


DATE: November 8, 2018
 TO: Board of Directors
 THROUGH: Laurynn Evans, Superintendent
 FROM: Jason Rhoads, Executive Director of Finance and Operations
 SUBJECT: 2017-2018 Year End Financial Report and Summary

Below is a summary of the financials for the 2017-2018 school year:

Funds Summaries

		North Kitsap School District				
		YEAR END SUMMARY OF FUNDS				
FUND	YEAR	BEGINNING BALANCE	REVENUES	EXPEND	TRNSF	ENDING BALANCE
GENERAL:	2017-18	8,005,589	77,311,880	77,160,420	(788,650)	7,368,401
	2016-17	8,107,339	72,419,813	72,322,968	(198,594)	8,005,590
CAPITAL PROJECTS:	2017-18	617,138	186,300	788,964	-600,000	14,474
	2016-17	1,065,759	275,148	723,769	0	617,138
DEBT SERVICE:	2017-18	3,372,864	5,179,582	5,289,975	0	3,262,471
	2016-17	3,372,864	5,179,582	5,289,975	0	3,262,471
ASB:	2017-18	514,572	785,258	763,236	0	536,593
	2016-17	523,637	689,128	698,193	0	514,572
TRANSP VEHICLE:	2017-18	1,777,391	492,339	664,115	0	1,605,614
	2016-17	1,851,731	517,294	591,634	0	1,777,391

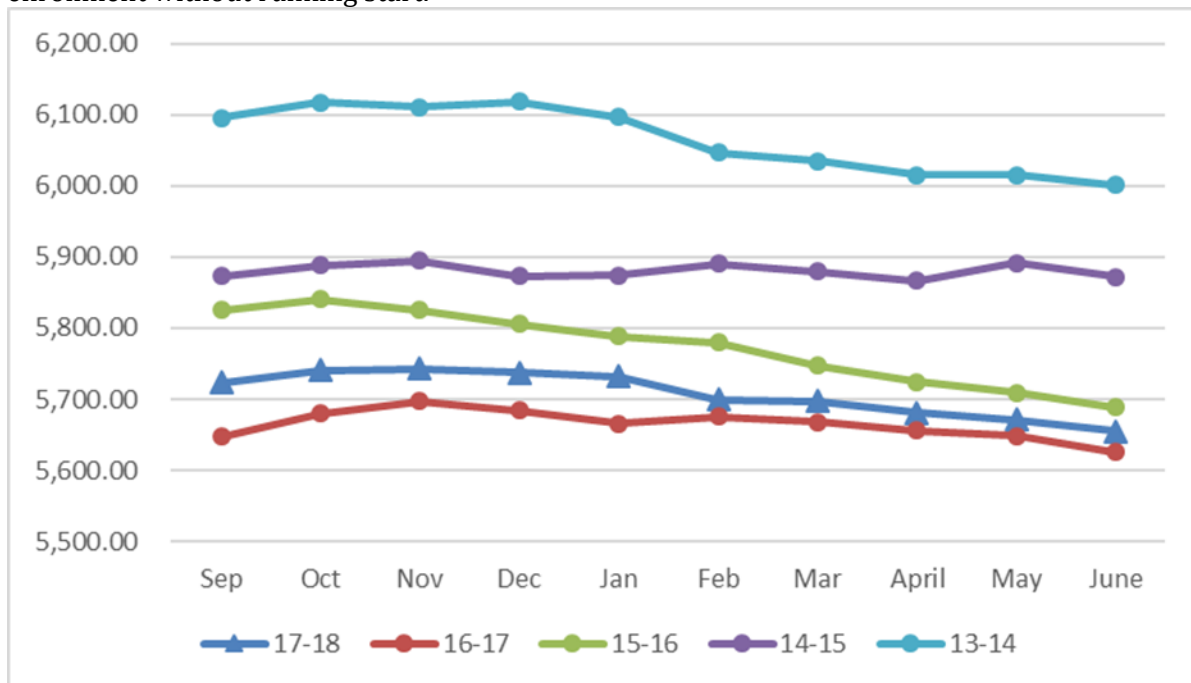
General Fund:

In 2017-2018, there was a decrease of \$637,189 in the ending fund balance. The majority of this reduction was due to the transfer of the previous funds earmarked for North Kitsap Regional Event Center turf replacement of \$600,000. An increase in future years is not expected. Below is a breakdown of the ending fund balance:

17-18 General Fund Ending Fund Balance	
Non Spendable (Prepaid, Inventory, Insurance)	\$ 604,278
Assigned Fund Balance (Carryover)	\$ 623,167
Restricted Fund Balance (Debt Service, Self Insurance, categorical carryover)	\$ 426,616
Unassigned Fund Balance	\$ 0
Unassigned Minimum Fund Balance (5%-7% of Expenditures)	\$ 5,714,340
Total 2017-2018 Ending Fund Balance	\$ 7,368,401

Enrollment

The District enrollment in 2017-2018 ended at 5795 including running start. The estimated enrollment for the 2017-18 school year was 5,701 including running start. The current District enrollment as of October 2018 is 5,843.63 including running start. 2018-2019 enrollment is estimated to end at about 5,812 which is 17 FTE above 2017-2018 enrollment. The below shows enrollment without running start.




Long Term Considerations

With the passage of HB2242 and the subsequent passage of SB6362 in the second half of the biennium there have been substantial changes in the way that schools are funded from the state along with increased tax levels from the state offset by reductions 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. Additionally, increases in funding have been accompanied by even larger increases in employee compensation costs that are required to remain competitive with neighboring school districts. The increases in employee compensation costs as well as potential increases related to the School Employee Benefits Board will continue to put pressure on North Kitsap School District's financial position.

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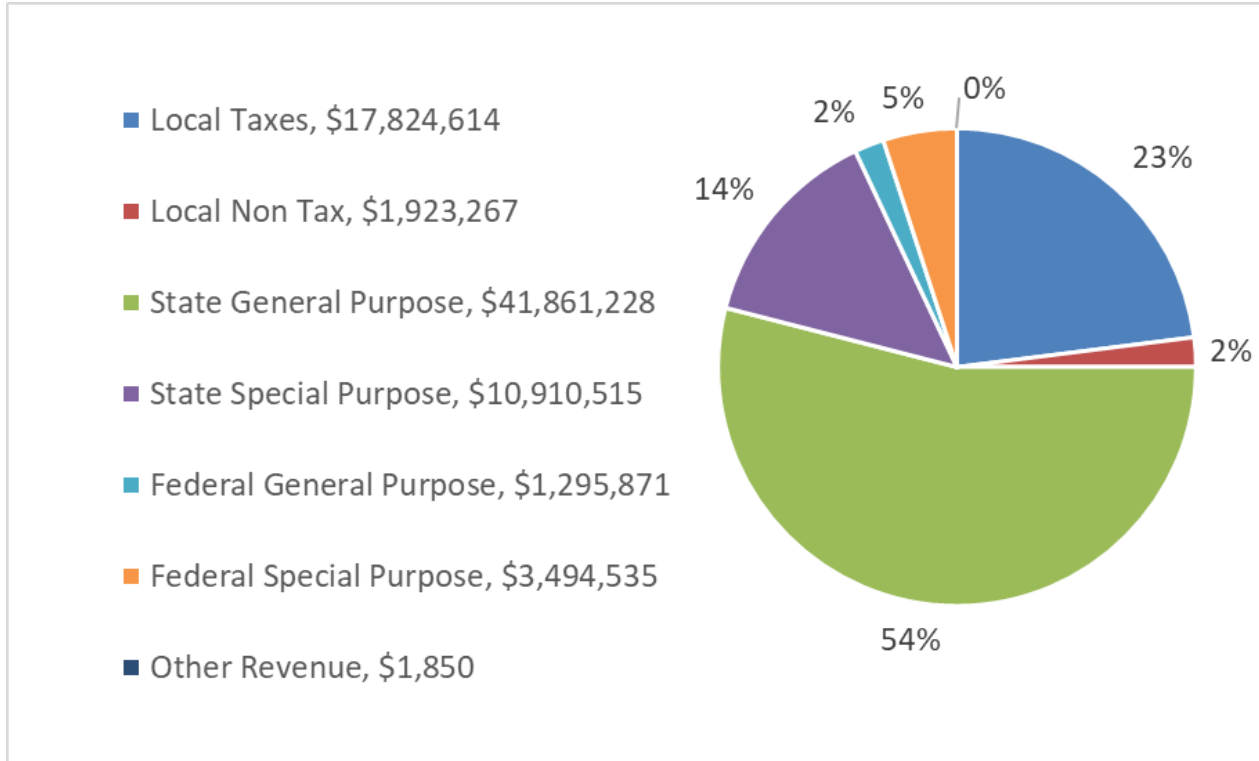
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General Fund Summary


		Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18	Actual 2017-18	Increase (Decrease)
		North Kitsap School District 2017-18 YEAR END GENERAL FUND					
BEG:	Unassigned Minimum Fund Balance	3,297,351	3,988,275	3,527,925	3,729,107	3,527,925	(201,182)
	Assigned for Other Capital Project				600,000	540,000	(60,000)
	Nonspendable FB-Inventory/Prepaid	431,996	328,261	264,724	116,039	581,793	465,754
	Restricted for Self Insurance	45,000	45,000	45,000	0	45,000	45,000
	Restricted for Debt Service	189,168	183,701	188,711	188,650	188,711	61
	Assigned to Other Purposes	1,670,164	1,955,773	1,200,000	412,425	342,931	(69,494)
	Unassigned Fund Balance	877,660	1,516,624	2,880,979	2,718,132	2,779,229	61,097
Beginning Fund Balance		6,511,339	8,017,634	8,107,339	7,764,353	8,005,589	241,236
ADD:	Revenues						
1000	Local Taxes	15,940,220.60	16,845,611.60	17,254,195	16,845,612	17,824,614	979,002
2000	Local Non-Tax	2,284,187.71	1,877,847.45	1,987,200	1,877,847	1,923,267	45,420
3000	State, General Purpose	32,912,488.94	37,623,832.22	38,111,214	37,623,832	41,861,228	4,237,396
4000	State, Special Purpose	8,626,547.99	9,490,914.45	9,768,180	9,490,914	10,910,515	1,419,601
5000	Federal, General Purpose	1,215,956.62	1,130,518.46	1,283,538	1,130,518	1,295,871	165,353
6000	Federal, Special Purpose	3,512,484.60	3,878,075.20	4,001,530	3,878,075	3,494,535	(383,540)
7000	Revenues from Other Districts	-	-	0	0	0	0
8000	Revenues From Other Agencies	17,166.57	37,790.84	5,823	37,791	1,850	(35,941)
9000	Other Financing*	-	-	8,133	18,758		
	Total Revenues	64,509,053.03	70,884,590.22	72,419,813.00	70,903,347.00	77,311,880.00	6,427,291
TOTAL:	Funds Available	71,020,392	78,902,224	80,527,152	78,667,701	85,317,469	6,007,810
LESS:	Expenditures						
00	Regular Instruction	33,545,066	37,687,528	40,620,864	37,687,528	54,590,529	16,903,001
20	Special Education Instruction	8,731,239	9,485,706	9,976,933	9,485,706	11,028,758	1,543,052
30	Vocational Instruction	2,540,613	2,586,982	2,478,495	2,586,982	2,700,852	113,870
50&60	Compensatory Education	2,574,951	2,851,794	2,919,037	2,851,794	2,718,689	(133,105)
70	Other Instructional Programs	533,118	315,300	124,456	315,300		(315,300)
80	Community Services	563,313	527,846	626,032	527,846	571,518	43,672
90	Support Services	14,325,291	17,103,348	15,577,151	17,103,347	5,550,074	(11,553,273)
	Total Expenditures	62,813,591	70,558,504	72,322,968	70,558,505	77,160,420	6,601,917
	OTHER FIN. USES TRANS. OUT (GL 536)	(189,198)	(236,381)	(198,594)	(188,711)	(788,650)	599,939
Ending Fund Balance		8,017,603	8,107,339	8,005,589	7,920,485	7,368,401	(552,084)
END:	Unassigned Minimum Fund Balance	3,988,275	3,527,925	3,527,925	3,729,107	0	3,729,107
	Restricted for carryover			540,000	600,000	265,913	334,087
	Nonspendable FB-Inventory/Prepaid	328,261	264,724	581,793	116,039	604,278	(488,239)
	Restricted for Self Insurance	45,000	45,000	45,000	0	45,000	(45,000)
	Restricted for Debt Service	183,701	188,711	188,711	188,650	115,703	72,947
	Assigned to Other Purposes	1,955,773	1,200,000	342,931	412,425	623,167	(210,742)
	Unassigned Fund Balance	1,516,624	2,880,979	2,779,229	2,654,784	5,714,340	(3,059,556)
Ending Fund Balance		8,017,634	8,107,339	8,005,589	7,701,005	7,368,401	(332,604)

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 23% of the District’s revenue.



