

REPORT F196

Bainbridge Island School District No. 303

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E.S.D. 121

F-196 Annual Financial Statements

COUNTY: 18 Kitsap

Fiscal Year 2015-2016

**ANNUAL FINANCIAL STATEMENTS**

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F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2015-2016

CERTIFICATION

The Annual Financial Statements (Report F-196) for Bainbridge Island School District No. 303 of Kitsap County for the fiscal year ended August 31, 2016, were prepared on the modified accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 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, 2015-August 31, 2016

Approved: *Blair Benz* Date 12/8/16  
 School District Superintendent or Authorized Official Date

Reviewed: *Jane A Murray* Date 12-15-16  
 ESD Superintendent or Authorized Official Date

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	42,786,295.93	458,259.12	7,995,498.50	29,517,838.13	58,106.73	70.30	80,816,068.71
Total Expenditures	42,544,306.67	475,728.42	7,450,135.64	4,551,356.10	158,116.38	0.00	55,179,643.21
Other Financing Uses	0.00		0.00	290,415.27	0.00		290,415.27
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	241,989.26	-17,469.30	545,362.86	24,676,066.76	-100,009.65	70.30	25,346,010.23
Beginning Total Fund Balance	2,641,775.96	323,916.70	7,103,783.61	8,895,991.91	185,870.73	11,617.93	19,162,956.84
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	2,883,765.22	306,447.40	7,649,146.47	33,572,058.67	85,861.08	11,688.23	44,508,967.07

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Balance Sheet

COUNTY: 18 Kitsap

Governmental Funds

August 31, 2016

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>ASSETS:</b>							
Cash and Cash Equivalents	1,143,162.62	101,236.73	74,496.58	26,810,099.31	57,431.07	30.00	28,186,456.31
Minus Warrants Outstanding	-858,254.45	-31,049.34	0.00	-391,708.39	0.00	0.00	-1,281,012.18
Taxes Receivable	4,515,154.89		3,275,329.85	1,032,701.62	0.00		8,823,186.36
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	273,981.66	0.00	0.00	0.00	0.00	0.00	273,981.66
Accounts Receivable	31,851.18	160.00	0.00	0.00	0.00	0.00	32,011.18
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	257,574.91	0.00		0.00			257,574.91
Prepaid Items	0.00	0.00			0.00	0.00	0.00
Investments	2,423,718.14	298,794.62	3,849,610.84	7,278,511.57	28,430.01	11,658.23	13,890,723.41
Investments/Cash With Trustee	0.00		3,725,039.05	0.00	0.00	0.00	3,725,039.05
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
<b>TOTAL ASSETS</b>	<b>7,787,188.95</b>	<b>369,142.01</b>	<b>10,924,476.32</b>	<b>34,729,604.11</b>	<b>85,861.08</b>	<b>11,688.23</b>	<b>53,907,960.70</b>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>							
Deferred Outflows of Resources - Other	0.00		0.00	0.00	0.00		0.00
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES</b>	<b>7,787,188.95</b>	<b>369,142.01</b>	<b>10,924,476.32</b>	<b>34,729,604.11</b>	<b>85,861.08</b>	<b>11,688.23</b>	<b>53,907,960.70</b>
<b>LIABILITIES:</b>							
Accounts Payable	158,103.05	390.36	0.00	124,843.82	0.00	0.00	283,337.23
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	0.00	0.00		0.00			0.00
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00

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Balance Sheet

COUNTY: 18 Kitsap

Governmental Funds

August 31, 2016

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>LIABILITIES:</b>							
Payroll Deductions and Taxes Payable	4,779.81	0.00		0.00			4,779.81
Due To Other Governmental Units	0.00	0.00		0.00	0.00	0.00	0.00
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	193,534.80	62,144.25	0.00	0.00	0.00		255,679.05
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
<b>TOTAL LIABILITIES</b>	<b>356,417.66</b>	<b>62,534.61</b>	<b>0.00</b>	<b>124,843.82</b>	<b>0.00</b>	<b>0.00</b>	<b>543,796.09</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>							
Unavailable Revenue	31,851.18	160.00	0.00	0.00	0.00	0.00	32,011.18
Unavailable Revenue - Taxes Receivable	4,515,154.89		3,275,329.85	1,032,701.62	0.00		8,823,186.36
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>4,547,006.07</b>	<b>160.00</b>	<b>3,275,329.85</b>	<b>1,032,701.62</b>	<b>0.00</b>	<b>0.00</b>	<b>8,855,197.54</b>
<b>FUND BALANCE:</b>							
Nonspendable Fund Balance	257,574.91	0.00	0.00	0.00	0.00	0.00	257,574.91
Restricted Fund Balance	68,798.90	306,447.40	7,649,146.47	32,425,023.39	85,861.08	0.00	40,535,277.24
Committed Fund Balance	0.00	0.00	0.00	960,194.70	0.00	0.00	960,194.70
Assigned Fund Balance	430,176.08	0.00	0.00	186,840.58	0.00	11,688.23	628,704.89
Unassigned Fund Balance	2,127,215.33	0.00	0.00	0.00	0.00	0.00	2,127,215.33
<b>TOTAL FUND BALANCE</b>	<b>2,883,765.22</b>	<b>306,447.40</b>	<b>7,649,146.47</b>	<b>33,572,058.67</b>	<b>85,861.08</b>	<b>11,688.23</b>	<b>44,508,967.07</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</b>	<b>7,787,188.95</b>	<b>369,142.01</b>	<b>10,924,476.32</b>	<b>34,729,604.11</b>	<b>85,861.08</b>	<b>11,688.23</b>	<b>53,907,960.70</b>

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 18 Kitsap

Governmental Funds

For the Year Ended August 31, 2016

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>REVENUES:</b>							
Local	12,998,267.38	458,259.12	7,061,668.71	2,272,280.13	824.04		22,791,299.38
State	28,161,596.91		0.00	18,033.00	57,282.69		28,236,912.60
Federal	1,333,801.34		930,448.59	0.00	0.00		2,264,249.93
Federal Stimulus	0.00						0.00
Other	2,215.03			0.00	0.00	70.30	2,285.33
<b>TOTAL REVENUES</b>	<b>42,495,880.66</b>	<b>458,259.12</b>	<b>7,992,117.30</b>	<b>2,290,313.13</b>	<b>58,106.73</b>	<b>70.30</b>	<b>53,294,747.24</b>
<b>EXPENDITURES:</b>							
<b>CURRENT:</b>							
Regular Instruction	24,251,612.67						24,251,612.67
Federal Stimulus	0.00						0.00
Special Education	6,696,149.45						6,696,149.45
Vocational Education	1,847,963.40						1,847,963.40
Skill Center	0.00						0.00
Compensatory Programs	635,920.89						635,920.89
Other Instructional Programs	430,204.66						430,204.66
Community Services	45,979.94						45,979.94
Support Services	8,480,658.76						8,480,658.76
Student Activities/Other		475,728.42				0.00	475,728.42
<b>CAPITAL OUTLAY:</b>							
Sites				0.00			0.00
Building				2,427,499.32			2,427,499.32
Equipment				554,746.57			554,746.57
Instructional Technology				1,411,585.21			1,411,585.21
Energy				0.00			0.00
Transportation Equipment					158,116.38		158,116.38
Sales and Lease				0.00			0.00
Other	155,816.90						155,816.90
<b>DEBT SERVICE:</b>							
Principal	0.00		4,160,000.00	0.00	0.00		4,160,000.00
Interest and Other Charges	0.00		3,290,135.64	0.00	0.00		3,290,135.64
Bond/Levy Issuance				157,525.00	0.00		157,525.00
<b>TOTAL EXPENDITURES</b>	<b>42,544,306.67</b>	<b>475,728.42</b>	<b>7,450,135.64</b>	<b>4,551,356.10</b>	<b>158,116.38</b>	<b>0.00</b>	<b>55,179,643.21</b>

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 18 Kitsap

Governmental Funds

For the Year Ended August 31, 2016

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
<b>DEBT SERVICE:</b>							
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-48,426.01	-17,469.30	541,981.66	-2,261,042.97	-100,009.65	70.30	-1,884,895.97
<b>OTHER FINANCING SOURCES (USES):</b>							
Bond Sales & Refunding Bond Sales	0.00		3,381.20	27,227,525.00	0.00		27,230,906.20
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	290,415.27		0.00	0.00	0.00		290,415.27
Transfers Out (GL 536)	0.00		0.00	-290,415.27	0.00	0.00	-290,415.27
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	0.00		0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>290,415.27</b>		<b>3,381.20</b>	<b>26,937,109.73</b>	<b>0.00</b>	<b>0.00</b>	<b>27,230,906.20</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>241,989.26</b>	<b>-17,469.30</b>	<b>545,362.86</b>	<b>24,676,066.76</b>	<b>-100,009.65</b>	<b>70.30</b>	<b>25,346,010.23</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>2,641,775.96</b>	<b>323,916.70</b>	<b>7,103,783.61</b>	<b>8,895,991.91</b>	<b>185,870.73</b>	<b>11,617.93</b>	<b>19,162,956.84</b>
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>2,883,765.22</b>	<b>306,447.40</b>	<b>7,649,146.47</b>	<b>33,572,058.67</b>	<b>85,861.08</b>	<b>11,688.23</b>	<b>44,508,967.07</b>

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Budgetary Comparison Schedule

COUNTY: 18 Kitsap

General Fund

For The Year Ended August 31, 2016

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	12,933,143.00	12,998,267.38	65,124.38
State	28,027,734.00	28,161,596.91	133,862.91
Federal	1,232,800.00	1,333,801.34	101,001.34
Federal Stimulus	0.00	0.00	0.00
Other	0.00	2,215.03	2,215.03
<b>TOTAL REVENUES</b>	<b>42,193,677.00</b>	<b>42,495,880.66</b>	<b>302,203.66</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction	24,406,462.00	24,251,612.67	154,849.33
Federal Stimulus	0.00	0.00	0.00
Special Education	6,404,270.00	6,696,149.45	-291,879.45
Vocational Education	1,574,826.00	1,847,963.40	-273,137.40
Skill Center	0.00	0.00	0.00
Compensatory Programs	631,733.00	635,920.89	-4,187.89
Other Instructional Programs	367,053.00	430,204.66	-63,151.66
Community Services	30,000.00	45,979.94	-15,979.94
Support Services	8,995,934.00	8,480,658.76	515,275.24
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	155,553.00	155,816.90	-263.90
<b>DEBT SERVICE:</b>			
Principal	3,600.00	0.00	3,600.00
Interest and Other Charges	400.00	0.00	400.00
<b>TOTAL EXPENDITURES</b>	<b>42,569,831.00</b>	<b>42,544,306.67</b>	<b>25,524.33</b>
REVENUES OVER (UNDER) EXPENDITURES	-376,154.00	-48,426.01	327,727.99

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Budgetary Comparison Schedule

COUNTY: 18 Kitsap

General Fund

For The Year Ended August 31, 2016

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	35,000.00	0.00	-35,000.00
Transfers In	345,000.00	290,415.27	-54,584.73
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
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>380,000.00</b>	<b>290,415.27</b>	<b>-89,584.73</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>3,846.00</b>	<b>241,989.26</b>	<b>238,143.26</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>2,350,000.00</b>	<b>2,641,775.96</b>	<b>291,775.96</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>2,353,846.00</b>	<b>2,883,765.22</b>	<b>529,919.22</b>



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Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Associated Student Body Fund

For The Year Ended August 31, 2016

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	738,400.00	458,259.12	-280,140.88
State			
Federal			
Federal Stimulus			
Other			
<b>TOTAL REVENUES</b>	<b>738,400.00</b>	<b>458,259.12</b>	<b>-280,140.88</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	948,616.00	475,728.42	472,887.58
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Principal			
Interest and Other Charges			
<b>TOTAL EXPENDITURES</b>	<b>948,616.00</b>	<b>475,728.42</b>	<b>472,887.58</b>
REVENUES OVER (UNDER) EXPENDITURES	-210,216.00	-17,469.30	192,746.70

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Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Associated Student Body Fund

For The Year Ended August 31, 2016

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			
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>			
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	-210,216.00	-17,469.30	192,746.70
<b>EXPENDITURES AND OTHER FINANCING USES</b>			
<b>BEGINNING TOTAL FUND BALANCE</b>	350,000.00	323,916.70	-26,083.30
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	139,784.00	306,447.40	166,663.40

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Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Debt Service Fund

For The Year Ended August 31, 2016

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	7,019,998.00	7,061,668.71	41,670.71
State	0.00	0.00	0.00
Federal	926,000.00	930,448.59	4,448.59
Federal Stimulus			
Other			
<b>TOTAL REVENUES</b>	<b>7,945,998.00</b>	<b>7,992,117.30</b>	<b>46,119.30</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
<b>DEBT SERVICE:</b>			
Principal	4,865,000.00	4,160,000.00	705,000.00
Interest and Other Charges	3,305,000.00	3,290,135.64	14,864.36
<b>TOTAL EXPENDITURES</b>	<b>8,170,000.00</b>	<b>7,450,135.64</b>	<b>719,864.36</b>
REVENUES OVER (UNDER) EXPENDITURES	-224,002.00	541,981.66	765,983.66

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Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Debt Service Fund

For The Year Ended August 31, 2016

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	3,381.20	3,381.20
Long-Term Financing			
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0.00</b>	<b>3,381.20</b>	<b>3,381.20</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-224,002.00</b>	<b>545,362.86</b>	<b>769,364.86</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>7,075,000.00</b>	<b>7,103,783.61</b>	<b>28,783.61</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>6,850,998.00</b>	<b>7,649,146.47</b>	<b>798,148.47</b>

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Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Capital Projects Fund

For The Year Ended August 31, 2016

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	2,249,999.00	2,272,280.13	22,281.13
State	0.00	18,033.00	18,033.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>2,249,999.00</b>	<b>2,290,313.13</b>	<b>40,314.13</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites	0.00	0.00	0.00
Building	4,771,672.00	2,427,499.32	2,344,172.68
Equipment	3,246,200.00	554,746.57	2,691,453.43
Instructional Technology	0.00	1,411,585.21	-1,411,585.21
Energy	0.00	0.00	0.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			

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Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Capital Projects Fund

For The Year Ended August 31, 2016

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
<b>DEBT SERVICE:</b>			
Bond/Levy Issuance and/or Election	0.00	157,525.00	157,525.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>8,017,872.00</b>	<b>4,551,356.10</b>	<b>3,466,515.90</b>
REVENUES OVER (UNDER) EXPENDITURES	-5,767,873.00	-2,261,042.97	3,506,830.03
<b>OTHER FINANCING SOURCES (USES)</b>			
Bond Sales and Refunding Bond Sales	0.00	27,227,525.00	27,227,525.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-345,000.00	-290,415.27	54,584.73
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-345,000.00</b>	<b>26,937,109.73</b>	<b>27,282,109.73</b>
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>-6,112,873.00</b>	<b>24,676,066.76</b>	<b>30,788,939.76</b>
<b>BEGINNING TOTAL FUND BALANCE</b>	<b>8,090,000.00</b>	<b>8,895,991.91</b>	<b>805,991.91</b>
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	<b>1,977,127.00</b>	<b>33,572,058.67</b>	<b>31,594,931.67</b>

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Transportation Vehicle Fund

For The Year Ended August 31, 2016

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	400.00	824.04	424.04
State	70,000.00	57,282.69	-12,717.31
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>70,400.00</b>	<b>58,106.73</b>	<b>-12,293.27</b>
<b>EXPENDITURES</b>			
<b>CURRENT:</b>			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
<b>CAPITAL OUTLAY:</b>			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	160,000.00	158,116.38	1,883.62
Other			
<b>DEBT SERVICE:</b>			
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
<b>TOTAL EXPENDITURES</b>	<b>160,000.00</b>	<b>158,116.38</b>	<b>1,883.62</b>

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Transportation Vehicle Fund

For The Year Ended August 31, 2016

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-89,600.00	-100,009.65	-10,409.65
<b>OTHER FINANCING SOURCES (USES)</b>			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	0.00	0.00	0.00
<b>EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	-89,600.00	-100,009.65	-10,409.65
<b>BEGINNING TOTAL FUND BALANCE</b>	186,000.00	185,870.73	-129.27
Prior Year(s) Corrections or Restatements		0.00	0.00
<b>ENDING TOTAL FUND BALANCE</b>	96,400.00	85,861.08	-10,538.92



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Statement Of Fiduciary Net Position

COUNTY: 18 Kitsap

Fiduciary Funds

August 31, 2016

	Private Purpose Trust	Other Trust
<b>ASSETS:</b>		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	20,021.75	0.00
Minus Warrants Outstanding	-20,000.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	544,952.10	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
<b>TOTAL ASSETS</b>	<b>544,973.85</b>	<b>0.00</b>
<b>LIABILITIES:</b>		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
<b>TOTAL LIABILITIES</b>	<b>0.00</b>	<b>0.00</b>
<b>NET POSITION:</b>		
<b>Held in trust for:</b>		
Held In Trust For Intact Trust Principal	0.00	0.00
Held In Trust For Private Purposes	544,973.85	
Held In Trust For Pension Or Other Post-Employment Benefits		0.00
Held In Trust For Other Purposes	0.00	0.00
<b>TOTAL NET POSITION</b>	<b>544,973.85</b>	<b>0.00</b>

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## Statement of Changes in Fiduciary Net Position

COUNTY: 18 Kitsap

## Fiduciary Funds

For the Year Ended August 31, 2016

	Private Purpose Trust	Other Trust
<b>ADDITIONS:</b>		
<b>Contributions:</b>		
Private Donations	7,172.51	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
<b>TOTAL CONTRIBUTIONS</b>	<b>7,172.51</b>	<b>0.00</b>
<b>Investment Income:</b>		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	3,384.35	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	3,384.35	0.00
<b>Other Additions:</b>		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
<b>TOTAL ADDITIONS</b>	<b>10,556.86</b>	<b>0.00</b>
<b>DEDUCTIONS:</b>		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	22,500.00	
Other	0.00	0.00
<b>TOTAL DEDUCTIONS</b>	<b>22,500.00</b>	<b>0.00</b>
Net Increase (Decrease)	-11,943.14	0.00
Net Position--Prior Year August Beginning	556,916.99	0.00
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	556,916.99	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
<b>NET POSITION--ENDING</b>	<b>544,973.85</b>	<b>0.00</b>

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## Schedule of Long-Term Liabilities

COUNTY: 18 Kitsap

For the Year Ended August 31, 2016

Description	Beginning Outstanding Debt September 1, 2015	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2016	Amount Due Within One Year
<b>Voted Debt</b>					
Voted Bonds	83,830,000.00	23,750,000.00	4,160,000.00	103,420,000.00	4,195,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
<b>Non-Voted Debt and Liabilities</b>					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
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	1,298,168.32	62,114.14	47,573.96	1,312,708.50	250,691.32
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
<b>Other Liabilities</b>					
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	11,832,123.00	813,048.00	0.00	12,645,171.00	
Net Pension Liabilities TRS 2/3	3,179,979.00	1,920,697.00	0.00	5,100,676.00	
Net Pension Liabilities SERS 2/3	1,437,891.00	884,807.00	0.00	2,322,698.00	
Net Pension Liabilities PERS 1	2,841,764.00	63,846.00	0.00	2,905,610.00	
<b>Total Long-Term Liabilities</b>	<b>104,419,925.32</b>	<b>27,494,512.14</b>	<b>4,207,573.96</b>	<b>127,706,863.50</b>	<b>4,445,691.32</b>

E.S.D. 121

## Report of Revenues and Other Financing Sources

COUNTY: 18 Kitsap

For the Year Ended August 31, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL TAXES</b>				
1100 Local Property Tax	9,579,872.17	7,006,063.02	2,198,443.16	0.00
1300 Sale of Tax Title Property	61.94	45.03	14.15	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	1,467.76	337.64	106.11	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
<b>1000 TOTAL LOCAL TAXES</b>	<b>9,581,401.87</b>	<b>7,006,445.69</b>	<b>2,198,563.42</b>	<b>0.00</b>
<b>LOCAL SUPPORT NONTAX</b>				
2100 Tuition and Fees, Unassigned	1,056,228.30			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	20,921.25			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	100,407.25		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	5,321.00			
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	45,979.94			
2298 School Food Services--Sales of Goods, Supplies, and Services	749,463.06			
2300 Investment Earnings	11,289.78	55,223.02	47,844.71	824.04
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	1,025,855.54		25,872.00	0.00
2600 Fines and Damages	8,539.78		0.00	0.00
2700 Rentals and Leases	207,074.07	0.00	0.00	0.00
2800 Insurance Recoveries	0.00		0.00	0.00
2900 Local Support Nontax, Unassigned	141,879.67	0.00	0.00	0.00
2910 E-Rate	43,905.87		0.00	

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Report of Revenues and Other Financing Sources

COUNTY: 18 Kitsap

For the Year Ended August 31, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>LOCAL SUPPORT NONTAX</b>				
2000 TOTAL LOCAL SUPPORT NONTAX	3,416,865.51	55,223.02	73,716.71	824.04
<b>STATE, GENERAL PURPOSE</b>				
3100 Apportionment	22,835,950.70			
3121 Special Education - General Apportionment	514,041.52			
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	
<b>3000 TOTAL STATE, GENERAL PURPOSE</b>	<b>23,349,992.22</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>STATE, SPECIAL PURPOSE</b>				
4100 Special Purpose, Unassigned	490.00		18,033.00	0.00
4121 Special Education	3,133,429.62			
4122 Special Education - Infants and Toddlers - State	98,478.75			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4155 Learning Assistance	155,178.98			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	221,562.58			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	32,677.58			
4174 Highly Capable	38,330.19			
4188 Child Care	0.00			
4198 School Food Service	355.20			
4199 Transportation - Operations	1,131,101.79			
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	0.00			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			

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Report of Revenues and Other Financing Sources

COUNTY: 18 Kitsap

For the Year Ended August 31, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>STATE, SPECIAL PURPOSE</b>				
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				57,282.69
<b>4000 TOTAL STATE, SPECIAL PURPOSE</b>	<b>4,811,604.69</b>		<b>18,033.00</b>	<b>57,282.69</b>
<b>FEDERAL, GENERAL PURPOSE</b>				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
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	930,448.59	0.00	0.00
<b>5000 TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0.00</b>	<b>930,448.59</b>	<b>0.00</b>	<b>0.00</b>
<b>FEDERAL, SPECIAL PURPOSE</b>				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6111 Federal Stimulus-Title I	0.00			
6112 Federal Stimulus-School Improvement	0.00			
6113 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6114 Federal Stimulus-IDEA	0.00			
6118 Federal Stimulus-Competitive Grants	0.00			
6119 Federal Stimulus-Other	0.00			
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6124 Special Education, Supplemental	935,865.00			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	12,155.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 18 Kitsap

For the Year Ended August 31, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
6151 ESEA Disadvantaged, Fed	116,621.00			
6152 Other Title, ESEA Fed	73,598.26			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	0.00			
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	129,353.13			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6211 Federal Stimulus-Title I	0.00			
6212 Federal Stimulus-School Improvement	0.00			
6213 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6214 Federal Stimulus-IDEA	0.00			
6218 Federal Stimulus-Competitive Grants	0.00			
6219 Federal Stimulus-Other	0.00			
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			

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Report of Revenues and Other Financing Sources

COUNTY: 18 Kitsap

For the Year Ended August 31, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
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	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	10,985.00			
6276 Targeted Assistance	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	0.00		0.00	0.00
6310 Medicaid Administrative Match	0.00			
6311 Federal Stimulus-Title I	0.00			
6312 Federal Stimulus-School Improvement	0.00			
6313 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6314 Federal Stimulus-IDEA	0.00			
6318 Federal Stimulus-Competitive Grants	0.00			
6319 Federal Stimulus-Other	0.00			
6321 Special Education - Medicaid Reimbursement	0.00			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			



E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 18 Kitsap

For the Year Ended August 31, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>FEDERAL, SPECIAL PURPOSE</b>				
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	55,223.95			
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>1,333,801.34</b>		<b>0.00</b>	<b>0.00</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	0.00			
<b>7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>0.00</b>		<b>0.00</b>	
<b>REVENUES FROM OTHER ENTITIES</b>				
8100 Governmental Entities	0.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			

E.S.D. 121

## Report of Revenues and Other Financing Sources

COUNTY: 18 Kitsap

For the Year Ended August 31, 2016

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>REVENUES FROM OTHER ENTITIES</b>				
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	2,215.03			
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			
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>2,215.03</b>		<b>0.00</b>	<b>0.00</b>
<b>OTHER FINANCING SOURCES</b>				
9100 Sale of Bonds	0.00	3,381.20	27,227,525.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	0.00			0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers	290,415.27	0.00	0.00	0.00
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>290,415.27</b>	<b>3,381.20</b>	<b>27,227,525.00</b>	<b>0.00</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>42,786,295.93</b>	<b>7,995,498.50</b>	<b>29,517,838.13</b>	<b>58,106.73</b>

E.S.D. 121

Program/Activity/Object Report

COUNTY: 18 Kitsap

For the Year Ended August 31, 2016

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY				
NO.	PROGRAM TITLE	AMOUNT	NO.	ACTIVITY TITLE	AMOUNT	NO.	OBJECT TITLE	AMOUNT
01	Basic Education	23,971,096.19	11	Bd of Dir	168,861.45	0	Debit Transfer	166,492.37
02	ALE	290,619.04	12	Supt Off	529,837.21	1	Credit Transfer	-166,492.37
03	Basic Education - Dropout Reengagement	.00	13	Busns Off	440,921.88	2	Cert. Salaries	19,921,153.65
11	Stim, Title I	.00	14	HR	414,392.70	3	Class. Salaries	7,254,342.10
12	Stim, Schl Imprv	.00	15	Pblc Rltn	154,384.62	4	Employee Benefits	9,839,012.75
13	Federal Stimulus - SFSF and Education Jobs	.00	21	Supv Inst	1,167,686.24	5	Supplies / Materials	1,746,163.44
14	Stim, IDEA	.00	22	Lrn Resrc	739,580.29	6		.00
18	Stim, Compt Grants	.00	23	Princ Off	2,594,627.40	7	Purchased Services	3,501,824.40
19	Stim, Other	.00	24	Guid/Coun	1,325,603.48	8	Travel	125,993.43
21	Sp Ed, Sup, St	5,604,846.36	25	Pupil M/S	253,790.63	9	Capital Outlay	155,816.90
22	Sp Ed, Infants and Toddlers, State	64,711.12	26	Health	1,888,057.32		<b>TOTAL ALL OBJECTS</b>	<b>42,544,306.67</b>
24	Sp Ed, Sup, Fed	1,026,591.97	27	Teaching	23,891,065.26			
25	Sp Ed, Infants and Toddlers, Federal	.00	28	Extracur	958,025.34			
26	Sp Ed, Inst, St	.00	29	Pmt to SD	.00			
29	Sp Ed, Oth, Fed	.00	31	InstProDev	816,610.75			
31	Voc, Basic, St	1,329,666.44	32	Inst Tech	.00			
34	MidSchCar/Tec	530,491.07	33	Curriculum	307,230.10			
38	Voc, Fed	12,149.13	41	Supervisin	126,526.76			
39	Voc, Other	.00	42	Food	315,345.37			
45	Skil Cnt, Bas, St	.00	44	Operation	477,273.26			
46	Skill Cntr, Fed	.00	49	Transfers	.00			
51	ESEA Disadvantaged, Fed	116,846.29	51	Supervisin	242,023.87			
52	Other Title, ESEA, Fed	79,701.73	52	Operation	1,053,136.75			
53	ESEA Migrant, Federal	.00	53	Maintnce	242,257.44			
54	Read First, Fed	.00	56	Insurance	27,157.00			
55	LAP	152,250.50	59	Transfers	-164,448.17			
56	St In, Ctr/Hm, D	.00	61	Supv Bldg	87,541.10			
57	St In, N/D, Fed	.00	62	Grnd Mnt	288,683.24			
58	Sp/Plt Pgm, St	226,805.22	63	Oper Bldg	1,644,428.84			
59	Inst. JAJ	.00	64	Maintnce	588,014.24			
61	Head Start, Fed	.00	65	Utilities	965,181.65			
			67	Bldg Secu	40,592.40			
			68	Insurance	249,285.00			
			72	Info Sys	660,215.04			

E.S.D. 121

## Program/Activity/Object Report

COUNTY: 18 Kitsap

For the Year Ended August 31, 2016

## PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
62 MS, Pro Dv, Fed	.00
64 LEP, Fed	.00
65 Tran Biling, St	34,148.48
67 Ind Ed, Fd, JOM	.00
68 Ind Ed, Fd, ED	26,168.67
69 Comp, Othr	.00
71 Traffic Safety	.00
73 Summer School	.00
74 Highly Capable	37,428.55
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	392,776.11
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Child Care	.00
89 Othr Comm Srv	45,979.94
97 Distwide Suppt	6,282,757.58
98 Schl Food Serv	919,145.39
99 Pupil Transp	1,400,126.89
<b>TOTAL ALL PROGRAMS</b>	<b>42,544,306.67</b>

## ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
73 Printing	.00
74 Warehouse	.00
75 Mtr Pool	50,418.21
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	.00
<b>TOTAL ALL ACTIVITIES</b>	<b>42,544,306.67</b>

E.S.D. 121

PROGRAM 01 - Basic Education

COUNTY: 18 Kitsap

For the Year Ended August 31, 2016

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	666,464.96	0.00		350,953.37	117,241.41	138,335.63	9,851.03	48,165.05	1,918.47	0.00
22 Lrn Resrc	739,580.29	0.00		415,003.57	53,781.60	168,559.04	51,564.25	50,671.83	0.00	0.00
23 Princ Off	2,588,284.72	0.00		1,313,267.06	496,665.16	611,101.72	43,578.60	121,159.96	2,512.22	0.00
24 Guid/Coun	1,318,745.51	0.00		779,631.69	89,649.46	323,532.74	1,768.14	123,827.56	335.92	0.00
25 Pupil M/S	253,790.63	0.00		0.00	170,438.18	83,352.45	0.00	0.00	0.00	0.00
26 Health	325,553.02	0.00		112,834.97	109,105.80	94,063.41	5,777.01	3,771.83	0.00	0.00
27 Teaching	16,255,747.07	16,284.68		11,156,546.01	287,984.14	3,968,611.22	367,726.05	445,245.47	3,724.11	9,625.39
28 Extracur	932,464.33	104,227.75		281,467.10	365,703.19	123,801.33	4,678.92	34,642.35	17,943.69	0.00
31 InstProDev	591,688.68	0.00		362,303.80	10,183.18	125,273.63	6,070.15	64,140.36	23,717.56	0.00
33 Curriculum	298,776.98	0.00		0.00	0.00	0.00	280,872.86	17,426.95	0.00	477.17
<b>01 TOTAL</b>	<b>23,971,096.19</b>	<b>120,512.43</b>		<b>14,772,007.57</b>	<b>1,700,752.12</b>	<b>5,636,631.17</b>	<b>771,887.01</b>	<b>909,051.36</b>	<b>50,151.97</b>	<b>10,102.56</b>

E.S.D. 121

PROGRAM 02 - Alternative Learning Experience

COUNTY: 18 Kitsap

For the Year Ended August 31, 2016

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	6,718.31	0.00		4,697.00	0.00	2,021.31	0.00	0.00	0.00	0.00
27 Teaching	268,070.61	0.00		200,603.92	0.00	67,466.69	0.00	0.00	0.00	0.00
28 Extracur	4,948.87	0.00		4,095.43	0.00	853.44	0.00	0.00	0.00	0.00
31 InstProDev	10,881.25	0.00		7,830.24	0.00	3,051.01	0.00	0.00	0.00	0.00
<b>02 TOTAL</b>	<b>290,619.04</b>	<b>0.00</b>		<b>217,226.59</b>	<b>0.00</b>	<b>73,392.45</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 18 Kitsap

For the Year Ended August 31, 2016

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	258,863.01	0.00		133,330.04	37,881.76	66,172.33	2,497.56	18,843.82	137.50	0.00
23 Princ Off	6,342.68	0.00		0.00	3,846.74	2,495.94	0.00	0.00	0.00	0.00
26 Health	824,004.10	0.00		470,493.41	58,365.79	174,427.68	5,277.22	115,440.00	0.00	0.00
27 Teaching	4,430,430.26	0.00		1,455,879.55	1,524,623.84	1,297,843.43	1,858.98	147,802.18	2,422.28	0.00
31 InstProDev	81,729.08	0.00		57,777.97	223.39	21,605.54	297.18	1,825.00	0.00	0.00
33 Curriculum	3,477.23	0.00		0.00	0.00	0.00	2,546.20	931.03	0.00	0.00
<b>21 TOTAL</b>	<b>5,604,846.36</b>	<b>0.00</b>		<b>2,117,480.97</b>	<b>1,624,941.52</b>	<b>1,562,544.92</b>	<b>12,477.14</b>	<b>284,842.03</b>	<b>2,559.78</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 18 Kitsap

For the Year Ended August 31, 2016

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	64,711.12	0.00		0.00	0.00	0.00	0.00	64,711.12	0.00	0.00
<b>22 TOTAL</b>	<b>64,711.12</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>64,711.12</b>	<b>0.00</b>	<b>0.00</b>



E.S.D. 121

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 18 Kitsap

For the Year Ended August 31, 2016

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	738,500.20	0.00		545,586.37	0.00	192,913.83	0.00	0.00	0.00	0.00
27 Teaching	288,091.77	0.00		39,652.25	0.00	17,610.52	0.00	230,829.00	0.00	0.00
<b>24 TOTAL</b>	<b>1,026,591.97</b>	<b>0.00</b>		<b>585,238.62</b>	<b>0.00</b>	<b>210,524.35</b>	<b>0.00</b>	<b>230,829.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 31 - Vocational, Basic, State

COUNTY: 18 Kitsap

For the Year Ended August 31, 2016

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	237,772.08	0.00		114,820.00	32,353.21	48,936.08	20,582.87	17,078.91	4,001.01	0.00
27 Teaching	1,055,467.93	0.00		662,760.07	14,074.45	255,762.94	90,325.98	27,822.62	4,721.87	0.00
28 Extracur	20,612.14	0.00		17,032.27	0.00	3,579.87	0.00	0.00	0.00	0.00
31 InstProDev	11,084.93	0.00		844.82	0.00	173.34	0.00	2,187.12	7,879.65	0.00
33 Curriculum	4,729.36	0.00		0.00	0.00	0.00	3,223.28	1,506.08	0.00	0.00
<b>31 TOTAL</b>	<b>1,329,666.44</b>	<b>0.00</b>		<b>795,457.16</b>	<b>46,427.66</b>	<b>308,452.23</b>	<b>114,132.13</b>	<b>48,594.73</b>	<b>16,602.53</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 34 - Middle School Career and Technical Education, State

COUNTY: 18 Kitsap

For the Year Ended August 31, 2016

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	521,417.73	0.00		324,530.34	0.00	116,837.26	52,793.75	1,510.78	1,402.36	24,343.24
31 InstProDev	8,826.81	0.00		0.00	0.00	0.00	0.00	5,550.00	3,276.81	0.00
33 Curriculum	246.53	0.00		0.00	0.00	0.00	246.53	0.00	0.00	0.00
<b>34 TOTAL</b>	<b>530,491.07</b>	<b>0.00</b>		<b>324,530.34</b>	<b>0.00</b>	<b>116,837.26</b>	<b>53,040.28</b>	<b>7,060.78</b>	<b>4,679.17</b>	<b>24,343.24</b>

E.S.D. 121

PROGRAM 38 - Vocational, Federal

COUNTY: 18 Kitsap

For the Year Ended August 31, 2016

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	12,149.13	0.00		9,406.53	0.00	2,742.60	0.00	0.00	0.00	0.00
<b>38 TOTAL</b>	<b>12,149.13</b>	<b>0.00</b>		<b>9,406.53</b>	<b>0.00</b>	<b>2,742.60</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 121

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

COUNTY: 18 Kitsap

For the Year Ended August 31, 2016

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	208.52	0.00		172.14	0.00	36.38	0.00	0.00	0.00	0.00
27 Teaching	116,637.77	0.00		86,693.07	0.00	29,944.70	0.00	0.00	0.00	0.00
<b>51 TOTAL</b>	<b>116,846.29</b>	<b>0.00</b>		<b>86,865.21</b>	<b>0.00</b>	<b>29,981.08</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 52 - Other Title Grants Under ESEA - Federal

COUNTY: 18 Kitsap

For the Year Ended August 31, 2016

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	79,701.73	0.00		52,563.74	0.00	19,748.27	1,478.00	5,800.00	111.72	0.00
<b>52 TOTAL</b>	<b>79,701.73</b>	<b>0.00</b>		<b>52,563.74</b>	<b>0.00</b>	<b>19,748.27</b>	<b>1,478.00</b>	<b>5,800.00</b>	<b>111.72</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 18 Kitsap

For the Year Ended August 31, 2016

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	4,377.67	0.00		3,614.86	0.00	762.81	0.00	0.00	0.00	0.00
27 Teaching	147,872.83	0.00		108,737.93	0.00	39,134.90	0.00	0.00	0.00	0.00
<b>55 TOTAL</b>	<b>152,250.50</b>	<b>0.00</b>		<b>112,352.79</b>	<b>0.00</b>	<b>39,897.71</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 18 Kitsap

For the Year Ended August 31, 2016

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	202,232.02	0.00		162,846.20	0.00	33,401.61	4,168.21	1,816.00	0.00	0.00
31 InstProDev	24,573.20	0.00		20,006.96	0.00	4,000.13	381.11	185.00	0.00	0.00
<b>58 TOTAL</b>	<b>226,805.22</b>	<b>0.00</b>		<b>182,853.16</b>	<b>0.00</b>	<b>37,401.74</b>	<b>4,549.32</b>	<b>2,001.00</b>	<b>0.00</b>	<b>0.00</b>



E.S.D. 121

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 18 Kitsap

For the Year Ended August 31, 2016

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	34,148.48	0.00		25,695.70	0.00	7,742.51	0.00	300.00	410.27	0.00
<b>65 TOTAL</b>	<b>34,148.48</b>	<b>0.00</b>		<b>25,695.70</b>	<b>0.00</b>	<b>7,742.51</b>	<b>0.00</b>	<b>300.00</b>	<b>410.27</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 68 - Indian Education, Federal, ED

COUNTY: 18 Kitsap

For the Year Ended August 31, 2016

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	26,168.67	0.00		74.00	16,525.32	8,739.92	429.43	400.00	0.00	0.00
<b>68 TOTAL</b>	<b>26,168.67</b>	<b>0.00</b>		<b>74.00</b>	<b>16,525.32</b>	<b>8,739.92</b>	<b>429.43</b>	<b>400.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 74 - Highly Capable

COUNTY: 18 Kitsap

For the Year Ended August 31, 2016

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	139.66	0.00		0.00	0.00	0.00	0.00	139.66	0.00	0.00
27 Teaching	29,163.82	0.00		18,210.98	0.00	5,597.83	4,389.54	965.47	0.00	0.00
31 InstProDev	8,125.07	0.00		0.00	0.00	0.00	33.00	5,953.64	2,138.43	0.00
<b>74 TOTAL</b>	<b>37,428.55</b>	<b>0.00</b>		<b>18,210.98</b>	<b>0.00</b>	<b>5,597.83</b>	<b>4,422.54</b>	<b>7,058.77</b>	<b>2,138.43</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 79 - Instructional Programs, Other

COUNTY: 18 Kitsap

For the Year Ended August 31, 2016

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	392,776.11	0.00		287,901.90	0.00	104,562.71	113.60	0.00	197.90	0.00
<b>79 TOTAL</b>	<b>392,776.11</b>	<b>0.00</b>		<b>287,901.90</b>	<b>0.00</b>	<b>104,562.71</b>	<b>113.60</b>	<b>0.00</b>	<b>197.90</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 89 - Other Community Services

COUNTY: 18 Kitsap

For the Year Ended August 31, 2016

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	45,979.94	45,979.94		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>89 TOTAL</b>	<b>45,979.94</b>	<b>45,979.94</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

E.S.D. 121

PROGRAM 97 - District-wide Support

COUNTY: 18 Kitsap

For the Year Ended August 31, 2016

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	168,861.45	0.00			0.00	0.00	3,141.16	163,668.61	2,051.68	0.00
12 Supt Off	529,837.21	0.00		333,288.39	70,008.52	107,593.81	9,870.40	6,043.87	3,032.22	0.00
13 Busns Off	440,921.88	0.00		0.00	283,093.94	94,989.74	31,230.92	28,684.13	2,923.15	0.00
14 HR	414,392.70	0.00		0.00	300,847.27	84,156.86	10,062.96	15,656.70	3,668.91	0.00
15 Pblc Rltn	154,384.62	0.00		0.00	94,323.04	36,756.61	3,843.17	18,502.65	959.15	0.00
61 Supv Bldg	87,541.10	0.00		0.00	63,835.00	21,133.03	1,206.71	1,337.86	28.50	0.00
62 Grnd Mnt	288,683.24	0.00			176,869.62	78,208.21	20,401.54	13,042.87	161.00	0.00
63 Oper Bldg	1,644,428.84	0.00			1,054,043.87	481,384.83	95,874.94	3,885.32	394.84	8,845.04
64 Maintnce	588,014.24	0.00	0.00		253,857.17	103,627.68	68,072.17	90,888.27	468.28	71,100.67
65 Utilities	965,181.65	0.00	0.00		0.00	0.00	0.00	965,181.65	0.00	0.00
67 Bldg Secu	40,592.40	0.00			22,484.52	12,997.22	407.63	4,703.03	0.00	0.00
68 Insurance	249,285.00	0.00					0.00	249,285.00		0.00
72 Info Sys	660,215.04	0.00	0.00	0.00	270,761.30	94,317.06	21,766.57	263,495.15	9,192.77	682.19
75 Mtr Pool	50,418.21	0.00	-2,044.20	0.00	8,162.92	3,926.83	15,648.23	468.70	-2,849.31	27,105.04
<b>97 TOTAL</b>	<b>6,282,757.58</b>	<b>0.00</b>	<b>-2,044.20</b>	<b>333,288.39</b>	<b>2,598,287.17</b>	<b>1,119,091.88</b>	<b>281,526.40</b>	<b>1,824,843.81</b>	<b>20,031.19</b>	<b>107,732.94</b>

E.S.D. 121

PROGRAM 98 - School Food Services

COUNTY: 18 Kitsap

For the Year Ended August 31, 2016

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	126,526.76	0.00		0.00	90,081.95	32,511.65	1,384.30	2,377.35	171.51	0.00
42 Food	315,345.37	0.00					314,295.47	1,049.90		
44 Operation	477,273.26	0.00			291,683.66	135,847.25	28,417.98	12,954.87	0.00	8,369.50
<b>98 TOTAL</b>	<b>919,145.39</b>	<b>0.00</b>		<b>0.00</b>	<b>381,765.61</b>	<b>168,358.90</b>	<b>344,097.75</b>	<b>16,382.12</b>	<b>171.51</b>	<b>8,369.50</b>

E.S.D. 121

PROGRAM 99 - Pupil Transportation

COUNTY: 18 Kitsap

For the Year Ended August 31, 2016

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
51 Supervisn	242,023.87	0.00		0.00	125,838.20	51,957.39	5,256.48	30,451.08	28,520.72	0.00
52 Operation	1,053,136.75	0.00			669,483.61	293,200.83	81,028.63	9,005.44	418.24	0.00
53 Maintnce	242,257.44	0.00			90,320.89	41,607.00	71,724.73	33,336.16	0.00	5,268.66
56 Insurance	27,157.00							27,157.00		
59 Transfers	-164,448.17		-164,448.17							
<b>99 TOTAL</b>	<b>1,400,126.89</b>	<b>0.00</b>	<b>-164,448.17</b>	<b>0.00</b>	<b>885,642.70</b>	<b>386,765.22</b>	<b>158,009.84</b>	<b>99,949.68</b>	<b>28,938.96</b>	<b>5,268.66</b>



E.S.D. 121

General Fund

COUNTY: 18 Kitsap

Resource to Program Expenditure Report

For the Year Ended August 31, 2016

	Program Expenditures	State Resources	Federal Resources	Other Resources
<b>BASIC EDUCATION PROGRAMS</b>				
01 Basic Education	23,971,096.19	14,031,721.73	0.00	9,939,374.46
02 Alternative Learning Experience (ALE)	290,619.04	290,619.04	0.00	0.00
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	1,329,666.44	1,293,098.69	0.00	36,567.75
34 Middle School Career and Technical Ed, State	530,491.07	530,491.07	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	6,282,757.58	4,342,660.75	5.87	1,940,090.96
<b>TOTAL BASIC EDUCATIONAL PROGRAMS</b>	<b>32,404,630.32</b>	<b>20,488,591.28</b>	<b>5.87</b>	<b>11,916,033.17</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>				
11 Federal Stimulus - Title I	0.00	0.00	0.00	0.00
12 Federal Stimulus - School Improvement	0.00	0.00	0.00	0.00
13 Federal Stimulus - State Fiscal Stabilization Fund	0.00	0.00	0.00	0.00
14 Federal Stimulus - IDEA	0.00	0.00	0.00	0.00
18 Federal Stimulus - Competitive Grants	0.00	0.00	0.00	0.00
19 Federal Stimulus - Other	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	5,604,846.36	5,550,159.36	0.00	54,687.00
22 Special Education - Infants and Toddlers - State	64,711.12	64,711.12	0.00	0.00
24 Special Education-Supplemental, Federal	1,026,591.97	90,726.97	935,865.00	0.00
25 Special Education - Infants and Toddlers - Federal	0.00	0.00	0.00	0.00
26 Special Education-Institutions, State	0.00	0.00	0.00	0.00
29 Special Education-Other, Federal	0.00	0.00	0.00	0.00
38 Vocational, Federal	12,149.13	0.00	12,149.13	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	116,846.29	0.00	116,621.00	225.29
52 Other Title Grants Under ESEA, Federal	79,701.73	0.00	73,598.26	6,103.47
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	152,250.50	152,250.50	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	226,805.22	221,562.58	0.00	5,242.64

E.S.D. 121

## General Fund

COUNTY: 18 Kitsap

## Resource to Program Expenditure Report

For the Year Ended August 31, 2016

	Program Expenditures	State Resources	Federal Resources	Other Resources
<b>OTHER INSTRUCTIONAL PROGRAMS</b>				
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	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	0.00	0.00	0.00	0.00
65 Transitional Bilingual, State	34,148.48	34,148.48	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	26,168.67	0.00	10,985.00	15,183.67
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	0.00	0.00	0.00	0.00
74 Highly Capable	37,428.55	37,428.55	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	392,776.11	390,561.08	0.00	2,215.03
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>7,774,424.13</b>	<b>6,541,548.64</b>	<b>1,149,218.39</b>	<b>83,657.10</b>
<b>OTHER PROGRAMS</b>				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	0.00	0.00	0.00	0.00
88 Child Care	0.00	0.00	0.00	0.00
89 Other Community Services	45,979.94	0.00	0.00	45,979.94
98 School Food Services	919,145.39	355.20	184,577.08	734,213.11
99 Pupil Transportation	1,400,126.89	1,131,101.79	0.00	269,025.10
<b>TOTAL OTHER PROGRAMS</b>	<b>2,365,252.22</b>	<b>1,131,456.99</b>	<b>184,577.08</b>	<b>1,049,218.15</b>
<b>TOTALS</b>	<b>42,544,306.67</b>	<b>28,161,596.91</b>	<b>1,333,801.34</b>	<b>13,048,908.42</b>