
Board Agenda Item

Meeting: 11/10/2022

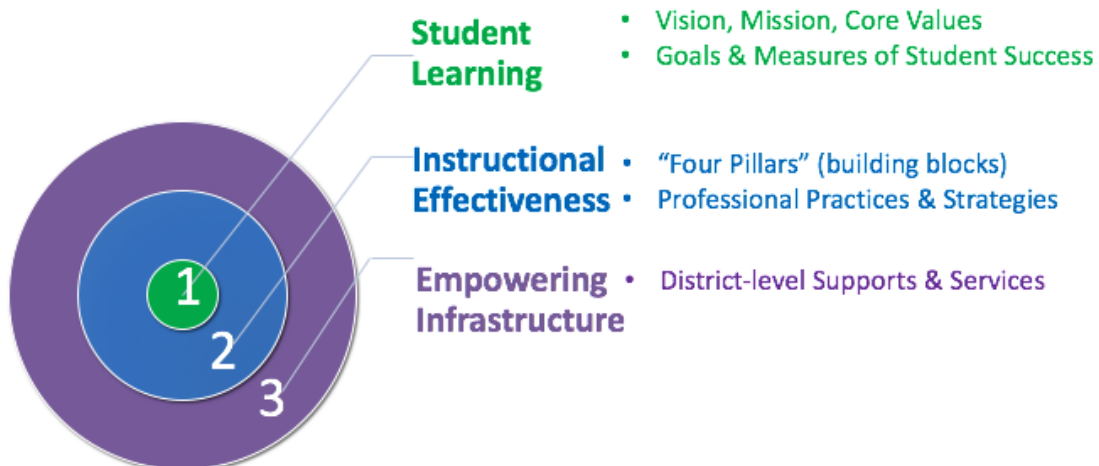
Category: Management report

Subject: 21-22 Year-End Financial Report and Summary

Goal(s): Empowering Infrastructure

Budget Implication: none

Summary: Below is a summary of the 21-22 year-end financial report. Also attached are the 21-22 financial statements. This report is provided to align with the November 2022 board meeting schedule before the final OSPI acceptance of the 21-22 financial statement. Changes resulting from the OSPI review are unlikely.



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

Funds Summaries

Below are the year-end summaries of each fund for the 21-22 fiscal year from September 1, 2021, to August 31, 2022.



North Kitsap School District YEAR END SUMMARY OF FUNDS

FUND	YEAR	BEGINNING BALANCE	REVENUES	EXPEND	TRNSF	ENDING BALANCE
=====						
GENERAL:	2020-21	14,918,803	90,913,852	88,175,694	(90,729)	17,566,231
	2021-22	17,566,231	93,649,969	97,324,008	0	13,892,193
=====						
CAPITAL PROJECTS:	2020-21	3,617,277	11,005,478	9,499,552	0	5,123,203
	2021-22	5,123,203	12,320,141	13,579,345	0	3,864,000
=====						
DEBT SERVICE:	2020-21	272,907	93,570	340,729	250,000	25,748
	2021-22	25,748	296	0	0	26,044
=====						
ASB:	2020-21	571,515	171,445	220,047	0	522,912
	2021-22	522,912	549,147	526,842	0	545,217
=====						
TRANSP VEHICLE:	2020-21	1,888,655	454,137	383,955	0	1,958,837
	2021-22	1,958,837	615,874	176,572	0	2,398,139
=====						

General Fund:

During the 21-22 fiscal year, the overall general fund balance decreased as planned. Before the start of the fiscal year, enrollment was expected to be higher after vaccinations were available for the Coronavirus pandemic. Enrollment was closely monitored until August 2021, at which point it became apparent that enrollment would indeed be higher than the previous year and approximately 75% of students that had chosen to return to their brick and mortar school instead of continuing enrollment in the online academy.

However, overall enrollment during the 21-22 school remained significantly lower than pre-pandemic levels. Staffing ratios for the 21-22 school year were increased slightly over normal to help student learning recovery after the impacts of COVID. Additional staffing with one-time federal funding was put in place in several areas

During the 2022 legislative session, the legislature unexpectedly provided a more modest enrollment stabilization funding than the previous school year. The stabilization funding flowed from federal funds to all school districts to reduce the impact of lower enrollment caused by the Coronavirus pandemic. The stabilization funding that came late in the fiscal year that was not known to be a source of revenue at the beginning of the fiscal year. The stabilization funding arrived in May 2022 and was used to pay for additional instructional technology as well as substitute and extra time for certificated staffing.

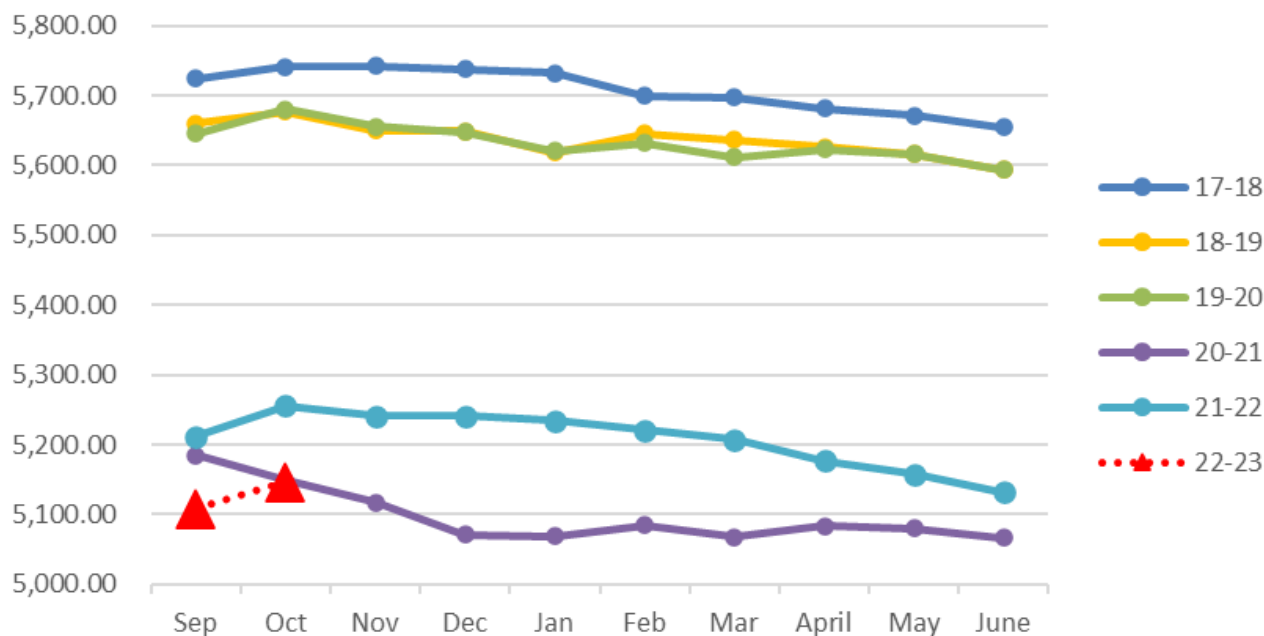
21-22 General Fund Ending Fund Balance	
Non Spendable (Prepaid, Inventory)	\$ 1,627,392
Assigned Fund Balance (Building Carryover)	\$ 303,614
Restricted Fund Balance (Categorical carryover)	\$ 181,020
Committed to Other Purposes	\$ 0
Unassigned Fund Balance	\$ 4,234,767
Unassigned Minimum Fund Balance (7% of Expenditures)	\$ 7,545,401
Total 2020-2021 Ending Fund Balance	\$ 13,892,193

Enrollment

Overall school district enrollment in the 2021-2022 year ended at 5,207, excluding running start. This was lower than the projection of 5,317 where the projection differences were primarily in Kindergarten and first grade.

Current school district enrollment as of October 2022 is 5,127 compared to the projection for the 22-23 school year of 5,242, excluding running start.

Monthly enrollment trend compared with previous years



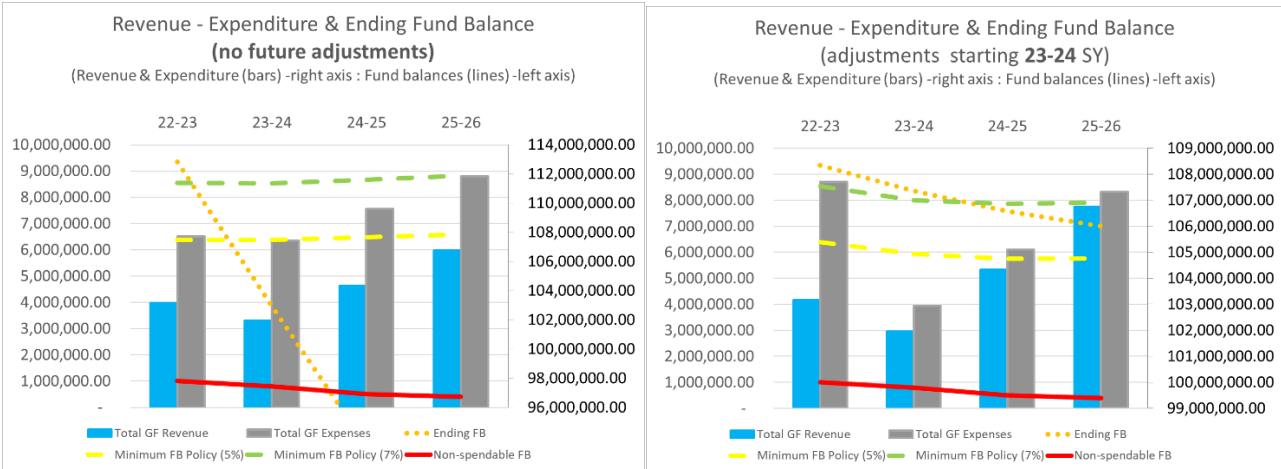
Long Term Considerations

Before the Coronavirus pandemic, the primary financial concern was that recent increases in funding had been accompanied by even more significant increases in employee compensation costs required to remain competitive with neighboring school districts. Increases in benefit costs associated with the School Employee Benefits Board have also increased costs to the school district, particularly for classified staff, most of whom are not included in the state prototypical funding model. These concerns continue to be the primary financial concern for the school district.

The Coronavirus pandemic has caused an increase in fund balance in the 19-20 and 20-21 fiscal years due to abnormal and unexpected changes in revenues and expenditures. Expenditures in the 21-22 year exceeded revenues as expected. Some of the expenditures were on increased staffing to assist students in recovery from the pandemic, while others expenditures were just an increasing cost of salaries, benefits, and operating costs. Some of the higher fund balance was utilized for items such as pre-payment of online curriculum and other instructional materials fundamental to future operations thereby converting portions of the fund balance from Unassigned to Inventory.

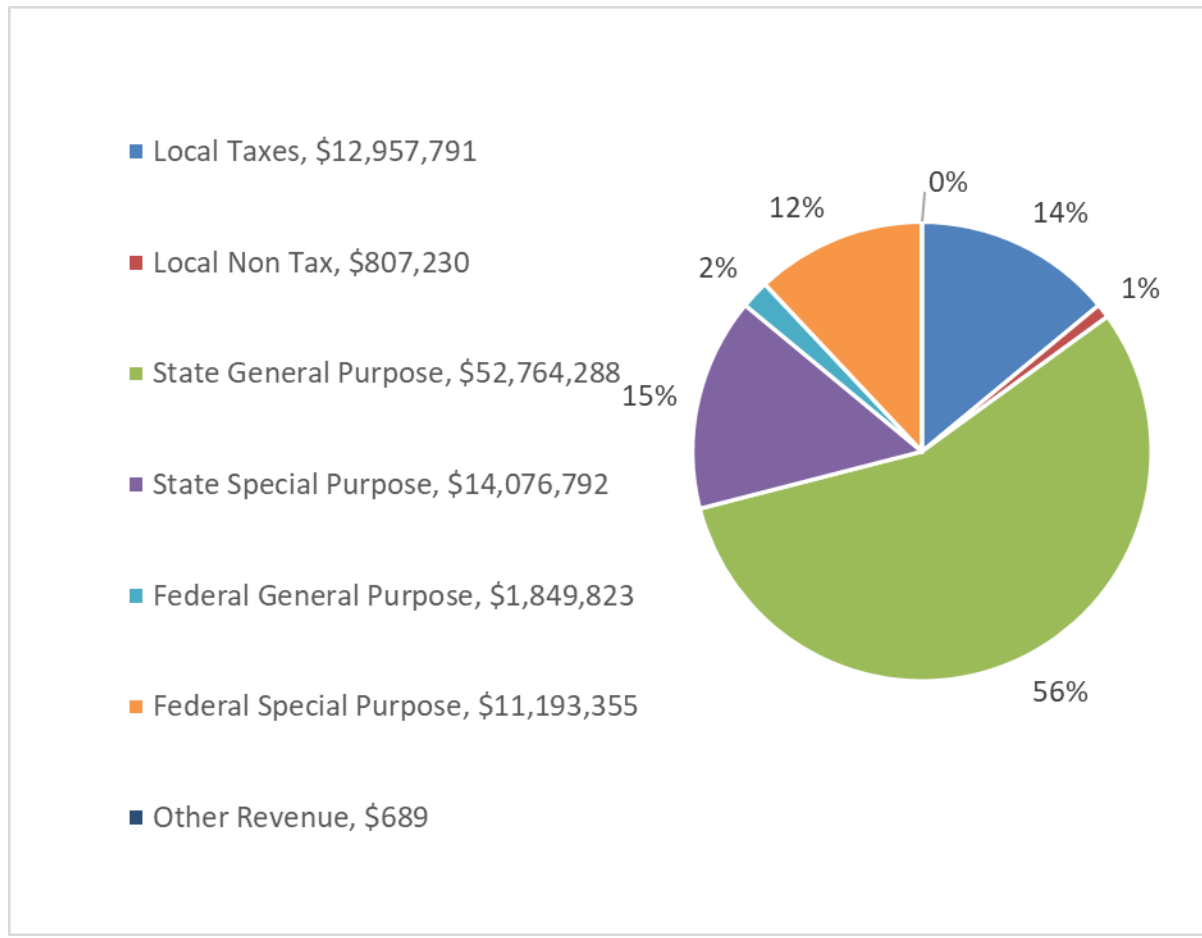
Projected increases in employee compensation and benefits as well as materials and supplies are projected to outpace future increases in revenue for the foreseeable future. Upcoming fiscal years are projected to have deficit spending. The current fund balance can accommodate deficit spending in the 22-23 school year. However, expenditures will need to balance revenues to maintain a sustainable financial position in the 23-24 school year.

Federal level stimulus funding has been planned to be expended during the 21-22 and 22-23 fiscal years to augment the school district's regular staffing and programming to address student setbacks resulting from the Coronavirus pandemic. A return to normal operations is expected to be achieved by the 23-24 school year.



GENERAL FUND OVERVIEW

General Fund Revenue by Source



The above depicts the sources of revenue for North Kitsap. State General Purpose is the largest funding source along with State Special Purpose funding. Local taxes collected for the Educational Programs and Operations Levy make up 14% of the School District's revenue.