General Fund Revenue by Source

		 North Kitsap School District 2017-18 YEAR END REVENUE BY SOURCE				
		Actual 2015-16	Actual 2016-17	Budget 2017-18	Actual 2017-18	Increase (Decrease)
1100	Local Property Tax	16,834,219	17,240,704	17,717,582	17,816,487	98,905
1500	Timber Excise Tax	11,392	13,490	13,487	8,127	(5,360)
	Total Tax	16,845,611	17,254,194	17,731,069	17,824,614	93,545
2100	Tuition and Fees	96,924	91,938		129,986	129,986
2131	CTE Tuition	310	180		20	20
2173	Summer School	9,525	8,900			0
2186	Facilities	56,928	75,642	76,500	64,304	(12,196)
2189	Preschool Tuition			40,500		(40,500)
2200	Sales of Goods, Supplies, Service	52,190	73,253	55,000	44,636	(10,364)
2231	Sec., Voc. Ed. Sale of Goods	51,598	54,884	53,500	47,785	(5,715)
2289	Community Services - Pool	197,642	201,801	200,000	222,524	22,524
2298	Food Services	735,815	732,014	728,350	754,927	26,577
2300	Investment Earnings	60,389	68,983	50,000	139,397	89,397
2500	Gifts and Donations	305,220	245,948	250,000	208,169	(41,831)
2600	Fines and Damages	13,280	13,731	9,900	12,453	2,553
2700	Rentals	151,584	133,610	213,321	171,645	(41,676)
2800	Insurance Recoveries	7,199	10,472	0	8,855	8,855
2900	Local Support Non-Tax	48,074	158,743	151,000	32,053	(118,947)
2910	E-Rate	91,171	117,101	50,000	86,513	36,513
	Total Local Non-Tax	1,877,849	1,987,200	1,878,071	1,923,267	45,196
3100	State Apportionment	36,620,456	37,152,381	39,461,135	40,864,258	1,403,123
3121	State Special Ed Apportionment	1,003,376	958,833	1,119,860	996,970	(122,890)
	Total State, General Purpose	37,623,832	38,111,214	40,580,995	41,861,228	1,280,233
4100	State Special Purpose - Capacity	16,810	17,712	0	18,753	18,753
4121	Special Education	5,234,927	5,404,395	5,537,616	5,909,744	372,128
4122	Spec Ed - Infants/Toddlers-State	225,557	277,899	202,748	430,366	227,618
4155	Learning Assistance Program	974,442	1,009,504	1,163,337	1,168,605	5,268
4158	Special Pilot Programs	267,817	319,494	217,707	266,608	48,901
4165	Transitional Bilingual	233,218	257,735	292,527	285,350	(7,177)
4174	Highly Capable	61,548	60,498	133,967	138,066	4,099
4198	School Food Service	31,122	29,247	26,204	33,466	7,262
4199	Transportation	2,445,382	2,391,085	2,391,084	2,659,444	268,360
4321	Special Education - Other	93	611	0	113	113
	Total State, Special Purpose	9,490,914	9,768,180	9,965,190	10,910,515	945,325
5200	Department of Defense Impact Aid	87,668	95,150	0	91,246	91,246
5300	Federal Impact Aid	910,218	1,075,010	989,759	1,051,471	61,712
5329	Federal Impact Aid - Special Educ	132,633	113,378	129,000	153,154	24,154
	Total Federal, General Purpose	1,130,519	1,283,538	1,118,759	1,295,871	177,112
6100	Other Federal Funds - Capacity	0		1,999,916		(1,999,916)
6124	Federal Special Ed. Grants	1,246,691	1,331,852	1,138,577	1,239,560	100,983
6138	Federal Vocational Education	28,671	33,674	27,403	26,988	(415)
6151	Disadvantaged, Title 1 Part A	575,456	696,084	592,515	582,532	(9,983)
6152	School Improvement	219,983	186,540	133,648	98,298	(35,350)
6164	Title III LEP and Immigrant	29,431	29,183	28,297	25,419	(2,878)
6198	School Food Service	974,508	923,537	926,300	942,687	16,387
6200	DODEA Science Grant	178,541	14,082	0	0	0
6262	DODEA Math & Science Professional Devt		383,531	107,088	137,418	30,330
6268	Indian Education	93,965	104,057	106,167	106,167	0
6269	DODEA Dual Language	200,916		0	0	0
6300	Federal Grants through other Agencies		122,234	150,000	160,828	10,828
6310	Medicaid Outreach Program	166,628				0
6321	Special Ed Medicaid Reimburseme	1,966	1,527		282	282
6998	USDA Commodities	161,318	175,229	161,300	174,356	13,056
	Total Federal, Special Purpose	3,878,074	4,001,530	5,371,211	3,494,535	(1,876,676)
7189	Other Community Services					0
8100	Agencies and Assoc. Grants	37,791				0
8200	Private Foundations		5,823		1,850	1,850
9300	Sale of Equipment		8,133			0
	GRAND TOTAL	70,884,590	72,419,813	76,645,295	77,311,880	666,585

General Fund Expenditures by Program

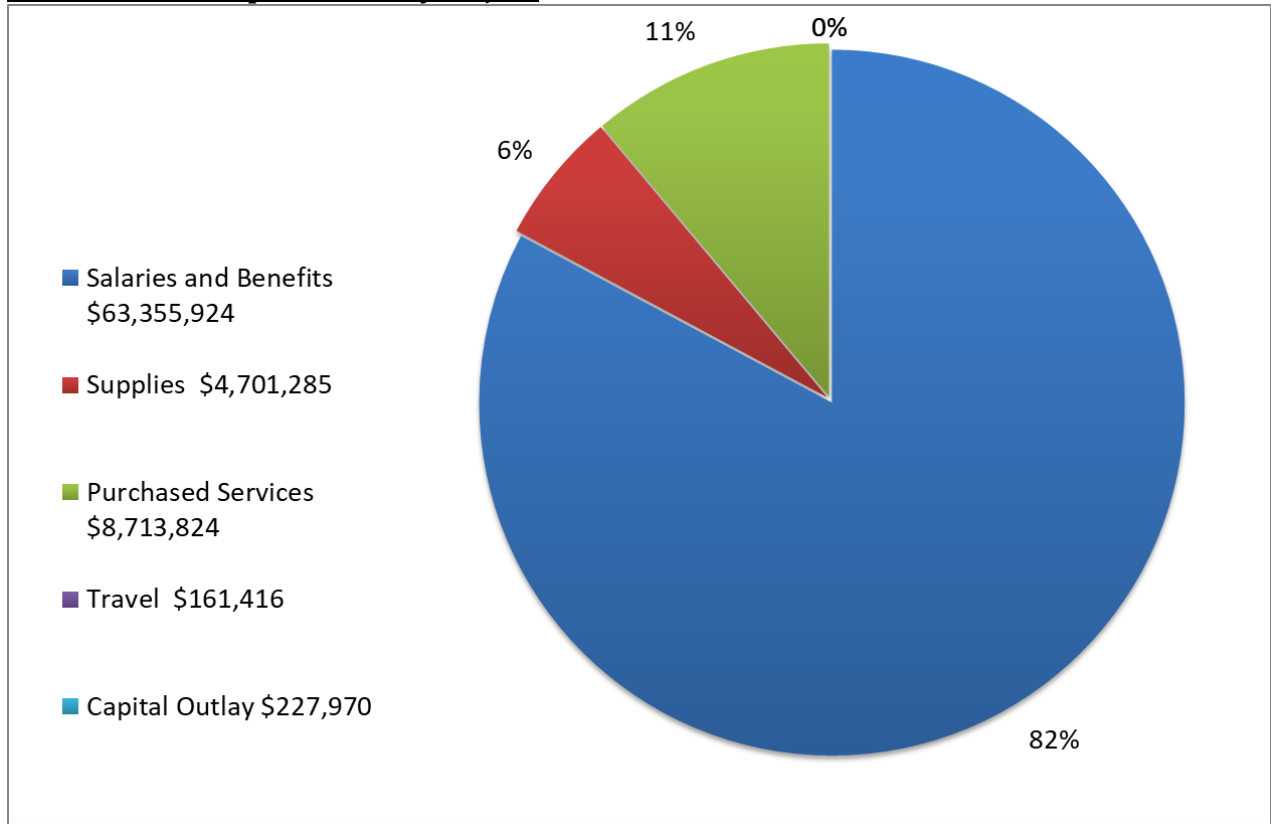
DISTRIBUTION BY PROGRAM	15-16 Actual	%	16-17 Actual	%	17-18 Budget	%	17-18 Actual	%	Under (Over)
Total CORE BEA	49,711,027	70.5%	50,741,758	70.2%	54637066.83	70.0%	54,590,529	70.8%	46,538
Total Special Ed	9,485,705	13.5%	9,976,933	13.8%	10886967.06	14.0%	11,028,758	14.3%	(141,791)
Total CTE	2,586,983	3.7%	2,478,495	3.4%	2965478.85	3.8%	2,700,852	3.5%	264,627
Total Other Categorical Instructional	3,167,093	4.5%	3,043,494	4.2%	3287803.83	4.2%	2,718,689	3.5%	569,115
Total Other Support	5,607,696	8.0%	6,082,290	8.4%	6242676.43	8.0%	6,121,592	7.9%	121,084
GRAND TOTALS	70,558,504	100.0%	72,322,969	100.0%	78,019,993.00	100.0%	77,160,419	100.0%	859,573



North Kitsap School District 2017-18 YEAR END EXPENDITURES BY PROGRAM

DISTRIBUTION BY PROGRAM	15-16 Actual	%	16-17 Actual	%	17-18 Budget	%	17-18 Actual	%	Under (Over)
01 Basic Education	37,338,779	52.92%	40,035,413.85	55.36%	40520340.60	51.94%	40,679,739	52.72%	(159,398)
02 Basic Education - ALE	348,749	0.49%	585,450.70	0.81%	479681.15	0.61%	499,187	0.65%	(19,506)
97 District-wide Support	12,023,499	17.04%	10,120,893.08	13.99%	13637045.08	17.48%	13,411,603	17.38%	225,442
Total CORE BEA	49,711,027	70.45%	50,741,758	70.16%	54637066.83	70.03%	54,590,529	70.75%	46,538
21 Special Education	7,985,633	11.32%	8,081,483.56	11.17%	9081655.41	11.64%	9,228,410	11.96%	(146,755)
22 Spec Ed - Infants/Toddlers	208,825	0.30%	243,146.99	0.34%	432295.80	0.55%	405,102	0.53%	27,194
24 Federal Special Education	1,257,535	1.78%	1,260,024.00	1.74%	1190481.90	1.53%	1,239,560	1.61%	(49,078)
29 Other Federal Special Education	33,712	0.05%	392,278.40	0.54%	182533.95	0.23%	155,686	0.20%	26,848
Total Special Ed	9,485,705	13.45%	9,976,933	13.79%	10886967.06	13.95%	11,028,758	14.30%	(141,791)
31 Vocational Education	1,983,171	2.81%	1,896,276.39	2.62%	2329871.52	2.99%	2,094,764	2.71%	235,108
34 State Middle School Voc Education	576,505	0.82%	549,543.88	0.76%	609498.33	0.78%	579,747	0.75%	29,751
38 Federal Vocational Education	27,307	0.04%	32,675.00	0.05%	26109.00	0.03%	26,341	0.03%	(232)
Total CTE	2,586,983	3.67%	2,478,495	3.43%	2965478.85	3.80%	2,700,852	3.49%	264,627
51 Title I, Disadvantaged	539,019	0.76%	653,416.00	0.90%	570942.00	0.73%	547,837	0.71%	23,105
52 School Improvement	206,053	0.29%	175,105.88	0.24%	127333.00	0.16%	100,820	0.13%	26,513
55 Learning Assistance Program	1,004,570	1.42%	954,194.78	1.32%	1119087.10	1.43%	1,118,121	1.45%	966
58 Special and Pilot Programs	341,707	0.48%	334,611.37	0.46%	268056.13	0.34%	279,007	0.36%	(10,951)
62 Math & Science Prof Development	238,011	0.34%	355,550.60	0.49%	188167.76	0.24%	139,801	0.18%	48,367
64 Title III, Limited English Proficiency	28,853	0.04%	28,610.99	0.04%	33036.00	0.04%	24,218	0.03%	8,818
65 Transitional Bilingual	224,381	0.32%	295,683.35	0.41%	283401.20	0.36%	278,334	0.36%	5,067
68 Indian Education	90,658	0.13%	107,701.21	0.15%	101634.11	0.13%	101,150	0.13%	484
69 Other Compensary - Federal	178,541	0.25%	14,162.92	0.02%	0.00	0.00%	-	0.00%	0
73 Summer School	100,865	0.14%	606.42	0.00%	0.00	0.00%	10,866	0.01%	(10,866)
74 Highly Capable	61,934	0.09%	122,470.85	0.17%	118564.82	0.15%	118,235	0.15%	330
79 Other Instructional Programs	152,501	0.22%	1,379.14	0.00%	477581.71	0.61%	300	0.00%	477,282
Total Other Categorical Instructional	3,167,093	4.48%	3,043,494	4.20%	3287803.83	4.19%	2,718,689	3.51%	569,115
86 Community Schools	70,513	0.10%	90,092.22	0.12%	79000.00	0.10%	59,068	0.08%	19,932
89 Other Community Services	457,334	0.65%	535,940.24	0.74%	516175.56	0.66%	512,450	0.66%	3,726
98 Food Services	1,896,483	2.69%	1,903,100.84	2.63%	2139841.43	2.74%	1,936,866	2.51%	202,975
99 Pupil Transportation	3,183,366	4.51%	3,553,156.47	4.91%	3507659.44	4.50%	3,613,208	4.68%	(105,549)
Total Other Support	5,607,696	7.95%	6,082,290	8.40%	6242676.43	8.00%	6,121,592	7.93%	121,084
GRAND TOTALS	70,558,504	100%	72,322,969	100%	78,019,993	100%	77,160,419	100%	859,573

