

E.S.D. 114

F-196 Annual Financial Statements

COUNTY: 18 Kitsap

Fiscal Year 2018-2019

ANNUAL FINANCIAL STATEMENTS

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Balance Sheet

COUNTY: 18 Kitsap

Governmental Funds

August 31, 2019

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	3,770,050.47	57,427.14	71.86	139,231.07	0.00	0.00	3,966,780.54
Minus Warrants Outstanding	-712,427.57	-3,745.09	0.00	-196.20	0.00	0.00	-716,368.86
Taxes Receivable	5,853,091.64		0.00	2,469,886.57	0.00		8,322,978.21
Due From Other Funds	3,556.56	0.00	0.00	83,603.00	0.00	0.00	87,159.56
Due From Other Governmental Units	672,375.53	0.00	0.00	0.00	0.00	0.00	672,375.53
Accounts Receivable	339,686.93	26,571.95	0.00	0.00	0.00	0.00	366,258.88
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	660,168.23	0.00		0.00			660,168.23
Prepaid Items	307,534.19	1,514.00			0.00	0.00	309,048.19
Investments	15,165,464.37	780,918.07	2,082.31	2,627,756.54	622,069.39	0.00	19,198,290.68
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	26,059,500.35	862,686.07	2,154.17	5,320,280.98	622,069.39	0.00	32,866,690.96
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	26,059,500.35	862,686.07	2,154.17	5,320,280.98	622,069.39	0.00	32,866,690.96
LIABILITIES:							
Accounts Payable	1,941,585.72	8,780.66	0.00	1,137,897.63	0.00	0.00	3,088,264.01
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	131,072.10	0.00		0.00			131,072.10
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, 2019

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
LIABILITIES:							
Payroll Deductions and Taxes Payable	130,644.68	0.00		0.00			130,644.68
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	83,603.00	3,556.56	0.00	0.00	0.00	0.00	87,159.56
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	66,128.28	75,352.25	0.00	0.00	0.00		141,480.53
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	2,353,033.78	87,689.47	0.00	1,137,897.63	0.00	0.00	3,578,620.88
DEFERRED INFLOWS OF RESOURCES:							
Unavailable Revenue	279,437.20	26,380.84	0.00	0.00	0.00	0.00	305,818.04
Unavailable Revenue - Taxes Receivable	5,853,091.64		0.00	2,469,886.57	0.00		8,322,978.21
TOTAL DEFERRED INFLOWS OF RESOURCES	6,132,528.84	26,380.84	0.00	2,469,886.57	0.00	0.00	8,628,796.25
FUND BALANCE:							
Nonspendable Fund Balance	967,702.42	0.00	0.00	0.00	0.00	0.00	967,702.42
Restricted Fund Balance	1,214,921.20	748,615.76	2,154.17	836,827.40	622,069.39	0.00	3,424,587.92
Committed Fund Balance	0.00	0.00	0.00	68,617.93	0.00	0.00	68,617.93
Assigned Fund Balance	9,080,154.15	0.00	0.00	807,051.45	0.00	0.00	9,887,205.60
Unassigned Fund Balance	6,311,159.96	0.00	0.00	0.00	0.00	0.00	6,311,159.96
TOTAL FUND BALANCE	17,573,937.73	748,615.76	2,154.17	1,712,496.78	622,069.39	0.00	20,659,273.83
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	26,059,500.35	862,686.07	2,154.17	5,320,280.98	622,069.39	0.00	32,866,690.96

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 18 Kitsap

Governmental Funds

For the Year Ended August 31, 2019

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	21,883,218.62	974,120.10	69.40	3,269,102.46	1,491.92		26,128,002.50
State	117,311,246.54		0.00	0.00	483,512.94		117,794,759.48
Federal	7,510,242.20		0.00	0.00	0.00		7,510,242.20
Other	1,851.92			0.00	0.00	0.00	1,851.92
TOTAL REVENUES	146,706,559.28	974,120.10	69.40	3,269,102.46	485,004.86	0.00	151,434,856.10
EXPENDITURES:							
CURRENT:							
Regular Instruction	79,853,842.11						79,853,842.11
Special Education	20,749,471.83						20,749,471.83
Vocational Education	7,504,982.13						7,504,982.13
Skill Center	0.00						0.00
Compensatory Programs	5,514,551.61						5,514,551.61
Other Instructional Programs	763,079.89						763,079.89
Community Services	619,411.99						619,411.99
Support Services	28,542,125.62						28,542,125.62
Student Activities/Other		960,171.43				0.00	960,171.43
CAPITAL OUTLAY:							
Sites				1,147,626.15			1,147,626.15
Building				2,089,353.37			2,089,353.37
Equipment				381,555.54			381,555.54
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					1,360,662.05		1,360,662.05
Sales and Lease				0.00			0.00
Other	1,263,514.96						1,263,514.96
DEBT SERVICE:							
Principal	0.00		460,519.94	0.00	0.00		460,519.94
Interest and Other Charges	0.00		54,937.82	0.00	0.00		54,937.82
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	144,810,980.14	960,171.43	515,457.76	3,618,535.06	1,360,662.05	0.00	151,265,806.44
REVENUES OVER (UNDER) EXPENDITURES	1,895,579.14	13,948.67	-515,388.36	-349,432.60	-875,657.19	0.00	169,049.66
OTHER FINANCING SOURCES (USES):							

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 18 Kitsap

Governmental Funds

For the Year Ended August 31, 2019

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
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		515,457.76	1,153,291.00	740,292.00		2,409,040.76
Transfers Out (GL 536)	-2,022,540.35		0.00	-386,500.41	0.00	0.00	-2,409,040.76
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	13,489.17		0.00	0.00	132,348.84		145,838.01
TOTAL OTHER FINANCING SOURCES (USES)	-2,009,051.18		515,457.76	766,790.59	872,640.84	0.00	145,838.01
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-113,472.04	13,948.67	69.40	417,357.99	-3,016.35	0.00	314,887.67
BEGINNING TOTAL FUND BALANCE	17,687,409.77	734,667.09	2,084.77	1,295,138.79	625,085.74	0.00	20,344,386.16
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	17,573,937.73	748,615.76	2,154.17	1,712,496.78	622,069.39	0.00	20,659,273.83

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Budgetary Comparison Schedule

COUNTY: 18 Kitsap

General Fund

For The Year Ended August 31, 2019

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	19,989,825.00	21,883,218.62	1,893,393.62
State	115,501,135.00	117,311,246.54	1,810,111.54
Federal	12,697,879.00	7,510,242.20	-5,187,636.80
Other	0.00	1,851.92	1,851.92
TOTAL REVENUES	148,188,839.00	146,706,559.28	-1,482,279.72
EXPENDITURES			
CURRENT:			
Regular Instruction	81,174,022.00	79,853,842.11	1,320,179.89
Special Education	21,426,123.00	20,749,471.83	676,651.17
Vocational Education	7,595,152.00	7,504,982.13	90,169.87
Skill Center	0.00	0.00	0.00
Compensatory Programs	5,708,780.00	5,514,551.61	194,228.39
Other Instructional Programs	6,794,857.00	763,079.89	6,031,777.11
Community Services	996,885.00	619,411.99	377,473.01
Support Services	27,033,619.00	28,542,125.62	-1,508,506.62
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	386,129.00	1,263,514.96	-877,385.96
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	151,115,567.00	144,810,980.14	6,304,586.86
REVENUES OVER (UNDER) EXPENDITURES	-2,926,728.00	1,895,579.14	4,822,307.14