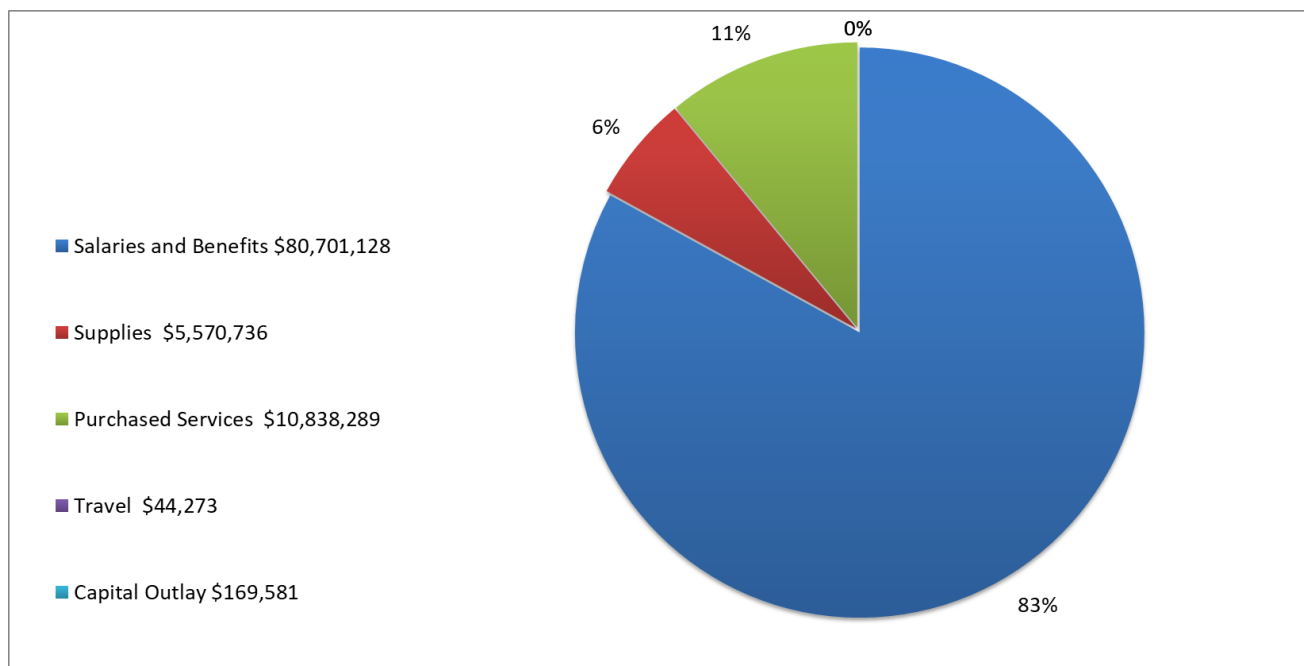
General Fund Expenditures by Program Summary



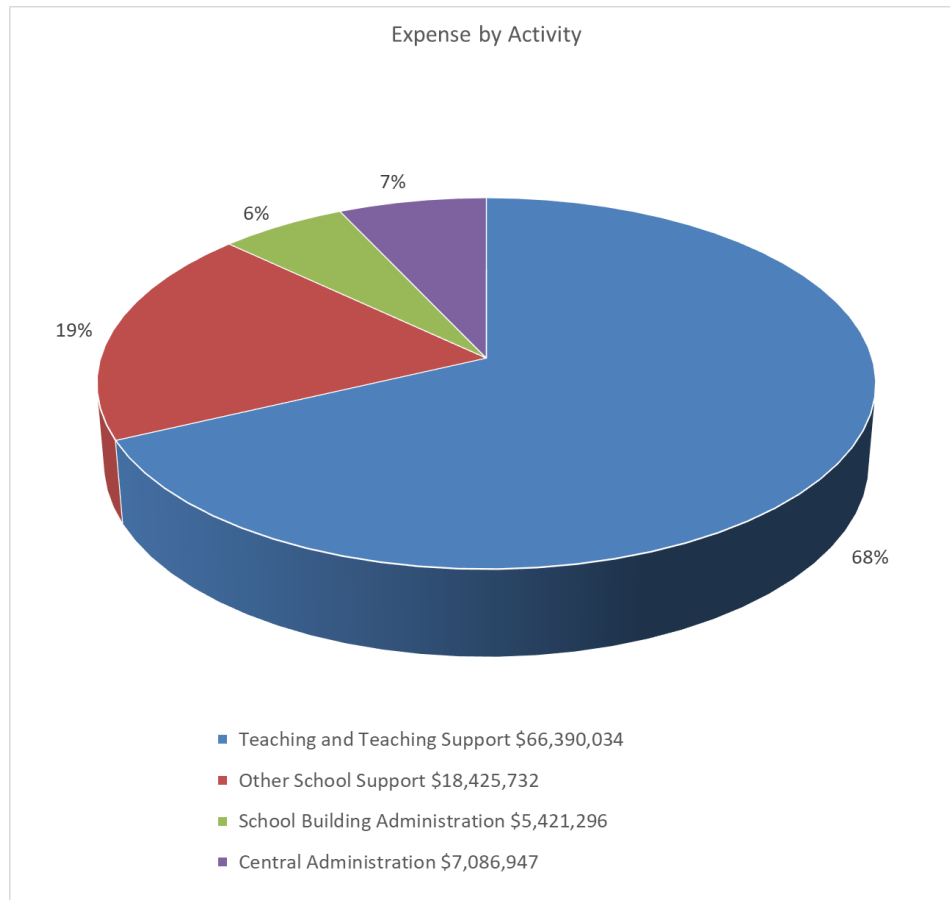
North Kitsap School District 2021-22 YEAR END EXPENDITURES BY PROGRAM

DISTRIBUTION BY PROGRAM	18-19 Actual	%	19-20 Actual	%	20-21 Actual	%	21-22 Budget	%	21-22 Actual	%	Over (Under)
<i>Total CORE BEA</i>	61,303,482	70.3%	59,563,260	69.8%	59,858,192	70.0%	65,717,723	66.2%	63,377,450	65.1%	(2,340,273)
<i>Total Special Ed</i>	12,811,218	14.7%	13,040,521	15.3%	13,189,673	15.4%	14,247,814	14.3%	14,430,724	14.8%	182,910
<i>Total CTE</i>	2,962,954	3.4%	3,169,415	3.7%	3,533,092	4.1%	3,742,424	3.8%	3,487,671	3.6%	(254,753)
<i>Total Other Categorical Instructional</i>	3,208,922	3.7%	3,200,801	3.8%	3,583,450	4.2%	8,350,918	8.4%	8,979,370	9.2%	628,452
<i>Total Other Support</i>	6,915,406	7.9%	6,362,824	7.5%	5,317,993	6.2%	7,266,234	7.3%	7,048,791	7.2%	(217,443)
GRAND TOTALS	87,201,981	100.0%	85,336,821	100.0%	85,482,400	100.0%	99,325,113	100.0%	97,324,006	100.0%	(2,001,105)

General Fund Expenditure by Object



General Fund Expenditure by Activity



Teaching and Teaching Support - This includes funding for teachers, instructional assistants, teaching supplies, materials and textbooks, counselors and librarians, special education and related services, health services, and pupil management and safety.

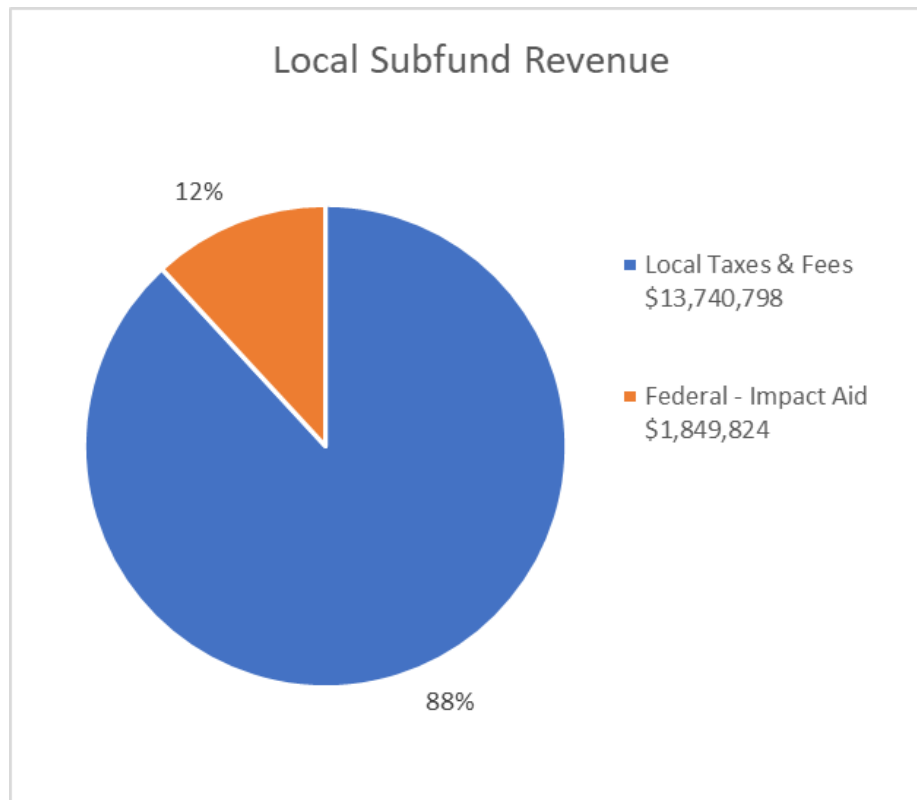
Other School Support – This includes operation and maintenance of buildings and grounds, utilities and plant security, student transportation, nutritional services, insurance, data processing, and public activities.

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

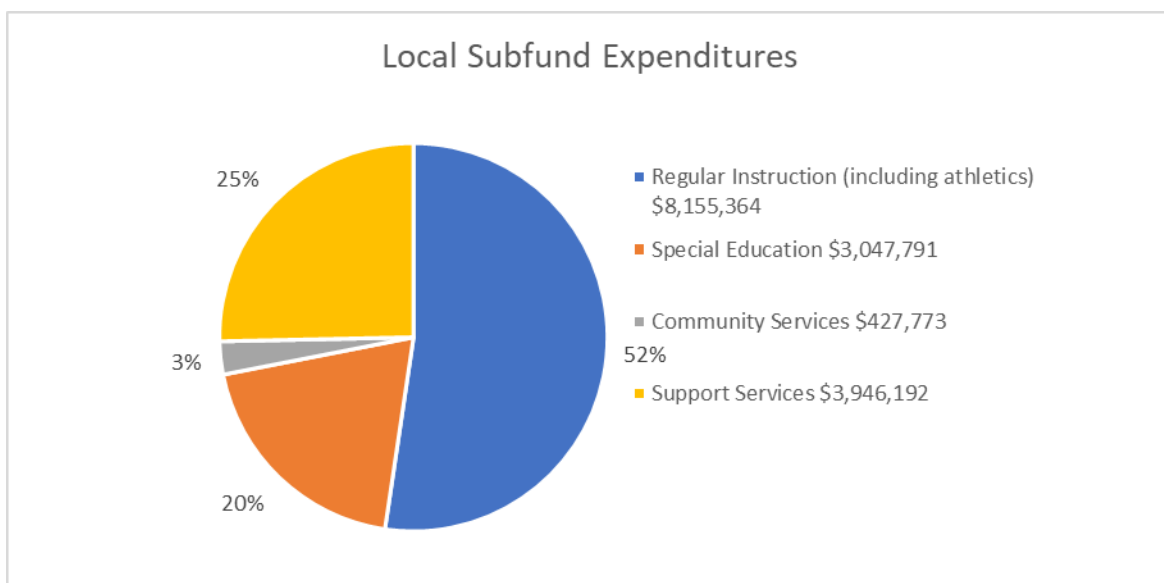
Central Administration – This includes the expenses of the School Board, Superintendent's Office, Human Resources, Business Services, and the supervision of the following activities: instruction, maintenance and operations, student transportation, and food services. This includes district-wide support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

Local Subfund

Local Subfund Revenue



Local Subfund Expenditure by Categories



Expenditure by School Location

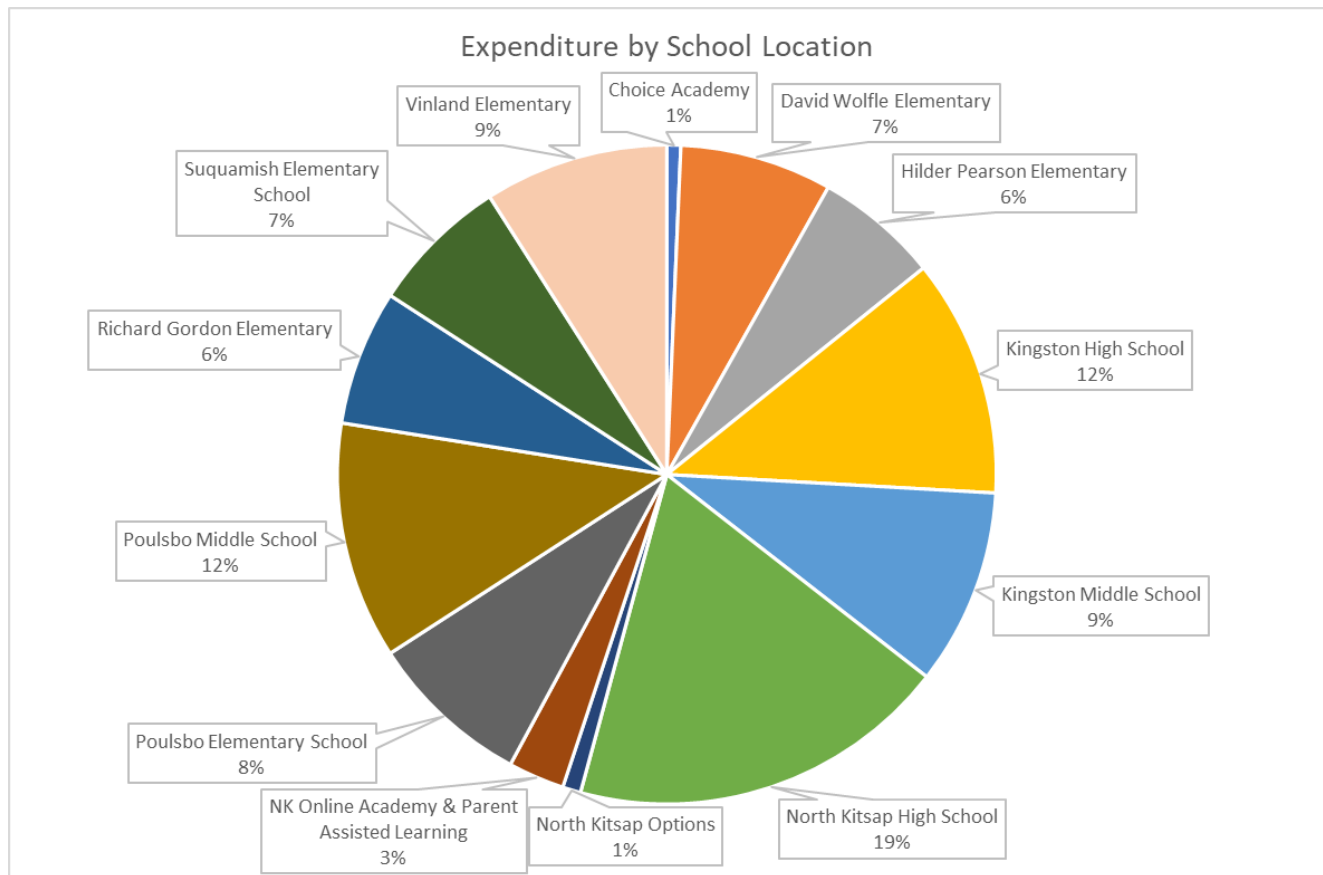


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OSPI F196 2020-2021 Annual Financial Statement Document	attached


General Fund Summary



North Kitsap School District 2021-22 YEAR END GENERAL FUND

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Actual 2021-22	Variance with budget
BEG: Unassigned Minimum Fund Balance	3,527,925	5,714,340	6,385,581	6,740,555	6,930,000	6,952,758	22,758
Assigned for Other Capital Project	540,000	265,913	0	0		0	0
Nonspendable FB-Inventory/Prepaid	581,793	604,278	362,424	386,892	280,000	167,287	-112,713
Restricted for Self Insurance	45,000	45,000	45,000	0		0	0
Restricted for Debt Service	188,711	115,703	0	0		0	0
Assigned to Other Purposes	342,931	623,167	403,468	544,058	500,000	435,607	-64,393
Unassigned Fund Balance	2,779,229		982,423	5,805,624	8,790,000	9,731,114	941,114
Restricted for Carry over			336,928	441,674		279,465	279,465
Committed Fund Balance			1,500,000	1,000,000		0	0
Beginning Fund Balance	8,005,589	7,368,401	10,015,824	14,918,803	16,500,000	17,566,231	1,066,231
ADD: Revenues							
1000 Local Taxes	17,824,614	14,454,836	11,810,798	12,403,532	12,920,492	12,957,791	37,299
2000 Local Non-Tax	1,923,267	2,252,851	1,668,844	293,356	1,216,420	807,230	-409,190
3000 State, General Purpose	41,861,228	53,340,583	55,336,014	55,458,622	54,502,227	52,764,288	-1,737,939
4000 State, Special Purpose	10,910,515	14,763,590	16,040,131	13,433,511	13,723,409	14,076,792	353,383
5000 Federal, General Purpose	1,295,871	1,611,643	1,656,138	1,919,908	1,602,000	1,849,823	247,823
6000 Federal, Special Purpose	3,494,535	3,498,410	4,115,716	7,391,561	10,323,475	11,193,355	869,880
7000 Revenues from Other Districts		0	0	0	0	389	389
8000 Revenues From Other Agencies	1,850	2,707	0	1,005	0	0	0
9000 Other Financing*		24,576	0	12,357	350,000	300	-349,700
Total Revenues	77,311,880.00	89,949,196.00	90,627,641.00	90,913,852.00	94,638,023.00	93,649,969.00	(988,054.00)
TOTAL: Funds Available	85,317,469	97,317,597	100,643,465	105,832,655	111,138,023	111,216,200	78,177
LESS: Expenditures							
00 Regular Instruction	41,181,122	48,050,994	45,978,761	45,564,378	50,390,339	48,237,245	-2,153,094
10 Federal Stimulus Funding			0	2,693,294	1,786,169	5,454,898	3,668,729
20 Special Education Instruction	11,028,757	12,811,218	13,040,522	13,164,967	14,247,814	14,430,725	182,911
30 Vocational Instruction	2,700,851	2,962,953	3,169,414	3,533,092	3,742,424	3,487,670	-254,754
40 Skills Center Instruction					0	-353	-353
50&60 Compensatory Education	2,589,288	3,033,996	3,044,391	3,415,992	3,383,116	3,375,327	-7,789
70 Other Instructional Programs	129,400	174,925	156,409	167,458	3,181,633	149,147	-3,032,486
80 Community Services	571,518	569,931	989,249	302,678	773,307	427,773	-345,534
90 Support Services	18,959,482	19,597,962	18,958,073	19,333,835	21,820,311	21,761,576	-58,735
Total Expenditures	77,160,418	87,201,979	85,336,819	88,175,694	99,325,113	97,324,008	(2,001,105)
OTHER FIN. USES TRANS. OUT (GL 536)	(788,650)	(99,793)	(115,637)	(90,729)			0
PRIOR PERIOD ADJUSTMENT			(272,207)				0
Ending Fund Balance	7,368,401	10,015,824	14,918,803	17,566,231	11,812,911	13,892,193	2,079,282
END: Unassigned Minimum Fund Balance	0	6,385,581	0	6,952,758	6,930,000	7,545,401	615,401
Restricted for carryover	265,913	336,928	441,674	279,465		181,020	181,020
Nonspendable FB-Inventory/Prepaid	604,278	362,424	386,892	167,287	280,000	1,643,511	1,363,511
Restricted for Self Insurance	45,000	45,000	0	0		0	0
Restricted for Debt Service	115,703	0				0	0
Assigned to Other Purposes	623,167	403,468	544,058	435,607	500,000	303,614	-196,386
Unassigned Fund Balance	5,714,340	982,423	12,546,179	9,731,114	4,102,910	4,218,647	115,737
Committed Fund Balance		1,500,000	1,000,000	0		0	0
Ending Fund Balance	7,368,401	10,015,824	14,918,803	17,566,231	11,812,910	13,892,193	2,079,283

General Fund Revenue by Source

		North Kitsap School District 2021-22 YEAR END REVENUE BY SOURCE						
		Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Actual 2021-22	Variance 2021-22
1100	Local Property Tax	17,816,487	14,439,430	11,799,996	12,393,996	12,920,492	12,951,027	30,535
1300	Sale of Tax Title Prop				3,635		328	328
1400	Local in Lieu of Taxes				0		0	0
1500	Timber Excise Tax	8,127	15,406	10,802	5,902		6,436	6,436
	Total Tax	17,824,614	14,454,836	11,810,798	12,403,533	12,920,492	12,957,791	37,299
2100	Tuition and Fees	129,986	193,913	39,751	(142)	57,000	46,633	(10,367)
2122	Spec Ed - Infants/Toddlers Tuition/Fees				0		0	0
2131	CTE Tuition	20	30	70	80		60	60
2173	Summer School		1,500	2,250	2,000		2,000	2,000
2186	Facilities	64,304	59,059	55,620	36,395	57,700	45,523	(12,177)
2189	Preschool Tuition			0				0
2200	Sales of Goods, Supplies, Services	44,636	3,556	58,663	2,313	1,500	20,184	18,684
2231	Sec., Voc. Ed. Sale of Goods	47,785	59,927	24,340		60,000		(60,000)
2289	Community Services - Pool	222,524	174,528	97,823	4,429	295,000	46,149	(248,851)
2298	Food Services	754,927	737,426	566,551	6,662		24,223	24,223
2300	Investment Earnings	139,397	203,784	156,881	63,801	175,000	73,054	(101,946)
2400	Interfund Loan Interest Earning		40,744	0				0
2500	Gifts and Donations	208,169	233,173	174,918	61,489	155,000	172,760	17,760
2600	Fines and Damages	12,453	11,974	7,375	4,988	6,020	15,124	9,104
2700	Rentals	171,645	169,127	128,024	28,747	204,200	121,096	(83,104)
2800	Insurance Recoveries	8,855	59,857	17,427	3,140		134,975	134,975
2900	Local Support Non-Tax	32,053	238,366	199,205	50,206	140,000	23,886	(116,114)
2910	E-Rate	86,513	65,886	139,946	29,248	65,000	81,563	16,563
	Total Local Non-Tax	1,923,267	2,252,850	1,668,844	293,356	1,216,420	807,230	(409,190)
3100	State Apportionment	40,864,258	52,069,710	53,981,697	54,127,872	53,256,478	51,598,327	(1,658,152)
3121	State Special Ed Apportionment	996,970	1,270,873	1,354,317	1,330,749	1,245,748	1,165,961	(79,787)
	Total State, General Purpose	41,861,228	53,340,583	55,336,014	55,458,621	54,502,227	52,764,288	(1,737,939)
4100	State Special Purpose - Capacity	18,753	1,118	0	30,125		0	0
4121	Special Education	5,909,744	8,181,147	9,179,497	8,273,304	8,243,317	8,479,598	236,281
4122	Spec Ed - Infants/Toddlers-State	430,366	621,008	639,930				0
4155	Learning Assistance Program	1,168,605	1,380,298	1,487,331	1,493,950	1,310,457	1,306,945	(3,512)
4158	Special Pilot Programs	266,608	293,354	358,593	383,298	336,000	367,916	31,916
4165	Transitional Bilingual	285,350	376,505	446,918	404,299	394,582	427,974	33,392
4174	Highly Capable	138,066	177,457	185,751	171,750	180,846	175,974	(4,872)
4198	School Food Service	33,466	27,926	26,748	24,489		46,071	46,071
4199	Transportation	2,659,444	3,700,326	3,700,326	2,642,454	3,258,207	3,258,207	0
4300	Other State Agencies, Unassigned		4,245	4,000				0
4321	Special Education - Other	113	4,449	10,792	5,842		14,107	14,107
	Total State, Special Purpose	10,910,515	14,763,588	16,040,131	13,433,511	13,723,409	14,076,792	353,383
5200	Department of Defense Impact Aid	91,246	133,402	12,429	4,143		0	0
5300	Federal Impact Aid	1,051,471	1,215,276	1,446,897	1,595,351	1,420,000	1,568,083	148,083
5329	Federal Impact Aid - Special Education	153,154	262,965	196,812	320,413	182,000	281,740	99,740
	Total Federal, General Purpose	1,295,871	1,611,643	1,656,138	1,919,907	1,602,000	1,849,823	247,823
6100	Other Federal Funds - Capacity		0	0		3,000,000		(3,000,000)
6111	Federal Special Purpose - GEER				333,736		2,509,924	
6112	Federal Special Purpose - ESSER 2				2,147,202		10,919	10,919
6113	Federal Special Purpose - ESSER 3				48,791	2,400,000	1,595,789	(804,211)
6114	Federal Special Purpose - ESSER 3 (Learning Loss)				199,368		765,904	765,904
6119	Federal Stimulus-Other Grants				0		299,427	299,427
6123	Federal ARP Special Ed. Grants						270,457	270,457
6124	Federal Special Ed. Grants	1,239,560	1,182,836	1,420,225	1,248,778	1,487,875	1,260,268	(227,607)
6138	Federal Vocational Education	26,988	30,983	27,610	34,442	34,500	36,408	1,908
6151	Disadvantaged, Title 1 Part A	582,532	555,519	624,696	742,990	839,000	783,539	(55,461)
6152	School Improvement	98,298	238,965	145,335	197,739	216,400	212,964	(3,436)
6164	Title III LEP and Immigrant	25,419	27,353	17,829	54,137	38,000	31,652	(6,348)
6176	Targeted Assistance ESSER			270,086	285,385		0	0
6189	Other Community Services			476,606			0	0
6198	School Food Service	942,687	936,134	630,479	1,300,415	1,700,000	2,160,386	460,386
6200	DODEA Science Grant	0	0	0				0
6262	DODEA Math & Science Professional Devt	137,418	157,567	151,038	142,574	270,000	280,047	10,047
6268	Indian Education	106,167	142,839	112,037	119,894	122,700	121,356	(1,344)
6269	DODEA Dual Language	0	0	0				0
6300	Federal Grants through other Agencies	160,828	0	0	300,000			0
6310	Medicaid Administrative Match		71,102	70,439	61,915	70,000	60,321	(9,679)
6319	Federal - Special Purpose						603,124	
6321	Special Ed Medicaid Reimbursement	282	11,317	24,614	18,876		36,606	36,606
6998	USDA Commodities	174,356	143,795	144,722	155,320	145,000	154,262	9,262
	Total Federal, Special Purpose	3,494,535	3,498,410	4,115,716	7,391,562	10,323,475	11,193,355	(2,243,170)
7189	Other Community Services			0				0
7199	Transportation from Other Districts							0
7199	Transportation						389	
8100	Agencies and Assoc. Grants			0				0
8200	Private Foundations	1,850	2,707	0				0
8500	OESD Grants			0	1,005			0
9300	Sale of Equipment		24,576	0	12,357		300	300
9900	Transfers			0		350,000		(350,000)
	GRAND TOTAL	77,311,880	89,949,195	90,627,641	90,913,852	94,638,023	93,649,969	(3,751,494)

General Fund Expenditures by Program



North Kitsap School District 2021-2022 YEAR END EXPENDITURES BY PROGRAM

DISTRIBUTION BY PROGRAM	18-19 Actual	%	19-20 Actual	%	20-21 Actual	%	21-22 Budget	%	21-22 Actual	%	Variance with budget 20-21
01 Basic Education	47,537,516	54.51%	45,412,431	53.22%	45,031,373	52.68%	48,644,399	48.97%	46,229,157	47.50%	(2,415,242)
02 Basic Education - ALE	514,064	0.59%	566,330	0.66%	533,005	0.62%	1,745,940	1.76%	2,007,735	2.06%	261,795
97 District-wide Support	13,251,902	15.20%	13,584,499	15.92%	14,293,814	16.72%	15,327,384	15.43%	15,140,558	15.56%	(186,826)
Total CORE BEA	61,303,482	70.30%	59,563,260	69.80%	59,858,192	70.02%	65,717,723	66.16%	63,377,450	65.12%	(2,340,273)
21 Special Education	10,735,836	12.31%	10,814,515	12.67%	11,620,482	13.59%	12,763,183	12.85%	12,684,813	13.03%	(78,370)
22 Spec Ed - Infants/Toddlers	629,581	0.72%	609,497	0.71%	-	0.00%	-	0.00%	-	0.00%	-
23 Federal Spec Ed ARP	-	0.00%	-	1.66%	-	-	-	0.00%	257,750	0.26%	257,750
24 Federal Special Education	1,182,836	1.36%	1,419,697	-	1,248,778	1.46%	1,437,276	1.45%	1,206,421	1.24%	(230,855)
29 Other Federal Special Education	262,965	0.30%	196,812	0.23%	320,413	0.37%	47,355	0.05%	281,740	0.29%	234,385
Total Special Ed	12,811,218	14.69%	13,040,521	15.28%	13,189,673	15.43%	14,247,814	14.34%	14,430,724	14.83%	182,910
31 Vocational Education	2,231,443	2.56%	2,375,854	2.78%	2,700,607	3.16%	2,749,741	2.77%	2,604,619	2.68%	(145,122)
34 State Middle School Voc Education	701,367	0.80%	767,996	0.90%	799,198	0.93%	957,850	0.96%	848,305	0.87%	(109,545)
38 Federal Vocational Education	30,144	0.03%	25,565	0.03%	33,287	0.04%	34,833	0.04%	34,747	0.04%	(86)
Total CTE	2,962,954	3.39%	3,169,415	3.71%	3,533,092	4.13%	3,742,424	3.77%	3,487,671	3.58%	(254,753)
11 Federal Stimulus, GEER	-	0.00%	-	0.00%	-	0.00%	-	0.00%	2,509,924	2.58%	2,509,924
12 Federal Stimulus, ESSER II	-	0.00%	-	0.00%	-	0.00%	-	0.00%	10,406	0.01%	10,406
13 Federal Special Purpose ESSER III	-	0.00%	-	0.00%	-	0.00%	1,046,858	1.05%	1,367,171	1.40%	320,313
14 Federal Special Purpose ESSER III AF	-	0.00%	-	0.00%	-	0.00%	739,311	0.74%	664,845	0.68%	(74,466)
19 Federal, Special Purpose Other	-	0.00%	-	0.00%	-	0.00%	-	0.00%	902,551	0.93%	902,551
51 Title I, Disadvantaged	537,989	0.62%	578,422	0.68%	718,073	0.84%	799,087	0.80%	745,620	0.77%	(53,467)
52 School Improvement	236,593	0.27%	134,569	0.16%	191,108	0.22%	250,590	0.25%	202,958	0.21%	(47,632)
55 Learning Assistance Program	1,242,311	1.42%	1,357,137	1.59%	1,452,422	1.70%	1,324,336	1.33%	1,279,794	1.31%	(44,542)
58 Special and Pilot Programs	324,542	0.37%	304,273	0.36%	348,537	0.41%	246,321	0.25%	353,916	0.36%	107,595
62 Math & Science Prof Development	157,566	0.18%	151,038	0.18%	142,574	0.17%	271,573	0.27%	280,047	0.29%	8,474
64 Title III, Limited English Proficiency	26,520	0.03%	16,509	0.02%	52,321	0.06%	36,617	0.04%	30,165	0.03%	(6,452)
65 Transitional Bilingual	370,030	0.42%	389,505	0.46%	395,727	0.46%	334,337	0.34%	367,249	0.38%	32,912
68 Indian Education	138,446	0.16%	112,938	0.13%	115,230	0.13%	120,255	0.12%	115,577	0.12%	(4,678)
69 Other Compensary - Federal	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
73 Summer School	11,750	0.01%	2,188	0.00%	5,037	0.01%	24,996	0.03%	-	0.00%	(24,996)
74 Highly Capable	160,468	0.18%	152,816	0.18%	162,421	0.19%	156,637	0.16%	149,147	0.15%	(7,490)
79 Other Instructional Programs	2,707	0.00%	1,406	0.00%	-	0.00%	3,000,000	3.02%	-	0.00%	(3,000,000)
Total Other Categorical Instructional	3,208,922	3.66%	3,200,801	3.75%	3,583,450	4.19%	8,350,918	8.41%	8,979,370	9.23%	628,452
86 Community Schools	53,935	0.06%	49,697	0.06%	33,774	0.04%	79,001	0.08%	38,108	0.04%	(40,893)
88 Child Care	-	-	6,272	0.01%	-	0.00%	-	0.00%	-	0.00%	-
89 Other Community Services	515,996	0.59%	933,281	1.09%	268,904	0.31%	694,306	0.70%	389,665	0.40%	(304,641)
98 Food Services	2,055,914	2.36%	1,732,121	2.03%	1,889,665	2.21%	2,413,913	2.43%	2,385,935	2.45%	(27,978)
99 Pupil Transportation	4,289,561	4.92%	3,641,453	4.27%	3,125,650	3.66%	4,079,014	4.11%	4,235,083	4.35%	156,069
Total Other Support	6,915,406	7.93%	6,362,824	7.46%	5,317,993	6.22%	7,266,234	7.32%	7,048,791	7.24%	(217,443)
GRAND TOTALS	87,201,981	100%	85,336,821	100%	85,482,400	100%	99,325,113	100%	97,324,008	100%	(2,001,105)

General Fund Expenditure by Object



North Kitsap School District

2021-22 YEAR END

EXPENDITURE COMPARISON BY OBJECT

OBJECT	17-18 ACTUAL		18-19 ACTUAL		19-20 Actual		20-21 Actual		21-22 Budget		21-22 Actual	
2 CERTIFICATED SALARIES	31,391,629	40.68%	36,859,644	42.27%	35,933,915	42.11%	36,195,928	41.05%	40,645,217	40.92%	40,759,258	41.88%
3 CLASSIFIED SALARIES	14,401,745	18.66%	16,847,889	19.32%	16,473,990	19.30%	14,819,407	16.81%	17,895,250	18.02%	18,090,916	18.59%
4 EMPLOYEE BENEFITS	17,562,550	22.76%	20,098,183	23.05%	20,410,793	23.92%	20,878,865	23.68%	23,395,137	23.55%	21,850,954	22.45%
Total Salaries & Benefits	63,355,924	82.10%	73,805,716	84.64%	72,818,699	85.33%	71,894,200	81.54%	81,935,604	82.49%	80,701,128	82.92%
5 SUPPLIES & INSTR RESOURCES	4,701,285	6.09%	4,493,476	5.15%	3,419,805	4.01%	6,241,697	7.08%	8,568,420	8.63%	5,570,736	5.72%
7 PURCHASED SERVICES	8,713,824	11.29%	8,701,639	9.98%	8,924,838	10.46%	9,760,770	11.07%	8,740,883	8.80%	10,838,289	11.14%
8 TRAVEL	161,416	0.21%	135,600	0.16%	45,306	0.05%	9,754	0.01%	36,206	0.04%	44,273	0.05%
9 CAPITAL OUTLAY	227,970	0.30%	65,550	0.08%	128,171	0.15%	269,273	0.31%	44,000	0.04%	169,581	0.17%
0 DEBIT TRANSFERS	521,388	0.68%	508,312	0.58%	692,946	0.81%	54,160	0.06%	340,000	0.34%	262,123	0.27%
1 CREDIT TRANSFERS	(521,388)	-0.68%	(508,312)	-0.58%	(692,946)	-0.81%	(54,160)	-0.06%	(340,000)	-0.34%	(262,123)	-0.27%
Total Operating Costs	13,804,495	17.89%	13,396,265	15.37%	12,518,120	14.67%	16,281,494	18.46%	17,389,509	17.51%	16,622,879	17.08%
TOTAL	77,160,419	100.00%	87,201,981	100.00%	85,336,819	100.00%	88,175,694	100.00%	99,325,113	100.00%	97,324,007	100.00%

General Fund Expenditure by Activity




North Kitsap School District 21-22 YEAR END GENERAL FUND

Activity		17-18 Actual		18-19 Actual		19-20 Actual		20-21 Actual		21-22 Budget		21-22 Actual	
No.	Name	Amount	Percent	Amount	Percent	Amount	%	Amount	%	Amount	%	Amount	%
Teaching & Support													
22	Learning Resources	1,789,532	2.32%	1,716,141	1.97%	1,386,621	1.62%	1,121,212	1.27%	1,611,421	1.62%	1,519,715	1.56%
24	Guidance - Counseling	1,920,828	2.49%	2,228,633	2.56%	2,306,184	2.70%	2,578,610	2.92%	2,757,826	2.78%	2,677,346	2.75%
25	Pupil Management & Safety	1,064,695	1.38%	1,389,820	1.59%	890,892	1.04%	567,034	0.64%	1,289,349	1.30%	1,411,008	1.45%
26	Health Services	3,250,692	4.21%	3,870,537	4.44%	3,676,640	4.31%	3,119,446	3.54%	3,677,356	3.70%	3,619,656	3.72%
27	Teaching	40,351,410	52.30%	47,426,190	54.39%	46,889,917	54.95%	48,214,691	54.68%	56,002,979	56.38%	51,756,082	53.18%
28	Extracurricular	1,698,423	2.20%	1,951,357	2.24%	1,868,528	2.19%	1,115,534	1.27%	1,933,846	1.95%	2,111,471	2.17%
29	Payments to Other Districts	107,231	0.14%	82,008	0.09%	26,368	0.03%	172,455	0.20%	100,000	0.10%	0	0.00%
31	Instructional Professional Dev	403,308	0.52%	624,443	0.72%	459,438	0.54%	735,000	0.83%	378,778	0.38%	753,077	0.77%
32	Instructional Technology	285,801	0.37%	184,782	0.21%	384,215	0.45%	391,437	0.44%	28,441	0.03%	1,247,392	1.28%
33	Curriculum	473,455	0.61%	665,057	0.76%	433,983	0.51%	470,435	0.53%	931,500	0.94%	626,190	0.64%
34	Professional Learning			206,149	0.24%	387,817	0.45%	604,995	0.69%	609,727	0.61%	668,097	0.69%
Total Teaching & Support		51,345,375	66.54%	60,345,117	69.21%	58,710,603	68.80%	59,090,849	67.01%	69,321,223	69.79%	66,390,034	68.22%
Other Support													
42	Food	726,782	0.94%	740,159	0.85%	705,059	0.83%	454,247	0.52%	740,000	0.75%	731,621	0.75%
44	Nutrition Services - Operation	1,019,714	1.32%	1,122,038	1.29%	1,762,998	2.07%	1,156,076	1.31%	1,436,952	1.45%	1,422,574	1.46%
49	Nutrition Services - Transfers	-	0.00%	(895)	0.00%	(481,873)	-0.56%	-	0.00%	-	0.00%	(274)	0.00%
52	Operating Buses	2,687,755	3.48%	3,030,689	3.48%	2,728,953	3.20%	2,247,025	2.55%	3,350,095	3.37%	3,319,991	3.41%
53	Maintenance of School Buses	544,082	0.71%	580,287	0.67%	447,378	0.52%	362,018	0.41%	508,217	0.51%	418,156	0.43%
59	Transportation Trnsfr Credits	(327,992)	-0.43%	(341,119)	-0.39%	(211,073)	-0.25%	(54,160)	-0.06%	(340,000)	-0.34%	(185,728)	-0.19%
62	Grounds Care - Maintenance	772,883	1.00%	778,239	0.89%	718,839	0.84%	789,230	0.90%	798,826	0.80%	801,081	0.82%
63	Operation of Buildings	2,380,885	3.09%	2,706,763	3.10%	2,841,337	3.33%	2,628,789	2.98%	2,943,752	2.96%	3,242,546	3.33%
64	Maintenance of Bldgs/Equip	2,064,711	2.68%	1,594,560	1.83%	2,079,510	2.44%	1,645,556	1.87%	1,633,507	1.64%	1,806,591	1.86%
65	Utilities	1,982,452	2.57%	1,957,637	2.24%	1,719,021	2.01%	1,996,455	2.26%	2,420,000	2.44%	2,362,168	2.43%
67	Building Security	84,409	0.11%	115,524	0.13%	48,711	0.06%	50,790	0.06%	38,000	0.04%	52,182	0.05%
68	Insurance	676,011	0.88%	763,136	0.88%	794,611	0.93%	918,833	1.04%	1,087,851	1.10%	1,094,046	1.12%
72	Information Systems	2,142,780	2.78%	2,021,900	2.32%	2,193,297	2.57%	5,366,212	6.09%	2,675,434	2.69%	3,009,680	3.09%
73	Printing	46,082	0.06%	51,996	0.06%	-	0.00%	-	0.00%		0.00%	-	0.00%
74	Warehousing & Distribution	-	0.00%	-	0.00%	-	0.00%	-	0.00%		0.00%	-	0.00%
75	District Motor Pool	-	0.00%	-	0.00%	-	0.00%	-	0.00%		0.00%	504	0.00%
83	Interest	-	0.00%	-	0.00%	-	0.00%	-	0.00%		0.00%	1,210	0.00%
84	Principal	-	0.00%	-	0.00%	-	0.00%	-	0.00%		0.00%	74,912	0.08%
85	Debt Expenditure	-	0.00%	-	0.00%	-	0.00%	-	0.00%		0.00%	(76,121)	-0.08%
91	Public Activities	466,809	0.60%	471,973	0.54%	432,333	0.51%	249,136	0.28%	635,658	0.64%	350,593	0.36%
Total Other Support		15,267,363	19.79%	15,592,887	17.89%	15,779,101	18.49%	17,810,207	20.20%	17,928,292	18.05%	18,425,732	18.93%
School Building Administration													
23	Principal's Office	4,622,707	5.99%	5,107,831	5.86%	4,857,753	5.69%	5,113,243	5.80%	5,179,694	5.21%	5,421,296	5.57%
Central Administration							0.00%		0.00%		0.00%		0.00%
11	Board of Directors	338,452	0.44%	360,560	0.41%	144,914	0.17%	85,624	0.10%	228,000	0.23%	382,491	0.39%
12	Superintendent's Office	384,291	0.50%	382,181	0.44%	423,177	0.50%	439,662	0.50%	420,815	0.42%	474,127	0.49%
13	Business Office	947,597	1.23%	995,839	1.14%	1,034,094	1.21%	1,129,665	1.28%	1,240,150	1.25%	1,166,945	1.20%
14	Human Resources	858,107	1.11%	894,983	1.03%	946,156	1.11%	1,003,209	1.14%	1,010,142	1.02%	1,081,016	1.11%
15	Public Relations	156,163	0.20%	151,560	0.17%	208,833	0.24%	215,636	0.24%	232,280	0.23%	249,343	0.26%
21	Supervision - Instruction	2,012,011	2.61%	2,043,142	2.34%	1,907,622	2.24%	2,012,256	2.28%	2,348,873	2.36%	2,331,684	2.40%
41	Supervision - Nutrition Svcs	190,370	0.25%	194,613	0.22%	222,542	0.26%	279,342	0.32%	236,961	0.24%	232,884	0.24%
51	Supervision - Transportation	422,911	0.55%	619,734	0.71%	640,108	0.75%	568,853	0.65%	560,702	0.56%	706,491	0.73%
61	Supervision of Building	615,073	0.80%	513,537	0.59%	461,918	0.54%	427,149	0.48%	617,981	0.62%	461,966	0.47%
Total Central Administration		5,924,975	7.69%	6,156,149	7.05%	5,989,364	7.02%	6,161,396	6.99%	6,895,904	6.94%	7,086,947	7.28%
Total		77,160,418	100.00%	87,201,982	100.00%	85,336,821	100.00%	88,175,694	100.00%	99,325,113	100.00%	97,324,008	100.00%

Capital Projects Fund Summary

A small amount of revenue is received from City of Poulsbo SEPA mitigation and Kitsap County Growth Impact fees. The primary source of revenues from the Capital Project levy started the collection in the calendar year 2019. Expenditures from various projects for summer 2022 levy work.

		NORTH KITSAP SCHOOL DISTRICT 2021-22 YEAR END CAPITAL PROJECTS FUND					
		Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Actual 2021-22
Beginning Fund Balance		617,139	14,476	273,827	3,617,277	4,884,000	5,123,203
ADD:	Revenues						
1000	Local Taxes		4,996,459	9,722,279	10,050,665	14,503,110	10,525,924
2000	Local Non-Tax	186,300	332,897	68,800	400,335	1,135,000	407,488
3000	State, General Purpose		0				
4000	State, Special Purpose		0				
5000	Federal, General Purpose		0		304,478		
6000	Federal, Special Purpose		0				
7000	Revenue from Other Districts		0				
8000	Revenue from Other Agencies		0				
9000	Other Financing Sources		0				1,386,729
9200	Sales of Surplus Property						
9500	Long-Term Financing						
9900	Transfers in				250,000		
	Total Revenues	186,300	5,329,356	9,791,079	11,005,478	15,638,110	12,320,141
TOTAL:	Funds Available	803,439	5,343,832	10,064,906	14,622,755	20,522,110	17,443,344
LESS:	Expenditures						
10	Sites	1,056,222	854,646	1,285,129	279,893		5,864,608
20	Buildings	297,317	4,169,550	3,948,014	8,957,232	17,192,142	6,109,727
30	Equipment	35,425	20	766,517	55,242		209,434
40	Energy		4,655	447,969	207,185		8,847
50	Sales and Lease Expenditures		0				
60	Bond Issuance Expenditures		0				
90	Debt		41,134				
	Transfers	-600,000				350,000	1,386,729
	Total Expenditures	788,964	5,070,005	6,447,629	9,499,552	17,542,142	13,579,345
Ending Fund Balance		14,476	273,827	3,617,277	5,123,203	2,979,968	3,864,000


Associated Student Body Fund Summary



NORTH KITSAP SCHOOL DISTRICT 2021-2022 YEAR END ASSOCIATED STUDENT BODY FUND

		Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Actual 2021-22
Beginning Fund Balance		514,572	536,593	504,889	571,515	485,916	522,912
ADD:	Revenues						
1000	General Student Body	290,790.43	307,654.84	200,087.11	28,986.07	295,890.00	145,778.74
2000	Athletics	294,187.58	283,993.75	190,359.66	96,296.78	249,005.00	268,707.45
3000	Classes	10,440.30	17,819.69	3,803.63	7,057.41	17,575.00	12,606.74
4000	Clubs	172,399.12	151,389.64	117,571.10	35,174.07	291,839.00	112,098.16
6000	Private Moneys	17,440.20	18,857.47	14,084.94	3,930.18	21,600.00	9,955.46
	Total Revenues	785,258	779,715	525,906	171,445	875,909	549,147
TOTAL:	Funds Available	1,299,830	1,316,308	1,030,795	742,960	1,361,825	1,072,059
LESS:	Expenditures						
1000	General Student Body	231,822.82	282,463.40	99,418.90	39,788.41	295,748.00	125,435.88
2000	Athletics	327,178.50	314,055.16	224,036.41	112,347.49	342,240.00	278,123.81
3000	Classes	11,691.58	21,310.98	11,610.11	6,762.33	17,900.00	15,545.34
4000	Clubs	173,818.06	171,307.58	113,209.60	55,892.94	332,659.00	96,625.71
6000	Private Moneys	18,725.23	22,282.16	11,005.89	5,255.97	25,288.00	11,111.27
	Total Expenditures	763,236	811,419	459,281	220,047	1,013,835	526,842
Ending Fund Balance		536,594	504,889	571,515	522,912	347,990	545,217

Debt Service Fund Summary

		North Kitsap School District 2021-22 YEAR END DEBT SERVICE FUND					
		Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Actual 2021-22
Beginning Fund Balance		3,372,864	3,262,471	242,718	272,907	25,660	25,748
ADD:	Revenues						
1000	Local Taxes	4,990,932	780,781		2,841		170
2000	Local Non-tax		22,126	30,189		100	126
3000	State, General Purpose		0				
4000	State, Special Purpose		0				
5000	Federal, General Purpose		0				
6000	Federal, Special Purpose		0				
9000	Other Financing Sources		99,793				
9900	Operating Transfers	188,650		115,637	90,729		
	Total Revenues	5,179,582	902,700	145,826	93,570	100	296
TOTAL: Funds Available		8,552,446	4,165,171	388,544	366,477	25,760	26,044
LESS:	Expenditures						
11	Matured Bonds	5,027,715	3,825,830	109,826	88,950		
21	Interest on Bonds	262,260	96,623	5,811	1,779		
31	Interfund Loan Fees	0					
41	Bond Transfer Fees	0					
61	Recording Fees (Capacity)	0					
GL 536	Transfers out (GL 536)				250,000		
	Total Expenditures	5,289,975	3,922,453	115,637	340,729	0	0
Ending Fund Balance		3,262,471	242,718	272,907	25,748	25,760	26,044

NORTH KITSAP SCHOOL DISTRICT **2021-22 YEAR END** **TRANSPORTATION VEHICLE FUND**

		Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Actual 2021-22
Beginning Fund Balance		1,777,390	1,605,614	1,628,452	1,888,655	1,957,000	1,958,837
ADD:	Revenues						
2300	Investment Earnings	21,717	30,626	19,236	6,752	7,000	9,816
2800	Insurance Recoveries						
4000	State Grant Revenue		455,063	500,898	442,344		437,618
4499	Transportation Reimbursement	470,622				440,000	
5300	Impact Aid						
9000	Other Financing Sources	0	128,115	176,000	5,041	16,000	168,440
	Total Revenues	492,339	613,804	696,134	454,137	463,000	615,874
TOTAL:	Funds Available	2,269,729	2,219,418	2,324,586	2,342,792	2,420,000	2,574,711
LESS:	Expenditures						
Act. 30	Equipment	664,115	590,966	435,931	383,955	368,000	176,572
Act. 60	Bond Levy Issuance						
Act. 90	Debt						
	Total Expenditures	664,115	590,966	435,931	383,955	368,000	176,572
Ending Fund Balance		1,605,614	1,628,452	1,888,655	1,958,837	2,052,000	2,398,139

All in for All Students

ANNUAL FINANCIAL STATEMENTS

Certification Page

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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

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Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

The Annual Financial Statements (Report F-196) for North Kitsap School District of Kitsap County for the fiscal year ended August 31, 2022, were prepared on the modified accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: Subpart E.

The school district Annual Financial Statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2021-August 31, 2022

Approved:

School District Superintendent or Authorized Official

Date

Reviewed:

ESD Superintendent or Authorized Official

Date

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	93,649,969.48	549,146.46	295.87	12,320,140.65	615,873.96	0.00	107,135,426.42
Total Expenditures	97,324,007.96	526,842.01	0.00	12,192,615.26	176,571.96	0.00	110,220,037.19
Other Financing Uses	0.00	0.00	0.00	1,386,728.66	0.00	0.00	1,386,728.66
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-3,674,038.48	22,304.45	295.87	-1,259,203.27	439,302.00	0.00	-4,471,339.43
Beginning Total Fund Balance	17,566,231.63	522,912.42	25,747.74	5,123,203.30	1,958,837.23	0.00	25,196,932.32
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	13,892,193.15	545,216.87	26,043.61	3,864,000.03	2,398,139.23	0.00	20,725,592.89

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	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	2,395,802.79	89,866.95	1,500.00	889,749.96	0.00	0.00	3,376,919.70
Minus Warrants Outstanding	-2,307,922.19	-9,948.19	0.00	-815,519.36	0.00	0.00	-3,133,389.74
Taxes Receivable	5,839,276.89		0.00	4,855,938.11	0.00		10,695,215.00
Due From Other Funds	312.07	482.72	0.00	0.00	0.00	0.00	794.79
Due From Other Governmental Units	603,129.89	0.00	0.00	0.00	0.00	0.00	603,129.89
Accounts Receivable	101,346.52	0.00	0.00	0.00	0.00	0.00	101,346.52
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	46,633.59	0.00		0.00			46,633.59
Prepaid Items	1,596,877.68	7,665.00			0.00	0.00	1,604,542.68
Investments	12,411,981.16	551,110.12	24,543.61	6,230,975.05	2,398,139.23	0.00	21,616,749.17
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	20,687,438.40	639,176.60	26,043.61	11,161,143.76	2,398,139.23	0.00	34,911,941.60
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	0.00	0.00	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 OUTFLOWS OF RESOURCES	20,687,438.40	639,176.60	26,043.61	11,161,143.76	2,398,139.23	0.00	34,911,941.60
LIABILITIES							
Accounts Payable	570,357.79	19,042.17	0.00	2,068,711.43	0.00	0.00	2,658,111.39
Contracts Payable Current	26,404.89	0.00		372,494.19	0.00	0.00	398,899.08
Accrued Interest Payable			0.00				0.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Accrued Salaries	173,242.46	0.00		0.00			173,242.46
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	167,677.47	0.00		0.00			167,677.47
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	482.72	312.07	0.00	0.00	0.00	0.00	794.79
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	3,493.58	2,526.49		0.00			6,020.07
Unearned Revenue	14,309.45	72,079.00	0.00	0.00	0.00		86,388.45
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	955,968.36	93,959.73	0.00	2,441,205.62	0.00	0.00	3,491,133.71
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	5,839,276.89		0.00	4,855,938.11	0.00		10,695,215.00
TOTAL DEFERRED INFLOWS OF RESOURCES	5,839,276.89	0.00	0.00	4,855,938.11	0.00	0.00	10,695,215.00
FUND BALANCE:							
Nonspendable Fund Balance	1,643,511.27	7,665.00	0.00	0.00	0.00	0.00	1,651,176.27
Restricted Fund Balance	181,019.74	537,551.87	26,043.61	318,602.12	2,398,139.23	0.00	3,461,356.57
Committed Fund Balance	0.00	0.00	0.00	2,297,043.42	0.00	0.00	2,297,043.42
Assigned Fund Balance	303,613.78	0.00	0.00	1,248,354.49	0.00	0.00	1,551,968.27

REPORT F196

North Kitsap School District No. 400

RUN DATE: 11/4/2022

E.S.D. 114

Balance Sheet - Governmental Funds

RUN TIME: 10:17:48 AM

COUNTY: 18 Kitsap

August 31, 2022

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	11,764,048.36	0.00	0.00	0.00	0.00	0.00	11,764,048.36
TOTAL FUND BALANCE	13,892,193.15	545,216.87	26,043.61	3,864,000.03	2,398,139.23	0.00	20,725,592.89
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	20,687,438.40	639,176.60	26,043.61	11,161,143.76	2,398,139.23	0.00	34,911,941.60

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	13,765,020.91	549,146.46	295.87	10,933,411.99	9,815.81		25,257,691.04
State	66,841,081.13		0.00	0.00	437,618.33		67,278,699.46
Federal	13,043,178.72		0.00	0.00	0.00		13,043,178.72
Other	388.72			0.00	0.00	0.00	388.72
TOTAL REVENUES	93,649,669.48	549,146.46	295.87	10,933,411.99	447,434.14	0.00	105,579,957.94
EXPENDITURES:							
CURRENT:							
Regular Instruction	48,236,892.03						48,236,892.03
Special Education	14,430,724.56						14,430,724.56
Vocational Education	3,487,670.34						3,487,670.34
Skill Center	0.00						0.00
Compensatory Programs	3,375,327.47						3,375,327.47
Other Instructional Programs	149,146.96						149,146.96
Federal Stimulus COVID-19	5,454,897.78						5,454,897.78
Community Services	427,772.87						427,772.87
Support Services	21,515,873.95						21,515,873.95
Student Activities/Other		526,842.01				0.00	526,842.01
CAPITAL OUTLAY:							
Sites				5,864,607.63			5,864,607.63
Building				6,109,727.03			6,109,727.03
Equipment				209,433.96			209,433.96
Instructional Technology				0.00			0.00
Energy				8,846.64			8,846.64
Transportation Equipment					176,571.96		176,571.96
Sales and Lease				0.00			0.00
Other	169,580.72						169,580.72
DEBT SERVICE:							
Principal	74,911.73		0.00	0.00	0.00		74,911.73

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	1,209.55		0.00	0.00	0.00		1,209.55
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	97,324,007.96	526,842.01	0.00	12,192,615.26	176,571.96	0.00	110,220,037.19
REVENUES OVER (UNDER) EXPENDITURES	-3,674,338.48	22,304.45	295.87	-1,259,203.27	270,862.18	0.00	-4,640,079.25
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		0.00	1,386,728.66	0.00		1,386,728.66
Transfers Out (GL 536)	0.00		0.00	-1,386,728.66	0.00	0.00	-1,386,728.66
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	300.00		0.00	0.00	168,439.82		168,739.82
TOTAL OTHER FINANCING SOURCES (USES)	300.00		0.00	0.00	168,439.82	0.00	168,739.82
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-3,674,038.48	22,304.45	295.87	-1,259,203.27	439,302.00	0.00	-4,471,339.43
BEGINNING TOTAL FUND BALANCE	17,566,231.63	522,912.42	25,747.74	5,123,203.30	1,958,837.23	0.00	25,196,932.32
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	13,892,193.15	545,216.87	26,043.61	3,864,000.03	2,398,139.23	0.00	20,725,592.89

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	24,222.82	13,740,798.09	13,765,020.91
State	66,841,081.13	0.00	66,841,081.13
Federal	11,193,355.14	1,849,823.58	13,043,178.72
Other	388.72	0.00	388.72
TOTAL REVENUES	78,059,047.81	15,590,621.67	93,649,669.48
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	40,081,528.21	8,155,363.82	48,236,892.03
Special Education	11,382,933.22	3,047,791.34	14,430,724.56
Vocational Education	3,487,670.34	0.00	3,487,670.34
Skills Center	0.00	0.00	0.00
Compensatory Programs	3,375,327.47	0.00	3,375,327.47
Other Instructional Programs	149,146.96	0.00	149,146.96
Federal Stimulus COVID-19	5,454,897.78	0.00	5,454,897.78
Community Services	0.00	427,772.87	427,772.87
Support Services	17,645,803.52	3,946,191.71	21,591,995.23
CAPITAL OUTLAY:			
Other	169,580.72	0.00	169,580.72
DEBT SERVICE:			
Principal	74,911.73	0.00	74,911.73
Interest and Other Charges	1,209.55	0.00	1,209.55
TOTAL EXPENDITURES	81,746,888.22	15,577,119.74	97,324,007.96
REVENUES OVER (UNDER) EXPENDITURES:	-3,687,840.41	13,501.93	-3,674,338.48
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		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		300.00	300.00

	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	0.00	300.00	300.00
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-3,687,840.41	13,801.93	-3,674,038.48
BEGINNING TOTAL FUND BALANCE	15,302,175.97	2,264,055.66	17,566,231.63
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	11,614,335.56	2,277,857.59	13,892,193.15

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	14,136,912.00	13,765,020.91	-371,891.09
State	68,225,636.00	66,841,081.13	-1,384,554.87
Federal	11,925,475.00	13,043,178.72	-1,282,296.28
Other	0.00	388.72	388.72
TOTAL REVENUES	94,288,023.00	93,649,669.48	-638,353.52
EXPENDITURES			
CURRENT:			
Regular Instruction	50,390,339.00	48,236,892.03	2,153,446.97
Special Education	14,247,814.00	14,430,724.56	-182,910.56
Vocational Education	3,742,424.00	3,487,670.34	254,753.66
Skill Center	0.00	0.00	0.00
Compensatory Programs	3,383,116.00	3,375,327.47	7,788.53
Other Instructional Programs	3,181,633.00	149,146.96	3,032,486.04
Federal Stimulus COVID-19	1,786,169.00	5,454,897.78	-3,668,728.78
Community Services	773,307.00	427,772.87	345,534.13
Support Services	21,776,311.00	21,515,873.95	260,437.05
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	44,000.00	169,580.72	-125,580.72
DEBT SERVICE:			
Principal	0.00	74,911.73	-74,911.73
Interest and Other Charges	0.00	1,209.55	-1,209.55
TOTAL EXPENDITURES	99,325,113.00	97,324,007.96	2,001,105.04

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-5,037,090.00	-3,674,338.48	1,362,751.52
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	350,000.00	0.00	-350,000.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	300.00	300.00
TOTAL OTHER FINANCING SOURCES (USES)	350,000.00	300.00	-349,700.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-4,687,089.00	-3,674,038.48	1,013,050.52
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	16,500,000.00	17,566,231.63	1,066,231.63
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	11,812,910.00	13,892,193.15	2,079,283.15

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	875,909.00	549,146.46	-326,762.54
State			
Federal			
Other			
TOTAL REVENUES	875,909.00	549,146.46	-326,762.54
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	1,013,835.00	526,842.01	486,992.99
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	1,013,835.00	526,842.01	486,992.99
REVENUES OVER (UNDER) EXPENDITURES	-137,926.00	22,304.45	160,230.45

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
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)	-137,926.00	22,304.45	160,230.45
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	485,916.00	522,912.42	36,996.42
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	347,990.00	545,216.87	197,226.87

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	100.00	295.87	195.87
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	100.00	295.87	195.87
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00
REVENUES OVER (UNDER) EXPENDITURES	100.00	295.87	195.87

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	100.00	295.87	195.87
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	25,660.00	25,747.74	87.74
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	25,760.00	26,043.61	283.61

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	15,638,110.00	10,933,411.99	-4,704,698.01
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	15,638,110.00	10,933,411.99	-4,704,698.01
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	0.00	5,864,607.63	-5,864,607.63
Building	17,192,142.00	6,109,727.03	11,082,414.97
Equipment	0.00	209,433.96	-209,433.96
Instructional Technology	0.00	0.00	0.00
Energy	0.00	8,846.64	-8,846.64
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	17,192,142.00	12,192,615.26	4,999,526.74
REVENUES OVER (UNDER) EXPENDITURES	-1,554,032.00	-1,259,203.27	294,828.73
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	1,386,728.66	1,386,728.66
Transfers Out (GL 536)	-350,000.00	-1,386,728.66	-1,036,728.66
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-350,000.00	0.00	350,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-1,904,032.00	-1,259,203.27	644,828.73
BEGINNING TOTAL FUND BALANCE	4,884,000.00	5,123,203.30	239,203.30
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	2,979,968.00	3,864,000.03	884,032.03

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	7,000.00	9,815.81	2,815.81
State	440,000.00	437,618.33	-2,381.67
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	447,000.00	447,434.14	434.14
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	368,000.00	176,571.96	191,428.04
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	368,000.00	176,571.96	191,428.04

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	79,000.00	270,862.18	191,862.18
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	16,000.00	168,439.82	152,439.82
TOTAL OTHER FINANCING SOURCES (USES)	16,000.00	168,439.82	152,439.82
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	95,000.00	439,302.00	344,302.00
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	1,957,000.00	1,958,837.23	1,837.23
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	2,052,000.00	2,398,139.23	346,139.23

	Custodial Funds	Private Purpose Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	0.00	0.00
Minus Warrants Outstanding	0.00	0.00
Due From Other Governmental Units	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	0.00	411,409.26
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	0.00
Capital Assets, Land	0.00	0.00
Capital Assets, Buildings	0.00	0.00
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	0.00
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	0.00	411,409.26
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Governmental Units	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET POSITION:		
Restricted for:		
Restricted For Intact Trust Principal	0.00	360,000.00
Restricted for Individuals, Organizations, and Other Governments - CF	0.00	
Restricted for Individuals, Organizations, and Other Governments - PPT		0.00
Restricted For Other Purposes	0.00	51,409.26
TOTAL NET POSITION	0.00	411,409.26

	Custodial Funds	Private Purpose Trust
ADDITIONS:		
Contributions:		
Private Donations	0.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	0.00	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	0.00	2,139.54
Less Investment Expenses	0.00	0.00
Net Investment Income	0.00	2,139.54
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	0.00	2,139.54
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	
Other	0.00	3,250.00
TOTAL DEDUCTIONS	0.00	3,250.00
Net Increase (Decrease)	0.00	-1,110.46
Net Position - Beginning Balance	0.00	412,519.72
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	0.00	411,409.26

Description	Beginning Outstanding Debt September 1, 2021	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2022	Amount Due Within One Year
Voted Debt					
Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt and Liabilities					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Leases	205,626.22	0.00	74,911.73	130,714.49	45,656.18
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	2,261,809.00	104,891.55	0.00	2,366,700.55	325,499.21
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	3,197,412.00	6,133,036.00	0.00	9,330,448.00	
Net Pension Liabilities TRS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities SERS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities PERS 1	1,103,938.00	1,828,737.00	0.00	2,932,675.00	
Total Long-Term Liabilities	6,768,785.22	8,066,664.55	74,911.73	14,760,538.04	371,155.39

Other postemployment benefits other than pensions (OPEB) liabilities are not presented in the Schedule of Long Term Liabilities.

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	12,951,026.94	169.61	10,515,205.15	0.00
1300 Sale of Tax Title Property	328.12	0.00	266.42	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	6,436.45	0.00	10,452.42	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	12,957,791.51	169.61	10,525,923.99	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	46,633.04			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	60.00			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	2,000.00			
2186 Community School Tuitions and Fees	45,523.00			
2188 Child Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	20,184.32		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	0.00			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Child Care Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	46,148.90			
2298 School Food Services--Sales of Goods, Supplies, and Services	24,222.82			
2300 Investment Earnings	73,053.76	126.26	42,544.53	9,815.81
2400 Interfund Loan Interest Earnings	0.00		0.00	
2450 Other Interest Earnings	0.00	0.00	0.00	0.00
2500 Gifts and Donations	172,759.72		83,434.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	15,123.84		0.00	0.00
2700 Rentals and Leases	121,095.98	0.00	15,576.00	0.00
2800 Insurance Recoveries	134,974.56		0.00	0.00
2900 Local Support Nontax, Unassigned	23,886.44	0.00	265,933.47	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2910 E-Rate	81,563.02		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	807,229.40	126.26	407,488.00	9,815.81
STATE, GENERAL PURPOSE				
3100 Apportionment	51,598,327.28			
3121 Special Education - General Apportionment	1,165,961.45			
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	52,764,288.73	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	8,479,598.34			
4122 Special Education - Infants and Toddlers - State	0.00			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4139 Career Launch	0.00			
4155 Learning Assistance	1,306,944.60			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	367,915.85			
4159 Juveniles in Adult Jails	0.00	0.00		

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4165 Transitional Bilingual	427,974.33			
4174 Highly Capable	175,974.07			
4188 Child Care	0.00			
4198 School Food Service	46,071.01			
4199 Transportation - Operations	3,258,207.09			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		0.00	0.00
4321 Special Education - Other State Agencies	14,107.11			
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			
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	0.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				437,618.33
4000 TOTAL STATE, SPECIAL PURPOSE	14,076,792.40		0.00	437,618.33
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	1,568,083.33	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	281,740.25			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	0.00	0.00	0.00	

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, GENERAL PURPOSE				
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	1,849,823.58	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6111 Federal Special Purpose-GEER	2,509,924.23		0.00	
6112 Federal Special Purpose-ESSER II	10,918.94		0.00	
6113 Federal Special Purpose-ESSER III	1,595,789.28		0.00	
6114 Federal Special Purpose-ESSER III (Learning Loss)	765,904.28		0.00	
6118 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6119 Federal Special Purpose-Reserved Reserved	299,427.00		0.00	
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6123 Special Education - ARP, IDEA, Federal	270,457.00			
6124 Special Education, Supplemental	1,260,268.00			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	36,408.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	783,538.94			
6152 Other Title, ESEA Fed	212,964.24			
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	31,652.35			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance - ESSER I	0.00			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	2,160,385.94			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6211 Federal Special Purpose-GEER	0.00		0.00	
6212 Federal Special Purpose-ESSER II	0.00		0.00	
6213 Federal Special Purpose-ESSER III	0.00		0.00	
6214 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6218 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6219 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6223 Special Education - ARP, IDEA, Federal	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	280,047.19			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	121,356.31			
6276 Targeted Assistance - ESSER I	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	0.00		0.00	0.00
6311 Federal Special Purpose-GEER	0.00		0.00	
6312 Federal Special Purpose-ESSER II	0.00		0.00	
6313 Federal Special Purpose-ESSER III	0.00		0.00	
6314 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6318 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6319 Federal Special Purpose-Reserved Reserved	603,124.47		0.00	
6310 Medicaid Administrative Match	60,321.23			
6321 Special Education - Medicaid Reimbursement	36,605.85			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6323 Special Education - ARP, IDEA, Federal	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	

REPORT F196

North Kitsap School District No. 400

RUN DATE: 11/4/2022

E.S.D. 114

Report of Revenues and Other Financing Sources

RUN TIME: 10:17:48 AM

COUNTY: 18 Kitsap

For the Year Ended August 31, 2022

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance - ESSER I	0.00		0.00	
6378 Youth Training	0.00			
6388 Child Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	154,261.89			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	11,193,355.14		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			
7147 Skill Center - Facility Upgrades	0.00			

REPORT F196

North Kitsap School District No. 400

RUN DATE: 11/4/2022

E.S.D. 114

Report of Revenues and Other Financing Sources

RUN TIME: 10:17:48 AM

COUNTY: 18 Kitsap

For the Year Ended August 31, 2022

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	388.72			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	388.72		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	0.00		0.00	0.00
8101 Governmental Entities (GF local sub-fund)	0.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	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	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	300.00			0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	168,439.82
9500 Long-Term Financing	0.00		0.00	0.00

REPORT F196

North Kitsap School District No. 400

RUN DATE: 11/4/2022

E.S.D. 114

Report of Revenues and Other Financing Sources

RUN TIME: 10:17:48 AM

COUNTY: 18 Kitsap

For the Year Ended August 31, 2022

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	0.00	0.00	0.00
9901 Transfers - Other Resources	0.00	0.00	1,386,728.66	0.00
9000 TOTAL OTHER FINANCING SOURCES	300.00	0.00	1,386,728.66	168,439.82
 TOTAL REVENUES AND OTHER FINANCING SOURCES	 93,649,969.48	 295.87	 12,320,140.65	 615,873.96

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	46,229,156.74	11 Bd of Dir	382,490.59	0 Debit Transfer	262,123.11
02 ALE	2,007,735.29	12 Supt Off	474,127.34	1 Credit Transfer	-262,123.11
03 Basic Education - Dropout Reengagement	0.00	13 Busns Off	1,166,945.01	2 Cert. Salaries	40,759,258.20
11 Stim, Title, GEER	2,509,924.23	14 HR	1,081,015.54	3 Class. Salaries	18,090,916.12
12 Stim, ESSER II	10,405.93	15 Pblc Rltn	249,343.07	4 Employee Benefits	21,850,954.29
13 Stim, ESSER III	1,367,171.19	21 Supv Inst	2,331,684.07	5 Supplies / Materials	5,570,736.22
14 Federal Stimulus, ESSER III (Learning Loss)	664,844.96	22 Lrn Resrc	1,519,714.91	7 Purchased Services	10,838,289.08
18 Stim, RSVD N/A 20-21	0.00	23 Princ Off	5,421,296.13	8 Travel	44,273.33
19 Federal Special Purpose - Other	902,551.47	24 Guid/Coun	2,677,346.17	9 Capital Outlay	169,580.72
21 Sp Ed, Sup, St	12,684,813.23	25 Pupil M/S	1,411,007.88	TOTAL ALL OBJECTS	97,324,007.96
22 Sp Ed, Infants and Toddlers, State	0.00	26 Health	3,619,656.05		
23 Sp Ed, Sup, IDEA, Fed	257,749.93	27 Teaching	51,756,081.92		
24 Sp Ed, Sup, Fed	1,206,421.15	28 Extracur	2,111,470.88		
25 Sp Ed, Infants and Toddlers, Federal	0.00	29 Pmt to SD	0.00		
26 Sp Ed, Inst, St	0.00	31 InstProDev	753,077.44		
29 Sp Ed, Oth, Fed	281,740.25	32 Inst Tech	1,247,391.71		
31 Voc, Basic, St	2,604,618.85	33 Curriculum	626,190.30		
34 MidSchCar/Tec	848,304.74	34 Pro Learn	668,096.58		
38 Voc, Fed	34,746.75	41 Supervisn	232,884.11		
39 Voc, Other	0.00	42 Food	731,620.59		
45 Skil Cnt, Bas, St	0.00	44 Operation	1,422,574.35		
46 Skill Cntr, Fed	0.00	49 Transfers	-274.20		
47 Skil Cnt, Fac Upgrade	0.00	51 Supervisn	706,491.46		
51 ESEA Disadvantaged, Fed	745,619.84	52 Operation	3,319,990.86		
52 Other Title, ESEA, Fed	202,958.40	53 Maintnce	418,155.76		
53 ESEA Migrant, Federal	0.00	56 Insurance	0.00		
54 Read First, Fed	0.00	58 Rem. Learn OP.	0.00		

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
55 LAP	1,279,794.06	59 Transfers	-185,727.63		
56 St In, Ctr/Hm, D	0.00	61 Supv Bldg	461,965.63		
57 St In, N/D, Fed	0.00	62 Grnd Mnt	801,081.37		
58 Sp/Plt Pgm, St	353,916.37	63 Oper Bldg	3,242,546.32		
59 Inst. JAJ	0.00	64 Maintnce	1,806,591.31		
61 Head Start, Fed	0.00	65 Utilities	2,362,168.20		
62 MS, Pro Dv, Fed	280,047.19	67 Bldg Secu	52,181.57		
64 LEP, Fed	30,165.21	68 Insurance	1,094,046.00		
65 Tran Biling, St	367,248.95	72 Info Sys	3,009,680.01		
67 Ind Ed, Fd, JOM	0.00	73 Printing	0.00		
68 Ind Ed, Fd, ED	115,577.45	74 Warehouse	0.00		
69 Comp, Othr	0.00	75 Mtr Pool	503.70		
71 Traffic Safety	0.00	83 Interest	1,209.55		
73 Summer School	0.00	84 Principal	74,911.73		
74 Highly Capable	149,146.96	85 Debt Expn	-76,121.28		
76 Target Asst, Fed	0.00	91 Publ Actv	350,592.96		
78 Yth Trg Pm, Fed	0.00	TOTAL ALL ACTIVITIES	97,324,007.96		
79 Inst Pgm, Othr	0.00				
81 Public Radio/TV	0.00				
86 Comm Schools	38,108.21				
88 Child Care	0.00				
89 Othr Comm Srv	389,664.66				
97 Distwide Suppt	15,140,557.50				
98 Schl Food Serv	2,385,935.35				
99 Pupil Transp	4,235,083.10				
TOTAL ALL PROGRAMS	97,324,007.96				

	Certificated Salaries	Amount
2110	Salaries of Regular Employee	34,239,812.20
2120	Salaries of Temporary EEs & Subs	551,572.69
2130	Non contracted Salaries	789,711.51
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	4,532,674.77
2160	Other Salaries	472,619.03
2170	Other Salaries NBCT	172,868.00

	Classified Salaries	Amount
3110	Salaries of Regular Employee	15,887,913.70
3120	Salaries of Temporary EEs & Subs	605,024.38
3130	Extra Time	671,586.65
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	778,043.57
3160	Other Salaries	148,347.82

	Employee Bene & P/R Taxes	Amount
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	3,012,196.82
4223	Federally Mandated Insurance-Classified	1,351,525.82
4232	Retirement Contribution - Certificated	5,655,413.92
4233	Retirement Contribution - Classified	1,938,993.76
4242	On-Behalf Payments - Certificate	0.00
4243	On-Behalf Payments - Classified	0.00
4252	Tuition Reimbursement - Certificated	0.00
4253	Tuition Reimbursement - Classified	0.00
4262	Unemployment Compensation - Certificated	99,403.35
4263	Unemployment Compensation - Classified	51,689.29

	Employee Bene & P/R Taxes	Amount
4272	Worker's Compensation - Certificated	170,218.19
4273	Worker's Compensation - Classified	370,553.30
4282	Health Benefits - Certificated	4,743,030.15
4283	Health Benefits - Classified	4,457,929.69
4292	Other Employee Benefits - Certificated	0.00
4293	Other Employee Benefits - Classified	0.00

	Supplies, Non-Capital	Amount
5610	General Supplies	1,971,819.58
5626	Motor Vehicle Fuel	402,694.80
5630	Food	731,620.59
5640	Books and Periodicals	241,734.52
5650	Supplies - Technology Related	2,222,866.73

	Purchased Services	Amount
7310	Office and Administrative Services	523,663.79
7311	Election Fees	184,310.36
7320	Professional Educational Services	1,087,607.38
7321	Contracted Teachers	0.00
7322	Contracted Educational Staff Associates	518,701.88
7330	Employee Training and Development Services	319,676.00
7340	Other Professional Purchased Services	665,421.35
7341	Legal Services for District support	144,333.75
7342	Audit Services	35,648.51
7343	Other Legal Services	0.00
7350	Technical Services	113,121.88
7351	Data Processing and Coding Services	249,323.28
7352	Other Technical Services	11,947.85
7410	Utility Services	471,420.02

	Purchased Services	Amount
7420	Cleaning Services	81,325.02
7431	Non-Technology-Related Repair and Maintenance	579,240.15
7432	Technology-Related Repair and Maintenance	0.00
7441	Rentals of Land and Buildings	410.75
7442	Rentals of Equipment and Vehicles	62,862.06
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	410,496.08
7490	Other Purchased Property Services	0.00
7511	Student Trans Purchased from Another School District or ESD	11,256.75
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	233,496.72
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	1,094,046.00
7530	Communications	349,419.79
7540	Advertising	21,938.16
7550	Printing and Binding	4,505.60
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	1,534,838.95
7569	Tuition - Other	183,155.93
7570	Food Service Management (FSMC)	0.00
7580	Travel - Registration and Entrance	3,205.79
7591	Services Purchased from another School District or ESD Within the State	84,016.64
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	469,106.53
7622	Electricity	1,235,910.44
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	77,760.39
7820	Settlements and Judgements Against the School District	0.00

	Purchased Services	Amount
7831	Redemption of Principal	74,911.73
7832	Interest on Long-Term Debt	1,209.55
7833	Bond Issuance and Other Debt-Related Costs	0.00
7835	Interest on Short-Term Debt	0.00
7950	Special Items	0.00
7960	Extraordinary Items	0.00

	Travel	Amount
8580	Travel, Meals and Lodging	44,273.33

	Capital Outlay	Amount
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	72,798.04
9732	Vehicles	96,782.68
9733	Furniture and Fixtures	0.00
9734	Technology-Related Hardware	0.00
9735	Technology-Related Software	0.00
9739	Other Equipment	0.00
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	97,324,007.96
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REPORT F196

North Kitsap School District No. 400

RUN DATE: 11/4/2022

E.S.D. 114

District Expenditure Summary by Location

RUN TIME: 10:17:48 AM

COUNTY: 18 Kitsap

For the Year Ended August 31, 2022

<u>Instructional Location</u>	<u>Amount</u>
Choice Academy	510,214.18
David Wolfle Elementary	5,591,961.70
District Programs	0.00
Hilder Pearson Elementary	4,536,988.26
Kingston High School	8,740,863.65
Kingston Middle School	7,204,599.92
NKOA & PAL	2,064,996.41
North Kitsap High School	13,991,401.32
North Kitsap Options	668,962.05
Poulsbo Elementary School	5,978,489.11
Poulsbo Middle School	8,710,052.88
Richard Gordon Elementary	4,966,935.16
Suquamish Elementary School	5,103,416.49
Vinland Elementary	6,763,084.91
TOTAL INSTRUCTIONAL LOCATIONS	74,831,966.04
TOTAL NON-INSTRUCTIONAL LOCATIONS	22,492,041.92
TOTAL DISTRICT EXPENDITURES	97,324,007.96

REPORT F196

North Kitsap School District No. 400

RUN DATE: 11/4/2022

E.S.D. 114

F-196 Annual Financial Statements

RUN TIME: 10:17:48 AM

COUNTY: 18 Kitsap

Fiscal Year 2021-2022

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

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	1,269,196.66	674.90		876,765.07	72,023.71	287,035.41	17,120.15	15,577.42	0.00	0.00
22 Lrn Resrc	1,230,456.34	0.00		715,556.40	104,382.27	319,993.12	90,374.55	150.00	0.00	0.00
23 Princ Off	4,937,329.53	0.00		2,369,062.19	1,254,110.70	1,275,680.18	36,546.03	1,651.32	279.11	0.00
24 Guid/Coun	2,381,436.08	0.00		1,444,963.76	281,222.90	614,427.29	3,475.31	37,324.00	22.82	0.00
25 Pupil M/S	1,025,019.37	0.00		0.00	563,793.00	334,725.42	3,241.95	123,259.00	0.00	0.00
26 Health	172,579.18	0.00		391.86	21,694.77	10,441.72	1,359.85	138,690.98	0.00	0.00
27 Teaching	31,719,738.84	39,836.75		21,371,965.84	563,613.52	7,794,047.65	391,322.16	1,557,712.44	1,240.48	0.00
28 Extracur	2,097,217.16	131,535.14		448,030.52	932,099.52	314,073.38	16,297.82	252,479.75	2,701.03	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	112,144.98	0.00		807.19	253.23	224.27	2,972.85	101,687.23	6,200.21	0.00
32 Inst Tech	238,457.96	0.00			0.00	0.00	238,457.96	0.00	0.00	0.00
33 Curriculum	541,348.51	0.00		5,328.00	0.00	1,357.11	480,570.88	54,092.52	0.00	0.00
34 Pro Learn	504,232.13	0.00		370,010.79		134,221.34	0.00	0.00	0.00	0.00
01 Total	46,229,156.74	172,046.79		27,602,881.62	3,793,193.62	11,086,226.89	1,281,739.51	2,282,624.66	10,443.65	0.00

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	138.00	0.00		0.00	0.00	0.00	138.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	315,414.42	0.00		143,114.19	86,658.56	78,294.83	7,346.84	0.00	0.00	0.00
24 Guid/Coun	119,413.30	0.00		37,898.69	47,138.88	34,375.73	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	1,543,154.89	792.00		705,327.15	0.00	220,928.31	8,414.09	607,693.34	0.00	0.00
28 Extracur	4,463.81	0.00		3,651.00	0.00	812.81	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	4,594.26	0.00		0.00	0.00	0.00	34.26	4,560.00	0.00	0.00
32 Inst Tech	6,269.15	0.00			0.00	0.00	6,269.15	0.00	0.00	0.00
33 Curriculum	1,799.02	0.00		0.00	0.00	0.00	1,799.02	0.00	0.00	0.00
34 Pro Learn	12,488.44	0.00		9,219.59		3,268.85	0.00	0.00	0.00	0.00
02 Total	2,007,735.29	792.00		899,210.62	133,797.44	337,680.53	24,001.36	612,253.34	0.00	0.00

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	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	15,786.05	0.00		0.00	13,174.64	2,611.41	0.00	0.00	0.00	0.00
14 HR	42,744.81	0.00		0.00	35,678.50	7,066.31	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	8,101.41	0.00		6,226.26	122.18	1,752.97	0.00	0.00	0.00	0.00
22 Lrn Resrc	16,844.46	0.00		9,825.19	5,008.22	2,011.05	0.00	0.00	0.00	0.00
23 Princ Off	168,103.01	0.00		60,996.99	87,977.93	19,128.09	0.00	0.00	0.00	0.00
24 Guid/Coun	6,400.91	0.00		1,471.48	3,966.83	962.60	0.00	0.00	0.00	0.00
25 Pupil M/S	22,759.57	0.00		0.00	20,496.68	2,262.89	0.00	0.00	0.00	0.00
26 Health	101.79	0.00		80.77	0.00	21.02	0.00	0.00	0.00	0.00
27 Teaching	1,040,732.82	0.00		816,201.95	45,220.20	177,872.57	1,438.10	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	6,135.19	0.00		4,906.71	173.76	1,054.72	0.00	0.00	0.00	0.00
32 Inst Tech	870,332.50	0.00			0.00	0.00	870,332.50	0.00	0.00	0.00
33 Curriculum	15,239.25	0.00		11,933.49	0.00	3,305.76	0.00	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	869.50	0.00					869.50	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	45,476.70	0.00			36,859.18	8,617.52	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	194,677.28	0.00			151,540.85	43,136.43	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00

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
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	55,618.98	0.00	0.00	0.00	48,113.67	7,505.31	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11 Total	2,509,924.23	0.00	0.00	911,642.84	448,332.64	277,308.65	872,640.10	0.00	0.00	0.00

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	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	449.17	0.00		0.00	373.44	75.73	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	9,673.12	0.00		7,800.40	0.00	1,872.72	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	283.64	0.00		260.70	0.00	22.94	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00

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
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 Total	10,405.93	0.00	0.00	8,061.10	373.44	1,971.39	0.00	0.00	0.00	0.00

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	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	236,153.48	0.00		177,210.05	0.00	58,943.43	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	13,157.14	0.00		0.00	8,938.81	4,218.33	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	966,213.24	0.00		731,474.29	0.00	232,079.20	0.00	2,659.75	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	84,217.90	0.00		61,487.33	0.00	22,730.57	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	67,429.43	0.00	0.00		0.00	0.00	67,429.43	0.00	0.00	0.00

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
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Total	1,367,171.19	0.00	0.00	970,171.67	8,938.81	317,971.53	67,429.43	2,659.75	0.00	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	618,933.63	0.00		465,749.67	0.00	152,646.43	537.53	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	45,911.33	0.00		34,930.07	0.00	10,981.26	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 Total	664,844.96	0.00		500,679.74	0.00	163,627.69	537.53	0.00	0.00	0.00

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	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	39,518.05	0.00		30,666.65	0.00	8,851.40	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	82,067.69	0.00		64,583.38	0.00	17,484.31	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	168,051.35	0.00		0.00	0.00	0.00	0.00	168,051.35	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	9,789.91	0.00		8,000.00	0.00	1,789.91	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00

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
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	603,124.47	0.00	0.00	0.00	0.00	0.00	603,124.47	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19 Total	902,551.47	0.00	0.00	103,250.03	0.00	28,125.62	603,124.47	168,051.35	0.00	0.00

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	612,271.36	0.00		327,622.22	128,830.84	140,983.10	370.47	14,464.73	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	341,579.59	0.00		0.00	88,926.99	45,772.51	0.00	206,880.09	0.00	0.00
26 Health	3,278,923.73	0.00		1,841,146.36	37,562.18	670,422.76	39,122.82	689,592.22	1,077.39	0.00
27 Teaching	8,296,705.37	2,057.06		3,337,817.73	2,061,296.29	2,347,170.70	9,738.85	536,299.88	2,324.86	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	43,193.83	0.00		198.90	0.00	60.32	1,643.12	41,291.49	0.00	0.00
32 Inst Tech	6,176.02	0.00			0.00	0.00	6,176.02	0.00	0.00	0.00
33 Curriculum	7,416.62	0.00		0.00	0.00	0.00	7,416.62	0.00	0.00	0.00
34 Pro Learn	98,546.71	0.00		71,865.71		26,681.00	0.00	0.00	0.00	0.00
21 Total	12,684,813.23	2,057.06		5,578,650.92	2,316,616.30	3,231,090.39	64,467.90	1,488,528.41	3,402.25	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	257,749.93	0.00		13,632.51	147,082.88	97,034.54	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Total	257,749.93	0.00		13,632.51	147,082.88	97,034.54	0.00	0.00	0.00	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	1,201,421.15	0.00		22,720.35	731,313.09	447,387.71	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	5,000.00	0.00		0.00	0.00	0.00	0.00	5,000.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Total	1,206,421.15	0.00		22,720.35	731,313.09	447,387.71	0.00	5,000.00	0.00	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	281,740.25	0.00		0.00	177,825.47	103,914.78	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Total	281,740.25	0.00		0.00	177,825.47	103,914.78	0.00	0.00	0.00	0.00

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	105,876.09	134.98		56,647.44	19,015.55	26,002.17	1,307.81	2,768.14	0.00	0.00
22 Lrn Resrc	36,260.63	0.00		0.00	26,594.12	9,666.51	0.00	0.00	0.00	0.00
24 Guid/Coun	82,380.50	0.00		60,487.60	0.00	21,892.90	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	2,317,131.27	140.02		1,342,595.98	0.00	466,665.60	78,405.48	429,324.19	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	2,796.53	0.00		0.00	0.00	0.00	0.00	2,368.00	428.53	0.00
32 Inst Tech	24,491.93	0.00			729.23	316.90	23,445.80	0.00	0.00	0.00
33 Curriculum	9,172.27	0.00		0.00	0.00	0.00	9,172.27	0.00	0.00	0.00
34 Pro Learn	26,509.63	0.00		19,434.47		7,075.16	0.00	0.00	0.00	0.00
31 Total	2,604,618.85	275.00		1,479,165.49	46,338.90	531,619.24	112,331.36	434,460.33	428.53	0.00

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	22,847.42	0.00		12,322.87	4,753.89	5,770.66	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	24,791.12	0.00		18,720.61	0.00	6,070.51	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	773,790.99	59.13		535,955.91	0.00	178,260.48	12,683.33	46,832.14	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,092.00	0.00		0.00	0.00	0.00	0.00	1,092.00	0.00	0.00
32 Inst Tech	10,921.54	0.00			5,579.84	2,586.51	2,755.19	0.00	0.00	0.00
33 Curriculum	4,909.50	0.00		0.00	0.00	0.00	4,909.50	0.00	0.00	0.00
34 Pro Learn	9,952.17	0.00		7,410.60		2,541.57	0.00	0.00	0.00	0.00
34 Total	848,304.74	59.13		574,409.99	10,333.73	195,229.73	20,348.02	47,924.14	0.00	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	33,696.75	0.00		26,013.68	0.00	7,683.07	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	1,050.00	394.42		0.00	0.00	0.00	655.58	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
38 Total	34,746.75	394.42		26,013.68	0.00	7,683.07	655.58	0.00	0.00	0.00

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
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	61,244.91	134.98		46,926.25	0.00	13,949.60	0.00	234.08	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	13,522.72	0.00		0.00	7,678.36	3,621.86	0.00	2,222.50	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	661,029.01	395.48		269,311.26	164,844.48	192,024.78	9,513.15	24,913.18	26.68	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	4,642.73	0.00		0.00	415.02	86.17	147.22	3,994.32	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	5,180.47	0.00		3,024.04	0.00	1,679.38	477.05	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
51 Total	745,619.84	530.46		319,261.55	172,937.86	211,361.79	10,137.42	31,364.08	26.68	0.00

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
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	118.73	0.00		0.00	0.00	0.00	14.16	0.00	104.57	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	202,839.67	0.00		136,189.74	0.00	46,159.22	0.00	17,993.00	2,497.71	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Total	202,958.40	0.00	0.00	136,189.74	0.00	46,159.22	14.16	17,993.00	2,602.28	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	16,994.29	0.00		12,916.69	0.00	3,870.78	0.00	206.82	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	1,107,267.95	0.00		558,714.65	217,626.70	328,714.00	2,212.60	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	124,784.03	0.00		3,370.42	0.00	1,584.02	4,491.07	114,860.00	478.52	0.00
32 Inst Tech	5,014.00	0.00			0.00	0.00	5,014.00	0.00	0.00	0.00
33 Curriculum	14,798.86	0.00		3,700.47	0.00	1,944.20	9,154.19	0.00	0.00	0.00
34 Pro Learn	10,934.93	0.00		8,042.24		2,892.69	0.00	0.00	0.00	0.00
55 Total	1,279,794.06	0.00		586,744.47	217,626.70	339,005.69	20,871.86	115,066.82	478.52	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	210,650.24	0.00		173,038.03	0.00	37,612.21	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	74,031.85	0.00		44,186.38	0.00	14,283.47	0.00	15,562.00	0.00	0.00
32 Inst Tech	69,234.28	0.00			0.00	0.00	69,234.28	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
58 Total	353,916.37	0.00		217,224.41	0.00	51,895.68	69,234.28	15,562.00	0.00	0.00

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	73,275.56	0.00		53,530.62	0.00	15,244.94	0.00	4,500.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	2,547.65	0.00		0.00	0.00	0.00	2,547.65	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	163,765.63	0.00		0.00	0.00	0.00	154,007.63	9,758.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	3,715.00	0.00		0.00	0.00	0.00	0.00	3,715.00	0.00	0.00
32 Inst Tech	10,417.55	0.00			0.00	0.00	10,417.55	0.00	0.00	0.00
33 Curriculum	26,325.80	0.00		0.00	0.00	0.00	26,325.80	0.00	0.00	0.00
62 Total	280,047.19	0.00		53,530.62	0.00	15,244.94	193,298.63	17,973.00	0.00	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	415.46	0.00		271.27	69.50	74.69	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	29,749.75	0.00		19,083.51	0.00	6,619.09	0.00	4,047.15	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
64 Total	30,165.21	0.00		19,354.78	69.50	6,693.78	0.00	4,047.15	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	17,802.62	134.98		0.00	11,053.68	5,168.28	1,211.60	234.08	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	338,260.81	0.00		199,503.78	47,017.21	89,972.48	301.77	1,363.80	101.77	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	7,412.80	0.00		1,298.02	613.30	416.48	0.00	5,085.00	0.00	0.00
32 Inst Tech	5.46	0.00			0.00	0.00	5.46	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	3,767.26	0.00		2,768.92		998.34	0.00	0.00	0.00	0.00
65 Total	367,248.95	134.98		203,570.72	58,684.19	96,555.58	1,518.83	6,682.88	101.77	0.00

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	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	115,577.45	0.00		0.00	76,799.30	38,778.15	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
68 Total	115,577.45	0.00		0.00	76,799.30	38,778.15	0.00	0.00	0.00	0.00

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	47,162.24	0.00		17,660.39	16,580.52	12,889.12	32.21	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	93,716.14	0.00		56,572.26	0.00	19,996.62	0.43	7,369.80	9,777.03	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	531.95	0.00		435.20	0.00	96.75	0.00	0.00	0.00	0.00
32 Inst Tech	6,071.32	0.00			0.00	0.00	6,071.32	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	1,665.31	0.00		1,223.25		442.06	0.00	0.00	0.00	0.00
74 Total	149,146.96	0.00		75,891.10	16,580.52	33,424.55	6,103.96	7,369.80	9,777.03	0.00

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	863.21	0.00		614.40	104.78	144.03	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	37,245.00	0.00		0.00	0.00	0.00	0.00	37,245.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
86 Total	38,108.21	0.00		614.40	104.78	144.03	0.00	37,245.00	0.00	0.00

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	13,842.61	0.00		0.00	0.00	0.00	10,305.86	3,536.75	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	25,229.09	0.00			18,041.93	7,107.16	0.00	80.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
75 Mtr Pool	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	350,592.96	603.91	0.00	0.00	237,443.61	87,550.11	17,916.22	7,079.11	0.00	0.00
89 Total	389,664.66	603.91	0.00	0.00	255,485.54	94,657.27	28,222.08	10,695.86	0.00	0.00

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	382,490.59	0.00			0.00	0.00	2,713.64	379,117.39	659.56	0.00
12 Supt Off	474,127.34	1,068.00		265,703.94	75,584.60	87,084.74	6,231.53	36,963.55	1,490.98	0.00
13 Busns Off	1,151,158.96	1,562.70		0.00	786,226.44	248,200.47	13,420.40	101,625.40	123.55	0.00
14 HR	998,752.68	0.00		190,681.91	482,379.41	200,934.27	6,489.70	116,949.66	1,317.73	0.00
15 Pblc Rltn	249,343.07	0.00		0.00	135,610.00	38,346.35	4,273.47	71,113.25	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 Supv Bldg	461,965.63	1,079.99		0.00	321,105.08	101,723.40	2,132.22	35,924.94	0.00	0.00
62 Grnd Mnt	801,081.37	17,986.32			398,517.49	158,602.95	104,039.42	49,137.15	0.00	72,798.04
63 Oper Bldg	3,022,639.95	0.00			1,932,392.99	850,749.50	239,171.79	325.67	0.00	0.00
64 Maintnce	1,739,161.88	20,588.94	0.00		650,426.11	242,795.41	252,862.62	533,887.87	76.20	38,524.73
65 Utilities	2,362,168.20	0.00	0.00		0.00	0.00	0.00	2,362,168.20	0.00	0.00
67 Bldg Secu	52,181.57	0.00			0.00	0.00	7,140.70	45,040.87	0.00	0.00
68 Insurance	1,094,046.00	0.00					0.00	1,094,046.00		0.00
72 Info Sys	2,350,936.56	33,045.21	0.00	0.00	1,269,200.38	464,769.20	189,106.11	391,203.06	3,612.60	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	503.70	0.00	0.00	0.00	0.00	0.00	0.00	503.70	0.00	0.00
83 Interest	1,209.55							1,209.55		
84 Principal	74,911.73							74,911.73		
85 Debt Expn	-76,121.28		-76,121.28					0.00		0.00
97 Total	15,140,557.50	75,331.16	-76,121.28	456,385.85	6,051,442.50	2,393,206.29	827,581.60	5,294,127.99	7,280.62	111,322.77

REPORT F196

North Kitsap School District No. 400

RUN DATE: 11/4/2022

E.S.D. 114

PROGRAM 98 - School Food Services

RUN TIME: 10:17:49 AM

COUNTY: 18 Kitsap

For the Year Ended August 31, 2022

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
41 Supervisn	232,884.11	482.71		0.00	171,923.19	58,534.25	217.83	1,340.76	385.37	0.00
42 Food	730,751.09	0.00					730,751.09	0.00		
44 Operation	1,422,574.35	7,852.76			746,655.27	518,150.96	103,864.47	45,189.51	861.38	0.00
49 Transfers	-274.20		-274.20							
98 Total	2,385,935.35	8,335.47	-274.20	0.00	918,578.46	576,685.21	834,833.39	46,530.27	1,246.75	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	21,649.35	0.00		0.00	19,256.26	2,393.09	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
51 Supervisn	706,491.46	1,562.73		0.00	435,966.62	149,715.08	12,919.62	101,896.81	4,430.60	0.00
52 Operation	3,274,514.16	0.00			1,880,693.44	900,701.49	425,385.05	63,679.53	4,054.65	0.00
53 Maintnce	418,155.76	0.00			172,544.13	67,460.69	93,340.08	26,552.91	0.00	58,257.95
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
59 Transfers	-185,727.63		- 185,727.63							
99 Total	4,235,083.10	1,562.73	- 185,727.63	0.00	2,508,460.45	1,120,270.35	531,644.75	192,129.25	8,485.25	58,257.95

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.	81,563.02
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.	122,679.30
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.	138,882.43
D.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for Inflationary Adjustment Index increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	1,182,436.31
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	97,357.75
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	1,279,794.06

1. Fire District Payment RCW 52.30.020		
Total expenditures paid to fire protection districts for fire protection services. Eligible school districts received reimbursement in the July apportionment payment (Revenue Account 3100) for fire protection services purchased during the calendar year (see Report 1191, line C.7. for the amount of payment). Fire district reimbursement is provided solely for the purpose of paying for fire protection services. Therefore, any such reimbursement not used to pay for fire protection services must be recovered by OSPI. School districts that did not receive payment are not required to make an entry in this item number.	6,311.67	
2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)	0.1842	
a) Total All Programs (SYSTEM CALCULATED)		97,324,007.96
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)		15,140,557.50
c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)		82,183,450.46

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.

184,310.36

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

DISTORTING ITEMS

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

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

INDIRECT EXPENDITURES

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

35,648.51

18. 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.

144,333.75

19. 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

20. 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 SOLEY TO PROMOTE THE GOVERNMENTAL UNIT. *Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

249,343.07

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

0.00

22. 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.

1,814,468.66

23. 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

24. 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

25. 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

INDIRECT EXPENDITURES

26. 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

27. 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

28. 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

29. 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

30. 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

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2023-2024

COUNTY: 18 Kitsap

Fiscal Year 2021-2022

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	82,183,450.46	58,257.95		730,751.09			81,394,441.42
PROGRAM 97 ACTIVITIES							
11 Board of Directors	382,490.59	0.00		184,310.36	18,197.97	179,982.26	
12 Superintendent's Office	474,127.34	0.00		0.00	474,127.34	0.00	
13 Business Office	1,151,158.96	0.00		0.00		1,151,158.96	
14 Human Resources	998,752.68	0.00		0.00		998,752.68	
15 Public Relations	249,343.07	0.00			0.00	249,343.07	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	461,965.63	0.00		0.00	461,965.63	0.00	
62 Grounds Maintenance	801,081.37	72,798.04		0.00	728,283.33	0.00	
63 Operation of Buildings	3,022,639.95	0.00		0.00	3,022,639.95	0.00	
64 Maintenance	1,739,161.88	38,524.73		0.00	1,700,637.15	0.00	
65 Utilities	2,362,168.20	0.00		0.00	2,362,168.20	0.00	
67 Building and Property Security	52,181.57	0.00		0.00	52,181.57	0.00	
68 Insurance	1,094,046.00	0.00		0.00	1,094,046.00	0.00	
72 Information Systems	2,350,936.56	0.00		0.00	536,467.90	1,814,468.66	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	503.70	0.00		0.00		503.70	
83 Interest	1,209.55		1,209.55				
84 Principal	74,911.73		74,911.73				
85 Debt-Related Expenditures	-76,121.28		0.00				
Total Program 97	15,140,557.50	111,322.77	76,121.28	184,310.36	10,450,715.04	4,394,209.33	

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2023-2024

COUNTY: 18 Kitsap

Fiscal Year 2021-2022

	--- EXCLUDED ---						
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	97,324,007.96	169,580.72	76,121.28	915,061.45		4,394,209.33	81,394,441.42
Unallowable Costs					-10,450,715.04		10,450,715.04
TOTALS	97,324,007.96	169,580.72	76,121.28	915,061.45		4,394,209.33	91,845,156.46

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

FY 19-20

1. FY 19-20 INDIRECT EXPENDITURES	4,620,415.95
2. FY 19-20 DIRECT EXPENDITURES	79,839,294.56
3. FY 19-20 OVER/UNDER RECOVERY (CALCULATED)	-684,994.27
4. FY 19-20 TOTAL POOL (LINE 1 + LINE 3)	3,935,421.67
5. CALCULATED FY 19-20 RESTRICTED INDIRECT RATE TO BE USED IN FY 21-22	0.0493

FY 21-22

6. FY 21-22 INDIRECT EXPENDITURES FROM COLUMN 6	4,394,209.33
7. FY 19-20 OVER/UNDER RECOVERY (LINE 3)	-684,994.27
8. FY 21-22 ADJUSTED IND POOL (LINE 6 + LINE 7)	3,709,215.05
9. FY 21-22 DIRECT EXPENDITURES FROM COLUMN 7	91,845,156.46
10. FY 21-22 RESTRICTED INDIRECT RATE (LINE 5)	0.0493
11. FY 21-22 AMOUNT RECOVERED (LINE 9 * LINE 10)	4,527,966.21
12. FY 21-22 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-818,751.16
13. FY 21-22 TOTAL POOL (LINE 6 + LINE 12)	3,575,458.16
14. CALCULATED FY 21-22 RESTRICTED INDIRECT RATE TO BE USED IN FY 23-24 (LINE 13 / LINE 9)	0.0389

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2023-2024

COUNTY: 18 Kitsap

Fiscal Year 2021-2022

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	82,183,450.46	58,257.95		730,751.09			81,394,441.42
PROGRAM 97 ACTIVITIES							
11 Board of Directors	382,490.59	0.00		184,310.36	18,197.97	179,982.26	
12 Superintendents Office	474,127.34	0.00		0.00		474,127.34	
13 Business Office	1,151,158.96	0.00		0.00		1,151,158.96	
14 Human Resources	998,752.68	0.00		0.00		998,752.68	
15 Public Relations	249,343.07	0.00			0.00	249,343.07	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	461,965.63	0.00		0.00		461,965.63	
62 Grounds Maintenance	801,081.37	72,798.04		0.00		728,283.33	
63 Operation of Buildings	3,022,639.95	0.00		0.00		3,022,639.95	
64 Maintenance	1,739,161.88	38,524.73		0.00		1,700,637.15	
65 Utilities	2,362,168.20	0.00		0.00		2,362,168.20	
67 Building and Property Security	52,181.57	0.00		0.00		52,181.57	
68 Insurance	1,094,046.00	0.00		0.00		1,094,046.00	
72 Information Systems	2,350,936.56	0.00		0.00		2,350,936.56	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	503.70	0.00		0.00		503.70	
83 Interest	1,209.55		1,209.55				
84 Principal	74,911.73		74,911.73				
85 Debt-Related Expenditures	-76,121.28		0.00				
Total Program 97	15,140,557.50	111,322.77	76,121.28	184,310.36	18,197.97	14,826,726.40	

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2023-2024

COUNTY: 18 Kitsap

Fiscal Year 2021-2022

	--- EXCLUDED ---				(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	97,324,007.96	169,580.72	76,121.28	915,061.45		14,826,726.40	81,394,441.42
Unallowable Costs					-18,197.97		18,197.97
Totals	97,324,007.96	169,580.72	76,121.28	915,061.45		14,826,726.40	81,412,639.39

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

FY 19-20

1. FY 19-20 INDIRECT EXPENDITURES	13,391,713.04
2. FY 19-20 DIRECT EXPENDITURES	71,067,997.47
3. FY 19-20 OVER (UNDER) RECOVERY	-1,406,634.67
4. FY 19-20 TOTAL POOL (LINE 1 + LINE 3)	11,985,078.36
5. CALCULATED FY 19-20 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 21-22	0.1686

FY 21-22

6. FY 21-22 INDIRECT EXPENDITURES FROM COLUMN 6	14,826,726.40
7. FY 19-20 OVER (UNDER) RECOVERY (LINE 3)	-1,406,634.67
8. FY 21-22 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	13,420,091.72
9. FY 21-22 DIRECT EXPENDITURES FROM COLUMN 7	81,412,639.39
10. FY 21-22 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1686
11. FY 21-22 AMOUNT RECOVERED (LINE 9 * LINE 10)	13,726,171.00
12. FY 21-22 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-306,079.27
13. FY 21-22 TOTAL POOL (LINE 6 + LINE 12)	14,520,647.12
14. CALCULATED FY 21-22 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 23-24 (LINE 13 / LINE 9)	0.1784

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	46,229,156.74	38,299,765.87	2,118,606.74	5,810,784.13
02 Alternative Learning Experience (ALE)	2,007,735.29	1,716,659.13	0.00	291,076.16
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	2,604,618.85	2,603,618.85	0.00	1,000.00
34 Middle School Career and Tech. Ed., State	848,304.74	848,304.74	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	15,140,557.50	12,092,619.82	0.00	3,047,937.68
TOTAL BASIC EDUCATIONAL PROGRAMS	66,830,373.12	55,560,968.41	2,118,606.74	9,150,797.97
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus-GEER	2,509,924.23	0.00	2,509,924.23	0.00
12 Federal Stimulus-ESSER II	10,405.93	0.00	10,405.93	0.00
13 Federal Stimulus-ESSER III	1,367,171.19	0.00	1,367,171.19	0.00
14 Federal Stimulus-ESSER III (Learning Loss)	664,844.96	0.00	664,844.96	0.00
18 Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
19 Federal Stimulus-Reserved	902,551.47	0.00	902,551.47	0.00
21 Special Education-Supplemental, State	12,684,813.23	9,918,762.14	0.00	2,766,051.09
22 Special Education - Infants and Toddlers - State	0.00	0.00	0.00	0.00
23 Special Education - ARP, IDEA, Federal	257,749.93	0.00	257,749.93	0.00
24 Special Education-Supplemental, Federal	1,206,421.15	0.00	1,206,421.15	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	281,740.25	0.00	281,740.25	0.00
38 Vocational, Federal	34,746.75	0.00	34,746.75	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	0.00	0.00	0.00	0.00
47 Skill Center-Facility Upgrades	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	745,619.84	0.00	745,619.84	0.00
52 Other Title Grants Under ESEA, Federal	202,958.40	0.00	202,958.40	0.00
53 ESEA Migrant, Federal	0.00	0.00	0.00	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00

	Program Expenditures	State Resources	Federal Resources	Other Resources
55 Learning Assistance, State	1,279,794.06	1,279,794.06	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	353,916.37	353,916.37	0.00	0.00
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	280,047.19	0.00	280,047.19	0.00
64 Limited English Proficiency, Federal	30,165.21	0.00	30,165.21	0.00
65 Transitional Bilingual, State	367,248.95	367,248.95	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	115,577.45	0.00	115,577.45	0.00
69 Compensatory, Other	0.00	0.00	0.00	0.00
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	0.00	0.00	0.00	0.00
74 Highly Capable	149,146.96	149,146.96	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	0.00	0.00	0.00	0.00
TOTAL OTHER INSTRUCTIONAL PROGRAMS	23,444,843.52	12,068,868.48	8,609,923.95	2,766,051.09
OTHER PROGRAMS				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	38,108.21	0.00	0.00	38,108.21
88 Child Care	0.00	0.00	0.00	0.00
89 Other Community Services	389,664.66	3,405.17	0.00	386,259.49
98 School Food Services	2,385,935.35	66,740.57	2,314,647.83	4,546.95
99 Pupil Transportation	4,235,083.10	3,341,376.02	0.00	893,707.08
TOTAL OTHER PROGRAMS	7,048,791.32	3,411,521.76	2,314,647.83	1,322,621.73
TOTALS	97,324,007.96	71,041,358.65	13,043,178.52	13,239,470.79

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 20 - 21 Actual (A)	FY 21 - 22 Actual (B)
Preliminary FY 2021-2022 to FY 2020-2021 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.	11,620,482.40	12,684,813.23
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	18,876.15	36,605.85
4. Equals aggregate special education expenditures for resident special education students.	11,601,606.25	12,648,207.38
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.)	0.00	1,046,601.13
Preliminary FY 2021-2022 to FY 2020-2021 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	827.56	779.89
7. Expenditures per pupil (line 4/line 6).	14,019.05	16,217.94
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.)	0.00	2,198.89
Preliminary Year-End Special Education Maintenance of Effort Test FY 2021-2022 to FY 2020-2021 Aggregate Maintenance of Effort Test		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	2,015,940.97	2,766,051.09
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.)	0.00	750,110.12
11. Expenditures per pupil (line 9/line 6).	2,436.01	3,546.72
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.)	0.00	1,110.71

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 age 3-PreK, and K-21.

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

D. In accordance with WAC 392-172A-06015, districts relying on the local aggregate to pass MOE must look back to the last fiscal year the district relied on the local aggregate test.

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

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

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

Description	Operation			<u>Food Services Deficit Calculation</u>			
		FY 2021 - 22	FY 2020 - 21		FY 2021 - 22	FY 2020 - 21	
Total Expenditures	+ (plus)	97,324,007.96	88,175,694.06	Total Program 98	+ 2,385,935.35	1,889,665.17	
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 24,222.82	6,662.27	
Community Schools	- (minus)	38,108.21	33,773.65	Revenue 2998 (Local)	- 0.00	0.00	
Child Care	- (minus)	0.00	0.00	Revenue 4198 (State)	- 46,071.01	24,488.90	
Other Community Services	- (minus)	389,664.66	268,904.40	Revenue 4398 (State)	- 0.00	0.00	
School Food Services	- (minus)	2,385,935.35	1,889,665.17	Revenue 6198 (Fed)	- 2,160,385.94	1,300,414.88	
Debt Service, Interest	- (minus)	1,209.55	0.00	Revenue 6298 (Fed)	- 0.00	0.00	
Debt Service, Principal	- (minus)	74,911.73	0.00	Revenue 6398 (Fed)	- 0.00	0.00	
Debt Service, Debt Related Expenditures	- (minus)	0.00	0.00	Revenue 6998 (Fed)	- 154,261.89	155,320.15	
Capital Outlay, All Object 9	- (minus)	169,580.72	269,273.01	Revenue 7198 (Other)	- 0.00	0.00	
Federal, General Purpose Revenue	- (minus)	1,849,823.58	1,919,907.50	Revenue 8198 (Other)	- 0.00	0.00	
Federal, Special Purpose Revenue	- (minus)	11,193,355.14	7,391,561.09	TOTAL FOOD SERVICES DEFICIT	993.69	402,778.97	
Food Service Deficit	+ (plus)	993.69	402,778.97	If Total Food Service Deficit is			
Food Services Revenue, Federal	+ (plus)	2,160,385.94	1,300,414.88	a positive amount, it is added to			
Food Services Revenue, Federal	+ (plus)	0.00	0.00	the total aggregate expenditures.			
Food Services Revenue, Federal	+ (plus)	0.00	0.00	If Total Food Service Deficit is			
Food Services Revenue, USDA Commodities	+ (plus)	154,261.89	155,320.15	a negative amount, zero dollars			
Capital Outlay, Stim, Title, GEER	+ (plus)	0.00	0.00				
Capital Outlay, Stim, ESSER II	+ (plus)	0.00	0.00				
Capital Outlay, Stim, ESSER III	+ (plus)	0.00	0.00				
Capital Outlay, Stim, ESSER III	+ (plus)	0.00	0.00				
Capital Outlay, Stim, RSVD N/A 20-21	+ (plus)	0.00	0.00				

Description	Operation	FY 2021 - 22	FY 2020 - 21	
Capital Outlay, Stim, RSVD N/A 20-21	+	(plus)	0.00	0.00
Capital Outlay, Sp Ed, Sup, Fed	+	(plus)	0.00	0.00 are displayed.
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
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

Description	Operation	FY 2021 - 22	FY 2020 - 21
Capital Outlay, Child Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	0.00	71,342.07
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	83,537,060.54	78,332,465.31

FY 2021 - 22/FY 2020 - 21 1.07

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

Description	Operation	FY 2021 - 22	FY 2020 - 21
Program 31, Vocational--Basic State	+ (plus)	2,604,618.85	2,700,606.68
Program 34, Middle School Career and Technical Education-State	+ (plus)	848,304.74	799,198.05
Program 38, Vocational--Federal	+ (plus)	34,746.75	33,286.94
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	0.00	0.00
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	36,408.00	34,442.00
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	3,451,262.34	3,498,649.67
	FY 21-22 / 20-21		0.98

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	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" 985.	2,198.88	
Informational	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" 987.	3,546.71	
Informational	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" 990.	1,046,601.13	
Informational	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" 991.	750,110.12	
Informational	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*	83,537,060.54	0.00
Informational	1.598	On the Schedule of Long-Term Liabilities (GF), the Beginning Outstanding Debt for Total Long-Term Liabilities at September 1 is not equal to the Ending Total Long-Term Liabilities at August 31 of the previous year.	6,768,785.22	6,647,141.28
Informational	1.598	On the Schedule of Long-Term Liabilities (GF), the Beginning Outstanding Debt for Leases at September 1 is not equal to the Ending Outstanding Leases at August 31 of the previous year.	205,626.22	0.00

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

REPORT F196

North Kitsap School District No. 400

RUN DATE: 11/4/2022

E.S.D. 114

Financial Edit Report Fiscal Year 2021-2022

RUN TIME: 10:17:49 AM

COUNTY: 18 Kitsap

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