General Fund Expenditure by Object





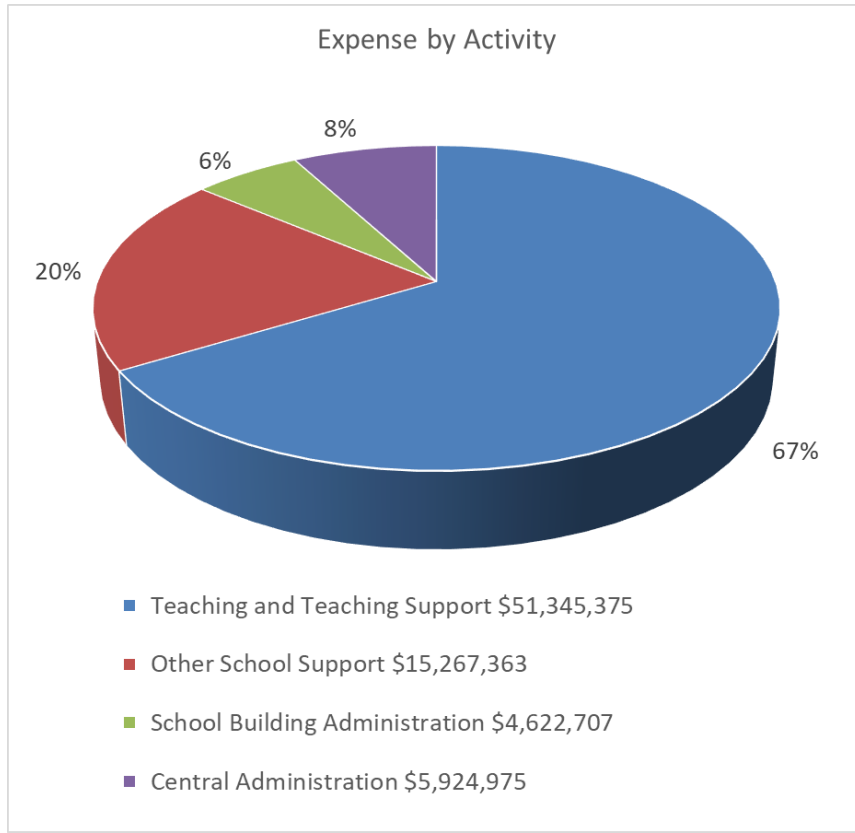
North Kitsap School District

2017-18 YEAR END

EXPENDITURE COMPARISON BY OBJECT

OBJECT	15-16 ACTUAL		16-17 ACTUAL		17-18 BUDGET		17-18 ACTUAL	
2 CERTIFICATED SALARIES	28,825,692	40.85%	30,737,321	42.50%	31,190,577	40.36%	31,391,629	40.68%
3 CLASSIFIED SALARIES	12,428,294	17.61%	13,601,782	18.81%	13,744,551	17.79%	14,401,745	18.66%
4 EMPLOYEE BENEFITS	15,421,221	21.86%	16,366,231	22.63%	17,369,788	22.48%	17,562,550	22.76%
Total Salaries & Benefits	56,675,207	80.32%	60,705,334	83.94%	62304916.00	80.63%	63,355,924	82.10%
5 SUPPLIES & INSTR RESOURCES	4,525,136	6.41%	4,416,258	6.11%	5,801,823	7.51%	4,701,285	6.09%
7 PURCHASED SERVICES	7,399,065	10.49%	6,953,573	9.61%	8,836,306	11.44%	8,713,824	11.29%
8 TRAVEL	211,094	0.30%	194,879	0.27%	115,730	0.15%	161,416	0.21%
9 CAPITAL OUTLAY	1,748,002	2.48%	52,925	0.07%	205,000	0.27%	227,970	0.30%
0 DEBIT TRANSFERS	490,322	0.69%	498,475	0.69%	435,814	0.56%	521,388	0.68%
1 CREDIT TRANSFERS	(490,322)	-0.69%	(498,475)	-0.69%	(427,178)	-0.55%	(521,388)	-0.68%
Total Operating Costs	13,883,297	19.68%	11,617,635	16.06%	14,967,495	19.38%	13,804,495	17.89%
TOTAL	70,558,504	100.00%	72,322,969	100.00%	77272411.00	100.00%	77,160,419	100.00%

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 2017-18 YEAR END GENERAL FUND

Activity		15-16 Actual		16-17 Budget		16-17 Actual		17-18 Budget		17-18 Actual	
No.	Name	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Teaching & Support											
22	Learning Resources	1,332,123	1.89%	1,455,233	1.89%	1,391,950	1.92%	1,549,321.20	1.99%	1,789,532	2.32%
24	Guidance - Counseling	1,941,134	2.75%	1,931,825	2.51%	1,899,863	2.63%	1,882,171.49	2.41%	1,920,828	2.49%
25	Pupil Management & Safety	814,116	1.15%	1,182,115	1.53%	1,079,371	1.49%	1,129,905.40	1.45%	1,064,695	1.38%
26	Health Services	2,469,127	3.50%	2,742,298	3.56%	2,781,765	3.85%	3,515,118.65	4.51%	3,250,692	4.21%
27	Teaching	37,050,784	52.53%	42,998,221	55.82%	38,672,183	53.47%	40,839,941.83	52.35%	40,351,410	52.30%
28	Extracurricular	1,540,395	2.18%	1,523,487	1.98%	1,698,009	2.35%	1,614,343.26	2.07%	1,698,423	2.20%
29	Payments to Other Districts	159,694	0.23%	100,000	0.13%	54,911	0.08%	55,000.00	0.07%	107,231	0.14%
31	Instructional Professional Dev	797,962	1.13%	638,744	0.83%	990,851	1.37%	466,564.90	0.60%	403,308	0.52%
32	Instructional Technology	601,142	0.85%	665,351	0.86%	394,741	0.55%	413,846.63	0.53%	285,801	0.37%
33	Curriculum	389,072	0.55%	661,153	0.86%	958,249	1.32%	493,264.38	0.63%	473,455	0.61%
Total Teaching & Support		47,095,549	66.76%	53,898,427	69.97%	49,921,893	69.03%	51,959,477.74	66.61%	51,345,375	66.54%
Other Support											
42	Food	778,557	1.10%	978,624	1.27%	699,879	0.97%	896,000.00	1.15%	726,782	0.94%
44	Nutrition Services - Operation	953,831	1.35%	1,048,855	1.36%	1,030,551	1.42%	1,051,359.96	1.35%	1,019,714	1.32%
49	Nutrition Services - Transfers	(1,000)	0.00%	(17,100)	-0.02%	-	0.00%	-	0.00%	-	0.00%
52	Operating Buses	2,572,491	3.65%	2,622,350	3.40%	2,611,824	3.61%	2,607,415.49	3.34%	2,687,755	3.48%
53	Maintenance of School Buses	483,625	0.69%	448,388	0.58%	513,624	0.71%	471,050.74	0.60%	544,082	0.71%
59	Transportation Trnsfr Credits	(286,373)	-0.41%	(198,448)	-0.26%	(295,178)	-0.41%	(290,000.00)	-0.37%	(327,992)	-0.43%
62	Grounds Care - Maintenance	427,221	0.61%	435,284	0.57%	534,207	0.74%	552,221.82	0.71%	772,883	1.00%
63	Operation of Buildings	2,028,551	2.87%	1,969,919	2.56%	2,167,027	3.00%	2,209,764.25	2.83%	2,380,885	3.09%
64	Maintenance of Bldgs/Equip	3,280,488	4.65%	1,945,637	2.53%	1,331,733	1.84%	2,048,462.55	2.63%	2,064,711	2.68%
65	Utilities	1,829,972	2.59%	1,815,000	2.36%	1,795,130	2.48%	1,986,000.00	2.55%	1,982,452	2.57%
67	Building Security	101,767	0.14%	76,000	0.10%	75,966	0.11%	69,000.00	0.09%	84,409	0.11%
68	Insurance	431,722	0.61%	450,000	0.58%	435,476	0.60%	676,011.00	0.87%	676,011	0.88%
72	Information Systems	1,376,574	1.95%	1,660,537	2.16%	1,261,850	1.74%	2,710,400.44	3.47%	2,142,780	2.78%
73	Printing	(4,397)	-0.01%	7,018	0.01%	2,831	0.00%	56,400.45	0.07%	46,082	0.06%
91	Public Activities	428,247	0.61%	369,922	0.48%	459,078	0.63%	485,716.32	0.62%	466,809	0.60%
Total Other Support		14,401,276	20.40%	13,611,986	17.68%	12,623,998	17.44%	15,529,803.02	19.91%	15,267,363	19.79%
School Building Administration											
23	Principal's Office	3,848,777	5.45%	4,008,128	5.20%	4,369,468	6.04%	4,463,913.11	5.72%	4,622,707	5.99%
Central Administration											
11	Board of Directors	373,488	0.53%	290,500	0.38%	253,747	0.35%	524,244.83	0.67%	338,452	0.44%
12	Superintendent's Office	352,729	0.50%	359,417	0.47%	436,481	0.60%	394,900.97	0.51%	384,291	0.50%
13	Business Office	746,069	1.06%	764,855	0.99%	732,657	1.01%	863,226.67	1.11%	947,597	1.23%
14	Human Resources	759,586	1.08%	709,380	0.92%	649,921	0.90%	807,965.98	1.04%	858,107	1.11%
15	Public Relations	92,254	0.13%	148,816	0.19%	92,550	0.13%	152,484.97	0.20%	156,163	0.20%
21	Supervision - Instruction	2,078,555	2.95%	2,300,556	2.99%	2,262,032	3.13%	2,122,802.43	2.72%	2,012,011	2.61%
41	Supervision - Nutrition Svcs	165,095	0.23%	180,952	0.23%	172,670	0.24%	192,481.47	0.25%	190,370	0.25%
51	Supervision - Transportation	390,900	0.55%	363,957	0.47%	383,852	0.53%	392,271.42	0.50%	422,911	0.55%
61	Supervision of Building	254,226	0.36%	393,413	0.51%	423,702	0.59%	616,420.39	0.79%	615,073	0.80%
Total Central Administration		5,212,902	7.39%	5,511,846	7.15%	5,407,612	7.48%	6,066,799.13	7.79%	5,924,975	7.69%
Total		70,558,504	100.00%	77,030,387	100.00%	72,322,969	100.00%	78,019,991.00	100.00%	77,160,418	100.00%

Capital Projects Fund Summary


Revenues from SEPA mitigation and Urban Growth Impact fees. Interfund loan from the General Fund allowed an early start on the Capital Levy work. Expenditures from various turn-key projects for summer 2018 levy work.




**NORTH KITSAP SCHOOL DISTRICT
2017-18 YEAR END
CAPITAL PROJECTS FUND**

		Actual 2015-16	Actual 2016-17	Budget 2017-18	Actual 2017-18
Beginning Fund Balance		152,732	1,065,759	617,140	617,138
ADD:	Revenues				
1000	Local Taxes	0			
2000	Local Non-Tax	1,138,311	275,148		186,300
3000	State, General Purpose	0			
4000	State, Special Purpose	0			
5000	Federal, General Purpose	0			
6000	Federal, Special Purpose	0			
7000	Revenue from Other Districts	0			
8000	Revenue from Other Agencies	0			
9000	Other Financing Sources	0			
9200	Sales of Surplus Property	0			
9500	Long-Term Financing	0			
	Total Revenues	1,138,311	275,148	0	186,300
TOTAL:	Funds Available	1,291,043	1,340,907	617,140	803,438
LESS:	Expenditures				
10	Sites	0		1,050,000	1,056,222
20	Buildings	275,315	723,769	1,500,000	297,317
30	Equipment	0			35,425
40	Energy	0			
50	Sales and Lease Expenditures	0			
60	Bond Issuance Expenditures	0			
90	Debt	16,338			
	Transfers	-66,369		-2,000,000	-600,000
	Total Expenditures	225,284	723,769	550,000	788,964
Ending Fund Balance		1,065,759	617,138	67,140	14,474


Associated Student Body Fund Summary

		 NORTH KITSAP SCHOOL DISTRICT 2017-18 YEAR END ASSOCIATED STUDENT BODY FUND				
		Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18	Actual 2017-18
Beginning Fund Balance		476,677	492,722	523,637	364,338	514,572
ADD:	Revenues					
1000	General Student Body	314,073	291,423	292,697	441,900.00	290,790.43
2000	Athletics	217,739	195,459	200,251	191,375.00	294,187.58
3000	Classes	8,840	7,897	5,899	15,250.00	10,440.30
4000	Clubs	212,161	171,985	172,298	319,062.00	172,399.12
6000	Private Moneys	29,101	13,708	17,983	20,600.00	17,440.20
	Total Revenues	781,914	680,472	689,128	988,187	785,258
TOTAL:	Funds Available	1,258,591	1,173,194	1,212,765	1,352,525	1,299,830
LESS:	Expenditures					
1000	General Student Body	242,260	214,171	234,782	417,228.00	231,822.82
2000	Athletics	277,037	239,987	248,832	259,002.00	327,178.50
3000	Classes	8,814	7,430	6,657	17,550.00	11,691.58
4000	Clubs	219,021	173,171	187,701	355,177.00	173,818.06
6000	Private Moneys	18,737	14,798	20,221	24,319.21	18,725.23
	Total Expenditures	765,869	649,557	698,193	1,073,276	763,236
Ending Fund Balance		492,722	523,637	514,572	279,249	536,594

Debt Service Fund Summary

		Actual	Actual	Budget	Actual
		2015-16	2016-17	2017-18	2017-18
		North Kistap School District			
		2017-18 YEAR END			
		DEBT SERVICE FUND			
Beginning Fund Balance		2,041,112	2,431,249	3,093,370	3,372,864
ADD:	Revenues				
1000	Local Taxes	9,346,975	9,074,597	5,065,319	4,990,932
2000	Local Non-tax	14,602	24,968		
3000	State, General Purpose	0			
4000	State, Special Purpose	0			
5000	Federal, General Purpose	0			
6000	Federal, Special Purpose	0			
9000	Other Financing Sources	0			
9900	Operating Transfers	14,054,555	188,711	188,650	188,650
	Total Revenues	23,416,132	9,288,276	5,253,969	5,179,582
TOTAL:	Funds Available	25,457,244	11,719,525	8,347,339	8,552,446
LESS:	Expenditures				
11	Matured Bonds	22,338,467	7,866,234	5,027,715	5,027,715
21	Interest on Bonds	578,652	480,427	262,260	262,260
31	Interfund Loan Fees	0		0	0
41	Bond Transfer Fees	108,875		0	0
61	Recording Fees (Capacity)	0		25,000	0
	Total Expenditures	23,025,995	8,346,661	5,314,975	5,289,975
Ending Fund Balance		2,431,249	3,372,864	3,032,364	3,262,471

Transportation Vehicle Fund Summary

		Actual 2015-16	Budget 2016-17	Actual 2016-17	Budget 2017-18	Actual 2017-18
		NORTH KITSAP SCHOOL DISTRICT 2017-18 YEAR END TRANSPORTATION VEHICLE FUND				
Beginning Fund Balance		1,832,992	1,930,488	1,851,731	1,882,462	1,777,391
ADD:	Revenues					
2300	Investment Earnings	10,342	8,000	16,351	8,000	21,717
2800	Insurance Recoveries					
4000	State Grant Revenue					
4499	Transportation Reimbursement	510,943	502,833	488,035	488,034	470,622
5300	Impact Aid					
9000	Other Financing Sources	8,300	0	12,908	12,000	0
	Total Revenues	529,585	510,833	517,294	508,034	492,339
TOTAL:	Funds Available	2,362,577	2,441,321	2,369,025	2,390,496	2,269,730
LESS:	Expenditures					
Act. 30	Equipment	510,846	1,900,000	591,634	800,000	664,115
Act. 60	Bond Levy Issuance					
Act. 90	Debt					
	Total Expenditures	510,846	1,900,000	591,634	800,000	664,115
Ending Fund Balance		1,851,731	541,321	1,777,391	1,590,496	1,605,615

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F-196 Annual Financial Statements

COUNTY: 18 Kitsap

Fiscal Year 2017-2018

ANNUAL FINANCIAL STATEMENTS

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Balance Sheet

COUNTY: 18 Kitsap

Governmental Funds

August 31, 2018

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	2,127,844.41	99,416.17	18,646.47	160,433.78	470,621.64	0.00	2,876,962.47
Minus Warrants Outstanding	-2,528,159.75	-19,996.21	0.00	0.00	0.00	0.00	-2,548,155.96
Taxes Receivable	8,256,435.74		706,214.09	0.00	0.00		8,962,649.83
Due From Other Funds	4,658.46	0.00	0.00	0.00	0.00	0.00	4,658.46
Due From Other Governmental Units	309,656.66	0.00	0.00	0.00	0.00	0.00	309,656.66
Accounts Receivable	61,413.03	0.00	0.00	0.00	0.00	0.00	61,413.03
Interfund Loans Receivable	2,000,000.00			0.00			2,000,000.00
Accrued Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	124,742.48	0.00		0.00			124,742.48
Prepaid Items	479,536.07	16,160.00			0.00	0.00	495,696.07
Investments	5,488,857.75	554,395.70	3,243,824.75	2,449,325.26	1,134,992.21	0.00	12,871,395.67
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	16,324,984.85	649,975.66	3,968,685.31	2,609,759.04	1,605,613.85	0.00	25,159,018.71
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	16,324,984.85	649,975.66	3,968,685.31	2,609,759.04	1,605,613.85	0.00	25,159,018.71
LIABILITIES:							
Accounts Payable	508,089.01	10,087.34	0.00	595,282.98	0.00	0.00	1,113,459.33
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	82,198.36	0.00		0.00			82,198.36
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00

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Balance Sheet

COUNTY: 18 Kitsap

Governmental Funds

August 31, 2018

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
LIABILITIES:							
Payroll Deductions and Taxes Payable	84,189.29	0.00		0.00			84,189.29
Due To Other Governmental Units	0.00	0.00		0.00	0.00	0.00	0.00
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Loans Payable	0.00		0.00	2,000,000.00	0.00		2,000,000.00
Deposits	5,407.36	2,990.98		0.00			8,398.34
Unearned Revenue	20,263.73	100,303.93	0.00	0.00	0.00		120,567.66
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	700,147.75	113,382.25	0.00	2,595,282.98	0.00	0.00	3,408,812.98
DEFERRED INFLOWS OF RESOURCES:							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	8,256,435.74		706,214.09	0.00	0.00		8,962,649.83
TOTAL DEFERRED INFLOWS OF RESOURCES	8,256,435.74	0.00	706,214.09	0.00	0.00	0.00	8,962,649.83
FUND BALANCE:							
Nonspendable Fund Balance	604,278.55	0.00	0.00	0.00	0.00	0.00	604,278.55
Restricted Fund Balance	426,616.14	536,593.41	3,262,471.22	659,413.49	1,605,613.85	0.00	6,490,708.11
Committed Fund Balance	0.00	0.00	0.00	-1,388,963.30	0.00	0.00	-1,388,963.30
Assigned Fund Balance	623,166.74	0.00	0.00	744,025.87	0.00	0.00	1,367,192.61
Unassigned Fund Balance	5,714,339.93	0.00	0.00	0.00	0.00	0.00	5,714,339.93
TOTAL FUND BALANCE	7,368,401.36	536,593.41	3,262,471.22	14,476.06	1,605,613.85	0.00	12,787,555.90
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	16,324,984.85	649,975.66	3,968,685.31	2,609,759.04	1,605,613.85	0.00	25,159,018.71

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 18 Kitsap

Governmental Funds

For the Year Ended August 31, 2018

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	19,747,882.18	785,257.63	4,990,932.38	186,300.20	21,716.89		25,732,089.28
State	52,771,742.30		0.00	0.00	470,621.64		53,242,363.94
Federal	4,790,406.43		0.00	0.00	0.00		4,790,406.43
Federal Stimulus	0.00						0.00
Other	1,850.30			0.00	0.00	0.00	1,850.30
TOTAL REVENUES	77,311,881.21	785,257.63	4,990,932.38	186,300.20	492,338.53	0.00	83,766,709.95
EXPENDITURES:							
CURRENT:							
Regular Instruction	41,181,122.11						41,181,122.11
Federal Stimulus	0.00						0.00
Special Education	11,028,757.35						11,028,757.35
Vocational Education	2,700,850.99						2,700,850.99
Skill Center	0.00						0.00
Compensatory Programs	2,589,288.34						2,589,288.34
Other Instructional Programs	129,399.99						129,399.99
Community Services	571,518.32						571,518.32
Support Services	18,731,511.54						18,731,511.54
Student Activities/Other		763,236.19				0.00	763,236.19
CAPITAL OUTLAY:							
Sites				1,056,221.52			1,056,221.52
Building				297,316.78			297,316.78
Equipment				35,425.00			35,425.00
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					664,114.68		664,114.68
Sales and Lease				0.00			0.00
Other	227,969.79						227,969.79
DEBT SERVICE:							
Principal	0.00		5,027,714.75	0.00	0.00		5,027,714.75
Interest and Other Charges	0.00		262,260.20	0.00	0.00		262,260.20
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	77,160,418.43	763,236.19	5,289,974.95	1,388,963.30	664,114.68	0.00	85,266,707.55

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 18 Kitsap

Governmental Funds

For the Year Ended August 31, 2018

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
DEBT SERVICE:							
REVENUES OVER (UNDER) EXPENDITURES	151,462.78	22,021.44	-299,042.57	-1,202,663.10	-171,776.15	0.00	-1,499,997.60
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		188,649.95	600,000.00	0.00		788,649.95
Transfers Out (GL 536)	-788,649.95		0.00	0.00	0.00	0.00	-788,649.95
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)	-788,649.95		188,649.95	600,000.00	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-637,187.17	22,021.44	-110,392.62	-602,663.10	-171,776.15	0.00	-1,499,997.60
BEGINNING TOTAL FUND BALANCE	8,005,588.53	514,571.97	3,372,863.84	617,139.16	1,777,390.00	0.00	14,287,553.50
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	7,368,401.36	536,593.41	3,262,471.22	14,476.06	1,605,613.85	0.00	12,787,555.90

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Budgetary Comparison Schedule

COUNTY: 18 Kitsap

General Fund

For The Year Ended August 31, 2018

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	19,591,640.00	19,747,882.18	156,242.18
State	50,563,685.00	52,771,742.30	2,208,057.30
Federal	6,489,970.00	4,790,406.43	-1,699,563.57
Federal Stimulus	0.00	0.00	0.00
Other	0.00	1,850.30	1,850.30
TOTAL REVENUES	76,645,295.00	77,311,881.21	666,586.21
EXPENDITURES			
CURRENT:			
Regular Instruction	40,082,598.00	41,181,122.11	-1,098,524.11
Federal Stimulus	0.00	0.00	0.00
Special Education	11,151,796.00	11,028,757.35	123,038.65
Vocational Education	2,952,041.00	2,700,850.99	251,190.01
Skill Center	0.00	0.00	0.00
Compensatory Programs	2,507,599.00	2,589,288.34	-81,689.34
Other Instructional Programs	2,106,905.00	129,399.99	1,977,505.01
Community Services	594,111.00	571,518.32	22,592.68
Support Services	18,529,943.00	18,731,511.54	-201,568.54
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	95,000.00	227,969.79	-132,969.79
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	78,019,993.00	77,160,418.43	859,574.57
REVENUES OVER (UNDER) EXPENDITURES	-1,374,698.00	151,462.78	1,526,160.78

E.S.D. 114

Budgetary Comparison Schedule

COUNTY: 18 Kitsap

General Fund

For The Year Ended August 31, 2018

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	0.00	0.00	0.00
Transfers Out (GL 536)	-198,594.00	-788,649.95	-590,055.95
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-198,594.00	-788,649.95	-590,055.95
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-1,573,292.00	-637,187.17	936,104.83
BEGINNING TOTAL FUND BALANCE	8,005,589.00	8,005,588.53	-0.47
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	6,432,297.00	7,368,401.36	936,104.36

E.S.D. 114

Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Associated Student Body Fund

For The Year Ended August 31, 2018

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	988,187.00	785,257.63	-202,929.37
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	988,187.00	785,257.63	-202,929.37
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	1,073,276.00	763,236.19	310,039.81
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	1,073,276.00	763,236.19	310,039.81
REVENUES OVER (UNDER) EXPENDITURES	-85,089.00	22,021.44	107,110.44

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)	-85,089.00	22,021.44	107,110.44
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	364,338.00	514,571.97	150,233.97
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	279,249.00	536,593.41	257,344.41

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Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Debt Service Fund

For The Year Ended August 31, 2018

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	5,065,319.00	4,990,932.38	-74,386.62
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other			
TOTAL REVENUES	5,065,319.00	4,990,932.38	-74,386.62
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	5,027,715.00	5,027,714.75	0.25
Interest and Other Charges	287,260.00	262,260.20	24,999.80
TOTAL EXPENDITURES	5,314,975.00	5,289,974.95	25,000.05
REVENUES OVER (UNDER) EXPENDITURES	-249,656.00	-299,042.57	-49,386.57

E.S.D. 114

Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Debt Service Fund

For The Year Ended August 31, 2018

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	188,650.00	188,649.95	-0.05
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)	188,650.00	188,649.95	-0.05
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-61,006.00	-110,392.62	-49,386.62
BEGINNING TOTAL FUND BALANCE	3,093,370.00	3,372,863.84	279,493.84
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	3,032,364.00	3,262,471.22	230,107.22

E.S.D. 114

Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Capital Projects Fund

For The Year Ended August 31, 2018

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	0.00	186,300.20	186,300.20
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	186,300.20	186,300.20
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	1,050,000.00	1,056,221.52	-6,221.52
Building	1,500,000.00	297,316.78	1,202,683.22
Equipment	0.00	35,425.00	-35,425.00
Instructional Technology	0.00	0.00	0.00
Energy	0.00	0.00	0.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			

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Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Capital Projects Fund

For The Year Ended August 31, 2018

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
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	2,550,000.00	1,388,963.30	1,161,036.70
REVENUES OVER (UNDER) EXPENDITURES	-2,550,000.00	-1,202,663.10	1,347,336.90
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	2,000,000.00	600,000.00	-1,400,000.00
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)	2,000,000.00	600,000.00	-1,400,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-550,000.00	-602,663.10	-52,663.10
BEGINNING TOTAL FUND BALANCE	617,140.00	617,139.16	-0.84
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	67,140.00	14,476.06	-52,663.94

E.S.D. 114

Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Transportation Vehicle Fund

For The Year Ended August 31, 2018

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	8,000.00	21,716.89	13,716.89
State	488,034.00	470,621.64	-17,412.36
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	496,034.00	492,338.53	-3,695.47
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	800,000.00	664,114.68	135,885.32
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	800,000.00	664,114.68	135,885.32

E.S.D. 114

Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Transportation Vehicle Fund

For The Year Ended August 31, 2018

Variance with
Final Budget
POSITIVE
(NEGATIVE)

	FINAL BUDGET	ACTUAL	
REVENUES OVER (UNDER) EXPENDITURES	-303,966.00	-171,776.15	132,189.85
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	12,000.00	0.00	-12,000.00
TOTAL OTHER FINANCING SOURCES (USES)	12,000.00	0.00	-12,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-291,966.00	-171,776.15	120,189.85
BEGINNING TOTAL FUND BALANCE	1,882,462.00	1,777,390.00	-105,072.00
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,590,496.00	1,605,613.85	15,117.85

E.S.D. 114

Statement Of Fiduciary Net Position

COUNTY: 18 Kitsap

Fiduciary Funds

August 31, 2018

	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	405,445.80	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	405,445.80	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	373,637.50	0.00
Held In Trust For Private Purposes	-10,060.30	
Held In Trust For Pension Or Other Post-Employment Benefits		0.00
Held In Trust For Other Purposes	41,868.60	0.00
TOTAL NET POSITION	405,445.80	0.00

E.S.D. 114

Statement of Changes in Fiduciary Net Position

COUNTY: 18 Kitsap

Fiduciary Funds

For the Year Ended August 31, 2018

	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	21,585.11	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	21,585.11	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	21,585.11	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)	21,585.11	0.00
Net Position--Prior Year August Beginning	383,860.69	0.00
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	383,860.69	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	405,445.80	0.00

E.S.D. 114

Schedule of Long-Term Liabilities

COUNTY: 18 Kitsap

For the Year Ended August 31, 2018

Description	Beginning Outstanding Debt September 1, 2017	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2018	Amount Due Within One Year
Voted Debt					
Voted Bonds	8,575,000.00	0.00	4,855,000.00	3,720,000.00	3,720,000.00
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	477,320.06	0.00	172,714.75	304,605.31	105,831.01
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	2,034,969.60	0.00	54,163.55	1,980,806.05	284,903.46
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	16,421,182.00	0.00	1,415,994.00	15,005,188.00	
Net Pension Liabilities TRS 2/3	4,841,819.00	0.00	2,593,758.00	2,248,061.00	
Net Pension Liabilities SERS 2/3	2,817,884.00	0.00	1,152,514.00	1,665,370.00	
Net Pension Liabilities PERS 1	4,596,755.00	0.00	296,959.00	4,299,796.00	
Total Long-Term Liabilities	39,764,929.66	0.00	10,541,103.30	29,223,826.36	4,110,734.47

E.S.D. 114

Report of Revenues and Other Financing Sources

COUNTY: 18 Kitsap

For the Year Ended August 31, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	17,816,486.92	4,940,748.85	0.00	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	8,127.38	1,453.75	0.00	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	0.00	0.00	0.00	0.00
1000 TOTAL LOCAL TAXES	17,824,614.30	4,942,202.60	0.00	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	129,986.01			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	20.00			
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	64,304.00			
2188 Child Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	44,636.46		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	47,785.07			
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	222,524.16			
2298 School Food Services--Sales of Goods, Supplies, and Services	754,926.98			
2300 Investment Earnings	139,396.97	48,729.78	15,997.52	21,716.89
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	208,169.23		0.00	0.00
2600 Fines and Damages	12,453.38		0.00	0.00
2700 Rentals and Leases	171,644.76	0.00	0.00	0.00
2800 Insurance Recoveries	8,854.95		0.00	0.00
2900 Local Support Nontax, Unassigned	32,052.84	0.00	170,302.68	0.00
2910 E-Rate	86,513.07		0.00	

E.S.D. 114

Report of Revenues and Other Financing Sources

COUNTY: 18 Kitsap

For the Year Ended August 31, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2000 TOTAL LOCAL SUPPORT NONTAX	1,923,267.88	48,729.78	186,300.20	21,716.89
STATE, GENERAL PURPOSE				
3100 Apportionment	40,864,257.61			
3121 Special Education - General Apportionment	996,970.07			
3300 Local Effort Assistance	0.00			
3600 State Forests	0.00	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	41,861,227.68	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	18,752.75		0.00	0.00
4121 Special Education	5,909,743.84			
4122 Special Education - Infants and Toddlers - State	430,366.03			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4155 Learning Assistance	1,168,604.51			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	266,608.07			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	285,350.11			
4174 Highly Capable	138,065.64			
4188 Child Care	0.00			
4198 School Food Service	33,466.44			
4199 Transportation - Operations	2,659,444.42			
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	112.81			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			

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Report of Revenues and Other Financing Sources

COUNTY: 18 Kitsap

For the Year Ended August 31, 2018

	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				470,621.64
4000 TOTAL STATE, SPECIAL PURPOSE	10,910,514.62		0.00	470,621.64
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	91,245.61	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	1,051,471.02	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	153,154.10			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	0.00	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	1,295,870.73	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	1,239,560.00			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	26,988.30			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			

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Report of Revenues and Other Financing Sources

COUNTY: 18 Kitsap

For the Year Ended August 31, 2018

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6151 ESEA Disadvantaged, Fed	582,532.21			
6152 Other Title, ESEA Fed	98,298.35			
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	25,418.93			
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	942,686.63			
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. 114

Report of Revenues and Other Financing Sources

COUNTY: 18 Kitsap

For the Year Ended August 31, 2018

	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	137,418.03			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	106,167.00			
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	160,828.20		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	282.02			
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. 114

Report of Revenues and Other Financing Sources

COUNTY: 18 Kitsap

For the Year Ended August 31, 2018

	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	174,356.03			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	3,494,535.70		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			

E.S.D. 114

Report of Revenues and Other Financing Sources

COUNTY: 18 Kitsap

For the Year Ended August 31, 2018

	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	1,850.30			
8500 Nonfederal, ESD	0.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	1,850.30		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	188,649.95	600,000.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	0.00	188,649.95	600,000.00	0.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	77,311,881.21	5,179,582.33	786,300.20	492,338.53

E.S.D. 114

Program/Activity/Object Report

COUNTY: 18 Kitsap

For the Year Ended August 31, 2018

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	40,681,935.02	11 Bd of Dir	338,452.19	0 Debit Transfer	521,388.04
02 ALE	499,187.09	12 Supt Off	384,290.76	1 Credit Transfer	-521,388.04
03 Basic Education - Dropout Reengagement	.00	13 Busns Off	947,596.58	2 Cert. Salaries	31,391,628.61
11 Stim, Title I	.00	14 HR	858,107.04	3 Class. Salaries	14,401,745.07
12 Stim, Schl Imprv	.00	15 Pblc Rltn	156,162.53	4 Employee Benefits	17,562,549.76
13 Federal Stimulus - SFSF and Education Jobs	.00	21 Supv Inst	2,012,011.25	5 Supplies / Materials	4,701,285.37
14 Stim, IDEA	.00	22 Lrn Resrc	1,789,531.89	6	.00
18 Stim, Compt Grants	.00	23 Princ Off	4,622,707.02	7 Purchased Services	8,713,824.10
19 Stim, Other	.00	24 Guid/Coun	1,920,828.00	8 Travel	161,415.73
21 Sp Ed, Sup, St	9,228,409.89	25 Pupil M/S	1,064,695.42	9 Capital Outlay	227,969.79
22 Sp Ed, Infants and Toddlers, State	405,101.52	26 Health	3,250,692.24	TOTAL ALL OBJECTS	77,160,418.43
24 Sp Ed, Sup, Fed	1,239,560.00	27 Teaching	40,351,410.28		
25 Sp Ed, Infants and Toddlers, Federal	.00	28 Extracur	1,698,423.29		
26 Sp Ed, Inst, St	.00	29 Pmt to SD	107,230.63		
29 Sp Ed, Oth, Fed	155,685.94	31 InstProDev	403,307.64		
31 Voc, Basic, St	2,094,763.65	32 Inst Tech	285,800.89		
34 MidSchCar/Tec	579,746.70	33 Curriculum	473,454.59		
38 Voc, Fed	26,340.64	41 Supervisn	190,369.74		
39 Voc, Other	.00	42 Food	726,782.36		
45 Skil Cnt, Bas, St	.00	44 Operation	1,019,713.50		
46 Skill Cntr, Fed	.00	49 Transfers	.00		
51 ESEA Disadvantaged, Fed	547,837.26	51 Supervisn	422,911.06		
52 Other Title, ESEA, Fed	100,819.95	52 Operation	2,687,754.65		
53 ESEA Migrant, Federal	.00	53 Maintnce	544,081.89		
54 Read First, Fed	.00	56 Insurance	.00		
55 LAP	1,118,120.67	59 Transfers	-327,992.18		
56 St In, Ctr/Hm, D	.00	61 Supv Bldg	615,072.61		
57 St In, N/D, Fed	.00	62 Grnd Mnt	772,882.92		
58 Sp/Plt Pgm, St	279,007.45	63 Oper Bldg	2,380,885.36		
59 Inst. JAJ	.00	64 Maintnce	2,064,711.40		
61 Head Start, Fed	.00	65 Utilities	1,982,452.14		
		67 Bldg Secu	84,409.23		
		68 Insurance	676,011.00		
		72 Info Sys	2,142,779.67		

E.S.D. 114

Program/Activity/Object Report

COUNTY: 18 Kitsap

For the Year Ended August 31, 2018

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
62 MS, Pro Dv, Fed	139,801.28
64 LEP, Fed	24,217.73
65 Tran Biling, St	278,334.04
67 Ind Ed, Fd, JOM	.00
68 Ind Ed, Fd, ED	101,149.96
69 Comp, Othr	.00
71 Traffic Safety	.00
73 Summer School	10,865.67
74 Highly Capable	118,234.63
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	299.69
81 Public Radio/TV	.00
86 Comm Schools	59,068.41
88 Child Care	.00
89 Othr Comm Srv	512,449.91
97 Distwide Suppt	13,409,407.25
98 Schl Food Serv	1,936,865.60
99 Pupil Transp	3,613,208.48
TOTAL ALL PROGRAMS	77,160,418.43

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
73 Printing	46,081.53
74 Warehouse	.00
75 Mtr Pool	.00
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	466,809.31
TOTAL ALL ACTIVITIES	77,160,418.43

REPORT F196

North Kitsap School District No. 400

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E.S.D. 114

F-196 Annual Financial Statements

COUNTY: 18 Kitsap

Fiscal Year 2017-2018

SUPPLEMENTAL REPORTS AND SCHEDULES

Program Matrix

Data Requirements for Supplemental Reports

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

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

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

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

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

E.S.D. 114

PROGRAM 01 - Basic Education

COUNTY: 18 Kitsap

For the Year Ended August 31, 2018

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	1,038,959.56	849.81		498,523.65	195,865.41	272,379.63	28,252.59	40,738.16	2,350.31	0.00
22 Lrn Resrc	1,757,342.63	0.00		715,294.74	216,240.95	358,589.83	356,293.16	110,872.52	51.43	0.00
23 Princ Off	4,589,273.99	0.00		2,131,998.13	1,242,217.89	1,203,827.66	9,536.92	891.75	801.64	0.00
24 Guid/Coun	1,855,550.55	0.00		1,121,344.54	205,817.87	502,527.45	3,057.71	22,401.99	400.99	0.00
25 Pupil M/S	752,167.40	0.00		0.00	418,629.27	189,203.31	1,459.74	142,875.08	0.00	0.00
26 Health	238,829.62	118.08		6,000.00	15,837.40	6,365.87	2,629.94	207,878.33	0.00	0.00
27 Teaching	27,938,738.88	202,869.37		18,468,630.28	578,908.31	6,985,363.80	530,129.36	1,150,215.66	22,622.10	0.00
28 Extracur	1,698,423.29	196,488.74		641,113.20	517,731.77	244,771.65	23,723.28	60,245.60	14,349.05	0.00
31 InstProDev	96,098.80	0.00		7,668.30	5,546.81	2,036.48	4,187.41	51,854.88	24,804.92	0.00
32 Inst Tech	262,351.38	0.00			169,024.72	92,888.49	438.17	0.00	0.00	0.00
33 Curriculum	454,198.92	0.00		0.00	611.13	314.89	398,589.47	54,683.43	0.00	0.00
01 TOTAL	40,681,935.02	400,326.00		23,590,572.84	3,566,431.53	9,858,269.06	1,358,297.75	1,842,657.40	65,380.44	0.00

E.S.D. 114

PROGRAM 02 - Alternative Learning Experience

COUNTY: 18 Kitsap

For the Year Ended August 31, 2018

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	48,339.82	0.00		36,551.79	0.00	11,528.02	0.00	0.00	260.01	0.00
23 Princ Off	33,433.03	0.00		0.00	21,333.36	12,099.67	0.00	0.00	0.00	0.00
27 Teaching	417,384.24	27.50		187,682.51	0.00	68,894.29	3,208.98	157,570.96	0.00	0.00
31 InstProDev	30.00	0.00		0.00	0.00	0.00	0.00	30.00	0.00	0.00
02 TOTAL	499,187.09	27.50		224,234.30	21,333.36	92,521.98	3,208.98	157,600.96	260.01	0.00

E.S.D. 114

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 18 Kitsap

For the Year Ended August 31, 2018

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	421,607.76	0.00		184,233.22	114,415.01	105,555.62	1,586.41	15,570.15	247.35	0.00
25 Pupil M/S	20,336.65	0.00		0.00	14,375.96	5,960.69	0.00	0.00	0.00	0.00
26 Health	2,515,463.90	0.00		1,330,718.98	31,291.90	480,448.06	2,031.75	667,536.50	3,436.71	0.00
27 Teaching	6,143,588.93	47,300.23		2,551,704.78	1,669,187.47	1,732,090.16	35,501.87	102,218.61	5,585.81	0.00
29 Pmt to SD	107,230.63							107,230.63		
31 InstProDev	17,658.02	0.00		0.00	77.67	17.13	192.14	12,387.29	4,983.79	0.00
32 Inst Tech	2,524.00	0.00			0.00	0.00	2,524.00	0.00	0.00	0.00
21 TOTAL	9,228,409.89	47,300.23		4,066,656.98	1,829,348.01	2,324,071.66	41,836.17	904,943.18	14,253.66	0.00

E.S.D. 114

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 18 Kitsap

For the Year Ended August 31, 2018

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	28,984.98	0.00		22,735.16	0.00	6,249.82	0.00	0.00	0.00	0.00
26 Health	376,116.54	0.00		13,238.87	0.00	4,863.79	0.00	358,013.88	0.00	0.00
22 TOTAL	405,101.52	0.00		35,974.03	0.00	11,113.61	0.00	358,013.88	0.00	0.00

E.S.D. 114

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 18 Kitsap

For the Year Ended August 31, 2018

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	1,239,560.00	0.00		0.00	751,731.44	487,828.56	0.00	0.00	0.00	0.00
24 TOTAL	1,239,560.00	0.00		0.00	751,731.44	487,828.56	0.00	0.00	0.00	0.00

E.S.D. 114

PROGRAM 29 - Special Education, Other, Federal

COUNTY: 18 Kitsap

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	5,738.31	0.00		0.00	4,521.30	1,217.01	0.00	0.00	0.00	0.00
26 Health	120,282.18	0.00		88,282.24	0.00	31,999.94	0.00	0.00	0.00	0.00
27 Teaching	26,161.40	0.00		1,653.68	18,209.74	5,935.73	362.25	0.00	0.00	0.00
31 InstProDev	3,504.05	0.00		0.00	2,801.48	602.57	0.00	100.00	0.00	0.00
29 TOTAL	155,685.94	0.00		89,935.92	25,532.52	39,755.25	362.25	100.00	0.00	0.00

E.S.D. 114

PROGRAM 31 - Vocational, Basic, State

COUNTY: 18 Kitsap

For the Year Ended August 31, 2018

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	140,897.88	0.00		72,327.75	25,908.05	36,314.29	1,938.42	3,783.18	626.19	0.00
22 Lrn Resrc	32,189.26	0.00		0.00	22,352.50	9,836.76	0.00	0.00	0.00	0.00
24 Guid/Coun	18,142.43	0.00		12,987.13	0.00	5,155.30	0.00	0.00	0.00	0.00
27 Teaching	1,889,119.69	3,637.88		1,126,141.17	21,799.68	429,902.48	221,198.03	81,284.87	5,155.58	0.00
32 Inst Tech	14,414.39	0.00			8,963.95	5,450.44	0.00	0.00	0.00	0.00
31 TOTAL	2,094,763.65	3,637.88		1,211,456.05	79,024.18	486,659.27	223,136.45	85,068.05	5,781.77	0.00

E.S.D. 114

PROGRAM 34 - Middle School Career and Technical Education, State

COUNTY: 18 Kitsap

For the Year Ended August 31, 2018

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	26,141.92	0.00		12,311.54	6,477.04	7,353.34	0.00	0.00	0.00	0.00
24 Guid/Coun	20,794.38	0.00		14,867.89	0.00	5,926.49	0.00	0.00	0.00	0.00
27 Teaching	526,299.28	0.00		367,253.45	0.00	129,390.41	26,528.92	1,148.05	1,978.45	0.00
32 Inst Tech	6,511.12	0.00			4,895.45	1,615.67	0.00	0.00	0.00	0.00
34 TOTAL	579,746.70	0.00		394,432.88	11,372.49	144,285.91	26,528.92	1,148.05	1,978.45	0.00

E.S.D. 114

PROGRAM 38 - Vocational, Federal

COUNTY: 18 Kitsap

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
24 Guid/Coun	26,340.64	0.00		18,972.70	0.00	7,367.94	0.00	0.00	0.00	0.00
38 TOTAL	26,340.64	0.00		18,972.70	0.00	7,367.94	0.00	0.00	0.00	0.00

E.S.D. 114

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

COUNTY: 18 Kitsap

For the Year Ended August 31, 2018

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	126,110.97	0.00		72,619.84	16,388.37	35,992.41	197.67	446.30	466.38	0.00
27 Teaching	413,218.56	111.03		187,559.08	98,543.93	120,452.67	6,371.78	0.00	180.07	0.00
31 InstProDev	2,035.26	0.00		1,243.05	0.00	111.81	0.00	242.76	437.64	0.00
33 Curriculum	6,472.47	0.00		0.00	0.00	0.00	6,472.47	0.00	0.00	0.00
51 TOTAL	547,837.26	111.03		261,421.97	114,932.30	156,556.89	13,041.92	689.06	1,084.09	0.00

E.S.D. 114

PROGRAM 52 - Other Title Grants Under ESEA - Federal

COUNTY: 18 Kitsap

For the Year Ended August 31, 2018

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	100,819.95	85.40		67,093.80	59.67	25,425.57	1,541.83	5,067.49	1,546.19	0.00
52 TOTAL	100,819.95	85.40		67,093.80	59.67	25,425.57	1,541.83	5,067.49	1,546.19	0.00

E.S.D. 114

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 18 Kitsap

For the Year Ended August 31, 2018

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	66,616.49	0.00		29,445.63	16,388.37	20,238.47	45.02	499.00	0.00	0.00
27 Teaching	974,217.87	258.41		515,958.61	168,522.66	272,226.58	11,025.20	6,015.42	210.99	0.00
31 InstProDev	64,503.11	22.50		9,587.39	1,102.63	1,909.18	0.00	51,881.41	0.00	0.00
33 Curriculum	12,783.20	0.00		0.00	0.00	0.00	12,783.20	0.00	0.00	0.00
55 TOTAL	1,118,120.67	280.91		554,991.63	186,013.66	294,374.23	23,853.42	58,395.83	210.99	0.00

E.S.D. 114

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 18 Kitsap

For the Year Ended August 31, 2018

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	220,571.72	0.00		157,928.21	15,053.11	47,590.40	0.00	0.00	0.00	0.00
31 InstProDev	58,435.73	0.00		43,870.89	0.00	9,589.23	465.35	2,131.00	2,379.26	0.00
58 TOTAL	279,007.45	0.00		201,799.10	15,053.11	57,179.63	465.35	2,131.00	2,379.26	0.00

E.S.D. 114

PROGRAM 62 - Math and Science, Professional Development, Federal

COUNTY: 18 Kitsap

For the Year Ended August 31, 2018

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	27,948.19	0.00		15,573.68	0.00	4,874.51	0.00	7,500.00	0.00	0.00
27 Teaching	99,216.94	0.00		66,722.30	0.00	24,977.45	0.00	3,620.50	3,896.69	0.00
31 InstProDev	12,636.15	0.00		125.00	0.00	11.15	0.00	12,500.00	0.00	0.00
62 TOTAL	139,801.28	0.00		82,420.98	0.00	29,863.11	0.00	23,620.50	3,896.69	0.00

E.S.D. 114

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 18 Kitsap

For the Year Ended August 31, 2018

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	52.70	0.00		0.00	0.00	0.00	52.70	0.00	0.00	0.00
31 InstProDev	24,165.03	0.00		19,180.41	0.00	4,835.44	0.00	0.00	149.18	0.00
64 TOTAL	24,217.73	0.00		19,180.41	0.00	4,835.44	52.70	0.00	149.18	0.00

E.S.D. 114

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 18 Kitsap

For the Year Ended August 31, 2018

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	31,597.26	0.00		0.00	20,140.86	10,708.82	236.48	498.02	13.08	0.00
27 Teaching	242,970.70	1,264.76		103,815.54	65,714.71	69,145.59	2,728.84	15.42	285.84	0.00
31 InstProDev	3,766.08	0.00		284.86	207.48	74.76	0.00	1,170.00	2,028.98	0.00
65 TOTAL	278,334.04	1,264.76		104,100.40	86,063.05	79,929.17	2,965.32	1,683.44	2,327.90	0.00

E.S.D. 114

PROGRAM 68 - Indian Education, Federal, ED

COUNTY: 18 Kitsap

For the Year Ended August 31, 2018

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	21.52	0.00		0.00	0.00	0.00	8.49	0.00	13.03	0.00
27 Teaching	98,313.82	72.08		0.00	62,056.70	26,302.09	6,776.35	2,571.13	535.47	0.00
31 InstProDev	2,814.62	0.00		710.22	0.00	165.43	0.00	1,590.00	348.97	0.00
68 TOTAL	101,149.96	72.08		710.22	62,056.70	26,467.52	6,784.84	4,161.13	897.47	0.00

E.S.D. 114

PROGRAM 73 - Summer School

COUNTY: 18 Kitsap

For the Year Ended August 31, 2018

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	10,865.67	11.25		9,249.88	0.00	1,604.54	0.00	0.00	0.00	0.00
73 TOTAL	10,865.67	11.25		9,249.88	0.00	1,604.54	0.00	0.00	0.00	0.00

E.S.D. 114

PROGRAM 74 - Highly Capable

COUNTY: 18 Kitsap

For the Year Ended August 31, 2018

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	52,371.65	0.00		33,043.46	4,892.69	14,110.14	305.74	0.00	19.62	0.00
27 Teaching	49,609.75	31,360.03		2,847.91	31.85	258.44	11,360.05	3,432.22	319.25	0.00
31 InstProDev	16,253.23	0.00		625.00	0.00	56.56	250.26	13,047.63	2,273.78	0.00
74 TOTAL	118,234.63	31,360.03		36,516.37	4,924.54	14,425.14	11,916.05	16,479.85	2,612.65	0.00

E.S.D. 114

PROGRAM 79 - Instructional Programs, Other

COUNTY: 18 Kitsap

For the Year Ended August 31, 2018

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	299.69	0.00		275.52	0.00	24.17	0.00	0.00	0.00	0.00
79 TOTAL	299.69	0.00		275.52	0.00	24.17	0.00	0.00	0.00	0.00

E.S.D. 114

PROGRAM 86 - Community Schools

COUNTY: 18 Kitsap

For the Year Ended August 31, 2018

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	1,223.30	0.00		695.45	305.74	221.43	0.68	0.00	0.00	0.00
27 Teaching	57,257.50	0.00		0.00	0.00	0.00	57,257.50	0.00	0.00	0.00
31 InstProDev	587.61	0.00		0.00	0.00	0.00	0.00	394.82	192.79	0.00
86 TOTAL	59,068.41	0.00		695.45	305.74	221.43	57,258.18	394.82	192.79	0.00

E.S.D. 114

PROGRAM 89 - Other Community Services

COUNTY: 18 Kitsap

For the Year Ended August 31, 2018

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	1,189.95	0.00		0.00	0.00	0.00	1,189.95	0.00	0.00	0.00
27 Teaching	3,962.94	0.00		0.00	868.77	75.77	1,286.35	1,732.05	0.00	0.00
63 Oper Bldg	40,487.71	0.00			27,712.33	11,066.19	0.00	1,709.19	0.00	0.00
91 Publ Actv	466,809.31	1.00	0.00	0.00	344,296.95	73,180.06	28,842.96	20,146.23	342.11	0.00
89 TOTAL	512,449.91	1.00	0.00	0.00	372,878.05	84,322.02	31,319.26	23,587.47	342.11	0.00

E.S.D. 114

PROGRAM 97 - District-wide Support

COUNTY: 18 Kitsap

For the Year Ended August 31, 2018

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	338,452.19	0.00			0.00	0.00	2,067.25	331,465.18	4,919.76	0.00
12 Supt Off	384,290.76	0.00		196,922.80	71,739.20	71,995.54	17,651.71	18,810.00	7,171.51	0.00
13 Busns Off	947,596.58	348.90		0.00	544,369.27	205,463.86	6,025.53	189,361.85	2,027.17	0.00
14 HR	858,107.04	1,962.08		198,727.76	368,418.30	157,506.20	8,188.25	114,416.29	8,888.16	0.00
15 Pblc Rltn	156,162.53	1,502.12		0.00	71,621.34	18,982.46	8,513.33	54,910.13	633.15	0.00
61 Supv Bldg	615,072.61	0.00		0.00	274,643.08	108,006.57	5,704.10	226,718.86	0.00	0.00
62 Grnd Mnt	772,882.92	10,187.00			353,517.76	148,975.29	129,910.31	36,424.35	333.61	93,534.60
63 Oper Bldg	2,340,397.65	0.00			1,444,173.59	693,091.53	202,889.95	0.00	242.58	0.00
64 Maintnce	2,064,711.40	18,742.90	0.00		563,070.91	245,962.51	390,808.25	720,521.18	1,371.94	124,233.71
65 Utilities	1,982,452.14	0.00	0.00		0.00	0.00	0.00	1,982,452.14	0.00	0.00
67 Bldg Secu	84,409.23	0.00			10,796.53	2,395.47	0.00	70,570.34	646.89	0.00
68 Insurance	676,011.00	0.00					0.00	676,011.00		0.00
72 Info Sys	2,142,779.67	311.80	0.00	25,286.62	604,414.07	227,851.04	765,038.89	512,328.78	7,548.47	0.00
73 Printing	46,081.53	0.00	-193,395.86	0.00	63,181.32	47,196.20	47,243.04	81,856.83	0.00	0.00
97 TOTAL	13,409,407.25	33,054.80	-193,395.86	420,937.18	4,369,945.37	1,927,426.67	1,584,040.61	5,015,846.93	33,783.24	217,768.31

E.S.D. 114

PROGRAM 98 - School Food Services

COUNTY: 18 Kitsap

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
41 Supervisn	190,369.74	510.00		0.00	138,235.04	45,203.19	1,671.95	3,011.73	1,737.83	0.00
42 Food	726,782.36	0.00					694,912.55	31,869.81		
44 Operation	1,019,713.50	3,225.17			565,360.10	308,616.42	82,194.86	59,797.23	519.72	0.00
98 TOTAL	1,936,865.60	3,735.17		0.00	703,595.14	353,819.61	778,779.36	94,678.77	2,257.55	0.00

E.S.D. 114

PROGRAM 99 - Pupil Transportation

COUNTY: 18 Kitsap

For the Year Ended August 31, 2018

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	286,453.06	0.00		0.00	193,899.23	92,553.83	0.00	0.00	0.00	0.00
51 Supervisn	422,911.06	120.00		0.00	280,314.36	128,395.05	8,710.17	4,906.52	464.96	0.00
52 Operation	2,687,754.65	0.00			1,498,922.03	716,200.18	335,636.78	105,828.41	20,965.77	10,201.48
53 Maintnce	544,081.89	0.00			228,008.59	117,052.32	191,549.06	6,821.36	650.56	0.00
59 Transfers	-327,992.18		-327,992.18							
99 TOTAL	3,613,208.48	120.00	-327,992.18	0.00	2,201,144.21	1,054,201.38	535,896.01	117,556.29	22,081.29	10,201.48

Other Data Requirements and Certifications

A.	Enter the amount of E-Rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by utility.	86,513.07
B.	Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090	135,492.17
C.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	67,957.90
D.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for cost-of-living increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	959,684.08
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	158,436.59
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	1,118,120.67

E.S.D. 114

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

COUNTY: 18 Kitsap

For the Year Ended August 31, 2018

1. Fire District Payment RCW 52.30.020

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

7,236.16

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

0.210

a) Total All Programs (SYSTEM CALCULATED)

77,160,418.43

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

13,409,407.25

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

63,751,011.18

E.S.D. 114

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

COUNTY: 18 Kitsap

For the Year Ended August 31, 2018

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 114

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

COUNTY: 18 Kitsap

For the Year Ended August 31, 2018

DISTORTING ITEMS

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 114

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

COUNTY: 18 Kitsap

For the Year Ended August 31, 2018

INDIRECT EXPENDITURES

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

31,291.82

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

79,107.23

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

384,290.76

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

156,162.53

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

0.00

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

2,142,779.67

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

0.00

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

0.00

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

E.S.D. 114

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

COUNTY: 18 Kitsap

For the Year Ended August 31, 2018

INDIRECT EXPENDITURES

0.00

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 114

Fiscal Year 2017-2018

COUNTY: 18 Kitsap

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2019-20

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	63,751,011.18	10,201.48		726,782.36			63,014,027.34
PROGRAM 97 ACTIVITIES							
11 Board of Directors	338,452.19	0.00		0.00	228,053.14	110,399.05	
12 Superintendent's Office	384,290.76	0.00		0.00	0.00	384,290.76	
13 Business Office	947,596.58	0.00		0.00		947,596.58	
14 Human Resources	858,107.04	0.00		0.00		858,107.04	
15 Public Relations	156,162.53	0.00			0.00	156,162.53	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	615,072.61	0.00		0.00	615,072.61	0.00	
62 Grounds Maintenance	772,882.92	93,534.60		0.00	679,348.32	0.00	
63 Operation of Buildings	2,340,397.65	0.00		0.00	2,340,397.65	0.00	
64 Maintenance	2,064,711.40	124,233.71		0.00	1,940,477.69	0.00	
65 Utilities	1,982,452.14	0.00		0.00	1,982,452.14	0.00	
67 Building and Property Security	84,409.23	0.00		0.00	84,409.23	0.00	
68 Insurance	676,011.00	0.00		0.00	676,011.00	0.00	
72 Information Systems	2,142,779.67	0.00		0.00	0.00	2,142,779.67	
73 Printing	46,081.53	0.00		0.00		46,081.53	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
Total Program 97	13,409,407.25	217,768.31	0.00	0.00	8,546,221.78	4,645,417.16	

E.S.D. 114

Fiscal Year 2017-2018

COUNTY: 18 Kitsap

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2019-20

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	77,160,418.43	227,969.79	0.00	726,782.36		4,645,417.16	63,014,027.34
Unallowable Costs					-8,546,221.78		8,546,221.78
TOTALS	77,160,418.43	227,969.79	0.00	726,782.36		4,645,417.16	71,560,249.12

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

FY 15-16

1. FY 15-16 INDIRECT EXPENDITURES	3,225,840.09
2. FY 15-16 DIRECT EXPENDITURES	64,719,520.69
3. FY 15-16 OVER/UNDER RECOVERY (CALCULATED)	-14,295.47
4. FY 15-16 TOTAL POOL (LINE 1 + LINE 3)	3,211,544.62
5. CALCULATED FY 15-16 RESTRICTED INDIRECT RATE TO BE USED IN FY 17-18	0.0496

FY 17-18

6. FY 17-18 INDIRECT EXPENDITURES FROM COLUMN 6	4,645,417.16
7. FY 15-16 OVER/UNDER RECOVERY (LINE 3)	-14,295.47
8. FY 17-18 ADJUSTED IND POOL (LINE 6 + LINE 7)	4,631,121.69
9. FY 17-18 DIRECT EXPENDITURES FROM COLUMN 7	71,560,249.12
10. FY 17-18 RESTRICTED INDIRECT RATE (LINE 5)	0.0496
11. FY 17-18 AMOUNT RECOVERED (LINE 9 * LINE 10)	3,549,388.36
12. FY 17-18 OVER/UNDER RECOVER (LINE 8 - LINE 11)	1,081,733.34
13. FY 17-18 TOTAL POOL (LINE 6 + LINE 12)	5,727,150.50
14. CALCULATED FY 17-18 RESTRICTED INDIRECT RATE TO BE USED IN FY 19-20 (LINE 13 / LINE 9)	0.0800

E.S.D. 114

Fiscal Year 2017-2018

COUNTY: 18 Kitsap

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2019-20

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	63,751,011.18	10,201.48		726,782.36			63,014,027.34
PROGRAM 97 ACTIVITIES							
11 Board of Directors	338,452.19	0.00		0.00	228,053.14	110,399.05	
12 Superintendents Office	384,290.76	0.00		0.00		384,290.76	
13 Business Office	947,596.58	0.00		0.00		947,596.58	
14 Human Resources	858,107.04	0.00		0.00		858,107.04	
15 Public Relations	156,162.53	0.00			0.00	156,162.53	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	615,072.61	0.00		0.00		615,072.61	
62 Grounds Maintenance	772,882.92	93,534.60		0.00		679,348.32	
63 Operation of Buildings	2,340,397.65	0.00		0.00		2,340,397.65	
64 Maintenance	2,064,711.40	124,233.71		0.00		1,940,477.69	
65 Utilities	1,982,452.14	0.00		0.00		1,982,452.14	
67 Building and Property Security	84,409.23	0.00		0.00		84,409.23	
68 Insurance	676,011.00	0.00		0.00		676,011.00	
72 Information Systems	2,142,779.67	0.00		0.00		2,142,779.67	
73 Printing	46,081.53	0.00		0.00		46,081.53	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
Total Program 97	13,409,407.25	217,768.31	0.00	0.00	228,053.14	12,963,585.80	

E.S.D. 114

Fiscal Year 2017-2018

COUNTY: 18 Kitsap

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2019-20

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	77,160,418.43	227,969.79	0.00	726,782.36		12,963,585.80	63,014,027.34
Unallowable Costs					-228,053.14		228,053.14
Totals	77,160,418.43	227,969.79	0.00	726,782.36		12,963,585.80	63,242,080.48

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

FY 15-16

1. FY 15-16 INDIRECT EXPENDITURES	10,157,973.78
2. FY 15-16 DIRECT EXPENDITURES	57,787,387.00
3. FY 15-16 OVER (UNDER) RECOVERY	-293,958.17
4. FY 15-16 TOTAL POOL (LINE 1 + LINE 3)	9,864,015.61
5. CALCULATED FY 15-16 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 17-18	0.1707

FY 17-18

6. FY 17-18 INDIRECT EXPENDITURES FROM COLUMN 6	12,963,585.80
7. FY 15-16 OVER (UNDER) RECOVERY (LINE 3)	-293,958.17
8. FY 17-18 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	12,669,627.63
9. FY 17-18 DIRECT EXPENDITURES FROM COLUMN 7	63,242,080.48
10. FY 17-18 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1707
11. FY 17-18 AMOUNT RECOVERED (LINE 9 * LINE 10)	10,795,423.14
12. FY 17-18 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	1,874,204.49
13. FY 17-18 TOTAL POOL (LINE 6 + LINE 12)	14,837,790.29
14. CALCULATED FY 17-18 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 19-20 (LINE 13 / LINE 9)	0.2346

E.S.D. 114

General Fund

COUNTY: 18 Kitsap

Resource to Program Expenditure Report

For the Year Ended August 31, 2018

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	40,681,935.02	29,344,242.93	1,005,815.09	10,331,877.00
02 Alternative Learning Experience (ALE)	499,187.09	499,187.09	0.00	0.00
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	2,094,763.65	2,094,763.65	0.00	0.00
34 Middle School Career and Technical Ed, State	579,746.70	579,746.70	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	13,409,407.25	9,689,929.48	332,135.92	3,387,341.85
TOTAL BASIC EDUCATIONAL PROGRAMS	57,265,039.71	42,207,869.85	1,337,951.01	13,719,218.85
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus - Title I	0.00	0.00	0.00	0.00
12 Federal Stimulus - School Improvement	0.00	0.00	0.00	0.00
13 Federal Stimulus - State Fiscal Stabilization Fund	0.00	0.00	0.00	0.00
14 Federal Stimulus - IDEA	0.00	0.00	0.00	0.00
18 Federal Stimulus - Competitive Grants	0.00	0.00	0.00	0.00
19 Federal Stimulus - Other	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	9,228,409.89	6,910,555.63	0.00	2,317,854.26
22 Special Education - Infants and Toddlers - State	405,101.52	405,101.52	0.00	0.00
24 Special Education-Supplemental, Federal	1,239,560.00	0.00	1,239,560.00	0.00
25 Special Education - Infants and Toddlers - Federal	0.00	0.00	0.00	0.00
26 Special Education-Institutions, State	0.00	0.00	0.00	0.00
29 Special Education-Other, Federal	155,685.94	0.00	155,685.94	0.00
38 Vocational, Federal	26,340.64	0.00	26,340.64	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	547,837.26	0.00	547,837.26	0.00
52 Other Title Grants Under ESEA, Federal	100,819.95	0.00	100,819.95	0.00
53 ESEA Migrant, Federal	0.00	0.00	0.00	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	1,118,120.67	1,118,120.67	0.00	0.00
56 State Inst, Centers and Homes	0.00	0.00	0.00	0.00
57 State Inst, Neglected and Delinquent, Federal	0.00	0.00	0.00	0.00
58 Special and Pilot Programs, State	279,007.45	279,007.45	0.00	0.00

E.S.D. 114

General Fund

COUNTY: 18 Kitsap

Resource to Program Expenditure Report

For the Year Ended August 31, 2018

	Program Expenditures	State Resources	Federal Resources	Other Resources
OTHER INSTRUCTIONAL PROGRAMS				
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	0.00	0.00	0.00	0.00
62 Math & Science, Professional Dev., Federal	139,801.28	0.00	139,801.28	0.00
64 Limited English Proficiency, Federal	24,217.73	0.00	24,217.73	0.00
65 Transitional Bilingual, State	278,334.04	278,334.04	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	101,149.96	0.00	101,149.96	0.00
69 Compensatory, Other	0.00	0.00	0.00	0.00
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	10,865.67	0.00	0.00	10,865.67
74 Highly Capable	118,234.63	118,234.63	0.00	0.00
75 Professional Development, State	0.00	0.00	0.00	0.00
76 Targeted Assistance, Federal	0.00	0.00	0.00	0.00
78 Youth Training Programs, Federal	0.00	0.00	0.00	0.00
79 Instructional Programs, Other	299.69	299.69	0.00	0.00
TOTAL OTHER INSTRUCTIONAL PROGRAMS	13,773,786.32	9,109,653.63	2,335,412.76	2,328,719.93
OTHER PROGRAMS				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	59,068.41	0.00	0.00	59,068.41
88 Child Care	0.00	0.00	0.00	0.00
89 Other Community Services	512,449.91	0.00	0.00	512,449.91
98 School Food Services	1,936,865.60	29,851.35	1,117,042.66	789,971.59
99 Pupil Transportation	3,613,208.48	2,659,444.42	0.00	953,764.06
TOTAL OTHER PROGRAMS	6,121,592.40	2,689,295.77	1,117,042.66	2,315,253.97
TOTALS	77,160,418.43	54,006,819.25	4,790,406.43	18,363,192.75

E.S.D. 114

Preliminary Special Education Maintenance of Effort

COUNTY: 18 Kitsap

Fiscal Year 2017-2018

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

	FY 16 - 17	FY 17 - 18
	Actual (A)	Actual (B)
Preliminary FY 2017-2018 to FY 2016-2017 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	8,081,483.56	9,228,409.89
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	1,526.88	282.02
4. Equals aggregate special education expenditures for resident special education students.	8,079,956.68	9,228,127.87
5. Preliminary Aggregate Maintenance of Effort Test (4B minus 4A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		1,148,171.19
Preliminary FY 2017-2018 to FY 2016-2017 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	812.33	807.00
7. Expenditures per pupil (line 4/line 6).	9,946.64	11,435.10
8. Preliminary Per Pupil Maintenance of Effort Test (7B minus 7A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		1,488.46
Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2017-2018 to FY 2016-2017 Aggregate Maintenance of Effort Test		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	1,716,118.52	2,317,854.26
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		601,735.74
11. Expenditures per pupil (line 9/line 6).	2,112.58	2,872.18
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		759.60

Notes:

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

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

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

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

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

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

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

Food Services Deficit Calculation

Description	Operation	FY 2017 - 18	FY 2016 - 17		FY 2017 - 18	FY 2016 - 17
Total Expenditures	+ (plus)	77,160,418.43	72,322,969.13	Total Program 98	+ 1,936,865.60	1,903,100.84
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 754,926.98	732,013.64
Community Schools	- (minus)	59,068.41	90,092.22	Revenue 4198 (State)	- 33,466.44	29,246.89
Child Care	- (minus)	0.00	0.00	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	512,449.91	535,940.24	Revenue 6198 (Fed)	- 942,686.63	923,537.16
School Food Services	- (minus)	1,936,865.60	1,903,100.84	Revenue 6298 (Fed)	- 0.00	0.00
Debt Service, Interest	- (minus)	0.00	0.00	Revenue 6398 (Fed)	- 0.00	0.00
Debt Service, Principal	- (minus)	0.00	0.00	Revenue 6998 (Fed)	- 174,356.03	175,229.29
Debt Service, Debt Related	- (minus)	0.00	0.00	Revenue 7198 (Other)	- 0.00	0.00
Expenditures				Revenue 8198 (Other)	- 0.00	0.00
Capital Outlay, All Object 9	- (minus)	227,969.79	52,925.15	TOTAL FOOD SERVICES DEFICIT	31,429.52	43,073.86
Federal, General Purpose Revenue	- (minus)	1,295,870.73	1,283,538.27			
Federal, Special Purpose Revenue	- (minus)	3,494,535.70	4,001,530.28	Note:		
Food Service Deficit	+ (plus)	31,429.52	43,073.86	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	942,686.63	923,537.16	amount, it is added to the total aggregate		
Food Services Revenue, Federal	+ (plus)	0.00	0.00	expenditures. If Total Food Service		
Food Services Revenue, Federal	+ (plus)	0.00	0.00	Deficit is a negative amount, zero dollars		
Food Services Revenue, USDA	+ (plus)	174,356.03	175,229.29	are displayed.		
Commodities						
Capital Outlay, Stim, Title I	+ (plus)	0.00				
Capital Outlay, Stim, Schl Imprv	+ (plus)	0.00				
Capital Outlay, Stim, SFSF	+ (plus)	0.00				
Capital Outlay, Stim, IDEA	+ (plus)	0.00				
Capital Outlay, Stim, Compt Grants	+ (plus)	0.00				
Capital Outlay, Stim, Other	+ (plus)	0.00				
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Sp Ed, Inst, St	+ (plus)	0.00	0.00			
Capital Outlay, Sp Ed, Oth, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Voc, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Voc, Other	+ (plus)	0.00	0.00			
Capital Outlay, Skill Cntr, Fed	+ (plus)	0.00	0.00			
Capital Outlay, ESEA Disadvantaged-Federal	+ (plus)	0.00	0.00			
Capital Outlay, Other Title Grants Under ESEA-Federal	+ (plus)	0.00	0.00			
Capital Outlay, ESEA Migrant-Federal	+ (plus)	0.00	0.00			
Capital Outlay, Read First, Fed	+ (plus)	0.00	0.00			
Capital Outlay, St In, Ctr/Hm, D	+ (plus)	0.00	0.00			
Capital Outlay, St In, N/D, Fed	+ (plus)	0.00	0.00			
Capital Outlay, In, Juveniles in Adult Jails	+ (plus)	0.00	0.00			
Capital Outlay, Head Start, Fed	+ (plus)	0.00	0.00			
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	0.00	0.00			
Capital Outlay, LEP, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	0.00	0.00			

Description	Operation	FY 2017 - 18	FY 2016 - 17
Capital Outlay, Comp, Othr	+ (plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+ (plus)	0.00	0.00
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Child Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	70,782,130.47	65,597,682.44
	FY 17-18/FY 16-17		1.08

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

E.S.D. 114

Fiscal Year 2017-2018

COUNTY: 18 Kitsap

Preliminary Vocational Education Maintenance of Effort

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

Description	Operation	FY 2017 - 18	FY 2016 - 17
Program 31, Vocational--Basic State	+ (plus)	2,094,763.65	1,896,276.39
Program 34, Middle School Career and Technical Education-State	+ (plus)	579,746.70	549,543.88
Program 38, Vocational--Federal	+ (plus)	26,340.64	32,675.00
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	0.00	0.00
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	26,988.30	33,673.59
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	2,673,862.69	2,444,821.68
		FY 17-18 / FY 16-17	1.09

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

E.S.D. 114

North Kitsap School District No.400

COUNTY: 18 Kitsap

Financial Edit Report Fiscal Year 2017-2018

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Info	1.523	**Warning** On the Certification Page, number of days operated is less than 180 days. ***Attach State Board of Education waiver approval letter***. Emergency waivers are not considered a reduction in days for this entry.	176.00	
Info	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job"		
Info	1.588	Your district has passed the Preliminary Federal Cross-Cutting MOE. Current year aggregate expenditures are greater than the previous year aggregate expenditures. *Good job*		
Info	1.595	On the Balance Sheet, G.L. 320, Due From Other Funds, for all funds is not equal G.L. 640, Due to Other Funds, for all funds.	4,658.46	0.00
Info	1.598	On the Schedule of Long-Term Liabilities (GF), the Beginning Outstanding Debt for Total Long-Term Liabilities at September 1 is not equal to the Ending Total Long-Term Liabilities at August 31 of the previous year.	39,764,929.66	39,764,927.66

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

E.S.D. 114

North Kitsap School District No.400

COUNTY: 18 Kitsap

Financial Edit Report Fiscal Year 2017-2018

Continued

Type	Number	Message	Amount 1	Amount 2
Info	2.510	On the Balance Sheet General Ledger GL 862 is negative.	-1,388,963.30	

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits