

E.S.D. 121

F-196 Annual Financial Statements

COUNTY: 18 Kitsap

Fiscal Year 2012-2013

ANNUAL FINANCIAL STATEMENTS

Certification Page

Balance Sheet as of August 31, 2013-All Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance For the Year Ended August 31, 2013-All Funds

Budgetary Comparison Schedules-All Funds

Statement of Fiduciary Net Assets

Statement of Changes in Fiduciary Net Assets

Schedule of Long-Term Liabilities

Report of Revenues and Other Financing Sources-All Funds

Program/Activity/Object Report

SUPPLEMENTAL REPORTS AND SCHEDULES

Program Matrix

Data Requirements for Supplemental Reports

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

Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed With Carry-Forward Distorting Items

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

Schedule for Determining School District Federal Restricted and Unrestricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2012-2013

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, 2013, 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, 2012-August 31, 2013

Approved: *Keith A. Chapel* 10/24/2013
Date
 School District Superintendent or Authorized Official

Reviewed: *Jane A. Murray* 10-31-13
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	36,448,174.82	438,200.70	25,889,764.80	1,491,335.66	242,459.43	62.50	64,509,997.91
Total Expenditures	36,626,655.40	416,981.23	7,527,453.66	6,242,999.85	0.00	0.00	50,814,090.14
Other Financing Uses	0.00		17,645,098.97	236,337.01	0.00		17,881,435.98
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-178,480.58	21,219.47	717,212.17	-4,988,001.20	242,459.43	62.50	-4,185,528.21
Beginning Total Fund Balance	3,035,222.11	288,671.57	2,890,986.35	10,932,862.66	174,033.89	11,433.81	17,333,210.39
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	2,856,741.53	309,891.04	3,608,198.52	5,944,861.46	416,493.32	11,496.31	13,147,682.18

E.S.D. 121

Balance Sheet

COUNTY: 18 Kitsap

Governmental Funds

August 31, 2013

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	1,733,962.08	150,830.67	121,348.62	432,645.29	241,667.20	30.00	2,680,483.86
Minus Warrants Outstanding	-1,256,735.52	-26,111.64	0.00	-419,946.58	0.00	0.00	-1,702,793.74
Taxes Receivable	4,169,982.91		3,389,823.56	732,241.02	0.00		8,292,047.49
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	210,552.54	0.00	0.00	0.00	0.00	0.00	210,552.54
Accounts Receivable	53,260.85	0.00	0.00	0.00	0.00	0.00	53,260.85
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	164,928.53	0.00					164,928.53
Prepaid Items	0.00	0.00		0.00	0.00	0.00	0.00
Investments	2,623,531.67	302,530.21	2,016,372.66	6,131,365.40	174,826.12	11,466.31	11,260,092.37
Investments/Cash With Trustee	0.00		1,470,477.24	0.00	0.00	0.00	1,470,477.24
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	7,699,483.06	427,249.24	6,998,022.08	6,876,305.13	416,493.32	11,496.31	22,429,049.14
LIABILITIES:							
Accounts Payable	317,121.33	49.88	0.00	199,202.65	0.00	0.00	516,373.86
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	99,535.65	0.00		0.00			99,535.65
Revenue Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
Payroll Deductions and Taxes Payable	490.66	0.00		0.00			490.66
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

E.S.D. 121

Balance Sheet

COUNTY: 18 Kitsap

Governmental Funds

August 31, 2013

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
LIABILITIES:							
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
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
Deferred Revenue	4,425,593.89	117,308.32	3,389,823.56	732,241.02	0.00	0.00	8,664,966.79
TOTAL LIABILITIES	4,842,741.53	117,358.20	3,389,823.56	931,443.67	0.00	0.00	9,281,366.96
FUND BALANCE:							
Nonspendable Fund Balance	165,000.00	0.00	0.00	0.00	0.00	0.00	165,000.00
Restricted Fund Balance	0.00	309,891.04	3,608,198.52	5,557,606.67	0.00	0.00	9,475,696.23
Committed Fund Balance	1,100,000.00	0.00	0.00	0.00	0.00	0.00	1,100,000.00
Assigned Fund Balance	1,265,000.00	0.00	0.00	387,254.79	416,493.32	11,496.31	2,080,244.42
Unassigned Fund Balance	326,741.53	0.00	0.00	0.00	0.00	0.00	326,741.53
TOTAL FUND BALANCE	2,856,741.53	309,891.04	3,608,198.52	5,944,861.46	416,493.32	11,496.31	13,147,682.18
TOTAL LIABILITIES AND FUND BALANCE	7,699,483.06	427,249.24	6,998,022.08	6,876,305.13	416,493.32	11,496.31	22,429,049.14

E.S.D. 121

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 18 Kitsap

Governmental Funds

For the Year Ended August 31, 2013

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	12,174,626.26	438,200.70	7,156,581.72	1,491,335.66	953.40		21,261,697.74
State	22,671,456.85		0.00	0.00	241,506.03		22,912,962.88
Federal	1,365,754.70		954,906.33	0.00	0.00		2,320,661.03
Federal Stimulus	0.00						0.00
Other	0.00			0.00	0.00	62.50	62.50
TOTAL REVENUES	36,211,837.81	438,200.70	8,111,488.05	1,491,335.66	242,459.43	62.50	46,495,384.15
EXPENDITURES:							
CURRENT:							
Regular Instruction	21,709,036.40						21,709,036.40
Federal Stimulus	0.00						0.00
Special Education	5,233,166.28						5,233,166.28
Vocational Education	947,650.80						947,650.80
Skills Center	0.00						0.00
Compensatory Programs	578,351.57						578,351.57
Other Instructional Programs	88,488.68						88,488.68
Community Services	33,964.11						33,964.11
Support Services	7,959,694.07						7,959,694.07
Student Activities/Other		416,981.23				0.00	416,981.23
CAPITAL OUTLAY:							
Sites				332,252.26			332,252.26
Building				4,106,392.54			4,106,392.54
Equipment				1,804,355.05			1,804,355.05
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					0.00		0.00
Sales and Lease				0.00			0.00
Other	76,303.49						76,303.49
DEBT SERVICE:							
Principal	0.00		3,600,000.00	0.00	0.00		3,600,000.00
Interest and Other Charges	0.00		3,927,453.66	0.00	0.00		3,927,453.66
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	36,626,655.40	416,981.23	7,527,453.66	6,242,999.85	0.00	0.00	50,814,090.14