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Budgetary Comparison Schedule

COUNTY: 18 Kitsap

General Fund

For The Year Ended August 31, 2019

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)	-1,883,291.00	-2,022,540.35	-139,249.35
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	13,489.17	13,489.17
TOTAL OTHER FINANCING SOURCES (USES)	-1,883,291.00	-2,009,051.18	-125,760.18
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-4,810,019.00	-113,472.04	4,696,546.96
BEGINNING TOTAL FUND BALANCE	16,000,000.00	17,687,409.77	1,687,409.77
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	11,189,981.00	17,573,937.73	6,383,956.73

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Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Associated Student Body Fund

For The Year Ended August 31, 2019

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	2,140,826.00	974,120.10	-1,166,705.90
State			
Federal			
Other			
TOTAL REVENUES	2,140,826.00	974,120.10	-1,166,705.90
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	2,174,712.00	960,171.43	1,214,540.57
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	2,174,712.00	960,171.43	1,214,540.57
REVENUES OVER (UNDER) EXPENDITURES	-33,886.00	13,948.67	47,834.67

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Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Associated Student Body Fund

For The Year Ended August 31, 2019

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)	-33,886.00	13,948.67	47,834.67
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	661,137.00	734,667.09	73,530.09
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	627,251.00	748,615.76	121,364.76

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Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Debt Service Fund

For The Year Ended August 31, 2019

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	20.00	69.40	49.40
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	20.00	69.40	49.40
EXPENDITURES			
CURRENT:			
Regular Instruction			
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	553,000.00	460,519.94	92,480.06
Interest and Other Charges	67,000.00	54,937.82	12,062.18
TOTAL EXPENDITURES	620,000.00	515,457.76	104,542.24
REVENUES OVER (UNDER) EXPENDITURES	-619,980.00	-515,388.36	104,591.64

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Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Debt Service Fund

For The Year Ended August 31, 2019

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	620,000.00	515,457.76	-104,542.24
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)	620,000.00	515,457.76	-104,542.24
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	20.00	69.40	49.40
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	2,000.00	2,084.77	84.77
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	2,020.00	2,154.17	134.17

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Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Capital Projects Fund

For The Year Ended August 31, 2019

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	3,000,000.00	3,269,102.46	269,102.46
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	3,000,000.00	3,269,102.46	269,102.46
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	4,900,000.00	1,147,626.15	3,752,373.85
Building	2,663,000.00	2,089,353.37	573,646.63
Equipment	1,040,955.00	381,555.54	659,399.46
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, 2019

	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	8,603,955.00	3,618,535.06	4,985,419.94
REVENUES OVER (UNDER) EXPENDITURES	-5,603,955.00	-349,432.60	5,254,522.40
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	4,500,000.00	0.00	-4,500,000.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	1,153,291.00	1,153,291.00	0.00
Transfers Out (GL 536)	-390,000.00	-386,500.41	3,499.59
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	5,263,291.00	766,790.59	-4,496,500.41
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-340,664.00	417,357.99	758,021.99
BEGINNING TOTAL FUND BALANCE	1,825,972.00	1,295,138.79	-530,833.21
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,485,308.00	1,712,496.78	227,188.78

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Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Transportation Vehicle Fund

For The Year Ended August 31, 2019

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	1,000.00	1,491.92	491.92
State	844,222.00	483,512.94	-360,709.06
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	845,222.00	485,004.86	-360,217.14
EXPENDITURES			
CURRENT:			
Regular Instruction			
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	1,650,000.00	1,360,662.05	289,337.95
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	1,650,000.00	1,360,662.05	289,337.95

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Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Transportation Vehicle Fund

For The Year Ended August 31, 2019

Variance with
Final Budget
POSITIVE
(NEGATIVE)

	FINAL BUDGET	ACTUAL	
REVENUES OVER (UNDER) EXPENDITURES	-804,778.00	-875,657.19	-70,879.19
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	500,000.00	740,292.00	240,292.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	132,348.84	132,348.84
TOTAL OTHER FINANCING SOURCES (USES)	500,000.00	872,640.84	372,640.84
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-304,778.00	-3,016.35	301,761.65
BEGINNING TOTAL FUND BALANCE	620,700.00	625,085.74	4,385.74
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	315,922.00	622,069.39	306,147.39

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Statement Of Fiduciary Net Position

COUNTY: 18 Kitsap

Fiduciary Funds

August 31, 2019

	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	607.92	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	607.92	0.00
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET POSITION:		
Held in trust for:		
Held In Trust For Intact Trust Principal	0.00	0.00
Held In Trust For Private Purposes	607.92	
Held In Trust For Pension Or Other Post-Employment Benefits		0.00
Held In Trust For Other Purposes	0.00	0.00
TOTAL NET POSITION	607.92	0.00

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Statement of Changes in Fiduciary Net Position

COUNTY: 18 Kitsap

Fiduciary Funds

For the Year Ended August 31, 2019

	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	15.49	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	15.49	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	15.49	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)	15.49	0.00
Net Position--Prior Year August Beginning	592.43	0.00
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	592.43	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	607.92	0.00

E.S.D. 114

Schedule of Long-Term Liabilities

COUNTY: 18 Kitsap

For the Year Ended August 31, 2019

Description	Beginning Outstanding Debt September 1, 2018	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2019	Amount Due Within One Year
Voted Debt					
Voted Bonds	0.00	0.00	0.00	0.00	0.00
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	2,211,610.14	0.00	460,520.13	1,751,090.01	470,727.88
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Capital Leases	124,889.14	0.00	50,800.73	74,088.41	58,769.09
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	3,176,587.14	366,238.49	0.00	3,542,825.63	510,407.63
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	23,739,764.00	0.00	1,280,134.00	22,459,630.00	
Net Pension Liabilities TRS 2/3	3,659,276.00	1,808,776.00	0.00	5,468,052.00	
Net Pension Liabilities SERS 2/3	2,141,425.00	0.00	248,967.00	1,892,458.00	
Net Pension Liabilities PERS 1	5,282,765.00	109,683.00	0.00	5,392,448.00	
Total Long-Term Liabilities	40,336,316.42	2,284,697.49	2,040,421.86	40,580,592.05	1,039,904.60

E.S.D. 114

Report of Revenues and Other Financing Sources

COUNTY: 18 Kitsap

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	18,304,383.15	0.00	2,851,669.58	0.00
1300 Sale of Tax Title Property	254.44	0.00	5.65	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	19,211.28	0.00	15,975.50	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	18,323,848.87	0.00	2,867,650.73	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	372,688.72			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	93,964.21			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	20,160.00			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	39,858.30		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	115,439.17			
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	163,341.24			
2298 School Food Services--Sales of Goods, Supplies, and Services	1,403,339.93			
2300 Investment Earnings	357,086.58	69.40	18,028.47	1,491.92
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	703,590.78		66,000.00	0.00
2600 Fines and Damages	26,062.97		0.00	0.00
2700 Rentals and Leases	119,933.75	0.00	0.00	0.00
2800 Insurance Recoveries	0.00		0.00	0.00
2900 Local Support Nontax, Unassigned	92,676.73	0.00	317,423.26	0.00
2910 E-Rate	51,227.37		0.00	

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Report of Revenues and Other Financing Sources

COUNTY: 18 Kitsap

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2000 TOTAL LOCAL SUPPORT NONTAX	3,559,369.75	69.40	401,451.73	1,491.92
STATE, GENERAL PURPOSE				
3100 Apportionment	86,323,767.44			
3121 Special Education - General Apportionment	2,672,670.56			
3300 Local Effort Assistance	2,277,341.23			
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	91,273,779.23	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	54,597.77		0.00	0.00
4121 Special Education	13,761,504.61			
4122 Special Education - Infants and Toddlers - State	1,090,527.59			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4155 Learning Assistance	2,882,519.43			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	756,934.52			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	307,316.31			
4174 Highly Capable	293,662.45			
4188 Child Care	0.00			
4198 School Food Service	54,943.62			
4199 Transportation - Operations	6,835,461.01			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		0.00	74,708.00
4321 Special Education - Other State Agencies	0.00			
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, 2019

	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				408,804.94
4000 TOTAL STATE, SPECIAL PURPOSE	26,037,467.31		0.00	483,512.94
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	393,151.93	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	65,509.52			
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	458,661.45	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	4,000.00			0.00
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6124 Special Education, Supplemental	2,132,439.71			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	83,376.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	1,795,865.95			
6152 Other Title, ESEA Fed	175,379.14			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			

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Report of Revenues and Other Financing Sources

COUNTY: 18 Kitsap

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	8,954.30			
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	23,065.90			
6198 School Food Services	1,912,139.76			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	86,796.95		0.00	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			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	19,245.29			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	41,383.57			
6276 Targeted Assistance	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	0.00			

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Report of Revenues and Other Financing Sources

COUNTY: 18 Kitsap

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	338,215.27		0.00	0.00
6310 Medicaid Administrative Match	89,139.01			
6321 Special Education - Medicaid Reimbursement	12,209.49			
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			
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	329,370.41			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	7,051,580.75		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	

E.S.D. 114

Report of Revenues and Other Financing Sources

COUNTY: 18 Kitsap

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	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			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	1,851.92			
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	1,851.92		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	13,489.17			132,348.84
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	515,457.76	1,153,291.00	740,292.00

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Report of Revenues and Other Financing Sources

COUNTY: 18 Kitsap

For the Year Ended August 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9000 TOTAL OTHER FINANCING SOURCES	13,489.17	515,457.76	1,153,291.00	872,640.84
TOTAL REVENUES AND OTHER FINANCING SOURCES	146,720,048.45	515,527.16	4,422,393.46	1,357,645.70

E.S.D. 114

Program/Activity/Object Report

COUNTY: 18 Kitsap

For the Year Ended August 31, 2019

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	77,016,069.12	11 Bd of Dir	491,573.73	0 Debit Transfer	617,547.05
02 ALE	3,270,269.40	12 Supt Off	726,595.05	1 Credit Transfer	-617,547.05
03 Basic Education - Dropout Reengagement	.00	13 Busns Off	1,493,593.63	2 Cert. Salaries	66,010,343.16
21 Sp Ed, Sup, St	17,589,437.31	14 HR	1,171,032.04	3 Class. Salaries	22,185,701.20
22 Sp Ed, Infants and Toddlers, State	918,331.26	15 Pblc Rltn	374,319.87	4 Employee Benefits	33,240,426.78
24 Sp Ed, Sup, Fed	2,132,439.71	21 Supv Inst	3,547,307.78	5 Supplies / Materials	7,772,198.64
25 Sp Ed, Infants and Toddlers, Federal	.00	22 Lrn Resrc	1,412,440.06	6	.00
26 Sp Ed, Inst, St	.00	23 Princ Off	7,237,358.25	7 Purchased Services	13,837,013.93
29 Sp Ed, Oth, Fed	109,263.55	24 Guid/Coun	3,788,625.47	8 Travel	501,781.47
31 Voc, Basic, St	5,537,726.35	25 Pupil M/S	2,906,257.07	9 Capital Outlay	1,263,514.96
34 MidSchCar/Tec	2,017,890.24	26 Health	6,032,447.54	TOTAL ALL OBJECTS	144,810,980.14
38 Voc, Fed	80,471.50	27 Teaching	83,378,225.22		
39 Voc, Other	.00	28 Extracur	1,650,612.03		
45 Skil Cnt, Bas, St	.00	29 Pmt to SD	145,570.00		
46 Skill Cntr, Fed	.00	31 InstProDev	3,177,609.57		
47 Skil Cnt, Fac Upgrade	.00	32 Inst Tech	785,357.33		
51 ESEA Disadvantaged, Fed	1,723,828.69	33 Curriculum	996,770.68		
52 Other Title, ESEA, Fed	161,867.60	34 Prof Learn	241,576.34		
53 ESEA Migrant, Federal	.00	41 Supervisn	362,862.33		
54 Read First, Fed	.00	42 Food	1,638,086.89		
55 LAP	2,649,330.01	44 Operation	1,634,632.31		
56 St In, Ctr/Hm, D	.00	49 Transfers	-90,885.49		
57 St In, N/D, Fed	.00	51 Supervisn	1,116,831.01		
58 Sp/Plt Pgm, St	703,201.98	52 Operation	4,307,592.93		
59 Inst. JAJ	.00	53 Maintnce	2,028,418.53		
61 Head Start, Fed	20,725.39	56 Insurance	168,620.31		
62 MS, Pro Dv, Fed	.00	59 Transfers	-379,341.30		
64 LEP, Fed	11,729.42	61 Supv Bldg	804,642.75		
65 Tran Biling, St	307,217.45	62 Grnd Mnt	1,115,108.90		
67 Ind Ed, Fd, JOM	.00	63 Oper Bldg	3,731,682.17		
68 Ind Ed, Fd, ED	44,401.53	64 Maintnce	2,054,613.63		
69 Comp, Othr	.00	65 Utilities	2,521,438.55		
		67 Bldg Secu	109,440.31		
		68 Insurance	1,094,720.69		

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Program/Activity/Object Report

COUNTY: 18 Kitsap

For the Year Ended August 31, 2019

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
71 Traffic Safety	.00
73 Summer School	57,067.60
74 Highly Capable	293,662.45
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	417,846.44
81 Public Radio/TV	.00
86 Comm Schools	5,197.00
88 Child Care	.00
89 Othr Comm Srv	614,214.99
97 Distwide Suppt	18,341,973.63
98 Schl Food Serv	3,544,696.04
99 Pupil Transp	7,242,121.48
TOTAL ALL PROGRAMS	144,810,980.14

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
72 Info Sys	2,348,025.32
73 Printing	.00
74 Warehouse	230,311.18
75 Mtr Pool	-4,323.80
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	461,231.26
TOTAL ALL ACTIVITIES	144,810,980.14

REPORT F196

South Kitsap School District No. 402

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E.S.D. 114

F-196 Annual Financial Statements

COUNTY: 18 Kitsap

Fiscal Year 2018-2019

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, 2019

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	1,544,400.54	76.05		858,020.76	242,274.07	366,796.20	38,588.46	25,754.43	12,890.57	0.00
22 Lrn Resrc	1,412,440.06	401.22		874,900.20	7,788.72	295,519.94	146,852.16	35,437.75	0.00	51,540.07
23 Princ Off	6,818,601.48	4,871.15		3,146,043.84	1,668,616.81	1,763,654.22	125,678.99	100,234.22	9,502.25	0.00
24 Guid/Coun	3,150,794.14	0.00		2,098,231.74	209,382.13	835,910.44	2,641.72	4,609.47	18.64	0.00
25 Pupil M/S	2,765,029.58	2,658.57		644,207.55	1,136,311.44	793,588.49	24,975.72	163,287.81	0.00	0.00
26 Health	1,371,233.00	0.00		514,383.93	402,801.58	419,899.15	11,189.91	22,958.43	0.00	0.00
27 Teaching	54,594,573.46	77,688.45		37,056,340.06	565,359.56	13,459,945.94	875,144.25	2,511,208.29	9,082.37	39,804.54
28 Extracur	1,608,100.05	229,355.30		198,840.41	811,129.04	226,473.50	30,034.48	38,812.18	4,565.66	68,889.48
31 InstProDev	2,080,723.79	201.30		1,472,394.29	0.00	468,784.26	1,471.04	93,765.56	44,107.34	0.00
32 Inst Tech	525,015.99	0.00			0.00	0.00	122,110.15	130,643.52	0.00	272,262.32
33 Curriculum	903,580.69	0.00		0.00	0.00	0.00	903,030.50	550.19	0.00	0.00
34 Prof Learn	241,576.34	0.00		196,307.77		45,268.57	0.00	0.00	0.00	0.00
01 TOTAL	77,016,069.12	315,252.04		47,059,670.55	5,043,663.35	18,675,840.71	2,281,717.38	3,127,261.85	80,166.83	432,496.41

E.S.D. 114

PROGRAM 02 - Alternative Learning Experience

COUNTY: 18 Kitsap

For the Year Ended August 31, 2019

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
23 Princ Off	407,944.41	109.25		141,733.13	142,673.07	119,609.18	2,510.86	900.44	408.48	0.00
24 Guid/Coun	207,549.31	0.00		162,533.84	0.00	44,959.47	0.00	56.00	0.00	0.00
25 Pupil M/S	52,232.97	0.00		0.00	30,471.48	19,512.21	2,249.28	0.00	0.00	0.00
27 Teaching	2,584,339.02	2,510.64		1,510,593.72	4,523.95	541,163.77	10,711.04	513,908.57	927.33	0.00
31 InstProDev	17,241.79	0.00		14,062.83	0.00	3,178.96	0.00	0.00	0.00	0.00
32 Inst Tech	961.90	0.00			0.00	0.00	0.00	961.90	0.00	0.00
02 TOTAL	3,270,269.40	2,619.89		1,828,923.52	177,668.50	728,423.59	15,471.18	515,826.91	1,335.81	0.00

E.S.D. 114

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 18 Kitsap

For the Year Ended August 31, 2019

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	816,778.36	0.00		385,556.30	188,821.28	205,253.92	26,863.91	8,509.14	1,773.81	0.00
24 Guid/Coun	155,198.78	0.00		114,750.49	0.00	39,960.57	0.00	0.00	487.72	0.00
26 Health	4,544,609.10	0.00		2,451,844.54	126,816.09	870,105.21	50,299.44	1,040,120.46	5,423.36	0.00
27 Teaching	11,595,169.80	9,746.17		5,459,998.66	2,695,301.36	3,351,051.28	17,200.55	58,453.72	3,418.06	0.00
28 Extracur	11,161.05	0.00		0.00	9,117.00	2,044.05	0.00	0.00	0.00	0.00
29 Pmt to SD	145,570.00							145,570.00		
31 InstProDev	202,449.34	3,166.25		128,560.92	6,210.77	46,463.12	0.00	15,969.34	2,078.94	0.00
32 Inst Tech	26,172.86	0.00			0.00	0.00	25,668.86	504.00	0.00	0.00
33 Curriculum	92,328.02	0.00		0.00	0.00	0.00	92,328.02	0.00	0.00	0.00
21 TOTAL	17,589,437.31	12,912.42		8,540,710.91	3,026,266.50	4,514,878.15	212,360.78	1,269,126.66	13,181.89	0.00

E.S.D. 114

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 18 Kitsap

For the Year Ended August 31, 2019

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	848.09	0.00		688.50	0.00	159.59	0.00	0.00	0.00	0.00
27 Teaching	917,483.17	0.00		0.00	0.00	0.00	0.00	917,483.17	0.00	0.00
22 TOTAL	918,331.26	0.00		688.50	0.00	159.59	0.00	917,483.17	0.00	0.00

E.S.D. 114

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 18 Kitsap

For the Year Ended August 31, 2019

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	2,132,439.71	0.00		85,964.35	1,312,701.64	733,773.72	0.00	0.00	0.00	0.00
24 TOTAL	2,132,439.71	0.00		85,964.35	1,312,701.64	733,773.72	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, 2019

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	109,263.55	0.00		0.00	0.00	0.00	109,263.55	0.00	0.00	0.00
29 TOTAL	109,263.55	0.00		0.00	0.00	0.00	109,263.55	0.00	0.00	0.00

E.S.D. 114

PROGRAM 31 - Vocational, Basic, State

COUNTY: 18 Kitsap

For the Year Ended August 31, 2019

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	251,028.34	0.00		92,911.23	43,430.17	57,577.00	4,120.48	52,265.32	724.14	0.00
24 Guid/Coun	244,438.90	869.90		129,177.16	44,771.27	66,324.92	3,252.25	0.00	43.40	0.00
25 Pupil M/S	1,225.91	0.00		0.00	1,005.41	220.50	0.00	0.00	0.00	0.00
27 Teaching	4,916,408.45	14,835.76		2,868,416.01	90,754.40	1,079,244.46	436,680.52	343,809.37	75,157.79	7,510.14
28 Extracur	20,193.77	0.00		16,381.00	0.00	3,812.77	0.00	0.00	0.00	0.00
31 InstProDev	13,052.09	0.00		4,465.20	0.00	589.71	0.00	5,131.81	2,865.37	0.00
32 Inst Tech	91,378.89	0.00			0.00	0.00	86,610.46	4,768.43	0.00	0.00
31 TOTAL	5,537,726.35	15,705.66		3,111,350.60	179,961.25	1,207,769.36	530,663.71	405,974.93	78,790.70	7,510.14

