

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 2015-2016

**ANNUAL FINANCIAL STATEMENTS**

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Balance Sheet

COUNTY: 06 Clark

Governmental Funds

August 31, 2016

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>ASSETS:</b>							
Cash and Cash Equivalents	509,047.65	14,358.88	2,517.45	867,148.71	0.00	0.00	1,393,072.69
Minus Warrants Outstanding	-497,020.77	-8,364.46	0.00	-862,702.04	0.00	0.00	-1,368,087.27
Taxes Receivable	1,524,244.09		1,287,979.84	229,525.79	0.00		3,041,749.72
Due From Other Funds	205,346.55	903.94	0.00	0.00	0.00	0.00	206,250.49
Due From Other Governmental Units	58,964.23	0.00	0.00	80,815.75	0.00	0.00	139,779.98
Accounts Receivable	6,114.96	2,030.00	0.00	0.00	0.00	0.00	8,144.96
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	12,412.50	0.00		0.00			12,412.50
Prepaid Items	301,321.23	0.00			0.00	0.00	301,321.23
Investments	2,352,245.66	234,567.09	1,029,122.33	29,338,464.66	0.00	0.00	32,954,399.74
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
<b>TOTAL ASSETS</b>	<b>4,472,676.10</b>	<b>243,495.45</b>	<b>2,319,619.62</b>	<b>29,653,252.87</b>	<b>0.00</b>	<b>0.00</b>	<b>36,689,044.04</b>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>							
Deferred Outflows of Resources - Other	0.00		0.00	0.00	0.00		0.00
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES</b>	<b>4,472,676.10</b>	<b>243,495.45</b>	<b>2,319,619.62</b>	<b>29,653,252.87</b>	<b>0.00</b>	<b>0.00</b>	<b>36,689,044.04</b>
<b>LIABILITIES:</b>							
Accounts Payable	137,468.84	2,596.77	0.00	3,342,684.40	0.00	0.00	3,482,750.01
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, 2016

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>LIABILITIES:</b>							
Payroll Deductions and Taxes Payable	0.00	0.00		0.00			0.00
Due To Other Governmental Units	1,295.55	359.59		44.18	0.00	0.00	1,699.32
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	903.94	112,708.49	0.00	92,638.06	0.00	0.00	206,250.49
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
<b>TOTAL LIABILITIES</b>	<b>139,668.33</b>	<b>115,664.85</b>	<b>0.00</b>	<b>3,435,366.64</b>	<b>0.00</b>	<b>0.00</b>	<b>3,690,699.82</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>							
Unavailable Revenue	73,066.45	29,299.92	0.00	0.00	0.00	0.00	102,366.37
Unavailable Revenue - Taxes Receivable	1,524,244.09		1,287,979.84	229,525.79	0.00		3,041,749.72
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>1,597,310.54</b>	<b>29,299.92</b>	<b>1,287,979.84</b>	<b>229,525.79</b>	<b>0.00</b>	<b>0.00</b>	<b>3,144,116.09</b>
<b>FUND BALANCE:</b>							
Nonspendable Fund Balance	313,733.73	0.00	0.00	0.00	0.00	0.00	313,733.73
Restricted Fund Balance	8,924.00	98,530.68	817,178.78	23,694,599.58	0.00	0.00	24,619,233.04
Committed Fund Balance	0.00	0.00	0.00	115,094.92	0.00	0.00	115,094.92
Assigned Fund Balance	1,488,470.50	0.00	214,461.00	2,178,665.94	0.00	0.00	3,881,597.44
Unassigned Fund Balance	924,569.00	0.00	0.00	0.00	0.00	0.00	924,569.00
<b>TOTAL FUND BALANCE</b>	<b>2,735,697.23</b>	<b>98,530.68</b>	<b>1,031,639.78</b>	<b>25,988,360.44</b>	<b>0.00</b>	<b>0.00</b>	<b>29,854,228.13</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</b>	<b>4,472,676.10</b>	<b>243,495.45</b>	<b>2,319,619.62</b>	<b>29,653,252.87</b>	<b>0.00</b>	<b>0.00</b>	<b>36,689,044.04</b>

