

E.S.D. 114

F-196 Annual Financial Statements

COUNTY: 18 Kitsap

Fiscal Year 2014-2015

ANNUAL FINANCIAL STATEMENTS

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F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2014-2015

CERTIFICATION

The Annual Financial Statements (Report F-196) for North Kitsap School District No. 400 of Kitsap County for the fiscal year ended August 31, 2015, were prepared on the modified accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and OMB circular A-87 and all costs are properly allocable to federal awards.

The school district Annual Financial Statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2014-August 31, 2015

Approved: _____ Date _____
 School District Superintendent or Authorized Official

Reviewed: _____ Date _____
 ESD Superintendent or Authorized Official

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	64,509,053.03	781,914.07	9,277,469.86	9,731.66	608,020.62	2,300.78	75,188,490.02
Total Expenditures	62,813,591.55	765,869.84	9,095,441.79	3,143.91	467,700.41	64,271.87	73,210,019.37
Other Financing Uses	189,166.77		0.00	0.00	0.00		189,166.77
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	1,506,294.71	16,044.23	182,028.07	6,587.75	140,320.21	-61,971.09	1,789,303.88
Beginning Total Fund Balance	6,511,338.99	476,677.35	1,859,084.28	146,144.20	1,692,672.03	0.00	10,685,916.85
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	448,778.63	448,778.63
Ending Total Fund Balance	8,017,633.70	492,721.58	2,041,112.35	152,731.95	1,832,992.24	386,807.54	12,923,999.36

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Balance Sheet

COUNTY: 18 Kitsap

Governmental Funds

August 31, 2015

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	2,636,029.75	87,153.77	69,989.56	40,611.18	586,506.82	0.00	3,420,291.08
Minus Warrants Outstanding	-2,026,845.22	-4,136.53	0.00	0.00	0.00	-2,000.00	-2,032,981.75
Taxes Receivable	7,728,387.61		4,273,168.23	0.00	0.00		12,001,555.84
Due From Other Funds	2,735.46	0.00	0.00	0.00	0.00	0.00	2,735.46
Due From Other Governmental Units	142,519.85	0.00	0.00	0.00	0.00	0.00	142,519.85
Accounts Receivable	64,109.40	0.00	0.00	0.00	0.00	0.00	64,109.40
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	151,318.99	0.00		0.00			151,318.99
Prepaid Items	176,941.68	6,563.63			0.00	0.00	183,505.31
Investments	7,422,813.00	488,394.53	1,971,122.79	975,289.22	1,244,485.42	388,807.54	12,490,912.50
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	16,298,010.52	577,975.40	6,314,280.58	1,015,900.40	1,830,992.24	386,807.54	26,423,966.68
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	16,298,010.52	577,975.40	6,314,280.58	1,015,900.40	1,830,992.24	386,807.54	26,423,966.68
LIABILITIES:							
Accounts Payable	520,076.31	15,402.54	0.00	0.00	-2,000.00	0.00	533,478.85
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	0.00	0.00		0.00			0.00
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00

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Balance Sheet

COUNTY: 18 Kitsap

Governmental Funds

August 31, 2015

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
LIABILITIES:							
Payroll Deductions and Taxes Payable	15,072.74	0.00		0.00			15,072.74
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	2,735.46	0.00	0.00	0.00	0.00	2,735.46
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	3,968.90	2,210.42		0.00			6,179.32
Unearned Revenue	12,871.26	64,905.40	0.00	0.00	0.00		77,776.66
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	551,989.21	85,253.82	0.00	0.00	-2,000.00	0.00	635,243.03
DEFERRED INFLOWS OF RESOURCES:							
Unavailable Revenue	0.00	0.00	0.00	863,168.45	0.00	0.00	863,168.45
Unavailable Revenue - Taxes Receivable	7,728,387.61		4,273,168.23	0.00	0.00		12,001,555.84
TOTAL DEFERRED INFLOWS OF RESOURCES	7,728,387.61	0.00	4,273,168.23	863,168.45	0.00	0.00	12,864,724.29
FUND BALANCE:							
Nonspendable Fund Balance	328,260.67	0.00	0.00	0.00	0.00	373,637.50	701,898.17
Restricted Fund Balance	228,700.84	492,721.58	2,041,112.35	0.00	1,832,992.24	0.00	4,595,527.01
Committed Fund Balance	3,988,275.30	0.00	0.00	0.00	0.00	13,170.04	4,001,445.34
Assigned Fund Balance	1,955,773.36	0.00	0.00	152,731.95	0.00	0.00	2,108,505.31
Unassigned Fund Balance	1,516,623.53	0.00	0.00	0.00	0.00	0.00	1,516,623.53
TOTAL FUND BALANCE	8,017,633.70	492,721.58	2,041,112.35	152,731.95	1,832,992.24	386,807.54	12,923,999.36
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	16,298,010.52	577,975.40	6,314,280.58	1,015,900.40	1,830,992.24	386,807.54	26,423,966.68

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 18 Kitsap

Governmental Funds

For the Year Ended August 31, 2015

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	18,224,408.31	781,914.07	9,088,303.09	9,731.66	8,621.82		28,112,978.95
State	41,539,036.93		0.00	0.00	590,506.82		42,129,543.75
Federal	4,728,441.22		0.00	0.00	0.00		4,728,441.22
Federal Stimulus	0.00						0.00
Other	17,166.57			0.00	0.00	2,300.78	19,467.35
TOTAL REVENUES	64,509,053.03	781,914.07	9,088,303.09	9,731.66	599,128.64	2,300.78	74,990,431.27
EXPENDITURES:							
CURRENT:							
Regular Instruction	33,544,933.16						33,544,933.16
Federal Stimulus	0.00						0.00
Special Education	8,731,238.82						8,731,238.82
Vocational Education	2,498,356.08						2,498,356.08
Skill Center	0.00						0.00
Compensatory Programs	2,564,354.79						2,564,354.79
Other Instructional Programs	533,088.36						533,088.36
Community Services	563,313.07						563,313.07
Support Services	14,173,086.95						14,173,086.95
Student Activities/Other		765,869.84				64,271.87	830,141.71
CAPITAL OUTLAY:							
Sites				0.00			0.00
Building				3,143.91			3,143.91
Equipment				0.00			0.00
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					467,700.41		467,700.41
Sales and Lease				0.00			0.00
Other	205,220.32						205,220.32
DEBT SERVICE:							
Principal	0.00		7,719,681.04	0.00	0.00		7,719,681.04
Interest and Other Charges	0.00		1,375,760.75	0.00	0.00		1,375,760.75
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	62,813,591.55	765,869.84	9,095,441.79	3,143.91	467,700.41	64,271.87	73,210,019.37

