

DATE: November 9, 2017  
 TO: Board of Directors  
 THROUGH: Laurynn Evans, Superintendent  
 FROM: Jason Rhoads, Executive Director of Finance and Operations  
 SUBJECT: 2016-2017 Year End Financial Report and Summary

Below is a summary of the financials for the 2016-2017 school year:

**Funds Summaries**

FUND	YEAR	BEGINNING BALANCE	REVENUES	EXPEND	TRNSF	ENDING BALANCE
<b>GENERAL:</b>	<b>2016-17</b>	<b>8,107,339</b>	<b>72,419,813</b>	<b>72,322,968</b>	<b>(198,594)</b>	<b>8,005,590</b>
	2015-16	8,017,634	70,884,590	70,558,504	(236,381)	8,107,339
<b>CAPITAL PROJECTS:</b>	<b>2016-17</b>	<b>1,065,759</b>	<b>275,148</b>	<b>723,769</b>	<b>0</b>	<b>617,138</b>
	2015-16	152,732	1,138,311	225,284	(66,369)	1,065,759
<b>DEBT SERVICE:</b>	<b>2016-17</b>	<b>2,431,249</b>	<b>9,288,276</b>	<b>8,346,661</b>	<b>0</b>	<b>3,372,864</b>
DEBT SERVICE:	2015-16	2,041,112	23,416,132	23,025,995	0	2,431,249
<b>ASB:</b>	<b>2016-17</b>	<b>523,637</b>	<b>689,128</b>	<b>698,193</b>	<b>0</b>	<b>514,572</b>
	2015-16	492,722	680,472	649,557	0	523,637
<b>TRANSP VEHICLE:</b>	<b>2016-17</b>	<b>1,851,731</b>	<b>517,294</b>	<b>591,634</b>	<b>0</b>	<b>1,777,391</b>
	2015-16	1,832,992	529,585	510,846	0	1,851,731

**General Fund:**

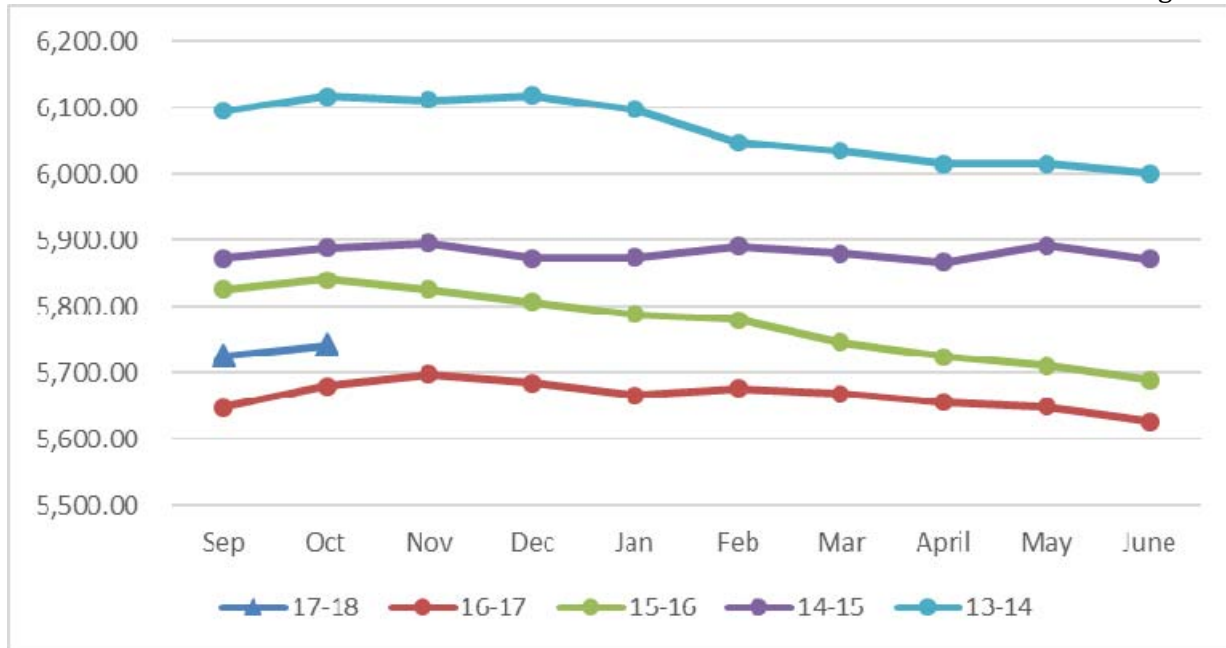
In 2016-2017, there was a decrease of \$101,315 in the ending fund balance. An increase in future years is not expected. Below is a breakdown of the ending fund balance:

16-17 General Fund Ending Fund Balance	
Non Spendable (Prepaid, Inventory, Insurance)	\$ 581,793
Assigned Fund Balance (Carryover)	\$ 342,931
Restricted Fund Balance (Debt Service and Self Insurance)	\$ 233,711
Assigned to Capital Projects - Fund Balance (NK Rec)	\$ 540,000
Unassigned Fund Balance	\$ 2,779,229
Unassigned Minimum Fund Balance (5% of Expenditures)	\$ 3,527,925
<b>Total 2016-2017 Ending Fund Balance</b>	<b>\$ 8,005,589</b>

A change was made to the accounting manual and reporting of fund balances for 2016-2017. Under this change, the funds for the turf replacement at North Kitsap Stadium and Strawberry Field no longer shows on the F196 as committed, but rather as assigned.

**Enrollment**

The District enrollment in 2016-2017 ended at 5798 including running start. The estimated enrollment for the 2017-18 was 5,701 including running start. The current District enrollment as of October 2017 is 5,883.52 including running start. Enrollment is estimated to end at about 5,850 which is 52 FTE above 2016-2017 enrollment. The below shows enrollment without running start.



### ***Long Term Considerations***

With the passage of HB2242 there will be substantial changes in the way that schools are funded from the state along with increased tax levels from the state as well as reduction in local levy authority. While these changes are a positive step in the right direction for school funding, dependence on local levies will continue to maintain the current programs and levels of service. We will continue to evaluate the impacts of the changes associated with HB2242 along with changes in local enrollment for the future school years.