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 06 Clark

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
<b>REVENUES:</b>							
Local	4,042,315.24	268,433.90	2,468,707.11	1,226,825.18	0.00		8,006,281.43
State	13,679,077.97		5,595.69	15,227.50	0.00		13,699,901.16
Federal	615,223.82		0.00	0.00	0.00		615,223.82
Federal Stimulus	0.00						0.00
Other	10,599.62			0.00	0.00	0.00	10,599.62
<b>TOTAL REVENUES</b>	<b>18,347,216.65</b>	<b>268,433.90</b>	<b>2,474,302.80</b>	<b>1,242,052.68</b>	<b>0.00</b>	<b>0.00</b>	<b>22,332,006.03</b>
<b>EXPENDITURES:</b>							
<b>CURRENT:</b>							
Regular Instruction	11,127,989.78						11,127,989.78
Federal Stimulus	0.00						0.00
Special Education	2,102,932.90						2,102,932.90
Vocational Education	317,821.93						317,821.93
Skill Center	0.00						0.00
Compensatory Programs	410,044.50						410,044.50
Other Instructional Programs	17,980.48						17,980.48
Community Services	117,894.82						117,894.82
Support Services	4,358,988.92						4,358,988.92
Student Activities/Other		249,486.69				0.00	249,486.69
<b>CAPITAL OUTLAY:</b>							
Sites				1,997,903.19			1,997,903.19
Building				12,239,323.63			12,239,323.63
Equipment				749,247.33			749,247.33
Instructional Technology				287,409.84			287,409.84
Energy				0.00			0.00
Transportation Equipment					0.00		0.00
Sales and Lease				0.00			0.00
Other	37,730.29						37,730.29
<b>DEBT SERVICE:</b>							
Principal	0.00		1,806,510.31	0.00	0.00		1,806,510.31
Interest and Other Charges	0.00		1,747,759.81	0.00	0.00		1,747,759.81
Bond/Levy Issuance				914.00	0.00		914.00
<b>TOTAL EXPENDITURES</b>	<b>18,491,383.62</b>	<b>249,486.69</b>	<b>3,554,270.12</b>	<b>15,274,797.99</b>	<b>0.00</b>	<b>0.00</b>	<b>37,569,938.42</b>

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 06 Clark

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
<b>DEBT SERVICE:</b>							
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-144,166.97	18,947.21	-1,079,967.32	-14,032,745.31	0.00	0.00	-15,237,932.39
<b>OTHER FINANCING SOURCES (USES):</b>							
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	46,500.00		26,787.20	0.00	0.00		73,287.20
Transfers Out (GL 536)	-26,787.20		0.00	-46,500.00	0.00	0.00	-73,287.20
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
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>19,712.80</b>		<b>26,787.20</b>	<b>-46,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-124,454.17</b>	<b>18,947.21</b>	<b>-1,053,180.12</b>	<b>-14,079,245.31</b>	<b>0.00</b>	<b>0.00</b>	<b>-15,237,932.39</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>2,860,151.40</b>	<b>79,583.47</b>	<b>2,084,819.90</b>	<b>40,067,605.75</b>	<b>0.00</b>	<b>0.00</b>	<b>45,092,160.52</b>
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>2,735,697.23</b>	<b>98,530.68</b>	<b>1,031,639.78</b>	<b>25,988,360.44</b>	<b>0.00</b>	<b>0.00</b>	<b>29,854,228.13</b>

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Budgetary Comparison Schedule

COUNTY: 06 Clark

General Fund

For The Year Ended August 31, 2016

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	4,112,630.00	4,042,315.24	-70,314.76
State	14,532,519.00	13,679,077.97	-853,441.03
Federal	749,501.00	615,223.82	-134,277.18
Federal Stimulus	0.00	0.00	0.00
Other	45,000.00	10,599.62	-34,400.38
<b>TOTAL REVENUES</b>	<b>19,439,650.00</b>	<b>18,347,216.65</b>	<b>-1,092,433.35</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction	11,672,550.00	11,127,989.78	544,560.22
Federal Stimulus	0.00	0.00	0.00
Special Education	2,175,040.00	2,102,932.90	72,107.10
Vocational Education	355,644.00	317,821.93	37,822.07
Skill Center	0.00	0.00	0.00
Compensatory Programs	413,793.00	410,044.50	3,748.50
Other Instructional Programs	16,756.00	17,980.48	-1,224.48
Community Services	113,263.00	117,894.82	-4,631.82
Support Services	4,340,896.00	4,358,988.92	-18,092.92
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	556,342.00	37,730.29	518,611.71
<b>DEBT SERVICE:</b>			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>19,644,284.00</b>	<b>18,491,383.62</b>	<b>1,152,900.38</b>
REVENUES OVER (UNDER) EXPENDITURES	-204,634.00	-144,166.97	60,467.03

Budgetary Comparison Schedule

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	46,500.00	46,500.00	0.00
Transfers Out (GL 536)	-27,218.00	-26,787.20	430.80
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>19,282.00</b>	<b>19,712.80</b>	<b>430.80</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-185,352.00</b>	<b>-124,454.17</b>	<b>60,897.83</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>2,800,000.00</b>	<b>2,860,151.40</b>	<b>60,151.40</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>2,614,648.00</b>	<b>2,735,697.23</b>	<b>121,049.23</b>

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## Budgetary Comparison Schedule

COUNTY: 06 Clark

## Associated Student Body Fund

For The Year Ended August 31, 2016

Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	
Local	342,702.00	268,433.90	-74,268.10
State			
Federal			
Federal Stimulus			
Other			
<b>TOTAL REVENUES</b>	<b>342,702.00</b>	<b>268,433.90</b>	<b>-74,268.10</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	336,287.00	249,486.69	86,800.31
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Principal			
Interest and Other Charges			
<b>TOTAL EXPENDITURES</b>	<b>336,287.00</b>	<b>249,486.69</b>	<b>86,800.31</b>
REVENUES OVER (UNDER) EXPENDITURES	6,415.00	18,947.21	12,532.21

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			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>			
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	6,415.00	18,947.21	12,532.21
<b>BEGINNING TOTAL FUND BALANCE</b>	77,975.00	79,583.47	1,608.47
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	84,390.00	98,530.68	14,140.68

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Budgetary Comparison Schedule

COUNTY: 06 Clark

Debt Service Fund

For The Year Ended August 31, 2016

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	2,414,840.00	2,468,707.11	53,867.11
State	0.00	5,595.69	5,595.69
Federal	0.00	0.00	0.00
Federal Stimulus			
Other			
<b>TOTAL REVENUES</b>	<b>2,414,840.00</b>	<b>2,474,302.80</b>	<b>59,462.80</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Principal	1,806,511.00	1,806,510.31	0.69
Interest and Other Charges	1,752,761.00	1,747,759.81	5,001.19
<b>TOTAL EXPENDITURES</b>	<b>3,559,272.00</b>	<b>3,554,270.12</b>	<b>5,001.88</b>
REVENUES OVER (UNDER) EXPENDITURES	-1,144,432.00	-1,079,967.32	64,464.68

Budgetary Comparison Schedule

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	27,218.00	26,787.20	-430.80
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
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>27,218.00</b>	<b>26,787.20</b>	<b>-430.80</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	<b>-1,117,214.00</b>	<b>-1,053,180.12</b>	<b>64,033.88</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>			
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>2,090,000.00</b>	<b>2,084,819.90</b>	<b>-5,180.10</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>972,786.00</b>	<b>1,031,639.78</b>	<b>58,853.78</b>

E.S.D. 112

Budgetary Comparison Schedule

COUNTY: 06 Clark

Capital Projects Fund

For The Year Ended August 31, 2016

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	712,423.00	1,226,825.18	514,402.18
State	3,000,000.00	15,227.50	-2,984,772.50
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>3,712,423.00</b>	<b>1,242,052.68</b>	<b>-2,470,370.32</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites	3,650,000.00	1,997,903.19	1,652,096.81
Building	37,950,000.00	12,239,323.63	25,710,676.37
Equipment	0.00	749,247.33	-749,247.33
Instructional Technology	250,000.00	287,409.84	-37,409.84
Energy	0.00	0.00	0.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			

E.S.D. 112

Budgetary Comparison Schedule

COUNTY: 06 Clark

Capital Projects Fund

For The Year Ended August 31, 2016

Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

DEBT SERVICE:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond/Levy Issuance and/or Election	0.00	914.00	914.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>41,850,000.00</b>	<b>15,274,797.99</b>	<b>26,575,202.01</b>
REVENUES OVER (UNDER) EXPENDITURES	-38,137,577.00	-14,032,745.31	24,104,831.69
<b>OTHER FINANCING SOURCES (USES)</b>			
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)	-46,500.00	-46,500.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-46,500.00</b>	<b>-46,500.00</b>	<b>0.00</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-38,184,077.00</b>	<b>-14,079,245.31</b>	<b>24,104,831.69</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>40,300,000.00</b>	<b>40,067,605.75</b>	<b>-232,394.25</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>2,115,923.00</b>	<b>25,988,360.44</b>	<b>23,872,437.44</b>

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Budgetary Comparison Schedule

COUNTY: 06 Clark

Transportation Vehicle Fund

For The Year Ended August 31, 2016

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
<b>TOTAL REVENUES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	0.00	0.00	0.00
Other			
<b>DEBT SERVICE:</b>			
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
<b>TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Budgetary Comparison Schedule

Transportation Vehicle Fund

For The Year Ended August 31, 2016

Variance with  
Final Budget  
POSITIVE  
(NEGATIVE)