E.S.D. 114

PROGRAM 34 - Middle School Career and Technical Education, State

COUNTY: 18 Kitsap

For the Year Ended August 31, 2019

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	287,635.78	0.00		148,268.82	43,189.42	78,519.99	13,749.18	3,908.37	0.00	0.00
27 Teaching	1,647,893.09	6,900.85		933,663.81	0.00	304,107.77	275,722.05	3,800.00	102.79	123,595.82
28 Extracur	11,157.16	0.00		9,010.01	0.00	2,147.15	0.00	0.00	0.00	0.00
31 InstProDev	37,126.98	0.00		2,255.64	0.00	392.95	0.00	13,143.30	21,335.09	0.00
32 Inst Tech	34,077.23	0.00			0.00	0.00	24,538.58	9,538.65	0.00	0.00
34 TOTAL	2,017,890.24	6,900.85		1,093,198.28	43,189.42	385,167.86	314,009.81	30,390.32	21,437.88	123,595.82

E.S.D. 114

PROGRAM 38 - Vocational, Federal

COUNTY: 18 Kitsap

For the Year Ended August 31, 2019

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	9,830.00	0.00		0.00	0.00	0.00	9,830.00	0.00	0.00	0.00
31 InstProDev	70,641.50	0.00		2,275.00	0.00	205.01	0.00	26,591.05	41,570.44	0.00
38 TOTAL	80,471.50	0.00		2,275.00	0.00	205.01	9,830.00	26,591.05	41,570.44	0.00

E.S.D. 114

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

COUNTY: 18 Kitsap

For the Year Ended August 31, 2019

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	90,441.90	0.00		35,658.53	24,790.12	25,391.83	1,446.94	3,012.36	142.12	0.00
27 Teaching	1,530,124.64	818.85		812,623.42	153,444.61	371,901.98	143,375.37	47,424.95	535.46	0.00
31 InstProDev	102,252.15	0.00		54,620.00	0.00	17,916.73	0.00	16,925.00	12,790.42	0.00
63 Oper Bldg	1,010.00	0.00			850.06	159.94	0.00	0.00	0.00	0.00
51 TOTAL	1,723,828.69	818.85		902,901.95	179,084.79	415,370.48	144,822.31	67,362.31	13,468.00	0.00

E.S.D. 114

PROGRAM 52 - Other Title Grants Under ESEA - Federal

COUNTY: 18 Kitsap

For the Year Ended August 31, 2019

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	26,952.63	0.00		0.00	0.00	0.00	22,952.63	4,000.00	0.00	0.00
27 Teaching	4,335.47	0.00		0.00	0.00	0.00	4,335.47	0.00	0.00	0.00
31 InstProDev	130,579.50	0.00		6,455.39	0.00	659.19	1,286.19	90,078.70	32,100.03	0.00
52 TOTAL	161,867.60	0.00		6,455.39	0.00	659.19	28,574.29	94,078.70	32,100.03	0.00

E.S.D. 114

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 18 Kitsap

For the Year Ended August 31, 2019

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	173,269.39	0.00		71,397.23	51,633.71	50,238.45	0.00	0.00	0.00	0.00
27 Teaching	2,404,091.94	15,676.08		1,689,345.03	62,366.06	628,207.61	172.16	8,325.00	0.00	0.00
31 InstProDev	71,968.68	0.00		54,100.00	0.00	17,868.68	0.00	0.00	0.00	0.00
55 TOTAL	2,649,330.01	15,676.08		1,814,842.26	113,999.77	696,314.74	172.16	8,325.00	0.00	0.00

E.S.D. 114

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 18 Kitsap

For the Year Ended August 31, 2019

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	28,241.60	0.00		16,472.72	0.00	6,625.83	107.91	0.00	5,035.14	0.00
25 Pupil M/S	7,559.00	0.00		0.00	0.00	0.00	7,559.00	0.00	0.00	0.00
26 Health	6,000.00	0.00		0.00	0.00	0.00	0.00	6,000.00	0.00	0.00
27 Teaching	388,530.77	0.00		315,124.60	0.00	73,245.94	160.23	0.00	0.00	0.00
31 InstProDev	165,120.15	0.00		94,184.50	0.00	19,036.96	9,633.56	13,232.52	29,032.61	0.00
32 Inst Tech	107,750.46	0.00			0.00	0.00	0.00	0.00	0.00	107,750.46
58 TOTAL	703,201.98	0.00		425,781.82	0.00	98,908.73	17,460.70	19,232.52	34,067.75	107,750.46

E.S.D. 114

PROGRAM 61 - Head Start, Federal

COUNTY: 18 Kitsap

For the Year Ended August 31, 2019

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
23 Princ Off	10,812.36	0.00		0.00	6,591.24	4,221.12	0.00	0.00	0.00	0.00
24 Guid/Coun	3,691.71	0.00		3,000.00	0.00	691.71	0.00	0.00	0.00	0.00
27 Teaching	6,221.32	0.00		0.00	0.00	0.00	5,831.01	390.31	0.00	0.00
61 TOTAL	20,725.39	0.00		3,000.00	6,591.24	4,912.83	5,831.01	390.31	0.00	0.00

E.S.D. 114

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 18 Kitsap

For the Year Ended August 31, 2019

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	5,134.03	0.00		0.00	4,164.54	932.45	37.04	0.00	0.00	0.00
31 InstProDev	6,595.39	0.00		60.27	409.89	105.37	0.00	6,019.86	0.00	0.00
64 TOTAL	11,729.42	0.00		60.27	4,574.43	1,037.82	37.04	6,019.86	0.00	0.00

E.S.D. 114

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 18 Kitsap

For the Year Ended August 31, 2019

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	28,566.43	0.00		0.00	16,655.48	7,551.79	4,359.16	0.00	0.00	0.00
27 Teaching	256,139.48	35.00		7,944.20	123,614.69	73,215.65	34,745.87	15,277.25	1,306.82	0.00
31 InstProDev	22,511.54	0.00		2,613.26	360.95	331.09	34.96	7,124.58	12,046.70	0.00
65 TOTAL	307,217.45	35.00		10,557.46	140,631.12	81,098.53	39,139.99	22,401.83	13,353.52	0.00

E.S.D. 114

PROGRAM 68 - Indian Education, Federal, ED

COUNTY: 18 Kitsap

For the Year Ended August 31, 2019

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	44,401.53	0.00		0.00	28,699.89	15,290.72	132.36	0.00	278.56	0.00
68 TOTAL	44,401.53	0.00		0.00	28,699.89	15,290.72	132.36	0.00	278.56	0.00

E.S.D. 114

PROGRAM 73 - Summer School

COUNTY: 18 Kitsap

For the Year Ended August 31, 2019

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	493.80	0.00		389.79	0.00	104.01	0.00	0.00	0.00	0.00
27 Teaching	56,573.80	0.00		33,222.23	2,149.54	8,204.54	12.49	12,985.00	0.00	0.00
73 TOTAL	57,067.60	0.00		33,612.02	2,149.54	8,308.55	12.49	12,985.00	0.00	0.00

E.S.D. 114

PROGRAM 74 - Highly Capable

COUNTY: 18 Kitsap

For the Year Ended August 31, 2019

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	423.41	0.00		0.00	0.00	0.00	423.41	0.00	0.00	0.00
27 Teaching	151,567.42	3,023.04		57,627.31	31,108.68	14,024.30	17,359.67	21,967.03	960.79	5,496.60
31 InstProDev	141,671.62	0.00		90,915.52	0.00	37,730.20	506.09	8,312.00	4,207.81	0.00
74 TOTAL	293,662.45	3,023.04		148,542.83	31,108.68	51,754.50	18,289.17	30,279.03	5,168.60	5,496.60

E.S.D. 114

PROGRAM 79 - Instructional Programs, Other

COUNTY: 18 Kitsap

For the Year Ended August 31, 2019

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	285,202.36	0.00		114,890.02	68,931.63	77,661.33	6,550.74	9,962.96	7,205.68	0.00
27 Teaching	95,480.34	976.49		65,568.13	2,008.84	19,410.55	4,766.00	913.78	1,836.55	0.00
31 InstProDev	36,301.77	0.00		0.00	0.00	0.00	4,470.77	0.00	31,831.00	0.00
33 Curriculum	861.97	0.00		0.00	0.00	0.00	861.97	0.00	0.00	0.00
79 TOTAL	417,846.44	976.49		180,458.15	70,940.47	97,071.88	16,649.48	10,876.74	40,873.23	0.00

E.S.D. 114

PROGRAM 86 - Community Schools

COUNTY: 18 Kitsap

For the Year Ended August 31, 2019

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
91 Publ Actv	5,197.00	0.00		0.00	0.00	0.00	0.00	5,197.00	0.00	0.00
86 TOTAL	5,197.00	0.00		0.00	0.00	0.00	0.00	5,197.00	0.00	0.00

E.S.D. 114

PROGRAM 89 - Other Community Services

COUNTY: 18 Kitsap

For the Year Ended August 31, 2019

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	41,319.67	757.85		2,667.18	10,533.61	4,507.28	7,912.88	5,745.92	9,194.95	0.00
27 Teaching	37,487.78	0.00		23,886.58	0.00	13,601.20	0.00	0.00	0.00	0.00
31 InstProDev	79,373.28	110.50		0.00	0.00	0.00	34,722.82	4,219.00	40,320.96	0.00
91 Publ Actv	456,034.26	115,638.49	0.00	101,879.03	135,483.34	88,296.43	4,016.66	10,720.31	0.00	0.00
89 TOTAL	614,214.99	116,506.84	0.00	128,432.79	146,016.95	106,404.91	46,652.36	20,685.23	49,515.91	0.00

E.S.D. 114

PROGRAM 97 - District-wide Support

COUNTY: 18 Kitsap

For the Year Ended August 31, 2019

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	491,573.73	376.25			10,645.71	1,282.38	5,070.28	464,016.14	10,182.97	0.00
12 Supt Off	726,595.05	10,278.00		225,759.27	156,213.99	99,731.17	28,441.80	200,700.83	5,469.99	0.00
13 Busns Off	1,493,593.63	224.80		186,775.46	812,573.96	384,810.35	38,565.97	62,474.24	8,168.85	0.00
14 HR	1,171,032.04	818.35		165,288.75	535,088.25	257,308.85	13,540.15	190,356.81	8,630.88	0.00
15 Pblc Rltn	374,319.87	96.00		0.00	211,047.19	72,757.94	19,070.09	70,922.56	426.09	0.00
25 Pupil M/S	80,209.61	0.00		54,833.03	0.00	19,056.50	1,794.14	1,585.00	2,940.94	0.00
61 Supv Bldg	804,642.75	0.00		0.00	511,230.52	184,431.34	6,849.56	97,990.09	4,141.24	0.00
62 Grnd Mnt	1,115,108.90	56,067.44			464,277.03	210,553.41	92,288.19	198,470.58	1,484.13	91,968.12
63 Oper Bldg	3,730,672.17	2,269.00		2,304,096.21	1,143,156.01	267,779.24	6,640.09	1,109.40	5,622.22	
64 Maintnce	2,054,613.63	33,240.97	0.00	729,773.27	352,314.28	239,490.95	695,028.03	4,766.13	0.00	
65 Utilities	2,521,438.55	0.00	0.00	0.00	0.00	0.00	0.00	2,521,438.55	0.00	0.00
67 Bldg Secu	109,440.31	2,768.15			2,154.79	0.00	19,945.20	45,615.40	2,889.97	36,066.80
68 Insurance	1,094,720.69	0.00					0.00	1,094,720.69		0.00
72 Info Sys	2,348,025.32	28.70	0.00	260.00	1,082,196.84	428,491.19	176,727.40	436,060.78	14,292.15	209,968.26
74 Warehouse	230,311.18	6,815.15	0.00	0.00	138,158.80	65,104.18	17,852.03	2,381.02	0.00	0.00
75 Mtr Pool	-4,323.80	0.00	-147,320.26	0.00	0.00	0.00	137,380.94	5,592.52	23.00	0.00
97 TOTAL	18,341,973.63	112,982.81	-147,320.26	632,916.51	6,957,456.56	3,218,997.60	1,064,795.94	6,093,993.33	64,525.74	343,625.40

E.S.D. 114

PROGRAM 98 - School Food Services

COUNTY: 18 Kitsap

For the Year Ended August 31, 2019

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	362,862.33	0.00		0.00	276,031.29	76,339.61	1,367.76	2,757.50	6,366.17	0.00
42 Food	1,638,086.89	0.00					1,627,571.21	10,515.68		
44 Operation	1,634,632.31	14,137.08			833,706.05	444,027.06	189,764.38	142,190.08	165.46	10,642.20
49 Transfers	-90,885.49		-90,885.49							
98 TOTAL	3,544,696.04	14,137.08	-90,885.49	0.00	1,109,737.34	520,366.67	1,818,703.35	155,463.26	6,531.63	10,642.20

E.S.D. 114

PROGRAM 99 - Pupil Transportation

COUNTY: 18 Kitsap

For the Year Ended August 31, 2019

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	1,116,831.01	0.00		0.00	739,584.31	284,300.01	19,434.57	36,393.86	3,202.01	33,916.25
52 Operation	4,307,592.93	0.00			2,435,595.98	1,202,662.18	449,260.80	220,041.97	32.00	0.00
53 Maintnce	2,028,418.53	0.00			436,079.47	190,749.45	628,914.21	572,012.78	2,180.94	198,481.68
56 Insurance	168,620.31							168,620.31		
59 Transfers	-379,341.30		-379,341.30							
99 TOTAL	7,242,121.48	0.00	-379,341.30	0.00	3,611,259.76	1,677,711.64	1,097,609.58	997,068.92	5,414.95	232,397.93

E.S.D. 114

Data Requirements for Supplemental Reports

COUNTY: 18 Kitsap

For the Year Ended August 31, 2019

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.	51,227.37
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	317,423.26
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.	0.00
D.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	2,282,636.39
E.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	366,693.62
F.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	2,649,330.01

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, 2019

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.

11,454.77

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

0.145

a) Total All Programs (SYSTEM CALCULATED)

144,810,980.14

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

18,341,973.63

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

126,469,006.51

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, 2019

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.

246,849.26

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, 2019

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, 2019

INDIRECT EXPENDITURES

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

34,688.71

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.

123,689.90

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.

374,319.87

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.

2,138,057.06

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, 2019

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 2018-2019

COUNTY: 18 Kitsap

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2020-21

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	126,469,006.51	919,889.56		1,638,086.89			123,911,030.06
PROGRAM 97 ACTIVITIES							
11 Board of Directors	491,573.73	0.00		246,849.26	86,345.86	158,378.61	
12 Superintendent's Office	726,595.05	0.00		0.00	726,595.05	0.00	
13 Business Office	1,493,593.63	0.00		0.00		1,493,593.63	
14 Human Resources	1,171,032.04	0.00		0.00		1,171,032.04	
15 Public Relations	374,319.87	0.00			0.00	374,319.87	
25 Pupil Management and Safety	80,209.61	0.00		0.00	80,209.61	0.00	
61 Supervision	804,642.75	0.00		0.00	804,642.75	0.00	
62 Grounds Maintenance	1,115,108.90	91,968.12		0.00	1,023,140.78	0.00	
63 Operation of Buildings	3,730,672.17	5,622.22		0.00	3,725,049.95	0.00	
64 Maintenance	2,054,613.63	0.00		0.00	2,054,613.63	0.00	
65 Utilities	2,521,438.55	0.00		0.00	2,521,438.55	0.00	
67 Building and Property Security	109,440.31	36,066.80		0.00	73,373.51	0.00	
68 Insurance	1,094,720.69	0.00		0.00	1,094,720.69	0.00	
72 Information Systems	2,348,025.32	209,968.26		0.00	0.00	2,138,057.06	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	230,311.18	0.00		0.00		230,311.18	
75 Motor Pool	-4,323.80	0.00		0.00		-4,323.80	
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	18,341,973.63	343,625.40	0.00	246,849.26	12,190,130.38	5,561,368.59	

E.S.D. 114

Fiscal Year 2018-2019

COUNTY: 18 Kitsap

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2020-21

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	144,810,980.14	1,263,514.96	0.00	1,884,936.15		5,561,368.59	123,911,030.06
Unallowable Costs					-12,190,130.38		12,190,130.38
TOTALS	144,810,980.14	1,263,514.96	0.00	1,884,936.15		5,561,368.59	136,101,160.44

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

FY 16-17

1. FY 16-17 INDIRECT EXPENDITURES	4,389,122.42
2. FY 16-17 DIRECT EXPENDITURES	105,132,656.17
3. FY 16-17 OVER/UNDER RECOVERY (CALCULATED)	-476,199.80
4. FY 16-17 TOTAL POOL (LINE 1 + LINE 3)	3,912,922.62
5. CALCULATED FY 16-17 RESTRICTED INDIRECT RATE TO BE USED IN FY 18-19	0.0372

FY 18-19

6. FY 18-19 INDIRECT EXPENDITURES FROM COLUMN 6	5,561,368.59
7. FY 16-17 OVER/UNDER RECOVERY (LINE 3)	-476,199.80
8. FY 18-19 ADJUSTED IND POOL (LINE 6 + LINE 7)	5,085,168.79
9. FY 18-19 DIRECT EXPENDITURES FROM COLUMN 7	136,101,160.44
10. FY 18-19 RESTRICTED INDIRECT RATE (LINE 5)	0.0372
11. FY 18-19 AMOUNT RECOVERED (LINE 9 * LINE 10)	5,062,963.17
12. FY 18-19 OVER/UNDER RECOVER (LINE 8 - LINE 11)	22,205.62
13. FY 18-19 TOTAL POOL (LINE 6 + LINE 12)	5,583,574.21
14. CALCULATED FY 18-19 RESTRICTED INDIRECT RATE TO BE USED IN FY 20-21 (LINE 13 / LINE 9)	0.0410

E.S.D. 114

Fiscal Year 2018-2019

COUNTY: 18 Kitsap

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2020-21

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	126,469,006.51	919,889.56		1,638,086.89			123,911,030.06
PROGRAM 97 ACTIVITIES							
11 Board of Directors	491,573.73	0.00		246,849.26	86,345.86	158,378.61	
12 Superintendents Office	726,595.05	0.00		0.00		726,595.05	
13 Business Office	1,493,593.63	0.00		0.00		1,493,593.63	
14 Human Resources	1,171,032.04	0.00		0.00		1,171,032.04	
15 Public Relations	374,319.87	0.00			0.00	374,319.87	
25 Pupil Management and Safety	80,209.61	0.00		0.00		80,209.61	
61 Supervision	804,642.75	0.00		0.00		804,642.75	
62 Grounds Maintenance	1,115,108.90	91,968.12		0.00		1,023,140.78	
63 Operation of Buildings	3,730,672.17	5,622.22		0.00		3,725,049.95	
64 Maintenance	2,054,613.63	0.00		0.00		2,054,613.63	
65 Utilities	2,521,438.55	0.00		0.00		2,521,438.55	
67 Building and Property Security	109,440.31	36,066.80		0.00		73,373.51	
68 Insurance	1,094,720.69	0.00		0.00		1,094,720.69	
72 Information Systems	2,348,025.32	209,968.26		0.00		2,138,057.06	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	230,311.18	0.00		0.00		230,311.18	
75 Motor Pool	-4,323.80	0.00		0.00		-4,323.80	
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	18,341,973.63	343,625.40	0.00	246,849.26	86,345.86	17,665,153.11	

E.S.D. 114

Fiscal Year 2018-2019

COUNTY: 18 Kitsap

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2020-21

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	144,810,980.14	1,263,514.96	0.00	1,884,936.15		17,665,153.11	123,911,030.06
Unallowable Costs					-86,345.86		86,345.86
Totals	144,810,980.14	1,263,514.96	0.00	1,884,936.15		17,665,153.11	123,997,375.92

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

FY 16-17

1. FY 16-17 INDIRECT EXPENDITURES	15,081,139.61
2. FY 16-17 DIRECT EXPENDITURES	94,440,638.98
3. FY 16-17 OVER (UNDER) RECOVERY	-1,662,276.78
4. FY 16-17 TOTAL POOL (LINE 1 + LINE 3)	13,418,862.83
5. CALCULATED FY 16-17 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 18-19	0.1421

FY 18-19

6. FY 18-19 INDIRECT EXPENDITURES FROM COLUMN 6	17,665,153.11
7. FY 16-17 OVER (UNDER) RECOVERY (LINE 3)	-1,662,276.78
8. FY 18-19 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	16,002,876.33
9. FY 18-19 DIRECT EXPENDITURES FROM COLUMN 7	123,997,375.92
10. FY 18-19 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1421
11. FY 18-19 AMOUNT RECOVERED (LINE 9 * LINE 10)	17,620,027.12
12. FY 18-19 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-1,617,150.79
13. FY 18-19 TOTAL POOL (LINE 6 + LINE 12)	16,048,002.32
14. CALCULATED FY 18-19 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 20-21 (LINE 13 / LINE 9)	0.1294

E.S.D. 114

General Fund

COUNTY: 18 Kitsap

Resource to Program Expenditure Report

For the Year Ended August 31, 2019

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	77,016,069.12	60,635,289.50	467,893.10	15,912,886.52
02 Alternative Learning Experience (ALE)	3,270,269.40	2,897,489.25	0.00	372,780.15
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	5,537,726.35	5,537,726.35	0.00	0.00
34 Middle School Career and Technical Ed, State	2,017,890.24	2,017,890.24	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	18,341,973.63	18,026,528.25	176,712.97	138,732.41
TOTAL BASIC EDUCATIONAL PROGRAMS	106,183,928.74	89,114,923.59	644,606.07	16,424,399.08
OTHER INSTRUCTIONAL PROGRAMS				
21 Special Education-Supplemental, State	17,589,437.31	16,434,175.17	12,209.49	1,143,052.65
22 Special Education - Infants and Toddlers - State	918,331.26	918,331.26	0.00	0.00
24 Special Education-Supplemental, Federal	2,132,439.71	0.00	2,132,439.71	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	109,263.55	0.00	109,263.55	0.00
38 Vocational, Federal	80,471.50	0.00	80,471.50	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
47 Skill Center - Facility Upgrades	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	1,723,828.69	0.00	1,723,828.69	0.00
52 Other Title Grants Under ESEA, Federal	161,867.60	0.00	161,867.60	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	2,649,330.01	2,649,330.01	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	703,201.98	703,201.98	0.00	0.00
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	20,725.39	0.00	19,245.29	1,480.10
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	11,729.42	0.00	8,954.30	2,775.12
65 Transitional Bilingual, State	307,217.45	307,217.45	0.00	0.00

E.S.D. 114

General Fund

COUNTY: 18 Kitsap

Resource to Program Expenditure Report

For the Year Ended August 31, 2019

	Program Expenditures	State Resources	Federal Resources	Other Resources
OTHER INSTRUCTIONAL PROGRAMS				
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	44,401.53	0.00	41,383.57	3,017.96
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	57,067.60	0.00	0.00	57,067.60
74 Highly Capable	293,662.45	293,662.45	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	417,846.44	0.00	417,846.44	0.00
TOTAL OTHER INSTRUCTIONAL PROGRAMS	27,220,821.89	21,305,918.32	4,707,510.14	1,207,393.43
OTHER PROGRAMS				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	5,197.00	0.00	0.00	5,197.00
88 Child Care	0.00	0.00	0.00	0.00
89 Other Community Services	614,214.99	0.00	0.00	614,214.99
98 School Food Services	3,544,696.04	54,943.62	2,158,125.99	1,331,626.43
99 Pupil Transportation	7,242,121.48	6,835,461.01	0.00	406,660.47
TOTAL OTHER PROGRAMS	11,406,229.51	6,890,404.63	2,158,125.99	2,357,698.89
TOTALS	144,810,980.14	117,311,246.54	7,510,242.20	19,989,491.40

E.S.D. 114

Preliminary Special Education Maintenance of Effort

COUNTY: 18 Kitsap

Fiscal Year 2018-2019

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 17 - 18 Actual (A)	FY 18 - 19 Actual (B)
Preliminary FY 2018-2019 to FY 2017-2018 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.	14,247,747.34	17,589,437.31
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	44,591.31	12,209.49
4. Equals aggregate special education expenditures for resident special education students.	14,203,156.03	17,577,227.82
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.)		3,374,071.79
Preliminary FY 2018-2019 to FY 2017-2018 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	1,490.89	1,481.45
7. Expenditures per pupil (line 4/line 6).	9,526.62	11,864.88
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.)		2,338.26
Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2018-2019 to FY 2017-2018 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.	0.00	1,143,052.65
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.)		1,143,052.65
11. Expenditures per pupil (line 9/line 6).	0.00	771.57
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.)		771.57

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 2018 - 19	FY 2017 - 18		FY 2018 - 19	FY 2017 - 18
Total Expenditures	+ (plus)	144,810,980.14	124,620,963.63	Total Program 98	+ 3,544,696.04	3,766,527.47
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 1,403,339.93	1,388,194.42
Community Schools	- (minus)	5,197.00	15,807.66	Revenue 4198 (State)	- 54,943.62	57,454.86
Child Care	- (minus)	0.00	0.00	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	614,214.99	1,093,823.30	Revenue 6198 (Fed)	- 1,912,139.76	1,977,875.88
School Food Services	- (minus)	3,544,696.04	3,766,527.47	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)	- 329,370.41	336,355.82
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)	1,263,514.96	564,737.79	TOTAL FOOD SERVICES DEFICIT	-155,097.68	6,646.49
Federal, General Purpose Revenue	- (minus)	458,661.45	478,181.60			
Federal, Special Purpose Revenue	- (minus)	7,051,580.75	6,709,317.00	Note:		
Food Service Deficit	+ (plus)	0.00	6,646.49	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	1,912,139.76	1,977,875.88	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)	329,370.41	336,355.82	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 2018 - 19	FY 2017 - 18
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)	10,642.20	162,616.82
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	134,125,267.32	114,476,063.82
	FY 18-19/FY 17-18		1.17

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 2018-2019

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 2018 - 19	FY 2017 - 18
Program 31, Vocational--Basic State	+ (plus)	5,537,726.35	4,709,073.54
Program 34, Middle School Career and Technical Education-State	+ (plus)	2,017,890.24	1,199,327.47
Program 38, Vocational--Federal	+ (plus)	80,471.50	64,770.47
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)	83,376.00	67,267.47
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	7,552,712.09	5,905,904.01
		FY 18-19 / FY 17-18	1.28

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

E.S.D. 114

South Kitsap School District No.402

COUNTY: 18 Kitsap

Financial Edit Report Fiscal Year 2018-2019

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.	179.00	
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	1.598	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.	40,336,316.42	40,336,317.42
Info	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	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

E.S.D. 114

South Kitsap School District No.402

COUNTY: 18 Kitsap

Financial Edit Report Fiscal Year 2018-2019

Continued

Capital Projects Fund: Cleared all edits

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