

Board Agenda Item

Meeting: 11/14/2019

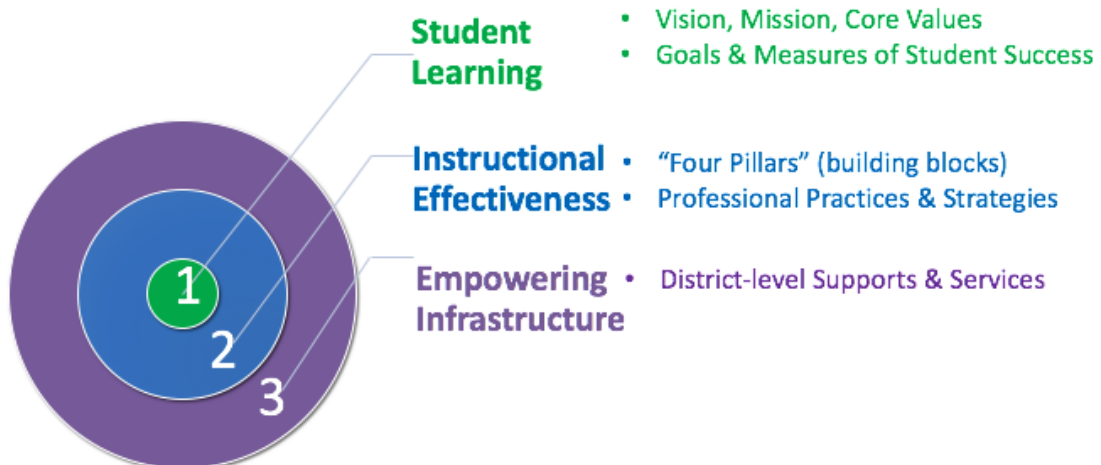
Category: Management report

Subject: 18-19 Year-End Financial Report and Summary

Goal(s): Empowering Infrastructure

Budget Implication: none

Summary: Below is a summary of the 18-19 year-end financial report also attached are the 18-19 financial statements






<p>NKSD Vision: Every NKSD student is a confident, competent, creative and compassionate person who is prepared for a world yet to be imagined</p>	<p>NKSD Mission: We foster a safe, collaborative, and intentional learning environment where each student is known by name, strength, and need.</p>
<p style="text-align: center;">NKSD Core Values: We are all in for all students We model extraordinary care in our words and deeds. We foster high expectations, continuous growth, and high achievement for everyone. We celebrate our diversity, we embrace inclusion, and we respect our local heritage. There is no limit to better</p>	
<p>NKSD Goals:</p> <ul style="list-style-type: none"> • Early foundations: Building a bright future • Whole child: Embraced, empowered, resilient, critical thinkers • Success for all students: Equitable access and opportunity • Future-ready graduates: Prepared for life, career, and college 	<p>NKSD Pillars:</p> <ul style="list-style-type: none"> • Accountable, culturally responsive teaching and learning • Strong relationships with families and community • Safe, trusting climate for learning and work • Effective, caring teachers, leaders, and staff for every student



Funds Summaries

		North Kitsap School District				
		YEAR END SUMMARY OF FUNDS				
FUND	YEAR	BEGINNING BALANCE	REVENUES	EXPEND	TRNSF	ENDING BALANCE
GENERAL:	2018-19	7,368,401	89,949,196.00	87,201,979	(99,793)	10,015,827
	2017-18	8,005,589	77,311,880	77,160,420	(788,650)	7,368,401
CAPITAL PROJECTS:	2018-19	14,476	5,329,356	5,070,005	0	273,827
	2017-18	617,139	186,300	788,964	-600,000	14,475
DEBT SERVICE:	2018-19	3,262,471	902,700	3,922,453	0	242,718
	2017-18	3,372,864	5,179,582	5,289,975	0	3,262,471
ASB:	2018-19	536,593	779,715	811,419	0	504,888
	2017-18	514,572	785,258	763,236	0	536,594
TRANSP VEHICLE:	2018-19	1,605,614	613,804	590,966	0	1,628,451
	2017-18	1,777,390	492,339	664,115	0	1,605,614



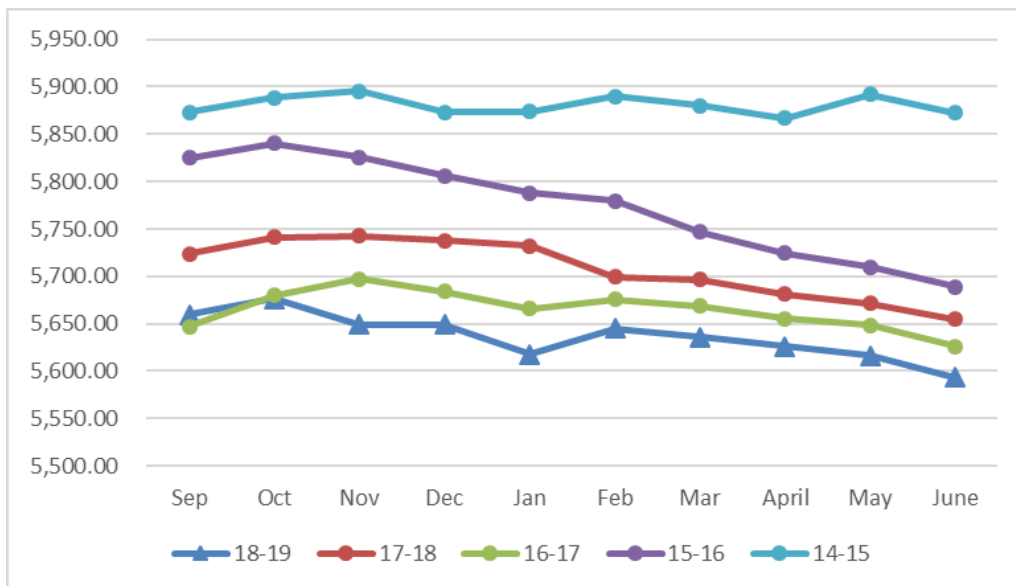
General Fund:

In 2018-2019, there was an increase in the ending fund balance. The majority of this increase was due to the overlapping high collection of local levy rates, the increase state funding due the McCleary fix, under-expenditure in categorical programs resulting in restricted carryover, unexpectedly high Special Education Safety Net award, and a system-wide slowdown of expenditures to prepare for future inflationary and comparable increases in salary, healthcare and other benefit costs, as well as materials and other operating costs outpacing increases in expected revenue that is projected to be tied to the Inflationary Price Deflator that is expected to increase at only 2% per year.

18-19 General Fund Ending Fund Balance	
Non Spendable (Prepaid, Inventory, Insurance)	\$ 362,424
Assigned Fund Balance (Building Carryover)	\$ 403,468
Restricted Fund Balance (Debt Service, Self Insurance, categorical carryover)	\$ 381,928
Committed to Other Purposes (Projected healthcare costs increase)	\$1,500,000
Unassigned Fund Balance	\$ 982,423
Unassigned Minimum Fund Balance (7% of Expenditures)	\$ 6,385,581
Total 2018-2018 Ending Fund Balance	\$ 10,015,824

Enrollment

The District enrollment in 2018-2019 ended at 5,636, excluding running start. The estimated enrollment for the 2018-19 school year was 5,738, excluding running start. The current District enrollment as of November 2019 is 5,660, excluding running start. 2019-2020 enrollment is estimated to end at about 5,642 which is effectively the same as 2018-2019 enrollment. The below shows enrollment without running start.





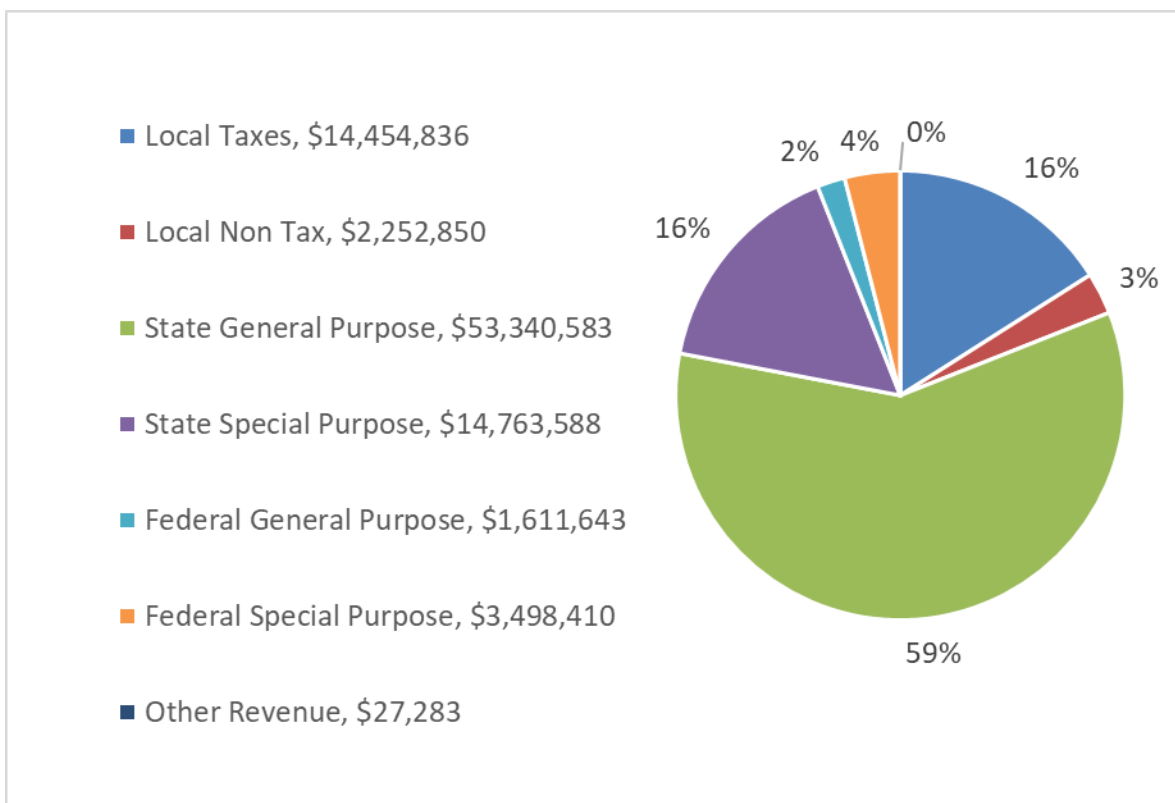
Long Term Considerations

With the passage of HB2242 and the subsequent passage of SB6362 in the second half of the biennium, there have been substantial changes in the way that schools are funded from the state along with increased tax levels from the state offset by reductions in local levy authority. While these changes are a positive step in the right direction for school funding, dependence on local levies will continue to maintain the current programs and levels of service. Additionally, increases in funding have been accompanied by even larger increases in employee compensation costs that are required to remain competitive with neighboring school districts. The increases in employee compensation costs, as well as projected increases related to the School Employee Benefits Board, will continue to put pressure on North Kitsap School District's financial position. To mitigate the impacts of the projected increases in health care over the coming years the School Board passed a resolution to commit to other purposes \$1.5M of fund balance to buffer the impacts of health care cost increases over the next three years.

GENERAL FUND OVERVIEW

General Fund Revenue by Source

The graph below depicts the sources of revenue for North Kitsap. State General Purpose is the largest funding source along with State Special Purpose funding. Local taxes collected in the form of an Educational Programs and Operations Levy makes up 16% of the School District's revenue.

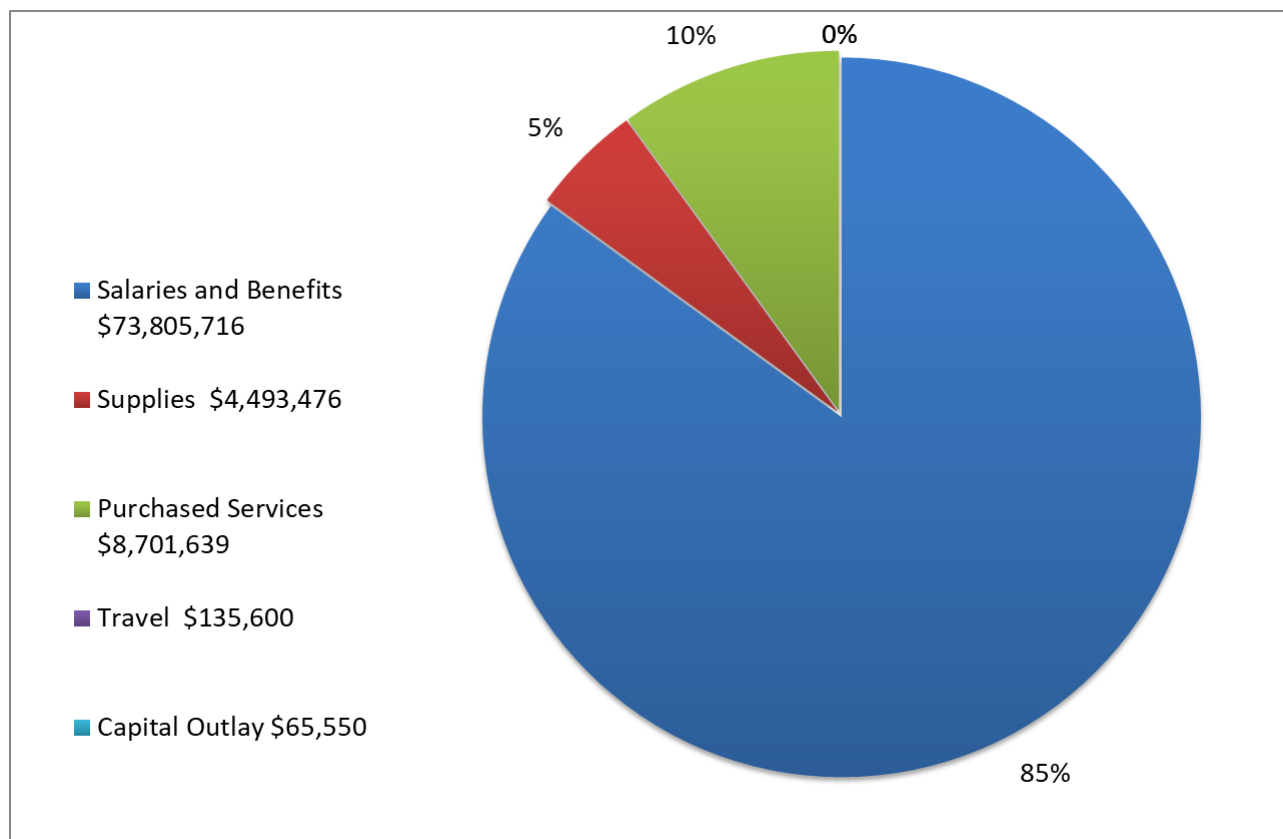




General Fund Expenditures by Program Summary

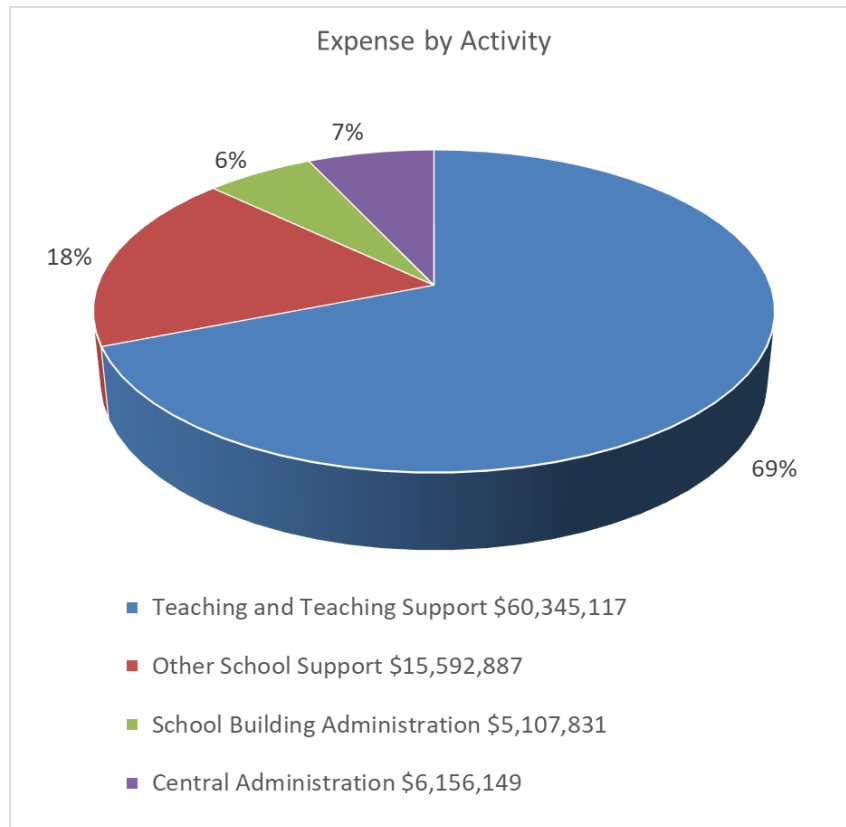
North Kitsap School District 2018-19 YEAR END EXPENDITURES BY PROGRAM											
DISTRIBUTION BY PROGRAM	15-16 Actual	%	16-17 Actual	%	17-18 Actual	%	18-19 Budget	%	18-19 Actual	%	Under (Over)
Total CORE BEA	49,711,027	70.5%	50,741,758	70.2%	54,590,529	70.8%	60,229,567.00	68.7%	61,303,482	70.3%	(1,073,915)
Total Special Ed	9,485,705	13.5%	9,976,933	13.8%	11,028,758	14.3%	12,510,681.00	14.3%	12,811,218	14.7%	(300,537)
Total CTE	2,586,983	3.7%	2,478,495	3.4%	2,700,852	3.5%	3,147,490.00	3.6%	2,962,954	3.4%	184,536
Total Other Categorical Instructional	3,167,093	4.5%	3,043,494	4.2%	2,718,689	3.5%	4,992,578.00	5.7%	3,208,922	3.7%	1,783,656
Total Other Support	5,607,696	8.0%	6,082,290	8.4%	6,121,592	7.9%	6,741,385.00	7.7%	6,915,406	7.9%	(174,021)
GRAND TOTALS	70,558,504	100.0%	72,322,969	100.0%	77,160,419	100.0%	87,621,701.00	100.0%	87,201,981	100.0%	419,719

General Fund Expenditure by Object





General Fund Expenditure by Activity



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

Other School Support – Operational support represents 18% of the District budget. This includes operation and maintenance of buildings and grounds, utilities and plant security, student transportation, nutritional services, insurance, data processing and public activities.

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

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



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General Fund Summary



**North Kitsap School District
2018-19 YEAR END GENERAL FUND**

		Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Actual 2018-19	Variance 18-19
BEG:	Unassigned Minimum Fund Balance	3,297,351	3,988,275	3,527,925	3,527,925	5,917,653	5,714,340	203,313
	Assigned for Other Capital Project				540,000	0	265,913	(265,913)
	Nonspendable FB-Inventory/Prepaid	431,996	328,261	264,724	581,793	116,039	604,278	(488,239)
	Restricted for Self Insurance	45,000	45,000	45,000	45,000	0	45,000	(45,000)
	Restricted for Debt Service	189,168	183,701	188,711	188,711	115,703	115,703	0
	Assigned to Other Purposes	1,670,164	1,955,773	1,200,000	342,931	723,304	623,167	100,137
	Unassigned Fund Balance	877,660	1,516,624	2,880,979	2,779,229	0		0
	Beginning Fund Balance	6,511,339	8,017,634	8,107,339	8,005,589	6,872,699	7,368,401	(495,702)
ADD:	Revenues							
	1000 Local Taxes	15,940,220.60	16,845,611.60	17,254,195	17,824,614	14,354,187	14,454,836	(100,649)
	2000 Local Non-Tax	2,284,187.71	1,877,847.45	1,987,200	1,923,267	2,019,547	2,252,851	(233,304)
	3000 State, General Purpose	32,912,488.94	37,623,832.22	38,111,214	41,861,228	53,806,443	53,340,583	465,860
	4000 State, Special Purpose	8,626,547.99	9,490,914.45	9,768,180	10,910,515	12,667,237	14,763,590	(2,096,353)
	5000 Federal, General Purpose	1,215,956.62	1,130,518.46	1,283,538	1,295,871	1,232,000	1,611,643	(379,643)
	6000 Federal, Special Purpose	3,512,484.60	3,878,075.20	4,001,530	3,494,535	5,465,000	3,498,410	1,966,590
	7000 Revenues from Other Districts	-	-	0		0	0	0
	8000 Revenues From Other Agencies	17,166.57	37,790.84	5,823	1,850	0	2,707	(2,707)
	9000 Other Financing*	-	-	8,133		2,000,000	24,576	1,975,424
	Total Revenues	64,509,053.03	70,884,590.22	72,419,813.00	77,311,880.00	91,544,414.00	89,949,196.00	1,595,218.00
TOTAL:	Funds Available	71,020,392	78,902,224	80,527,152	85,317,469	98,417,113	97,317,597	1,099,516
LESS:	Expenditures							
	00 Regular Instruction	33,545,066	37,687,528	40,620,864	41,181,122	46,638,435	48,050,994	(1,412,559)
	20 Special Education Instruction	8,731,239	9,485,706	9,976,933	11,028,757	12,510,681	12,811,218	(300,537)
	30 Vocational Instruction	2,540,613	2,586,982	2,478,495	2,700,851	3,147,490	2,962,953	184,537
	50&60 Compensatory Education	2,574,951	2,851,794	2,919,037	2,589,288	2,726,205	3,033,996	(307,791)
	70 Other Instructional Programs	533,118	315,300	124,456	129,400	2,266,373	174,925	2,091,448
	80 Community Services	563,313	527,846	626,032	571,518	610,910	569,931	40,979
	90 Support Services	14,325,291	17,103,348	15,577,151	18,959,482	19,721,607	19,597,962	123,645
	Total Expenditures	62,813,591	70,558,504	72,322,968	77,160,418	87,621,701	87,201,979	419,722
	OTHER FIN. USES TRANS. OUT (GL 536)	(189,198)	(236,381)	(198,594)	(788,650)	0	(99,793)	99,793
	Ending Fund Balance	8,017,603	8,107,339	8,005,589	7,368,401	10,795,414	10,015,824	779,589
END:	Unassigned Minimum Fund Balance	3,988,275	3,527,925	3,527,925	0	5,724,729	6,385,581	(660,852)
	Restricted for carryover			540,000	265,913		336,928	(336,928)
	Nonspendable FB-Inventory/Prepaid	328,261	264,724	581,793	604,278	116,039	362,424	(246,385)
	Restricted for Self Insurance	45,000	45,000	45,000	45,000		45,000	(45,000)
	Restricted for Debt Service	183,701	188,711	188,711	115,703	115,637	0	115,637
	Assigned to Other Purposes	1,955,773	1,200,000	342,931	623,167	723,304	403,468	319,836
	Unassigned Fund Balance	1,516,624	2,880,979	2,779,229	5,714,340		982,423	(982,423)
	Committed Fund Balance						1,500,000	(1,500,000)
	Ending Fund Balance	8,017,634	8,107,339	8,005,589	7,368,401	6,679,709	10,015,824	(3,336,115)



General Fund Revenue by Source

		North Kitsap School District 2018-19 YEAR END REVENUE BY SOURCE					
		Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Actual 2018-19	Variance 2018-19
1100	Local Property Tax	16,834,219	17,240,704	17,816,487	14,346,187	14,439,430	93,243
1500	Timber Excise Tax	11,392	13,490	8,127	8,000	15,406	7,406
Total Tax		16,845,611	17,254,194	17,824,614	14,354,187	14,454,836	100,649
2100	Tuition and Fees	96,924	91,938	129,986	71,000	193,913	122,913
2131	CTE Tuition	310	180	20	0	30	30
2173	Summer School	9,525	8,900		0	1,500	1,500
2186	Facilities	56,928	75,642	64,304	64,000	59,059	(4,941)
2189	Preschool Tuition						0
2200	Sales of Goods, Supplies, Service	52,190	73,253	44,636		3,556	3,556
2231	Sec., Voc. Ed. Sale of Goods	51,598	54,884	47,785	55,000	59,927	4,927
2289	Community Services - Pool	197,642	201,801	222,524	255,000	174,528	(80,472)
2298	Food Services	735,815	732,014	754,927	940,947	737,426	(203,521)
2300	Investment Earnings	60,389	68,983	139,397	70,000	203,784	133,784
2400	Interfund Loan Interest Earning				0	40,744	40,744
2500	Gifts and Donations	305,220	245,948	208,169	250,000	233,173	(16,827)
2600	Fines and Damages	13,280	13,731	12,453	9,400	11,974	2,574
2700	Rentals	151,584	133,610	171,645	174,200	169,127	(5,073)
2800	Insurance Recoveries	7,199	10,472	8,855	0	59,857	59,857
2900	Local Support Non-Tax	48,074	158,743	32,053	30,000	238,366	208,366
2910	E-Rate	91,171	117,101	86,513	100,000	65,886	(34,114)
Total Local Non-Tax		1,877,849	1,987,200	1,923,267	2,019,547	2,252,850	233,303
3100	State Apportionment	36,620,456	37,152,381	40,864,258	52,563,387	52,069,710	(493,677)
3121	State Special Ed Apportionment	1,003,376	958,833	996,970	1,243,056	1,270,873	27,817
Total State, General Purpose		37,623,832	38,111,214	41,861,228	53,806,443	53,340,583	(465,860)
4100	State Special Purpose - Capacity	16,810	17,712	18,753	17,500	1,118	(16,382)
4121	Special Education	5,234,927	5,404,395	5,909,744	7,237,545	8,181,147	943,602
4122	Spec Ed - Infants/Toddlers-State	225,557	277,899	430,366	544,435	621,008	76,573
4155	Learning Assistance Program	974,442	1,009,504	1,168,605	1,378,161	1,380,298	2,137
4158	Special Pilot Programs	267,817	319,494	266,608	202,707	293,354	90,647
4165	Transitional Bilingual	233,218	257,735	285,350	368,102	376,505	8,403
4174	Highly Capable	61,548	60,498	138,066	178,707	177,457	(1,250)
4198	School Food Service	31,122	29,247	33,466	30,106	27,926	(2,180)
4199	Transportation	2,445,382	2,391,085	2,659,444	2,709,974	3,700,326	990,352
4321	Special Education - Other	93	611	113		4,449	4,449
Total State, Special Purpose		9,490,914	9,768,180	10,910,515	12,667,237	14,763,588	2,096,351
5200	Department of Defense Impact Aid	87,668	95,150	91,246	0	133,402	133,402
5300	Federal Impact Aid	910,218	1,075,010	1,051,471	1,069,000	1,215,276	146,276
5329	Federal Impact Aid - Special Educ	132,633	113,378	153,154	163,000	262,965	99,965
Total Federal, General Purpose		1,130,519	1,283,538	1,295,871	1,232,000	1,611,643	379,643
6100	Other Federal Funds - Capacity	0			2,000,000	0	(2,000,000)
6124	Federal Special Ed. Grants	1,246,691	1,331,852	1,239,560	1,138,577	1,182,836	44,259
6138	Federal Vocational Education	28,671	33,674	26,988	27,403	30,983	3,580
6151	Disadvantaged, Title 1 Part A	575,456	696,084	582,532	586,370	555,519	(30,851)
6152	School Improvement	219,983	186,540	98,298	169,253	238,965	69,712
6164	Title III LEP and Immigrant	29,431	29,183	25,419	29,624	27,353	(2,271)
6198	School Food Service	974,508	923,537	942,687	978,176	936,134	(42,042)
6200	DODEA Science Grant	178,541	14,082	0	0	0	0
6262	DODEA Math & Science Professional Devt		383,531	137,418	131,885	157,567	25,682
6268	Indian Education	93,965	104,057	106,167	116,271	142,839	26,568
6269	DODEA Dual Language	200,916		0	0	0	0
6300	Federal Grants through other Agencies		122,234	160,828		0	0
6310	Medicaid Outreach Program	166,628			150,000	71,102	(78,898)
6321	Special Ed Medicaid Reimburse	1,966	1,527	282	0	11,317	11,317
6998	USDA Commodities	161,318	175,229	174,356	137,441	143,795	6,354
Total Federal, Special Purpose		3,878,074	4,001,530	3,494,535	5,465,000	3,498,410	(1,966,590)
7189	Other Community Services				0		0
8100	Agencies and Assoc. Grants	37,791			0		0
8200	Private Foundations		5,823	1,850	0	2,707	2,707
8500	OESD Grants						0
9300	Sale of Equipment		8,133		0	24,576	24,576
9900	Transfers				2,000,000		
GRAND TOTAL		70,884,590	72,419,813	77,311,880	91,544,414	89,949,195	404,779




General Fund Expenditures by Program

North Kitsap School District 2018-19 YEAR END EXPENDITURES BY PROGRAM											
DISTRIBUTION BY PROGRAM	15-16 Actual	%	16-17 Actual	%	17-18 Actual	%	18-19 Budget	%	18-19 Actual	%	Variance 18-19
01 Basic Education	37,338,779	52.92%	40,035,413.85	55.36%	40,679,739	52.72%	45,875,628.00	52.36%	47,537,516	54.51%	(1,661,888)
02 Basic Education - ALE	348,749	0.49%	585,450.70	0.81%	499,187	0.65%	762,807.00	0.87%	514,064	0.59%	248,743
97 District-wide Support	12,023,499	17.04%	10,120,893.08	13.99%	13,411,603	17.38%	13,591,132.00	15.51%	13,251,902	15.20%	339,230
Total CORE BEA	49,711,027	70.45%	50,741,758	70.16%	54,590,529	70.75%	60,229,567.00	68.74%	61,303,482	70.30%	(1,073,915)
21 Special Education	7,985,633	11.32%	8,081,483.56	11.17%	9,228,410	11.96%	10,390,889.00	11.86%	10,735,836	12.31%	(344,947)
22 Spec Ed - Infants/Toddlers	208,825	0.30%	243,146.99	0.34%	405,102	0.53%	440,093.00	0.50%	629,581	0.72%	(189,488)
24 Federal Special Education	1,257,535	1.78%	1,260,024.00	1.74%	1,239,560	1.61%	1,518,387.00	1.73%	1,182,836	1.36%	335,551
29 Other Federal Special Education	33,712	0.05%	392,278.40	0.54%	155,686	0.20%	161,312.00	0.18%	262,965	0.30%	(101,653)
Total Special Ed	9,485,705	13.45%	9,976,933	13.79%	11,028,758	14.30%	12,510,681.00	14.27%	12,811,218	14.69%	(300,537)
31 Vocational Education	1,983,171	2.81%	1,896,276.39	2.62%	2,094,764	2.71%	2,381,898.00	2.72%	2,231,443	2.56%	150,455
34 State Middle School Voc Education	576,505	0.82%	549,543.88	0.76%	579,747	0.75%	738,495.00	0.84%	701,367	0.80%	37,128
38 Federal Vocational Education	27,307	0.04%	32,675.00	0.05%	26,341	0.03%	27,097.00	0.03%	30,144	0.03%	(3,047)
Total CTE	2,586,983	3.67%	2,478,495	3.43%	2,700,852	3.49%	3,147,490.00	3.59%	2,962,954	3.39%	184,536
51 Title I, Disadvantaged	539,019	0.76%	653,416.00	0.90%	547,837	0.71%	516,537.00	0.59%	537,989	0.62%	(21,452)
52 School Improvement	206,053	0.29%	175,105.88	0.24%	100,820	0.13%	164,217.00	0.19%	236,593	0.27%	(72,376)
55 Learning Assistance Program	1,004,570	1.42%	954,194.78	1.32%	1,118,121	1.45%	1,223,620.00	1.40%	1,242,311	1.42%	(18,691)
58 Special and Pilot Programs	341,707	0.48%	334,611.37	0.46%	279,007	0.36%	228,980.00	0.26%	324,542	0.37%	(95,562)
62 Math & Science Prof Development	238,011	0.34%	355,550.60	0.49%	139,801	0.18%	128,830.00	0.15%	157,566	0.18%	(28,736)
64 Title III, Limited English Proficiency	28,853	0.04%	28,610.99	0.04%	24,218	0.03%	28,762.00	0.03%	26,520	0.03%	2,242
65 Transitional Bilingual	224,381	0.32%	295,683.35	0.41%	278,334	0.36%	320,301.00	0.37%	370,030	0.42%	(49,729)
68 Indian Education	90,658	0.13%	107,701.21	0.15%	101,150	0.13%	114,958.00	0.13%	138,446	0.16%	(23,488)
69 Other Compensary - Federal	178,541	0.25%	14,162.92	0.02%	-	0.00%	0.00	0.00%	-	0.00%	0
73 Summer School	100,865	0.14%	606.42	0.00%	10,866	0.01%	90,440.00	0.10%	11,750	0.01%	78,690
74 Highly Capable	61,934	0.09%	122,470.85	0.17%	118,235	0.15%	175,933.00	0.20%	160,468	0.18%	15,465
79 Other Instructional Programs	152,501	0.22%	1,379.14	0.00%	300	0.00%	2,000,000.00	2.28%	2,707	0.00%	1,997,293
Total Other Categorical Instructional	3,167,093	4.48%	3,043,494	4.20%	2,718,689	3.51%	4,992,578.00	5.70%	3,208,922	3.66%	1,783,656
86 Community Schools	70,513	0.10%	90,092.22	0.12%	59,068	0.08%	79,000.00	0.09%	53,935	0.06%	25,065
89 Other Community Services	457,334	0.65%	535,940.24	0.74%	512,450	0.66%	531,910.00	0.61%	515,996	0.59%	15,914
98 Food Services	1,896,483	2.69%	1,903,100.84	2.63%	1,936,866	2.51%	2,294,928.00	2.62%	2,055,914	2.36%	239,014
99 Pupil Transportation	3,183,366	4.51%	3,553,156.47	4.91%	3,613,208	4.68%	3,835,547.00	4.38%	4,289,561	4.92%	(454,014)
Total Other Support	5,607,696	7.95%	6,082,290	8.40%	6,121,592	7.93%	6,741,385.00	7.70%	6,915,406	7.93%	(174,021)
GRAND TOTALS	70,558,504	100%	72,322,969	100%	77,160,419	100%	87,621,701.00	100%	87,201,981	100%	419,719



General Fund Expenditure by Object

 North Kitsap School District 2018-19 YEAR END EXPENDITURE COMPARISON BY OBJECT											
OBJECT	15-16 ACTUAL		16-17 ACTUAL		17-18 ACTUAL		18-19 BUDGET		18-19 ACTUAL		
2	CERTIFICATED SALARIES	28,825,692	40.85%	30,737,321	42.50%	31,391,629	40.68%	34,608,201	39.50%	36,859,644	42.27%
3	CLASSIFIED SALARIES	12,428,294	17.61%	13,601,782	18.81%	14,401,745	18.66%	15,126,458	17.26%	16,847,889	19.32%
4	EMPLOYEE BENEFITS	15,421,221	21.86%	16,366,231	22.63%	17,562,550	22.76%	19,864,937	22.67%	20,098,183	23.05%
	Total Salaries & Benefits	56,675,207	80.32%	60,705,334	83.94%	63,355,924	82.10%	69,599,596.00	79.43%	73,805,716	84.64%
5	SUPPLIES & INSTR RESOURCES	4,525,136	6.41%	4,416,258	6.11%	4,701,285	6.09%	8,520,237	9.72%	4,493,476	5.15%
7	PURCHASED SERVICES	7,399,065	10.49%	6,953,573	9.61%	8,713,824	11.29%	9,032,665	10.31%	8,701,639	9.98%
8	TRAVEL	211,094	0.30%	194,879	0.27%	161,416	0.21%	104,203	0.12%	135,600	0.16%
9	CAPITAL OUTLAY	1,748,002	2.48%	52,925	0.07%	227,970	0.30%	365,000	0.42%	65,550	0.08%
0	DEBIT TRANSFERS	490,322	0.69%	498,475	0.69%	521,388	0.68%	421,982	0.48%	508,312	0.58%
1	CREDIT TRANSFERS	(490,322)	-0.69%	(498,475)	-0.69%	(521,388)	-0.68%	(421,982)	-0.48%	(508,312)	-0.58%
	Total Operating Costs	13,883,297	19.68%	11,617,635	16.06%	13,804,495	17.89%	18,022,105	20.57%	13,396,265	15.37%
	TOTAL	70,558,504	100.00%	72,322,969	100.00%	77,160,419	100.00%	87,621,701.00	100.00%	87,201,981	100.00%