	FINAL BUDGET	ACTUAL	
REVENUES OVER (UNDER) EXPENDITURES	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES (USES)</b>			
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
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	0.00	0.00	0.00
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	0.00	0.00	0.00
<b>BEGINNING TOTAL FUND BALANCE</b>	0.00	0.00	0.00
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	0.00	0.00	0.00

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Statement Of Fiduciary Net Position

COUNTY: 06 Clark

Fiduciary Funds

August 31, 2016

	Private Purpose Trust	Other Trust
<b>ASSETS:</b>		
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
<b>TOTAL ASSETS</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES:</b>		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>0.00</b>
<b>NET POSITION:</b>		
<b>Held in trust for:</b>		
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
<b>TOTAL NET POSITION</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 112

## Statement of Changes in Fiduciary Net Position

COUNTY: 06 Clark

## Fiduciary Funds

For the Year Ended August 31, 2016

	Private Purpose Trust	Other Trust
<b>ADDITIONS:</b>		
<b>Contributions:</b>		
Private Donations	0.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
<b>TOTAL CONTRIBUTIONS</b>	<b>0.00</b>	<b>0.00</b>
<b>Investment Income:</b>		
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
<b>Other Additions:</b>		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
<b>TOTAL ADDITIONS</b>	<b>0.00</b>	<b>0.00</b>
<b>DEDUCTIONS:</b>		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	
Other	0.00	0.00
<b>TOTAL DEDUCTIONS</b>	<b>0.00</b>	<b>0.00</b>
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
<b>NET POSITION--ENDING</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 112

## Schedule of Long-Term Liabilities

COUNTY: 06 Clark

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
<b>Voted Debt</b>					
Voted Bonds	37,345,000.00	0.00	1,785,000.00	35,560,000.00	1,080,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
<b>Non-Voted Debt and Liabilities</b>					
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	252,383.87	0.00	70,307.95	182,075.92	50,000.00
Long-Term Notes	142,677.35	0.00	21,510.31	121,167.04	22,370.72
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
<b>Other Liabilities</b>					
<b>Non-Voted Notes Not Recorded as Debt</b>	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
<b>Total Long-Term Liabilities</b>	<b>37,740,061.22</b>	<b>0.00</b>	<b>1,876,818.26</b>	<b>35,863,242.96</b>	<b>1,152,370.72</b>

E.S.D. 112

## Report of Revenues and Other Financing Sources

COUNTY: 06 Clark

For the Year Ended August 31, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL TAXES</b>				
1100 Local Property Tax	3,385,143.77	2,412,914.02	506,855.43	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	33,588.75	49,111.20	10,106.79	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
<b>1000 TOTAL LOCAL TAXES</b>	<b>3,418,732.52</b>	<b>2,462,025.22</b>	<b>516,962.22</b>	<b>0.00</b>
<b>LOCAL SUPPORT NONTAX</b>				
2100 Tuition and Fees, Unassigned	126,668.32			
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	32,291.41		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	110,826.65			
2298 School Food Services--Sales of Goods, Supplies, and Services	307,327.82			
2300 Investment Earnings	18,073.54	6,681.89	231,476.96	0.00
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	16,933.72		0.00	0.00
2600 Fines and Damages	1,004.93		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	4,586.58	0.00	478,386.00	0.00
2910 E-Rate	5,869.75		0.00	

E.S.D. 112

Report of Revenues and Other Financing Sources

COUNTY: 06 Clark

For the Year Ended August 31, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL SUPPORT NONTAX</b>				
2000 TOTAL LOCAL SUPPORT NONTAX	623,582.72	6,681.89	709,862.96	0.00
<b>STATE, GENERAL PURPOSE</b>				
3100 Apportionment	10,517,235.22			
3121 Special Education - General Apportionment	215,444.44			
3300 Local Effort Assistance	661,616.76			
3600 State Forests	13,573.23	5,595.69	5,302.50	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
<b>3000 TOTAL STATE, GENERAL PURPOSE</b>	<b>11,407,869.65</b>	<b>5,595.69</b>	<b>5,302.50</b>	<b>0.00</b>
<b>STATE, SPECIAL PURPOSE</b>				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	1,019,630.76			
4122 Special Education - Infants and Toddlers - State	32,456.83			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			9,925.00	
4155 Learning Assistance	182,484.07			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	67,453.06			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	32,846.50			
4174 Highly Capable	17,152.58			
4188 Child Care	0.00			
4198 School Food Service	4,520.70			
4199 Transportation - Operations	909,921.82			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	481.91		0.00	0.00
4321 Special Education - Other State Agencies	4,260.09			
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, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>STATE, SPECIAL PURPOSE</b>				
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
<b>4000 TOTAL STATE, SPECIAL PURPOSE</b>	<b>2,271,208.32</b>		<b>9,925.00</b>	<b>0.00</b>
<b>FEDERAL, GENERAL PURPOSE</b>				
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	44.72	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
<b>5000 TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>44.72</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FEDERAL, SPECIAL PURPOSE</b>				
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	279,900.15			
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, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
6151 ESEA Disadvantaged, Fed	100,468.66			
6152 Other Title, ESEA Fed	13,796.84			
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	160,765.68			
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, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
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	16,918.47			
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, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
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	43,329.30			
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>615,179.10</b>		<b>0.00</b>	<b>0.00</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>				
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			
<b>7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>0.00</b>		<b>0.00</b>	
<b>REVENUES FROM OTHER ENTITIES</b>				
8100 Governmental Entities	0.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			

E.S.D. 112

Report of Revenues and Other Financing Sources

COUNTY: 06 Clark

For the Year Ended August 31, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>REVENUES FROM OTHER ENTITIES</b>				
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	10,599.62			
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			
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>10,599.62</b>		<b>0.00</b>	<b>0.00</b>
<b>OTHER FINANCING SOURCES</b>				
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	46,500.00	26,787.20	0.00	0.00
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>46,500.00</b>	<b>26,787.20</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>18,393,716.65</b>	<b>2,501,090.00</b>	<b>1,242,052.68</b>	<b>0.00</b>

E.S.D. 112

Program/Activity/Object Report

COUNTY: 06 Clark

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	11,143,183.95	11 Bd of Dir	40,544.89	0 Debit Transfer	.00
02 ALE	.00	12 Supt Off	286,130.61	1 Credit Transfer	.00
03 Basic Education - Dropout Reengagement	1,198.64	13 Busns Off	454,078.31	2 Cert. Salaries	7,550,393.14
11 Stim, Title I	.00	14 HR	73,895.16	3 Class. Salaries	2,772,813.43
12 Stim, Schl Imprv	.00	15 Pblc Rltn	44,274.97	4 Employee Benefits	4,161,981.85
13 Federal Stimulus - SFSF and Education Jobs	.00	21 Supv Inst	160,565.76	5 Supplies / Materials	506,139.64
14 Stim, IDEA	.00	22 Lrn Resrc	250,934.47	6	.00
18 Stim, Compt Grants	.00	23 Princ Off	1,481,039.52	7 Purchased Services	3,414,102.86
19 Stim, Other	.00	24 Guid/Coun	512,816.95	8 Travel	48,222.41
21 Sp Ed, Sup, St	1,787,340.11	25 Pupil M/S	153,298.42	9 Capital Outlay	37,730.29
22 Sp Ed, Infants and Toddlers, State	32,456.83	26 Health	327,009.52	<b>TOTAL ALL OBJECTS</b>	<b>18,491,383.62</b>
24 Sp Ed, Sup, Fed	283,135.96	27 Teaching	10,153,009.44		
25 Sp Ed, Infants and Toddlers, Federal	.00	28 Extracur	460,743.28		
26 Sp Ed, Inst, St	.00	29 Pmt to SD	211,745.44		
29 Sp Ed, Oth, Fed	.00	31 InstProDev	260,997.83		
31 Voc, Basic, St	257,523.94	32 Inst Tech	28,279.39		
34 MidSchCar/Tec	60,297.99	33 Curriculum	96,351.73		
38 Voc, Fed	.00	41 Supervisn	.00		
39 Voc, Other	.00	42 Food	43,329.30		
45 Skil Cnt, Bas, St	.00	44 Operation	445,618.40		
46 Skill Cntr, Fed	.00	49 Transfers	.00		
51 ESEA Disadvantaged, Fed	99,457.44	51 Supervisn	.00		
52 Other Title, ESEA, Fed	13,286.84	52 Operation	842,076.15		
53 ESEA Migrant, Federal	.00	53 Maintnce	.00		
54 Read First, Fed	.00	56 Insurance	.00		
55 LAP	182,500.55	59 Transfers	.00		
56 St In, Ctr/Hm, D	.00	61 Supv Bldg	97,493.16		
57 St In, N/D, Fed	.00	62 Grnd Mnt	172,615.69		
58 Sp/Plt Pgm, St	81,968.10	63 Oper Bldg	733,970.48		
59 Inst. JAJ	.00	64 Maintnce	191,264.56		
61 Head Start, Fed	.00	65 Utilities	379,781.12		
		67 Bldg Secu	14,218.53		
		68 Insurance	119,209.56		
		72 Info Sys	452,645.87		

E.S.D. 112

Program/Activity/Object Report

COUNTY: 06 Clark

For the Year Ended August 31, 2016

**PROGRAM EXPENDITURE SUMMARY**

NO. PROGRAM TITLE	AMOUNT
62 MS, Pro Dv, Fed	.00
64 LEP, Fed	.00
65 Tran Biling, St	32,831.57
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	17,980.48
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	.00
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Child Care	.00
89 Othr Comm Srv	117,894.82
97 Distwide Suppt	3,063,568.02
98 Schl Food Serv	474,682.23
99 Pupil Transp	842,076.15
<b>TOTAL ALL PROGRAMS</b>	<b>18,491,383.62</b>

**ACTIVITY EXPENDITURE SUMMARY**

NO. ACTIVITY TITLE	AMOUNT
73 Printing	.00
74 Warehouse	.00
75 Mtr Pool	3,445.11
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	.00
<b>TOTAL ALL ACTIVITIES</b>	<b>18,491,383.62</b>

E.S.D. 112

PROGRAM 01 - Basic Education

COUNTY: 06 Clark

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	23,370.26	0.00		0.00	19,062.97	4,307.29	0.00	0.00	0.00	0.00
22 Lrn Resrc	250,934.47	0.00		68,026.35	81,587.39	86,155.54	8,402.40	6,762.79	0.00	0.00
23 Princ Off	1,481,039.52	0.00		549,572.66	427,037.59	460,819.71	20,143.67	18,242.26	1,825.10	3,398.53
24 Guid/Coun	445,704.66	0.00		319,030.55	0.00	125,897.81	345.28	140.00	291.02	0.00
25 Pupil M/S	152,771.08	0.00		0.00	67,386.63	40,517.50	598.80	44,268.15	0.00	0.00
26 Health	49,877.84	0.00		0.00	19.94	4.10	1,038.82	48,772.98	42.00	0.00
27 Teaching	8,072,661.42	0.00		5,158,534.53	179,225.80	2,034,151.43	152,462.49	537,035.26	2,370.35	8,881.56
28 Extracur	357,113.93	0.00		51,556.02	187,517.76	55,739.55	24,477.46	35,463.91	2,359.23	0.00
31 InstProDev	195,195.70	0.00		129,213.66	1,743.79	25,867.29	1,675.40	22,497.73	14,197.83	0.00
32 Inst Tech	28,279.39	0.00			0.00	0.00	20,205.24	3,961.43	0.00	4,112.72
33 Curriculum	86,235.68	0.00		16,423.37	0.00	2,349.50	58,148.17	8,511.16	803.48	0.00
<b>01 TOTAL</b>	<b>11,143,183.95</b>	<b>0.00</b>		<b>6,292,357.14</b>	<b>963,581.87</b>	<b>2,835,809.72</b>	<b>287,497.73</b>	<b>725,655.67</b>	<b>21,889.01</b>	<b>16,392.81</b>

E.S.D. 112

PROGRAM 03 - Basic Education - Dropout Reengagement

COUNTY: 06 Clark

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	1,198.64	0.00		0.00	0.00	0.00	0.00	1,198.64	0.00	0.00
<b>03 TOTAL</b>	<b>1,198.64</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,198.64</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 112

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 06 Clark

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	131,095.50	0.00		77,130.94	19,062.97	34,901.59	0.00	0.00	0.00	0.00
24 Guid/Coun	67,112.29	0.00		46,669.95	0.00	20,442.34	0.00	0.00	0.00	0.00
25 Pupil M/S	527.34	0.00		0.00	0.00	0.00	0.00	527.34	0.00	0.00
26 Health	277,131.68	0.00		82,622.58	24,077.19	34,805.82	72.89	135,553.20	0.00	0.00
27 Teaching	1,115,331.16	0.00		356,249.92	366,240.35	313,890.69	14,626.01	62,735.90	1,588.29	0.00
29 Pmt to SD	179,288.61							179,288.61		
31 InstProDev	12,406.51	0.00		5,397.79	36.12	1,054.74	0.00	4,795.74	1,122.12	0.00
33 Curriculum	4,447.02	0.00		0.00	0.00	0.00	3,871.98	575.04	0.00	0.00
<b>21 TOTAL</b>	<b>1,787,340.11</b>	<b>0.00</b>		<b>568,071.18</b>	<b>409,416.63</b>	<b>405,095.18</b>	<b>18,570.88</b>	<b>383,475.83</b>	<b>2,710.41</b>	<b>0.00</b>

E.S.D. 112

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 06 Clark

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
29 Pmt to SD	32,456.83							32,456.83		
<b>22 TOTAL</b>	<b>32,456.83</b>							<b>32,456.83</b>		

E.S.D. 112

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 06 Clark

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	283,135.96	0.00		60,853.92	108,786.45	113,495.59	0.00	0.00	0.00	0.00
<b>24 TOTAL</b>	<b>283,135.96</b>	<b>0.00</b>		<b>60,853.92</b>	<b>108,786.45</b>	<b>113,495.59</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 112

PROGRAM 31 - Vocational, Basic, State

COUNTY: 06 Clark

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	6,100.00	0.00		5,000.00	0.00	1,100.00	0.00	0.00	0.00	0.00
27 Teaching	249,452.89	0.00		147,837.61	0.00	56,751.06	11,512.76	30,398.57	2,952.89	0.00
31 InstProDev	1,971.05	0.00		311.25	0.00	27.80	0.00	1,632.00	0.00	0.00
<b>31 TOTAL</b>	<b>257,523.94</b>	<b>0.00</b>		<b>153,148.86</b>	<b>0.00</b>	<b>57,878.86</b>	<b>11,512.76</b>	<b>32,030.57</b>	<b>2,952.89</b>	<b>0.00</b>

E.S.D. 112

PROGRAM 34 - Middle School Career and Technical Education, State

COUNTY: 06 Clark

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	59,181.31	0.00		35,767.10	93.08	14,425.48	7,911.99	265.00	718.66	0.00
31 InstProDev	1,116.68	0.00		498.00	0.00	45.79	0.00	365.00	207.89	0.00
<b>34 TOTAL</b>	<b>60,297.99</b>	<b>0.00</b>		<b>36,265.10</b>	<b>93.08</b>	<b>14,471.27</b>	<b>7,911.99</b>	<b>630.00</b>	<b>926.55</b>	<b>0.00</b>

E.S.D. 112

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

COUNTY: 06 Clark

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	95,669.70	0.00		62,606.64	6,976.53	25,702.75	85.97	0.00	297.81	0.00
31 InstProDev	2,380.00	0.00		0.00	0.00	0.00	0.00	2,380.00	0.00	0.00
33 Curriculum	1,407.74	0.00		0.00	0.00	0.00	1,407.74	0.00	0.00	0.00
<b>51 TOTAL</b>	<b>99,457.44</b>	<b>0.00</b>		<b>62,606.64</b>	<b>6,976.53</b>	<b>25,702.75</b>	<b>1,493.71</b>	<b>2,380.00</b>	<b>297.81</b>	<b>0.00</b>

E.S.D. 112

PROGRAM 52 - Other Title Grants Under ESEA - Federal

COUNTY: 06 Clark

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
31 InstProDev	13,286.84	0.00		6,500.00	0.00	540.33	0.00	5,000.00	1,246.51	0.00
<b>52 TOTAL</b>	<b>13,286.84</b>	<b>0.00</b>		<b>6,500.00</b>	<b>0.00</b>	<b>540.33</b>	<b>0.00</b>	<b>5,000.00</b>	<b>1,246.51</b>	<b>0.00</b>

E.S.D. 112

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 06 Clark

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	180,615.80	0.00		93,684.38	36,735.84	50,195.58	0.00	0.00	0.00	0.00
33 Curriculum	1,884.75	0.00		0.00	0.00	0.00	1,884.75	0.00	0.00	0.00
<b>55 TOTAL</b>	<b>182,500.55</b>	<b>0.00</b>		<b>93,684.38</b>	<b>36,735.84</b>	<b>50,195.58</b>	<b>1,884.75</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 112

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 06 Clark

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	61,260.44	0.00		50,443.96	0.00	10,816.48	0.00	0.00	0.00	0.00
31 InstProDev	20,707.66	0.00		15,030.84	0.00	2,757.04	606.20	190.51	2,123.07	0.00
<b>58 TOTAL</b>	<b>81,968.10</b>	<b>0.00</b>		<b>65,474.80</b>	<b>0.00</b>	<b>13,573.52</b>	<b>606.20</b>	<b>190.51</b>	<b>2,123.07</b>	<b>0.00</b>

E.S.D. 112

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 06 Clark

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	31,908.13	0.00		21,076.43	0.00	5,279.99	3,136.97	2,414.74	0.00	0.00
31 InstProDev	923.44	0.00		732.00	0.00	67.44	124.00	0.00	0.00	0.00
<b>65 TOTAL</b>	<b>32,831.57</b>	<b>0.00</b>		<b>21,808.43</b>	<b>0.00</b>	<b>5,347.43</b>	<b>3,260.97</b>	<b>2,414.74</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 112

PROGRAM 74 - Highly Capable

COUNTY: 06 Clark

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	2,593.99	0.00		0.00	35.82	7.07	1,157.51	1,365.17	28.42	0.00
31 InstProDev	13,009.95	0.00		4,327.35	0.00	579.51	0.00	6,245.00	1,858.09	0.00
33 Curriculum	2,376.54	0.00		0.00	0.00	0.00	2,376.54	0.00	0.00	0.00
<b>74 TOTAL</b>	<b>17,980.48</b>	<b>0.00</b>		<b>4,327.35</b>	<b>35.82</b>	<b>586.58</b>	<b>3,534.05</b>	<b>7,610.17</b>	<b>1,886.51</b>	<b>0.00</b>

E.S.D. 112

PROGRAM 89 - Other Community Services

COUNTY: 06 Clark

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
28 Extracur	103,629.35	0.00		0.00	52,958.33	18,123.52	3,929.93	28,146.68	470.89	0.00
44 Operation	14,265.47	0.00			0.00	0.00	0.00	14,265.47	0.00	0.00
<b>89 TOTAL</b>	<b>117,894.82</b>	<b>0.00</b>		<b>0.00</b>	<b>52,958.33</b>	<b>18,123.52</b>	<b>3,929.93</b>	<b>42,412.15</b>	<b>470.89</b>	<b>0.00</b>

E.S.D. 112

PROGRAM 97 - District-wide Support

COUNTY: 06 Clark

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	40,544.89	0.00			0.00	0.00	781.98	36,007.17	3,755.74	0.00
12 Supt Off	286,130.61	0.00		185,295.34	6,453.40	64,887.43	406.19	23,455.15	5,094.60	538.50
13 Busns Off	454,078.31	0.00		0.00	285,069.80	129,917.87	25,512.61	8,004.02	2,965.13	2,608.88
14 HR	73,895.16	0.00		0.00	39,844.96	17,454.69	1,642.11	14,272.23	681.17	0.00
15 Pblc Rltn	44,274.97	0.00		0.00	0.00	0.00	0.00	44,274.97	0.00	0.00
61 Supv Bldg	97,493.16	0.00		0.00	63,260.46	34,232.70	0.00	0.00	0.00	0.00
62 Grnd Mnt	172,615.69	0.00			102,187.29	53,907.56	16,116.45	404.39	0.00	0.00
63 Oper Bldg	733,970.48	0.00			461,195.72	222,095.86	36,340.72	0.00	164.86	14,173.32
64 Maintnce	191,264.56	0.00	0.00		35,675.81	17,407.99	29,105.22	105,758.05	49.70	3,267.79
65 Utilities	379,781.12	0.00	0.00		0.00	0.00	0.00	379,781.12	0.00	0.00
67 Bldg Secu	14,218.53	0.00			0.00	0.00	2,041.67	12,176.86	0.00	0.00
68 Insurance	119,209.56	0.00					0.00	119,209.56		0.00
72 Info Sys	452,645.87	0.00	0.00	0.00	200,541.44	81,257.42	10,660.42	158,430.04	1,007.56	748.99
75 Mtr Pool	3,445.11	0.00	0.00	0.00	0.00	0.00	0.00	3,445.11	0.00	0.00
<b>97 TOTAL</b>	<b>3,063,568.02</b>	<b>0.00</b>	<b>0.00</b>	<b>185,295.34</b>	<b>1,194,228.88</b>	<b>621,161.52</b>	<b>122,607.37</b>	<b>905,218.67</b>	<b>13,718.76</b>	<b>21,337.48</b>

E.S.D. 112

PROGRAM 98 - School Food Services

COUNTY: 06 Clark

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
42 Food	43,329.30	0.00					43,329.30	0.00		
44 Operation	431,352.93	0.00			0.00	0.00	0.00	431,352.93	0.00	0.00
<b>98 TOTAL</b>	<b>474,682.23</b>	<b>0.00</b>			<b>0.00</b>	<b>0.00</b>	<b>43,329.30</b>	<b>431,352.93</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 112

PROGRAM 99 - Pupil Transportation

COUNTY: 06 Clark

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
52 Operation	842,076.15	0.00			0.00	0.00	0.00	842,076.15	0.00	0.00
<b>99 TOTAL</b>	<b>842,076.15</b>	<b>0.00</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>842,076.15</b>	<b>0.00</b>	<b>0.00</b>