36	-399.75	0.00	-29,365.56	0.00	0.00	-321,487.67
Taxes Receivable	896,906.17		0.00	404,130.75	0.00		1,301,036.92
Due From Other Funds	321,221.51	0.00	0.00	0.00	0.00	0.00	321,221.51
Due From Other Governmental Units	221,244.00	0.00	0.00	0.00	0.00	0.00	221,244.00
Accounts Receivable	440.40	0.00	0.00	0.00	0.00	0.00	440.40
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	9,758.65	0.00		0.00			9,758.65
Prepaid Items	0.00	0.00			0.00	0.00	0.00
Investments	544,000.00	27,500.00	11,666.95	1,548,000.00	178,900.00	0.00	2,310,066.95
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	2,093,560.84	50,991.78	13,854.87	2,047,782.16	179,777.67	0.00	4,385,967.32
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	0.00		0.00	0.00	0.00		0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	2,093,560.84	50,991.78	13,854.87	2,047,782.16	179,777.67	0.00	4,385,967.32
LIABILITIES:							
Accounts Payable	86,846.52	0.00	0.00	452,011.52	0.00	0.00	538,858.04
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	0.00	0.00		0.00			0.00
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00

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Balance Sheet

COUNTY: 28 San Juan

Governmental Funds

August 31, 2016

	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	0.00	0.00	0.00	321,221.51	0.00	0.00	321,221.51
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	86,846.52	0.00	0.00	773,233.03	0.00	0.00	860,079.55
DEFERRED INFLOWS OF RESOURCES:							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	896,906.17		0.00	404,130.75	0.00		1,301,036.92
TOTAL DEFERRED INFLOWS OF RESOURCES	896,906.17	0.00	0.00	404,130.75	0.00	0.00	1,301,036.92
FUND BALANCE:							
Nonspendable Fund Balance	9,758.65	0.00	0.00	0.00	0.00	0.00	9,758.65
Restricted Fund Balance	28,618.68	50,991.78	13,854.87	870,814.18	179,777.67	0.00	1,144,057.18
Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	124,018.05	0.00	0.00	0.00	0.00	0.00	124,018.05
Unassigned Fund Balance	947,412.77	0.00	0.00	0.00	0.00	0.00	947,412.77
TOTAL FUND BALANCE	1,109,808.15	50,991.78	13,854.87	870,814.18	179,777.67	0.00	2,225,246.65
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	2,093,560.84	50,991.78	13,854.87	2,048,177.96	179,777.67	0.00	4,386,363.12

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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, 2016

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	2,693,858.77	47,091.14	2,667.48	951,630.68	434.29		3,695,682.36
State	6,196,151.85		0.00	0.00	79,952.46		6,276,104.31
Federal	477,190.80		0.00	0.00	0.00		477,190.80
Federal Stimulus	0.00						0.00
Other	431,685.44			0.00	0.00	0.00	431,685.44
TOTAL REVENUES	9,798,886.86	47,091.14	2,667.48	951,630.68	80,386.75	0.00	10,880,662.91
EXPENDITURES:							
CURRENT:							
Regular Instruction	5,685,442.62						5,685,442.62
Federal Stimulus	0.00						0.00
Special Education	1,145,574.08						1,145,574.08
Vocational Education	229,501.52						229,501.52
Skill Center	0.00						0.00
Compensatory Programs	347,119.59						347,119.59
Other Instructional Programs	22,092.02						22,092.02
Community Services	3,016.38						3,016.38
Support Services	2,625,469.56						2,625,469.56
Student Activities/Other		40,604.32				0.00	40,604.32
CAPITAL OUTLAY:							
Sites				4,747.63			4,747.63
Building				1,348,781.81			1,348,781.81
Equipment				100,512.83			100,512.83
Instructional Technology				175,957.76			175,957.76
Energy				3,194.85			3,194.85
Transportation Equipment					0.00		0.00
Sales and Lease				0.00			0.00
Other	41,272.01						41,272.01
DEBT SERVICE:							
Principal	0.00		320,000.00	0.00	0.00		320,000.00
Interest and Other Charges	0.00		8,925.00	0.00	0.00		8,925.00
Bond/Levy Issuance				27,616.10	0.00		27,616.10
TOTAL EXPENDITURES	10,099,487.78	40,604.32	328,925.00	1,660,810.98	0.00	0.00	12,129,828.08

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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, 2016

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
DEBT SERVICE:							
REVENUES OVER (UNDER) EXPENDITURES	-300,600.92	6,486.82	-326,257.52	-709,180.30	80,386.75	0.00	-1,249,165.17
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	2,000,000.00	0.00		2,000,000.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	593,221.51		331,916.67	0.00	0.00		925,138.18
Transfers Out (GL 536)	-5,250.00		0.00	-919,888.18	0.00	0.00	-925,138.18
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	987.00		0.00	1,196.00	0.00		2,183.00
TOTAL OTHER FINANCING SOURCES (USES)	588,958.51		331,916.67	1,081,307.82	0.00	0.00	2,002,183.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	288,357.59	6,486.82	5,659.15	372,127.52	80,386.75	0.00	753,017.83
BEGINNING TOTAL FUND BALANCE	821,450.56	44,504.96	8,195.72	498,290.66	99,390.92	0.00	1,471,832.82
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	1,109,808.15	50,991.78	13,854.87	870,418.18	179,777.67	0.00	2,224,850.65

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Budgetary Comparison Schedule

COUNTY: 28 San Juan

General Fund

For The Year Ended August 31, 2016

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	3,067,280.00	2,693,858.77	-373,421.23
State	5,921,575.00	6,196,151.85	274,576.85
Federal	472,139.00	477,190.80	5,051.80
Federal Stimulus	0.00	0.00	0.00
Other	391,259.00	431,685.44	40,426.44
TOTAL REVENUES	9,852,253.00	9,798,886.86	-53,366.14
EXPENDITURES			
CURRENT:			
Regular Instruction	5,193,680.00	5,685,442.62	-491,762.62
Federal Stimulus	0.00	0.00	0.00
Special Education	1,195,227.00	1,145,574.08	49,652.92
Vocational Education	252,973.00	229,501.52	23,471.48
Skill Center	0.00	0.00	0.00
Compensatory Programs	367,498.00	347,119.59	20,378.41
Other Instructional Programs	592,090.00	22,092.02	569,997.98
Community Services	0.00	3,016.38	-3,016.38
Support Services	2,362,635.00	2,625,469.56	-262,834.56
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	181,605.00	41,272.01	140,332.99
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	10,145,708.00	10,099,487.78	46,220.22
REVENUES OVER (UNDER) EXPENDITURES	-293,455.00	-300,600.92	-7,145.92

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Budgetary Comparison Schedule

COUNTY: 28 San Juan

General Fund

For The Year Ended August 31, 2016

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	286,775.00	593,221.51	306,446.51
Transfers Out (GL 536)	-8,500.00	-5,250.00	3,250.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	987.00	987.00
TOTAL OTHER FINANCING SOURCES (USES)	278,275.00	588,958.51	310,683.51
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-15,180.00	288,357.59	303,537.59
BEGINNING TOTAL FUND BALANCE	565,402.00	821,450.56	256,048.56
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	550,222.00	1,109,808.15	559,586.15

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Budgetary Comparison Schedule

COUNTY: 28 San Juan

Associated Student Body Fund

For The Year Ended August 31, 2016

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	59,388.00	47,091.14	-12,296.86
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	59,388.00	47,091.14	-12,296.86
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	61,263.00	40,604.32	20,658.68
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	61,263.00	40,604.32	20,658.68
REVENUES OVER (UNDER) EXPENDITURES	-1,875.00	6,486.82	8,361.82

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Budgetary Comparison Schedule

COUNTY: 28 San Juan

Associated Student Body Fund

For The Year Ended August 31, 2016

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-1,875.00	6,486.82	8,361.82
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	32,190.00	44,504.96	12,314.96
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	30,315.00	50,991.78	20,676.78

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Budgetary Comparison Schedule

COUNTY: 28 San Juan

Debt Service Fund

For The Year Ended August 31, 2016

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	0.00	2,667.48	2,667.48
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other			
TOTAL REVENUES	0.00	2,667.48	2,667.48
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	320,000.00	320,000.00	0.00
Interest and Other Charges	10,500.00	8,925.00	1,575.00
TOTAL EXPENDITURES	330,500.00	328,925.00	1,575.00
REVENUES OVER (UNDER) EXPENDITURES	-330,500.00	-326,257.52	4,242.48

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Budgetary Comparison Schedule

COUNTY: 28 San Juan

Debt Service Fund

For The Year Ended August 31, 2016

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	328,500.00	331,916.67	3,416.67
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)	328,500.00	331,916.67	3,416.67
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-2,000.00	5,659.15	7,659.15
BEGINNING TOTAL FUND BALANCE	5,600.00	8,195.72	2,595.72
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	3,600.00	13,854.87	10,254.87

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Budgetary Comparison Schedule

COUNTY: 28 San Juan

Capital Projects Fund

For The Year Ended August 31, 2016

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	941,795.00	951,630.68	9,835.68
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	941,795.00	951,630.68	9,835.68
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	36,080.00	4,747.63	31,332.37
Building	1,903,815.00	1,348,781.81	555,033.19
Equipment	136,575.00	100,512.83	36,062.17
Instructional Technology	314,000.00	175,957.76	138,042.24
Energy	100,000.00	3,194.85	96,805.15
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, 2016

Variance with
Final Budget
POSITIVE
(NEGATIVE)

DEBT SERVICE:	FINAL BUDGET	ACTUAL	
Bond/Levy Issuance and/or Election	27,616.00	27,616.10	0.10
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	2,518,086.00	1,660,810.98	857,275.02
REVENUES OVER (UNDER) EXPENDITURES	-1,576,291.00	-709,180.30	867,110.70
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	2,000,000.00	2,000,000.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-922,000.00	-919,888.18	2,111.82
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	1,196.00	1,196.00
TOTAL OTHER FINANCING SOURCES (USES)	1,078,000.00	1,081,307.82	3,307.82
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-498,291.00	372,127.52	870,418.52
BEGINNING TOTAL FUND BALANCE	498,291.00	498,290.66	-0.34
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	0.00	870,418.18	870,418.18

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Budgetary Comparison Schedule

COUNTY: 28 San Juan

Transportation Vehicle Fund

For The Year Ended August 31, 2016

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	0.00	434.29	434.29
State	84,703.00	79,952.46	-4,750.54
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	84,703.00	80,386.75	-4,316.25
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	124,000.00	0.00	124,000.00
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	124,000.00	0.00	124,000.00

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Budgetary Comparison Schedule

COUNTY: 28 San Juan

Transportation Vehicle Fund

For The Year Ended August 31, 2016

Variance with
Final Budget
POSITIVE
(NEGATIVE)

	FINAL BUDGET	ACTUAL	
REVENUES OVER (UNDER) EXPENDITURES	-39,297.00	80,386.75	119,683.75
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	-39,297.00	80,386.75	119,683.75
BEGINNING TOTAL FUND BALANCE	99,385.00	99,390.92	5.92
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	60,088.00	179,777.67	119,689.67

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Statement Of Fiduciary Net Position

COUNTY: 28 San Juan

Fiduciary Funds

August 31, 2016

	Private Purpose Trust	Other Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	200.00	0.00
Cash On Deposit with Cty Treas	2,600.64	0.00
Minus Warrants Outstanding	-2,416.28	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	0.00	0.00
Investments/Cash With Trustee	177,500.00	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	177,884.36	0.00
LIABILITIES:		
Accounts Payable	10,200.00	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	10,200.00	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	167,684.36	
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	167,684.36	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, 2016

	Private Purpose Trust	Other Trust
ADDITIONS:		
Contributions:		
Private Donations	6,350.00	0.00
Employer		0.00
Members		0.00
Other	90.00	0.00
TOTAL CONTRIBUTIONS	6,440.00	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	625.51	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	625.51	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	7,065.51	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	19,200.00	
Other	4,322.31	0.00
TOTAL DEDUCTIONS	23,522.31	0.00
Net Increase (Decrease)	-16,456.80	0.00
Net Position--Prior Year August Beginning	184,141.16	0.00
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	184,141.16	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	167,684.36	0.00

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Schedule of Long-Term Liabilities

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

Description	Beginning Outstanding Debt September 1, 2015	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2016	Amount Due Within One Year
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 and Liabilities					
Non-Voted Bonds	645,000.00	2,000,000.00	320,000.00	2,325,000.00	325,000.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Non-Cancellable Operating Leases	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	140,162.84	71,240.54	0.00	211,403.38	40,091.90
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	0.00
Net Pension Liabilities TRS 2/3	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities SERS 2/3	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities PERS 1	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	785,162.84	2,071,240.54	320,000.00	2,536,403.38	365,091.90

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	2,093,853.70	2,667.20	948,508.66	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	666.81	0.00	305.35	0.00
1500 Timber Excise Tax	280.95	0.00	129.17	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	2,094,801.46	2,667.20	948,943.18	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	82,836.08			
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	250.00			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	1,091.75		0.00	101.00
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	3,892.15			
2298 School Food Services--Sales of Goods, Supplies, and Services	189,250.40			
2300 Investment Earnings	1,643.56	0.28	2,587.50	333.29
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	242,657.99		0.00	0.00
2600 Fines and Damages	2,446.53		100.00	0.00
2700 Rentals and Leases	3,160.01	0.00	0.00	0.00
2800 Insurance Recoveries	0.00		0.00	0.00
2900 Local Support Nontax, Unassigned	57,674.74	0.00	0.00	0.00
2910 E-Rate	14,154.10		0.00	

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Report of Revenues and Other Financing Sources

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2000 TOTAL LOCAL SUPPORT NONTAX	599,057.31	0.28	2,687.50	434.29
STATE, GENERAL PURPOSE				
3100 Apportionment	4,919,494.15			
3121 Special Education - General Apportionment	112,627.12			
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	5,032,121.27	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	607,421.51			
4122 Special Education - Infants and Toddlers - State	0.00			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4155 Learning Assistance	176,773.81			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	24,211.33			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	33,291.16			
4174 Highly Capable	8,000.54			
4188 Child Care	0.00			
4198 School Food Service	5,422.06			
4199 Transportation - Operations	298,346.64			
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	5,398.28			
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			

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Report of Revenues and Other Financing Sources

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4358 Special and Pilot Programs - Other State Agencies	5,165.25			
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				79,952.46
4000 TOTAL STATE, SPECIAL PURPOSE	1,164,030.58		0.00	79,952.46
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	174,890.45			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	4,546.00			
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, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6151 ESEA Disadvantaged, Fed	89,065.28			
6152 Other Title, ESEA Fed	38,103.03			
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	10,283.18			
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	145,050.19			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6211 Federal Stimulus-Title I	0.00			
6212 Federal Stimulus-School Improvement	0.00			
6213 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6214 Federal Stimulus-IDEA	0.00			
6218 Federal Stimulus-Competitive Grants	0.00			
6219 Federal Stimulus-Other	0.00			
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			

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Report of Revenues and Other Financing Sources

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

	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 Child Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	0.00		0.00	0.00
6310 Medicaid Administrative Match	0.00			
6311 Federal Stimulus-Title I	0.00			
6312 Federal Stimulus-School Improvement	0.00			
6313 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6314 Federal Stimulus-IDEA	0.00			
6318 Federal Stimulus-Competitive Grants	0.00			
6319 Federal Stimulus-Other	0.00			
6321 Special Education - Medicaid Reimbursement	13,495.70			
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			

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Report of Revenues and Other Financing Sources

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

	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	1,756.97			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	477,190.80		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	20,677.94			
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	12,375.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	33,052.94		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	398,032.50		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			

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Report of Revenues and Other Financing Sources

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

	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	600.00			
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	398,632.50		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	2,000,000.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	987.00			0.00
9400 Compensated Loss of Fixed Assets	0.00		1,196.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers	593,221.51	331,916.67	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	594,208.51	331,916.67	2,001,196.00	0.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	10,393,095.37	334,584.15	2,952,826.68	80,386.75

E.S.D. 189

Program/Activity/Object Report

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY				
NO.	PROGRAM TITLE	AMOUNT	NO.	ACTIVITY TITLE	AMOUNT	NO.	OBJECT TITLE	AMOUNT
01	Basic Education	5,585,227.18	11	Bd of Dir	20,432.21	0	Debit Transfer	52,270.54
02	ALE	100,215.44	12	Supt Off	338,215.86	1	Credit Transfer	-52,270.54
03	Basic Education - Dropout Reengagement	.00	13	Busns Off	174,197.63	2	Cert. Salaries	3,967,112.95
11	Stim, Title I	.00	14	HR	108,663.89	3	Class. Salaries	1,710,630.40
12	Stim, Schl Imprv	.00	15	Pblc Rltn	.00	4	Employee Benefits	2,132,801.73
13	Federal Stimulus - SFSF and Education Jobs	.00	21	Supv Inst	161,965.20	5	Supplies / Materials	557,755.33
14	Stim, IDEA	.00	22	Lrn Resrc	166,469.31	6		.00
18	Stim, Compt Grants	.00	23	Princ Off	633,864.67	7	Purchased Services	1,590,400.34
19	Stim, Other	.00	24	Guid/Coun	281,673.79	8	Travel	99,515.02
21	Sp Ed, Sup, St	982,046.05	25	Pupil M/S	46,549.10	9	Capital Outlay	41,272.01
22	Sp Ed, Infants and Toddlers, State	611.91	26	Health	318,360.72		TOTAL ALL OBJECTS	10,099,487.78
24	Sp Ed, Sup, Fed	162,916.12	27	Teaching	5,048,039.14			
25	Sp Ed, Infants and Toddlers, Federal	.00	28	Extracur	375,330.03			
26	Sp Ed, Inst, St	.00	29	Pmt to SD	.00			
29	Sp Ed, Oth, Fed	.00	31	InstProDev	126,779.51			
31	Voc, Basic, St	225,171.52	32	Inst Tech	.00			
34	MidSchCar/Tec	.00	33	Curriculum	285,740.19			
38	Voc, Fed	4,330.00	41	Supervisin	60,547.09			
39	Voc, Other	.00	42	Food	171,042.29			
45	Skil Cnt, Bas, St	.00	44	Operation	148,505.70			
46	Skill Cntr, Fed	.00	49	Transfers	.00			
51	ESEA Disadvantaged, Fed	83,101.86	51	Supervisin	48,321.47			
52	Other Title, ESEA, Fed	37,318.12	52	Operation	223,199.51			
53	ESEA Migrant, Federal	.00	53	Maintnce	56,694.00			
54	Read First, Fed	.00	56	Insurance	11,817.85			
55	LAP	158,721.53	59	Transfers	-41,025.85			
56	St In, Ctr/Hm, D	.00	61	Supv Bldg	.00			
57	St In, N/D, Fed	.00	62	Grnd Mnt	7,939.57			
58	Sp/Plt Pgm, St	27,415.41	63	Oper Bldg	217,471.99			
59	Inst. JAJ	.00	64	Maintnce	256,350.38			
61	Head Start, Fed	.00	65	Utilities	382,298.21			
			67	Bldg Secu	.00			
			68	Insurance	79,705.31			
			72	Info Sys	387,262.16			

E.S.D. 189

Program/Activity/Object Report

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
62 MS, Pro Dv, Fed	.00
64 LEP, Fed	10,081.55
65 Tran Biling, St	42,583.65
67 Ind Ed, Fd, JOM	.00
68 Ind Ed, Fd, ED	.00
69 Comp, Othr	.00
71 Traffic Safety	.00
73 Summer School	1,507.72
74 Highly Capable	8,717.14
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	11,867.16
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Child Care	.00
89 Othr Comm Srv	3,016.38
97 Distwide Suppt	1,972,597.68
98 Schl Food Serv	380,095.08
99 Pupil Transp	301,946.28
TOTAL ALL PROGRAMS	10,099,487.78

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
73 Printing	.00
74 Warehouse	.00
75 Mtr Pool	60.47
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	3,016.38
TOTAL ALL ACTIVITIES	10,099,487.78

E.S.D. 189

PROGRAM 01 - Basic Education

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	79,576.73	0.00		60,406.59	0.00	19,170.14	0.00	0.00	0.00	0.00
22 Lrn Resrc	151,081.04	0.00		53,944.11	42,742.16	40,497.58	11,898.36	1,998.83	0.00	0.00
23 Princ Off	584,606.68	0.00		234,875.30	188,522.41	156,761.84	3,372.13	1,075.00	0.00	0.00
24 Guid/Coun	213,011.95	0.00		96,304.61	32,927.78	49,775.56	180.46	33,660.05	163.49	0.00
25 Pupil M/S	31,507.27	0.00		4,950.00	15,919.93	9,982.09	655.25	0.00	0.00	0.00
26 Health	109,832.10	4.32		23,779.97	25,386.65	22,076.61	1,367.00	36,990.25	227.30	0.00
27 Teaching	3,680,866.08	9,231.10		2,467,727.94	15,119.81	879,824.22	192,520.87	111,466.63	4,975.51	0.00
28 Extracur	375,330.03	38,190.18		72,034.83	101,936.28	36,305.44	33,839.76	42,089.54	50,934.00	0.00
31 InstProDev	74,077.75	50.76		23,880.90	3,203.20	4,020.30	1,242.63	21,060.05	20,619.91	0.00
33 Curriculum	285,337.55	0.00		3,806.52	193.90	459.83	4,816.11	275,935.28	125.91	0.00
01 TOTAL	5,585,227.18	47,476.36		3,041,710.77	425,952.12	1,218,873.61	249,892.57	524,275.63	77,046.12	0.00

E.S.D. 189

PROGRAM 02 - Alternative Learning Experience

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
23 Princ Off	49,257.99	0.00		13,676.45	19,300.23	16,281.31	0.00	0.00	0.00	0.00
24 Guid/Coun	3,587.83	0.00		2,313.41	0.00	1,274.42	0.00	0.00	0.00	0.00
27 Teaching	46,912.12	0.00		31,100.77	0.00	12,037.97	968.25	2,698.00	107.13	0.00
31 InstProDev	54.86	0.00		0.00	46.05	8.81	0.00	0.00	0.00	0.00
33 Curriculum	402.64	0.00		0.00	0.00	0.00	402.64	0.00	0.00	0.00
02 TOTAL	100,215.44	0.00		47,090.63	19,346.28	29,602.51	1,370.89	2,698.00	107.13	0.00

E.S.D. 189

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	78,917.66	5.94		51,904.32	2,250.47	17,359.01	26.10	6,487.09	884.73	0.00
26 Health	207,328.87	0.00		127,900.22	0.00	39,284.77	43.13	40,100.75	0.00	0.00
27 Teaching	692,956.69	0.00		110,156.62	330,812.00	218,824.23	3,720.73	28,233.57	1,209.54	0.00
31 InstProDev	2,842.83	0.00		1,025.19	125.03	107.00	0.00	630.00	955.61	0.00
21 TOTAL	982,046.05	5.94		290,986.35	333,187.50	275,575.01	3,789.96	75,451.41	3,049.88	0.00

E.S.D. 189

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
26 Health	611.91	0.00		0.00	0.00	0.00	611.91	0.00	0.00	0.00
22 TOTAL	611.91	0.00		0.00	0.00	0.00	611.91	0.00	0.00	0.00

E.S.D. 189

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	162,916.12	0.00		116,342.57	3,460.18	43,113.37	0.00	0.00	0.00	0.00
24 TOTAL	162,916.12	0.00		116,342.57	3,460.18	43,113.37	0.00	0.00	0.00	0.00

E.S.D. 189

PROGRAM 31 - Vocational, Basic, State

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
22 Lrn Resrc	15,388.27	0.00		9,525.45	1,814.77	4,048.05	0.00	0.00	0.00	0.00
24 Guid/Coun	25,562.87	0.00		17,517.87	1,492.43	6,552.57	0.00	0.00	0.00	0.00
27 Teaching	173,545.95	503.40		116,193.59	62.51	39,232.44	12,207.57	5,153.69	192.75	0.00
31 InstProDev	10,674.43	0.00		437.59	0.00	40.50	1,030.28	6,475.76	2,690.30	0.00
31 TOTAL	225,171.52	503.40		143,674.50	3,369.71	49,873.56	13,237.85	11,629.45	2,883.05	0.00

E.S.D. 189

PROGRAM 38 - Vocational, Federal

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	4,330.00	0.00		0.00	0.00	0.00	4,330.00	0.00	0.00	0.00
38 TOTAL	4,330.00	0.00		0.00	0.00	0.00	4,330.00	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, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	77,742.77	0.00		27,172.75	24,673.44	23,852.46	1,687.09	357.03	0.00	0.00
31 InstProDev	5,359.09	0.00		1,000.00	0.00	206.63	0.00	2,185.60	1,966.86	0.00
51 TOTAL	83,101.86	0.00		28,172.75	24,673.44	24,059.09	1,687.09	2,542.63	1,966.86	0.00

E.S.D. 189

PROGRAM 52 - Other Title Grants Under ESEA - Federal

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	22,129.97	0.00		16,453.05	0.00	5,676.92	0.00	0.00	0.00	0.00
31 InstProDev	15,188.15	0.00		7,549.42	0.00	1,194.73	0.00	6,444.00	0.00	0.00
52 TOTAL	37,318.12	0.00		24,002.47	0.00	6,871.65	0.00	6,444.00	0.00	0.00

E.S.D. 189

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
24 Guid/Coun	27,643.98	0.00		11,700.47	3,255.44	6,383.77	0.00	6,304.30	0.00	0.00
26 Health	587.84	0.00		0.00	0.00	0.00	0.00	587.84	0.00	0.00
27 Teaching	127,753.04	0.00		79,292.65	16,133.93	31,836.13	490.33	0.00	0.00	0.00
31 InstProDev	2,736.67	77.76		0.00	769.44	162.59	0.00	0.00	1,726.88	0.00
55 TOTAL	158,721.53	77.76		90,993.12	20,158.81	38,382.49	490.33	6,892.14	1,726.88	0.00

E.S.D. 189

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	12,102.53	0.00		0.00	0.00	0.00	0.00	0.00	0.00	12,102.53
27 Teaching	6,419.66	0.00		5,338.54	0.00	1,081.12	0.00	0.00	0.00	0.00
31 InstProDev	8,893.22	20.52		7,354.50	0.00	1,398.13	0.00	0.00	120.07	0.00
58 TOTAL	27,415.41	20.52		12,693.04	0.00	2,479.25	0.00	0.00	120.07	12,102.53

E.S.D. 189

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	3,129.04	0.00		0.00	790.54	72.36	666.39	1,599.75	0.00	0.00
31 InstProDev	6,952.51	0.00		977.67	0.00	88.62	0.00	4,300.00	1,586.22	0.00
64 TOTAL	10,081.55	0.00		977.67	790.54	160.98	666.39	5,899.75	1,586.22	0.00

E.S.D. 189

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	3,470.81	0.00		2,646.70	0.00	824.11	0.00	0.00	0.00	0.00
27 Teaching	39,112.84	0.00		27,962.98	0.00	11,149.86	0.00	0.00	0.00	0.00
65 TOTAL	42,583.65	0.00		30,609.68	0.00	11,973.97	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, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	1,507.72	0.00		1,250.00	0.00	257.72	0.00	0.00	0.00	0.00
73 TOTAL	1,507.72	0.00		1,250.00	0.00	257.72	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, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	8,717.14	0.00		6,475.38	0.00	2,241.76	0.00	0.00	0.00	0.00
74 TOTAL	8,717.14	0.00		6,475.38	0.00	2,241.76	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, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
24 Guid/Coun	11,867.16	0.00		0.00	0.00	0.00	0.00	11,867.16	0.00	0.00
79 TOTAL	11,867.16	0.00		0.00	0.00	0.00	0.00	11,867.16	0.00	0.00

E.S.D. 189

PROGRAM 89 - Other Community Services

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
91 Publ Actv	3,016.38	3,016.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89 TOTAL	3,016.38	3,016.38	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, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	20,432.21	0.00			798.47	157.59	210.32	17,352.63	1,913.20	0.00
12 Supt Off	338,215.86	950.94		130,138.14	50,309.16	55,509.89	10,594.78	87,436.55	3,276.40	0.00
13 Busns Off	174,197.63	0.00		0.00	112,256.94	41,760.75	13,616.77	6,068.21	494.96	0.00
14 HR	108,663.89	0.00		795.88	51,191.05	19,688.73	29.84	36,084.24	874.15	0.00
62 Grnd Mnt	7,939.57	0.00			0.00	0.00	7,024.50	915.07	0.00	0.00
63 Oper Bldg	217,471.99	0.00			144,774.68	72,697.31	0.00	0.00	0.00	0.00
64 Maintnce	256,350.38	163.08	0.00		102,548.61	44,493.63	38,461.89	41,372.95	140.74	29,169.48
65 Utilities	382,298.21	0.00	0.00		0.00	0.00	0.00	382,298.21	0.00	0.00
68 Insurance	79,705.31	0.00					0.00	79,705.31		0.00
72 Info Sys	387,262.16	56.16	0.00	1,200.00	118,939.12	37,762.90	10,496.07	218,672.67	135.24	0.00
75 Mtr Pool	60.47	0.00	-11,244.69	0.00	0.00	0.00	1,772.60	7,012.14	2,520.42	0.00
97 TOTAL	1,972,597.68	1,170.18	-11,244.69	132,134.02	580,818.03	272,070.80	82,206.77	876,917.98	9,355.11	29,169.48

E.S.D. 189

PROGRAM 98 - School Food Services

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
41 Supervisn	60,547.09	0.00		0.00	40,723.00	19,824.09	0.00	0.00	0.00	0.00
42 Food	171,042.29	0.00					170,934.24	108.05		
44 Operation	148,505.70	0.00			95,678.64	51,423.35	764.99	555.02	83.70	0.00
98 TOTAL	380,095.08	0.00		0.00	136,401.64	71,247.44	171,699.23	663.07	83.70	0.00

E.S.D. 189

PROGRAM 99 - Pupil Transportation

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	2,939.30	0.00		0.00	2,266.37	672.93	0.00	0.00	0.00	0.00
51 Supervisn	48,321.47	0.00		0.00	27,751.04	19,605.43	0.00	965.00	0.00	0.00
52 Operation	223,199.51	0.00			132,454.74	65,740.16	20,911.01	2,503.60	1,590.00	0.00
53 Maintnce	56,694.00	0.00			0.00	0.00	6,861.33	49,832.67	0.00	0.00
56 Insurance	11,817.85							11,817.85		
59 Transfers	-41,025.85		-41,025.85							
99 TOTAL	301,946.28	0.00	-41,025.85	0.00	162,472.15	86,018.52	27,772.34	65,119.12	1,590.00	0.00

E.S.D. 189

F-196 Annual Financial Statements

COUNTY: 28 San Juan

Fiscal Year 2015-2016

ANNUAL FINANCIAL STATEMENTS

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E.S.D. 189

Balance Sheet

COUNTY: 28 San Juan

Governmental Funds

August 31, 2016

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	391,712.47	23,891.53	2,187.92	125,016.97	877.67	0.00	543,686.56
Minus Warrants Outstanding	-291,722.36	-399.75	0.00	-29,365.56	0.00	0.00	-321,487.67
Taxes Receivable	896,906.17		0.00	404,130.75	0.00		1,301,036.92
Due From Other Funds	321,221.51	0.00	0.00	0.00	0.00	0.00	321,221.51
Due From Other Governmental Units	221,244.00	0.00	0.00	0.00	0.00	0.00	221,244.00
Accounts Receivable	440.40	0.00	0.00	0.00	0.00	0.00	440.40
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	9,758.65	0.00		0.00			9,758.65
Prepaid Items	0.00	0.00			0.00	0.00	0.00
Investments	544,000.00	27,500.00	11,666.95	1,548,000.00	178,900.00	0.00	2,310,066.95
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	2,093,560.84	50,991.78	13,854.87	2,047,782.16	179,777.67	0.00	4,385,967.32
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	0.00		0.00	0.00	0.00		0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	2,093,560.84	50,991.78	13,854.87	2,047,782.16	179,777.67	0.00	4,385,967.32
LIABILITIES:							
Accounts Payable	86,846.52	0.00	0.00	452,011.52	0.00	0.00	538,858.04
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	0.00	0.00		0.00			0.00
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00

E.S.D. 189

Balance Sheet

COUNTY: 28 San Juan

Governmental Funds

August 31, 2016

	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	0.00	0.00	0.00	321,221.51	0.00	0.00	321,221.51
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	86,846.52	0.00	0.00	773,233.03	0.00	0.00	860,079.55
DEFERRED INFLOWS OF RESOURCES:							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	896,906.17		0.00	404,130.75	0.00		1,301,036.92
TOTAL DEFERRED INFLOWS OF RESOURCES	896,906.17	0.00	0.00	404,130.75	0.00	0.00	1,301,036.92
FUND BALANCE:							
Nonspendable Fund Balance	9,758.65	0.00	0.00	0.00	0.00	0.00	9,758.65
Restricted Fund Balance	28,618.68	50,991.78	13,854.87	870,814.18	179,777.67	0.00	1,144,057.18
Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	124,018.05	0.00	0.00	0.00	0.00	0.00	124,018.05
Unassigned Fund Balance	947,412.77	0.00	0.00	0.00	0.00	0.00	947,412.77
TOTAL FUND BALANCE	1,109,808.15	50,991.78	13,854.87	870,814.18	179,777.67	0.00	2,225,246.65
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	2,093,560.84	50,991.78	13,854.87	2,048,177.96	179,777.67	0.00	4,386,363.12

E.S.D. 189

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 28 San Juan

Governmental Funds

For the Year Ended August 31, 2016

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	2,693,858.77	47,091.14	2,667.48	951,630.68	434.29		3,695,682.36
State	6,196,151.85		0.00	0.00	79,952.46		6,276,104.31
Federal	477,190.80		0.00	0.00	0.00		477,190.80
Federal Stimulus	0.00						0.00
Other	431,685.44			0.00	0.00	0.00	431,685.44
TOTAL REVENUES	9,798,886.86	47,091.14	2,667.48	951,630.68	80,386.75	0.00	10,880,662.91
EXPENDITURES:							
CURRENT:							
Regular Instruction	5,685,442.62						5,685,442.62
Federal Stimulus	0.00						0.00
Special Education	1,145,574.08						1,145,574.08
Vocational Education	229,501.52						229,501.52
Skill Center	0.00						0.00
Compensatory Programs	347,119.59						347,119.59
Other Instructional Programs	22,092.02						22,092.02
Community Services	3,016.38						3,016.38
Support Services	2,625,469.56						2,625,469.56
Student Activities/Other		40,604.32				0.00	40,604.32
CAPITAL OUTLAY:							
Sites				4,747.63			4,747.63
Building				1,348,781.81			1,348,781.81
Equipment				100,512.83			100,512.83
Instructional Technology				175,957.76			175,957.76
Energy				3,194.85			3,194.85
Transportation Equipment					0.00		0.00
Sales and Lease				0.00			0.00
Other	41,272.01						41,272.01
DEBT SERVICE:							
Principal	0.00		320,000.00	0.00	0.00		320,000.00
Interest and Other Charges	0.00		8,925.00	0.00	0.00		8,925.00
Bond/Levy Issuance				27,616.10	0.00		27,616.10
TOTAL EXPENDITURES	10,099,487.78	40,604.32	328,925.00	1,660,810.98	0.00	0.00	12,129,828.08

E.S.D. 189

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 28 San Juan

Governmental Funds

For the Year Ended August 31, 2016

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
DEBT SERVICE:							
REVENUES OVER (UNDER) EXPENDITURES	-300,600.92	6,486.82	-326,257.52	-709,180.30	80,386.75	0.00	-1,249,165.17
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	2,000,000.00	0.00		2,000,000.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	593,221.51		331,916.67	0.00	0.00		925,138.18
Transfers Out (GL 536)	-5,250.00		0.00	-919,888.18	0.00	0.00	-925,138.18
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	987.00		0.00	1,196.00	0.00		2,183.00
TOTAL OTHER FINANCING SOURCES (USES)	588,958.51		331,916.67	1,081,307.82	0.00	0.00	2,002,183.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	288,357.59	6,486.82	5,659.15	372,127.52	80,386.75	0.00	753,017.83
BEGINNING TOTAL FUND BALANCE	821,450.56	44,504.96	8,195.72	498,290.66	99,390.92	0.00	1,471,832.82
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	1,109,808.15	50,991.78	13,854.87	870,418.18	179,777.67	0.00	2,224,850.65

E.S.D. 189

Budgetary Comparison Schedule

COUNTY: 28 San Juan

General Fund

For The Year Ended August 31, 2016

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	3,067,280.00	2,693,858.77	-373,421.23
State	5,921,575.00	6,196,151.85	274,576.85
Federal	472,139.00	477,190.80	5,051.80
Federal Stimulus	0.00	0.00	0.00
Other	391,259.00	431,685.44	40,426.44
TOTAL REVENUES	9,852,253.00	9,798,886.86	-53,366.14
EXPENDITURES			
CURRENT:			
Regular Instruction	5,193,680.00	5,685,442.62	-491,762.62
Federal Stimulus	0.00	0.00	0.00
Special Education	1,195,227.00	1,145,574.08	49,652.92
Vocational Education	252,973.00	229,501.52	23,471.48
Skill Center	0.00	0.00	0.00
Compensatory Programs	367,498.00	347,119.59	20,378.41
Other Instructional Programs	592,090.00	22,092.02	569,997.98
Community Services	0.00	3,016.38	-3,016.38
Support Services	2,362,635.00	2,625,469.56	-262,834.56
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	181,605.00	41,272.01	140,332.99
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	10,145,708.00	10,099,487.78	46,220.22
REVENUES OVER (UNDER) EXPENDITURES	-293,455.00	-300,600.92	-7,145.92

E.S.D. 189

Budgetary Comparison Schedule

COUNTY: 28 San Juan

General Fund

For The Year Ended August 31, 2016

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	286,775.00	593,221.51	306,446.51
Transfers Out (GL 536)	-8,500.00	-5,250.00	3,250.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	987.00	987.00
TOTAL OTHER FINANCING SOURCES (USES)	278,275.00	588,958.51	310,683.51
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-15,180.00	288,357.59	303,537.59
BEGINNING TOTAL FUND BALANCE	565,402.00	821,450.56	256,048.56
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	550,222.00	1,109,808.15	559,586.15

E.S.D. 189

Budgetary Comparison Schedule

COUNTY: 28 San Juan

Associated Student Body Fund

For The Year Ended August 31, 2016

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	59,388.00	47,091.14	-12,296.86
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	59,388.00	47,091.14	-12,296.86
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	61,263.00	40,604.32	20,658.68
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	61,263.00	40,604.32	20,658.68
REVENUES OVER (UNDER) EXPENDITURES	-1,875.00	6,486.82	8,361.82

E.S.D. 189

Budgetary Comparison Schedule

COUNTY: 28 San Juan

Associated Student Body Fund

For The Year Ended August 31, 2016

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-1,875.00	6,486.82	8,361.82
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	32,190.00	44,504.96	12,314.96
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	30,315.00	50,991.78	20,676.78

E.S.D. 189

Budgetary Comparison Schedule

COUNTY: 28 San Juan

Debt Service Fund

For The Year Ended August 31, 2016

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	0.00	2,667.48	2,667.48
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other			
TOTAL REVENUES	0.00	2,667.48	2,667.48
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	320,000.00	320,000.00	0.00
Interest and Other Charges	10,500.00	8,925.00	1,575.00
TOTAL EXPENDITURES	330,500.00	328,925.00	1,575.00
REVENUES OVER (UNDER) EXPENDITURES	-330,500.00	-326,257.52	4,242.48

E.S.D. 189

Budgetary Comparison Schedule

COUNTY: 28 San Juan

Debt Service Fund

For The Year Ended August 31, 2016

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	328,500.00	331,916.67	3,416.67
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)	328,500.00	331,916.67	3,416.67
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-2,000.00	5,659.15	7,659.15
BEGINNING TOTAL FUND BALANCE	5,600.00	8,195.72	2,595.72
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	3,600.00	13,854.87	10,254.87

E.S.D. 189

Budgetary Comparison Schedule

COUNTY: 28 San Juan

Capital Projects Fund

For The Year Ended August 31, 2016

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	941,795.00	951,630.68	9,835.68
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	941,795.00	951,630.68	9,835.68
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	36,080.00	4,747.63	31,332.37
Building	1,903,815.00	1,348,781.81	555,033.19
Equipment	136,575.00	100,512.83	36,062.17
Instructional Technology	314,000.00	175,957.76	138,042.24
Energy	100,000.00	3,194.85	96,805.15
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			

E.S.D. 189

Budgetary Comparison Schedule

COUNTY: 28 San Juan

Capital Projects Fund

For The Year Ended August 31, 2016

Variance with
Final Budget
POSITIVE
(NEGATIVE)

DEBT SERVICE:	FINAL BUDGET	ACTUAL	
Bond/Levy Issuance and/or Election	27,616.00	27,616.10	0.10
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	2,518,086.00	1,660,810.98	857,275.02
 REVENUES OVER (UNDER) EXPENDITURES	 -1,576,291.00	 -709,180.30	 867,110.70
 OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	2,000,000.00	2,000,000.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-922,000.00	-919,888.18	2,111.82
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	1,196.00	1,196.00
TOTAL OTHER FINANCING SOURCES (USES)	1,078,000.00	1,081,307.82	3,307.82
 EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	 -498,291.00	 372,127.52	 870,418.52
 BEGINNING TOTAL FUND BALANCE	 498,291.00	 498,290.66	 -0.34
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	0.00	870,418.18	870,418.18

E.S.D. 189

Budgetary Comparison Schedule

COUNTY: 28 San Juan

Transportation Vehicle Fund

For The Year Ended August 31, 2016

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	0.00	434.29	434.29
State	84,703.00	79,952.46	-4,750.54
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	84,703.00	80,386.75	-4,316.25
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	124,000.00	0.00	124,000.00
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	124,000.00	0.00	124,000.00

E.S.D. 189

Budgetary Comparison Schedule

COUNTY: 28 San Juan

Transportation Vehicle Fund

For The Year Ended August 31, 2016

Variance with
Final Budget
POSITIVE
(NEGATIVE)

	FINAL BUDGET	ACTUAL	
REVENUES OVER (UNDER) EXPENDITURES	-39,297.00	80,386.75	119,683.75
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	-39,297.00	80,386.75	119,683.75
BEGINNING TOTAL FUND BALANCE	99,385.00	99,390.92	5.92
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	60,088.00	179,777.67	119,689.67

E.S.D. 189

Statement Of Fiduciary Net Position

COUNTY: 28 San Juan

Fiduciary Funds

August 31, 2016

	Private Purpose Trust	Other Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	200.00	0.00
Cash On Deposit with Cty Treas	2,600.64	0.00
Minus Warrants Outstanding	-2,416.28	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	0.00	0.00
Investments/Cash With Trustee	177,500.00	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	177,884.36	0.00
LIABILITIES:		
Accounts Payable	10,200.00	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	10,200.00	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	167,684.36	
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	167,684.36	0.00

E.S.D. 189

Statement of Changes in Fiduciary Net Position

COUNTY: 28 San Juan

Fiduciary Funds

For the Year Ended August 31, 2016

	Private Purpose Trust	Other Trust
ADDITIONS:		
Contributions:		
Private Donations	6,350.00	0.00
Employer		0.00
Members		0.00
Other	90.00	0.00
TOTAL CONTRIBUTIONS	6,440.00	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	625.51	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	625.51	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	7,065.51	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	19,200.00	
Other	4,322.31	0.00
TOTAL DEDUCTIONS	23,522.31	0.00
Net Increase (Decrease)	-16,456.80	0.00
Net Position--Prior Year August Beginning	184,141.16	0.00
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	184,141.16	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	167,684.36	0.00

E.S.D. 189

Schedule of Long-Term Liabilities

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

Description	Beginning Outstanding Debt September 1, 2015	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2016	Amount Due Within One Year
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 and Liabilities					
Non-Voted Bonds	645,000.00	2,000,000.00	320,000.00	2,325,000.00	325,000.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Non-Cancellable Operating Leases	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	140,162.84	71,240.54	0.00	211,403.38	40,091.90
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	0.00
Net Pension Liabilities TRS 2/3	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities SERS 2/3	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities PERS 1	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	785,162.84	2,071,240.54	320,000.00	2,536,403.38	365,091.90

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	2,093,853.70	2,667.20	948,508.66	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	666.81	0.00	305.35	0.00
1500 Timber Excise Tax	280.95	0.00	129.17	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	2,094,801.46	2,667.20	948,943.18	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	82,836.08			
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	250.00			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	1,091.75		0.00	101.00
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	3,892.15			
2298 School Food Services--Sales of Goods, Supplies, and Services	189,250.40			
2300 Investment Earnings	1,643.56	0.28	2,587.50	333.29
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	242,657.99		0.00	0.00
2600 Fines and Damages	2,446.53		100.00	0.00
2700 Rentals and Leases	3,160.01	0.00	0.00	0.00
2800 Insurance Recoveries	0.00		0.00	0.00
2900 Local Support Nontax, Unassigned	57,674.74	0.00	0.00	0.00
2910 E-Rate	14,154.10		0.00	

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2000 TOTAL LOCAL SUPPORT NONTAX	599,057.31	0.28	2,687.50	434.29
STATE, GENERAL PURPOSE				
3100 Apportionment	4,919,494.15			
3121 Special Education - General Apportionment	112,627.12			
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	5,032,121.27	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	607,421.51			
4122 Special Education - Infants and Toddlers - State	0.00			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4155 Learning Assistance	176,773.81			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	24,211.33			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	33,291.16			
4174 Highly Capable	8,000.54			
4188 Child Care	0.00			
4198 School Food Service	5,422.06			
4199 Transportation - Operations	298,346.64			
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	5,398.28			
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, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4358 Special and Pilot Programs - Other State Agencies	5,165.25			
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				79,952.46
4000 TOTAL STATE, SPECIAL PURPOSE	1,164,030.58		0.00	79,952.46
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	174,890.45			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	4,546.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			

E.S.D. 189

Report of Revenues and Other Financing Sources

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6151 ESEA Disadvantaged, Fed	89,065.28			
6152 Other Title, ESEA Fed	38,103.03			
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	10,283.18			
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	145,050.19			
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, 2016

	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 Child Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	0.00		0.00	0.00
6310 Medicaid Administrative Match	0.00			
6311 Federal Stimulus-Title I	0.00			
6312 Federal Stimulus-School Improvement	0.00			
6313 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6314 Federal Stimulus-IDEA	0.00			
6318 Federal Stimulus-Competitive Grants	0.00			
6319 Federal Stimulus-Other	0.00			
6321 Special Education - Medicaid Reimbursement	13,495.70			
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, 2016

	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	1,756.97			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	477,190.80		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	20,677.94			
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	12,375.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	33,052.94		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	398,032.50		0.00	0.00
8188 Child 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, 2016

	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	600.00			
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	398,632.50		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	2,000,000.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	987.00			0.00
9400 Compensated Loss of Fixed Assets	0.00		1,196.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers	593,221.51	331,916.67	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	594,208.51	331,916.67	2,001,196.00	0.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	10,393,095.37	334,584.15	2,952,826.68	80,386.75

E.S.D. 189

Program/Activity/Object Report

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	5,585,227.18	11 Bd of Dir	20,432.21	0 Debit Transfer	52,270.54
02 ALE	100,215.44	12 Supt Off	338,215.86	1 Credit Transfer	-52,270.54
03 Basic Education - Dropout Reengagement	.00	13 Busns Off	174,197.63	2 Cert. Salaries	3,967,112.95
11 Stim, Title I	.00	14 HR	108,663.89	3 Class. Salaries	1,710,630.40
12 Stim, Schl Imprv	.00	15 Pblc Rltn	.00	4 Employee Benefits	2,132,801.73
13 Federal Stimulus - SFSF and Education Jobs	.00	21 Supv Inst	161,965.20	5 Supplies / Materials	557,755.33
14 Stim, IDEA	.00	22 Lrn Resrc	166,469.31	6	.00
18 Stim, Compt Grants	.00	23 Princ Off	633,864.67	7 Purchased Services	1,590,400.34
19 Stim, Other	.00	24 Guid/Coun	281,673.79	8 Travel	99,515.02
21 Sp Ed, Sup, St	982,046.05	25 Pupil M/S	46,549.10	9 Capital Outlay	41,272.01
22 Sp Ed, Infants and Toddlers, State	611.91	26 Health	318,360.72	TOTAL ALL OBJECTS	10,099,487.78
24 Sp Ed, Sup, Fed	162,916.12	27 Teaching	5,048,039.14		
25 Sp Ed, Infants and Toddlers, Federal	.00	28 Extracur	375,330.03		
26 Sp Ed, Inst, St	.00	29 Pmt to SD	.00		
29 Sp Ed, Oth, Fed	.00	31 InstProDev	126,779.51		
31 Voc, Basic, St	225,171.52	32 Inst Tech	.00		
34 MidSchCar/Tec	.00	33 Curriculum	285,740.19		
38 Voc, Fed	4,330.00	41 Supervisin	60,547.09		
39 Voc, Other	.00	42 Food	171,042.29		
45 Skil Cnt, Bas, St	.00	44 Operation	148,505.70		
46 Skill Cntr, Fed	.00	49 Transfers	.00		
51 ESEA Disadvantaged, Fed	83,101.86	51 Supervisin	48,321.47		
52 Other Title, ESEA, Fed	37,318.12	52 Operation	223,199.51		
53 ESEA Migrant, Federal	.00	53 Maintnce	56,694.00		
54 Read First, Fed	.00	56 Insurance	11,817.85		
55 LAP	158,721.53	59 Transfers	-41,025.85		
56 St In, Ctr/Hm, D	.00	61 Supv Bldg	.00		
57 St In, N/D, Fed	.00	62 Grnd Mnt	7,939.57		
58 Sp/Plt Pgm, St	27,415.41	63 Oper Bldg	217,471.99		
59 Inst. JAJ	.00	64 Maintnce	256,350.38		
61 Head Start, Fed	.00	65 Utilities	382,298.21		
		67 Bldg Secu	.00		
		68 Insurance	79,705.31		
		72 Info Sys	387,262.16		

E.S.D. 189

Program/Activity/Object Report

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
62 MS, Pro Dv, Fed	.00
64 LEP, Fed	10,081.55
65 Tran Biling, St	42,583.65
67 Ind Ed, Fd, JOM	.00
68 Ind Ed, Fd, ED	.00
69 Comp, Othr	.00
71 Traffic Safety	.00
73 Summer School	1,507.72
74 Highly Capable	8,717.14
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	11,867.16
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Child Care	.00
89 Othr Comm Srv	3,016.38
97 Distwide Suppt	1,972,597.68
98 Schl Food Serv	380,095.08
99 Pupil Transp	301,946.28
TOTAL ALL PROGRAMS	10,099,487.78

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
73 Printing	.00
74 Warehouse	.00
75 Mtr Pool	60.47
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	3,016.38
TOTAL ALL ACTIVITIES	10,099,487.78

REPORT F196

San Juan Island School District No. 149

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E.S.D. 189

F-196 Annual Financial Statements

COUNTY: 28 San Juan

Fiscal Year 2015-2016

SUPPLEMENTAL REPORTS AND SCHEDULES

Program Matrix

Data Requirements for Supplemental Reports

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

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

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

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

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

E.S.D. 189

PROGRAM 01 - Basic Education

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	79,576.73	0.00		60,406.59	0.00	19,170.14	0.00	0.00	0.00	0.00
22 Lrn Resrc	151,081.04	0.00		53,944.11	42,742.16	40,497.58	11,898.36	1,998.83	0.00	0.00
23 Princ Off	584,606.68	0.00		234,875.30	188,522.41	156,761.84	3,372.13	1,075.00	0.00	0.00
24 Guid/Coun	213,011.95	0.00		96,304.61	32,927.78	49,775.56	180.46	33,660.05	163.49	0.00
25 Pupil M/S	31,507.27	0.00		4,950.00	15,919.93	9,982.09	655.25	0.00	0.00	0.00
26 Health	109,832.10	4.32		23,779.97	25,386.65	22,076.61	1,367.00	36,990.25	227.30	0.00
27 Teaching	3,680,866.08	9,231.10		2,467,727.94	15,119.81	879,824.22	192,520.87	111,466.63	4,975.51	0.00
28 Extracur	375,330.03	38,190.18		72,034.83	101,936.28	36,305.44	33,839.76	42,089.54	50,934.00	0.00
31 InstProDev	74,077.75	50.76		23,880.90	3,203.20	4,020.30	1,242.63	21,060.05	20,619.91	0.00
33 Curriculum	285,337.55	0.00		3,806.52	193.90	459.83	4,816.11	275,935.28	125.91	0.00
01 TOTAL	5,585,227.18	47,476.36		3,041,710.77	425,952.12	1,218,873.61	249,892.57	524,275.63	77,046.12	0.00

E.S.D. 189

PROGRAM 02 - Alternative Learning Experience

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
23 Princ Off	49,257.99	0.00		13,676.45	19,300.23	16,281.31	0.00	0.00	0.00	0.00
24 Guid/Coun	3,587.83	0.00		2,313.41	0.00	1,274.42	0.00	0.00	0.00	0.00
27 Teaching	46,912.12	0.00		31,100.77	0.00	12,037.97	968.25	2,698.00	107.13	0.00
31 InstProDev	54.86	0.00		0.00	46.05	8.81	0.00	0.00	0.00	0.00
33 Curriculum	402.64	0.00		0.00	0.00	0.00	402.64	0.00	0.00	0.00
02 TOTAL	100,215.44	0.00		47,090.63	19,346.28	29,602.51	1,370.89	2,698.00	107.13	0.00

E.S.D. 189

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	78,917.66	5.94		51,904.32	2,250.47	17,359.01	26.10	6,487.09	884.73	0.00
26 Health	207,328.87	0.00		127,900.22	0.00	39,284.77	43.13	40,100.75	0.00	0.00
27 Teaching	692,956.69	0.00		110,156.62	330,812.00	218,824.23	3,720.73	28,233.57	1,209.54	0.00
31 InstProDev	2,842.83	0.00		1,025.19	125.03	107.00	0.00	630.00	955.61	0.00
21 TOTAL	982,046.05	5.94		290,986.35	333,187.50	275,575.01	3,789.96	75,451.41	3,049.88	0.00

E.S.D. 189

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
26 Health	611.91	0.00		0.00	0.00	0.00	611.91	0.00	0.00	0.00
22 TOTAL	611.91	0.00		0.00	0.00	0.00	611.91	0.00	0.00	0.00

E.S.D. 189

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	162,916.12	0.00		116,342.57	3,460.18	43,113.37	0.00	0.00	0.00	0.00
24 TOTAL	162,916.12	0.00		116,342.57	3,460.18	43,113.37	0.00	0.00	0.00	0.00

E.S.D. 189

PROGRAM 31 - Vocational, Basic, State

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
22 Lrn Resrc	15,388.27	0.00		9,525.45	1,814.77	4,048.05	0.00	0.00	0.00	0.00
24 Guid/Coun	25,562.87	0.00		17,517.87	1,492.43	6,552.57	0.00	0.00	0.00	0.00
27 Teaching	173,545.95	503.40		116,193.59	62.51	39,232.44	12,207.57	5,153.69	192.75	0.00
31 InstProDev	10,674.43	0.00		437.59	0.00	40.50	1,030.28	6,475.76	2,690.30	0.00
31 TOTAL	225,171.52	503.40		143,674.50	3,369.71	49,873.56	13,237.85	11,629.45	2,883.05	0.00

E.S.D. 189

PROGRAM 38 - Vocational, Federal

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	4,330.00	0.00		0.00	0.00	0.00	4,330.00	0.00	0.00	0.00
38 TOTAL	4,330.00	0.00		0.00	0.00	0.00	4,330.00	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, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	77,742.77	0.00		27,172.75	24,673.44	23,852.46	1,687.09	357.03	0.00	0.00
31 InstProDev	5,359.09	0.00		1,000.00	0.00	206.63	0.00	2,185.60	1,966.86	0.00
51 TOTAL	83,101.86	0.00		28,172.75	24,673.44	24,059.09	1,687.09	2,542.63	1,966.86	0.00

E.S.D. 189

PROGRAM 52 - Other Title Grants Under ESEA - Federal

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	22,129.97	0.00		16,453.05	0.00	5,676.92	0.00	0.00	0.00	0.00
31 InstProDev	15,188.15	0.00		7,549.42	0.00	1,194.73	0.00	6,444.00	0.00	0.00
52 TOTAL	37,318.12	0.00		24,002.47	0.00	6,871.65	0.00	6,444.00	0.00	0.00

E.S.D. 189

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
24 Guid/Coun	27,643.98	0.00		11,700.47	3,255.44	6,383.77	0.00	6,304.30	0.00	0.00
26 Health	587.84	0.00		0.00	0.00	0.00	0.00	587.84	0.00	0.00
27 Teaching	127,753.04	0.00		79,292.65	16,133.93	31,836.13	490.33	0.00	0.00	0.00
31 InstProDev	2,736.67	77.76		0.00	769.44	162.59	0.00	0.00	1,726.88	0.00
55 TOTAL	158,721.53	77.76		90,993.12	20,158.81	38,382.49	490.33	6,892.14	1,726.88	0.00

E.S.D. 189

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	12,102.53	0.00		0.00	0.00	0.00	0.00	0.00	0.00	12,102.53
27 Teaching	6,419.66	0.00		5,338.54	0.00	1,081.12	0.00	0.00	0.00	0.00
31 InstProDev	8,893.22	20.52		7,354.50	0.00	1,398.13	0.00	0.00	120.07	0.00
58 TOTAL	27,415.41	20.52		12,693.04	0.00	2,479.25	0.00	0.00	120.07	12,102.53

E.S.D. 189

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	3,129.04	0.00		0.00	790.54	72.36	666.39	1,599.75	0.00	0.00
31 InstProDev	6,952.51	0.00		977.67	0.00	88.62	0.00	4,300.00	1,586.22	0.00
64 TOTAL	10,081.55	0.00		977.67	790.54	160.98	666.39	5,899.75	1,586.22	0.00

E.S.D. 189

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	3,470.81	0.00		2,646.70	0.00	824.11	0.00	0.00	0.00	0.00
27 Teaching	39,112.84	0.00		27,962.98	0.00	11,149.86	0.00	0.00	0.00	0.00
65 TOTAL	42,583.65	0.00		30,609.68	0.00	11,973.97	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, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	1,507.72	0.00		1,250.00	0.00	257.72	0.00	0.00	0.00	0.00
73 TOTAL	1,507.72	0.00		1,250.00	0.00	257.72	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, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	8,717.14	0.00		6,475.38	0.00	2,241.76	0.00	0.00	0.00	0.00
74 TOTAL	8,717.14	0.00		6,475.38	0.00	2,241.76	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, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
24 Guid/Coun	11,867.16	0.00		0.00	0.00	0.00	0.00	11,867.16	0.00	0.00
79 TOTAL	11,867.16	0.00		0.00	0.00	0.00	0.00	11,867.16	0.00	0.00

E.S.D. 189

PROGRAM 89 - Other Community Services

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
91 Publ Actv	3,016.38	3,016.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89 TOTAL	3,016.38	3,016.38	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, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	20,432.21	0.00			798.47	157.59	210.32	17,352.63	1,913.20	0.00
12 Supt Off	338,215.86	950.94		130,138.14	50,309.16	55,509.89	10,594.78	87,436.55	3,276.40	0.00
13 Busns Off	174,197.63	0.00		0.00	112,256.94	41,760.75	13,616.77	6,068.21	494.96	0.00
14 HR	108,663.89	0.00		795.88	51,191.05	19,688.73	29.84	36,084.24	874.15	0.00
62 Grnd Mnt	7,939.57	0.00			0.00	0.00	7,024.50	915.07	0.00	0.00
63 Oper Bldg	217,471.99	0.00			144,774.68	72,697.31	0.00	0.00	0.00	0.00
64 Maintnce	256,350.38	163.08	0.00		102,548.61	44,493.63	38,461.89	41,372.95	140.74	29,169.48
65 Utilities	382,298.21	0.00	0.00		0.00	0.00	0.00	382,298.21	0.00	0.00
68 Insurance	79,705.31	0.00					0.00	79,705.31		0.00
72 Info Sys	387,262.16	56.16	0.00	1,200.00	118,939.12	37,762.90	10,496.07	218,672.67	135.24	0.00
75 Mtr Pool	60.47	0.00	-11,244.69	0.00	0.00	0.00	1,772.60	7,012.14	2,520.42	0.00
97 TOTAL	1,972,597.68	1,170.18	-11,244.69	132,134.02	580,818.03	272,070.80	82,206.77	876,917.98	9,355.11	29,169.48

E.S.D. 189

PROGRAM 98 - School Food Services

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
41 Supervisn	60,547.09	0.00		0.00	40,723.00	19,824.09	0.00	0.00	0.00	0.00
42 Food	171,042.29	0.00					170,934.24	108.05		
44 Operation	148,505.70	0.00			95,678.64	51,423.35	764.99	555.02	83.70	0.00
98 TOTAL	380,095.08	0.00		0.00	136,401.64	71,247.44	171,699.23	663.07	83.70	0.00

E.S.D. 189

PROGRAM 99 - Pupil Transportation

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	2,939.30	0.00		0.00	2,266.37	672.93	0.00	0.00	0.00	0.00
51 Supervisn	48,321.47	0.00		0.00	27,751.04	19,605.43	0.00	965.00	0.00	0.00
52 Operation	223,199.51	0.00			132,454.74	65,740.16	20,911.01	2,503.60	1,590.00	0.00
53 Maintnce	56,694.00	0.00			0.00	0.00	6,861.33	49,832.67	0.00	0.00
56 Insurance	11,817.85							11,817.85		
59 Transfers	-41,025.85		-41,025.85							
99 TOTAL	301,946.28	0.00	-41,025.85	0.00	162,472.15	86,018.52	27,772.34	65,119.12	1,590.00	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. | 14,154.10 |
| 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, 2016

1. Fire District Payment RCW 52.30.020

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

0.00

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

0.243

a) Total All Programs (SYSTEM CALCULATED)

10,099,487.78

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

1,972,597.68

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

8,126,890.10

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, 2016

DISTORTING ITEMS

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

0.00

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

4,441.13

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, 2016

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 189

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

COUNTY: 28 San Juan

For the Year Ended August 31, 2016

INDIRECT EXPENDITURES

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

0.00

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.

372,549.11

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, 2016

INDIRECT EXPENDITURES

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 189

Fiscal Year 2015-2016

COUNTY: 28 San Juan

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

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	8,126,890.10	12,102.53		171,042.29			7,943,745.28
PROGRAM 97 ACTIVITIES							
11 Board of Directors	20,432.21	0.00		4,441.13	15,991.08	0.00	
12 Superintendent's Office	338,215.86	0.00		0.00	338,215.86	0.00	
13 Business Office	174,197.63	0.00		0.00		174,197.63	
14 Human Resources	108,663.89	0.00		0.00		108,663.89	
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	7,939.57	0.00		0.00	7,939.57	0.00	
63 Operation of Buildings	217,471.99	0.00		0.00	217,471.99	0.00	
64 Maintenance	256,350.38	29,169.48		0.00	227,180.90	0.00	
65 Utilities	382,298.21	0.00		0.00	382,298.21	0.00	
67 Building and Property Security	0.00	0.00		0.00	0.00	0.00	
68 Insurance	79,705.31	0.00		0.00	79,705.31	0.00	
72 Information Systems	387,262.16	0.00		0.00	14,713.05	372,549.11	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	60.47	0.00		0.00		60.47	
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	1,972,597.68	29,169.48	0.00	4,441.13	1,283,515.97	655,471.10	

E.S.D. 189

Fiscal Year 2015-2016

COUNTY: 28 San Juan

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

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	10,099,487.78	41,272.01	0.00	175,483.42		655,471.10	7,943,745.28
Unallowable Costs					-1,283,515.97		1,283,515.97
TOTALS	10,099,487.78	41,272.01	0.00	175,483.42		655,471.10	9,227,261.25

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

FY 13-14

1. FY 13-14 INDIRECT EXPENDITURES	526,932.59
2. FY 13-14 DIRECT EXPENDITURES	7,885,616.37
3. FY 13-14 OVER/UNDER RECOVERY (CALCULATED)	52,867.77
4. FY 13-14 TOTAL POOL (LINE 1 + LINE 3)	579,800.36
5. CALCULATED FY 13-14 RESTRICTED INDIRECT RATE TO BE USED IN FY 15-16	0.0735

FY 15-16

6. FY 15-16 INDIRECT EXPENDITURES FROM COLUMN 6	655,471.10
7. FY 13-14 OVER/UNDER RECOVERY (LINE 3)	52,867.77
8. FY 15-16 ADJUSTED IND POOL (LINE 6 + LINE 7)	708,338.87
9. FY 15-16 DIRECT EXPENDITURES FROM COLUMN 7	9,227,261.25
10. FY 15-16 RESTRICTED INDIRECT RATE (LINE 5)	0.0735
11. FY 15-16 AMOUNT RECOVERED (LINE 9 * LINE 10)	678,203.70
12. FY 15-16 OVER/UNDER RECOVER (LINE 8 - LINE 11)	30,135.16
13. FY 15-16 TOTAL POOL (LINE 6 + LINE 12)	685,606.26
14. CALCULATED FY 15-16 RESTRICTED INDIRECT RATE TO BE USED IN FY 17-18 (LINE 13 / LINE 9)	0.0743

E.S.D. 189

Fiscal Year 2015-2016

COUNTY: 28 San Juan

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

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	8,126,890.10	12,102.53		171,042.29			7,943,745.28
PROGRAM 97 ACTIVITIES							
11 Board of Directors	20,432.21	0.00		4,441.13	15,991.08	0.00	
12 Superintendents Office	338,215.86	0.00		0.00		338,215.86	
13 Business Office	174,197.63	0.00		0.00		174,197.63	
14 Human Resources	108,663.89	0.00		0.00		108,663.89	
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	7,939.57	0.00		0.00		7,939.57	
63 Operation of Buildings	217,471.99	0.00		0.00		217,471.99	
64 Maintenance	256,350.38	29,169.48		0.00		227,180.90	
65 Utilities	382,298.21	0.00		0.00		382,298.21	
67 Building and Property Security	0.00	0.00		0.00		0.00	
68 Insurance	79,705.31	0.00		0.00		79,705.31	
72 Information Systems	387,262.16	0.00		0.00		387,262.16	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	60.47	0.00		0.00		60.47	
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	1,972,597.68	29,169.48	0.00	4,441.13	15,991.08	1,922,995.99	

E.S.D. 189

Fiscal Year 2015-2016

COUNTY: 28 San Juan

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

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	10,099,487.78	41,272.01	0.00	175,483.42		1,922,995.99	7,943,745.28
Unallowable Costs					-15,991.08		15,991.08
Totals	10,099,487.78	41,272.01	0.00	175,483.42		1,922,995.99	7,959,736.36

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

FY 13-14

1. FY 13-14 INDIRECT EXPENDITURES	1,705,300.49
2. FY 13-14 DIRECT EXPENDITURES	6,707,248.47
3. FY 13-14 OVER (UNDER) RECOVERY	39,100.01
4. FY 13-14 TOTAL POOL (LINE 1 + LINE 3)	1,744,400.50
5. CALCULATED FY 13-14 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 15-16	0.2601

FY 15-16

6. FY 15-16 INDIRECT EXPENDITURES FROM COLUMN 6	1,922,995.99
7. FY 13-14 OVER (UNDER) RECOVERY (LINE 3)	39,100.01
8. FY 15-16 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	1,962,096.00
9. FY 15-16 DIRECT EXPENDITURES FROM COLUMN 7	7,959,736.36
10. FY 15-16 UNRESTRICTED INDIRECT RATE (LINE 5)	0.2601
11. FY 15-16 AMOUNT RECOVERED (LINE 9 * LINE 10)	2,070,327.43
12. FY 15-16 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-108,231.43
13. FY 15-16 TOTAL POOL (LINE 6 + LINE 12)	1,814,764.56
14. CALCULATED FY 15-16 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 17-18 (LINE 13 / LINE 9)	0.2280

E.S.D. 189

General Fund

COUNTY: 28 San Juan

Resource to Program Expenditure Report

For the Year Ended August 31, 2016

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	5,585,227.18	3,601,972.11	0.00	1,703,545.11
02 Alternative Learning Experience (ALE)	100,215.44	31,228.02	0.00	324,303.21
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	225,171.52	225,171.52	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	1,972,597.68	768,583.17	0.00	1,203,611.51
TOTAL BASIC EDUCATIONAL PROGRAMS	7,883,211.82	4,626,954.82	0.00	3,231,459.83
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	982,046.05	947,872.41	13,495.70	20,677.94
22 Special Education - Infants and Toddlers - State	611.91	611.91	0.00	0.00
24 Special Education-Supplemental, Federal	162,916.12	0.00	162,916.12	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	4,330.00	0.00	4,330.00	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	83,101.86	0.00	83,101.86	0.00
52 Other Title Grants Under ESEA, Federal	37,318.12	0.00	37,318.12	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	158,721.53	158,721.53	0.00	0.00
56 State Inst, Centers and Homes	0.00	0.00	0.00	0.00
57 State Inst, Neglected and Delinquent, Federal	0.00	0.00	0.00	0.00
58 Special and Pilot Programs, State	27,415.41	27,415.41	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, 2016

	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	10,081.55	0.00	10,081.55	0.00
65 Transitional Bilingual, State	42,583.65	33,291.16	0.00	9,292.49
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	1,507.72	0.00	0.00	1,507.72
74 Highly Capable	8,717.14	8,000.54	0.00	716.60
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	11,867.16	0.00	0.00	11,867.16
TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,531,218.22	1,175,912.96	311,243.35	44,061.91
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	3,016.38	0.00	0.00	3,016.38
98 School Food Services	380,095.08	5,422.06	145,050.19	229,622.83
99 Pupil Transportation	301,946.28	298,346.64	0.00	3,599.64
TOTAL OTHER PROGRAMS	685,057.74	303,768.70	145,050.19	236,238.85
TOTALS	10,099,487.78	6,106,636.48	456,293.54	3,511,760.59

E.S.D. 189

Preliminary Special Education Maintenance of Effort

COUNTY: 28 San Juan

Fiscal Year 2015-2016

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

	FY 14 - 15 Actual (A)	FY 15 - 16 Actual (B)
Preliminary FY 2015-2016 to FY 2014-2015 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.	930,256.17	982,046.05
2. Minus Revenue 7121 Payments From Other Districts.	18,829.80	20,677.94
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	4,401.34	13,495.70
4. Equals aggregate special education expenditures for resident special education students.	907,025.03	947,872.41
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.)		40,847.38
Preliminary FY 2015-2016 to FY 2014-2015 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	96.33	100.89
7. Expenditures per pupil (line 4/line 6).	9,415.81	9,395.10
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.)		-20.71
Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2015-2016 to FY 2014-2015 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.	18,829.80	20,677.94
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.)		1,848.14
11. Expenditures per pupil (line 9/line 6).	195.47	204.95
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.)		9.48

Notes:

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

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

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

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

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

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

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

Food Services Deficit Calculation

Description	Operation	FY 2015 - 16	FY 2014 - 15		FY 2015 - 16	FY 2014 - 15
Total Expenditures	+ (plus)	10,099,487.78	8,705,946.79	Total Program 98	+ 380,095.08	345,697.93
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 189,250.40	151,257.80
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 5,422.06	4,458.28
Child Care	- (minus)	0.00	0.00	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	3,016.38	14,661.38	Revenue 6198 (Fed)	- 145,050.19	129,829.77
School Food Services	- (minus)	380,095.08	345,697.93	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)	- 1,756.97	3,725.83
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)	41,272.01	24,789.49	TOTAL FOOD SERVICES DEFICIT	38,615.46	56,426.25
Federal, General Purpose Revenue	- (minus)	0.00	0.00			
Federal, Special Purpose Revenue	- (minus)	477,190.80	480,551.81	Note:		
Food Service Deficit	+ (plus)	38,615.46	56,426.25	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	145,050.19	129,829.77	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)	1,756.97	3,725.83	are displayed.		
Commodities						
Capital Outlay, Stim, Title I	+ (plus)	0.00				
Capital Outlay, Stim, Schl Imprv	+ (plus)	0.00				
Capital Outlay, Stim, SFSF	+ (plus)	0.00				
Capital Outlay, Stim, IDEA	+ (plus)	0.00				
Capital Outlay, Stim, Compt Grants	+ (plus)	0.00				
Capital Outlay, Stim, Other	+ (plus)	0.00				
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Sp Ed, Inst, St	+ (plus)	0.00	0.00			
Capital Outlay, Sp Ed, Oth, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Voc, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Voc, Other	+ (plus)	0.00	0.00			
Capital Outlay, Skill Cntr, Fed	+ (plus)	0.00	0.00			
Capital Outlay, ESEA Disadvantaged-Federal	+ (plus)	0.00	0.00			
Capital Outlay, Other Title Grants Under ESEA-Federal	+ (plus)	0.00	0.00			
Capital Outlay, ESEA Migrant-Federal	+ (plus)	0.00	0.00			
Capital Outlay, Read First, Fed	+ (plus)	0.00	0.00			
Capital Outlay, St In, Ctr/Hm, D	+ (plus)	0.00	0.00			
Capital Outlay, St In, N/D, Fed	+ (plus)	0.00	0.00			
Capital Outlay, In, Juveniles in Adult Jails	+ (plus)	0.00	0.00			
Capital Outlay, Head Start, Fed	+ (plus)	0.00	0.00			
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	0.00	0.00			
Capital Outlay, LEP, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	0.00	0.00			

Description	Operation	FY 2015 - 16	FY 2014 - 15
Capital Outlay, Comp, Othr	+ (plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+ (plus)	0.00	0.00
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Child Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	9,383,336.13	8,030,228.03
	FY 15-16/FY 14-15		1.17

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

E.S.D. 189

Fiscal Year 2015-2016

COUNTY: 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 2015 - 16	FY 2014 - 15
Program 31, Vocational--Basic State	+ (plus)	225,171.52	174,687.29
Program 34, Middle School Career and Technical Education-State	+ (plus)	0.00	0.00
Program 38, Vocational--Federal	+ (plus)	4,330.00	4,952.02
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)	4,546.00	5,189.00
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	224,955.52	174,450.31
		FY 15-16 / FY 14-15	1.29

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

E.S.D. 189

San Juan Island School District No.149

COUNTY: 28 San Juan

Financial Edit Report Fiscal Year 2015-2016

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Error	1.075	On the Resource to Program Expenditure Report, the sum of Federal, State, and Local resources does not equal total Expenditures.	10,099,487.78	10,098,749.46
Info	1.401	Your district has reported GF expenditures in Program 22 Special Education, Infants and Toddlers, State but has not reported revenues in 4122 Special Education?Infants and Toddlers?State, and/or 4322 Special Education?Infants and Toddlers, State.		
Info	1.516	GF revenue account 1100 is not equal to County Treasurer Cash File F-197 item 20.	2,093,853.70	2,093,856.70
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.	327,424.92	327,427.92
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.	291,722.36	200,188.24
Info	1.575	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 01, Basic Education.	5,585,227.18	5,305,517.22
Info	1.575	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 02, Alternative Learning Experience (ALE).	100,215.44	355,531.23
Info	1.575	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 97, Districtwide Support.	1,972,597.68	1,972,194.68
Info	1.576	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 21, Special Education.	982,046.05	1,018,542.75
Info	1.576	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 58, Special and Pilot Programs, State.	27,415.41	15,312.88
Info	1.577	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 98, School Food Services.	380,095.08	379,356.76
Info	1.577	On the Resource to Program Expenditure Report, State plus Federal plus Other Resources is not equal to Program 99, Pupil Transportation.	301,946.28	302,349.28

E.S.D. 189

San Juan Island School District No.149

COUNTY: 28 San Juan

Financial Edit Report Fiscal Year 2015-2016

Continued

Type	Number	Message	Amount 1	Amount 2
Info	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job"		
Info	1.588	Your district has passed the Preliminary Federal Cross-Cutting MOE. Current year aggregate expenditures are greater than the previous year aggregate expenditures. *Good job*		
Info	1.589	On the Data Requirements for End-of-Year Reporting to Apportionment report, your district's Fire Protection Services expenditures are blank. Did your district incur Fire Protection Services expenditures?		
Info	1.598	On the Schedule of Long-Term Liabilities (GF), the Beginning Outstanding Debt for Non-Voted Bonds 179 does not match prior year 184	645,000.00	0.00
Info	1.598	On the Schedule of Long-Term Liabilities (GF), the Beginning Outstanding Debt for Total Long-Term Liabilities at September 1 is not equal to the Ending Total Long-Term Liabilities at August 31 of the previous year.	785,162.84	3,900,409.84
Info	1.599	On the Data Requirements for Supplemental Reports the impact fees item is blank. Did your district receive impact fees revenue this year?	0.00	
Info	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	
Info	1.601	On the Schedule for Determining School District Federal Restricted Indirect Cost Rate, allowable expenditures in Program 97, Activity 15, Public Relations, are not entered. If no entry is made these expenditures will not be included in the Restricted Indirect Expenditure Pool.	0.00	

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

E.S.D. 189

San Juan Island School District No.149

COUNTY: 28 San Juan

Financial Edit Report Fiscal Year 2015-2016

Continued

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

Type	Number	Message	Amount 1	Amount 2
Error	2.008	On the Balance Sheet, CPF Assets and Deferrred Outflow of Resources are not equal to Liabilities plus Deferred Inflows of Resources plus Fund Balance.	2,047,782.16	2,098,966.55
Info	2.505	On the Balance Sheet CPF G.L. 241, Minus Outstanding Warrants, is not equal to F-197 County Treasurer report Item 241, Minus Outstanding Warrants.	29,365.56	3,194.85
Info	2.510	On the Balance Sheet General Ledger GL 861 is negative.	-1,134,518.96	
Info	2.510	On the Balance Sheet General Ledger GL 862 is negative.	-28,001.36	

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

E.S.D. 189

San Juan Island School District No.149

COUNTY: 28 San Juan

Financial Edit Report Fiscal Year 2015-2016

Continued

Private Purpose Trust/Other Trust Fund: Cleared all edits