General Fund Expenditure by Activity

North Kitsap School District 2018-19 YEAR END GENERAL FUND											
Activity		15-16 Actual		16-17 Actual		17-18 Actual		18-19 Budget		18-19 Actual	
No.	Name	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Teaching & Support											
22	Learning Resources	1,332,123	1.89%	1,391,950	1.92%	1,789,532	2.32%	1,712,704.00	1.95%	1,716,141	1.97%
24	Guidance - Counseling	1,941,134	2.75%	1,899,863	2.63%	1,920,828	2.49%	1,972,321.00	2.25%	2,228,633	2.56%
25	Pupil Management & Safety	814,116	1.15%	1,079,371	1.49%	1,064,695	1.38%	1,679,917.00	1.92%	1,389,820	1.59%
26	Health Services	2,469,127	3.50%	2,781,765	3.85%	3,250,692	4.21%	4,058,251.00	4.63%	3,870,537	4.44%
27	Teaching	37,050,784	52.53%	38,672,183	53.47%	40,351,410	52.30%	47,306,695.00	53.99%	47,426,190	54.39%
28	Extracurricular	1,540,395	2.18%	1,698,009	2.35%	1,698,423	2.20%	2,067,095.00	2.36%	1,951,357	2.24%
29	Payments to Other Districts	159,694	0.23%	54,911	0.08%	107,231	0.14%	50,000.00	0.06%	82,008	0.09%
31	Instructional Professional Dev	797,962	1.13%	990,851	1.37%	403,308	0.52%	705,742.00	0.81%	624,443	0.72%
32	Instructional Technology	601,142	0.85%	394,741	0.55%	285,801	0.37%	147,317.00	0.17%	184,782	0.21%
33	Curriculum	389,072	0.55%	958,249	1.32%	473,455	0.61%	1,425,000.00	1.63%	665,057	0.76%
34	Professional Learning							154,219.00	0.18%	206,149	0.24%
Total Teaching & Support		47,095,549	66.76%	49,921,893	69.03%	51,345,375	66.54%	61,279,261.00	69.95%	60,345,117	69.21%
Other Support											
42	Food	778,557	1.10%	699,879	0.97%	726,782	0.94%	871,000.00	0.99%	740,159	0.85%
44	Nutrition Services - Operation	953,831	1.35%	1,030,551	1.42%	1,019,714	1.32%	1,212,602.00	1.38%	1,122,038	1.29%
49	Nutrition Services - Transfers	(1,000)	0.00%	-	0.00%	-	0.00%	-	0.00%	(895)	0.00%
52	Operating Buses	2,572,491	3.65%	2,611,824	3.61%	2,687,755	3.48%	2,750,353.00	3.14%	3,030,689	3.48%
53	Maintenance of School Buses	483,625	0.69%	513,624	0.71%	544,082	0.71%	478,949.00	0.55%	580,287	0.67%
59	Transportation Trnsfr Credits	(286,373)	-0.41%	(295,178)	-0.41%	(327,992)	-0.43%	(253,810.00)	-0.29%	(341,119)	-0.39%
62	Grounds Care - Maintenance	427,221	0.61%	534,207	0.74%	772,883	1.00%	742,335.00	0.85%	778,239	0.89%
63	Operation of Buildings	2,028,551	2.87%	2,167,027	3.00%	2,380,885	3.09%	2,451,434.00	2.80%	2,706,763	3.10%
64	Maintenance of Bldgs/Equip	3,280,488	4.65%	1,331,733	1.84%	2,064,711	2.68%	1,832,321.00	2.09%	1,594,560	1.83%
65	Utilities	1,829,972	2.59%	1,795,130	2.48%	1,982,452	2.57%	2,030,000.00	2.32%	1,957,637	2.24%
67	Building Security	101,767	0.14%	75,966	0.11%	84,409	0.11%	75,000.00	0.09%	115,524	0.13%
68	Insurance	431,722	0.61%	435,476	0.60%	676,011	0.88%	763,136.00	0.87%	763,136	0.88%
72	Information Systems	1,376,574	1.95%	1,261,850	1.74%	2,142,780	2.78%	2,395,534.00	2.73%	2,021,900	2.32%
73	Printing	(4,397)	-0.01%	2,831	0.00%	46,082	0.06%	51,955.00	0.06%	51,996	0.06%
91	Public Activities	428,247	0.61%	459,078	0.63%	466,809	0.60%	502,350.00	0.57%	471,973	0.54%
Total Other Support		14,401,276	20.40%	12,623,998	17.44%	15,267,363	19.79%	15,903,159.00	18.15%	15,592,887	17.89%
School Building Administration											
23	Principal's Office	3,848,777	5.45%	4,369,468	6.04%	4,622,707	5.99%	4,360,049.00	4.98%	5,107,831	5.86%
Central Administration											
11	Board of Directors	373,488	0.53%	253,747	0.35%	338,452	0.44%	305,500.00	0.35%	360,560	0.41%
12	Superintendent's Office	352,729	0.50%	436,481	0.60%	384,291	0.50%	413,096.00	0.47%	382,181	0.44%
13	Business Office	746,069	1.06%	732,657	1.01%	947,597	1.23%	1,009,341.00	1.15%	995,839	1.14%
14	Human Resources	759,586	1.08%	649,921	0.90%	858,107	1.11%	884,660.00	1.01%	894,983	1.03%
15	Public Relations	92,254	0.13%	92,550	0.13%	156,163	0.20%	199,569.00	0.23%	151,560	0.17%
21	Supervision - Instruction	2,078,555	2.95%	2,262,032	3.13%	2,012,011	2.61%	2,045,669.00	2.33%	2,043,142	2.34%
41	Supervision - Nutrition Svcs	165,095	0.23%	172,670	0.24%	190,370	0.25%	211,326.00	0.24%	194,613	0.22%
51	Supervision - Transportation	390,900	0.55%	383,852	0.53%	422,911	0.55%	543,260.00	0.62%	619,734	0.71%
61	Supervision of Building	254,226	0.36%	423,702	0.59%	615,073	0.80%	466,811.00	0.53%	513,537	0.59%
Total Central Administration		5,212,902	7.39%	5,407,612	7.48%	5,924,975	7.69%	6,079,232.00	6.93%	6,156,149	7.05%
Total		70,558,504	100.00%	72,322,969	100.00%	77,160,418	100.00%	87,621,701.00	100.00%	87,201,982	100.00%



Capital Projects Fund Summary

Small revenues from City of Poulsbo SEPA mitigation and Kitsap County Growth Impact fees. Major source of revenues from the Capital Project levy that started collection in calendar year 2019. Expenditures from various turn-key projects for summer 2019 levy work.

		Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Actual 2018-19
Beginning Fund Balance		152,732	1,065,759	617,139	826,086	14,476
ADD:	Revenues					
1000	Local Taxes	0			5,099,413	4,996,459
2000	Local Non-Tax	1,138,311	275,148	186,300	125,000	332,897
3000	State, General Purpose	0			0	0
4000	State, Special Purpose	0			0	0
5000	Federal, General Purpose	0			0	0
6000	Federal, Special Purpose	0			0	0
7000	Revenue from Other Districts	0			0	0
8000	Revenue from Other Agencies	0			0	0
9000	Other Financing Sources	0			4,000,000	0
9200	Sales of Surplus Property	0			0	0
9500	Long-Term Financing	0			0	0
	Total Revenues	1,138,311	275,148	186,300	9,224,413	5,329,356
TOTAL:	Funds Available	1,291,043	1,340,907	803,439	10,050,499	5,343,832
LESS:	Expenditures					
10	Sites	0		1,056,222	500,000	854,646
20	Buildings	275,315	723,769	297,317	7,400,000	4,169,550
30	Equipment	0		35,425		20
40	Energy	0				4,655
50	Sales and Lease Expenditures	0				0
60	Bond Issuance Expenditures	0				0
90	Debt	16,338				41,134
	Transfers	-66,369		-600,000	2,000,000	
	Total Expenditures	225,284	723,769	788,964	9,900,000	5,070,005
Ending Fund Balance		1,065,759	617,138	14,476	150,499	273,827



Associated Student Body Fund Summary

		Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Actual 2018-19
Beginning Fund Balance		476,677	492,722	523,637	514,572	601,045	536,593
ADD:	Revenues						
1000	General Student Body	314,073	291,423	292,697	290,790.43	456,005.00	307,654.84
2000	Athletics	217,739	195,459	200,251	294,187.58	290,990.00	283,993.75
3000	Classes	8,840	7,897	5,899	10,440.30	16,550.00	17,819.69
4000	Clubs	212,161	171,985	172,298	172,399.12	298,715.00	151,389.64
6000	Private Moneys	29,101	13,708	17,983	17,440.20	22,100.00	18,857.47
	Total Revenues	781,914	680,472	689,128	785,258	1,084,360	779,715
TOTAL:	Funds Available	1,258,591	1,173,194	1,212,765	1,299,830	1,685,405	1,316,308
LESS:	Expenditures						
1000	General Student Body	242,260	214,171	234,782	231,822.82	428,080.00	282,463.40
2000	Athletics	277,037	239,987	248,832	327,178.50	374,680.00	314,055.16
3000	Classes	8,814	7,430	6,657	11,691.58	12,775.00	21,310.98
4000	Clubs	219,021	173,171	187,701	173,818.06	327,882.00	171,307.58
6000	Private Moneys	18,737	14,798	20,221	18,725.23	24,625.00	22,282.16
	Total Expenditures	765,869	649,557	698,193	763,236	1,168,042	811,419
Ending Fund Balance		492,722	523,637	514,572	536,594	517,363	504,889



Debt Service Fund Summary



**North Kistap School District
2018-19 YEAR END
DEBT SERVICE FUND**

		Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Actual 2018-19
Beginning Fund Balance		2,041,112	2,431,249	3,372,864	3,353,710	3,262,471
ADD:	Revenues					
1000	Local Taxes	9,346,975	9,074,597	4,990,932	743,727	780,781
2000	Local Non-tax	14,602	24,968		15,000	22,126
3000	State, General Purpose	0				0
4000	State, Special Purpose	0				0
5000	Federal, General Purpose	0				0
6000	Federal, Special Purpose	0				0
9000	Other Financing Sources	0			115,703	99,793
9900	Operating Transfers	14,054,555	188,711	188,650		
	Total Revenues	23,416,132	9,288,276	5,179,582	874,430	902,700
TOTAL:	Funds Available	25,457,244	11,719,525	8,552,446	4,228,140	4,165,171
LESS:	Expenditures					
11	Matured Bonds	22,338,467	7,866,234	5,027,715	3825830	3,825,830
21	Interest on Bonds	578,652	480,427	262,260	96623	96,623
31	Interfund Loan Fees	0		0		
41	Bond Transfer Fees	108,875		0		
61	Recording Fees (Capacity)	0		0	25,000	
	Total Expenditures	23,025,995	8,346,661	5,289,975	3,947,453	3,922,453
Ending Fund Balance		2,431,249	3,372,864	3,262,471	280,687	242,718



Transportation Vehicle Fund Summary

		Actual 2015-16	Budget 2016-17	Actual 2016-17	Actual 2017-18	Budget 2018-19	Actual 2018-19
Beginning Fund Balance		1,832,992	1,930,488	1,851,731	1,777,390	1,572,985	1,605,614
ADD:	Revenues						
2300	Investment Earnings	10,342	8,000	16,351	21,717	8,000	30,626
2800	Insurance Recoveries						
4000	State Grant Revenue					374,421.00	455,063
4499	Transportation Reimbursement	510,943	502,833	488,035	470,622		
5300	Impact Aid						
9000	Other Financing Sources	8,300	0	12,908	0	12,000	128,115
	Total Revenues	529,585	510,833	517,294	492,339	394,421	613,804
TOTAL:	Funds Available	2,362,577	2,441,321	2,369,025	2,269,729	1,967,406	2,219,418
LESS:	Expenditures						
Act. 30	Equipment	510,846	1,900,000	591,634	664,115	800,000	590,966
Act. 60	Bond Levy Issuance					0	
Act. 90	Debt					0	
	Total Expenditures	510,846	1,900,000	591,634	664,115	800,000	590,966
Ending Fund Balance		1,851,731	541,321	1,777,391	1,605,614	1,167,406	1,628,452

Attach F196

E.S.D. 114

F-196 Annual Financial Statements

COUNTY: 18 Kitsap

Fiscal Year 2018-2019

ANNUAL FINANCIAL STATEMENTS

Certification Page

Balance Sheet as of August 31, 2019-All Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance for the Year Ended August 31, 2019-All Funds

Budgetary Comparison Schedules-All Funds

Statement of Fiduciary Net Position

Statement of Changes in Fiduciary Net Position

Schedule of Long-Term Liabilities

Report of Revenues and Other Financing Sources-All Funds

Program/Activity/Object Report

SUPPLEMENTAL REPORTS AND SCHEDULES

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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

F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2018-2019

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, 2019, 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 176 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 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: Subpart E.

