

REPORT F196

Hockinson School District No. 098

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E.S.D. 112

F-196 Annual Financial Statements

COUNTY: 06 Clark

Fiscal Year 2016-2017

ANNUAL FINANCIAL STATEMENTS

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

CERTIFICATION

The Annual Financial Statements (Report F-196) for Hockinson School District No. 098 of Clark County for the fiscal year ended August 31, 2017, were prepared on the modified accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: Subpart E.

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

Approved: _____ Date _____
 School District Superintendent or Authorized Official

Reviewed: _____ Date _____
 ESD Superintendent or Authorized Official

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	19,769,610.32	255,960.61	2,919,504.35	6,880,637.39	0.00	0.00	29,825,712.67
Total Expenditures	19,974,971.41	242,586.07	2,685,619.99	29,782,131.90	0.00	0.00	52,685,309.37
Other Financing Uses	26,769.99		214,461.00	0.00	0.00		241,230.99
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-232,131.08	13,374.54	19,423.36	-22,901,494.51	0.00	0.00	-23,100,827.69
Beginning Total Fund Balance	2,711,108.59	98,530.68	1,031,639.78	25,988,360.44	0.00	0.00	29,829,639.49
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	2,478,977.51	111,905.22	1,051,063.14	3,086,865.93	0.00	0.00	6,728,811.80

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Balance Sheet

COUNTY: 06 Clark

Governmental Funds

August 31, 2017

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	549,012.94	11,380.89	1,493.91	138,578.90	0.00	0.00	700,466.64
Minus Warrants Outstanding	-501,426.55	-1,822.06	0.00	-116,860.90	0.00	0.00	-620,109.51
Taxes Receivable	1,830,072.99		1,349,134.89	5,651.72	0.00		3,184,859.60
Due From Other Funds	82,305.25	3,753.94	0.00	912.50	0.00	0.00	86,971.69
Due From Other Governmental Units	129,504.57	0.00	0.00	5,472,326.74	0.00	0.00	5,601,831.31
Accounts Receivable	6,787.75	1,355.00	0.00	0.00	0.00	0.00	8,142.75
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	10,992.94	0.00		0.00			10,992.94
Prepaid Items	383,088.74	3,595.57			0.00	0.00	386,684.31
Investments	2,243,379.18	128,042.24	1,049,569.23	1,829,543.74	0.00	0.00	5,250,534.39
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	4,733,717.81	146,305.58	2,400,198.03	7,330,152.70	0.00	0.00	14,610,374.12
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	4,733,717.81	146,305.58	2,400,198.03	7,330,152.70	0.00	0.00	14,610,374.12
LIABILITIES:							
Accounts Payable	344,292.20	1,496.44	0.00	4,159,622.98	0.00	0.00	4,505,411.62
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	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: 06 Clark

Governmental Funds

August 31, 2017

	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	577.66	219.45		59.22	0.00	0.00	856.33
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	4,666.44	4,352.40	0.00	77,952.85	0.00	0.00	86,971.69
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	75,131.01	28,332.07	0.00	0.00	0.00		103,463.08
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	424,667.31	34,400.36	0.00	4,237,635.05	0.00	0.00	4,696,702.72
DEFERRED INFLOWS OF RESOURCES:							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	1,830,072.99		1,349,134.89	5,651.72	0.00		3,184,859.60
TOTAL DEFERRED INFLOWS OF RESOURCES	1,830,072.99	0.00	1,349,134.89	5,651.72	0.00	0.00	3,184,859.60
FUND BALANCE:							
Nonspendable Fund Balance	394,081.68	3,595.57	0.00	0.00	0.00	0.00	397,677.25
Restricted Fund Balance	3,000.00	108,309.65	1,051,063.14	1,632,788.88	0.00	0.00	2,795,161.67
Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	1,083,146.83	0.00	0.00	1,454,077.05	0.00	0.00	2,537,223.88
Unassigned Fund Balance	998,749.00	0.00	0.00	0.00	0.00	0.00	998,749.00
TOTAL FUND BALANCE	2,478,977.51	111,905.22	1,051,063.14	3,086,865.93	0.00	0.00	6,728,811.80
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	4,733,717.81	146,305.58	2,400,198.03	7,330,152.70	0.00	0.00	14,610,374.12

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 06 Clark

Governmental Funds

For the Year Ended August 31, 2017

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	4,310,332.03	255,960.61	2,905,654.63	1,139,837.16	0.00		8,611,784.43
State	14,758,170.25		-12,920.27	5,526,339.23	0.00		20,271,589.21
Federal	688,188.94		0.00	0.00	0.00		688,188.94
Federal Stimulus	0.00						0.00
Other	12,919.10			0.00	0.00	0.00	12,919.10
TOTAL REVENUES	19,769,610.32	255,960.61	2,892,734.36	6,666,176.39	0.00	0.00	29,584,481.68
EXPENDITURES:							
CURRENT:							
Regular Instruction	12,021,061.63						12,021,061.63
Federal Stimulus	0.00						0.00
Special Education	2,335,783.86						2,335,783.86
Vocational Education	345,431.57						345,431.57
Skill Center	0.00						0.00
Compensatory Programs	452,262.31						452,262.31
Other Instructional Programs	16,995.06						16,995.06
Community Services	116,872.07						116,872.07
Support Services	4,580,661.16						4,580,661.16
Student Activities/Other		242,586.07				0.00	242,586.07
CAPITAL OUTLAY:							
Sites				463,792.89			463,792.89
Building				29,022,374.67			29,022,374.67
Equipment				74,351.46			74,351.46
Instructional Technology				220,652.88			220,652.88
Energy				0.00			0.00
Transportation Equipment					0.00		0.00
Sales and Lease				0.00			0.00
Other	105,903.75						105,903.75
DEBT SERVICE:							
Principal	0.00		1,102,370.72	0.00	0.00		1,102,370.72
Interest and Other Charges	0.00		1,583,249.27	0.00	0.00		1,583,249.27
Bond/Levy Issuance				960.00	0.00		960.00
TOTAL EXPENDITURES	19,974,971.41	242,586.07	2,685,619.99	29,782,131.90	0.00	0.00	52,685,309.37

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 06 Clark

Governmental Funds

For the Year Ended August 31, 2017

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
DEBT SERVICE:							
REVENUES OVER (UNDER) EXPENDITURES	-205,361.09	13,374.54	207,114.37	-23,115,955.51	0.00	0.00	-23,100,827.69
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		26,769.99	214,461.00	0.00		241,230.99
Transfers Out (GL 536)	-26,769.99		-214,461.00	0.00	0.00	0.00	-241,230.99
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	0.00		0.00
TOTAL OTHER FINANCING SOURCES (USES)	-26,769.99		-187,691.01	214,461.00	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-232,131.08	13,374.54	19,423.36	-22,901,494.51	0.00	0.00	-23,100,827.69
BEGINNING TOTAL FUND BALANCE	2,711,108.59	98,530.68	1,031,639.78	25,988,360.44	0.00	0.00	29,829,639.49
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	2,478,977.51	111,905.22	1,051,063.14	3,086,865.93	0.00	0.00	6,728,811.80

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Budgetary Comparison Schedule

COUNTY: 06 Clark

General Fund

For The Year Ended August 31, 2017

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	4,539,191.00	4,310,332.03	-228,858.97
State	14,826,653.00	14,758,170.25	-68,482.75
Federal	720,240.00	688,188.94	-32,051.06
Federal Stimulus	0.00	0.00	0.00
Other	0.00	12,919.10	12,919.10
TOTAL REVENUES	20,086,084.00	19,769,610.32	-316,473.68
EXPENDITURES			
CURRENT:			
Regular Instruction	11,853,909.00	12,021,061.63	-167,152.63
Federal Stimulus	0.00	0.00	0.00
Special Education	2,260,021.00	2,335,783.86	-75,762.86
Vocational Education	342,472.00	345,431.57	-2,959.57
Skill Center	0.00	0.00	0.00
Compensatory Programs	408,844.00	452,262.31	-43,418.31
Other Instructional Programs	16,803.00	16,995.06	-192.06
Community Services	116,240.00	116,872.07	-632.07
Support Services	4,566,900.00	4,580,661.16	-13,761.16
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	584,771.00	105,903.75	478,867.25
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	20,149,960.00	19,974,971.41	174,988.59
REVENUES OVER (UNDER) EXPENDITURES	-63,876.00	-205,361.09	-141,485.09

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Budgetary Comparison Schedule

COUNTY: 06 Clark

General Fund

For The Year Ended August 31, 2017

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	
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)	-26,770.00	-26,769.99	0.01
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-26,770.00	-26,769.99	0.01
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-90,646.00	-232,131.08	-141,485.08
BEGINNING TOTAL FUND BALANCE	2,400,000.00	2,711,108.59	311,108.59
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	2,309,354.00	2,478,977.51	169,623.51

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Budgetary Comparison Schedule

COUNTY: 06 Clark

Associated Student Body Fund

For The Year Ended August 31, 2017

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	326,623.00	255,960.61	-70,662.39
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	326,623.00	255,960.61	-70,662.39
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	317,188.00	242,586.07	74,601.93
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	317,188.00	242,586.07	74,601.93
REVENUES OVER (UNDER) EXPENDITURES	9,435.00	13,374.54	3,939.54

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)	9,435.00	13,374.54	3,939.54
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	93,894.00	98,530.68	4,636.68
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	103,329.00	111,905.22	8,576.22

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Budgetary Comparison Schedule

COUNTY: 06 Clark

Debt Service Fund

For The Year Ended August 31, 2017

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	2,913,525.00	2,905,654.63	-7,870.37
State	0.00	-12,920.27	-12,920.27
Federal	0.00	0.00	0.00
Federal Stimulus			
Other			
TOTAL REVENUES	2,913,525.00	2,892,734.36	-20,790.64
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	1,102,371.00	1,102,370.72	0.28
Interest and Other Charges	1,583,249.00	1,583,249.27	-0.27
TOTAL EXPENDITURES	2,685,620.00	2,685,619.99	0.01
 REVENUES OVER (UNDER) EXPENDITURES	 227,905.00	 207,114.37	 -20,790.63

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Budgetary Comparison Schedule

COUNTY: 06 Clark

Debt Service Fund

For The Year Ended August 31, 2017

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	26,770.00	26,769.99	-0.01
Transfers Out (GL 536)	-286,000.00	-214,461.00	71,539.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-259,230.00	-187,691.01	71,538.99
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-31,325.00	19,423.36	50,748.36
BEGINNING TOTAL FUND BALANCE	1,000,000.00	1,031,639.78	31,639.78
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	968,675.00	1,051,063.14	82,388.14

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Budgetary Comparison Schedule

COUNTY: 06 Clark

Capital Projects Fund

For The Year Ended August 31, 2017

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	3,629,950.00	1,139,837.16	-2,490,112.84
State	7,000,000.00	5,526,339.23	-1,473,660.77
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	10,629,950.00	6,666,176.39	-3,963,773.61
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	0.00	463,792.89	-463,792.89
Building	36,123,000.00	29,022,374.67	7,100,625.33
Equipment	0.00	74,351.46	-74,351.46
Instructional Technology	0.00	220,652.88	-220,652.88
Energy	0.00	0.00	0.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			

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Budgetary Comparison Schedule

COUNTY: 06 Clark

Capital Projects Fund

For The Year Ended August 31, 2017

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	960.00	960.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	36,123,000.00	29,782,131.90	6,340,868.10
REVENUES OVER (UNDER) EXPENDITURES	-25,493,050.00	-23,115,955.51	2,377,094.49
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	286,000.00	214,461.00	-71,539.00
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)	286,000.00	214,461.00	-71,539.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-25,207,050.00	-22,901,494.51	2,305,555.49
BEGINNING TOTAL FUND BALANCE	26,159,000.00	25,988,360.44	-170,639.56
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	951,950.00	3,086,865.93	2,134,915.93

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Budgetary Comparison Schedule

COUNTY: 06 Clark

Transportation Vehicle Fund

For The Year Ended August 31, 2017

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	0.00	0.00	0.00
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	0.00	0.00	0.00
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	0.00	0.00	0.00
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00

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Budgetary Comparison Schedule

COUNTY: 06 Clark

Transportation Vehicle Fund

For The Year Ended August 31, 2017

Variance with
Final Budget
POSITIVE
(NEGATIVE)

	FINAL BUDGET	ACTUAL	
REVENUES OVER (UNDER) EXPENDITURES	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	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	0.00	0.00	0.00
BEGINNING TOTAL FUND BALANCE	0.00	0.00	0.00
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	0.00	0.00	0.00

E.S.D. 112

Statement Of Fiduciary Net Position

COUNTY: 06 Clark

Fiduciary Funds

August 31, 2017

	Private Purpose Trust	Other Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	0.00	0.00
Minus Warrants Outstanding	0.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	0.00	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	
Capital Assets, Land	0.00	
Capital Assets, Buildings	0.00	
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	0.00	0.00
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET POSITION:		
Held in trust for:		
Held In Trust For Intact Trust Principal	0.00	0.00
Held In Trust For Private Purposes	0.00	
Held In Trust For Pension Or Other Post-Employment Benefits		0.00
Held In Trust For Other Purposes	0.00	0.00
TOTAL NET POSITION	0.00	0.00

E.S.D. 112

Statement of Changes in Fiduciary Net Position

COUNTY: 06 Clark

Fiduciary Funds

For the Year Ended August 31, 2017

	Private Purpose Trust	Other Trust
ADDITIONS:		
Contributions:		
Private Donations	0.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	0.00	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	0.00	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	0.00	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	0.00	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	
Other	0.00	0.00
TOTAL DEDUCTIONS	0.00	0.00
Net Increase (Decrease)	0.00	0.00
Net Position--Prior Year August Beginning	0.00	0.00
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	0.00	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	0.00	0.00

Schedule of Long-Term Liabilities

For the Year Ended August 31, 2017

Description	Beginning Outstanding Debt September 1, 2016	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2017	Amount Due Within One Year
Voted Debt					
Voted Bonds	35,560,000.00	0.00	1,080,000.00	34,480,000.00	1,405,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt and Liabilities					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	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	322,691.82	0.00	11,720.64	310,971.18	50,000.00
Long-Term Notes	121,167.04	0.00	22,370.72	98,796.32	23,265.55
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	4,954,022.00	0.00	562,649.00	4,391,373.00	
Net Pension Liabilities TRS 2/3	2,046,671.00	0.00	673,297.00	1,373,374.00	
Net Pension Liabilities SERS 2/3	892,255.00	0.00	251,643.00	640,612.00	
Net Pension Liabilities PERS 1	1,105,053.00	0.00	122,718.00	982,335.00	
Total Long-Term Liabilities	45,001,859.86	0.00	2,724,398.36	42,277,461.50	1,478,265.55

E.S.D. 112

Report of Revenues and Other Financing Sources

COUNTY: 06 Clark

For the Year Ended August 31, 2017

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	3,650,963.28	2,848,673.18	224,101.25	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	30,182.04	49,051.93	6,095.05	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	3,681,145.32	2,897,725.11	230,196.30	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	120,221.89			
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	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	37,258.08		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	0.00			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Child Care Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	126,582.64			
2298 School Food Services--Sales of Goods, Supplies, and Services	298,656.13			
2300 Investment Earnings	20,882.85	7,929.52	123,789.75	0.00
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	22,974.92		0.00	0.00
2600 Fines and Damages	1,390.20		0.00	0.00
2700 Rentals and Leases	0.00	0.00	0.00	0.00
2800 Insurance Recoveries	0.00		0.00	0.00
2900 Local Support Nontax, Unassigned	1,220.00	0.00	752,672.00	0.00
2910 E-Rate	0.00		33,179.11	

E.S.D. 112

Report of Revenues and Other Financing Sources

COUNTY: 06 Clark

For the Year Ended August 31, 2017

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2000 TOTAL LOCAL SUPPORT NONTAX	629,186.71	7,929.52	909,640.86	0.00
STATE, GENERAL PURPOSE				
3100 Apportionment	11,579,456.99			
3121 Special Education - General Apportionment	242,361.31			
3300 Local Effort Assistance	579,538.72			
3600 State Forests	-11,700.67	-12,920.27	6,212.49	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	12,389,656.35	-12,920.27	6,212.49	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		5,520,126.74	0.00
4121 Special Education	1,190,570.36			
4122 Special Education - Infants and Toddlers - State	15,415.65			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4155 Learning Assistance	176,304.43			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	72,245.02			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	36,082.41			
4174 Highly Capable	18,668.68			
4188 Child Care	0.00			
4198 School Food Service	4,605.61			
4199 Transportation - Operations	851,354.45			
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	3,267.29			
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. 112

Report of Revenues and Other Financing Sources

COUNTY: 06 Clark

For the Year Ended August 31, 2017

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	0.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				0.00
4000 TOTAL STATE, SPECIAL PURPOSE	2,368,513.90		5,520,126.74	0.00
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	4.54	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	4.54	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	301,031.00			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	0.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			

E.S.D. 112

Report of Revenues and Other Financing Sources

COUNTY: 06 Clark

For the Year Ended August 31, 2017

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6151 ESEA Disadvantaged, Fed	162,974.60			
6152 Other Title, ESEA Fed	15,755.68			
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	0.00			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance	0.00			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	154,695.41			
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. 112

Report of Revenues and Other Financing Sources

COUNTY: 06 Clark

For the Year Ended August 31, 2017

	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	7,821.28			
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. 112

Report of Revenues and Other Financing Sources

COUNTY: 06 Clark

For the Year Ended August 31, 2017

	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	45,906.43			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	688,184.40		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0.00		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	0.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			

Report of Revenues and Other Financing Sources

For the Year Ended August 31, 2017

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER ENTITIES				
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	5,059.10			
8500 Nonfederal, ESD	7,860.00		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	12,919.10		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	0.00			0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers	0.00	26,769.99	214,461.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	0.00	26,769.99	214,461.00	0.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	19,769,610.32	2,919,504.35	6,880,637.39	0.00

E.S.D. 112

Program/Activity/Object Report

COUNTY: 06 Clark

For the Year Ended August 31, 2017

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	12,027,143.07	11 Bd of Dir	29,142.35	0 Debit Transfer	.00
02 ALE	.00	12 Supt Off	350,083.97	1 Credit Transfer	.00
03 Basic Education - Dropout Reengagement	.00	13 Busns Off	422,375.46	2 Cert. Salaries	8,369,664.34
11 Stim, Title I	.00	14 HR	82,631.65	3 Class. Salaries	2,824,918.81
12 Stim, Schl Imprv	.00	15 Pblc Rltn	51,568.08	4 Employee Benefits	4,363,485.39
13 Federal Stimulus - SFSF and Education Jobs	.00	21 Supv Inst	479,237.42	5 Supplies / Materials	701,216.97
14 Stim, IDEA	.00	22 Lrn Resrc	260,718.03	6	.00
18 Stim, Compt Grants	.00	23 Princ Off	1,401,188.44	7 Purchased Services	3,569,795.66
19 Stim, Other	.00	24 Guid/Coun	483,805.96	8 Travel	39,986.49
21 Sp Ed, Sup, St	2,019,337.21	25 Pupil M/S	198,983.92	9 Capital Outlay	105,903.75
22 Sp Ed, Infants and Toddlers, State	15,415.65	26 Health	556,289.09	TOTAL ALL OBJECTS	19,974,971.41
24 Sp Ed, Sup, Fed	301,031.00	27 Teaching	10,645,967.09		
25 Sp Ed, Infants and Toddlers, Federal	.00	28 Extracur	491,187.23		
26 Sp Ed, Inst, St	.00	29 Pmt to SD	199,138.67		
29 Sp Ed, Oth, Fed	.00	31 InstProDev	275,061.07		
31 Voc, Basic, St	286,377.97	32 Inst Tech	37,887.85		
34 MidSchCar/Tec	59,053.60	33 Curriculum	260,673.67		
38 Voc, Fed	.00	41 Supervisn	.00		
39 Voc, Other	.00	42 Food	45,906.43		
45 Skil Cnt, Bas, St	.00	44 Operation	431,185.32		
46 Skill Cntr, Fed	.00	49 Transfers	.00		
51 ESEA Disadvantaged, Fed	159,951.52	51 Supervisn	.00		
52 Other Title, ESEA, Fed	15,463.42	52 Operation	888,293.38		
53 ESEA Migrant, Federal	.00	53 Maintnce	.00		
54 Read First, Fed	.00	56 Insurance	.00		
55 LAP	176,304.00	59 Transfers	.00		
56 St In, Ctr/Hm, D	.00	61 Supv Bldg	107,959.72		
57 St In, N/D, Fed	.00	62 Grnd Mnt	169,693.35		
58 Sp/Plt Pgm, St	70,460.41	63 Oper Bldg	817,788.24		
59 Inst. JAJ	.00	64 Maintnce	296,940.87		
61 Head Start, Fed	.00	65 Utilities	430,646.08		
		67 Bldg Secu	971.44		
		68 Insurance	114,814.00		
		72 Info Sys	444,832.63		

E.S.D. 112

Program/Activity/Object Report

COUNTY: 06 Clark

For the Year Ended August 31, 2017

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
62 MS, Pro Dv, Fed	.00
64 LEP, Fed	.00
65 Tran Biling, St	30,082.96
67 Ind Ed, Fd, JOM	.00
68 Ind Ed, Fd, ED	.00
69 Comp, Othr	.00
71 Traffic Safety	.00
73 Summer School	.00
74 Highly Capable	15,656.36
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	1,338.70
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Child Care	.00
89 Othr Comm Srv	116,872.07
97 Distwide Suppt	3,319,447.84
98 Schl Food Serv	472,742.25
99 Pupil Transp	888,293.38
TOTAL ALL PROGRAMS	19,974,971.41

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
73 Printing	.00
74 Warehouse	.00
75 Mtr Pool	.00
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	.00
TOTAL ALL ACTIVITIES	19,974,971.41

E.S.D. 112

PROGRAM 01 - Basic Education

COUNTY: 06 Clark

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	220,806.13	0.00		144,684.12	20,048.79	56,073.22	0.00	0.00	0.00	0.00
22 Lrn Resrc	260,718.03	0.00		73,992.94	84,096.10	88,823.63	8,006.10	5,799.26	0.00	0.00
23 Princ Off	1,401,188.44	0.00		542,941.99	401,982.29	428,754.43	20,476.36	2,884.72	3,410.56	738.09
24 Guid/Coun	483,818.13	0.00		351,177.66	0.00	130,779.47	333.60	537.70	989.70	0.00
25 Pupil M/S	198,983.92	0.00		0.00	94,905.89	59,499.21	242.82	44,336.00	0.00	0.00
26 Health	45,663.30	0.00		0.00	0.00	0.00	1,596.15	44,067.15	0.00	0.00
27 Teaching	8,531,758.49	0.00		5,483,578.32	201,107.14	2,047,820.96	168,799.65	622,005.17	3,529.56	4,917.69
28 Extracur	378,664.66	0.00		67,192.61	194,361.48	61,391.33	18,197.53	37,066.33	455.38	0.00
31 InstProDev	218,652.32	0.00		137,509.89	429.26	27,157.45	1,554.69	43,783.94	8,217.09	0.00
32 Inst Tech	35,326.75	0.00			0.00	0.00	4,906.66	29,994.43	0.00	425.66
33 Curriculum	251,562.90	0.00		16,671.09	1,418.11	2,468.78	209,568.90	20,122.39	1,313.63	0.00
01 TOTAL	12,027,143.07	0.00		6,817,748.62	998,349.06	2,902,768.48	433,682.46	850,597.09	17,915.92	6,081.44

E.S.D. 112

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 06 Clark

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	141,283.54	0.00		83,711.19	20,048.79	37,032.14	0.00	205.00	286.42	0.00
24 Guid/Coun	-12.17	0.00		0.00	0.00	-12.17	0.00	0.00	0.00	0.00
26 Health	510,625.79	0.00		272,274.88	45,406.32	115,607.46	840.06	76,497.07	0.00	0.00
27 Teaching	1,181,801.48	0.00		448,580.05	302,025.09	344,071.67	20,805.02	65,519.09	800.56	0.00
29 Pmt to SD	166,405.02							166,405.02		
31 InstProDev	14,529.85	0.00		8,540.17	28.38	2,063.48	427.41	1,935.00	1,535.41	0.00
33 Curriculum	4,703.70	0.00		0.00	0.00	0.00	4,703.70	0.00	0.00	0.00
21 TOTAL	2,019,337.21	0.00		813,106.29	367,508.58	498,762.58	26,776.19	310,561.18	2,622.39	0.00

E.S.D. 112

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 06 Clark

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
29 Pmt to SD	15,415.65							15,415.65		
22 TOTAL	15,415.65							15,415.65		

E.S.D. 112

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 06 Clark

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	283,713.00	0.00		68,469.76	117,125.42	98,117.82	0.00	0.00	0.00	0.00
29 Pmt to SD	17,318.00							17,318.00		
24 TOTAL	301,031.00	0.00		68,469.76	117,125.42	98,117.82	0.00	17,318.00	0.00	0.00

E.S.D. 112

PROGRAM 31 - Vocational, Basic, State

COUNTY: 06 Clark

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	20,896.60	0.00		15,631.38	0.00	5,265.22	0.00	0.00	0.00	0.00
27 Teaching	261,152.82	0.00		155,002.61	0.00	56,996.92	16,401.52	31,530.33	1,221.44	0.00
31 InstProDev	1,767.45	0.00		137.81	0.00	12.64	0.00	1,617.00	0.00	0.00
32 Inst Tech	2,561.10	0.00			0.00	0.00	2,561.10	0.00	0.00	0.00
31 TOTAL	286,377.97	0.00		170,771.80	0.00	62,274.78	18,962.62	33,147.33	1,221.44	0.00

E.S.D. 112

PROGRAM 34 - Middle School Career and Technical Education, State

COUNTY: 06 Clark

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	58,306.93	0.00		38,690.59	0.00	14,221.05	4,934.47	70.00	390.82	0.00
31 InstProDev	746.67	0.00		264.00	0.00	24.23	0.00	300.00	158.44	0.00
34 TOTAL	59,053.60	0.00		38,954.59	0.00	14,245.28	4,934.47	370.00	549.26	0.00

E.S.D. 112

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

COUNTY: 06 Clark

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	22,325.83	0.00		14,501.05	0.00	7,824.78	0.00	0.00	0.00	0.00
27 Teaching	137,625.69	0.00		84,694.03	7,357.93	34,272.35	474.70	10,444.25	382.43	0.00
51 TOTAL	159,951.52	0.00		99,195.08	7,357.93	42,097.13	474.70	10,444.25	382.43	0.00

E.S.D. 112

PROGRAM 52 - Other Title Grants Under ESEA - Federal

COUNTY: 06 Clark

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
31 InstProDev	15,463.42	0.00		11,749.08	0.00	2,514.34	0.00	1,200.00	0.00	0.00
52 TOTAL	15,463.42	0.00		11,749.08	0.00	2,514.34	0.00	1,200.00	0.00	0.00

E.S.D. 112

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 06 Clark

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	47,716.32	0.00		30,992.53	0.00	16,723.79	0.00	0.00	0.00	0.00
27 Teaching	128,587.68	0.00		49,533.00	40,487.77	38,566.91	0.00	0.00	0.00	0.00
55 TOTAL	176,304.00	0.00		80,525.53	40,487.77	55,290.70	0.00	0.00	0.00	0.00

E.S.D. 112

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 06 Clark

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	56,747.01	0.00		46,872.00	0.00	9,875.01	0.00	0.00	0.00	0.00
31 InstProDev	13,713.40	0.00		5,917.60	1,269.20	1,363.69	0.00	4,856.00	306.91	0.00
58 TOTAL	70,460.41	0.00		52,789.60	1,269.20	11,238.70	0.00	4,856.00	306.91	0.00

E.S.D. 112

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 06 Clark

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	26,209.00	0.00		17,894.49	0.00	8,314.51	0.00	0.00	0.00	0.00
27 Teaching	3,302.20	0.00		556.37	0.00	121.17	162.00	2,462.66	0.00	0.00
31 InstProDev	571.76	0.00		306.72	0.00	65.04	0.00	200.00	0.00	0.00
65 TOTAL	30,082.96	0.00		18,757.58	0.00	8,500.72	162.00	2,662.66	0.00	0.00