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**General Fund Summary**

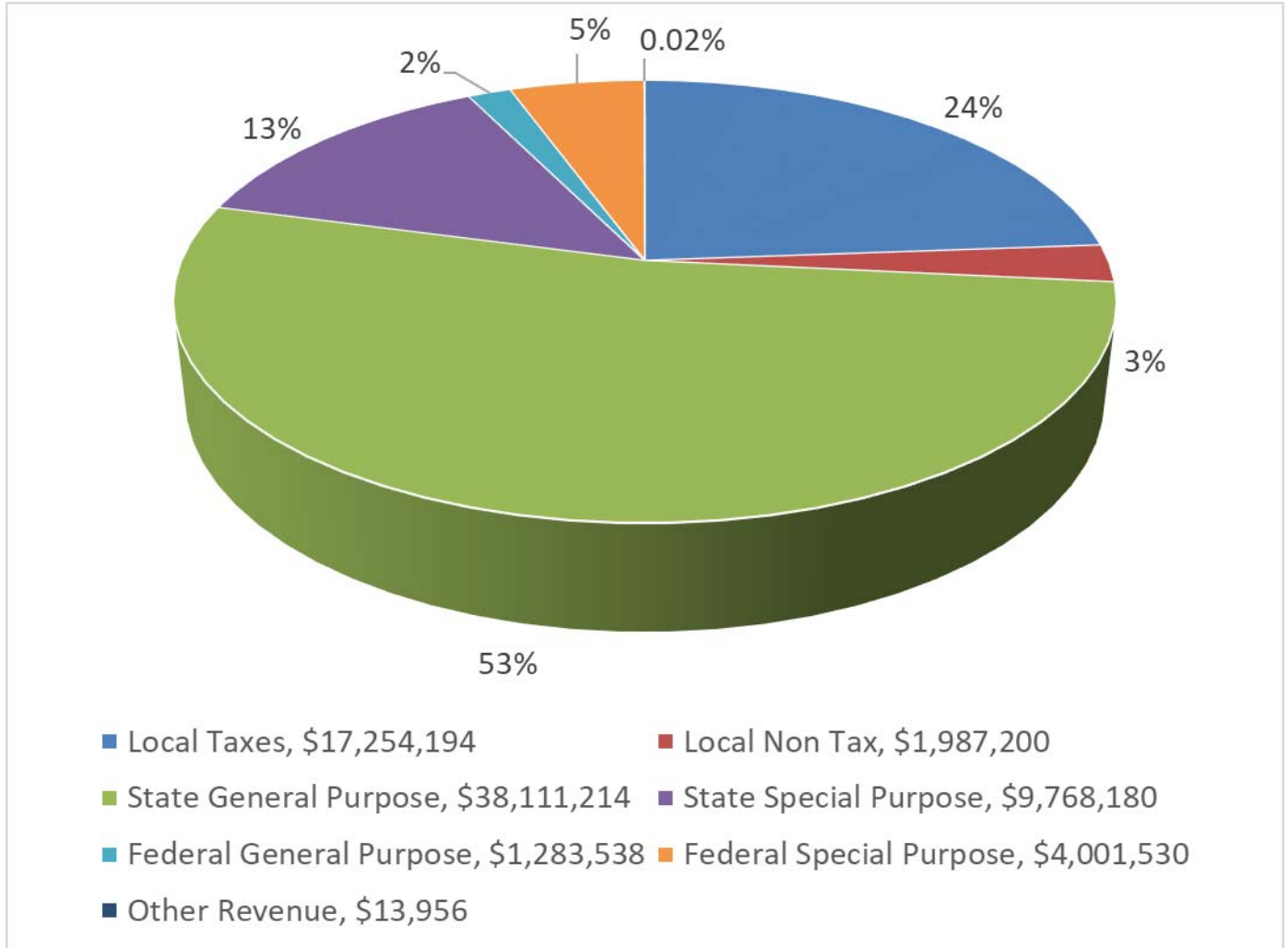


**North Kitsap School District  
2016-17 YEAR END GENERAL FUND**

	Actual 2014-15	Actual 2015-16	Budget 2016-17	Actual 2016-17	Increase (Decrease)
<b>BEG:</b> Committed Minimum Fund Balance	3,297,351	3,988,275	3,568,275	3,527,925	40,350
Committed for Other			480,000		
Nonspendable FB-Inventory/Prepaid	431,996	328,261	352,000	264,724	87,276
Restricted for Self Insurance	45,000	45,000	150,000	45,000	105,000
Restricted for Debt Service	189,168	183,701	188,800	188,711	89
Assigned to Other Purposes	1,670,164	1,955,773	914,512	1,200,000	(285,488)
Unassigned Fund Balance	877,660	1,516,624	2,432,670	2,880,979	(448,309)
<b>Beginning Fund Balance</b>	<b>6,511,339</b>	<b>8,017,634</b>	<b>8,086,257</b>	<b>8,107,339</b>	<b>(501,082)</b>
<b>ADD: Revenues</b>					
1000 Local Taxes	15,940,220.60	16,845,611.60	17,181,385	17,254,195	(72,810)
2000 Local Non-Tax	2,284,187.71	1,877,847.45	1,982,950	1,987,200	(4,250)
3000 State, General Purpose	32,912,488.94	37,623,832.22	39,831,851	38,111,214	1,720,637
4000 State, Special Purpose	8,626,547.99	9,490,914.45	9,738,165	9,768,180	(30,015)
5000 Federal, General Purpose	1,215,956.62	1,130,518.46	1,075,000	1,283,538	(208,538)
6000 Federal, Special Purpose	3,512,484.60	3,878,075.20	6,188,369	4,001,530	2,186,839
7000 Revenues from Other Districts	-	-	2,600	0	2,600
8000 Revenues From Other Agencies	17,166.57	37,790.84	7,500	5,823	1,677
9000 Other Financing*	-	-	-	8,133	
<b>Total Revenues</b>	<b>64,509,053.03</b>	<b>70,884,590.22</b>	<b>76,007,820.00</b>	<b>72,419,813.00</b>	<b>3,588,007</b>
<b>TOTAL: Funds Available</b>	<b>71,020,392</b>	<b>78,902,224</b>	<b>84,094,077</b>	<b>80,527,152</b>	<b>3,566,925</b>
<b>LESS: Expenditures</b>					
00 Regular Instruction	33,545,066	37,687,528	41,679,353	40,620,864	1,058,489
20 Special Education Instruction	8,731,239	9,485,706	10,108,222	9,976,933	131,289
30 Vocational Instruction	2,540,613	2,586,982	2,805,167	2,478,495	326,672
50&60 Compensatory Education	2,574,951	2,851,794	2,996,173	2,919,037	77,136
70 Other Instructional Programs	533,118	315,300	2,170,941	124,456	2,046,485
80 Community Services	563,313	527,846	459,500	626,032	(166,532)
90 Support Services	14,325,291	17,103,348	16,811,031	15,577,151	1,233,880
<b>Total Expenditures</b>	<b>62,813,591</b>	<b>70,558,504</b>	<b>77,030,387</b>	<b>72,322,968</b>	<b>4,707,419</b>
OTHER FIN. USES TRANS. OUT (GL 536)	(189,198)	(236,381)	(188,711)	(198,594)	9,883
<b>Ending Fund Balance</b>	<b>8,017,603</b>	<b>8,107,339</b>	<b>6,874,979</b>	<b>8,005,589</b>	<b>2,847,882</b>
<b>END:</b> Unassigned Minimum Fund Balance	3,988,275	3,527,925	3,851,337	3,527,925	(64,559)
Assigned for Other Capital Project			540,000	540,000	
Nonspendable FB-Inventory/Prepaid	328,261	264,724	350,000	581,793	(35,276)
Restricted for Self Insurance	45,000	45,000	150,000	45,000	0
Restricted for Debt Service	183,701	188,711	188,800	188,711	(59)
Assigned to Other Purposes	1,955,773	1,200,000	944,865	342,931	136,952
Unassigned Fund Balance	1,516,624	2,880,979	849,977	2,779,229	2,810,824
<b>Ending Fund Balance</b>	<b>8,017,634</b>	<b>8,107,339</b>	<b>6,874,979</b>	<b>8,005,589</b>	<b>2,847,882</b>