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, 2018-August 31, 2019

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	89,949,195.51	779,715.39	902,699.85	5,329,355.79	613,804.73	0.00	97,574,771.27
Total Expenditures	87,201,980.10	811,419.28	3,922,452.69	5,070,004.84	590,965.66	0.00	97,596,822.57
Other Financing Uses	99,793.22		0.00	0.00	0.00		99,793.22
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	2,647,422.19	-31,703.89	-3,019,752.84	259,350.95	22,839.07	0.00	-121,844.52
Beginning Total Fund Balance	7,368,401.36	536,593.41	3,262,471.22	14,476.06	1,605,613.85	0.00	12,787,555.90
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	10,015,823.55	504,889.52	242,718.38	273,827.01	1,628,452.92	0.00	12,665,711.38

E.S.D. 114

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	1,673,833.32	147,966.08	475.26	112,553.12	117,494.33	0.00	2,052,322.11
Minus Warrants Outstanding	-1,396,650.84	-32,540.77	0.00	-65,086.96	0.00	0.00	-1,494,278.57
Taxes Receivable	5,216,570.52		0.00	4,277,657.45	0.00		9,494,227.97
Due From Other Funds	5,756.84	0.00	0.00	0.00	0.00	0.00	5,756.84
Due From Other Governmental Units	189,707.99	0.00	0.00	0.00	0.00	0.00	189,707.99
Accounts Receivable	51,008.00	0.00	0.00	0.00	0.00	0.00	51,008.00
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	88,010.31	0.00		0.00			88,010.31
Prepaid Items	274,413.84	0.00			0.00	0.00	274,413.84
Investments	10,765,769.23	504,068.20	242,243.12	2,664,433.23	1,510,958.59	0.00	15,687,472.37
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	16,868,419.21	619,493.51	242,718.38	6,989,556.84	1,628,452.92	0.00	26,348,640.86
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	16,868,419.21	619,493.51	242,718.38	6,989,556.84	1,628,452.92	0.00	26,348,640.86
LIABILITIES:							
Accounts Payable	474,326.13	25,011.48	0.00	2,301,570.44	0.00	0.00	2,800,908.05
Contracts Payable Current	0.00	0.00		136,501.94	0.00	0.00	136,501.94
Accrued Interest Payable			0.00				0.00
Accrued Salaries	108,462.06	0.00		0.00			108,462.06
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00

E.S.D. 114

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	1,035,752.42	0.00		0.00			1,035,752.42
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	5,756.84	0.00	0.00	0.00	0.00	5,756.84
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	2,933.14	2,196.49		0.00			5,129.63
Unearned Revenue	14,551.39	81,639.18	0.00	0.00	0.00		96,190.57
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	1,636,025.14	114,603.99	0.00	2,438,072.38	0.00	0.00	4,188,701.51
DEFERRED INFLOWS OF RESOURCES:							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	5,216,570.52		0.00	4,277,657.45	0.00		9,494,227.97
TOTAL DEFERRED INFLOWS OF RESOURCES	5,216,570.52	0.00	0.00	4,277,657.45	0.00	0.00	9,494,227.97
FUND BALANCE:							
Nonspendable Fund Balance	362,424.15	0.00	0.00	0.00	0.00	0.00	362,424.15
Restricted Fund Balance	381,927.69	504,889.52	242,718.38	694,600.12	1,628,452.92	0.00	3,452,588.63
Committed Fund Balance	1,500,000.00	0.00	0.00	0.00	0.00	0.00	1,500,000.00
Assigned Fund Balance	403,468.00	0.00	0.00	753,214.99	0.00	0.00	1,156,682.99
Unassigned Fund Balance	7,368,003.71	0.00	0.00	-1,173,988.10	0.00	0.00	6,194,015.61
TOTAL FUND BALANCE	10,015,823.55	504,889.52	242,718.38	273,827.01	1,628,452.92	0.00	12,665,711.38
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	16,868,419.21	619,493.51	242,718.38	6,989,556.84	1,628,452.92	0.00	26,348,640.86

E.S.D. 114

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	16,707,686.52	779,715.39	802,906.63	5,329,355.79	30,626.36		23,650,290.69
State	68,104,173.48		0.00	0.00	455,063.04		68,559,236.52
Federal	5,110,052.98		0.00	0.00	0.00		5,110,052.98
Other	2,706.53			0.00	0.00	0.00	2,706.53
TOTAL REVENUES	89,924,619.51	779,715.39	802,906.63	5,329,355.79	485,689.40	0.00	97,322,286.72
EXPENDITURES:							
CURRENT:							
Regular Instruction	48,050,994.06						48,050,994.06
Special Education	12,811,218.17						12,811,218.17
Vocational Education	2,962,953.26						2,962,953.26
Skill Center	0.00						0.00
Compensatory Programs	3,033,996.39						3,033,996.39
Other Instructional Programs	174,925.06						174,925.06
Community Services	569,931.01						569,931.01
Support Services	19,532,412.44						19,532,412.44
Student Activities/Other		811,419.28				0.00	811,419.28
CAPITAL OUTLAY:							
Sites				854,646.03			854,646.03
Building				4,169,549.89			4,169,549.89
Equipment				19.61			19.61
Instructional Technology				0.00			0.00
Energy				4,655.08			4,655.08
Transportation Equipment					590,965.66		590,965.66
Sales and Lease				0.00			0.00
Other	65,549.71						65,549.71
DEBT SERVICE:							
Principal	0.00		3,825,830.01	0.00	0.00		3,825,830.01
Interest and Other Charges	0.00		96,622.68	40,743.68	0.00		137,366.36
Bond/Levy Issuance				390.55	0.00		390.55
TOTAL EXPENDITURES	87,201,980.10	811,419.28	3,922,452.69	5,070,004.84	590,965.66	0.00	97,596,822.57
REVENUES OVER (UNDER) EXPENDITURES	2,722,639.41	-31,703.89	-3,119,546.06	259,350.95	-105,276.26	0.00	-274,535.85
OTHER FINANCING SOURCES (USES):							

E.S.D. 114

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		99,793.22	0.00	0.00		99,793.22
Transfers Out (GL 536)	-99,793.22		0.00	0.00	0.00	0.00	-99,793.22
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	24,576.00		0.00	0.00	128,115.33		152,691.33
TOTAL OTHER FINANCING SOURCES (USES)	-75,217.22		99,793.22	0.00	128,115.33	0.00	152,691.33
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	2,647,422.19	-31,703.89	-3,019,752.84	259,350.95	22,839.07	0.00	-121,844.52
BEGINNING TOTAL FUND BALANCE	7,368,401.36	536,593.41	3,262,471.22	14,476.06	1,605,613.85	0.00	12,787,555.90
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	10,015,823.55	504,889.52	242,718.38	273,827.01	1,628,452.92	0.00	12,665,711.38

E.S.D. 114

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	16,373,734.00	16,707,686.52	333,952.52
State	66,473,680.00	68,104,173.48	1,630,493.48
Federal	6,697,000.00	5,110,052.98	-1,586,947.02
Other	0.00	2,706.53	2,706.53
TOTAL REVENUES	89,544,414.00	89,924,619.51	380,205.51
EXPENDITURES			
CURRENT:			
Regular Instruction	48,329,435.00	48,050,994.06	278,440.94
Special Education	12,510,681.00	12,811,218.17	-300,537.17
Vocational Education	3,147,490.00	2,962,953.26	184,536.74
Skill Center	0.00	0.00	0.00
Compensatory Programs	2,726,205.00	3,033,996.39	-307,791.39
Other Instructional Programs	2,266,373.00	174,925.06	2,091,447.94
Community Services	610,910.00	569,931.01	40,978.99
Support Services	19,665,607.00	19,532,412.44	133,194.56
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	365,000.00	65,549.71	299,450.29
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	89,621,701.00	87,201,980.10	2,419,720.90
REVENUES OVER (UNDER) EXPENDITURES	-77,287.00	2,722,639.41	2,799,926.41

E.S.D. 114

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	
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)	-115,703.00	-99,793.22	15,909.78
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	24,576.00	24,576.00
TOTAL OTHER FINANCING SOURCES (USES)	-115,703.00	-75,217.22	40,485.78
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-192,990.00	2,647,422.19	2,840,412.19
BEGINNING TOTAL FUND BALANCE	7,368,401.00	7,368,401.36	0.36
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	7,175,411.00	10,015,823.55	2,840,412.55

E.S.D. 114

Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Associated Student Body 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	1,070,660.00	779,715.39	-290,944.61
State			
Federal			
Other			
TOTAL REVENUES	1,070,660.00	779,715.39	-290,944.61
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	1,168,042.00	811,419.28	356,622.72
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	1,168,042.00	811,419.28	356,622.72
REVENUES OVER (UNDER) EXPENDITURES	-97,382.00	-31,703.89	65,678.11

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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)	-97,382.00	-31,703.89	65,678.11
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	601,045.00	536,593.41	-64,451.59
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	503,663.00	504,889.52	1,226.52

E.S.D. 114

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	738,284.00	802,906.63	64,622.63
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	738,284.00	802,906.63	64,622.63
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	3,825,830.00	3,825,830.01	-0.01
Interest and Other Charges	121,623.00	96,622.68	25,000.32
TOTAL EXPENDITURES	3,947,453.00	3,922,452.69	25,000.31
 REVENUES OVER (UNDER) EXPENDITURES	 -3,209,169.00	 -3,119,546.06	 89,622.94

E.S.D. 114

Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Debt Service 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			
Transfers In	115,703.00	99,793.22	-15,909.78
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)	115,703.00	99,793.22	-15,909.78
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-3,093,466.00	-3,019,752.84	73,713.16
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	3,353,710.00	3,262,471.22	-91,238.78
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	260,244.00	242,718.38	-17,525.62

E.S.D. 114

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	5,224,413.00	5,329,355.79	104,942.79
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	5,224,413.00	5,329,355.79	104,942.79
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	1,000,000.00	854,646.03	145,353.97
Building	6,900,000.00	4,169,549.89	2,730,450.11
Equipment	0.00	19.61	-19.61
Instructional Technology	0.00	0.00	0.00
Energy	0.00	4,655.08	-4,655.08
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			

E.S.D. 114

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	390.55	390.55
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	40,743.68	-40,743.68
TOTAL EXPENDITURES	7,900,000.00	5,070,004.84	2,829,995.16
REVENUES OVER (UNDER) EXPENDITURES	-2,675,587.00	259,350.95	2,934,937.95
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	4,000,000.00	0.00	-4,000,000.00
Transfers Out (GL 536)	-2,000,000.00	0.00	2,000,000.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	2,000,000.00	0.00	-2,000,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-675,587.00	259,350.95	934,937.95
BEGINNING TOTAL FUND BALANCE	826,086.00	14,476.06	-811,609.94
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	150,499.00	273,827.01	123,328.01

E.S.D. 114

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	8,000.00	30,626.36	22,626.36
State	374,421.00	455,063.04	80,642.04
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	382,421.00	485,689.40	103,268.40
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	800,000.00	590,965.66	209,034.34
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	800,000.00	590,965.66	209,034.34

E.S.D. 114

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	-417,579.00	-105,276.26	312,302.74
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	12,000.00	128,115.33	116,115.33
TOTAL OTHER FINANCING SOURCES (USES)	12,000.00	128,115.33	116,115.33
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-405,579.00	22,839.07	428,418.07
BEGINNING TOTAL FUND BALANCE	1,572,985.00	1,605,613.85	32,628.85
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,167,406.00	1,628,452.92	461,046.92

E.S.D. 114

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	416,651.95	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	416,651.95	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	1,145.85	
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	416,651.95	0.00

E.S.D. 114

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	11,206.15	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	11,206.15	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	11,206.15	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)	11,206.15	0.00
Net Position--Prior Year August Beginning	405,445.80	0.00
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	405,445.80	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	416,651.95	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	3,720,000.00	0.00	3,720,000.00	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	304,605.31	0.00	105,831.01	198,774.30	109,825.63
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Non-Cancellable Operating Leases	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	1,980,806.05	189,229.05	0.00	2,170,035.10	298,483.09
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	15,005,188.00	0.00	2,109,370.00	12,895,818.00	
Net Pension Liabilities TRS 2/3	2,248,061.00	857,779.00	0.00	3,105,840.00	
Net Pension Liabilities SERS 2/3	1,665,370.00	0.00	275,629.00	1,389,741.00	
Net Pension Liabilities PERS 1	4,299,796.00	0.00	269,237.00	4,030,559.00	
Total Long-Term Liabilities	29,223,826.36	1,047,008.05	6,480,067.01	23,790,767.40	408,308.72

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	14,439,429.61	780,780.57	4,971,469.69	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	15,406.26	0.00	24,989.12	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	14,454,835.87	780,780.57	4,996,458.81	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	193,913.36			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	30.00			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	1,500.00			
2186 Community School Tuitions and Fees	59,059.00			
2188 Child Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	3,555.57		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	59,927.33			
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	174,528.29			
2298 School Food Services--Sales of Goods, Supplies, and Services	737,425.55			
2300 Investment Earnings	203,784.26	22,126.06	30,370.16	30,626.36
2400 Interfund Loan Interest Earnings	40,743.68		0.00	
2500 Gifts and Donations	233,172.64		0.00	0.00
2600 Fines and Damages	11,974.37		0.00	0.00
2700 Rentals and Leases	169,127.46	0.00	0.00	0.00
2800 Insurance Recoveries	59,856.63		0.00	0.00
2900 Local Support Nontax, Unassigned	238,366.45	0.00	302,526.82	0.00
2910 E-Rate	65,886.06		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
LOCAL SUPPORT NONTAX				
2000 TOTAL LOCAL SUPPORT NONTAX	2,252,850.65	22,126.06	332,896.98	30,626.36
STATE, GENERAL PURPOSE				
3100 Apportionment	52,069,710.44			
3121 Special Education - General Apportionment	1,270,873.03			
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	53,340,583.47	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	1,118.30		0.00	0.00
4121 Special Education	8,181,147.06			
4122 Special Education - Infants and Toddlers - State	621,008.42			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4155 Learning Assistance	1,380,298.42			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	293,354.40			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	376,505.45			
4174 Highly Capable	177,457.00			
4188 Child Care	0.00			
4198 School Food Service	27,926.48			
4199 Transportation - Operations	3,700,325.82			
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	4,448.66			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			

E.S.D. 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
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				455,063.04
4000 TOTAL STATE, SPECIAL PURPOSE	14,763,590.01		0.00	455,063.04
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	133,402.32	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	1,215,276.06	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	262,965.00			
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	1,611,643.38	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6124 Special Education, Supplemental	1,182,836.03			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	30,982.93			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	555,519.28			
6152 Other Title, ESEA Fed	238,964.66			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	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
FEDERAL, SPECIAL PURPOSE				
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	27,352.60			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance	0.00			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	936,134.02			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		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	0.00			
6262 Math and Science - Professional Development	157,566.50			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	142,839.08			
6276 Targeted Assistance	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	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
FEDERAL, SPECIAL PURPOSE				
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	0.00		0.00	0.00
6310 Medicaid Administrative Match	71,101.77			
6321 Special Education - Medicaid Reimbursement	11,317.35			
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	143,795.38			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	3,498,409.60		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	2,706.53			
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	2,706.53		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	24,576.00			10,621.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	117,494.33
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers	0.00	99,793.22	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
OTHER FINANCING SOURCES				
9000 TOTAL OTHER FINANCING SOURCES	24,576.00	99,793.22	0.00	128,115.33
TOTAL REVENUES AND OTHER FINANCING SOURCES	89,949,195.51	902,699.85	5,329,355.79	613,804.73

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	47,537,515.69	11 Bd of Dir	360,559.90	0 Debit Transfer	508,312.12
02 ALE	514,063.71	12 Supt Off	382,181.34	1 Credit Transfer	-508,312.12
03 Basic Education - Dropout Reengagement	.00	13 Busns Off	995,838.67	2 Cert. Salaries	36,859,643.56
21 Sp Ed, Sup, St	10,735,835.63	14 HR	894,983.30	3 Class. Salaries	16,847,888.96
22 Sp Ed, Infants and Toddlers, State	629,581.10	15 Pblc Rltn	151,559.58	4 Employee Benefits	20,098,182.71
24 Sp Ed, Sup, Fed	1,182,836.44	21 Supv Inst	2,043,142.05	5 Supplies / Materials	4,493,476.10
25 Sp Ed, Infants and Toddlers, Federal	.00	22 Lrn Resrc	1,716,140.66	6	.00
26 Sp Ed, Inst, St	.00	23 Princ Off	5,107,830.56	7 Purchased Services	8,701,638.84
29 Sp Ed, Oth, Fed	262,965.00	24 Guid/Coun	2,228,633.47	8 Travel	135,600.22
31 Voc, Basic, St	2,231,442.88	25 Pupil M/S	1,389,820.30	9 Capital Outlay	65,549.71
34 MidSchCar/Tec	701,366.52	26 Health	3,870,536.82	TOTAL ALL OBJECTS	87,201,980.10
38 Voc, Fed	30,143.86	27 Teaching	47,426,189.91		
39 Voc, Other	.00	28 Extracur	1,951,357.27		
45 Skil Cnt, Bas, St	.00	29 Pmt to SD	82,008.00		
46 Skill Cntr, Fed	.00	31 InstProDev	624,442.75		
47 Skil Cnt, Fac Upgrade	.00	32 Inst Tech	184,781.89		
51 ESEA Disadvantaged, Fed	537,988.83	33 Curriculum	665,056.80		
52 Other Title, ESEA, Fed	236,592.79	34 Prof Learn	206,148.83		
53 ESEA Migrant, Federal	.00	41 Supervisn	194,612.91		
54 Read First, Fed	.00	42 Food	740,158.66		
55 LAP	1,242,310.81	44 Operation	1,122,037.56		
56 St In, Ctr/Hm, D	.00	49 Transfers	-895.00		
57 St In, N/D, Fed	.00	51 Supervisn	619,733.70		
58 Sp/Plt Pgm, St	324,542.17	52 Operation	3,030,689.27		
59 Inst. JAJ	.00	53 Maintnce	580,286.61		
61 Head Start, Fed	.00	56 Insurance	.00		
62 MS, Pro Dv, Fed	157,566.39	59 Transfers	-341,119.24		
64 LEP, Fed	26,519.70	61 Supv Bldg	513,536.97		
65 Tran Biling, St	370,030.13	62 Grnd Mnt	778,238.72		
67 Ind Ed, Fd, JOM	.00	63 Oper Bldg	2,706,763.32		
68 Ind Ed, Fd, ED	138,445.57	64 Maintnce	1,594,559.54		
69 Comp, Othr	.00	65 Utilities	1,957,637.24		
		67 Bldg Secu	115,523.58		
		68 Insurance	763,136.00		

E.S.D. 114

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	11,750.43
74 Highly Capable	160,468.10
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	2,706.53
81 Public Radio/TV	.00
86 Comm Schools	53,934.61
88 Child Care	.00
89 Othr Comm Srv	515,996.40
97 Distwide Suppt	13,251,901.67
98 Schl Food Serv	2,055,914.13
99 Pupil Transp	4,289,561.01
TOTAL ALL PROGRAMS	87,201,980.10

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
72 Info Sys	2,021,899.54
73 Printing	51,995.78
74 Warehouse	.00
75 Mtr Pool	.00
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	471,972.84
TOTAL ALL ACTIVITIES	87,201,980.10

REPORT F196

North Kitsap School District No. 400

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E.S.D. 114

F-196 Annual Financial Statements

COUNTY: 18 Kitsap

Fiscal Year 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	970,696.35	681.00		545,088.75	165,620.90	221,678.52	25,139.21	9,395.45	3,092.52	0.00
22 Lrn Resrc	1,687,537.23	0.00		815,818.04	225,767.09	413,952.66	146,775.10	85,224.34	0.00	0.00
23 Princ Off	5,059,171.39	0.00		2,331,958.22	1,380,882.68	1,320,832.96	19,561.72	2,250.10	3,685.71	0.00
24 Guid/Coun	2,154,556.55	1,387.95		1,286,297.18	273,467.67	568,127.69	9,668.96	15,436.00	171.10	0.00
25 Pupil M/S	989,686.77	0.00		0.00	573,891.77	240,622.28	36,107.15	139,065.57	0.00	0.00
26 Health	244,102.25	98.27		0.00	20,776.50	6,449.79	1,041.53	215,736.16	0.00	0.00
27 Teaching	33,568,459.43	178,852.80		22,348,871.72	581,577.20	8,140,554.37	601,218.05	1,704,039.00	12,760.95	585.34
28 Extracur	1,951,357.27	217,569.22		456,307.90	826,890.85	289,717.63	31,583.82	123,392.80	5,895.05	0.00
31 InstProDev	141,070.32	250.00		18,307.80	1,598.71	4,002.61	4,416.69	90,639.24	21,855.27	0.00
32 Inst Tech	1,903.14	0.00			0.00	0.00	1,903.14	0.00	0.00	0.00
33 Curriculum	606,207.47	0.00		0.00	0.00	0.00	577,557.65	28,649.82	0.00	0.00
34 Prof Learn	162,767.52	0.00		119,507.46		43,260.06	0.00	0.00	0.00	0.00
01 TOTAL	47,537,515.69	398,839.24		27,922,157.07	4,050,473.37	11,249,198.57	1,454,973.02	2,413,828.48	47,460.60	585.34

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
21 Supv Inst	46,946.68	0.00		35,809.24	0.00	10,646.95	490.49	0.00	0.00	0.00
23 Princ Off	48,659.17	0.00		8,335.32	24,192.36	16,131.49	0.00	0.00	0.00	0.00
24 Guid/Coun	1,289.61	0.00		1,046.01	0.00	243.60	0.00	0.00	0.00	0.00
27 Teaching	416,240.39	200.59		129,991.78	47.40	44,297.85	1,179.65	240,523.12	0.00	0.00
31 InstProDev	71.92	0.00		0.00	0.00	0.00	71.92	0.00	0.00	0.00
34 Prof Learn	855.94	0.00		636.68		219.26	0.00	0.00	0.00	0.00
02 TOTAL	514,063.71	200.59		175,819.03	24,239.76	71,539.15	1,742.06	240,523.12	0.00	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	489,659.81	0.00		252,755.19	115,577.31	114,181.38	509.17	6,636.76	0.00	0.00
25 Pupil M/S	153.55	0.00		0.00	135.86	17.69	0.00	0.00	0.00	0.00
26 Health	2,878,185.76	0.00		1,819,827.00	34,590.38	637,054.98	412.94	386,300.46	0.00	0.00
27 Teaching	7,243,884.41	37,819.74		2,999,724.99	1,865,400.50	2,217,558.45	38,220.09	79,063.06	6,097.58	0.00
29 Pmt to SD	82,008.00							82,008.00		
31 InstProDev	13,739.50	0.00		2,203.42	0.00	516.23	623.25	8,254.62	2,141.98	0.00
32 Inst Tech	1,631.73	0.00			0.00	0.00	1,631.73	0.00	0.00	0.00
33 Curriculum	2,279.56	0.00		0.00	0.00	0.00	2,279.56	0.00	0.00	0.00
34 Prof Learn	24,293.31	0.00		17,792.57		6,500.74	0.00	0.00	0.00	0.00
21 TOTAL	10,735,835.63	37,819.74		5,092,303.17	2,015,704.05	2,975,829.47	43,676.74	562,262.90	8,239.56	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
21 Supv Inst	16,954.38	0.00		12,611.79	0.00	4,342.59	0.00	0.00	0.00	0.00
26 Health	612,319.94	0.00		49,438.12	0.00	17,538.06	0.00	545,343.76	0.00	0.00
34 Prof Learn	306.78	0.00		225.50		81.28	0.00	0.00	0.00	0.00
22 TOTAL	629,581.10	0.00		62,275.41	0.00	21,961.93	0.00	545,343.76	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	1,179,994.61	0.00		0.00	838,667.45	341,327.16	0.00	0.00	0.00	0.00
31 InstProDev	2,841.83	0.00		728.76	0.00	266.85	312.40	1,175.00	358.82	0.00
24 TOTAL	1,182,836.44	0.00		728.76	838,667.45	341,594.01	312.40	1,175.00	358.82	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	135,928.87	0.00		100,135.34	0.00	35,793.53	0.00	0.00	0.00	0.00
27 Teaching	119,739.03	0.00		1,305.48	63,592.57	52,638.78	2,202.20	0.00	0.00	0.00
31 InstProDev	7,297.10	0.00		0.00	0.00	0.00	0.00	7,297.10	0.00	0.00
29 TOTAL	262,965.00	0.00		101,440.82	63,592.57	88,432.31	2,202.20	7,297.10	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	175,637.30	0.00		90,392.27	26,569.58	43,653.82	5,823.92	8,341.98	855.73	0.00
22 Lrn Resrc	28,603.43	0.00		0.00	20,431.85	8,171.58	0.00	0.00	0.00	0.00
24 Guid/Coun	19,773.88	0.00		14,205.14	0.00	5,568.74	0.00	0.00	0.00	0.00
27 Teaching	1,806,385.77	3,603.56		1,024,737.84	25,087.32	391,495.24	245,392.08	114,460.85	1,608.88	0.00
31 InstProDev	7,932.33	0.00		0.00	0.00	0.00	0.00	3,492.85	4,439.48	0.00
32 Inst Tech	174,758.62	0.00			123,676.44	51,082.18	0.00	0.00	0.00	0.00
33 Curriculum	7,561.74	0.00		0.00	0.00	0.00	7,561.74	0.00	0.00	0.00
34 Prof Learn	10,789.81	0.00		7,830.13		2,959.68	0.00	0.00	0.00	0.00
31 TOTAL	2,231,442.88	3,603.56		1,137,165.38	195,765.19	502,931.24	258,777.74	126,295.68	6,904.09	0.00

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	31,599.49	0.00		12,853.03	9,707.13	8,940.74	98.59	0.00	0.00	0.00
24 Guid/Coun	23,869.57	0.00		17,226.24	0.00	6,643.33	0.00	0.00	0.00	0.00
27 Teaching	632,254.94	0.00		433,477.06	0.00	146,860.66	51,363.38	165.33	388.51	0.00
31 InstProDev	4,337.85	0.00		0.00	0.00	0.00	0.00	2,375.52	1,962.33	0.00
32 Inst Tech	6,488.40	0.00			5,038.28	1,450.12	0.00	0.00	0.00	0.00
34 Prof Learn	2,816.27	0.00		2,090.84		725.43	0.00	0.00	0.00	0.00
34 TOTAL	701,366.52	0.00		465,647.17	14,745.41	164,620.28	51,461.97	2,540.85	2,350.84	0.00

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
24 Guid/Coun	29,143.86	0.00		21,049.19	0.00	8,094.67	0.00	0.00	0.00	0.00
31 InstProDev	1,000.00	0.00		0.00	0.00	0.00	0.00	1,000.00	0.00	0.00
38 TOTAL	30,143.86	0.00		21,049.19	0.00	8,094.67	0.00	1,000.00	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, 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	79,902.77	0.00		37,114.15	19,046.97	22,918.07	52.14	590.51	180.93	0.00
27 Teaching	452,098.96	75.47		224,906.89	92,351.45	129,473.16	5,221.67	35.00	35.32	0.00
31 InstProDev	1,058.81	0.00		405.00	0.00	36.17	0.00	150.00	467.64	0.00
33 Curriculum	4,928.29	0.00		0.00	0.00	0.00	4,928.29	0.00	0.00	0.00
51 TOTAL	537,988.83	75.47		262,426.04	111,398.42	152,427.40	10,202.10	775.51	683.89	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
31 InstProDev	236,592.79	132.99		171,095.17	0.00	54,718.89	0.00	8,328.00	2,317.74	0.00
52 TOTAL	236,592.79	132.99		171,095.17	0.00	54,718.89	0.00	8,328.00	2,317.74	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	50,596.49	0.00		16,334.82	19,046.97	14,762.52	52.14	400.04	0.00	0.00
27 Teaching	1,082,433.80	74.38		577,811.52	189,910.36	295,343.82	19,143.90	0.00	149.82	0.00
31 InstProDev	90,763.49	0.00		16,620.57	734.66	2,075.54	5.44	65,331.99	5,995.29	0.00
33 Curriculum	14,715.42	0.00		0.00	0.00	0.00	14,715.42	0.00	0.00	0.00
34 Prof Learn	3,801.61	0.00		2,845.83		955.78	0.00	0.00	0.00	0.00
55 TOTAL	1,242,310.81	74.38		613,612.74	209,691.99	313,137.66	33,916.90	65,732.03	6,145.11	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
27 Teaching	256,706.14	0.00		178,703.40	21,945.57	56,057.17	0.00	0.00	0.00	0.00
31 InstProDev	67,836.03	0.00		48,688.19	0.00	14,195.71	16.68	1,087.50	3,847.95	0.00
58 TOTAL	324,542.17	0.00		227,391.59	21,945.57	70,252.88	16.68	1,087.50	3,847.95	0.00

E.S.D. 114

PROGRAM 62 - Math and Science, Professional Development, 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	49,727.30	0.00		37,362.00	0.00	12,365.30	0.00	0.00	0.00	0.00
27 Teaching	104,409.14	0.00		6,227.30	35.90	592.65	86,872.58	10,512.00	168.71	0.00
31 InstProDev	3,429.95	0.00		757.25	0.00	151.43	0.00	885.00	1,636.27	0.00
62 TOTAL	157,566.39	0.00		44,346.55	35.90	13,109.38	86,872.58	11,397.00	1,804.98	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
21 Supv Inst	30.64	0.00		0.00	0.00	0.00	30.64	0.00	0.00	0.00
27 Teaching	1,319.09	0.00		0.00	405.74	88.25	825.10	0.00	0.00	0.00
31 InstProDev	25,169.97	0.00		11,351.25	47.52	1,097.76	2,465.45	10,146.41	61.58	0.00
64 TOTAL	26,519.70	0.00		11,351.25	453.26	1,186.01	3,321.19	10,146.41	61.58	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	29,964.49	0.00		2,393.68	17,473.32	9,230.66	178.55	606.69	81.59	0.00
27 Teaching	315,683.45	2,867.18		91,463.03	99,376.63	88,951.13	31,787.88	0.00	1,237.60	0.00
33 Curriculum	23,864.60	0.00		0.00	0.00	0.00	23,864.60	0.00	0.00	0.00
34 Prof Learn	517.59	0.00		373.80		143.79	0.00	0.00	0.00	0.00
65 TOTAL	370,030.13	2,867.18		94,230.51	116,849.95	98,325.58	55,831.03	606.69	1,319.19	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
21 Supv Inst	17,705.45	0.00		0.00	10,581.66	4,925.87	387.10	64.85	1,745.97	0.00
27 Teaching	114,922.80	494.82		0.00	77,127.70	22,364.46	10,469.19	3,620.00	846.63	0.00
31 InstProDev	1,980.67	0.00		220.00	0.00	19.48	595.11	1,146.08	0.00	0.00
33 Curriculum	3,836.65	0.00		0.00	0.00	0.00	3,836.65	0.00	0.00	0.00
68 TOTAL	138,445.57	494.82		220.00	87,709.36	27,309.81	15,288.05	4,830.93	2,592.60	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
27 Teaching	11,750.43	0.00		7,866.33	0.00	1,871.60	0.00	2,012.50	0.00	0.00
73 TOTAL	11,750.43	0.00		7,866.33	0.00	1,871.60	0.00	2,012.50	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	77,653.46	0.00		31,696.85	21,886.88	22,735.24	1,079.07	64.86	190.56	0.00
25 Pupil M/S	9.31	0.00		0.00	8.54	0.77	0.00	0.00	0.00	0.00
27 Teaching	64,470.13	31,328.27		13,052.19	0.00	5,001.26	10,621.35	4,363.55	103.51	0.00
31 InstProDev	16,672.13	0.00		7,990.61	0.00	1,415.39	1,823.02	5,343.09	100.02	0.00
33 Curriculum	1,663.07	0.00		0.00	0.00	0.00	1,663.07	0.00	0.00	0.00
74 TOTAL	160,468.10	31,328.27		52,739.65	21,895.42	29,152.66	15,186.51	9,771.50	394.09	0.00

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
27 Teaching	58.47	0.00		0.00	0.00	0.00	58.47	0.00	0.00	0.00
31 InstProDev	2,648.06	0.00		1,210.00	0.00	107.78	0.00	0.00	1,330.28	0.00
79 TOTAL	2,706.53	0.00		1,210.00	0.00	107.78	58.47	0.00	1,330.28	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
21 Supv Inst	833.26	0.00		579.06	98.99	154.73	0.48	0.00	0.00	0.00
27 Teaching	53,101.35	0.00		0.00	0.00	0.00	917.35	52,184.00	0.00	0.00
86 TOTAL	53,934.61	0.00		579.06	98.99	154.73	917.83	52,184.00	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	5,234.18	0.00		0.00	0.00	0.00	4,400.33	833.85	0.00	0.00
27 Teaching	2,277.57	0.00		0.00	0.00	0.00	2,277.57	0.00	0.00	0.00
63 Oper Bldg	36,511.81	0.00			27,667.69	8,844.12	0.00	0.00	0.00	0.00
91 Publ Actv	471,972.84	30.60	0.00	0.00	353,603.96	74,054.00	24,098.25	18,947.59	1,238.44	0.00
89 TOTAL	515,996.40	30.60	0.00	0.00	381,271.65	82,898.12	30,776.15	19,781.44	1,238.44	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	360,559.90	911.19			5,594.30	1,340.27	6,120.48	341,366.61	5,227.05	0.00
12 Supt Off	382,181.34	0.00		210,631.62	84,198.40	73,030.22	5,040.87	4,956.27	4,323.96	0.00
13 Busns Off	995,838.67	82.30		0.00	616,611.46	239,746.57	8,728.35	128,522.83	2,147.16	0.00
14 HR	894,983.30	3,524.63		183,357.05	439,558.52	182,659.93	10,457.13	64,833.94	10,592.10	0.00
15 Pblc Rltn	151,559.58	603.50		0.00	89,066.66	22,088.68	1,916.41	37,884.33	0.00	0.00
61 Supv Bldg	513,536.97	0.00		0.00	373,761.42	129,721.98	3,532.66	6,108.13	412.78	0.00
62 Grnd Mnt	778,238.72	9,644.55			397,036.64	163,886.60	118,555.07	55,290.42	0.00	33,825.44
63 Oper Bldg	2,670,251.51	0.00			1,703,511.28	791,794.87	174,305.10	640.26	0.00	0.00
64 Maintnce	1,594,559.54	13,851.05	0.00		656,446.46	255,979.76	305,827.42	343,929.12	439.55	18,086.18
65 Utilities	1,957,637.24	0.00	0.00		0.00	0.00	0.00	1,957,637.24	0.00	0.00
67 Bldg Secu	115,523.58	0.00			9,049.35	2,079.01	3,533.60	99,783.35	1,078.27	0.00
68 Insurance	763,136.00	0.00					0.00	763,136.00		0.00
72 Info Sys	2,021,899.54	0.00	0.00	0.00	780,442.46	297,762.07	465,639.22	467,769.23	10,286.56	0.00
73 Printing	51,995.78	0.00	-166,297.88	0.00	64,270.60	46,836.95	41,200.44	65,985.67	0.00	0.00
97 TOTAL	13,251,901.67	28,617.22	-166,297.88	393,988.67	5,219,547.55	2,206,926.91	1,144,856.75	4,337,843.40	34,507.43	51,911.62

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	194,612.91	442.40		0.00	144,451.29	46,087.96	1,384.09	1,702.05	545.12	0.00
42 Food	740,158.66	0.00					719,191.88	20,966.78		
44 Operation	1,122,037.56	3,720.16			628,637.42	340,053.66	71,424.60	63,618.84	1,530.13	13,052.75
49 Transfers	-895.00		-895.00							
98 TOTAL	2,055,914.13	4,162.56	-895.00	0.00	773,088.71	386,141.62	792,000.57	86,287.67	2,075.25	13,052.75

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
25 Pupil M/S	399,970.67	0.00		0.00	270,018.20	129,952.47	0.00	0.00	0.00	0.00
51 Supervisn	619,733.70	65.50		0.00	398,560.18	163,192.54	2,102.09	52,659.27	3,154.12	0.00
52 Operation	3,030,689.27	0.00			1,777,902.42	812,532.73	341,127.49	90,318.70	8,807.93	0.00
53 Maintnce	580,286.61	0.00			254,233.59	130,582.31	147,855.58	47,609.40	5.73	0.00
59 Transfers	-341,119.24		-341,119.24							
99 TOTAL	4,289,561.01	65.50	-341,119.24	0.00	2,700,714.39	1,236,260.05	491,085.16	190,587.37	11,967.78	0.00

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.	65,886.06
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	169,937.28
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.	113,026.90
D.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	1,119,773.85
E.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	122,536.96
F.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	1,242,310.81

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.

6,948.89

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

0.179

a) Total All Programs (SYSTEM CALCULATED)

87,201,980.10

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

13,251,901.67

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

73,950,078.43

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.

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, 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.

31,044.84

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.

75,289.40

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.

150,956.08

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.

956,285.79

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	73,950,078.43	13,638.09		740,158.66			73,196,281.68
PROGRAM 97 ACTIVITIES							
11 Board of Directors	360,559.90	0.00		0.00	254,225.66	106,334.24	
12 Superintendent's Office	382,181.34	0.00		0.00	382,181.34	0.00	
13 Business Office	995,838.67	0.00		0.00		995,838.67	
14 Human Resources	894,983.30	0.00		0.00		894,983.30	
15 Public Relations	151,559.58	0.00		0.00	603.50	150,956.08	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	513,536.97	0.00		0.00	513,536.97	0.00	
62 Grounds Maintenance	778,238.72	33,825.44		0.00	744,413.28	0.00	
63 Operation of Buildings	2,670,251.51	0.00		0.00	2,670,251.51	0.00	
64 Maintenance	1,594,559.54	18,086.18		0.00	1,576,473.36	0.00	
65 Utilities	1,957,637.24	0.00		0.00	1,957,637.24	0.00	
67 Building and Property Security	115,523.58	0.00		0.00	115,523.58	0.00	
68 Insurance	763,136.00	0.00		0.00	763,136.00	0.00	
72 Information Systems	2,021,899.54	0.00		0.00	1,065,613.75	956,285.79	
73 Printing	51,995.78	0.00		0.00		51,995.78	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
Total Program 97	13,251,901.67	51,911.62	0.00	0.00	10,043,596.19	3,156,393.86	

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	87,201,980.10	65,549.71	0.00	740,158.66		3,156,393.86	73,196,281.68
Unallowable Costs					-10,043,596.19		10,043,596.19
TOTALS	87,201,980.10	65,549.71	0.00	740,158.66		3,156,393.86	83,239,877.87

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

FY 16-17

1. FY 16-17 INDIRECT EXPENDITURES	2,949,144.34
2. FY 16-17 DIRECT EXPENDITURES	68,621,020.15
3. FY 16-17 OVER/UNDER RECOVERY (CALCULATED)	-712,579.15
4. FY 16-17 TOTAL POOL (LINE 1 + LINE 3)	2,236,565.19
5. CALCULATED FY 16-17 RESTRICTED INDIRECT RATE TO BE USED IN FY 18-19	0.0326

FY 18-19

6. FY 18-19 INDIRECT EXPENDITURES FROM COLUMN 6	3,156,393.86
7. FY 16-17 OVER/UNDER RECOVERY (LINE 3)	-712,579.15
8. FY 18-19 ADJUSTED IND POOL (LINE 6 + LINE 7)	2,443,814.71
9. FY 18-19 DIRECT EXPENDITURES FROM COLUMN 7	83,239,877.87
10. FY 18-19 RESTRICTED INDIRECT RATE (LINE 5)	0.0326
11. FY 18-19 AMOUNT RECOVERED (LINE 9 * LINE 10)	2,713,620.02
12. FY 18-19 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-269,805.31
13. FY 18-19 TOTAL POOL (LINE 6 + LINE 12)	2,886,588.55
14. CALCULATED FY 18-19 RESTRICTED INDIRECT RATE TO BE USED IN FY 20-21 (LINE 13 / LINE 9)	0.0347

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	73,950,078.43	13,638.09		740,158.66			73,196,281.68
PROGRAM 97 ACTIVITIES							
11 Board of Directors	360,559.90	0.00		0.00	254,225.66	106,334.24	
12 Superintendents Office	382,181.34	0.00		0.00		382,181.34	
13 Business Office	995,838.67	0.00		0.00		995,838.67	
14 Human Resources	894,983.30	0.00		0.00		894,983.30	
15 Public Relations	151,559.58	0.00			603.50	150,956.08	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	513,536.97	0.00		0.00		513,536.97	
62 Grounds Maintenance	778,238.72	33,825.44		0.00		744,413.28	
63 Operation of Buildings	2,670,251.51	0.00		0.00		2,670,251.51	
64 Maintenance	1,594,559.54	18,086.18		0.00		1,576,473.36	
65 Utilities	1,957,637.24	0.00		0.00		1,957,637.24	
67 Building and Property Security	115,523.58	0.00		0.00		115,523.58	
68 Insurance	763,136.00	0.00		0.00		763,136.00	
72 Information Systems	2,021,899.54	0.00		0.00		2,021,899.54	
73 Printing	51,995.78	0.00		0.00		51,995.78	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
Total Program 97	13,251,901.67	51,911.62	0.00	0.00	254,829.16	12,945,160.89	

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	87,201,980.10	65,549.71	0.00	740,158.66		12,945,160.89	73,196,281.68
Unallowable Costs					-254,829.16		254,829.16
Totals	87,201,980.10	65,549.71	0.00	740,158.66		12,945,160.89	73,451,110.84

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

FY 16-17

1. FY 16-17 INDIRECT EXPENDITURES	10,025,607.65
2. FY 16-17 DIRECT EXPENDITURES	61,544,556.84
3. FY 16-17 OVER (UNDER) RECOVERY	-917,444.64
4. FY 16-17 TOTAL POOL (LINE 1 + LINE 3)	9,108,163.01
5. CALCULATED FY 16-17 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 18-19	0.1480

FY 18-19

6. FY 18-19 INDIRECT EXPENDITURES FROM COLUMN 6	12,945,160.89
7. FY 16-17 OVER (UNDER) RECOVERY (LINE 3)	-917,444.64
8. FY 18-19 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	12,027,716.25
9. FY 18-19 DIRECT EXPENDITURES FROM COLUMN 7	73,451,110.84
10. FY 18-19 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1480
11. FY 18-19 AMOUNT RECOVERED (LINE 9 * LINE 10)	10,870,764.40
12. FY 18-19 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	1,156,951.85
13. FY 18-19 TOTAL POOL (LINE 6 + LINE 12)	14,102,112.74
14. CALCULATED FY 18-19 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 20-21 (LINE 13 / LINE 9)	0.1920

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	47,537,515.69	37,974,246.47	1,431,097.50	8,132,171.72
02 Alternative Learning Experience (ALE)	514,063.71	491,280.50	0.00	22,783.21
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	2,231,442.88	2,231,442.88	0.00	0.00
34 Middle School Career and Technical Ed, State	701,366.52	701,366.52	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	13,251,901.67	10,830,119.37	25,967.53	2,395,814.77
TOTAL BASIC EDUCATIONAL PROGRAMS	64,236,290.47	52,228,455.74	1,457,065.03	10,550,769.70
OTHER INSTRUCTIONAL PROGRAMS				
21 Special Education-Supplemental, State	10,735,835.63	9,452,020.09	0.00	1,283,815.54
22 Special Education - Infants and Toddlers - State	629,581.10	621,008.42	0.00	8,572.68
24 Special Education-Supplemental, Federal	1,182,836.44	0.00	1,182,836.03	0.41
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	262,965.00	0.00	262,965.00	0.00
38 Vocational, Federal	30,143.86	0.00	30,143.86	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	537,988.83	0.00	537,988.83	0.00
52 Other Title Grants Under ESEA, Federal	236,592.79	0.00	236,592.79	0.00
53 ESEA Migrant, Federal	0.00	0.00	0.00	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	1,242,310.81	1,242,310.81	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	324,542.17	293,354.40	0.00	31,187.77
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	157,566.39	0.00	157,566.39	0.00
64 Limited English Proficiency, Federal	26,519.70	0.00	26,519.70	0.00
65 Transitional Bilingual, State	370,030.13	370,030.13	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	138,445.57	0.00	138,445.57	0.00
69 Compensatory, Other	0.00	0.00	0.00	0.00
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	11,750.43	0.00	0.00	11,750.43
74 Highly Capable	160,468.10	160,468.10	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	2,706.53	2,706.53	0.00	0.00
TOTAL OTHER INSTRUCTIONAL PROGRAMS	16,050,283.48	12,141,898.48	2,573,058.17	1,335,326.83
OTHER PROGRAMS				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	53,934.61	0.00	0.00	53,934.61
88 Child Care	0.00	0.00	0.00	0.00
89 Other Community Services	515,996.40	0.00	0.00	515,996.40
98 School Food Services	2,055,914.13	27,926.48	1,079,929.40	948,058.25
99 Pupil Transportation	4,289,561.01	3,700,325.82	0.00	589,235.19
TOTAL OTHER PROGRAMS	6,915,406.15	3,728,252.30	1,079,929.40	2,107,224.45
TOTALS	87,201,980.10	68,098,606.52	5,110,052.60	13,993,320.98

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.	9,228,409.89	10,735,835.63
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	282.02	11,317.35
4. Equals aggregate special education expenditures for resident special education students.	9,228,127.87	10,724,518.28
5. Preliminary Aggregate Maintenance of Effort Test (4B minus 4A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		1,496,390.41
Preliminary FY 2018-2019 to FY 2017-2018 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	807.00	823.22
7. Expenditures per pupil (line 4/line 6).	11,435.10	13,027.52
8. Preliminary Per Pupil Maintenance of Effort Test (7B minus 7A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		1,592.42
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.	2,317,854.26	1,283,815.54
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.)		-1,034,038.72
11. Expenditures per pupil (line 9/line 6).	2,872.18	1,559.50
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.)		-1,312.68

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.

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)	87,201,980.10	77,160,418.43	Total Program 98	+ 2,055,914.13	1,936,865.60
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 737,425.55	754,926.98
Community Schools	- (minus)	53,934.61	59,068.41	Revenue 4198 (State)	- 27,926.48	33,466.44
Child Care	- (minus)	0.00	0.00	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	515,996.40	512,449.91	Revenue 6198 (Fed)	- 936,134.02	942,686.63
School Food Services	- (minus)	2,055,914.13	1,936,865.60	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)	- 143,795.38	174,356.03
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)	65,549.71	227,969.79	TOTAL FOOD SERVICES DEFICIT	210,632.70	31,429.52
Federal, General Purpose Revenue	- (minus)	1,611,643.38	1,295,870.73			
Federal, Special Purpose Revenue	- (minus)	3,498,409.60	3,494,535.70	Note:		
Food Service Deficit	+ (plus)	210,632.70	31,429.52	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	936,134.02	942,686.63	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)	143,795.38	174,356.03	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)	13,052.75	0.00
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	80,704,147.12	70,782,130.47
	FY 18-19/FY 17-18		1.14

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)	2,231,442.88	2,094,763.65
Program 34, Middle School Career and Technical Education-State	+ (plus)	701,366.52	579,746.70
Program 38, Vocational--Federal	+ (plus)	30,143.86	26,340.64
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)	30,982.93	26,988.30
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	2,931,970.33	2,673,862.69
		FY 18-19 / FY 17-18	1.10

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 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.	176.00	
Info	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job"		
Info	1.588	Your district has passed the Preliminary Federal Cross-Cutting MOE. Current year aggregate expenditures are greater than the previous year aggregate expenditures. *Good job*		
Info	1.630	**WARNING** Your district has entries in columns 1, 2, 3 or 4 for Voted Bonds on the Schedule of Long Term Liabilites, but there are no entries under column 5 on the Amount Due Within One Year column.	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

North Kitsap School District No.400

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