E.S.D. 112

PROGRAM 74 - Highly Capable

COUNTY: 06 Clark

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	2,971.79	0.00		229.25	0.00	48.13	1,228.91	1,465.50	0.00	0.00
31 InstProDev	8,277.50	0.00		742.50	0.00	66.23	122.20	4,735.00	2,611.57	0.00
33 Curriculum	4,407.07	0.00		0.00	0.00	0.00	4,407.07	0.00	0.00	0.00
74 TOTAL	15,656.36	0.00		971.75	0.00	114.36	5,758.18	6,200.50	2,611.57	0.00

E.S.D. 112

PROGRAM 79 - Instructional Programs, Other

COUNTY: 06 Clark

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
31 InstProDev	1,338.70	0.00		1,108.64	0.00	230.06	0.00	0.00	0.00	0.00
79 TOTAL	1,338.70	0.00		1,108.64	0.00	230.06	0.00	0.00	0.00	0.00

E.S.D. 112

PROGRAM 89 - Other Community Services

COUNTY: 06 Clark

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
28 Extracur	112,522.57	0.00		0.00	64,689.58	21,159.94	3,549.17	20,743.37	2,380.51	0.00
44 Operation	4,349.50	0.00			0.00	0.00	0.00	4,349.50	0.00	0.00
89 TOTAL	116,872.07	0.00		0.00	64,689.58	21,159.94	3,549.17	25,092.87	2,380.51	0.00

E.S.D. 112

PROGRAM 97 - District-wide Support

COUNTY: 06 Clark

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	29,142.35	0.00			0.00	0.00	3,632.04	22,547.19	2,963.12	0.00
12 Supt Off	350,083.97	0.00		195,516.02	43,766.02	75,958.32	987.45	28,696.85	5,159.31	0.00
13 Busns Off	422,375.46	0.00		0.00	275,045.39	119,668.14	16,820.55	8,414.69	2,426.69	0.00
14 HR	82,631.65	0.00		0.00	42,847.09	16,793.35	1,634.18	21,167.83	189.20	0.00
15 Pblc Rltn	51,568.08	0.00		0.00	0.00	0.00	0.00	51,568.08	0.00	0.00
61 Supv Bldg	107,959.72	0.00		0.00	70,199.54	37,760.18	0.00	0.00	0.00	0.00
62 Grnd Mnt	169,693.35	0.00			92,296.56	48,425.49	28,657.19	213.00	101.11	0.00
63 Oper Bldg	817,788.24	0.00			509,582.47	259,200.16	48,887.78	0.00	117.83	0.00
64 Maintnce	296,940.87	0.00	0.00		50,564.64	25,214.32	40,455.64	133,652.05	54.33	46,999.89
65 Utilities	430,646.08	0.00	0.00		0.00	0.00	0.00	430,646.08	0.00	0.00
67 Bldg Secu	971.44	0.00			0.00	0.00	40.90	930.54	0.00	0.00
68 Insurance	114,814.00	0.00					0.00	114,814.00		0.00
72 Info Sys	444,832.63	0.00	0.00	0.00	143,829.56	63,150.54	19,895.02	168,659.27	984.47	48,313.77
97 TOTAL	3,319,447.84	0.00	0.00	195,516.02	1,228,131.27	646,170.50	161,010.75	981,309.58	11,996.06	95,313.66

E.S.D. 112

PROGRAM 98 - School Food Services

COUNTY: 06 Clark

For the Year Ended August 31, 2017

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
42 Food	45,906.43	0.00					45,906.43	0.00		
44 Operation	426,835.82	0.00			0.00	0.00	0.00	422,327.17	0.00	4,508.65
98 TOTAL	472,742.25	0.00			0.00	0.00	45,906.43	422,327.17	0.00	4,508.65

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
52 Operation	888,293.38	0.00			0.00	0.00	0.00	888,293.38	0.00	0.00
99 TOTAL	888,293.38	0.00			0.00	0.00	0.00	888,293.38	0.00	0.00