### General Fund Revenue by Source

The graph below depicts the sources of revenue for North Kitsap. State General Purpose is the largest funding source along with State Special Purpose funding. Local taxes collected in the form of a Maintenance and Operations Levy makes up 24% of the District's revenue.



**General Fund Revenue by Source**



**North Kitsap School District  
2016-17 YEAR END REVENUE BY SOURCE**

	Actual 2014-15	Actual 2015-16	Budget 2016-17	Actual 2016-17	Increase (Decrease)
1100 Local Property Tax	15,923,322	16,834,219	17,169,930	17,240,704	70,774
1500 Timber Excise Tax	16,898	11,392	11,455	13,490	2,035
<b>Total Tax</b>	<b>15,940,220</b>	<b>16,845,611</b>	<b>17,181,385</b>	<b>17,254,194</b>	<b>72,809</b>
2100 Tuition and Fees	511,183	96,924	43,000	91,938	48,938
2122 Spec Ed - Infants/Toddlers Tuition/Fees					0
2131 CTE Tuition	5,264	310		180	180
2173 Summer School	5,225	9,525	6,000	8,900	2,900
2179 Tuition and Fees - Kindergarten	0				0
2186 Facilities	63,690	56,928		75,642	75,642
2189 Preschool Tuition					0
2200 Sales of Goods, Supplies, Servic	79,268	52,190	25,000	73,253	48,253
2231 Sec., Voc. Ed. Sale of Goods	44,018	51,598	47,500	54,884	7,384
2231 CTE Sec., Voc. Ed. Sale of Goods					0
2289 Community Services - Pool	181,741	197,642	220,000	201,801	(18,199)
2298 Food Services	724,690	735,815	885,950	732,014	(153,936)
2300 Investment Earnings	50,865	60,389	50,000	68,983	18,983
2500 Gifts and Donations	273,614	305,220	450,000	245,948	(204,052)
2600 Fines and Damages	35,924	13,280	6,400	13,731	7,331
2700 Rentals	152,481	151,584	124,100	133,610	9,510
2800 Insurance Recoveries	14,013	7,199	0	10,472	10,472
2900 Local Support Non-Tax	34,554	48,074	75,000	158,743	83,743
2910 E-Rate	107,658	91,171	50,000	117,101	67,101
<b>Total Local Non-Tax</b>	<b>2,284,188</b>	<b>1,877,849</b>	<b>1,982,950</b>	<b>1,987,200</b>	<b>4,250</b>
3100 State Apportionment	31,946,260	36,620,456	38,850,610	37,152,381	(1,698,229)
3121 State Special Ed Apportionment	966,229	1,003,376	981,241	958,833	(22,408)
<b>Total State, General Purpose</b>	<b>32,912,489</b>	<b>37,623,832</b>	<b>39,831,851</b>	<b>38,111,214</b>	<b>(1,720,637)</b>
4100 State Special Purpose - Capacity	16,656	16,810	15,000	17,712	2,712
4121 Special Education	4,578,466	5,234,927	5,361,394	5,404,395	43,001
4122 Spec Ed - Infants/Toddlers-State	282,491	225,557	338,570	277,899	(60,671)
4155 Learning Assistance Program	1,015,806	974,442	1,031,048	1,009,504	(21,544)
4158 Special Pilot Programs	228,149	267,817	220,677	319,494	98,817
4165 Transitional Bilingual	197,282	233,218	228,954	257,735	28,781
4174 Highly Capable	57,239	61,548	64,341	60,498	(3,843)
4198 School Food Service	30,713	31,122	32,882	29,247	(3,635)
4199 Transportation	2,217,966	2,445,382	2,445,299	2,391,085	(54,214)
4321 Special Education - Other	1,781	93	0	611	611
<b>Total State, Special Purpose</b>	<b>8,626,547</b>	<b>9,490,914</b>	<b>9,738,165</b>	<b>9,768,180</b>	<b>30,015</b>
5200 Department of Defense Impact A	69,175	87,668	0	95,150	95,150
5300 Federal Impact Aid	1,005,234	910,218	950,000	1,075,010	125,010
5329 Federal Impact Aid - Special Ed	141,547	132,633	125,000	113,378	(11,622)
<b>Total Federal, General Purpos</b>	<b>1,215,956</b>	<b>1,130,519</b>	<b>1,075,000</b>	<b>1,283,538</b>	<b>208,538</b>
6100 Other Federal Funds - Capacity	0	0	2,000,000		(2,000,000)
6112 Federal Stimulus - Competitive					0
6113-0 Federal Stimulus - SFSF (LEA)					0
6113 Federal Stimulus -SFSF					0
6119 Federal Stimulus-Other Grants					0
6124 Federal Special Ed. Grants	1,250,048	1,246,691	1,161,738	1,331,852	170,114
6138 Federal Vocational Education	57,420	28,671	28,671	33,674	5,003
6151 Disadvantaged, Title 1 Part A	473,118	575,456	611,281	696,084	84,803
6152 School Improvement	182,849	219,983	269,359	186,540	(82,819)
6164 Title III LEP and Immigrant	15,831	29,431	26,118	29,183	3,065
6198 School Food Service	956,501	974,508	1,117,341	923,537	(193,804)
6200 DODEA Science Grant	110,155	178,541	350,000	14,082	(335,918)
6262 DODEA Math & Science Professional Devt			250,000	383,531	133,531
6268 Indian Education	84,482	93,965	103,704	104,057	353
6269 DODEA Dual Language	221,791	200,916			0
6300 Federal Grants through other Agencies			100,000	122,234	22,234
6310 Medicaid Outreach Program	0	166,628			0
6321 Special Ed Medicaid Reimbursen	6,282	1,966	15,000	1,527	(13,473)
6300 Title II OESD	7,024	0			0
6998 USDA Commodities	146,985	161,318	155,157	175,229	20,072
<b>Total Federal, Special Purpose</b>	<b>3,512,486</b>	<b>3,878,074</b>	<b>6,188,369</b>	<b>4,001,530</b>	<b>(2,186,839)</b>
7189 Other Community Services			2,600		(2,600)
8100 Agencies and Assoc. Grants	17,167	37,791			0
8200 Private Foundations			7,500	5,823	(1,677)
9300 Sale of Equipment				8,133	8,133
<b>GRAND TOTAL</b>	<b>64,509,053</b>	<b>70,884,590</b>	<b>76,007,820</b>	<b>72,419,813</b>	<b>(3,588,007)</b>

## General Fund Expenditures by Program

DISTRIBUTION BY PROGRAM	14-15 Actual	%	15-16 Actual	%	16-17 Budget	%	16-17 Actual	%	Under (Over)
<b>Total CORE BEA</b>	<b>42,934,925</b>	<b>68.3%</b>	<b>49,711,027</b>	<b>70.5%</b>	<b>52,678,551</b>	<b>68.4%</b>	<b>50,741,758</b>	<b>70.2%</b>	<b>1,936,793</b>
<b>Total Special Ed</b>	<b>8,731,239</b>	<b>13.9%</b>	<b>9,485,705</b>	<b>13.5%</b>	<b>10,108,222</b>	<b>13.1%</b>	<b>9,976,933</b>	<b>13.8%</b>	<b>131,289</b>
<b>Total CTE</b>	<b>2,540,613</b>	<b>4.1%</b>	<b>2,586,983</b>	<b>3.7%</b>	<b>2,805,167</b>	<b>3.6%</b>	<b>2,478,495</b>	<b>3.4%</b>	<b>326,672</b>
<b>Total Other Categorical Instructional</b>	<b>3,097,442</b>	<b>4.9%</b>	<b>3,167,093</b>	<b>4.5%</b>	<b>5,167,114</b>	<b>6.7%</b>	<b>3,043,494</b>	<b>4.2%</b>	<b>2,123,620</b>
<b>Total Other Support</b>	<b>5,509,372</b>	<b>8.8%</b>	<b>5,607,696</b>	<b>8.0%</b>	<b>6,271,333</b>	<b>8.1%</b>	<b>6,082,290</b>	<b>8.4%</b>	<b>189,043</b>
<b>GRAND TOTALS</b>	<b>62,813,591</b>	<b>100.0%</b>	<b>70,558,504</b>	<b>100.0%</b>	<b>77,030,387</b>	<b>100.0%</b>	<b>72,322,969</b>	<b>100.0%</b>	<b>4,707,417</b>

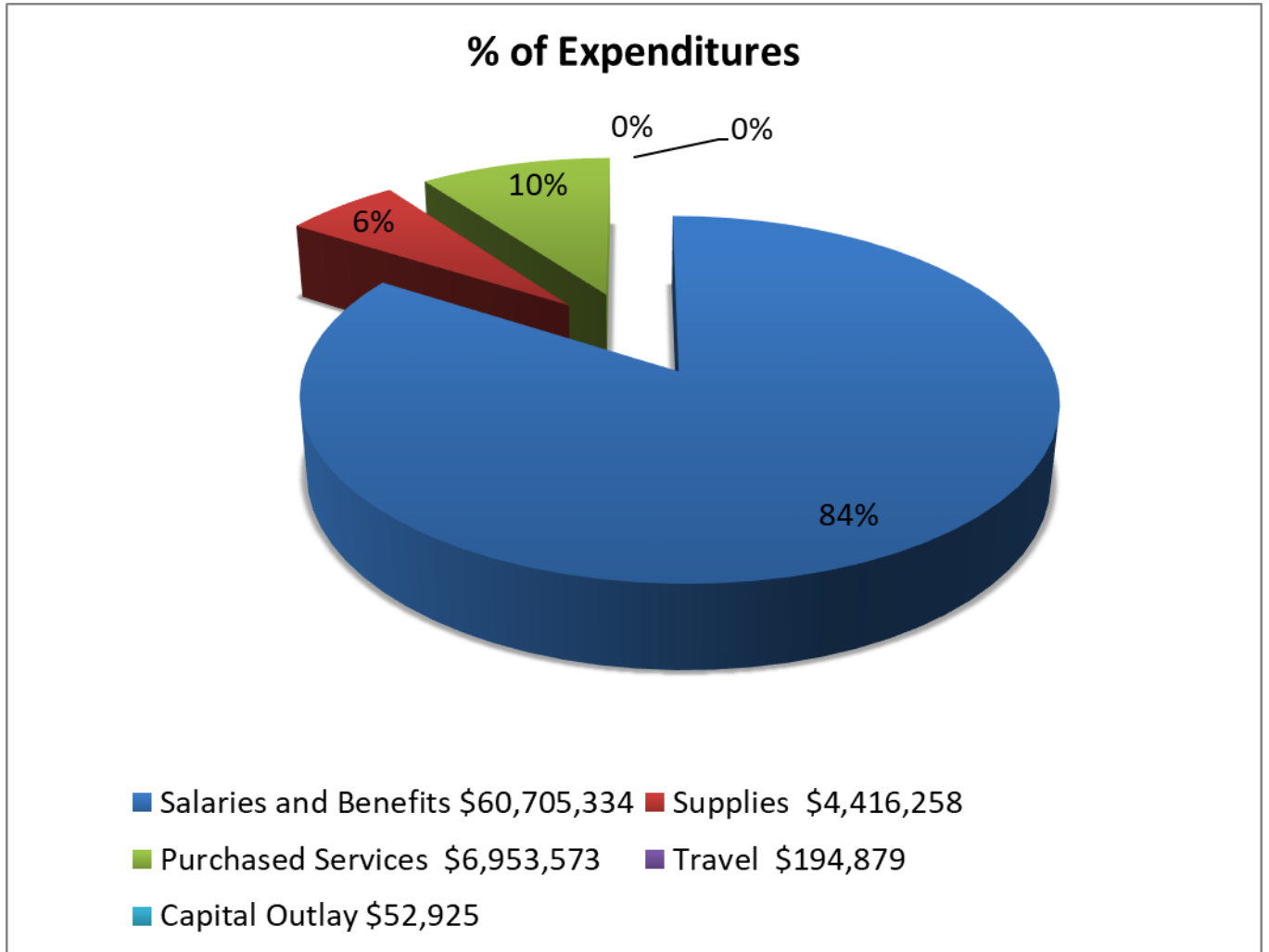


### North Kitsap School District 2016-17 YEAR END EXPENDITURES BY PROGRAM

DISTRIBUTION BY PROGRAM	14-15 Actual	%	15-16 Actual	%	16-17 Budget	%	16-17 Actual	%	Under (Over)
01 Basic Education	33,273,304	52.96%	37,338,779	52.92%	41,151,698	53.42%	40,035,413.85	55.36%	1,116,284
02 Basic Education - ALE	282,225	0.45%	348,749	0.49%	527,655	0.68%	585,450.70	0.81%	(57,796)
97 District-wide Support	9,379,396	14.93%	12,023,499	17.04%	10,999,198	14.28%	10,120,893.08	13.99%	878,305
<b>Total CORE BEA</b>	<b>42,934,925</b>	<b>68.34%</b>	<b>49,711,027</b>	<b>70.45%</b>	<b>52,678,551</b>	<b>68.38%</b>	<b>50,741,758</b>	<b>70.16%</b>	<b>1,936,793</b>
21 Special Education	7,235,187	11.52%	7,985,633	11.32%	8,554,125	11.10%	8,081,483.56	11.17%	472,641
22 Spec Ed - Infants/Toddlers	250,440	0.40%	208,825	0.30%	338,570	0.44%	243,146.99	0.34%	95,423
24 Federal Special Education	1,195,397	1.90%	1,257,535	1.78%	1,090,527	1.42%	1,260,024.00	1.74%	(169,497)
29 Other Federal Special Education	50,215	0.08%	33,712	0.05%	125,000	0.16%	392,278.40	0.54%	(267,278)
<b>Total Special Ed</b>	<b>8,731,239</b>	<b>13.90%</b>	<b>9,485,705</b>	<b>13.45%</b>	<b>10,108,222</b>	<b>13.12%</b>	<b>9,976,933</b>	<b>13.79%</b>	<b>131,289</b>
31 Vocational Education	2,014,977	3.21%	1,983,171	2.81%	2,236,980	2.90%	1,896,276.39	2.62%	340,704
34 State Middle School Voc Education	470,487	0.75%	576,505	0.82%	541,273	0.70%	549,543.88	0.76%	(8,271)
38 Federal Vocational Education	55,149	0.09%	27,307	0.04%	26,914	0.03%	32,675.00	0.05%	(5,761)
<b>Total CTE</b>	<b>2,540,613</b>	<b>4.05%</b>	<b>2,586,983</b>	<b>3.67%</b>	<b>2,805,167</b>	<b>3.63%</b>	<b>2,478,495</b>	<b>3.43%</b>	<b>326,672</b>
51 Title I, Disadvantaged	466,564	0.74%	539,019	0.76%	573,811	0.74%	653,416.00	0.90%	(79,605)
52 School Improvement	178,627	0.28%	206,053	0.29%	252,848	0.33%	175,105.88	0.24%	77,742
55 Learning Assistance Program	946,856	1.51%	1,004,570	1.42%	967,847	1.26%	954,194.78	1.32%	13,652
58 Special and Pilot Programs	274,598	0.44%	341,707	0.48%	210,436	0.27%	334,611.37	0.46%	(124,175)
62 Math & Science Prof Development	276,323	0.44%	238,011	0.34%	600,000	0.78%	355,550.60	0.49%	244,449
64 Title III, Limited English Proficiency	15,523	0.02%	28,853	0.04%	25,606	0.03%	28,610.99	0.04%	(3,005)
65 Transitional Bilingual	198,300	0.32%	224,381	0.32%	263,954	0.34%	295,683.35	0.41%	(31,729)
68 Indian Education	91,819	0.15%	90,658	0.13%	101,671	0.13%	107,701.21	0.15%	(6,030)
69 Other Compensary - Federal	115,744	0.18%	178,541	0.25%	0	0.00%	14,162.92	0.02%	(14,163)
73 Summer School	28,530	0.05%	100,865	0.14%	100,000	0.13%	606.42	0.00%	99,394
74 Highly Capable	66,445	0.11%	61,934	0.09%	64,341	0.08%	122,470.85	0.17%	(58,130)
79 Other Instructional Programs	438,113	0.70%	152,501	0.22%	2,006,600	2.60%	1,379.14	0.00%	2,005,221
<b>Total Other Categorical Instructional</b>	<b>3,097,442</b>	<b>4.94%</b>	<b>3,167,093</b>	<b>4.48%</b>	<b>5,167,114</b>	<b>6.69%</b>	<b>3,043,494</b>	<b>4.20%</b>	<b>2,123,620</b>
86 Community Schools	113,634	0.18%	70,513	0.10%	61,500	0.08%	90,092.22	0.12%	(28,592)
89 Other Community Services	449,680	0.72%	457,334	0.65%	398,000	0.52%	535,940.24	0.74%	(137,940)
98 Food Services	1,871,997	2.98%	1,896,483	2.69%	2,191,331	2.84%	1,903,100.84	2.63%	288,230
99 Pupil Transportation	3,074,061	4.89%	3,183,366	4.51%	3,620,502	4.70%	3,553,156.47	4.91%	67,346
<b>Total Other Support</b>	<b>5,509,372</b>	<b>8.77%</b>	<b>5,607,696</b>	<b>7.95%</b>	<b>6,271,333</b>	<b>8.14%</b>	<b>6,082,290</b>	<b>8.40%</b>	<b>189,043</b>
<b>GRAND TOTALS</b>	<b>62,813,591</b>	<b>100%</b>	<b>70,558,504</b>	<b>100%</b>	<b>77,030,387</b>	<b>100%</b>	<b>72,322,969</b>	<b>100%</b>	<b>4,707,417</b>



**General Fund Expenditure by Object**



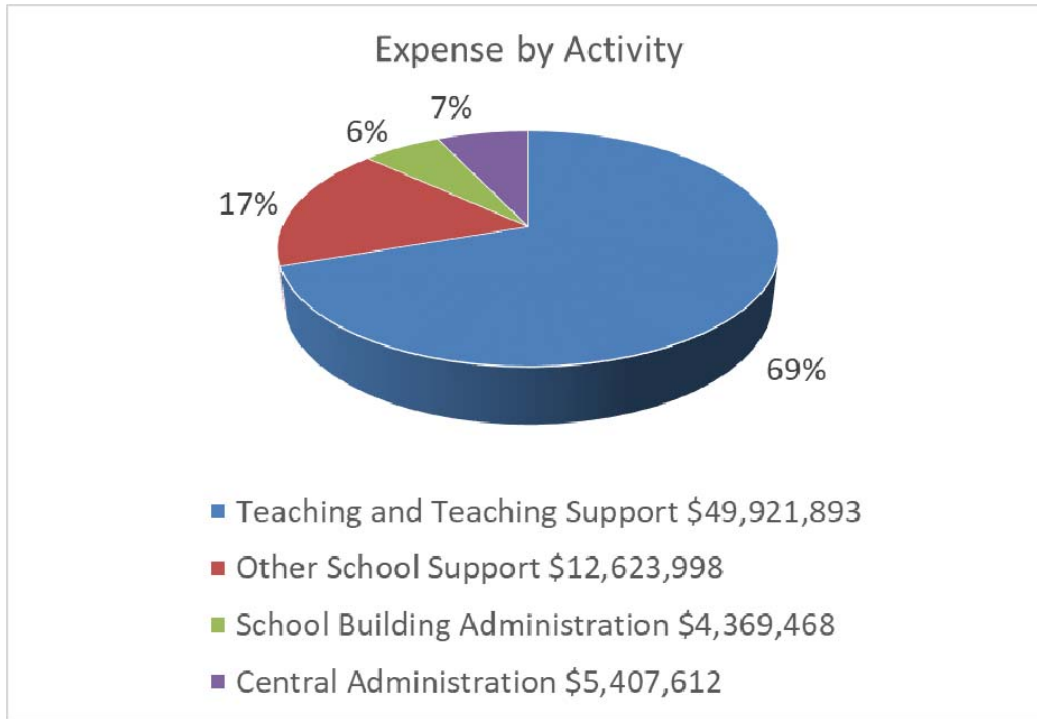


North Kitsap School District  
2016-17 YEAR END

EXPENDITURE COMPARISON BY OBJECT

OBJECT	14-15 ACTUAL		15-16 ACTUAL		16-17 BUDGET		16-17 ACTUAL	
	Amount	%	Amount	%	Amount	%	Amount	%
2 CERTIFICATED SALARIES	26,264,300	41.81%	28,825,692	40.85%	31,516,565	40.91%	30,737,321	42.50%
3 CLASSIFIED SALARIES	11,763,709	18.73%	12,428,294	17.61%	12,960,368	16.83%	13,601,782	18.81%
4 EMPLOYEE BENEFITS	13,661,968	21.75%	15,421,221	21.86%	16,622,199	21.58%	16,366,231	22.63%
<b>Total Salaries &amp; Benefits</b>	<b>51,689,977</b>	<b>82.29%</b>	<b>56,675,207</b>	<b>80.32%</b>	<b>61,099,132</b>	<b>79.32%</b>	<b>60,705,334</b>	<b>83.94%</b>
5 SUPPLIES & INSTR RESOURCES	4,552,956	7.25%	4,525,136	6.41%	7,203,074	9.35%	4,416,258	6.11%
7 PURCHASED SERVICES	6,244,298	9.94%	7,399,065	10.49%	8,471,231	11.00%	6,953,573	9.61%
8 TRAVEL	121,140	0.19%	211,094	0.30%	120,950	0.16%	194,879	0.27%
9 CAPITAL OUTLAY	205,220	0.33%	1,748,002	2.48%	136,000	0.18%	52,925	0.07%
0 DEBIT TRANSFERS	432,199	0.69%	490,322	0.69%	375,548	0.49%	498,475	0.69%
1 CREDIT TRANSFERS	(432,199)	-0.69%	(490,322)	-0.69%	(375,548)	-0.49%	(498,475)	-0.69%
<b>Total Operating Costs</b>	<b>11,123,614</b>	<b>17.71%</b>	<b>13,883,297</b>	<b>19.68%</b>	<b>15,931,255</b>	<b>20.69%</b>	<b>11,617,635</b>	<b>16.06%</b>
<b>TOTAL</b>	<b>62,813,591</b>	<b>100.00%</b>	<b>70,558,504</b>	<b>100.00%</b>	<b>77,030,387</b>	<b>100.00%</b>	<b>72,322,969</b>	<b>100.00%</b>

**General Fund Expenditure by Activity**



*Teaching and Teaching Support - Of the District budget, 69% is spent on teaching and teaching support. This includes funding for teachers, instructional assistants, teaching supplies, materials and textbooks, counselors and librarians, special education and related services, health services, and pupil management and safety.*

*Other School Support – Operational support represents 17% of the District budget. This includes operation and maintenance of buildings and grounds, utilities and plant security, student transportation, nutritional services, insurance, data processing and public activities.*

*School Building Administration – This is 6% of the District budget and includes principals, assistant principals, secretarial and clerical support, and other expenses related to the management of the school building.*

*Central Administration – This 7% of the District budget includes the expenses of the School Board, Superintendent’s Office, Human Resources, Business Services, and the supervision of the following activities: instruction, maintenance and operations, student transportation, and food services. This includes district-wide support functions such as accounting, payroll, purchasing, budgeting, personnel services, auditing costs, insurance, legal costs and district-wide technology support.*



## North Kitsap School District 2016-17 YEAR END GENERAL FUND

Activity		14-15 Actual		15-16 Actual		16-17 Budget		16-17 Actual	
No.	Name	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
<b>Teaching &amp; Support</b>									
22	Learning Resources	1,284,427	2.04%	1,332,123	1.89%	1,455,233	1.89%	1,391,950	1.92%
24	Guidance - Counseling	1,820,580	2.90%	1,941,134	2.75%	1,931,825	2.51%	1,899,863	2.63%
25	Pupil Management & Safety	698,822	1.11%	814,116	1.15%	1,182,115	1.53%	1,079,371	1.49%
26	Health Services	2,461,140	3.92%	2,469,127	3.50%	2,742,298	3.56%	2,781,765	3.85%
27	Teaching	33,512,082	53.36%	37,050,784	52.53%	42,998,221	55.82%	38,672,183	53.47%
28	Extracurricular	1,232,908	1.96%	1,540,395	2.18%	1,523,487	1.98%	1,698,009	2.35%
29	Payments to Other Districts	128,908	0.21%	159,694	0.23%	100,000	0.13%	54,911	0.08%
31	Instructional Professional Dev	320,646	0.51%	797,962	1.13%	638,744	0.83%	990,851	1.37%
32	Instructional Technology	1,075,726	1.71%	601,142	0.85%	665,351	0.86%	394,741	0.55%
33	Curriculum	227,963	0.36%	389,072	0.55%	661,153	0.86%	958,249	1.32%
<b>Total Teaching &amp; Support</b>		<b>42,763,202</b>	<b>68.08%</b>	<b>47,095,549</b>	<b>66.76%</b>	<b>53,898,427</b>	<b>69.97%</b>	<b>49,921,893</b>	<b>69.03%</b>
<b>Other Support</b>									
42	Food	783,106	1.25%	778,557	1.10%	978,624	1.27%	699,879	0.97%
44	Nutrition Services - Operation	948,523	1.51%	953,831	1.35%	1,048,855	1.36%	1,030,551	1.42%
49	Nutrition Services - Transfers	(237)	0.00%	(1,000)	0.00%	(17,100)	-0.02%	-	0.00%
52	Operating Buses	2,607,102	4.15%	2,572,491	3.65%	2,622,350	3.40%	2,611,824	3.61%
53	Maintenance of School Buses	457,747	0.73%	483,625	0.69%	448,388	0.58%	513,624	0.71%
59	Transportation Trsfr Credits	(267,856)	-0.43%	(286,373)	-0.41%	(198,448)	-0.26%	(295,178)	-0.41%
62	Grounds Care - Maintenance	343,327	0.55%	427,221	0.61%	435,284	0.57%	534,207	0.74%
63	Operation of Buildings	1,939,245	3.09%	2,028,551	2.87%	1,969,919	2.56%	2,167,027	3.00%
64	Maintenance of Bldgs/Equip	1,421,845	2.26%	3,280,488	4.65%	1,945,637	2.53%	1,331,733	1.84%
65	Utilities	1,656,898	2.64%	1,829,972	2.59%	1,815,000	2.36%	1,795,130	2.48%
67	Building Security	61,599	0.10%	101,767	0.14%	76,000	0.10%	75,966	0.11%
68	Insurance	421,721	0.67%	431,722	0.61%	450,000	0.58%	435,476	0.60%
72	Information Systems	1,490,734	2.37%	1,376,574	1.95%	1,660,537	2.16%	1,261,850	1.74%
73	Printing	28,679	0.05%	(4,397)	-0.01%	7,018	0.01%	2,831	0.00%
91	Public Activities	389,102	0.62%	428,247	0.61%	369,922	0.48%	459,078	0.63%
<b>Total Other Support</b>		<b>12,281,535</b>	<b>19.56%</b>	<b>14,401,276</b>	<b>20.40%</b>	<b>13,611,986</b>	<b>17.68%</b>	<b>12,623,998</b>	<b>17.44%</b>
<b>School Building Administration</b>									
23	Principal's Office	3,617,470	5.76%	3,848,777	5.45%	4,008,128	5.20%	4,369,468	6.04%
<b>Central Administration</b>									
11	Board of Directors	122,058	0.19%	373,488	0.53%	290,500	0.38%	253,747	0.35%
12	Superintendent's Office	311,726	0.50%	352,729	0.50%	359,417	0.47%	436,481	0.60%
13	Business Office	643,590	1.02%	746,069	1.06%	764,855	0.99%	732,657	1.01%
14	Human Resources	662,064	1.05%	759,586	1.08%	709,380	0.92%	649,921	0.90%
15	Public Relations	87,906	0.14%	92,254	0.13%	148,816	0.19%	92,550	0.13%
21	Supervision - Instruction	1,675,935	2.67%	2,078,555	2.95%	2,300,556	2.99%	2,262,032	3.13%
41	Supervision - Nutrition Svcs	157,260	0.25%	165,095	0.23%	180,952	0.23%	172,670	0.24%
51	Supervision - Transportation	277,068	0.44%	390,900	0.55%	363,957	0.47%	383,852	0.53%
61	Supervision of Building	213,777	0.34%	254,226	0.36%	393,413	0.51%	423,702	0.59%
<b>Total Central Administration</b>		<b>4,151,384</b>	<b>6.60%</b>	<b>5,212,902</b>	<b>7.39%</b>	<b>5,511,846</b>	<b>7.15%</b>	<b>5,407,612</b>	<b>7.48%</b>
<b>Total</b>		<b>62,813,591</b>	<b>100.00%</b>	<b>70,558,504</b>	<b>100.00%</b>	<b>77,030,387</b>	<b>100.00%</b>	<b>72,322,969</b>	<b>100.00%</b>

**Capital Projects Fund Summary**

Revenues from SEPA mitigation and Urban Growth Impact fees. Expenditures from portable replacements at Wolfe Elementary and Poulsbo Elementary.



**NORTH KITSAP SCHOOL DISTRICT  
2016-17 YEAR END  
CAPITAL PROJECTS FUND**

		Actual 2014-15	Actual 2015-16	Budget 2016-17	Actual 2016-17
<b>Beginning Fund Balance</b>		<b>146,144</b>	<b>152,732</b>	<b>912,870</b>	<b>1,065,759</b>
<b>ADD:</b>	<b>Revenues</b>				
1000	Local Taxes	0	0		
2000	Local Non-Tax	9,732	1,138,311	255,500	265,265
3000	State, General Purpose	0	0		
4000	State, Special Purpose	0	0		
5000	Federal, General Purpose	0	0		
6000	Federal, Special Purpose	0	0		
7000	Revenue from Other Districts	0	0		
8000	Revenue from Other Agencies	0	0		
9000	Other Financing Sources	0	0		
9200	Sales of Surplus Property	0	0		
9500	Long-Term Financing	0	0		
	<b>Total Revenues</b>	<b>9,732</b>	<b>1,138,311</b>	<b>255,500</b>	<b>265,265</b>
<b>TOTAL:</b>	<b>Funds Available</b>	<b>155,876</b>	<b>1,291,043</b>	<b>1,168,370</b>	<b>1,331,024</b>
<b>LESS:</b>	<b>Expenditures</b>				
10	Sites	0	0		
20	Buildings	3,144	275,315	725,000	723,769
30	Equipment	0	0		
40	Energy	0	0		
50	Sales and Lease Expenditures	0	0		
60	Bond Issuance Expenditures	0	0		
90	Debt	0	16,338		
	Transfers	0	-66,369		
	<b>Total Expenditures</b>	<b>3,144</b>	<b>225,284</b>	<b>725,000</b>	<b>723,769</b>
<b>Ending Fund Balance</b>		<b>152,732</b>	<b>1,065,759</b>	<b>443,370</b>	<b>607,255</b>


**Associated Student Body Fund Summary**



**NORTH KITSAP SCHOOL DISTRICT  
2016-17 YEAR END  
ASSOCIATED STUDENT BODY FUND**

	Actual 2014-15	Actual 2015-16	Budget 2016-17	Actual 2016-17
<b>Beginning Fund Balance</b>	<b>476,677</b>	<b>492,722</b>	<b>525,005</b>	<b>523,637</b>
<b>ADD: Revenues</b>				
1000 General Student Body	314,073	291,423	365,505	292,697
2000 Athletics	217,739	195,459	208,800	200,251
3000 Classes	8,840	7,897	13,650	5,899
4000 Clubs	212,161	171,985	398,465	172,298
6000 Private Moneys	29,101	13,708	15,235	17,983
<b>Total Revenues</b>	<b>781,914</b>	<b>680,472</b>	<b>1,001,655</b>	<b>689,128</b>
<b>TOTAL: Funds Available</b>	<b>1,258,591</b>	<b>1,173,194</b>	<b>1,526,660</b>	<b>1,212,765</b>
<b>LESS: Expenditures</b>				
1000 General Student Body	242,260	214,171	323,625	234,782
2000 Athletics	277,037	239,987	264,315	248,832
3000 Classes	8,814	7,430	11,950	6,657
4000 Clubs	219,021	173,171	431,710	187,701
6000 Private Moneys	18,737	14,798	19,325	20,221
<b>Total Expenditures</b>	<b>765,869</b>	<b>649,557</b>	<b>1,050,925</b>	<b>698,193</b>
<b>Ending Fund Balance</b>	<b>492,722</b>	<b>523,637</b>	<b>475,735</b>	<b>514,572</b>

**Debt Service Fund Summary**

		<b>North Kistap School District 2016-17 YEAR END DEBT SERVICE FUND</b>			
		Actual 2014-15	Actual 2015-16	Budget 2016-17	Actual 2016-17
<b>Beginning Fund Balance</b>		<b>1,859,084</b>	<b>2,041,112</b>	<b>2,490,392</b>	<b>2,431,249</b>
<b>ADD:</b>	<b>Revenues</b>				
1000	Local Taxes	9,074,987	9,346,975	9,008,069	9,074,597
2000	Local Non-tax	13,317	14,602	11,851	24,968
3000	State, General Purpose	0	0		
4000	State, Special Purpose	0	0		
5000	Federal, General Purpose	0	0		
6000	Federal, Special Purpose	0	0		
9000	Other Financing Sources	0	0		
9900	Operating Transfers	189,167	14,054,555		188,711
	<b>Total Revenues</b>	<b>9,277,471</b>	<b>23,416,132</b>	<b>9,019,920</b>	<b>9,288,276</b>
<b>TOTAL:</b>	<b>Funds Available</b>	<b>11,136,555</b>	<b>25,457,244</b>	<b>11,510,312</b>	<b>11,719,525</b>
<b>LESS:</b>	<b>Expenditures</b>				
11	Matured Bonds	7,719,681	22,338,467	7866234.04	7,866,234
21	Interest on Bonds	1,375,761	578,652	480427.96	480,427
31	Interfund Loan Fees	0	0		
41	Bond Transfer Fees	0	108,875		
61	Recording Fees (Capacity)	0	0		
	<b>Total Expenditures</b>	<b>9,095,443</b>	<b>23,025,995</b>	<b>8,346,662</b>	<b>8,346,661</b>
<b>Ending Fund Balance</b>		<b>2,041,112</b>	<b>2,431,249</b>	<b>3,163,650</b>	<b>3,372,864</b>

**Transportation Vehicle Fund Summary**



**NORTH KITSAP SCHOOL DISTRICT  
2016-17 YEAR END  
TRANSPORTATION VEHICLE FUND**

	Actual 2014-15	Actual 2015-16	Budget 2016-17	Actual 2016-17
<b>Beginning Fund Balance</b>	<b>1,692,672</b>	<b>1,832,992</b>	<b>1,930,488</b>	<b>1,851,731</b>
<b>ADD: Revenues</b>				
2300 Investment Earnings	8,622	10,342	8,000	16,351
2800 Insurance Recoveries				
4000 State Grant Revenue				
4499 Transportation Reimbursement	590,506	510,943	502,833	488,035
5300 Impact Aid				
9000 Other Financing Sources	8,892	8,300	0	12,908
<b>Total Revenues</b>	<b>608,020</b>	<b>529,585</b>	<b>510,833</b>	<b>517,294</b>
<b>TOTAL: Funds Available</b>	<b>2,300,692</b>	<b>2,362,577</b>	<b>2,441,321</b>	<b>2,369,025</b>
<b>LESS: Expenditures</b>				
Act. 30 Equipment	467,700	510,846	1,900,000	591,634
Act. 60 Bond Levy Issuance				
Act. 90 Debt				
<b>Total Expenditures</b>	<b>467,700</b>	<b>510,846</b>	<b>1,900,000</b>	<b>591,634</b>
<b>Ending Fund Balance</b>	<b>1,832,992</b>	<b>1,851,731</b>	<b>541,321</b>	<b>1,777,391</b>



Insert F196