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 18 Kitsap

Governmental Funds

For the Year Ended August 31, 2015

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
DEBT SERVICE:							
REVENUES OVER (UNDER) EXPENDITURES	1,695,461.48	16,044.23	-7,138.70	6,587.75	131,428.23	-61,971.09	1,780,411.90
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		189,166.77	0.00	0.00		189,166.77
Transfers Out (GL 536)	-189,166.77		0.00	0.00	0.00	0.00	-189,166.77
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	8,891.98		8,891.98
TOTAL OTHER FINANCING SOURCES (USES)	-189,166.77		189,166.77	0.00	8,891.98	0.00	8,891.98
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	1,506,294.71	16,044.23	182,028.07	6,587.75	140,320.21	-61,971.09	1,789,303.88
BEGINNING TOTAL FUND BALANCE	6,511,338.99	476,677.35	1,859,084.28	146,144.20	1,692,672.03	0.00	10,685,916.85
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	448,778.63	448,778.63
ENDING TOTAL FUND BALANCE	8,017,633.70	492,721.58	2,041,112.35	152,731.95	1,832,992.24	386,807.54	12,923,999.36

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Budgetary Comparison Schedule

COUNTY: 18 Kitsap

General Fund

For The Year Ended August 31, 2015

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	17,800,192.00	18,224,408.31	424,216.31
State	41,590,690.00	41,539,036.93	-51,653.07
Federal	5,872,969.00	4,728,441.22	-1,144,527.78
Federal Stimulus	0.00	0.00	0.00
Other	55,000.00	17,166.57	-37,833.43
TOTAL REVENUES	65,318,851.00	64,509,053.03	-809,797.97
EXPENDITURES			
CURRENT:			
Regular Instruction	35,145,545.00	33,544,933.16	1,600,611.84
Federal Stimulus	0.00	0.00	0.00
Special Education	8,766,895.00	8,731,238.82	35,656.18
Vocational Education	2,573,219.00	2,498,356.08	74,862.92
Skill Center	0.00	0.00	0.00
Compensatory Programs	2,725,917.00	2,564,354.79	161,562.21
Other Instructional Programs	1,294,531.00	533,088.36	761,442.64
Community Services	584,208.00	563,313.07	20,894.93
Support Services	14,718,204.00	14,173,086.95	545,117.05
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	138,500.00	205,220.32	-66,720.32
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	65,947,019.00	62,813,591.55	3,133,427.45
REVENUES OVER (UNDER) EXPENDITURES	-628,168.00	1,695,461.48	2,323,629.48

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Budgetary Comparison Schedule

COUNTY: 18 Kitsap

General Fund

For The Year Ended August 31, 2015

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)	-189,198.00	-189,166.77	31.23
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-189,198.00	-189,166.77	31.23
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-817,366.00	1,506,294.71	2,323,660.71
BEGINNING TOTAL FUND BALANCE	6,049,965.00	6,511,338.99	461,373.99
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	5,232,599.00	8,017,633.70	2,785,034.70

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Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Associated Student Body Fund

For The Year Ended August 31, 2015

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	1,053,401.00	781,914.07	-271,486.93
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	1,053,401.00	781,914.07	-271,486.93
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	1,038,436.00	765,869.84	272,566.16
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	1,038,436.00	765,869.84	272,566.16
REVENUES OVER (UNDER) EXPENDITURES	14,965.00	16,044.23	1,079.23

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Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Associated Student Body Fund

For The Year Ended August 31, 2015

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	14,965.00	16,044.23	1,079.23
BEGINNING TOTAL FUND BALANCE	375,674.00	476,677.35	101,003.35
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	390,639.00	492,721.58	102,082.58

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Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Debt Service Fund

For The Year Ended August 31, 2015

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	8,947,968.00	9,088,303.09	140,335.09
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other			
TOTAL REVENUES	8,947,968.00	9,088,303.09	140,335.09
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	7,719,682.00	7,719,681.04	0.96
Interest and Other Charges	1,550,761.00	1,375,760.75	175,000.25
TOTAL EXPENDITURES	9,270,443.00	9,095,441.79	175,001.21
REVENUES OVER (UNDER) EXPENDITURES	-322,475.00	-7,138.70	315,336.30

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Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Debt Service Fund

For The Year Ended August 31, 2015

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	189,198.00	189,166.77	-31.23
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)	189,198.00	189,166.77	-31.23
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-133,277.00	182,028.07	315,305.07
BEGINNING TOTAL FUND BALANCE	1,811,000.00	1,859,084.28	48,084.28
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,677,723.00	2,041,112.35	363,389.35

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Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Capital Projects Fund

For The Year Ended August 31, 2015

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	185,600.00	9,731.66	-175,868.34
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	185,600.00	9,731.66	-175,868.34
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	15,000.00	0.00	15,000.00
Building	45,000.00	3,143.91	41,856.09
Equipment	125,600.00	0.00	125,600.00
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, 2015

	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	185,600.00	3,143.91	182,456.09
REVENUES OVER (UNDER) EXPENDITURES	0.00	6,587.75	6,587.75
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0.00	6,587.75	6,587.75
BEGINNING TOTAL FUND BALANCE	6,450.00	146,144.20	139,694.20
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	6,450.00	152,731.95	146,281.95

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Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Transportation Vehicle Fund

For The Year Ended August 31, 2015

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	7,700.00	8,621.82	921.82
State	465,000.00	590,506.82	125,506.82
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	472,700.00	599,128.64	126,428.64
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	890,000.00	467,700.41	422,299.59
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	890,000.00	467,700.41	422,299.59

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Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Transportation Vehicle Fund

For The Year Ended August 31, 2015

Variance with
Final Budget
POSITIVE
(NEGATIVE)

	FINAL BUDGET	ACTUAL	
REVENUES OVER (UNDER) EXPENDITURES	-417,300.00	131,428.23	548,728.23
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	8,891.98	8,891.98
TOTAL OTHER FINANCING SOURCES (USES)	0.00	8,891.98	8,891.98
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-417,300.00	140,320.21	557,620.21
BEGINNING TOTAL FUND BALANCE	1,621,304.00	1,692,672.03	71,368.03
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,204,004.00	1,832,992.24	628,988.24

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Statement Of Fiduciary Net Position

COUNTY: 18 Kitsap

Fiduciary Funds

August 31, 2015

	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	-2,000.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	388,807.54	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	386,807.54	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	-28,698.56	
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	386,807.54	0.00

E.S.D. 114

Statement of Changes in Fiduciary Net Position

COUNTY: 18 Kitsap

Fiduciary Funds

For the Year Ended August 31, 2015

	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	2,095.71	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	2,095.71	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	2,095.71	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	10,425.00	0.00
Administrative Expenses	53,641.80	0.00
Scholarships	0.00	
Other	0.00	0.00
TOTAL DEDUCTIONS	64,066.80	0.00
Net Increase (Decrease)	-61,971.09	0.00
Net Position--Beginning	448,778.63	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	386,807.54	0.00