E.S.D. 121

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 18 Kitsap

Governmental Funds

For the Year Ended August 31, 2013

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
DEBT SERVICE:							
REVENUES OVER (UNDER) EXPENDITURES	-414,817.59	21,219.47	584,034.39	-4,751,664.19	242,459.43	62.50	-4,318,705.99
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		17,778,276.75	0.00	0.00		17,778,276.75
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	236,337.01		0.00	0.00	0.00		236,337.01
Transfers Out (GL 536)	0.00		0.00	-236,337.01	0.00	0.00	-236,337.01
Other Financing Uses (GL 535)	0.00		-17,645,098.97	0.00	0.00		-17,645,098.97
Other	0.00		0.00	0.00	0.00		0.00
TOTAL OTHER FINANCING SOURCES (USES)	236,337.01		133,177.78	-236,337.01	0.00	0.00	133,177.78
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-178,480.58	21,219.47	717,212.17	-4,988,001.20	242,459.43	62.50	-4,185,528.21
BEGINNING TOTAL FUND BALANCE	3,035,222.11	288,671.57	2,890,986.35	10,932,862.66	174,033.89	11,433.81	17,333,210.39
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	2,856,741.53	309,891.04	3,608,198.52	5,944,861.46	416,493.32	11,496.31	13,147,682.18

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 18 Kitsap

General Fund

For The Year Ended August 31, 2013

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	11,785,400.00	12,174,626.26	389,226.26
State	22,681,655.00	22,671,456.85	-10,198.15
Federal	1,296,000.00	1,365,754.70	69,754.70
Federal Stimulus	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	35,763,055.00	36,211,837.81	448,782.81
EXPENDITURES			
CURRENT:			
Regular Instruction	21,982,691.00	21,709,036.40	273,654.60
Federal Stimulus	0.00	0.00	0.00
Special Education	5,120,723.00	5,233,166.28	-112,443.28
Vocational Education	887,963.00	947,650.80	-59,687.80
Skills Center	0.00	0.00	0.00
Compensatory Programs	638,581.00	578,351.57	60,229.43
Other Instructional Programs	89,359.00	88,488.68	870.32
Community Services	30,000.00	33,964.11	-3,964.11
Support Services	8,331,249.00	7,959,694.07	371,554.93
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	119,000.00	76,303.49	42,696.51
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	37,199,566.00	36,626,655.40	572,910.60
REVENUES OVER (UNDER) EXPENDITURES	-1,436,511.00	-414,817.59	1,021,693.41

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 18 Kitsap

General Fund

For The Year Ended August 31, 2013

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	275,000.00	236,337.01	-38,662.99
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)	275,000.00	236,337.01	-38,662.99
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-1,161,511.00	-178,480.58	983,030.42
BEGINNING TOTAL FUND BALANCE	2,850,000.00	3,035,222.11	185,222.11
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,688,489.00	2,856,741.53	1,168,252.53

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Associated Student Body Fund

For The Year Ended August 31, 2013

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	654,700.00	438,200.70	-216,499.30
State			
Federal			
Federal Stimulus			
Other			
TOTAL REVENUES	654,700.00	438,200.70	-216,499.30
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	881,619.00	416,981.23	464,637.77
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	881,619.00	416,981.23	464,637.77
REVENUES OVER (UNDER) EXPENDITURES	-226,919.00	21,219.47	248,138.47

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Associated Student Body Fund

For The Year Ended August 31, 2013

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)	-226,919.00	21,219.47	248,138.47
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	383,000.00	288,671.57	-94,328.43
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	156,081.00	309,891.04	153,810.04

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Debt Service Fund

For The Year Ended August 31, 2013

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	7,135,000.00	7,156,581.72	21,581.72
State	0.00	0.00	0.00
Federal	1,000,000.00	954,906.33	954,906.33
Federal Stimulus			
Other			
TOTAL REVENUES	8,135,000.00	8,111,488.05	-23,511.95
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills 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	4,337,000.00	3,600,000.00	737,000.00
Interest and Other Charges	4,083,000.00	3,927,453.66	155,546.34
TOTAL EXPENDITURES	8,420,000.00	7,527,453.66	892,546.34
 REVENUES OVER (UNDER) EXPENDITURES	 -285,000.00	 584,034.39	 869,034.39

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Debt Service Fund

For The Year Ended August 31, 2013

OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Bond Sales and Refunding Bond Sales	0.00	17,778,276.75	17,778,276.75
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	-17,645,098.97	-17,645,098.97
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	133,177.78	133,177.78
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-285,000.00	717,212.17	1,002,212.17
BEGINNING TOTAL FUND BALANCE	2,120,000.00	2,890,986.35	770,986.35
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,835,000.00	3,608,198.52	1,773,198.52

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Capital Projects Fund

For The Year Ended August 31, 2013

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	1,581,000.00	1,491,335.66	-89,664.34
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	1,581,000.00	1,491,335.66	-89,664.34
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	1,045,000.00	332,252.26	712,747.74
Building	15,317,247.00	4,106,392.54	11,210,854.46
Equipment	2,214,240.00	1,804,355.05	409,884.95
Instructional Technology	0.00	0.00	0.00
Energy	300,000.00	0.00	300,000.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Capital Projects Fund

For The Year Ended August 31, 2013

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	18,876,487.00	6,242,999.85	12,633,487.15

Variance with
Final Budget
POSITIVE
(NEGATIVE)

	FINAL BUDGET	ACTUAL	
REVENUES OVER (UNDER) EXPENDITURES	-17,295,487.00	-4,751,664.19	12,543,822.81

OTHER FINANCING SOURCES (USES)

Bond Sales and Refunding Bond Sales	7,000,000.00	0.00	-7,000,000.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-275,000.00	-236,337.01	38,662.99
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	6,725,000.00	-236,337.01	-6,961,337.01

EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES

BEGINNING TOTAL FUND BALANCE	14,000,000.00	10,932,862.66	-3,067,137.34
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	3,429,513.00	5,944,861.46	2,515,348.46

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Transportation Vehicle Fund

For The Year Ended August 31, 2013

REVENUES:	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Local	3,400.00	953.40	-2,446.60
State	200,000.00	241,506.03	41,506.03
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00
TOTAL REVENUES	203,400.00	242,459.43	39,059.43
EXPENDITURES			
CURRENT:			
Regular Instruction			
Federal Stimulus			
Special Education			
Vocational Education			
Skills Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	150,000.00	0.00	150,000.00
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	150,000.00	0.00	150,000.00

E.S.D. 121

Budgetary Comparison Schedule

COUNTY: 18 Kitsap

Transportation Vehicle Fund

For The Year Ended August 31, 2013

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	53,400.00	242,459.43	189,059.43
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	53,400.00	242,459.43	189,059.43
BEGINNING TOTAL FUND BALANCE	175,000.00	174,033.89	-966.11
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	228,400.00	416,493.32	188,093.32

E.S.D. 121

Statement Of Fiduciary Net Assets

COUNTY: 18 Kitsap

Fiduciary Funds

August 31, 2013

ASSETS:	Private Purpose Trust	Other Trust
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	627.88	0.00
Minus Warrants Outstanding	0.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	44,053.52	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	44,681.40	0.00
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET ASSETS:		
Net assets held in trust for:		
Restricted for Other Items	0.00	0.00
Restricted for Self Insurance		0.00
Restricted for Uninsured Risks		0.00
Nonspendable -- Trust Principal	0.00	0.00
Committed to Other Purposes	0.00	0.00
Assigned to Fund Purposes	44,681.40	0.00
Unassigned Fund Balance	0.00	0.00
TOTAL NET ASSETS	44,681.40	0.00

E.S.D. 121

Statement of Changes in Fiduciary Net Assets

COUNTY: 18 Kitsap

Fiduciary Funds

For the Year Ended August 31, 2013

ADDITIONS:	Private Purpose	
Contributions:	Trust	Other Trust
Private Donations	0.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	0.00	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	270.05	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	270.05	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	270.05	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	
Other	0.00	0.00
TOTAL DEDUCTIONS	0.00	0.00
 Net Increase (Decrease)	 270.05	 0.00
Net Assets--Beginning	44,411.35	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET ASSETS--ENDING	44,681.40	0.00

E.S.D. 121

Schedule of Long-Term Liabilities

COUNTY: 18 Kitsap

For the Year Ended August 31, 2013

Description	Beginning Outstanding Debt September 1, 2012	Amount Issued/Increased	Amount Redeemed/Decreased	Ending Outstanding Debt August 31, 2013
Total Voted Bonds	72,110,000.00	16,815,000.00	19,385,000.00	69,540,000.00
Total Non-Voted Notes/Bonds	0.00	0.00	0.00	0.00
Qualified Zone Academy Bonds (QZAB)	0.00	0.00	0.00	0.00
Qualified School Construction Bonds(QSCB)	14,000,000.00	0.00	0.00	14,000,000.00
Other Long-Term Debt				
Capital Leases	0.00	0.00	0.00	0.00
Contracts Payable (GL 603)	0.00	0.00	0.00	0.00
NonCancellable Operating Leases	0.00	0.00	0.00	0.00
Claims & Judgments	0.00	0.00	0.00	0.00
Compensated Absences	1,453,671.13	0.00	114,793.14	1,338,877.99
Other Long-Term Liabilities	0.00	0.00	0.00	0.00
Total Other Long-Term Liabilities	1,453,671.13	0.00	114,793.14	1,338,877.99
TOTAL LONG-TERM LIABILITIES	87,563,671.13	16,815,000.00	19,499,793.14	84,878,877.99

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 18 Kitsap

For the Year Ended August 31, 2013

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	8,773,362.23	7,147,561.34	1,437,578.08	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	1,580.49	459.37	98.67	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	8,774,942.72	7,148,020.71	1,437,676.75	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	927,076.18			
2131 Secondary Vocational Education - Tuition	26,292.16			
2145 Skills 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	89,759.78		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	387.00			
2245 Skills 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	33,964.11			
2298 School Food Services--Sales of Goods, Supplies, and Services	807,986.84			
2300 Investment Earnings	16,307.16	8,561.01	50,202.91	953.40
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	1,129,955.47		0.00	0.00
2600 Fines and Damages	11,391.93		0.00	0.00
2700 Rentals and Leases	156,102.84	0.00	0.00	0.00
2800 Insurance Recoveries	0.00		0.00	0.00
2900 Local Support Nontax, Unassigned	160,635.14	0.00	0.00	0.00
2910 E-rate	39,824.93		3,456.00	
2000 Total Local Support Nontax	3,399,683.54	8,561.01	53,658.91	953.40
STATE, GENERAL PURPOSE				

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 18 Kitsap

For the Year Ended August 31, 2013

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
3100 Apportionment	18,601,893.92			
3121 Special Education - General Apportionment	392,939.14			
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	18,994,833.06	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	
4121 Special Education	2,550,287.73			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance—Paid Direct to District			0.00	
4155 Learning Assistance	81,147.04			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	145,692.17			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	19,146.74			
4166 Student Achievement	0.00		0.00	
4174 Highly Capable	35,869.54			
4188 Day Care	0.00			
4198 School Food Service	1,198.98			
4199 Transportation - Operations	842,849.45			
4230 State Funding Assistance—Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		0.00	
4321 Special Education - Other State Agencies	432.14			
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			
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				241,506.03

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 18 Kitsap

For the Year Ended August 31, 2013

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4000 Total State, Special Purpose	3,676,623.79		0.00	241,506.03
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	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	954,906.33	0.00	0.00
5000 Total Federal, General Purpose	0.00	954,906.33	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	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			
6124 Special Education, Supplemental	893,752.00			
6138 Secondary Vocational Education	14,789.00			
6140 Impact Aid?Construction			0.00	
6146 Skills Center	0.00			
6151 ESEA Disadvantaged, Fed	181,665.00			
6152 Other Title, ESEA Fed	90,214.92			
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			

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 18 Kitsap

For the Year Ended August 31, 2013

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6178 Youth Training Programs	0.00			
6188 Day Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	134,117.96			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	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			
6224 Special Education - Supplemental	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skills Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	10,183.00			
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			

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 18 Kitsap

For the Year Ended August 31, 2013

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6300 Federal Grants Through Other Agencies, Unassigned	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	133.70			
6324 Special Education - Supplemental	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skills Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance	0.00			
6378 Youth Training	0.00			
6388 Day Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	40,899.12			
6000 Total Federal, Special Purpose	1,365,754.70		0.00	
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	

E.S.D. 121

Report of Revenues and Other Financing Sources

COUNTY: 18 Kitsap

For the Year Ended August 31, 2013

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7121 Special Education	0.00			
7131 Vocational Education	0.00			
7145 Skills 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			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	0.00			
8500 Nonfederal, ESD	0.00		0.00	0.00
8000 Total Revenues From Other Entities	0.00		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	17,778,276.75	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	236,337.01	0.00	0.00	0.00
9000 Total Other Financing Sources	236,337.01	17,778,276.75	0.00	0.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	36,448,174.82	25,889,764.80	1,491,335.66	242,459.43

E.S.D. 121

Program/Activity/Object Report

COUNTY: 18 Kitsap

For the Year Ended August 31, 2013

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY				
NO.	PROGRAM TITLE	AMOUNT	NO.	ACTIVITY TITLE	AMOUNT	NO.	OBJECT TITLE	AMOUNT
01	Basic Education	21,287,197.88	11	Bd of Dir	51,274.55	0	Debit Transfer	161,905.27
02	ALE	453,775.67	12	Supt Off	393,341.47	1	Credit Transfer	-161,905.27
11	Stim, Title I	.00	13	Busns Off	399,728.16	2	Cert. Salaries	17,355,764.59
12	Stim, Schl Imprv	.00	14	HR	316,952.84	3	Class. Salaries	6,332,771.66
13	Federal Stimulus - SFSF and Education Jobs	.00	15	Pblc Rltn	58,225.47	4	Employee Benefits	7,684,865.83
14	Stim, IDEA	.00	21	Supv Inst	650,889.24	5	Supplies / Materials	1,868,778.78
18	Stim, Compt Grants	.00	22	Lrn Resrc	664,128.67	7	Purchased Services	3,214,314.77
19	Stim, Other	.00	23	Princ Off	2,216,226.65	8	Travel	93,856.28
21	Sp Ed, Sup, St	4,347,855.66	24	Guid/Coun	1,026,173.94	9	Capital Outlay	76,303.49
24	Sp Ed, Sup, Fed	885,310.62	25	Pupil M/S	226,941.07		TOTAL ALL OBJECTS	36,626,655.40
26	Sp Ed, Inst, St	.00	26	Health	1,684,808.92			
29	Sp Ed, Oth, Fed	.00	27	Teaching	21,101,912.15			
31	Voc, Basic, St	707,030.00	28	Extracur	676,402.16			
34	MidSchCar/Tec	240,627.93	29	Pmt to SD	.00			
38	Voc, Fed	14,862.38	31	InstProDev	400,641.57			
39	Voc, Other	.00	32	Inst Tech	167.72			
45	Skil Cnt, Bas, St	.00	41	Supervisn	116,027.65			
46	Skill Cntr, Fed	.00	42	Food	339,010.51			
51	ESEA Disadvantaged, Fed	169,572.84	44	Operation	482,373.31			
52	Other Title, ESEA, Fed	92,630.03	49	Transfers	.00			
53	ESEA Migrant, Federal	.00	51	Supervisn	94,352.16			
54	Read First, Fed	.00	52	Operation	1,151,966.00			
55	LAP	87,551.13	53	Maintnce	204,087.39			
56	St In, Ctr/Hm, D	.00	56	Insurance	34,500.00			
57	St In, N/D, Fed	.00	59	Transfers	-157,790.46			
58	Sp/Plt Pgm, St	150,510.86	61	Supv Bldg	86,120.05			
59	Inst. JAJ	.00	62	Grnd Mnt	203,709.54			
61	Head Start, Fed	.00	63	Oper Bldg	1,475,295.35			
62	MS, Pro Dv, Fed	.00	64	Maintnce	635,069.90			
64	LEP, Fed	.00	65	Utilities	1,112,728.94			
65	Tran Biling, St	56,019.91	67	Bldg Secu	32,342.74			
66	Stu Achvmnt, St	.00	68	Insurance	239,399.00			
67	Ind Ed, Fd, JOM	.00	72	Info Sys	680,410.16			
			73	Printing	.00			

E.S.D. 121

Program/Activity/Object Report

COUNTY: 18 Kitsap

For the Year Ended August 31, 2013

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
68 Ind Ed, Fd, ED	22,066.80
69 Comp, Othr	.00
71 Traffic Safety	.00
73 Summer School	.00
74 Highly Capable	30,243.76
75 Prof Dev, State	58,244.92
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	.00
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Day Care	.00
89 Othr Comm Srv	33,964.11
97 Distwide Suppt	5,724,664.34
98 Schl Food Serv	937,411.47
99 Pupil Transp	1,327,115.09
TOTAL ALL PROGRAMS	36,626,655.40

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
74 Warehouse	.00
75 Mtr Pool	29,238.58
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	.00
TOTAL ALL ACTIVITIES	36,626,655.40

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 2012-2013

SUPPLEMENTAL REPORTS AND SCHEDULES

Program Matrix

Data Requirements for Supplemental Reports

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

Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed With Carry-Forward Distorting Items

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

Schedule for Determining School District Federal Restricted and Unrestricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

E.S.D. 121

PROGRAM 01 - Basic Education

COUNTY: 18 Kitsap

For the Year Ended August 31, 2013

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	444,850.73	0.00		180,518.50	117,851.40	81,401.30	21,057.07	37,501.61	1,242.89	5,277.96
22 Lrn Resrc	664,128.67	0.00		375,998.62	64,123.54	143,589.21	48,818.59	31,598.71	0.00	0.00
23 Princ Off	2,216,226.65	0.00		1,138,725.18	476,960.08	466,097.63	50,901.96	79,175.97	4,365.83	0.00
24 Guid/Coun	989,117.64	0.00		568,582.78	92,055.87	217,209.17	416.93	110,852.89	0.00	0.00
25 Pupil M/S	216,113.48	0.00		0.00	149,610.20	66,503.28	0.00	0.00	0.00	0.00
26 Health	284,635.06	0.00		101,863.95	99,621.90	75,825.23	2,812.36	4,331.94	179.68	0.00
27 Teaching	15,523,219.73	28,268.57		10,724,881.32	254,212.56	3,361,921.61	628,436.70	493,931.23	4,908.55	26,659.19
28 Extracur	676,402.16	99,672.59		102,310.08	358,367.42	61,871.42	3,548.16	25,364.49	25,268.00	0.00
31 InstProDev	272,336.04	0.00		175,550.20	4,297.75	29,370.24	11,452.80	35,759.11	15,905.94	0.00
32 Inst Tech	167.72	0.00			0.00	0.00	167.72	0.00	0.00	0.00
01 TOTAL	21,287,197.88	127,941.16		13,368,430.63	1,617,100.72	4,503,789.09	767,612.29	818,515.95	51,870.89	31,937.15

E.S.D. 121

PROGRAM 02 - Alternative Learning Experience

COUNTY: 18 Kitsap

For the Year Ended August 31, 2013

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	453,775.67	0.00		347,674.58	0.00	106,101.09	0.00	0.00	0.00	0.00
02 TOTAL	453,775.67	0.00		347,674.58	0.00	106,101.09	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, 2013

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	114,818.61	0.00		56,805.50	22,491.09	22,911.09	1,643.10	10,483.48	484.35	0.00
26 Health	863,697.85	0.00		581,582.45	0.00	178,380.82	5,172.68	98,476.50	85.40	0.00
27 Teaching	3,357,060.21	0.00		1,148,714.87	1,127,480.22	907,013.23	7,004.86	166,162.22	684.81	0.00
31 InstProDev	12,278.99	0.00		8,434.43	0.00	1,320.20	522.15	1,595.00	407.21	0.00
21 TOTAL	4,347,855.66	0.00		1,795,537.25	1,149,971.31	1,109,625.34	14,342.79	276,717.20	1,661.77	0.00

E.S.D. 121

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 18 Kitsap

For the Year Ended August 31, 2013

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	536,476.01	0.00		413,437.91	0.00	123,038.10	0.00	0.00	0.00	0.00
27 Teaching	348,834.61	0.00		139,272.66	45,000.00	53,455.95	0.00	111,106.00	0.00	0.00
24 TOTAL	885,310.62	0.00		552,710.57	45,000.00	176,494.05	0.00	111,106.00	0.00	0.00

E.S.D. 121

PROGRAM 31 - Vocational, Basic, State

COUNTY: 18 Kitsap

For the Year Ended August 31, 2013

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	84,380.30	0.00		27,435.55	26,974.08	20,770.28	324.95	8,435.14	440.30	0.00
24 Guid/Coun	21,097.25	0.00		15,109.79	0.00	5,987.46	0.00	0.00	0.00	0.00
27 Teaching	600,884.45	0.00		393,963.79	15,026.30	123,082.79	50,622.83	19,461.66	-1,272.92	0.00
31 InstProDev	668.00	0.00		0.00	0.00	0.00	0.00	0.00	668.00	0.00
31 TOTAL	707,030.00	0.00		436,509.13	42,000.38	149,840.53	50,947.78	27,896.80	-164.62	0.00

E.S.D. 121

PROGRAM 34 - Middle School Career and Technical Education, State

COUNTY: 18 Kitsap

For the Year Ended August 31, 2013

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	240,627.93	0.00		144,504.69	0.00	45,004.63	36,249.10	0.00	0.00	14,869.51
34 TOTAL	240,627.93	0.00		144,504.69	0.00	45,004.63	36,249.10	0.00	0.00	14,869.51

E.S.D. 121

PROGRAM 38 - Vocational, Federal

COUNTY: 18 Kitsap

For the Year Ended August 31, 2013

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	14,789.57	0.00		10,928.79	0.00	2,557.58	1,303.20	0.00	0.00	0.00
27 Teaching	72.81	0.00		62.89	0.00	9.92	0.00	0.00	0.00	0.00
38 TOTAL	14,862.38	0.00		10,991.68	0.00	2,567.50	1,303.20	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, 2013

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	123.20	0.00		0.00	0.00	0.00	0.00	0.00	123.20	0.00
27 Teaching	169,449.64	0.00		126,655.82	0.00	37,684.22	5,083.30	0.00	26.30	0.00
51 TOTAL	169,572.84	0.00		126,655.82	0.00	37,684.22	5,083.30	0.00	149.50	0.00

E.S.D. 121

PROGRAM 52 - School Improvement, Federal Other Title Grants under ESEA, Federal

COUNTY: 18 Kitsap

For the Year Ended August 31, 2013

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	264.88	0.00		228.70	0.00	36.18	0.00	0.00	0.00	0.00
31 InstProDev	92,365.15	0.00		68,199.26	35.76	22,136.63	0.00	1,950.00	43.50	0.00
52 TOTAL	92,630.03	0.00		68,427.96	35.76	22,172.81	0.00	1,950.00	43.50	0.00

E.S.D. 121

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 18 Kitsap

For the Year Ended August 31, 2013

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	87,551.13	0.00		64,267.19	0.00	22,849.54	434.40	0.00	0.00	0.00
55 TOTAL	87,551.13	0.00		64,267.19	0.00	22,849.54	434.40	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, 2013

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	137,712.72	0.00		119,060.31	0.00	18,657.34	-4.93	0.00	0.00	0.00
31 InstProDev	12,798.14	0.00		11,092.20	0.00	1,157.24	548.70	0.00	0.00	0.00
58 TOTAL	150,510.86	0.00		130,152.51	0.00	19,814.58	543.77	0.00	0.00	0.00

E.S.D. 121

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 18 Kitsap

For the Year Ended August 31, 2013

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	55,963.97	0.00		41,994.46	0.00	13,588.38	0.00	0.00	381.13	0.00
31 InstProDev	55.94	0.00		0.00	0.00	0.00	0.00	0.00	55.94	0.00
65 TOTAL	56,019.91	0.00		41,994.46	0.00	13,588.38	0.00	0.00	437.07	0.00

E.S.D. 121

PROGRAM 68 - Indian Education, Federal, ED

COUNTY: 18 Kitsap

For the Year Ended August 31, 2013

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	22,066.80	0.00		106.72	14,160.96	7,254.01	481.26	63.85	0.00	0.00
68 TOTAL	22,066.80	0.00		106.72	14,160.96	7,254.01	481.26	63.85	0.00	0.00

E.S.D. 121

PROGRAM 74 - Highly Capable

COUNTY: 18 Kitsap

For the Year Ended August 31, 2013

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	6,716.40	0.00		0.00	4,276.82	2,439.58	0.00	0.00	0.00	0.00
24 Guid/Coun	1,169.48	0.00		0.00	0.00	0.00	0.00	1,169.48	0.00	0.00
27 Teaching	22,357.88	0.00		14,787.32	0.00	2,392.70	2,208.78	2,969.08	0.00	0.00
74 TOTAL	30,243.76	0.00		14,787.32	4,276.82	4,832.28	2,208.78	4,138.56	0.00	0.00

E.S.D. 121

PROGRAM 75 - Professional Development, State

COUNTY: 18 Kitsap

For the Year Ended August 31, 2013

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	48,105.61	0.00		8,352.49	0.00	1,122.53	2,521.09	36,109.50	0.00	0.00
31 InstProDev	10,139.31	0.00		3,356.45	0.00	432.69	2,893.32	410.15	3,046.70	0.00
75 TOTAL	58,244.92	0.00		11,708.94	0.00	1,555.22	5,414.41	36,519.65	3,046.70	0.00

E.S.D. 121

PROGRAM 89 - Other Community Services

COUNTY: 18 Kitsap

For the Year Ended August 31, 2013

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	33,964.11	33,964.11		0.00	0.00	0.00	0.00	0.00	0.00	0.00
89 TOTAL	33,964.11	33,964.11		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, 2013

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	51,274.55	0.00			0.00	0.00	3,214.46	47,865.09	195.00	0.00
12 Supt Off	393,341.47	0.00		241,305.14	65,118.05	75,677.77	5,361.00	2,672.02	3,207.49	0.00
13 Busns Off	399,728.16	0.00		0.00	260,758.93	78,395.02	38,039.16	20,019.87	2,515.18	0.00
14 HR	316,952.84	0.00		0.00	225,740.17	76,452.04	3,351.98	7,419.77	2,302.32	1,686.56
15 Pblc Rltn	58,225.47	0.00		0.00	33,705.40	13,836.24	616.47	9,804.63	262.73	0.00
25 Pupil M/S	10,827.59	0.00		0.00	0.00	0.00	0.00	10,827.59	0.00	0.00
61 Supv Bldg	86,120.05	0.00		0.00	64,829.26	17,788.79	0.00	3,436.40	65.60	0.00
62 Grnd Mnt	203,709.54	0.00			117,152.42	52,945.58	27,546.32	2,161.12	266.00	3,638.10
63 Oper Bldg	1,475,295.35	0.00			940,303.40	415,643.18	110,896.66	6,562.52	236.57	1,653.02
64 Maintnce	635,069.90	0.00	0.00		285,227.53	106,473.63	103,403.61	137,358.91	142.08	2,464.14
65 Utilities	1,112,728.94	0.00	0.00		0.00	0.00	0.00	1,112,728.94	0.00	0.00
67 Bldg Secu	32,342.74	0.00			15,823.02	10,578.64	1,259.76	4,681.32	0.00	0.00
68 Insurance	239,399.00	0.00					0.00	239,399.00		0.00
72 Info Sys	680,410.16	0.00	0.00	0.00	275,769.41	94,543.58	42,088.90	251,657.03	3,679.60	12,671.64
75 Mtr Pool	29,238.58	0.00	-4,114.81	0.00	7,547.28	3,476.57	25,340.44	275.00	-3,285.90	0.00
97 TOTAL	5,724,664.34	0.00	-4,114.81	241,305.14	2,291,974.87	945,811.04	361,118.76	1,856,869.21	9,586.67	22,113.46

E.S.D. 121

PROGRAM 98 - School Food Services

COUNTY: 18 Kitsap

For the Year Ended August 31, 2013

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	116,027.65	0.00		0.00	83,066.38	27,686.38	967.89	3,204.10	1,102.90	0.00
42 Food	339,010.51	0.00					336,786.51	2,224.00		
44 Operation	482,373.31	0.00			296,724.97	144,286.49	29,040.98	4,937.50	0.00	7,383.37
98 TOTAL	937,411.47	0.00		0.00	379,791.35	171,972.87	366,795.38	10,365.60	1,102.90	7,383.37

E.S.D. 121

PROGRAM 99 - Pupil Transportation

COUNTY: 18 Kitsap

For the Year Ended August 31, 2013

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	94,352.16	0.00		0.00	36,172.78	14,324.64	4,733.05	15,397.05	23,724.64	0.00
52 Operation	1,151,966.00	0.00			684,361.19	298,296.96	162,250.09	4,660.50	2,397.26	0.00
53 Maintnce	204,087.39	0.00			67,925.52	31,287.05	89,260.42	15,614.40	0.00	0.00
56 Insurance	34,500.00							34,500.00		
59 Transfers	-157,790.46		-157,790.46							
99 TOTAL	1,327,115.09	0.00	-157,790.46	0.00	788,459.49	343,908.65	256,243.56	70,171.95	26,121.90	0.00

Other Data Requirements and Certifications

- | | | |
|----|---|-----------|
| A. | Enter the amount of E-Rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by utility. | 43,280.93 |
| B. | Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090 | 0.00 |
| C. | Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060. | 0.00 |
| D. | Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for cost-of-living increases on salaries and salary-related benefits." | Yes |
| E. | Enter the amount of Program 13 expenditures related to the Education Job Funds. | 0.00 |

E.S.D. 121

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

COUNTY: 18 Kitsap

For the Year Ended August 31, 2013

1. Fire District Payment RCW 52.30.020

Total expenditures paid to fire protection districts for fire protection services. Eligible school districts received reimbursement in the July apportionment payment (Revenue Account 3100) for fire protection services purchased during the calendar year (see Report 1191, line C.7. for the amount of payment). Fire district reimbursement is provided solely for the purpose of paying for fire protection services. Therefore, any such reimbursement not used to pay for fire protection services must be recovered by OSPI. School districts that did not receive payment are not required to make an entry in this item number.

4,681.32

2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED) 0.185

- a) Total All Programs (SYSTEM CALCULATED) 36,626,655.40
- b) Total Program 97 Districtwide Support (SYSTEM CALCULATED) 5,724,664.34
- c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED) 30,901,991.06

E.S.D. 121

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

COUNTY: 18 Kitsap

For the Year Ended August 31, 2013

DISTORTING ITEMS

1. Flow-through funds for program 01-89, 98, and 99

0.00

2. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 11, Board of Directors.

0.00

3. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 12, Superintendents Office.

0.00

4. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 13, Business Office.

0.00

5. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 14, Human Resources.

0.00

6. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 25, Pupil Management & Safety.

0.00

7. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 61, Supervision.

0.00

8. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 62, Grounds Maintenance.

0.00

9. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 63, Operation of Buildings.

0.00

10. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 64, Maintenance.

0.00

11. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 65, Utilities.

0.00

12. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 67, Buildings and Property Security.

0.00

13. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 68, Insurance.

0.00

E.S.D. 121

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

COUNTY: 18 Kitsap

For the Year Ended August 31, 2013

DISTORTING ITEMS

14. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 72, Information Systems.

0.00

15. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 73, Printing.

0.00

16. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 74, Warehousing.

0.00

17. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 75, Motor Pool.

0.00

E.S.D. 121

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

COUNTY: 18 Kitsap

For the Year Ended August 31, 2013

INDIRECT EXPENDITURES

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

16,115.70

19. Legal costs, associated with interpretation of laws and regulations, recorded in Program 97, Activity 11, Board of Directors but not specifically associated with the Board of Directors.

0.00

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

0.00

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

58,225.47

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

0.00

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

601,265.58

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

0.00

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

0.00

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

0.00

E.S.D. 121

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

COUNTY: 18 Kitsap

For the Year Ended August 31, 2013

INDIRECT EXPENDITURES

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

E.S.D. 121

Fiscal Year 2012-2013

COUNTY: 18 Kitsap

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2014-15

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	30,901,991.06	54,190.03		339,010.51			30,508,790.52
PROGRAM 97 ACTIVITIES							
11 Board of Directors	51,274.55	0.00		0.00	35,158.85	16,115.70	
12 Superintendent's Office	393,341.47	0.00		0.00	393,341.47	0.00	
13 Business Office	399,728.16	0.00		0.00		399,728.16	
14 Human Resources	316,952.84	1,686.56		0.00		315,266.28	
15 Public Relations	58,225.47	0.00			0.00	58,225.47	
25 Pupil Management and Safety	10,827.59	0.00		0.00	10,827.59	0.00	
61 Supervision	86,120.05	0.00		0.00	86,120.05	0.00	
62 Grounds Maintenance	203,709.54	3,638.10		0.00	200,071.44	0.00	
63 Operation of Buildings	1,475,295.35	1,653.02		0.00	1,473,642.33	0.00	
64 Maintenance	635,069.90	2,464.14		0.00	632,605.76	0.00	
65 Utilities	1,112,728.94	0.00		0.00	1,112,728.94	0.00	
67 Building and Property Security	32,342.74	0.00		0.00	32,342.74	0.00	
68 Insurance	239,399.00	0.00		0.00	239,399.00	0.00	
72 Information Systems	680,410.16	12,671.64		0.00	66,472.94	601,265.58	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	29,238.58	0.00		0.00		29,238.58	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
Total Program 97	5,724,664.34	22,113.46	0.00	0.00	4,282,711.11	1,419,839.77	

E.S.D. 121

Fiscal Year 2012-2013

COUNTY: 18 Kitsap

Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2014-15

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	36,626,655.40	76,303.49	0.00	339,010.51		1,419,839.77	30,508,790.52
Unallowable Costs					-4,282,711.11		4,282,711.11
TOTALS	36,626,655.40	76,303.49	0.00	339,010.51		1,419,839.77	34,791,501.63

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

FY 10-11

1. FY 10-11 INDIRECT EXPENDITURES	1,403,724.17
2. FY 10-11 DIRECT EXPENDITURES	34,714,034.91
3. FY 10-11 OVER/UNDER RECOVERY (CALCULATED)	-4,148.54
4. FY 10-11 TOTAL POOL (LINE 1 + LINE 3)	1,399,575.63
5. CALCULATED FY 10-11 RESTRICTED INDIRECT RATE TO BE USED IN FY 12-13	0.0403

FY 12-13

6. FY 12-13 INDIRECT EXPENDITURES FROM COLUMN 6	1,419,839.77
7. FY 10-11 OVER/UNDER RECOVERY (LINE 3)	-4,148.54
8. FY 12-13 ADJUSTED IND POOL (LINE 6 + LINE 7)	1,415,691.23
9. FY 12-13 DIRECT EXPENDITURES FROM COLUMN 7	34,791,501.63
10. FY 12-13 RESTRICTED INDIRECT RATE (LINE 5)	0.0403
11. FY 12-13 AMOUNT RECOVERED (LINE 9 * LINE 10)	1,402,097.52
12. FY 12-13 OVER/UNDER RECOVER (LINE 8 - LINE 11)	13,593.71
13. FY 12-13 TOTAL POOL (LINE 6 + LINE 12)	1,433,433.48
14. CALCULATED FY 12-13 RESTRICTED INDIRECT RATE TO BE USED IN FY 14-15 (LINE 13 / LINE 9)	0.0412

E.S.D. 121

Fiscal Year 2012-2013

COUNTY: 18 Kitsap

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2014-15

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	30,901,991.06	54,190.03		339,010.51			30,508,790.52
PROGRAM 97 ACTIVITIES							
11 Board of Directors	51,274.55	0.00		0.00	35,158.85	16,115.70	
12 Superintendents Office	393,341.47	0.00		0.00		393,341.47	
13 Business Office	399,728.16	0.00		0.00		399,728.16	
14 Human Resources	316,952.84	1,686.56		0.00		315,266.28	
15 Public Relations	58,225.47	0.00			0.00	58,225.47	
25 Pupil Management and Safety	10,827.59	0.00		0.00		10,827.59	
61 Supervision	86,120.05	0.00		0.00		86,120.05	
62 Grounds Maintenance	203,709.54	3,638.10		0.00		200,071.44	
63 Operation of Buildings	1,475,295.35	1,653.02		0.00		1,473,642.33	
64 Maintenance	635,069.90	2,464.14		0.00		632,605.76	
65 Utilities	1,112,728.94	0.00		0.00		1,112,728.94	
67 Building and Property Security	32,342.74	0.00		0.00		32,342.74	
68 Insurance	239,399.00	0.00		0.00		239,399.00	
72 Information Systems	680,410.16	12,671.64		0.00		667,738.52	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	29,238.58	0.00		0.00		29,238.58	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
Total Program 97	5,724,664.34	22,113.46	0.00	0.00	35,158.85	5,667,392.03	

E.S.D. 121

Fiscal Year 2012-2013

COUNTY: 18 Kitsap

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2014-15

	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	36,626,655.40	76,303.49	0.00	339,010.51		5,667,392.03	30,508,790.52
Unallowable Costs					-35,158.85		35,158.85
Totals	36,626,655.40	76,303.49	0.00	339,010.51		5,667,392.03	30,543,949.37

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

FY 10-11

1. FY 10-11 INDIRECT EXPENDITURES	5,667,772.00
2. FY 10-11 DIRECT EXPENDITURES	30,449,987.08
3. FY 10-11 OVER (UNDER) RECOVERY	31,062.00
4. FY 10-11 TOTAL POOL (LINE 1 + LINE 3)	5,698,834.00
5. CALCULATED FY 10-11 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 12-13	0.1872

FY 12-13

6. FY 12-13 INDIRECT EXPENDITURES FROM COLUMN 6	5,667,392.03
7. FY 10-11 OVER (UNDER) RECOVERY (LINE 3)	31,062.00
8. FY 12-13 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	5,698,454.03
9. FY 12-13 DIRECT EXPENDITURES FROM COLUMN 7	30,543,949.37
10. FY 12-13 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1872
11. FY 12-13 AMOUNT RECOVERED (LINE 9 * LINE 10)	5,717,827.32
12. FY 12-13 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-19,373.29
13. FY 12-13 TOTAL POOL (LINE 6 + LINE 12)	5,648,018.74
14. CALCULATED FY 12-13 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 14-15 (LINE 13 / LINE 9)	0.1849

E.S.D. 121

General Fund

COUNTY: 18 Kitsap

Resource to Program Expenditure Report

For the Year Ended August 31, 2013

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	21,287,197.88	12,153,893.71	0.00	9,133,304.17
02 Alternative Learning Experience (ALE)	453,775.67	453,775.67	0.00	0.00
31 Vocational-Basic, State	707,030.00	680,350.84	0.00	26,679.16
34 Middle School Career and Technical Ed, State	240,627.93	240,627.93	0.00	0.00
45 Skills Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	5,724,664.34	3,726,004.56	20,503.54	1,978,156.24
TOTAL BASIC EDUCATIONAL PROGRAMS	28,413,295.82	17,254,652.71	20,503.54	11,138,139.57
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	4,347,855.66	4,296,526.00	133.70	51,195.96
24 Special Education-Supplemental, Federal	885,310.62	0.00	885,310.62	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	14,862.38	0.00	14,789.00	73.38
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skills Center, Federal	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	169,572.84	0.00	169,572.84	0.00
52 Other Title Grants Under ESEA, Federal	92,630.03	0.00	90,214.92	2,415.11
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	87,551.13	81,147.04	0.00	6,404.09
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	150,510.86	145,692.17	0.00	4,818.69
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

E.S.D. 121

General Fund

COUNTY: 18 Kitsap

Resource to Program Expenditure Report

For the Year Ended August 31, 2013

	Program Expenditures	State Resources	Federal Resources	Other Resources
OTHER INSTRUCTIONAL PROGRAMS				
64 Limited English Proficiency, Federal	0.00	0.00	0.00	0.00
65 Transitional Bilingual, State	56,019.91	19,146.74	0.00	36,873.17
66 Student Achievement, State	0.00	0.00	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	22,066.80	0.00	10,183.00	11,883.80
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	30,243.76	30,243.76	0.00	0.00
75 Professional Development, State	58,244.92	0.00	0.00	58,244.92
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	0.00	0.00	0.00	0.00
TOTAL OTHER INSTRUCTIONAL PROGRAMS	5,914,868.91	4,572,755.71	1,170,204.08	171,909.12
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	33,964.11	0.00	0.00	33,964.11
98 School Food Services	937,411.47	1,198.98	175,017.08	761,195.41
99 Pupil Transportation	1,327,115.09	842,849.45	0.00	484,265.64
TOTAL OTHER PROGRAMS	2,298,490.67	844,048.43	175,017.08	1,279,425.16
TOTALS	36,626,655.40	22,671,456.85	1,365,724.70	12,589,473.85

E.S.D. 121

Preliminary Special Education Maintenance of Effort

COUNTY: 18 Kitsap

Fiscal Year 2012-2013

This Special Education MOE test is preliminary and does not incorporate any provisions for reducing local effort pursuant to IDEA regulations. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments.

	FY 11 - 12 Actual (A)	FY 12 - 13 Actual (B)
Preliminary FY 2012-2013 to FY 2011-2012 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	4,098,859.71	4,347,855.66
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	1,313.76	133.70
4. Equals aggregate special education expenditures for resident special education students.	4,097,545.95	4,347,721.96
5. Preliminary Aggregate Maintenance of Effort Test (4B minus 4A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		250,176.01
Preliminary FY 2012-2013 to FY 2011-2012 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	477.11	473.00
7. Expenditures per pupil (line 4/line 6).	8,588.26	9,191.80
8. Preliminary Per Pupil Maintenance of Effort Test (7B minus 7A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		603.54
Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2012-2013 to FY 2011-2012 Aggregate Maintenance of Effort Test		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	56,855.02	51,195.96
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		-5,659.06
11. Expenditures per pupil (line 9/line 6).	119.16	108.23
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		-10.93

Notes:

A. Actual revenue and expenditure data are obtained from F-196 data.

B. Resident special education student data as shown on line 6 are obtained from 1220 Reports and include students in ages birth-2, 3-PreK, and K-21.

C. Based on the information to date, the school district has passed the preliminary year-end Maintenance of Effort Test if *ONE* of the values on line 5, 8, 10, *OR* 12 is a zero or positive.

If *ALL* values on lines 5, 8, 10 *AND* 12 are negative, the district is non-compliant for the preliminary year-end Maintenance of Effort Test.

This is the preliminary Federal Cross-Cutting Maintenance of Effort. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments.

Data Items Used in the Federal Cross-Cutting Maintenance of Effort Test

Food Services Deficit Calculation

Description	Operation	FY 2012 - 13	FY 2011 - 12		FY 2012 - 13	FY 2011 - 12
Total Expenditures	+ (plus)	36,626,655.40	36,421,133.01	Total Program 98	+ 937,411.47	944,331.10
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 807,986.84	795,082.00
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 1,198.98	1,574.01
Day Care	- (minus)	0.00	0.00	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	33,964.11	36,259.90	Revenue 6198 (Fed)	- 134,117.96	125,757.24
School Food Services	- (minus)	937,411.47	944,331.10	Revenue 6298 (Fed)	- 0.00	0.00
Debt Service, Interest	- (minus)	0.00	462.95	Revenue 6398 (Fed)	- 0.00	0.00
Debt Service, Principal	- (minus)	0.00	7,884.36	Revenue 6998 (Fed)	- 40,899.12	44,712.32
Debt Service, Debt Related	- (minus)	0.00	0.00	Revenue 7198 (Other)	- 0.00	0.00
Expenditures				Revenue 8198 (Other)	- 0.00	0.00
Capital Outlay, All Object 9	- (minus)	76,303.49	71,109.90	TOTAL FOOD SERVICES DEFICIT	-46,791.43	-22,794.47
Federal, General Purpose Revenue	- (minus)	0.00	1,768.06			
Federal, Special Purpose Revenue	- (minus)	1,365,754.70	1,416,652.57	Note:		
Food Service Deficit	+ (plus)	0.00	0.00	If Total Food Service Deficit is a positive		
Food Services Revenue, Federal	+ (plus)	134,117.96	125,757.24	amount, it is added to the total aggregate		
Food Services Revenue, Federal	+ (plus)	0.00	0.00	expenditures. If Total Food Service		
Food Services Revenue, Federal	+ (plus)	0.00	0.00	Deficit is a negative amount, zero dollars		
Food Services Revenue, USDA	+ (plus)	40,899.12	44,712.32	are displayed.		
Commodities						
Capital Outlay, Stim, Title I	+ (plus)	0.00				
Capital Outlay, Stim, Schl Imprv	+ (plus)	0.00				
Capital Outlay, Stim, SFSF	+ (plus)	0.00				
Capital Outlay, Stim, IDEA	+ (plus)	0.00				
Capital Outlay, Stim, Compt Grants	+ (plus)	0.00				
Capital Outlay, Stim, Other	+ (plus)	0.00				
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Sp Ed, Inst, St	+ (plus)	0.00	0.00			
Capital Outlay, Sp Ed, Oth, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Voc, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Voc, Other	+ (plus)	0.00	0.00			
Capital Outlay, Skill Cntr, Fed	+ (plus)	0.00	0.00			
Capital Outlay, ESEA Disadvantaged-Federal	+ (plus)	0.00	0.00			
Capital Outlay, Other Title Grants Under ESEA-Federal	+ (plus)	0.00	0.00			
Capital Outlay, ESEA Migrant-Federal	+ (plus)	0.00	0.00			
Capital Outlay, Read First, Fed	+ (plus)	0.00	0.00			
Capital Outlay, St In, Ctr/Hm, D	+ (plus)	0.00	0.00			
Capital Outlay, St In, N/D, Fed	+ (plus)	0.00	0.00			
Capital Outlay, In, Juveniles in Adult Jails	+ (plus)	0.00	0.00			
Capital Outlay, Head Start, Fed	+ (plus)	0.00	0.00			
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	0.00	0.00			
Capital Outlay, LEP, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	0.00	0.00			

Description	Operation	FY 2012 - 13	FY 2011 - 12
Capital Outlay, Comp, Othr	+ (plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+ (plus)	0.00	0.00
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Day Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	7,383.37	0.00
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	34,395,622.08	34,113,133.73
	FY 12-13/FY 11-12		1.01

The amount for the current fiscal year should be at least 90 percent of the previous year's amount.

E.S.D. 121

Fiscal Year 2012-2013

COUNTY: 18 Kitsap

Preliminary Vocational Education Maintenance of Effort

This is the preliminary Vocational Education Maintenance of Effort. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments.

Description	Operation	FY 2012 - 13	FY 2011 - 12
Program 31, Vocational--Basic State	+ (plus)	707,030.00	685,161.99
Program 34, Middle School Career and Technical Education?State	+ (plus)	240,627.93	197,060.27
Program 38, Vocational--Federal	+ (plus)	14,862.38	12,381.36
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skills Center--State	+ (plus)	0.00	0.00
Program 46, Skills Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	14,789.00	12,854.00
Skills Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	947,731.31	684,689.35
		FY 12-13 / FY 11-12	1.38

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

E.S.D. 121

Bainbridge Island School District No.303

COUNTY: 18 Kitsap

Financial Edit Report Fiscal Year 2012-2013

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Info	1.556	Your district has a negative GF expenditures in Program/Activity/Object 58-27-5.	-4.93	
Info	1.556	Your district has a negative GF expenditures in Program/Activity/Object 31-27-8.	-1,272.92	
Info	1.556	Your district has a negative GF expenditures in Program/Activity/Object 97-75-8.	-3,285.90	
Info	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job"		
Info	1.588	Your district has passed the Preliminary Federal Cross-Cutting MOE. Current year aggregate expenditures are greater than the previous year aggregate expenditures. *Good job*		
Info	1.599	On the Data Requirements for Supplemental Reports the impact fees item is blank. Did your district receive impact fees revenue this year?	0.00	
Info	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	
Info	1.611	On the Data Requirements for Supplemental Reports Education Job Funds expenditures are blank. Did your district incur Education Job Fund expenditures?	0.00	

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

E.S.D. 121

Bainbridge Island School District No.303

COUNTY: 18 Kitsap

Financial Edit Report Fiscal Year 2012-2013

Continued

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits