

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 2014-2015

ANNUAL FINANCIAL STATEMENTS

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

CERTIFICATION

The Annual Financial Statements (Report F-196) for Bainbridge Island School District No. 303 of Kitsap County for the fiscal year ended August 31, 2015, were prepared on the modified accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and OMB circular A-87 and all costs are properly allocable to federal awards.

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

Approved: *Kate A. Chapel* 10/23/15
Date
 School District Superintendent or Authorized Official

Reviewed: *Jane A. Murray* 10-28-15
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	39,983,655.08	424,073.67	23,708,435.19	1,941,510.86	151,697.20	66.11	66,209,438.11
Total Expenditures	39,252,146.31	437,200.27	5,398,367.73	3,060,159.46	424,534.68	0.00	48,572,408.45
Other Financing Uses	0.00		15,406,751.23	306,829.54	0.00		15,713,580.77
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	731,508.77	-13,126.60	2,903,316.23	-1,425,478.14	-272,837.48	66.11	1,923,448.89
Beginning Total Fund Balance	1,910,267.19	337,043.30	4,200,467.38	10,321,470.05	458,708.21	11,551.82	17,239,507.95
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	2,641,775.96	323,916.70	7,103,783.61	8,895,991.91	185,870.73	11,617.93	19,162,956.84

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Balance Sheet

COUNTY: 18 Kitsap

Governmental Funds

August 31, 2015

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	1,404,206.04	146,878.90	132,690.20	154,304.25	61,264.76	30.00	1,899,374.15
Minus Warrants Outstanding	-751,806.56	-55,645.73	0.00	-58,188.54	0.00	0.00	-865,640.83
Taxes Receivable	4,469,126.56		3,281,336.54	1,034,524.65	0.00		8,784,987.75
Due From Other Funds	0.00	946.98	0.00	0.00	0.00	0.00	946.98
Due From Other Governmental Units	173,186.45	0.00	0.00	0.00	0.00	0.00	173,186.45
Accounts Receivable	69,753.59	1,960.00	0.00	3,951.55	0.00	0.00	75,665.14
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	258,800.65	0.00		0.00			258,800.65
Prepaid Items	0.00	0.00			0.00	0.00	0.00
Investments	2,237,428.36	361,668.75	4,031,349.91	9,036,666.86	124,605.97	11,587.93	15,803,307.78
Investments/Cash With Trustee	0.00		2,939,743.50	0.00	0.00	0.00	2,939,743.50
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	7,860,695.09	455,808.90	10,385,120.15	10,171,258.77	185,870.73	11,617.93	29,070,371.57
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	7,860,695.09	455,808.90	10,385,120.15	10,171,258.77	185,870.73	11,617.93	29,070,371.57
LIABILITIES:							
Accounts Payable	461,673.70	0.00	0.00	235,843.68	0.00	0.00	697,517.38
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	-150.66	0.00		0.00			-150.66
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00

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Balance Sheet

COUNTY: 18 Kitsap

Governmental Funds

August 31, 2015

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
LIABILITIES:							
Payroll Deductions and Taxes Payable	3,825.68	0.00		0.00			3,825.68
Due To Other Governmental Units	0.00	0.00		0.00	0.00	0.00	0.00
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	0.00	0.00	0.00	946.98	0.00	0.00	946.98
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	214,690.26	129,932.20	0.00	0.00	0.00		344,622.46
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	680,038.98	129,932.20	0.00	236,790.66	0.00	0.00	1,046,761.84
DEFERRED INFLOWS OF RESOURCES:							
Unavailable Revenue	69,753.59	1,960.00	0.00	3,951.55	0.00	0.00	75,665.14
Unavailable Revenue - Taxes Receivable	4,469,126.56		3,281,336.54	1,034,524.65	0.00		8,784,987.75
TOTAL DEFERRED INFLOWS OF RESOURCES	4,538,880.15	1,960.00	3,281,336.54	1,038,476.20	0.00	0.00	8,860,652.89
FUND BALANCE:							
Nonspendable Fund Balance	258,801.00	0.00	0.00	0.00	0.00	0.00	258,801.00
Restricted Fund Balance	68,195.00	323,916.70	7,103,783.61	7,224,015.35	185,870.73	0.00	14,905,781.39
Committed Fund Balance	0.00	0.00	0.00	1,385,342.09	0.00	0.00	1,385,342.09
Assigned Fund Balance	1,137,779.96	0.00	0.00	286,634.47	0.00	11,617.93	1,436,032.36
Unassigned Fund Balance	1,177,000.00	0.00	0.00	0.00	0.00	0.00	1,177,000.00
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
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	7,860,695.09	455,808.90	10,385,120.15	10,171,258.77	185,870.73	11,617.93	29,070,371.57

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 18 Kitsap

Governmental Funds

For the Year Ended August 31, 2015

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	12,820,150.87	424,073.67	7,270,560.56	1,941,510.86	894.74		22,457,190.70
State	25,459,048.19		0.00	0.00	150,802.46		25,609,850.65
Federal	1,397,626.48		925,455.48	0.00	0.00		2,323,081.96
Federal Stimulus	0.00						0.00
Other	0.00			0.00	0.00	66.11	66.11
TOTAL REVENUES	39,676,825.54	424,073.67	8,196,016.04	1,941,510.86	151,697.20	66.11	50,390,189.42
EXPENDITURES:							
CURRENT:							
Regular Instruction	22,743,934.36						22,743,934.36
Federal Stimulus	0.00						0.00
Special Education	6,224,637.14						6,224,637.14
Vocational Education	1,068,629.99						1,068,629.99
Skill Center	0.00						0.00
Compensatory Programs	690,436.95						690,436.95
Other Instructional Programs	325,077.57						325,077.57
Community Services	28,986.38						28,986.38
Support Services	8,118,661.20						8,118,661.20
Student Activities/Other		437,200.27				0.00	437,200.27
CAPITAL OUTLAY:							
Sites				49,388.66			49,388.66
Building				2,015,074.44			2,015,074.44
Equipment				481,545.78			481,545.78
Instructional Technology				514,150.58			514,150.58
Energy				0.00			0.00
Transportation Equipment					424,534.68		424,534.68
Sales and Lease				0.00			0.00
Other	51,782.72						51,782.72
DEBT SERVICE:							
Principal	0.00		1,895,000.00	0.00	0.00		1,895,000.00
Interest and Other Charges	0.00		3,503,367.73	0.00	0.00		3,503,367.73
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	39,252,146.31	437,200.27	5,398,367.73	3,060,159.46	424,534.68	0.00	48,572,408.45

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Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 18 Kitsap

Governmental Funds

For the Year Ended August 31, 2015

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
DEBT SERVICE:							
REVENUES OVER (UNDER) EXPENDITURES	424,679.23	-13,126.60	2,797,648.31	-1,118,648.60	-272,837.48	66.11	1,817,780.97
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		15,512,419.15	0.00	0.00		15,512,419.15
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	306,829.54		0.00	0.00	0.00		306,829.54
Transfers Out (GL 536)	0.00		0.00	-306,829.54	0.00	0.00	-306,829.54
Other Financing Uses (GL 535)	0.00		-15,406,751.23	0.00	0.00		-15,406,751.23
Other	0.00		0.00	0.00	0.00		0.00
TOTAL OTHER FINANCING SOURCES (USES)	306,829.54		105,667.92	-306,829.54	0.00	0.00	105,667.92
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	731,508.77	-13,126.60	2,903,316.23	-1,425,478.14	-272,837.48	66.11	1,923,448.89
BEGINNING TOTAL FUND BALANCE	1,910,267.19	337,043.30	4,200,467.38	10,321,470.05	458,708.21	11,551.82	17,239,507.95
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	2,641,775.96	323,916.70	7,103,783.61	8,895,991.91	185,870.73	11,617.93	19,162,956.84

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Budgetary Comparison Schedule

COUNTY: 18 Kitsap

General Fund

For The Year Ended August 31, 2015

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	12,542,143.00	12,820,150.87	278,007.87
State	25,601,760.00	25,459,048.19	-142,711.81
Federal	1,223,700.00	1,397,626.48	173,926.48
Federal Stimulus	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	39,367,603.00	39,676,825.54	309,222.54
EXPENDITURES			
CURRENT:			
Regular Instruction	23,448,970.00	22,743,934.36	705,035.64
Federal Stimulus	0.00	0.00	0.00
Special Education	5,842,926.00	6,224,637.14	-381,711.14
Vocational Education	976,816.00	1,068,629.99	-91,813.99
Skill Center	0.00	0.00	0.00
Compensatory Programs	710,812.00	690,436.95	20,375.05
Other Instructional Programs	317,225.00	325,077.57	-7,852.57
Community Services	30,000.00	28,986.38	1,013.62
Support Services	8,514,751.00	8,118,661.20	396,089.80
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	101,800.00	51,782.72	50,017.28
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	39,943,300.00	39,252,146.31	691,153.69
REVENUES OVER (UNDER) EXPENDITURES	-575,697.00	424,679.23	1,000,376.23

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Budgetary Comparison Schedule

COUNTY: 18 Kitsap

General Fund

For The Year Ended August 31, 2015

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	250,000.00	306,829.54	56,829.54
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)	250,000.00	306,829.54	56,829.54
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-325,697.00	731,508.77	1,057,205.77
BEGINNING TOTAL FUND BALANCE	2,200,000.00	1,910,267.19	-289,732.81
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,874,303.00	2,641,775.96	767,472.96

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Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Associated Student Body Fund

For The Year Ended August 31, 2015

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	644,300.00	424,073.67	-220,226.33
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	644,300.00	424,073.67	-220,226.33
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	898,619.00	437,200.27	461,418.73
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	898,619.00	437,200.27	461,418.73
REVENUES OVER (UNDER) EXPENDITURES	-254,319.00	-13,126.60	241,192.40

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Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Associated Student Body Fund

For The Year Ended August 31, 2015

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	
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)	-254,319.00	-13,126.60	241,192.40
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	344,000.00	337,043.30	-6,956.70
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	89,681.00	323,916.70	234,235.70

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Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Debt Service Fund

For The Year Ended August 31, 2015

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	7,102,142.00	7,270,560.56	168,418.56
State	0.00	0.00	0.00
Federal	926,450.00	925,455.48	-994.52
Federal Stimulus			
Other			
TOTAL REVENUES	8,028,592.00	8,196,016.04	167,424.04
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	2,625,000.00	1,895,000.00	730,000.00
Interest and Other Charges	3,485,000.00	3,503,367.73	-18,367.73
TOTAL EXPENDITURES	6,110,000.00	5,398,367.73	711,632.27
 REVENUES OVER (UNDER) EXPENDITURES	 1,918,592.00	 2,797,648.31	 879,056.31

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Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Debt Service Fund

For The Year Ended August 31, 2015

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	15,512,419.15	15,512,419.15
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	-15,406,751.23	-15,406,751.23
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	105,667.92	105,667.92
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	1,918,592.00	2,903,316.23	984,724.23
BEGINNING TOTAL FUND BALANCE	2,075,000.00	4,200,467.38	2,125,467.38
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	3,993,592.00	7,103,783.61	3,110,191.61

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Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Capital Projects Fund

For The Year Ended August 31, 2015

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	1,932,768.00	1,941,510.86	8,742.86
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	1,932,768.00	1,941,510.86	8,742.86
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	0.00	49,388.66	-49,388.66
Building	5,691,683.00	2,015,074.44	3,676,608.56
Equipment	1,931,760.00	481,545.78	1,450,214.22
Instructional Technology	0.00	514,150.58	-514,150.58
Energy	0.00	0.00	0.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			

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Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Capital Projects Fund

For The Year Ended August 31, 2015

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	7,623,443.00	3,060,159.46	4,563,283.54
REVENUES OVER (UNDER) EXPENDITURES	-5,690,675.00	-1,118,648.60	4,572,026.40
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)	-250,000.00	-306,829.54	-56,829.54
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-250,000.00	-306,829.54	-56,829.54
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-5,940,675.00	-1,425,478.14	4,515,196.86
BEGINNING TOTAL FUND BALANCE	10,925,000.00	10,321,470.05	-603,529.95
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	4,984,325.00	8,895,991.91	3,911,666.91

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Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Transportation Vehicle Fund

For The Year Ended August 31, 2015

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	1,500.00	894.74	-605.26
State	123,000.00	150,802.46	27,802.46
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	124,500.00	151,697.20	27,197.20
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	430,000.00	424,534.68	5,465.32
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	430,000.00	424,534.68	5,465.32

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Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Transportation Vehicle Fund

For The Year Ended August 31, 2015

Variance with
Final Budget
POSITIVE
(NEGATIVE)

	FINAL BUDGET	ACTUAL	
REVENUES OVER (UNDER) EXPENDITURES	-305,500.00	-272,837.48	32,662.52
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-305,500.00	-272,837.48	32,662.52
BEGINNING TOTAL FUND BALANCE	460,000.00	458,708.21	-1,291.79
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	154,500.00	185,870.73	31,370.73

E.S.D. 121

Statement Of Fiduciary Net Position

COUNTY: 18 Kitsap

Fiduciary Funds

August 31, 2015

	Private Purpose Trust	Other Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	17,854.84	0.00
Minus Warrants Outstanding	-9,330.43	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	548,392.58	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	556,916.99	0.00
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET POSITION:		
Held in trust for:		
Held In Trust For Intact Trust Principal	0.00	0.00
Held In Trust For Private Purposes	556,916.99	
Held In Trust For Pension Or Other Post-Employment Benefits		0.00
Held In Trust For Other Purposes	0.00	0.00
TOTAL NET POSITION	556,916.99	0.00

E.S.D. 121

Statement of Changes in Fiduciary Net Position

COUNTY: 18 Kitsap

Fiduciary Funds

For the Year Ended August 31, 2015

	Private Purpose Trust	Other Trust
ADDITIONS:		
Contributions:		
Private Donations	522,778.46	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	522,778.46	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	1,449.74	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	1,449.74	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	524,228.20	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	500.00	
Other	8,830.43	0.00
TOTAL DEDUCTIONS	9,330.43	0.00
Net Increase (Decrease)	514,897.77	0.00
Net Position--Beginning	42,019.22	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	556,916.99	0.00

E.S.D. 121

Schedule of Long-Term Liabilities: GENERAL FUND

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

Description	Beginning Outstanding Debt September 1, 2014	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2015	Amount Due Within One Year
Non-Voted Debt and Liabilities					
Capital Leases	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	1,266,001.84	55,827.91	23,661.43	1,298,168.32	192,918.13
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	0.00	11,832,123.00	0.00	11,832,123.00	
Net Pension Liabilities TRS 2/3	0.00	3,179,979.00	0.00	3,179,979.00	
Net Pension Liabilities SERS 2/3	0.00	1,437,891.00	0.00	1,437,891.00	
Net Pension Liabilities PERS 1	0.00	2,841,764.00	0.00	2,841,764.00	
Total Long-Term Liabilities	1,266,001.84	19,347,584.91	23,661.43	20,589,925.32	192,918.13

E.S.D. 121

Schedule of Long-Term Liabilities: DEBT SERVICE FUND

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

Description	Beginning Outstanding Debt September 1, 2014	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2015	Amount Due Within One Year
Voted Debt					
Voted Bonds	85,885,000.00	13,770,000.00	15,825,000.00	83,830,000.00	4,865,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	85,885,000.00	13,770,000.00	15,825,000.00	83,830,000.00	4,865,000.00

E.S.D. 121

Schedule of Long-Term Liabilities: CAPITAL PROJECTS FUND

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

Description	Beginning Outstanding Debt September 1, 2014	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2015	Amount Due Within One Year
Non-Voted Debt and Liabilities					
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	0.00	0.00	0.00	0.00	0.00
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	0.00	0.00	0.00	0.00	0.00

E.S.D. 121

Schedule of Long-Term Liabilities: TRANSPORTATION VEHICLE FUND

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

Description	Beginning Outstanding Debt September 1, 2014	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2015	Amount Due Within One Year
Non-Voted Debt and Liabilities					
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	0.00	0.00	0.00	0.00	0.00

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	9,234,719.38	7,238,652.95	1,884,258.89	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	1,580.10	440.63	138.48	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	9,236,299.48	7,239,093.58	1,884,397.37	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	889,809.29			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	21,889.00			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Day Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	97,953.34		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	689.00			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Day Care?Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	28,986.38			
2298 School Food Services--Sales of Goods, Supplies, and Services	719,818.95			
2300 Investment Earnings	8,368.94	31,466.98	57,113.49	894.74
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	1,361,283.94		0.00	0.00
2600 Fines and Damages	7,767.87		0.00	0.00
2700 Rentals and Leases	171,510.63	0.00	0.00	0.00
2800 Insurance Recoveries	28,676.93		0.00	0.00
2900 Local Support Nontax, Unassigned	183,679.01	0.00	0.00	0.00
2910 E-Rate	63,418.11		0.00	

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2000 TOTAL LOCAL SUPPORT NONTAX	3,583,851.39	31,466.98	57,113.49	894.74
STATE, GENERAL PURPOSE				
3100 Apportionment	20,674,712.09			
3121 Special Education - General Apportionment	455,190.86			
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	21,129,902.95	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	2,744,464.42			
4122 Special Education - Infants and Toddlers - State	45,594.74			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4155 Learning Assistance	140,389.22			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	185,100.01			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	30,114.60			
4174 Highly Capable	36,845.64			
4188 Day Care	0.00			
4198 School Food Service	975.86			
4199 Transportation - Operations	1,145,660.75			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		0.00	90,000.00
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, 2015

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Day Care - Other State Agencies	0.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				60,802.46
4000 TOTAL STATE, SPECIAL PURPOSE	4,329,145.24		0.00	150,802.46
FEDERAL, GENERAL PURPOSE				
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	925,455.48	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	0.00	925,455.48	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6111 Federal Stimulus-Title I	0.00			
6112 Federal Stimulus-School Improvement	0.00			
6113 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6114 Federal Stimulus-IDEA	0.00			
6118 Federal Stimulus-Competitive Grants	0.00			
6119 Federal Stimulus-Other	0.00			
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6124 Special Education, Supplemental	876,638.00			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	14,083.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			

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Report of Revenues and Other Financing Sources

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6151 ESEA Disadvantaged, Fed	195,363.85			
6152 Other Title, ESEA Fed	104,746.21			
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 Day Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	135,721.56			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6211 Federal Stimulus-Title I	0.00			
6212 Federal Stimulus-School Improvement	0.00			
6213 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6214 Federal Stimulus-IDEA	0.00			
6218 Federal Stimulus-Competitive Grants	0.00			
6219 Federal Stimulus-Other	0.00			
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	12,583.00			
6276 Targeted Assistance	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Day Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	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, 2015

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance	0.00			
6378 Youth Training	0.00			
6388 Day Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	58,490.86			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	1,397,626.48		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0.00		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	0.00		0.00	0.00
8188 Day Care	0.00			
8189 Community Services	0.00			

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER ENTITIES				
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	0.00			
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	0.00		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	15,512,419.15	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	0.00		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	306,829.54	0.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	306,829.54	15,512,419.15	0.00	0.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	39,983,655.08	23,708,435.19	1,941,510.86	151,697.20

E.S.D. 121

Program/Activity/Object Report

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	22,512,256.84	11 Bd of Dir	70,728.43	0 Debit Transfer	151,296.37
02 ALE	241,484.16	12 Supt Off	428,782.31	1 Credit Transfer	-151,296.37
03 Basic Education - Dropout Reengagement	.00	13 Busns Off	291,483.20	2 Cert. Salaries	18,457,220.58
11 Stim, Title I	.00	14 HR	458,615.80	3 Class. Salaries	6,719,136.98
12 Stim, Schl Imprv	.00	15 Pblc Rltn	138,765.87	4 Employee Benefits	8,703,386.69
13 Federal Stimulus - SFSF and Education Jobs	.00	21 Supv Inst	1,005,016.02	5 Supplies / Materials	1,818,387.21
14 Stim, IDEA	.00	22 Lrn Resrc	634,119.49	6	.00
18 Stim, Compt Grants	.00	23 Princ Off	2,335,303.85	7 Purchased Services	3,384,593.75
19 Stim, Other	.00	24 Guid/Coun	1,179,772.04	8 Travel	117,638.38
21 Sp Ed, Sup, St	5,299,237.38	25 Pupil M/S	237,974.07	9 Capital Outlay	51,782.72
22 Sp Ed, Infants and Toddlers, State	43,352.75	26 Health	1,746,431.86	TOTAL ALL OBJECTS	39,252,146.31
24 Sp Ed, Sup, Fed	882,047.01	27 Teaching	21,890,437.88		
25 Sp Ed, Infants and Toddlers, Federal	.00	28 Extracur	895,767.07		
26 Sp Ed, Inst, St	.00	29 Pmt to SD	.00		
29 Sp Ed, Oth, Fed	.00	31 InstProDev	807,271.33		
31 Voc, Basic, St	834,175.27	32 Inst Tech	35,602.86		
34 MidSchCar/Tec	243,300.33	33 Curriculum	356,871.04		
38 Voc, Fed	13,935.83	41 Supervisin	121,227.67		
39 Voc, Other	.00	42 Food	338,361.55		
45 Skil Cnt, Bas, St	.00	44 Operation	488,161.11		
46 Skill Cntr, Fed	.00	49 Transfers	.00		
51 ESEA Disadvantaged, Fed	215,938.90	51 Supervisin	158,106.51		
52 Other Title, ESEA, Fed	104,849.59	52 Operation	1,053,179.08		
53 ESEA Migrant, Federal	.00	53 Maintnce	226,707.80		
54 Read First, Fed	.00	56 Insurance	28,413.00		
55 LAP	131,392.64	59 Transfers	-148,408.03		
56 St In, Ctr/Hm, D	.00	61 Supv Bldg	31,703.99		
57 St In, N/D, Fed	.00	62 Grnd Mnt	252,540.78		
58 Sp/Plt Pgm, St	183,940.82	63 Oper Bldg	1,532,534.44		
59 Inst. JAJ	.00	64 Maintnce	615,284.07		
61 Head Start, Fed	.00	65 Utilities	1,032,557.64		
		67 Bldg Secu	40,725.82		
		68 Insurance	247,577.00		
		72 Info Sys	697,703.02		

E.S.D. 121

Program/Activity/Object Report

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
62 MS, Pro Dv, Fed	.00
64 LEP, Fed	.00
65 Tran Biling, St	30,020.56
67 Ind Ed, Fd, JOM	.00
68 Ind Ed, Fd, ED	24,294.44
69 Comp, Othr	.00
71 Traffic Safety	.00
73 Summer School	.00
74 Highly Capable	41,556.15
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	283,521.42
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Day Care	.00
89 Othr Comm Srv	28,986.38
97 Distwide Suppt	5,872,107.15
98 Schl Food Serv	947,750.33
99 Pupil Transp	1,317,998.36
TOTAL ALL PROGRAMS	39,252,146.31

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
73 Printing	.00
74 Warehouse	.00
75 Mtr Pool	22,827.74
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	.00
TOTAL ALL ACTIVITIES	39,252,146.31

E.S.D. 121

PROGRAM 01 - Basic Education

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	648,127.24	0.00		374,141.84	92,027.80	120,417.24	9,884.51	49,345.07	2,310.78	0.00
22 Lrn Resrc	634,119.49	0.00		349,380.08	64,404.42	134,241.53	40,854.81	45,238.65	0.00	0.00
23 Princ Off	2,331,452.00	0.00		1,205,728.94	468,526.52	510,105.38	39,404.13	97,585.62	9,557.93	543.48
24 Guid/Coun	1,161,359.89	0.00		687,509.45	87,192.91	271,677.25	1,102.28	113,534.30	343.70	0.00
25 Pupil M/S	227,697.03	0.00		0.00	159,141.61	68,555.42	0.00	0.00	0.00	0.00
26 Health	301,770.55	0.00		106,566.25	100,844.84	85,252.22	5,059.44	4,047.80	0.00	0.00
27 Teaching	15,340,814.80	29,887.31		10,739,037.18	255,271.47	3,620,764.87	295,337.71	382,695.07	9,590.63	8,230.56
28 Extracur	891,772.69	92,422.68		272,280.76	369,017.53	107,936.39	3,019.77	30,931.76	16,163.80	0.00
31 InstProDev	618,082.43	0.00		412,366.97	1,346.90	117,835.16	25,431.84	41,942.53	19,159.03	0.00
32 Inst Tech	35,602.86	0.00			0.00	0.00	35,602.86	0.00	0.00	0.00
33 Curriculum	321,457.86	0.00		0.00	0.00	0.00	318,117.59	2,307.67	0.00	1,032.60
01 TOTAL	22,512,256.84	122,309.99		14,147,011.47	1,597,774.00	5,036,785.46	773,814.94	767,628.47	57,125.87	9,806.64

E.S.D. 121

PROGRAM 02 - Alternative Learning Experience

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	241,484.16	0.00		179,963.17	0.00	61,520.99	0.00	0.00	0.00	0.00
02 TOTAL	241,484.16	0.00		179,963.17	0.00	61,520.99	0.00	0.00	0.00	0.00

E.S.D. 121

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	219,198.52	0.00		111,562.21	31,219.06	46,868.85	16,828.56	9,486.19	3,233.65	0.00
23 Princ Off	3,851.85	0.00		0.00	3,038.49	813.36	0.00	0.00	0.00	0.00
26 Health	857,259.39	0.00		600,393.27	48,127.44	200,255.62	8,430.98	0.00	52.08	0.00
27 Teaching	4,176,254.70	0.00		1,306,217.44	1,418,549.79	1,184,196.42	8,160.16	256,862.07	2,268.82	0.00
31 InstProDev	42,672.92	0.00		25,976.40	946.95	8,951.12	78.96	6,632.99	86.50	0.00
21 TOTAL	5,299,237.38	0.00		2,044,149.32	1,501,881.73	1,441,085.37	33,498.66	272,981.25	5,641.05	0.00

E.S.D. 121

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	43,352.75	0.00		0.00	0.00	0.00	0.00	43,352.75	0.00	0.00
22 TOTAL	43,352.75	0.00		0.00	0.00	0.00	0.00	43,352.75	0.00	0.00

E.S.D. 121

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
26 Health	587,401.92	0.00		439,168.34	0.00	148,233.58	0.00	0.00	0.00	0.00
27 Teaching	294,500.67	0.00		101,334.93	0.00	33,498.74	0.00	159,667.00	0.00	0.00
31 InstProDev	144.42	0.00		121.96	0.00	22.46	0.00	0.00	0.00	0.00
24 TOTAL	882,047.01	0.00		540,625.23	0.00	181,754.78	0.00	159,667.00	0.00	0.00

E.S.D. 121

PROGRAM 31 - Vocational, Basic, State

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	113,218.30	0.00		24,077.37	28,613.22	19,020.49	1,517.03	38,905.02	1,085.17	0.00
24 Guid/Coun	7,348.06	0.00		5,444.64	0.00	490.32	0.00	1,413.10	0.00	0.00
27 Teaching	664,652.57	0.00		368,854.52	11,639.76	132,266.75	75,312.28	61,558.20	5,553.29	9,467.77
28 Extracur	3,994.38	0.00		3,379.56	0.00	614.82	0.00	0.00	0.00	0.00
31 InstProDev	12,728.72	0.00		0.00	0.00	0.00	0.00	3,009.00	9,719.72	0.00
33 Curriculum	32,233.24	0.00		0.00	0.00	0.00	29,662.52	1,353.32	0.00	1,217.40
31 TOTAL	834,175.27	0.00		401,756.09	40,252.98	152,392.38	106,491.83	106,238.64	16,358.18	10,685.17

E.S.D. 121

PROGRAM 34 - Middle School Career and Technical Education, State

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	237,996.59	0.00		148,768.61	0.00	49,277.66	25,746.23	1,750.40	357.42	12,096.27
31 InstProDev	2,172.66	0.00		0.00	0.00	0.00	0.00	1,151.72	1,020.94	0.00
33 Curriculum	3,131.08	0.00		0.00	0.00	0.00	3,131.08	0.00	0.00	0.00
34 TOTAL	243,300.33	0.00		148,768.61	0.00	49,277.66	28,877.31	2,902.12	1,378.36	12,096.27

E.S.D. 121

PROGRAM 38 - Vocational, Federal

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	13,935.83	0.00		0.00	12,105.77	1,830.06	0.00	0.00	0.00	0.00
38 TOTAL	13,935.83	0.00		0.00	12,105.77	1,830.06	0.00	0.00	0.00	0.00

E.S.D. 121

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

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	1,690.40	0.00		1,426.50	0.00	263.90	0.00	0.00	0.00	0.00
27 Teaching	214,248.50	0.00		159,322.24	0.00	54,897.66	28.60	0.00	0.00	0.00
51 TOTAL	215,938.90	0.00		160,748.74	0.00	55,161.56	28.60	0.00	0.00	0.00

E.S.D. 121

PROGRAM 52 - Other Title Grants Under ESEA - Federal

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
31 InstProDev	104,849.59	0.00		69,459.94	0.00	24,000.65	0.00	11,389.00	0.00	0.00
52 TOTAL	104,849.59	0.00		69,459.94	0.00	24,000.65	0.00	11,389.00	0.00	0.00

E.S.D. 121

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	1,690.40	0.00		1,426.50	0.00	263.90	0.00	0.00	0.00	0.00
27 Teaching	129,702.24	0.00		102,441.11	0.00	27,261.13	0.00	0.00	0.00	0.00
55 TOTAL	131,392.64	0.00		103,867.61	0.00	27,525.03	0.00	0.00	0.00	0.00

E.S.D. 121

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	163,535.36	0.00		133,358.00	0.00	23,948.76	6,228.60	0.00	0.00	0.00
31 InstProDev	20,405.46	0.00		14,489.48	0.00	2,385.10	3,530.88	0.00	0.00	0.00
58 TOTAL	183,940.82	0.00		147,847.48	0.00	26,333.86	9,759.48	0.00	0.00	0.00

E.S.D. 121

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	30,020.56	0.00		23,145.47	0.00	6,729.04	0.00	0.00	146.05	0.00
65 TOTAL	30,020.56	0.00		23,145.47	0.00	6,729.04	0.00	0.00	146.05	0.00

E.S.D. 121

PROGRAM 68 - Indian Education, Federal, ED

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	24,294.44	0.00		0.00	15,124.05	7,939.49	739.65	491.25	0.00	0.00
68 TOTAL	24,294.44	0.00		0.00	15,124.05	7,939.49	739.65	491.25	0.00	0.00

E.S.D. 121

PROGRAM 74 - Highly Capable

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	7,155.33	0.00		0.00	4,375.43	2,697.35	82.55	0.00	0.00	0.00
24 Guid/Coun	11,064.09	0.00		0.00	0.00	0.00	0.00	11,064.09	0.00	0.00
27 Teaching	17,072.74	0.00		12,757.67	0.00	2,280.65	325.31	1,609.00	100.11	0.00
31 InstProDev	6,215.13	0.00		124.80	0.00	22.67	0.00	4,788.39	1,279.27	0.00
33 Curriculum	48.86	0.00		0.00	0.00	0.00	48.86	0.00	0.00	0.00
74 TOTAL	41,556.15	0.00		12,882.47	4,375.43	5,000.67	456.72	17,461.48	1,379.38	0.00

E.S.D. 121

PROGRAM 79 - Instructional Programs, Other

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	283,521.42	0.00		212,895.49	0.00	70,625.93	0.00	0.00	0.00	0.00
79 TOTAL	283,521.42	0.00		212,895.49	0.00	70,625.93	0.00	0.00	0.00	0.00

E.S.D. 121

PROGRAM 89 - Other Community Services

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
27 Teaching	28,986.38	28,986.38		0.00	0.00	0.00	0.00	0.00	0.00	0.00
89 TOTAL	28,986.38	28,986.38		0.00	0.00	0.00	0.00	0.00	0.00	0.00

E.S.D. 121

PROGRAM 97 - District-wide Support

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	70,728.43	0.00			0.00	0.00	395.43	70,333.00	0.00	0.00
12 Supt Off	428,782.31	0.00		264,099.49	58,596.57	85,064.75	7,063.80	6,129.06	2,244.17	5,584.47
13 Busns Off	291,483.20	0.00		0.00	179,899.47	57,962.98	30,123.50	20,985.67	2,511.58	0.00
14 HR	458,615.80	0.00		0.00	336,574.08	96,412.73	8,417.53	13,508.04	3,703.42	0.00
15 Pblc Rltn	138,765.87	0.00		0.00	84,117.43	31,862.69	5,040.84	16,734.97	1,009.94	0.00
25 Pupil M/S	10,277.04	0.00		0.00	0.00	0.00	0.00	10,277.04	0.00	0.00
61 Supv Bldg	31,703.99	0.00		0.00	23,797.24	6,279.06	413.43	1,214.26	0.00	0.00
62 Grnd Mnt	252,540.78	0.00			133,736.30	60,306.57	40,852.19	17,554.80	90.92	0.00
63 Oper Bldg	1,532,534.44	0.00			973,904.59	457,877.94	90,990.78	9,353.37	407.76	0.00
64 Maintnce	615,284.07	0.00	0.00		279,389.42	116,136.76	78,075.03	140,699.80	167.82	815.24
65 Utilities	1,032,557.64	0.00	0.00		0.00	0.00	0.00	1,032,557.64	0.00	0.00
67 Bldg Secu	40,725.82	0.00			20,398.80	14,226.93	1,420.70	4,679.39	0.00	0.00
68 Insurance	247,577.00	0.00					0.00	247,577.00		0.00
72 Info Sys	697,703.02	0.00	0.00	0.00	273,746.28	97,775.90	30,520.52	293,579.14	2,081.18	0.00
75 Mtr Pool	22,827.74	0.00	-2,888.34	0.00	7,729.22	3,779.36	16,669.14	1,761.36	-4,223.00	0.00
97 TOTAL	5,872,107.15	0.00	-2,888.34	264,099.49	2,371,889.40	1,027,685.67	309,982.89	1,886,944.54	7,993.79	6,399.71

E.S.D. 121

PROGRAM 98 - School Food Services

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
41 Supervisn	121,227.67	0.00		0.00	85,134.72	30,102.66	1,478.56	3,589.27	922.46	0.00
42 Food	338,361.55	0.00					337,361.55	1,000.00		
44 Operation	488,161.11	0.00			298,232.32	140,188.76	28,085.20	10,532.79	0.00	11,122.04
98 TOTAL	947,750.33	0.00		0.00	383,367.04	170,291.42	366,925.31	15,122.06	922.46	11,122.04

E.S.D. 121

PROGRAM 99 - Pupil Transportation

COUNTY: 18 Kitsap

For the Year Ended August 31, 2015

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
51 Supervisn	158,106.51	0.00		0.00	78,975.68	34,329.11	3,037.85	15,231.89	26,531.98	0.00
52 Operation	1,053,179.08	0.00			641,129.77	288,566.30	119,399.44	3,922.31	161.26	0.00
53 Maintnce	226,707.80	0.00			72,261.13	34,551.26	65,374.53	52,847.99	0.00	1,672.89
56 Insurance	28,413.00							28,413.00		
59 Transfers	-148,408.03		-148,408.03							
99 TOTAL	1,317,998.36	0.00	-148,408.03	0.00	792,366.58	357,446.67	187,811.82	100,415.19	26,693.24	1,672.89

E.S.D. 121

General Fund

COUNTY: 18 Kitsap

Resource to Program Expenditure Report

For the Year Ended August 31, 2015

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	22,512,256.84	12,890,334.37	0.00	9,621,922.47
02 Alternative Learning Experience (ALE)	241,484.16	241,484.16	0.00	0.00
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	834,175.27	811,597.27	0.00	22,578.00
34 Middle School Career and Technical Ed, State	243,300.33	243,300.33	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	5,872,107.15	4,145,192.23	147.17	1,726,767.75
TOTAL BASIC EDUCATIONAL PROGRAMS	29,703,323.75	18,331,908.36	147.17	11,371,268.22
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus - Title I	0.00	0.00	0.00	0.00
12 Federal Stimulus - School Improvement	0.00	0.00	0.00	0.00
13 Federal Stimulus - State Fiscal Stabilization Fund	0.00	0.00	0.00	0.00
14 Federal Stimulus - IDEA	0.00	0.00	0.00	0.00
18 Federal Stimulus - Competitive Grants	0.00	0.00	0.00	0.00
19 Federal Stimulus - Other	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	5,299,237.38	5,266,020.38	0.00	33,217.00
22 Special Education - Infants and Toddlers - State	43,352.75	43,352.75	0.00	0.00
24 Special Education-Supplemental, Federal	882,047.01	5,409.01	876,638.00	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	13,935.83	0.00	13,935.83	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	215,938.90	0.00	195,363.85	20,575.05
52 Other Title Grants Under ESEA, Federal	104,849.59	0.00	104,746.21	103.38
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	131,392.64	131,392.64	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	183,940.82	183,940.82	0.00	0.00

E.S.D. 121

General Fund

COUNTY: 18 Kitsap

Resource to Program Expenditure Report

For the Year Ended August 31, 2015

	Program Expenditures	State Resources	Federal Resources	Other Resources
OTHER INSTRUCTIONAL PROGRAMS				
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	0.00	0.00	0.00	0.00
62 Math & Science, Professional Dev., Federal	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	30,020.56	30,020.56	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	24,294.44	0.00	12,583.00	11,711.44
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	41,556.15	36,845.64	0.00	4,710.51
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	283,521.42	283,521.42	0.00	0.00
TOTAL OTHER INSTRUCTIONAL PROGRAMS	7,254,087.49	5,980,503.22	1,203,266.89	70,317.38
OTHER PROGRAMS				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	0.00	0.00	0.00	0.00
88 Day Care	0.00	0.00	0.00	0.00
89 Other Community Services	28,986.38	0.00	0.00	28,986.38
98 School Food Services	947,750.33	975.86	194,212.42	752,562.05
99 Pupil Transportation	1,317,998.36	1,145,660.75	0.00	172,337.61
TOTAL OTHER PROGRAMS	2,294,735.07	1,146,636.61	194,212.42	953,886.04
TOTALS	39,252,146.31	25,459,048.19	1,397,626.48	12,395,471.64