E.S.D. 114

Schedule of Long-Term Liabilities: GENERAL FUND

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

Description	Beginning Outstanding Debt September 1, 2014	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2015	Amount Due Within One Year
Non-Voted Debt and Liabilities					
Capital Leases	226,643.67	0.00	226,643.67	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	1,903,671.18	28,322.95	0.00	1,931,994.13	251,159.24
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities TRS 2/3	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities SERS 2/3	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities PERS 1	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	2,130,314.85	28,322.95	226,643.67	1,931,994.13	251,159.24

E.S.D. 114

Schedule of Long-Term Liabilities: DEBT SERVICE FUND

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

Description	Beginning Outstanding Debt September 1, 2014	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2015	Amount Due Within One Year
Voted Debt					
Voted Bonds	32,490,000.00	0.00	7,565,000.00	24,925,000.00	8,070,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt					
Non-Voted Bonds	958,233.55	0.00	154,681.04	803,552.51	159,998.41
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	33,448,233.55	0.00	7,719,681.04	25,728,552.51	8,229,998.41

E.S.D. 114

Schedule of Long-Term Liabilities: CAPITAL PROJECTS FUND

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

Description	Beginning Outstanding Debt September 1, 2014	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2015	Amount Due Within One Year
Non-Voted Debt and Liabilities					
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	0.00	0.00	0.00	0.00	0.00
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
Total Long-Term Liabilities	0.00	0.00	0.00	0.00	0.00

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Schedule of Long-Term Liabilities: TRANSPORTATION VEHICLE FUND

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

Description	Beginning Outstanding Debt September 1, 2014	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2015	Amount Due Within One Year
Non-Voted Debt and Liabilities					
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
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
Total Long-Term Liabilities	0.00	0.00	0.00	0.00	0.00

E.S.D. 114

Report of Revenues and Other Financing Sources

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	15,923,322.40	9,056,277.49	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	16,898.20	18,709.30	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	15,940,220.60	9,074,986.79	0.00	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	511,183.58			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	5,264.00			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	5,225.00			
2186 Community School Tuitions and Fees	63,689.50			
2188 Day Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	79,268.02		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	44,017.71			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Day Care?Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	181,741.04			
2298 School Food Services--Sales of Goods, Supplies, and Services	724,690.26			
2300 Investment Earnings	50,864.75	13,316.30	3,116.48	8,621.82
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	273,614.09		0.00	0.00
2600 Fines and Damages	35,923.92		0.00	0.00
2700 Rentals and Leases	152,480.63	0.00	0.00	0.00
2800 Insurance Recoveries	14,013.36		0.00	0.00
2900 Local Support Nontax, Unassigned	34,554.32	0.00	6,615.18	0.00
2910 E-Rate	107,657.53		0.00	

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Report of Revenues and Other Financing Sources

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2000 TOTAL LOCAL SUPPORT NONTAX	2,284,187.71	13,316.30	9,731.66	8,621.82
STATE, GENERAL PURPOSE				
3100 Apportionment	31,946,260.02			
3121 Special Education - General Apportionment	966,228.92			
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	32,912,488.94	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	16,655.67		0.00	0.00
4121 Special Education	4,578,466.48			
4122 Special Education - Infants and Toddlers - State	282,490.50			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4155 Learning Assistance	1,015,806.25			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	228,149.29			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	197,282.08			
4174 Highly Capable	57,238.62			
4188 Day Care	0.00			
4198 School Food Service	30,712.52			
4199 Transportation - Operations	2,217,965.52			
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	1,781.06			
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, 2015

	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 Day 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				590,506.82
4000 TOTAL STATE, SPECIAL PURPOSE	8,626,547.99		0.00	590,506.82
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	69,174.89	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	1,005,234.37	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	141,547.36			
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	1,215,956.62	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	1,250,048.40			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	57,420.00			
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, 2015

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6151 ESEA Disadvantaged, Fed	473,117.63			
6152 Other Title, ESEA Fed	182,848.51			
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	15,830.76			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance	0.00			
6178 Youth Training Programs	0.00			
6188 Day Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	956,500.87			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	110,154.62		0.00	0.00
6211 Federal Stimulus-Title I	0.00			
6212 Federal Stimulus-School Improvement	0.00			
6213 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6214 Federal Stimulus-IDEA	0.00			
6218 Federal Stimulus-Competitive Grants	0.00			
6219 Federal Stimulus-Other	0.00			
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			

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Report of Revenues and Other Financing Sources

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

	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	221,791.07			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	84,481.83			
6276 Targeted Assistance	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Day 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	7,023.97		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	6,281.81			
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, 2015

	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 Day Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	146,985.13			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	3,512,484.60		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 Day Care	0.00			
8189 Community Services	0.00			

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Report of Revenues and Other Financing Sources

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

	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	17,166.57			
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	17,166.57		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	8,891.98
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	189,166.77	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	0.00	189,166.77	0.00	8,891.98
TOTAL REVENUES AND OTHER FINANCING SOURCES	64,509,053.03	9,277,469.86	9,731.66	608,020.62

E.S.D. 114

Program/Activity/Object Report

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	33,273,304.09	11 Bd of Dir	122,058.10	0 Debit Transfer	432,199.31
02 ALE	282,224.94	12 Supt Off	311,725.89	1 Credit Transfer	-432,199.31
03 Basic Education - Dropout Reengagement	.00	13 Busns Off	643,590.01	2 Cert. Salaries	26,264,300.61
11 Stim, Title I	.00	14 HR	662,064.31	3 Class. Salaries	11,763,708.67
12 Stim, Schl Imprv	.00	15 Pblc Rltn	87,906.24	4 Employee Benefits	13,661,968.27
13 Federal Stimulus - SFSF and Education Jobs	.00	21 Supv Inst	1,675,935.05	5 Supplies / Materials	4,552,956.00
14 Stim, IDEA	.00	22 Lrn Resrc	1,284,426.77	6	.00
18 Stim, Compt Grants	.00	23 Princ Off	3,617,470.33	7 Purchased Services	6,244,297.88
19 Stim, Other	.00	24 Guid/Coun	1,820,580.43	8 Travel	121,139.80
21 Sp Ed, Sup, St	7,235,186.61	25 Pupil M/S	698,822.10	9 Capital Outlay	205,220.32
22 Sp Ed, Infants and Toddlers, State	250,440.00	26 Health	2,461,140.08	TOTAL ALL OBJECTS	62,813,591.55
24 Sp Ed, Sup, Fed	1,195,397.00	27 Teaching	33,512,080.79		
25 Sp Ed, Infants and Toddlers, Federal	.00	28 Extracur	1,232,908.34		
26 Sp Ed, Inst, St	.00	29 Pmt to SD	128,908.35		
29 Sp Ed, Oth, Fed	50,215.21	31 InstProDev	320,645.70		
31 Voc, Basic, St	2,014,977.10	32 Inst Tech	1,075,726.05		
34 MidSchCar/Tec	470,486.74	33 Curriculum	227,963.10		
38 Voc, Fed	55,149.37	41 Supervisin	157,260.16		
39 Voc, Other	.00	42 Food	783,106.02		
45 Skil Cnt, Bas, St	.00	44 Operation	948,523.12		
46 Skill Cntr, Fed	.00	49 Transfers	-236.70		
51 ESEA Disadvantaged, Fed	466,563.69	51 Supervisin	277,067.97		
52 Other Title, ESEA, Fed	178,627.06	52 Operation	2,607,102.45		
53 ESEA Migrant, Federal	.00	53 Maintnce	457,746.86		
54 Read First, Fed	.00	56 Insurance	.00		
55 LAP	946,856.07	59 Transfers	-267,856.12		
56 St In, Ctr/Hm, D	.00	61 Supv Bldg	213,776.70		
57 St In, N/D, Fed	.00	62 Grnd Mnt	343,326.72		
58 Sp/Plt Pgm, St	274,598.09	63 Oper Bldg	1,939,245.16		
59 Inst. JAJ	.00	64 Maintnce	1,421,845.31		
61 Head Start, Fed	.00	65 Utilities	1,656,897.97		
		67 Bldg Secu	61,599.11		
		68 Insurance	421,721.00		
		72 Info Sys	1,490,733.67		

E.S.D. 114

Program/Activity/Object Report

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
62 MS, Pro Dv, Fed	276,322.71
64 LEP, Fed	15,523.42
65 Tran Biling, St	198,300.33
67 Ind Ed, Fd, JOM	.00
68 Ind Ed, Fd, ED	91,819.29
69 Comp, Othr	115,744.13
71 Traffic Safety	.00
73 Summer School	28,530.29
74 Highly Capable	66,444.84
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	438,113.23
81 Public Radio/TV	.00
86 Comm Schools	113,633.55
88 Day Care	.00
89 Othr Comm Srv	449,679.52
97 Distwide Suppt	9,379,396.18
98 Schl Food Serv	1,871,996.93
99 Pupil Transp	3,074,061.16
TOTAL ALL PROGRAMS	62,813,591.55

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
73 Printing	28,678.64
74 Warehouse	.00
75 Mtr Pool	.00
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	389,101.87
TOTAL ALL ACTIVITIES	62,813,591.55

REPORT F196

North Kitsap School District No. 400

RUN: 11/5/2015 9:25:42 AM

E.S.D. 114

F-196 Annual Financial Statements

COUNTY: 18 Kitsap

Fiscal Year 2014-2015

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, 2015

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	819,431.70	669.51		410,868.08	155,224.11	181,635.15	22,046.25	47,910.62	1,077.98	0.00
22 Lrn Resrc	1,258,503.89	0.00		605,296.30	230,526.75	292,177.74	123,292.48	6,853.57	357.05	0.00
23 Princ Off	3,583,096.60	56.70		1,821,028.84	850,399.33	890,579.20	14,594.19	1,257.20	5,181.14	0.00
24 Guid/Coun	1,693,008.16	0.00		980,552.53	248,699.04	449,540.96	11,920.64	2,294.99	0.00	0.00
25 Pupil M/S	649,108.56	60.00		0.00	393,687.94	175,198.11	207.33	79,955.18	0.00	0.00
26 Health	268,364.87	445.35		6,769.91	44,574.41	28,026.76	4,734.11	183,786.33	28.00	0.00
27 Teaching	22,463,970.68	187,826.13		15,001,499.37	357,833.61	5,307,998.29	668,179.11	915,062.08	14,976.22	10,595.87
28 Extracur	1,230,896.85	204,176.43		453,697.75	348,033.65	145,009.03	32,922.62	44,336.37	2,721.00	0.00
31 InstProDev	75,146.38	0.00		4,908.34	86.35	481.83	1,866.25	57,145.36	10,658.25	0.00
32 Inst Tech	1,023,591.02	0.00			197,684.94	93,494.42	732,411.66	0.00	0.00	0.00
33 Curriculum	208,185.38	0.00		1,854.80	0.00	217.50	206,113.08	0.00	0.00	0.00
01 TOTAL	33,273,304.09	393,234.12		19,286,475.92	2,826,750.13	7,564,358.99	1,818,287.72	1,338,601.70	34,999.64	10,595.87

E.S.D. 114

PROGRAM 02 - Alternative Learning Experience

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

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	27,567.64	0.00		7,975.72	0.00	2,469.42	0.00	17,122.50	0.00	0.00
23 Princ Off	33,833.76	0.00		6,515.74	16,731.24	10,586.78	0.00	0.00	0.00	0.00
27 Teaching	213,681.89	599.57		152,596.03	0.00	53,873.48	3,068.99	3,488.02	55.80	0.00
32 Inst Tech	7,141.65	0.00			0.00	0.00	7,141.65	0.00	0.00	0.00
02 TOTAL	282,224.94	599.57		167,087.49	16,731.24	66,929.68	10,210.64	20,610.52	55.80	0.00

E.S.D. 114

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

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	342,248.39	0.00		128,042.72	114,680.26	78,092.40	2,989.16	18,334.09	109.76	0.00
23 Princ Off	539.97	0.00		457.04	0.00	82.93	0.00	0.00	0.00	0.00
25 Pupil M/S	49,713.54	0.00		0.00	31,218.74	17,829.12	665.68	0.00	0.00	0.00
26 Health	1,942,335.21	0.00		1,117,792.62	10,047.72	360,716.41	11,321.81	439,890.31	2,566.34	0.00
27 Teaching	4,803,624.88	1,506.99		2,276,746.83	1,181,909.68	1,245,047.66	51,253.14	45,623.97	1,536.61	0.00
29 Pmt to SD	94,232.35							94,232.35		
31 InstProDev	2,492.27	0.00		0.00	0.00	0.00	0.00	1,984.83	507.44	0.00
21 TOTAL	7,235,186.61	1,506.99		3,523,039.21	1,337,856.40	1,701,768.52	66,229.79	600,065.55	4,720.15	0.00

E.S.D. 114

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
26 Health	250,440.00	0.00		14,688.83	0.00	5,939.09	0.00	229,812.08	0.00	0.00
22 TOTAL	250,440.00	0.00		14,688.83	0.00	5,939.09	0.00	229,812.08	0.00	0.00

E.S.D. 114

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

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	1,160,721.00	0.00		0.00	742,627.27	418,093.73	0.00	0.00	0.00	0.00
29 Pmt to SD	34,676.00							34,676.00		
24 TOTAL	1,195,397.00	0.00		0.00	742,627.27	418,093.73	0.00	34,676.00	0.00	0.00

E.S.D. 114

PROGRAM 29 - Special Education, Other, Federal

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

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	50,215.21	0.00		0.00	32,900.16	17,315.05	0.00	0.00	0.00	0.00
29 TOTAL	50,215.21	0.00		0.00	32,900.16	17,315.05	0.00	0.00	0.00	0.00

E.S.D. 114

PROGRAM 31 - Vocational, Basic, State

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

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	252,523.75	42.99		137,103.22	22,066.81	43,661.68	2,978.39	12,264.80	1,622.37	32,783.49
22 Lrn Resrc	25,922.88	0.00		0.00	18,471.60	7,451.28	0.00	0.00	0.00	0.00
24 Guid/Coun	78,022.39	0.00		56,706.12	0.00	20,189.53	0.00	466.09	660.65	0.00
27 Teaching	1,635,217.15	6,193.48		934,942.66	18,269.40	317,904.57	291,088.49	48,720.14	8,624.77	9,473.64
31 InstProDev	794.14	0.00		0.00	0.00	0.00	0.00	794.14	0.00	0.00
32 Inst Tech	22,496.79	0.00			15,534.24	6,962.55	0.00	0.00	0.00	0.00
31 TOTAL	2,014,977.10	6,236.47		1,128,752.00	74,342.05	396,169.61	294,066.88	62,245.17	10,907.79	42,257.13

E.S.D. 114

PROGRAM 34 - Middle School Career and Technical Education, State

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

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	8,241.00	0.00		0.00	5,516.74	2,724.26	0.00	0.00	0.00	0.00
24 Guid/Coun	17,160.52	0.00		12,632.58	0.00	4,527.94	0.00	0.00	0.00	0.00
27 Teaching	423,595.87	0.00		305,607.85	0.00	99,808.80	14,505.20	2,040.82	1,633.20	0.00
32 Inst Tech	21,489.35	0.00			15,058.67	6,430.68	0.00	0.00	0.00	0.00
34 TOTAL	470,486.74	0.00		318,240.43	20,575.41	113,491.68	14,505.20	2,040.82	1,633.20	0.00

E.S.D. 114

PROGRAM 38 - Vocational, Federal

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

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	32,389.36	0.00		24,483.16	0.00	7,906.20	0.00	0.00	0.00	0.00
27 Teaching	22,760.01	0.00		0.00	0.00	0.00	22,760.01	0.00	0.00	0.00
38 TOTAL	55,149.37	0.00		24,483.16	0.00	7,906.20	22,760.01	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, 2015

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	67,251.56	0.00		17,708.75	13,760.60	11,517.50	620.76	23,559.03	84.92	0.00
27 Teaching	358,199.65	1,346.70		163,905.92	77,419.61	93,687.97	5,462.34	16,377.11	0.00	0.00
31 InstProDev	40,406.49	0.00		10,719.84	2,500.55	2,126.77	1,555.00	13,618.48	9,885.85	0.00
33 Curriculum	705.99	0.00		0.00	0.00	0.00	705.99	0.00	0.00	0.00
51 TOTAL	466,563.69	1,346.70		192,334.51	93,680.76	107,332.24	8,344.09	53,554.62	9,970.77	0.00

E.S.D. 114

PROGRAM 52 - Other Title Grants Under ESEA - Federal

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

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	68,278.66	158.20		51,026.83	0.00	17,093.63	0.00	0.00	0.00	0.00
31 InstProDev	110,348.40	0.00		32,832.73	0.00	3,833.37	5,954.61	66,843.40	884.29	0.00
52 TOTAL	178,627.06	158.20		83,859.56	0.00	20,927.00	5,954.61	66,843.40	884.29	0.00

E.S.D. 114

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

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	92,489.97	0.00		28,302.42	13,864.63	14,291.64	609.94	35,385.67	35.67	0.00
27 Teaching	842,049.99	1,472.69		382,357.95	224,676.85	224,147.60	9,289.29	99.00	6.61	0.00
31 InstProDev	4,202.56	0.00		1,176.18	560.99	264.07	0.00	1,797.64	403.68	0.00
33 Curriculum	8,113.55	0.00		0.00	0.00	0.00	8,113.55	0.00	0.00	0.00
55 TOTAL	946,856.07	1,472.69		411,836.55	239,102.47	238,703.31	18,012.78	37,282.31	445.96	0.00

E.S.D. 114

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

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	255,127.64	0.00		187,389.76	11,748.50	43,480.75	12,508.63	0.00	0.00	0.00
31 InstProDev	19,470.45	0.00		9,053.77	0.00	2,005.96	2,144.85	0.00	6,265.87	0.00
58 TOTAL	274,598.09	0.00		196,443.53	11,748.50	45,486.71	14,653.48	0.00	6,265.87	0.00

E.S.D. 114

PROGRAM 62 - Math and Science, Professional Development, Federal

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

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	2,118.26	0.00		1,045.44	0.00	178.02	13.26	175.00	706.54	0.00
27 Teaching	232,687.44	638.54		64,437.09	0.00	23,010.89	112,281.35	27,446.77	4,872.80	0.00
31 InstProDev	41,517.01	0.00		23,662.96	0.00	2,980.40	2,300.11	12,104.12	469.42	0.00
62 TOTAL	276,322.71	638.54		89,145.49	0.00	26,169.31	114,594.72	39,725.89	6,048.76	0.00

E.S.D. 114

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
31 InstProDev	15,523.42	0.00		14,118.70	0.00	1,404.72	0.00	0.00	0.00	0.00
64 TOTAL	15,523.42	0.00		14,118.70	0.00	1,404.72	0.00	0.00	0.00	0.00

E.S.D. 114

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

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	5,214.90	0.00		0.00	3,310.56	1,793.10	111.24	0.00	0.00	0.00
27 Teaching	185,564.93	577.07		55,888.31	81,971.46	44,448.04	1,975.56	504.40	200.09	0.00
31 InstProDev	4,173.44	0.00		1,410.00	0.00	125.53	0.00	1,370.00	1,267.91	0.00
33 Curriculum	3,347.06	0.00		0.00	0.00	0.00	3,347.06	0.00	0.00	0.00
65 TOTAL	198,300.33	577.07		57,298.31	85,282.02	46,366.67	5,433.86	1,874.40	1,468.00	0.00

E.S.D. 114

PROGRAM 68 - Indian Education, Federal, ED

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

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	1,112.01	0.00		0.00	0.00	1,057.28	43.47	0.00	11.26	0.00
27 Teaching	89,380.19	0.00		550.61	52,390.78	31,173.12	1,078.09	3,000.32	1,187.27	0.00
31 InstProDev	1,327.09	0.00		1,219.50	0.00	107.59	0.00	0.00	0.00	0.00
68 TOTAL	91,819.29	0.00		1,770.11	52,390.78	32,337.99	1,121.56	3,000.32	1,198.53	0.00

E.S.D. 114

PROGRAM 69 - Compensatory, Other

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

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	7,000.00	0.00		0.00	0.00	0.00	0.00	7,000.00	0.00	0.00
27 Teaching	97,985.12	205.64		45,209.67	5,262.71	14,448.42	27,233.30	5,231.20	394.18	0.00
31 InstProDev	5,121.41	0.00		3,597.78	243.12	462.31	0.00	200.00	618.20	0.00
33 Curriculum	5,637.60	0.00		0.00	0.00	0.00	5,637.60	0.00	0.00	0.00
69 TOTAL	115,744.13	205.64		48,807.45	5,505.83	14,910.73	32,870.90	12,431.20	1,012.38	0.00

E.S.D. 114

PROGRAM 73 - Summer School

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

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	193.60	0.00		0.00	163.24	30.36	0.00	0.00	0.00	0.00
27 Teaching	26,583.87	290.15		14,000.93	4,468.20	3,392.67	4,431.92	0.00	0.00	0.00
32 Inst Tech	1,007.24	0.00			927.18	80.06	0.00	0.00	0.00	0.00
33 Curriculum	745.58	0.00		0.00	0.00	0.00	745.58	0.00	0.00	0.00
73 TOTAL	28,530.29	290.15		14,000.93	5,558.62	3,503.09	5,177.50	0.00	0.00	0.00

E.S.D. 114

PROGRAM 74 - Highly Capable

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

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	21,464.55	0.00		16,541.17	0.00	4,917.40	0.00	0.00	5.98	0.00
27 Teaching	43,629.71	35.00		20,359.53	8,092.34	9,350.93	5,291.91	500.00	0.00	0.00
31 InstProDev	122.64	0.00		0.00	0.00	0.00	0.00	122.64	0.00	0.00
33 Curriculum	1,227.94	0.00		0.00	0.00	0.00	1,227.94	0.00	0.00	0.00
74 TOTAL	66,444.84	35.00		36,900.70	8,092.34	14,268.33	6,519.85	622.64	5.98	0.00

E.S.D. 114

PROGRAM 79 - Instructional Programs, Other

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

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	438,113.23	0.00		309,896.94	8,671.39	119,544.90	0.00	0.00	0.00	0.00
79 TOTAL	438,113.23	0.00		309,896.94	8,671.39	119,544.90	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, 2015

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	29,077.72	0.00		2,820.00	17,424.70	8,819.37	13.65	0.00	0.00	0.00
27 Teaching	79,665.02	0.00		2,250.00	0.00	1,161.13	76,062.93	0.00	190.96	0.00
91 Publ Actv	4,890.81	0.00		0.00	0.00	0.00	538.13	4,352.68	0.00	0.00
86 TOTAL	113,633.55	0.00		5,070.00	17,424.70	9,980.50	76,614.71	4,352.68	190.96	0.00

E.S.D. 114

PROGRAM 89 - Other Community Services

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

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	21,028.65	17,324.52		0.00	0.00	0.00	2,273.99	1,430.14	0.00	0.00
28 Extracur	2,011.49	2,011.49		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	14,656.99	0.00					14,656.99	0.00		
44 Operation	1,998.68	0.00			1,998.68	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	25,772.65	0.00			16,754.40	9,018.25	0.00	0.00	0.00	0.00
91 Publ Actv	384,211.06	24.00	-347.50	0.00	308,156.66	56,051.60	12,392.16	7,934.14	0.00	0.00
89 TOTAL	449,679.52	19,360.01	-347.50	0.00	326,909.74	65,069.85	29,323.14	9,364.28	0.00	0.00

E.S.D. 114

PROGRAM 97 - District-wide Support

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

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	122,058.10	0.00			0.00	0.00	1,746.51	116,862.64	3,448.95	0.00
12 Supt Off	311,725.89	0.00		180,950.55	60,840.00	54,454.88	1,751.54	10,103.40	3,625.52	0.00
13 Busns Off	643,590.01	426.83		0.00	449,705.91	147,560.57	9,821.06	32,336.58	3,739.06	0.00
14 HR	662,064.31	898.55		133,429.65	271,555.22	143,180.73	15,391.52	87,630.39	9,978.25	0.00
15 Pblc Rltn	87,906.24	855.06		0.00	51,185.23	12,535.49	1,147.57	21,732.53	450.36	0.00
61 Supv Bldg	213,776.70	0.00		0.00	143,637.89	51,869.93	13,746.49	4,490.64	31.75	0.00
62 Grnd Mnt	343,326.72	1,507.59			134,349.74	60,978.36	66,046.48	79,763.70	680.85	0.00
63 Oper Bldg	1,913,472.51	0.00			1,197,769.44	576,462.13	134,733.42	4,376.87	130.65	0.00
64 Maintnce	1,421,845.31	1,877.54	-60.00		552,917.83	230,479.07	179,267.44	380,966.17	899.64	75,497.62
65 Utilities	1,656,897.97	0.00	0.00		0.00	0.00	49.00	1,656,848.97	0.00	0.00
67 Bldg Secu	61,599.11	0.00			78.00	45.78	4,853.00	56,463.21	159.12	0.00
68 Insurance	421,721.00	0.00					0.00	421,721.00		0.00
72 Info Sys	1,490,733.67	0.00	0.00	25,670.59	417,888.32	154,156.35	287,557.70	604,088.98	1,371.73	0.00
73 Printing	28,678.64	0.00	-159,777.62	0.00	43,239.57	30,551.67	55,020.86	59,644.16	0.00	0.00
75 Mtr Pool	0.00	0.00	-3,921.37	0.00	0.00	0.00	3,921.37	0.00	0.00	0.00
97 TOTAL	9,379,396.18	5,565.57	-163,758.99	340,050.79	3,323,167.15	1,462,274.96	775,053.96	3,537,029.24	24,515.88	75,497.62

E.S.D. 114

PROGRAM 98 - School Food Services

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

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	157,260.16	414.75		0.00	115,889.25	34,327.79	2,441.97	1,548.63	2,637.77	0.00
42 Food	768,449.03	0.00					736,894.03	31,555.00		
44 Operation	946,524.44	557.84			525,849.53	282,514.94	60,750.77	40,433.84	1,131.52	35,286.00
49 Transfers	-236.70		-236.70							
98 TOTAL	1,871,996.93	972.59	-236.70	0.00	641,738.78	316,842.73	800,086.77	73,537.47	3,769.29	35,286.00

E.S.D. 114

PROGRAM 99 - Pupil Transportation

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

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
51 Supervisn	277,067.97	0.00		0.00	195,326.39	76,904.65	89.23	3,633.42	1,114.28	0.00
52 Operation	2,607,102.45	0.00			1,489,852.42	680,089.95	302,894.43	80,755.18	11,926.77	41,583.70
53 Maintnce	457,746.86	0.00			207,474.12	87,878.08	130,150.17	32,238.99	5.50	0.00
59 Transfers	-267,856.12		-267,856.12							
99 TOTAL	3,074,061.16	0.00	-267,856.12	0.00	1,892,652.93	844,872.68	433,133.83	116,627.59	13,046.55	41,583.70

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. | 107,657.53 |
| 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 | 78,856.34 |
| 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. | 125,835.62 |
| D. | Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for cost-of-living increases on salaries and salary-related benefits." | Yes |
| E. | Enter the amount of Program 13 expenditures related to the Education Job Funds. | 0.00 |

E.S.D. 114

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

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

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.

7,291.88

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

0.176

a) Total All Programs (SYSTEM CALCULATED)

62,813,591.55

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

9,379,396.18

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

53,434,195.37

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, 2015

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, 2015

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, 2015

INDIRECT EXPENDITURES

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

41,673.30

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.

69,168.99

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

0.00

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

87,906.24

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

0.00

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

1,489,541.76

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

0.00

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

0.00

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

0.00

E.S.D. 114

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

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

INDIRECT EXPENDITURES

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 114

Fiscal Year 2014-2015

COUNTY: 18 Kitsap

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2016-17

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	53,434,195.37	129,722.70		768,449.03			52,536,023.64
PROGRAM 97 ACTIVITIES							
11 Board of Directors	122,058.10	0.00		0.00	11,215.81	110,842.29	
12 Superintendent's Office	311,725.89	0.00		0.00	311,725.89	0.00	
13 Business Office	643,590.01	0.00		0.00		643,590.01	
14 Human Resources	662,064.31	0.00		0.00		662,064.31	
15 Public Relations	87,906.24	0.00			0.00	87,906.24	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	213,776.70	0.00		0.00	213,776.70	0.00	
62 Grounds Maintenance	343,326.72	0.00		0.00	343,326.72	0.00	
63 Operation of Buildings	1,913,472.51	0.00		0.00	1,913,472.51	0.00	
64 Maintenance	1,421,845.31	75,497.62		0.00	1,346,347.69	0.00	
65 Utilities	1,656,897.97	0.00		0.00	1,656,897.97	0.00	
67 Building and Property Security	61,599.11	0.00		0.00	61,599.11	0.00	
68 Insurance	421,721.00	0.00		0.00	421,721.00	0.00	
72 Information Systems	1,490,733.67	0.00		0.00	1,191.91	1,489,541.76	
73 Printing	28,678.64	0.00		0.00		28,678.64	
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	9,379,396.18	75,497.62	0.00	0.00	6,281,275.31	3,022,623.25	

E.S.D. 114

Fiscal Year 2014-2015

COUNTY: 18 Kitsap

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2016-17

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	62,813,591.55	205,220.32	0.00	768,449.03		3,022,623.25	52,536,023.64
Unallowable Costs					-6,281,275.31		6,281,275.31
TOTALS	62,813,591.55	205,220.32	0.00	768,449.03		3,022,623.25	58,817,298.95

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

FY 12-13

1. FY 12-13 INDIRECT EXPENDITURES	2,075,250.56
2. FY 12-13 DIRECT EXPENDITURES	55,979,341.79
3. FY 12-13 OVER/UNDER RECOVERY (CALCULATED)	449,266.06
4. FY 12-13 TOTAL POOL (LINE 1 + LINE 3)	2,524,516.62
5. CALCULATED FY 12-13 RESTRICTED INDIRECT RATE TO BE USED IN FY 14-15	0.0451

FY 14-15

6. FY 14-15 INDIRECT EXPENDITURES FROM COLUMN 6	3,022,623.25
7. FY 12-13 OVER/UNDER RECOVERY (LINE 3)	449,266.06
8. FY 14-15 ADJUSTED IND POOL (LINE 6 + LINE 7)	3,471,889.31
9. FY 14-15 DIRECT EXPENDITURES FROM COLUMN 7	58,817,298.95
10. FY 14-15 RESTRICTED INDIRECT RATE (LINE 5)	0.0451
11. FY 14-15 AMOUNT RECOVERED (LINE 9 * LINE 10)	2,652,660.18
12. FY 14-15 OVER/UNDER RECOVER (LINE 8 - LINE 11)	819,229.13
13. FY 14-15 TOTAL POOL (LINE 6 + LINE 12)	3,841,852.38
14. CALCULATED FY 14-15 RESTRICTED INDIRECT RATE TO BE USED IN FY 16-17 (LINE 13 / LINE 9)	0.0653

E.S.D. 114

Fiscal Year 2014-2015

COUNTY: 18 Kitsap

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2016-17

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	53,434,195.37	129,722.70		768,449.03			52,536,023.64
PROGRAM 97 ACTIVITIES							
11 Board of Directors	122,058.10	0.00		0.00	11,215.81	110,842.29	
12 Superintendents Office	311,725.89	0.00		0.00		311,725.89	
13 Business Office	643,590.01	0.00		0.00		643,590.01	
14 Human Resources	662,064.31	0.00		0.00		662,064.31	
15 Public Relations	87,906.24	0.00			0.00	87,906.24	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	213,776.70	0.00		0.00		213,776.70	
62 Grounds Maintenance	343,326.72	0.00		0.00		343,326.72	
63 Operation of Buildings	1,913,472.51	0.00		0.00		1,913,472.51	
64 Maintenance	1,421,845.31	75,497.62		0.00		1,346,347.69	
65 Utilities	1,656,897.97	0.00		0.00		1,656,897.97	
67 Building and Property Security	61,599.11	0.00		0.00		61,599.11	
68 Insurance	421,721.00	0.00		0.00		421,721.00	
72 Information Systems	1,490,733.67	0.00		0.00		1,490,733.67	
73 Printing	28,678.64	0.00		0.00		28,678.64	
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	9,379,396.18	75,497.62	0.00	0.00	11,215.81	9,292,682.75	

E.S.D. 114

Fiscal Year 2014-2015

COUNTY: 18 Kitsap

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2016-17

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	62,813,591.55	205,220.32	0.00	768,449.03		9,292,682.75	52,536,023.64
Unallowable Costs					-11,215.81		11,215.81
Totals	62,813,591.55	205,220.32	0.00	768,449.03		9,292,682.75	52,547,239.45

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

FY 12-13

1. FY 12-13 INDIRECT EXPENDITURES	8,415,777.29
2. FY 12-13 DIRECT EXPENDITURES	49,638,815.06
3. FY 12-13 OVER (UNDER) RECOVERY	819,168.77
4. FY 12-13 TOTAL POOL (LINE 1 + LINE 3)	9,234,946.06
5. CALCULATED FY 12-13 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 14-15	0.1860

FY 14-15

6. FY 14-15 INDIRECT EXPENDITURES FROM COLUMN 6	9,292,682.75
7. FY 12-13 OVER (UNDER) RECOVERY (LINE 3)	819,168.77
8. FY 14-15 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	10,111,851.52
9. FY 14-15 DIRECT EXPENDITURES FROM COLUMN 7	52,547,239.45
10. FY 14-15 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1860
11. FY 14-15 AMOUNT RECOVERED (LINE 9 * LINE 10)	9,773,786.54
12. FY 14-15 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	338,064.98
13. FY 14-15 TOTAL POOL (LINE 6 + LINE 12)	9,630,747.73
14. CALCULATED FY 14-15 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 16-17 (LINE 13 / LINE 9)	0.1833

E.S.D. 114

General Fund

COUNTY: 18 Kitsap

Resource to Program Expenditure Report

For the Year Ended August 31, 2015

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	33,273,304.09	22,842,418.04	972,823.26	9,458,062.79
02 Alternative Learning Experience (ALE)	282,224.94	282,224.94	0.00	0.00
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	2,014,977.10	2,014,977.10	0.00	0.00
34 Middle School Career and Technical Ed, State	470,486.74	470,486.74	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	9,379,396.18	6,439,038.57	274,228.69	2,666,128.92
TOTAL BASIC EDUCATIONAL PROGRAMS	45,420,389.05	32,049,145.39	1,247,051.95	12,124,191.71
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	7,235,186.61	5,544,695.40	0.00	1,690,491.21
22 Special Education - Infants and Toddlers - State	250,440.00	250,440.00	0.00	0.00
24 Special Education-Supplemental, Federal	1,195,397.00	0.00	1,195,397.00	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	50,215.21	0.00	50,215.21	0.00
38 Vocational, Federal	55,149.37	0.00	55,149.37	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	466,563.69	0.00	466,563.69	0.00
52 Other Title Grants Under ESEA, Federal	178,627.06	0.00	178,627.06	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	946,856.07	946,856.07	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	274,598.09	274,598.09	0.00	0.00

E.S.D. 114

General Fund

COUNTY: 18 Kitsap

Resource to Program Expenditure Report

For the Year Ended August 31, 2015

	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	276,322.71	0.00	276,322.71	0.00
64 Limited English Proficiency, Federal	15,523.42	0.00	15,523.42	0.00
65 Transitional Bilingual, State	198,300.33	198,300.33	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	91,819.29	0.00	91,819.29	0.00
69 Compensatory, Other	115,744.13	0.00	115,744.13	0.00
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	28,530.29	0.00	0.00	28,530.29
74 Highly Capable	66,444.84	66,444.84	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	438,113.23	0.00	0.00	438,113.23
TOTAL OTHER INSTRUCTIONAL PROGRAMS	11,883,831.34	7,281,334.73	2,445,361.88	2,157,134.73
OTHER PROGRAMS				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	113,633.55	0.00	0.00	113,633.55
88 Day Care	0.00	0.00	0.00	0.00
89 Other Community Services	449,679.52	0.00	0.00	449,679.52
98 School Food Services	1,871,996.93	30,712.52	1,103,486.00	737,798.41
99 Pupil Transportation	3,074,061.16	2,217,965.52	0.00	856,095.64
TOTAL OTHER PROGRAMS	5,509,371.16	2,248,678.04	1,103,486.00	2,157,207.12
TOTALS	62,813,591.55	41,579,158.16	4,795,899.83	16,438,533.56

E.S.D. 114

Preliminary Special Education Maintenance of Effort

COUNTY: 18 Kitsap

Fiscal Year 2014-2015

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 13 - 14 Actual (A)	FY 14 - 15 Actual (B)
Preliminary FY 2014-2015 to FY 2013-2014 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.	6,857,635.66	7,235,186.61
2. Minus Revenue 7121 Payments From Other Districts.	61,611.94	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	1,385.95	6,281.81
4. Equals aggregate special education expenditures for resident special education students.	6,794,637.77	7,228,904.80
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.)		434,267.03
Preliminary FY 2014-2015 to FY 2013-2014 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	914.67	873.55
7. Expenditures per pupil (line 4/line 6).	7,428.51	8,275.31
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.)		846.80
Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2014-2015 to FY 2013-2014 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.	61,711.94	1,690,491.21
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		1,628,779.27
11. Expenditures per pupil (line 9/line 6).	64.51	1,935.19
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.)		1,870.68

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.

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 2014 - 15	FY 2013 - 14		FY 2014 - 15	FY 2013 - 14
Total Expenditures	+ (plus)	62,813,591.55	61,339,994.75	Total Program 98	+ 1,871,996.93	1,802,749.47
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 724,690.26	663,273.93
Community Schools	- (minus)	113,633.55	61,702.00	Revenue 4198 (State)	- 30,712.52	31,893.83
Day Care	- (minus)	0.00	0.00	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	449,679.52	457,609.74	Revenue 6198 (Fed)	- 956,500.87	965,160.78
School Food Services	- (minus)	1,871,996.93	1,802,749.47	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)	- 146,985.13	134,627.54
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)	205,220.32	966,976.80	TOTAL FOOD SERVICES DEFICIT	13,108.15	7,793.39
Federal, General Purpose Revenue	- (minus)	1,215,956.62	1,154,147.09			
Federal, Special Purpose Revenue	- (minus)	3,512,484.60	3,928,913.68	Note:		
Food Service Deficit	+ (plus)	13,108.15	7,793.39	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	956,500.87	965,160.78	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)	146,985.13	134,627.54	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 2014 - 15	FY 2013 - 14
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, Day Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	35,286.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	56,596,500.16	54,075,477.68
	FY 14-15/FY 13-14		1.05

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 2014-2015

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 2014 - 15	FY 2013 - 14
Program 31, Vocational--Basic State	+ (plus)	2,014,977.10	1,812,546.45
Program 34, Middle School Career and Technical Education-State	+ (plus)	470,486.74	515,415.81
Program 38, Vocational--Federal	+ (plus)	55,149.37	38,081.75
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)	57,420.00	39,398.00
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	2,483,193.21	2,326,646.01
		FY 14-15 / FY 13-14	1.07

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 2014-2015

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Info	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job"		
Info	1.588	Your district has passed the Preliminary Federal Cross-Cutting MOE. Current year aggregate expenditures are greater than the previous year aggregate expenditures. *Good job*		
Info	1.611	On the Data Requirements for Supplemental Reports Education Job Funds expenditures are blank. Did your district incur Education Job Fund expenditures?	0.00	

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

E.S.D. 114

North Kitsap School District No.400

COUNTY: 18 Kitsap

Financial Edit Report Fiscal Year 2014-2015

Continued

TRANSPORTATION VEHICLE FUND

Type	Number	Message	Amount 1	Amount 2
Info	9.509	On the Balance Sheet General Ledger GL 601 is negative.		-2,000.00

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits