

North Kitsap School District No.400  
FISCAL YEAR 2021-2022

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North Kitsap School District No.400

F-195 BUDGET

CERTIFICATION

As Secretary to the Board of Directors of North Kitsap School District School District No. 400 of Kitsap County, I do hereby certify that the Board of Directors, at a public meeting advertised pursuant to RCW 28A.505.050 and held pursuant to RCW 28A.505.060;

(a) established the total appropriation expenditure amount for each fund for the fiscal year; and

(b) the budget for each fund represents the budget as adopted by the Board of Directors; and

(c) the budget is prepared on the modified accrual basis of accounting pursuant to RCW 28A.505.020; or

(d) the Board of Directors and officers of said school district are fully cognizant of their liability under the provisions of RCW 28A.505.150; and

(e) if applicable, pursuant to RCW 28A.150.270 and WAC 392-121-445, the Board of Directors has executed a resolution as part of the budget hearing requesting approval for operating transfers from the General Fund to the Debt Service Fund and/or the Capital Projects Fund; and

(f) pursuant to RCW 84.52.020, the Board of Directors determined the amount of new fiscal year excess tax levy requirements needed for the General, Transportation, Capital Projects, and Debt Service Fund budgets.

Secretary to the Board of Directors

Budget Adoption Date

FOR ESD AND OSPI USE ONLY

The School District budget has been reviewed and the total appropriation expenditure amount in each fund is fixed and approved in accordance with RCW 28A.505 for the period September 1, 2021 through August 31, 2022.

ESD Superintendent or Designee

Date

OSPI Representative

Date

Lock and Print Date: 08/18/2021

North Kitsap School District No.400

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>SECTION A: BUDGET SUMMARY</b>					
Total Revenues and Other Financing Sources	94,638,023	875,909	100	15,638,110	463,000
Total Appropriation (Expenditures)	99,325,113	1,013,835	0	17,192,142	368,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	350,000	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-4,687,089	-137,926	100	-1,904,032	95,000
Beginning Total Fund Balance	16,500,000	485,916	25,660	4,884,000	1,957,000
Ending Total Fund Balance	11,812,910	347,990	25,760	2,979,968	2,052,000
<b>SECTION B: EXCESS LEVIES FOR 2022 COLLECTION</b>					
Excess levies approved by voters for 2022 collection	13,203,423	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2022 collection after rollback	13,203,423	XXXXX	0	10,733,105	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

North Kitsap School District No.400

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
<b>ENROLLMENT AND STAFFING SUMMARY</b>						
Total K-12 FTE Enrollment Counts	5,847.63		5,424.51		5,544.23	
FTE Certificated Employees	382.872		385.595		404.301	
FTE Classified Employees	256.231		289.065		270.124	
<b>FINANCIAL SUMMARY</b>						
Total Revenues and Other Financing Sources	90,627,642		86,098,077		94,638,023	
Total Expenditures	85,336,819		96,293,638		99,325,113	
Total Beginning Fund Balance	10,015,824		13,810,730		16,500,000	
Total Ending Fund Balance	14,918,803		3,524,439		11,812,910	
<b>EXPENDITURE SUMMARY BY PROGRAM GROUPS</b>						
Regular Instruction	45,978,761	53.88	49,367,484	51.27	50,390,339	50.73
Federal Special Purpose Funding	XXXXX	XXXXX	XXXXX	XXXXX	1,786,169	1.80
Special Education Instruction	13,040,522	15.28	14,117,843	14.66	14,247,814	14.34
Vocational Instruction	3,169,414	3.71	3,416,793	3.55	3,742,424	3.77
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	3,044,391	3.57	4,221,352	4.38	3,383,116	3.41
Other Instructional Programs	156,409	0.18	3,150,983	3.27	3,181,633	3.20
Community Services	989,249	1.16	698,385	0.73	773,307	0.78
Support Services	18,958,073	22.22	21,320,798	22.14	21,820,311	21.97
Total - Program Groups	85,336,819	100.00	96,293,638	100.00	99,325,113	100.00
<b>EXPENDITURE SUMMARY BY ACTIVITY GROUPS</b>						
Teaching Activities	48,784,812	57.17	56,850,383	59.04	58,036,825	58.43
Teaching Support	9,537,973	11.18	10,616,447	11.03	11,284,398	11.36
Other Supportive Activities	15,779,100	18.49	17,275,603	17.94	17,928,292	18.05
Building Administration	4,857,753	5.69	5,057,887	5.25	5,179,694	5.21
Central Administration	5,989,365	7.02	6,493,318	6.74	6,895,904	6.94
Total - Activity Groups	85,336,819	100.00	96,293,638	100.00	99,325,113	100.00

North Kitsap School District No.400  
GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
<b>EXPENDITURE SUMMARY BY OBJECTS</b>						
Certificated Salaries	35,933,915	42.11	37,631,904	39.08	40,645,217	40.92
Classified Salaries	16,473,990	19.30	17,632,965	18.31	17,895,250	18.02
Employee Benefits and Payroll Taxes	20,410,793	23.92	23,118,569	24.01	23,395,137	23.55
Supplies, Instructional Resources and Noncapitalized Items	3,419,805	4.01	8,747,043	9.08	8,568,420	8.63
Purchased Services	8,924,838	10.46	9,031,804	9.38	8,740,883	8.80
Travel	45,306	0.05	83,253	0.09	36,206	0.04
Capital Outlay	128,171	0.15	48,100	0.05	44,000	0.04
Total - Objects	85,336,819	100.00	96,293,638	100.00	99,325,113	100.00

North Kitsap School District No.400  
FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2019-2020	Budget 2/ 2020-2021	Budget 3/ 2021-2022
<b>A. FTE ENROLLMENT COUNTS (calculate to two decimal places)</b>			
1. Kindergarten /2	453.26	287.00	507.56
2. Grade 1	427.70	395.00	383.40
3. Grade 2	444.44	400.00	375.91
4. Grade 3	449.29	411.00	373.90
5. Grade 4	448.26	432.00	374.86
6. Grade 5	458.39	420.00	421.59
7. Grade 6	444.40	408.00	391.14
8. Grade 7	454.46	423.00	397.43
9. Grade 8	460.26	433.00	398.31
10. Grade 9	442.69	465.00	399.09
11. Grade 10	442.44	432.00	430.12
12. Grade 11 (excluding Running Start)	354.78	341.20	314.72
13. Grade 12 (excluding Running Start)	296.67	308.90	311.90
<b>14. SUBTOTAL</b>	<b>5,577.04</b>	<b>5,156.10</b>	<b>5,079.93</b>
15. Running Start	216.39	220.00	227.06
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	54.20	48.41	237.24
<b>18. TOTAL K-12</b>	<b>5,847.63</b>	<b>5,424.51</b>	<b>5,544.23</b>
<b>B. STAFF COUNTS (calculate to three decimal places)</b>			
1. General Fund FTE Certificated Employees /4	382.87	385.60	404.301
2. General Fund FTE Classified Employees /4	256.23	289.07	270.124

1/ Enrollment are the average counts at school year's end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

North Kitsap School District No.400

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	11,810,798	12,306,404	12,920,492
2000   Local Nontax Support	1,668,844	2,020,020	1,216,420
3000   State, General Purpose	55,336,014	52,688,942	54,502,227
4000   State, Special Purpose	16,040,131	10,543,405	13,723,409
5000   Federal, General Purpose	1,656,138	1,510,500	1,602,000
6000   Federal, Special Purpose	4,115,717	6,678,806	10,323,475
7000   Revenues from Other School Districts	0	0	0
8000   Revenues from Other Entities	0	0	0
9000   Other Financing Sources	0	350,000	350,000
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>90,627,642</b>	<b>86,098,077</b>	<b>94,638,023</b>
<b>EXPENDITURES</b>			
00   Regular Instruction	45,978,761	49,367,484	50,390,339
10   Federal Special Purpose Funding	0	0	1,786,169
20   Special Education Instruction	13,040,522	14,117,843	14,247,814
30   Vocational Education Instruction	3,169,414	3,416,793	3,742,424
40   Skill Center Instruction	0	0	0
50 and 60   Compensatory Education Instruction	3,044,391	4,221,352	3,383,116
70   Other Instructional Programs	156,409	3,150,983	3,181,633
80   Community Services	989,249	698,385	773,307
90   Support Services	18,958,073	21,320,798	21,820,311
<b>B. TOTAL EXPENDITURES</b>	<b>85,336,819</b>	<b>96,293,638</b>	<b>99,325,113</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>115,637</b>	<b>90,730</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>5,175,187</b>	<b>-10,286,291</b>	<b>-4,687,089</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	336,928	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	90,730	0



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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	362,424	280,000	280,000
G.L.845 Restricted for Self-Insurance	45,000	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	1,500,000	1,000,000	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	403,468	500,000	500,000
G.L.890 Unassigned Fund Balance	982,423	5,200,000	8,790,000
G.L.891 Unassigned to Minimum Fund Balance Policy	6,385,581	6,740,000	6,930,000
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>10,015,824</b>	<b>13,810,730</b>	<b>16,500,000</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	441,674	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	386,892	280,000	280,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	1,000,000	1,000,000	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	544,058	500,000	500,000
G.L.890 Unassigned Fund Balance	5,805,624	-4,995,561	4,102,910
G.L.891 Unassigned to Minimum Fund Balance Policy	6,740,555	6,740,000	6,930,000
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>14,918,803</b>	<b>3,524,439</b>	<b>11,812,910</b>

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

North Kitsap School District No.400

SUMMARY OF GENERAL FUND BUDGET

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

3/ Line H must be equal to or greater than all restricted fund balances.

North Kitsap School District No.400  
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
<b>LOCAL TAXES</b>			
1100   Local Property Tax	11,799,996	12,298,410	12,920,492
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	10,802	7,994	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
1000   TOTAL LOCAL TAXES	11,810,798	12,306,404	12,920,492
<b>LOCAL SUPPORT NONTAX</b>			
2100   Tuitions and Fees, Unassigned	39,751	57,000	57,000
2122   Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131   Secondary Vocational Education Tuition	70	0	0
2145   Skill Center Tuitions and Fees	0	0	0
2171   Traffic Safety Education Fees	0	0	0
2173   Summer School Tuition and Fees	2,250	0	0
2186   Community School Tuition and Fees	55,620	57,700	57,700
2188   Childcare Tuitions and Fees	0	0	0
2200   Sales of Goods, Supplies, and Services, Unassigned	58,663	1,500	1,500
2231   Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	24,340	5,000	60,000
2245   Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288   Childcare, Sales of Goods, Supplies and Services	0	0	0
2289   Other Community Svcs Sales of Goods, Supplies and Svcs	97,823	310,000	295,000
2298   School Food Services, Sales of Goods, Supplies and Svcs	566,551	839,400	0
2300   Investment Earnings	156,881	175,000	175,000
2400   Interfund Loan Interest Earnings	0	0	0
2450   Other Interest Earnings	XXXXX	0	0
2500   Gifts and Donations	174,918	155,000	155,000
2600   Fines and Damages	7,375	6,020	6,020
2700   Rentals and Leases	128,024	208,400	204,200
2800   Insurance Recoveries	17,427	0	0
2900   Local Support Nontax, Unassigned	199,205	140,000	140,000
2910   E-Rate	139,946	65,000	65,000
2998   Local School Food Services-non NSLP	XXXXX	0	0

North Kitsap School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
2000   TOTAL LOCAL SUPPORT NONTAX	1,668,844	2,020,020	1,216,420
STATE, GENERAL PURPOSE			
3100   Apportionment	53,981,697	51,386,007	53,256,479
3121   Special Education--General Apportionment	1,354,317	1,302,935	1,245,748
3300   Local Effort Assistance	0	0	0
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
3000   TOTAL STATE, GENERAL PURPOSE	55,336,014	52,688,942	54,502,227
STATE, SPECIAL PURPOSE			
4100   Special Purpose, Unassigned	0	0	0
4121   Special Education	9,179,497	7,908,075	8,243,317
4122   Special Ed-Infants and Toddlers-State	639,930	0	0
4126   State Institutions, Special Education	0	0	0
4155   Learning Assistance	1,487,331	1,496,560	1,310,457
4156   State Institutions, Centers, and Homes, Delinquent	0	0	0
4158   Special and Pilot Programs	358,593	278,678	336,000
4159   Institutions-Juveniles in Adult Jails	0	0	0
4165   Transitional Bilingual	446,918	437,933	394,582
4174   Highly Capable	185,751	176,156	180,846
4188   Childcare	0	0	0
4198   School Food Services	26,748	29,500	0
4199   Transportation--Operations	3,700,326	216,503	3,258,207
4300   Other State Agencies, Unassigned	4,245	0	0
4321   Special Education--Other State Agencies	10,792	0	0
4322   Special Education-Infants and Toddlers-State	0	0	0
4326   State Institutions--Special Education--Other State Agcs	0	0	0
4356   State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358   Special and Pilot Programs--Other State Agencies	0	0	0
4365   Transitional Bilingual--Other State Agencies	0	0	0
4388   Childcare--Other State Agencies	0	0	0
4398   School Food Services--Other State Agencies	0	0	0
4399   Transportation--Operations--Other State Agencies	0	0	0
4000   TOTAL STATE, SPECIAL PURPOSE	16,040,131	10,543,405	13,723,409

North Kitsap School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	12,429	0	0
5300   Impact Aid, Maintenance and Operation	1,446,897	1,280,000	1,420,000
5329   Impact Aid, Special Education Funding	196,812	230,500	182,000
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit - Federal	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>1,656,138</b>	<b>1,510,500</b>	<b>1,602,000</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
6100   Special Purpose, OSPI, Unassigned	0	3,000,000	3,000,000
6111   Federal Special Purpose-GEER	XXXXX	XXXXX	0
6112   Federal Special Purpose-ESSER II	XXXXX	XXXXX	0
6113   Federal Special Purpose-ESSER III	XXXXX	XXXXX	2,400,000
6114   Federal Special Purpose ESSER III Learning Loss	XXXXX	XXXXX	0
6118   Federal Special Purpose-Reserved G	XXXXX	XXXXX	0
6119   Federal Special Purpose-Reserved H	XXXXX	XXXXX	0
6121   Special Education--Medicaid Reimbursement	0	0	0
6122   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123   ARP-IDEA-Federal	XXXXX	XXXXX	0
6124   Special Education--Supplemental	1,420,225	1,167,305	1,487,875
6125   Special Education-Infants and Toddlers-Federal	0	0	0
6138   Secondary Vocational Education	27,610	29,983	34,500
6146   Skill Center	0	0	0
6151   Disadvantaged ESEA Disadvantaged, Fed	624,696	775,500	839,000
6152   School Improve, Fed Other Title Grants under ESEA, Fed	145,335	211,394	216,400
6153   Migrant ESEA Migrant, Federal	0	0	0
6154   Reading First, Federal	0	0	0
6157   Institutions, Neglected and Delinquent	0	0	0
6161   Head Start	0	0	0
6162   Math & Science--Professional Development	0	0	0
6164   Limited English Proficiency (formerly Bilingual)	17,829	54,000	38,000
6167   Indian Education JOM	0	0	0
6168   Indian Education, ED	0	0	0
6176   Targeted Assistance ESSER I	270,086	0	0

North Kitsap School District No.400  
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
6178   Youth Training Programs	0	0	0
6188   Childcare	0	0	0
6189   Other Community Services	476,606	0	0
6198   School Food Services	630,479	758,000	1,700,000
6199   Transportation--Operations	0	0	0
6200   Direct Special Purpose Grants	0	0	0
6211   Federal Special Purpose--GEER	0	XXXXX	0
6212   Federal Special Purpose--ESSER II	0	XXXXX	0
6213   Federal Special Purpose--ESSER III	0	XXXXX	0
6214   Federal Special Purpose ESSER III Learning Loss	0	XXXXX	0
6218   Federal Special Purpose--Reserved G	0	XXXXX	0
6219   Federal Special Purpose--Reserved H	0	XXXXX	0
6221   Special Education--Medicaid Reimbursement	0	0	0
6222   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223   ARP-IDEA-Federal	XXXXX	XXXXX	0
6224   Special Education--Supplemental	0	0	0
6225   Special Education-Infants and Toddlers-Federal	0	0	0
6238   Secondary Vocational Education	0	0	0
6246   Skill Center	0	0	0
6251   Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252   School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253   ESEA Migrant, Federal	0	0	0
6254   Reading First, Federal	0	0	0
6257   Institutions, Neglected and Delinquent	0	0	0
6261   Head Start	0	0	0
6262   Math & Science--Professional Development	151,038	350,000	270,000
6264   Limited English Proficiency (formerly Bilingual)	0	0	0
6267   Indian Education JOM	0	0	0
6268   Indian Education, ED	112,037	117,624	122,700
6276   Targeted Assistance ESSER I	0	0	0
6278   Youth Training, Direct Grants	0	0	0
6288   Childcare	0	0	0
6289   Other Community Services	0	0	0
6298   School Food Services	0	0	0
6299   Transportation--Operations	0	0	0

North Kitsap School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
6300   Federal Grants Through Other Agencies, Unassigned	0	0	0
6310   Medicaid Administrative Match	70,439	70,000	70,000
6311   Federal Special Purpose-GEER	0	XXXXX	0
6312   Federal Special Purpose-ESSER II	0	XXXXX	0
6313   Federal Special Purpose-ESSER III	0	XXXXX	0
6314   Federal Special Purpose ESSER III Learning Loss	0	XXXXX	0
6318   Federal Special Purpose-Reserved G	0	XXXXX	0
6319   Federal Special Purpose-Reserved H	0	XXXXX	0
6321   Special Education--Medicaid Reimbursement	24,614	0	0
6322   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323   ARP-IDEA-Federal	XXXXX	XXXXX	0
6324   Special Education--Supplemental	0	0	0
6325   Special Education-Infants and Toddlers-Federal	0	0	0
6338   Secondary Vocational Education	0	0	0
6346   Skill Center	0	0	0
6351   Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352   School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353   Migrant ESEA Migrant, Federal	0	0	0
6354   Reading First, Federal	0	0	0
6357   Institutions, Neglected and Delinquent	0	0	0
6361   Head Start	0	0	0
6362   Math & Science--Professional Development	0	0	0
6364   Limited English Proficiency (formerly Bilingual)	0	0	0
6367   Indian Education JOM	0	0	0
6368   Indian Education, ED	0	0	0
6376   Targeted Assistance ESSER I	0	0	0
6378   Youth Training Programs	0	0	0
6388   Childcare	0	0	0
6389   Other Community Services	0	0	0
6398   School Food Services	0	0	0
6399   Transportation--Operations	0	0	0
6998   USDA Commodities	144,722	145,000	145,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	4,115,717	6,678,806	10,323,475

REVENUES FROM OTHER SCHOOL DISTRICTS

North Kitsap School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
7100   Program Participation, Unassigned	0	0	0
7121   Special Education	0	0	0
7122   Special Education-Infants and Toddlers	0	0	0
7131   Vocational Education	0	0	0
7145   Skill Center	0	0	0
7189   Other Community Services	0	0	0
7197   Support Services	0	0	0
7198   School Food Services	0	0	0
7199   Transportation	0	0	0
7301   Nonhigh Participation	0	0	0
7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100   Governmental Entities	0	0	0
8101   Governmental Entities-Enrichment	XXXXX	XXXXX	0
8188   Childcare	0	0	0
8189   Community Services	0	0	0
8198   School Food Services	0	0	0
8199   Transportation	0	0	0
8200   Private Foundations	0	0	0
8500   Nonfederal, ESD	0	0	0
8521   Educational Service Districts-Special Education	0	0	0
8522   Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
OTHER FINANCING SOURCES			
9100   Sale of Bonds	0	0	0
9300   Sale of Equipment	0	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
9900   Transfers	0	0	0
9901   Transfers (local resources)	0	350,000	350,000
9000 TOTAL OTHER FINANCING SOURCES	0	350,000	350,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	90,627,642	86,098,077	94,638,023



North Kitsap School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
<b>REGULAR INSTRUCTION</b>			
01   Basic Education	45,412,431	48,679,928	48,644,399
02   Alternative Learning Experience	566,330	596,101	1,745,940
03   Basic Education - Dropout Reengagement	0	91,455	0
00   <b>TOTAL REGULAR INSTRUCTION</b>	<b>45,978,761</b>	<b>49,367,484</b>	<b>50,390,339</b>
<b>FEDERAL SPECIAL PURPOSE FUNDING</b>			
11   Federal Special Purpose - GEER	XXXXX	XXXXX	0
12   Federal Special Purpose - ESSER II	XXXXX	XXXXX	0
13   Federal Special Purpose - ESSER III	XXXXX	XXXXX	1,046,858
14   Federal Special Purpose ESSER III Learning Loss	XXXXX	XXXXX	739,311
18   Federal Special Purpose - Reserved G	XXXXX	0	0
19   Federal Special Purpose - Reserved H	XXXXX	XXXXX	0
10   <b>TOTAL FEDERAL SPECIAL PURPOSE FUNDING</b>	<b>XXXXX</b>	<b>0</b>	<b>1,786,169</b>
<b>SPECIAL EDUCATION INSTRUCTION</b>			
21   Special Education, Supplemental, State	10,814,515	11,713,596	12,763,183
22   Special Education, Infants and Toddlers, State	609,497	6,456	0
23   ARP-IDEA-Federal	XXXXX	XXXXX	0
24   Special Education, Supplemental, Federal	1,419,697	1,833,522	1,437,276
25   Special Education, Infants and Toddlers, Federal	0	0	0
26   Special Education, Institutions, State	0	0	0
29   Special Education, Other, Federal	196,812	564,269	47,355
20   <b>TOTAL SPECIAL EDUCATION INSTRUCTION</b>	<b>13,040,522</b>	<b>14,117,843</b>	<b>14,247,814</b>
<b>VOCATIONAL EDUCATION INSTRUCTION</b>			
31   Vocational, Basic, State	2,375,854	2,578,943	2,749,741
34   Middle School Career and Technical Education, State	767,996	811,894	957,850
38   Vocational, Federal	25,565	25,956	34,833
39   Vocational, Other Categorical	0	0	0
30   <b>TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>	<b>3,169,414</b>	<b>3,416,793</b>	<b>3,742,424</b>
<b>SKILL CENTER INSTRUCTION</b>			
45   Skill Center, Basic, State	0	0	0
46   Skill Center, Federal	0	0	0

North Kitsap School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
47   Skill Center - Facility Upgrades	0	0	0
40   TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTUTION			
51   Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	578,422	837,968	799,087
52   Other Title Grants under ESEA-Federal	134,569	465,726	250,590
53   Migrant ESEA Migrant, Federal	0	0	0
54   Reading First, Federal	0	0	0
55   Learning Assistance Program (LAP), State	1,357,137	1,728,503	1,324,336
56   State Institutions, Centers and Homes, Delinquent	0	0	0
57   State Institutions, Neglected and Delinquent, Federal	0	0	0
58   Special and Pilot Programs, State	304,273	281,328	246,321
59   Institutions - Juveniles in Adult Jails	0	0	0
61   Head Start, Federal	0	0	0
62   Math and Science, Professional Development, Federal	151,038	349,701	271,573
64   Limited English Proficiency, Federal	16,509	52,548	36,617
65   Transitional Bilingual, State	389,505	387,172	334,337
67   Indian Education, Federal, JOM	0	0	0
68   Indian Education, Federal, ED	112,938	118,406	120,255
69   Compensatory, Other	0	0	0
50 and 60   TOTAL COMPENSATORY EDUCATION INSTRUCTION	3,044,391	4,221,352	3,383,116
OTHER INSTRUCTIONAL PROGRAMS			
71   Traffic Safety	0	0	0
73   Summer School	2,188	25,939	24,996
74   Highly Capable	152,816	125,044	156,637
76   Targeted Assistance	0	0	0
78   Youth Training Programs, Federal	0	0	0
79   Instructional Programs, Other	1,406	3,000,000	3,000,000
70   TOTAL OTHER INSTRUCTIONAL PROGRAMS	156,409	3,150,983	3,181,633
COMMUNITY SERVICES			
81   Public Radio/Television	0	0	0
86   Community Schools	49,697	55,000	79,001
88   Child Care	6,272	0	0
89   Other Community Services	933,281	643,385	694,306

North Kitsap School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
80   TOTAL COMMUNITY SERVICES	989,249	698,385	773,307
SUPPORT SERVICES			
97   District-wide Support	13,584,499	14,698,002	15,327,384
98   School Food Services	1,732,121	2,285,467	2,413,913
99   Pupil Transportation	3,641,453	4,337,329	4,079,014
90   TOTAL SUPPORT SERVICES	18,958,073	21,320,798	21,820,311
TOTAL PROGRAM EXPENDITURES	85,336,819	96,293,638	99,325,113

North Kitsap School District No.400  
PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(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
01   Basic Education	48,644,399	250,000		28,233,624	3,709,561	11,743,443	2,211,046	2,489,725	7,000	0
02   ALE	1,745,940	0		901,013	136,886	393,041	0	315,000	0	0
03   Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	50,390,339	250,000		29,134,637	3,846,447	12,136,484	2,211,046	2,804,725	7,000	0
11   Federal Special Purpose - GEER	0	0		0	0	0	0	0	0	0
12   Federal Special Purpose - ESSER II	0	0		0	0	0	0	0	0	0
13   Federal Special Purpose - ESSER III	1,046,858	0		776,311	0	270,547	0	0	0	0
14   Federal Special Purpose ESSER III Learning Loss	739,311	0		551,531	0	187,780	0	0	0	0
18   Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19   Federal Special Purpose - Reserved H	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	1,786,169	0		1,327,842	0	458,327	0	0	0	0
21   Sp Ed, Sup, St	12,763,183	25,000		5,903,970	2,552,313	3,878,627	40,273	363,000	0	0
22   Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23   ARP-IDEA-Fed	0	0		0	0	0	0	0	0	0
24   Sp Ed, Sup, Fed	1,437,276	0		34,349	841,376	561,551	0	0	0	0
25   Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0

North Kitsap School District No.400

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
26   Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29   Sp Ed, Oth, Fed	47,355	0		0	39,396	7,959	0	0	0	0
<b>TOTAL SPECIAL EDUCATION INSTRUCTION</b>	<b>14,247,814</b>	<b>25,000</b>		<b>5,938,319</b>	<b>3,433,085</b>	<b>4,448,137</b>	<b>40,273</b>	<b>363,000</b>	<b>0</b>	<b>0</b>
31   Voc, Basic, St	2,749,741	0		1,640,760	54,140	619,841	285,000	150,000	0	0
34   MidSchCar/Tec	957,850	0		556,156	10,285	196,409	195,000	0	0	0
38   Voc, Fed	34,833	0		25,623	0	9,210	0	0	0	0
39   Voc, Other	0	0		0	0	0	0	0	0	0
<b>TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>	<b>3,742,424</b>	<b>0</b>		<b>2,222,539</b>	<b>64,425</b>	<b>825,460</b>	<b>480,000</b>	<b>150,000</b>	<b>0</b>	<b>0</b>
45   Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46   Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47   Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
<b>TOTAL SKILL CENTER INSTRUCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
51   ESEA Disadvantaged, Federal	799,087	0		269,692	132,024	187,371	210,000	0	0	0
52   Other Title Grants under ESEA-Federal	250,590	0	0	124,666	0	45,924	0	77,000	3,000	0
53   ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
54   Read First, Fed	0	0		0	0	0	0	0	0	0
55   LAP	1,324,336	0		670,718	181,243	372,375	45,000	55,000	0	0
56   St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57   St In, N/D, Fed	0	0		0	0	0	0	0	0	0

North Kitsap School District No.400

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(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
58   Sp/Plt Pgm, St	246,321	0		182,516	0	40,805	0	17,000	6,000	0
59   I-JAJ	0	0		0	0	0	0	0	0	0
61   Head Start, Fed	0	0		0	0	0	0	0	0	0
62   MS, Pro Dv, Fed	271,573	0		35,650	0	10,923	225,000	0	0	0
64   LEP, Fed	36,617	0		17,809	0	6,808	12,000	0	0	0
65   Tran Biling, St	334,337	0		197,778	11,002	77,557	48,000	0	0	0
67   Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68   Ind Ed, Fd, ED	120,255	0		0	73,650	40,105	6,500	0	0	0
69   Comp, Othr	0	0		0	0	0	0	0	0	0
<b>TOTAL COMPENSATORY EDUCATION INSTRUCTION</b>	<b>3,383,116</b>	<b>0</b>	<b>0</b>	<b>1,498,829</b>	<b>397,919</b>	<b>781,868</b>	<b>546,500</b>	<b>149,000</b>	<b>9,000</b>	<b>0</b>
71   Traffic Safety	0	0		0	0	0	0	0	0	0
73   Summer School	24,996	0		20,000	0	4,996	0	0	0	0
74   Highly Capable	156,637	35,000		72,151	16,502	32,984	0	0	0	0
76   Targeted Assistance	0	0		0	0	0	0	0	0	0
78   Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79   Inst Pgm, Othr	3,000,000	0		0	0	0	3,000,000	0	0	0
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>3,181,633</b>	<b>35,000</b>		<b>92,151</b>	<b>16,502</b>	<b>37,980</b>	<b>3,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
81   Public Radio/TV	0	0		0	0	0	0	0	0	0
86   Comm Schools	79,001	0		0	0	0	23,001	56,000	0	0
88   Child Care	0	0		0	0	0	0	0	0	0

North Kitsap School District No.400

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(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
89   Othr Comm Srv	694,306	0	0	0	422,217	198,289	56,300	17,500	0	0
<b>TOTAL COMMUNITY SERVICES</b>	<b>773,307</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>422,217</b>	<b>198,289</b>	<b>79,301</b>	<b>73,500</b>	<b>0</b>	<b>0</b>
97   Distwide Suppt	15,327,384	26,000	0	430,900	6,332,145	2,666,188	860,000	4,962,151	20,000	30,000
98   Schl Food Serv	2,413,913	4,000	0	0	884,111	620,802	822,300	68,500	200	14,000
99   Pupil Transp	4,079,014	0	-340,000	0	2,498,399	1,221,602	529,000	170,007	6	0
<b>TOTAL SUPPORT SERVICES</b>	<b>21,820,311</b>	<b>30,000</b>	<b>-340,000</b>	<b>430,900</b>	<b>9,714,655</b>	<b>4,508,592</b>	<b>2,211,300</b>	<b>5,200,658</b>	<b>20,206</b>	<b>44,000</b>
<b>OBJECT TOTALS</b>	<b>99,325,113</b>	<b>340,000</b>	<b>-340,000</b>	<b>40,645,217</b>	<b>17,895,250</b>	<b>23,395,137</b>	<b>8,568,420</b>	<b>8,740,883</b>	<b>36,206</b>	<b>44,000</b>

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 01 - Basic Education

Activity		(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	1,303,276	0		868,594	71,242	276,440	87,000	0	0	0
22   Lrn Resrc	1,333,056	0		701,597	134,572	346,887	50,000	100,000	0	0
23   Princ Off	4,836,394	0		2,321,200	1,239,289	1,275,905	0	0	0	0
24   Guid/Coun	2,425,329	0		1,413,978	337,032	658,319	0	16,000	0	0
25   Pupil M/S	1,132,953	0		0	505,592	446,361	0	181,000	0	0
26   Health	230,225	0		0	0	0	0	230,225	0	0
27   Teaching	34,063,635	0		22,078,218	589,903	8,371,514	1,174,000	1,843,000	7,000	0
28   Extracur	1,933,846	250,000		482,308	831,931	283,607	0	86,000	0	0
29   Pmt to SD	0							0		
31   InstProDev	14,120	0		0	0	574	46	13,500	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	920,000	0		0	0	0	900,000	20,000	0	0
34   Prof Lrng St	451,565	0		367,729		83,836	0	0	0	0
Total	48,644,399	250,000		28,233,624	3,709,561	11,743,443	2,211,046	2,489,725	7,000	0
FTE Program Staff				278.984	51.637					



North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 02 - Alternative Learning Experience

Activity		(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	0		0	0	0	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
23   Princ Off	343,300	0		163,150	90,317	89,833	0	0	0	0
24   Guid/Coun	248,182	0		131,932	46,569	69,681	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	1,141,780	0		595,617	0	231,163	0	315,000	0	0
28   Extracur	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	0	0		0	0	0	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
34   Prof Lrng St	12,678	0		10,314		2,364	0	0	0	0
Total	1,745,940	0		901,013	136,886	393,041	0	315,000	0	0
FTE Program Staff				9.850	2.535					

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 03 - Basic Education - Dropout Reengagement

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	0		0	0	0	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
23   Princ Off	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	0	0		0	0	0	0	0	0	0
28   Extracur	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	0	0		0	0	0	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
34   Prof Lrng St	0	0		0		0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 11 - Federal Special Purpose - GEER

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	0			0	0	0	0	0	0
12   Supt Off	0	0		0	0	0	0	0	0	0
13   Busns Off	0	0		0	0	0	0	0	0	0
14   HR	0	0		0	0	0	0	0	0	0
15   Pblc Rltn	0	0		0	0	0	0	0	0	0
21   Supv Inst	0	0		0	0	0	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
23   Princ Off	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	0	0		0	0	0	0	0	0	0
28   Extracur	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	0	0		0	0	0	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
41   Supervisn	0	0		0	0	0	0	0	0	0
42   Food	0	0					0	0		
44   Operation	0	0			0	0	0	0	0	0
51   Supervisn	0	0		0	0	0	0	0	0	0
52   Operation	0	0			0	0	0	0	0	0
53   Maintnce	0	0			0	0	0	0	0	0
56   Insurance	0							0		
58   Remote Learning Operations	0	0			0	0	0	0		
61   Supv Bldg	0	0		0	0	0	0	0	0	0
62   Grnd Mnt	0	0			0	0	0	0	0	0
63   Oper Bldg	0	0			0	0	0	0	0	0

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

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
64	Maintnce	0	0			0	0	0	0	0	0
65	Utilities	0	0					0	0		0
67	Bldg Secu	0	0			0	0	0	0	0	0
68	Insurance	0	0						0		0
72	Info Sys	0	0		0	0	0	0	0	0	0
73	Printing	0	0		0	0	0	0	0	0	0
74	Warehouse	0	0		0	0	0	0	0	0	0
75	Mtr Pool	0	0		0	0	0	0	0	0	0
91	Publ Actv	0	0		0	0	0	0	0	0	0
Total		0	0		0	0	0	0	0	0	0

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 12 - Federal Special Purpose - ESSER II

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	0			0	0	0	0	0	0
12   Supt Off	0	0		0	0	0	0	0	0	0
13   Busns Off	0	0		0	0	0	0	0	0	0
14   HR	0	0		0	0	0	0	0	0	0
15   Pblc Rltn	0	0		0	0	0	0	0	0	0
21   Supv Inst	0	0		0	0	0	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
23   Princ Off	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	0	0		0	0	0	0	0	0	0
28   Extracur	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	0	0		0	0	0	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
41   Supervisn	0	0		0	0	0	0	0	0	0
42   Food	0	0					0	0		
44   Operation	0	0			0	0	0	0	0	0
51   Supervisn	0	0		0	0	0	0	0	0	0
52   Operation	0	0			0	0	0	0	0	0
53   Maintnce	0	0			0	0	0	0	0	0
56   Insurance	0							0		
58   Remote Learning Operations	0	0			0	0	0	0		
61   Supv Bldg	0	0		0	0	0	0	0	0	0
62   Grnd Mnt	0	0			0	0	0	0	0	0
63   Oper Bldg	0	0			0	0	0	0	0	0

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

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
64	Maintnce	0	0			0	0	0	0	0	0
65	Utilities	0	0					0	0		0
67	Bldg Secu	0	0			0	0	0	0	0	0
68	Insurance	0	0						0		0
72	Info Sys	0	0		0	0	0	0	0	0	0
73	Printing	0	0		0	0	0	0	0	0	0
74	Warehouse	0	0		0	0	0	0	0	0	0
75	Mtr Pool	0	0		0	0	0	0	0	0	0
91	Publ Actv	0	0		0	0	0	0	0	0	0
Total		0	0		0	0	0	0	0	0	0

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 13 - Federal Special Purpose - ESSER III

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	0			0	0	0	0	0	0
12   Supt Off	0	0		0	0	0	0	0	0	0
13   Busns Off	0	0		0	0	0	0	0	0	0
14   HR	0	0		0	0	0	0	0	0	0
15   Pblc Rltn	0	0		0	0	0	0	0	0	0
21   Supv Inst	0	0		0	0	0	0	0	0	0
22   Lrn Resrc	237,855	0		176,861	0	60,994	0	0	0	0
23   Princ Off	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	808,997	0		599,450	0	209,547	0	0	0	0
28   Extracur	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	0	0		0	0	0	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
41   Supervisn	0	0		0	0	0	0	0	0	0
42   Food	0	0					0	0		
44   Operation	0	0			0	0	0	0	0	0
51   Supervisn	0	0		0	0	0	0	0	0	0
52   Operation	0	0			0	0	0	0	0	0
53   Maintnce	0	0			0	0	0	0	0	0
56   Insurance	0							0		
58   Remote Learning Operations	0	0			0	0	0	0		
61   Supv Bldg	0	0		0	0	0	0	0	0	0
62   Grnd Mnt	0	0			0	0	0	0	0	0
63   Oper Bldg	6	0			0	6	0	0	0	0

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

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
64	Maintnce	0	0			0	0	0	0	0	0
65	Utilities	0	0					0	0		0
67	Bldg Secu	0	0			0	0	0	0	0	0
68	Insurance	0	0						0		0
72	Info Sys	0	0		0	0	0	0	0	0	0
73	Printing	0	0		0	0	0	0	0	0	0
74	Warehouse	0	0		0	0	0	0	0	0	0
75	Mtr Pool	0	0		0	0	0	0	0	0	0
91	Publ Actv	0	0		0	0	0	0	0	0	0
Total		1,046,858	0		776,311	0	270,547	0	0	0	0
FTE Program Staff					8.667						



North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 14 - Federal Special Purpose ESSER III Learning Loss

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	0			0	0	0	0	0	0
12   Supt Off	0	0		0	0	0	0	0	0	0
13   Busns Off	0	0		0	0	0	0	0	0	0
14   HR	0	0		0	0	0	0	0	0	0
15   Pblc Rltn	0	0		0	0	0	0	0	0	0
21   Supv Inst	0	0		0	0	0	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
23   Princ Off	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	739,311	0		551,531	0	187,780	0	0	0	0
28   Extracur	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	0	0		0	0	0	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
41   Supervisn	0	0		0	0	0	0	0	0	0
42   Food	0	0					0	0		
44   Operation	0	0			0	0	0	0	0	0
51   Supervisn	0	0		0	0	0	0	0	0	0
52   Operation	0	0			0	0	0	0	0	0
53   Maintnce	0	0			0	0	0	0	0	0
56   Insurance	0							0		
58   Remote Learning Operations	0	0			0	0	0	0		
61   Supv Bldg	0	0		0	0	0	0	0	0	0
62   Grnd Mnt	0	0			0	0	0	0	0	0
63   Oper Bldg	0	0			0	0	0	0	0	0

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

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
64	Maintnce	0	0			0	0	0	0	0	0
65	Utilities	0	0					0	0		0
67	Bldg Secu	0	0			0	0	0	0	0	0
68	Insurance	0	0						0		0
72	Info Sys	0	0		0	0	0	0	0	0	0
73	Printing	0	0		0	0	0	0	0	0	0
74	Warehouse	0	0		0	0	0	0	0	0	0
75	Mtr Pool	0	0		0	0	0	0	0	0	0
91	Publ Actv	0	0		0	0	0	0	0	0	0
Total		739,311	0		551,531	0	187,780	0	0	0	0
FTE Program Staff					5.000						

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 18 - Federal Special Purpose - Reserved G

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	0			0	0	0	0	0	0
12   Supt Off	0	0		0	0	0	0	0	0	0
13   Busns Off	0	0		0	0	0	0	0	0	0
14   HR	0	0		0	0	0	0	0	0	0
15   Pblc Rltn	0	0		0	0	0	0	0	0	0
21   Supv Inst	0	0		0	0	0	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
23   Princ Off	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	0	0		0	0	0	0	0	0	0
28   Extracur	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	0	0		0	0	0	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
41   Supervisn	0	0		0	0	0	0	0	0	0
42   Food	0	0					0	0		
44   Operation	0	0			0	0	0	0	0	0
51   Supervisn	0	0		0	0	0	0	0	0	0
52   Operation	0	0			0	0	0	0	0	0
53   Maintnce	0	0			0	0	0	0	0	0
56   Insurance	0							0		
58   Remote Learning Operations	0	0			0	0	0	0		
61   Supv Bldg	0	0		0	0	0	0	0	0	0
62   Grnd Mnt	0	0			0	0	0	0	0	0
63   Oper Bldg	0	0			0	0	0	0	0	0

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

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
64   Maintnce	0	0			0	0	0	0	0	0
65   Utilities	0	0					0	0		0
67   Bldg Secu	0	0			0	0	0	0	0	0
68   Insurance	0	0						0		0
72   Info Sys	0	0		0	0	0	0	0	0	0
73   Printing	0	0		0	0	0	0	0	0	0
74   Warehouse	0	0		0	0	0	0	0	0	0
75   Mtr Pool	0	0		0	0	0	0	0	0	0
91   Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 19 - Federal Special Purpose - Reserved H

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	0			0	0	0	0	0	0
12   Supt Off	0	0		0	0	0	0	0	0	0
13   Busns Off	0	0		0	0	0	0	0	0	0
14   HR	0	0		0	0	0	0	0	0	0
15   Pblc Rltn	0	0		0	0	0	0	0	0	0
21   Supv Inst	0	0		0	0	0	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
23   Princ Off	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	0	0		0	0	0	0	0	0	0
28   Extracur	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	0	0		0	0	0	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
41   Supervisn	0	0		0	0	0	0	0	0	0
42   Food	0	0					0	0		
44   Operation	0	0			0	0	0	0	0	0
51   Supervisn	0	0		0	0	0	0	0	0	0
52   Operation	0	0			0	0	0	0	0	0
53   Maintnce	0	0			0	0	0	0	0	0
56   Insurance	0							0		
58   Remote Learning Operations	0	0			0	0	0	0		
61   Supv Bldg	0	0		0	0	0	0	0	0	0
62   Grnd Mnt	0	0			0	0	0	0	0	0
63   Oper Bldg	0	0			0	0	0	0	0	0

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

Activity	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
		Debit	Credit	Cert.	Class.	Employee	Supplies /	Purchased	Travel	Capital
		Transfer	Transfer	Salaries	Salaries	Benefits	Materials	Services		Outlay
64   Maintnce	0	0				0	0	0	0	0
65   Utilities	0	0					0	0		0
67   Bldg Secu	0	0			0	0	0	0	0	0
68   Insurance	0	0						0		0
72   Info Sys	0	0		0	0	0	0	0	0	0
73   Printing	0	0		0	0	0	0	0	0	0
74   Warehouse	0	0		0	0	0	0	0	0	0
75   Mtr Pool	0	0		0	0	0	0	0	0	0
91   Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 21 - Special Education, Supplemental, State

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	600,154	0		316,900	127,858	142,396	0	13,000	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
23   Princ Off	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	156,396	0		0	96,570	59,826	0	0	0	0
26   Health	3,395,060	0		2,262,590	34,003	848,467	0	250,000	0	0
27   Teaching	8,409,358	25,000		3,241,337	2,293,882	2,808,866	40,273	0	0	0
28   Extracur	0	0		0	0	0	0	0	0	0
29   Pmt to SD	100,000							100,000		
31   InstProDev	7,452	0		6,000	0	1,452	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
34   Prof Lrng St	94,763	0		77,143		17,620	0	0	0	0
Total	12,763,183	25,000		5,903,970	2,552,313	3,878,627	40,273	363,000	0	0
FTE Program Staff				62.532	48.651					

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 22 - Special Education, Infants and Toddlers, State

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	0		0	0	0	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
23   Princ Off	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	0	0		0	0	0	0	0	0	0
28   Extracur	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	0	0		0	0	0	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
34   Prof Lrng St	0	0		0		0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0



North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 23 - ARP-IDEA-Federal

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	0		0	0	0	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	0	0		0	0	0	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 24 - Special Education, Supplemental, Federal

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	0		0	0	0	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	52,071	0		34,349	0	17,722	0	0	0	0
27   Teaching	1,385,205	0		0	841,376	543,829	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	0	0		0	0	0	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
Total	1,437,276	0		34,349	841,376	561,551	0	0	0	0
FTE Program Staff				0.468	15.652					

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 25 - Special Education, Infants and Toddlers, Federal

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	0		0	0	0	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	0	0		0	0	0	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 26 - Special Education, Institutions, State

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	0		0	0	0	0	0	0	0
23   Princ Off	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	0	0		0	0	0	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
34   Prof Lrng St	0	0		0		0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 29 - Special Education, Other, Federal

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	0		0	0	0	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
23   Princ Off	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	8,821	0		0	5,396	3,425	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	38,534	0		0	34,000	4,534	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
Total	47,355	0		0	39,396	7,959	0	0	0	0
FTE Program Staff					0.097					

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 31 - Vocational, Basic, State

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	197,080	0		130,504	18,926	47,650	0	0	0	0
22   Lrn Resrc	40,510	0		0	29,719	10,791	0	0	0	0
24   Guid/Coun	24,003	0		17,514	0	6,489	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
27   Teaching	2,454,334	0		1,471,879	0	547,455	285,000	150,000	0	0
28   Extracur	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	0	0		0	0	0	0	0	0	0
32   Inst Tech	8,189	0			5,495	2,694	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
34   Prof Lrng St	25,625	0		20,863		4,762	0	0	0	0
Total	2,749,741	0		1,640,760	54,140	619,841	285,000	150,000	0	0
FTE Program Staff				16.980	0.800					

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 34 - Middle School Career and Technical Education, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21   Supv Inst	31,047	0		18,600	4,731	7,716	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
24   Guid/Coun	25,479	0		18,721	0	6,758	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
27   Teaching	884,724	0		512,035	0	177,689	195,000	0	0	0
28   Extracur	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	0	0		0	0	0	0	0	0	0
32   Inst Tech	8,252	0			5,554	2,698	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
34   Prof Lrng St	8,348	0		6,800		1,548	0	0	0	0
Total	957,850	0		556,156	10,285	196,409	195,000	0	0	0
FTE Program Staff				5.220	0.176					

North Kitsap School District No.400  
OBJECTS OF EXPENDITURE  
PROGRAM 38 - Vocational, Federal

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	0		0	0	0	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
24   Guid/Coun	34,833	0		25,623	0	9,210	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
27   Teaching	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	0	0		0	0	0	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
63   Oper Bldg	0	0		0	0	0	0	0	0	0
Total	34,833	0		25,623	0	9,210	0	0	0	0
FTE Program Staff				0.270						



North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 39 - Vocational, Other Categorical

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	0		0	0	0	0	0	0	0
22	Lrn Resrc	0	0		0	0	0	0	0	0	0
24	Guid/Coun	0	0		0	0	0	0	0	0	0
25	Pupil M/S	0	0		0	0	0	0	0	0	0
27	Teaching	0	0		0	0	0	0	0	0	0
29	Pmt to SD	0							0		
31	InstProDev	0	0		0	0	0	0	0	0	0
32	Inst Tech	0	0			0	0	0	0	0	0
33	Curriculum	0	0		0	0	0	0	0	0	0
Total		0	0		0	0	0	0	0	0	0

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 45 - Skill Center, Basic, State

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	0		0	0	0	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
23   Princ Off	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	0	0	0	0	0	0	0	0	0	0
28   Extracur	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	0	0		0	0	0	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
34   Prof Lrng St	0	0		0		0	0	0	0	0
61   Supv Bldg	0	0		0	0	0	0	0	0	0
62   Grnd Mnt	0	0			0	0	0	0	0	0
63   Oper Bldg	0	0			0	0	0	0	0	0
64   Maintnce	0	0			0	0	0	0	0	0
65   Utilities	0	0					0	0		0
67   Bldg Secu	0	0			0	0	0	0	0	0
68   Insurance	0	0						0		
Total	0	0	0	0	0	0	0	0	0	0

North Kitsap School District No.400  
OBJECTS OF EXPENDITURE  
PROGRAM 46 - Skill Center, Federal

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	0		0	0	0	0	0	0	0
22   Lrn Resrc	0	0	0	0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
27   Teaching	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	0	0		0	0	0	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 47 - Skill Center - Facility Upgrades

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
61   Supv Bldg	0	0		0	0	0	0	0		0
62   Grnd Mnt	0	0			0	0	0	0		0
64   Maintnce	0	0			0	0	0	0		0
67   Bldg Secu	0	0			0	0	0	0		0
Total	0	0		0	0	0	0	0		0

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

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

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	0		0	0	0	0	0	0	0
21   Supv Inst	60,312	0		46,500	0	13,812	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	733,775	0		223,192	132,024	173,559	205,000	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	0	0		0	0	0	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	5,000	0		0	0	0	5,000	0	0	0
63   Oper Bldg	0	0			0	0	0	0	0	0
64   Maintnce	0	0			0	0	0	0	0	0
65   Utilities	0	0					0	0		0
Total	799,087	0		269,692	132,024	187,371	210,000	0	0	0
FTE Program Staff				2.900	2.660					

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 52 - Other Title Grants under ESEA-Federal

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	0		0	0	0	0	0	0	0
21   Supv Inst	0	0		0	0	0	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
23   Princ Off	0	0	0	0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	48,740	0		35,619	0	13,121	0	0	0	0
28   Extracur	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	201,850	0		89,047	0	32,803	0	77,000	3,000	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
63   Oper Bldg	0	0			0	0	0	0	0	0
64   Maintnce	0	0			0	0	0	0	0	0
65   Utilities	0	0					0	0		0
91   Publ Actv	0	0	0	0	0	0	0	0	0	0
Total	250,590	0	0	124,666	0	45,924	0	77,000	3,000	0
FTE Program Staff				1.400						

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 53 - Migrant ESEA Migrant, Federal

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	0		0	0	0	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	0	0		0	0	0	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
63   Oper Bldg	0	0			0	0	0	0	0	0
64   Maintnce	0	0			0	0	0	0	0	0
65   Utilities	0	0					0	0		0
68   Insurance	0	0						0		
Total	0	0		0	0	0	0	0	0	0

North Kitsap School District No.400  
OBJECTS OF EXPENDITURE  
PROGRAM 54 - Reading First, Federal

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	0		0	0	0	0	0	0	0
22	Lrn Resrc	0	0		0	0	0	0	0	0	0
24	Guid/Coun	0	0		0	0	0	0	0	0	0
26	Health	0	0		0	0	0	0	0	0	0
27	Teaching	0	0		0	0	0	0	0	0	0
29	Pmt to SD	0							0		
31	InstProDev	0	0		0	0	0	0	0	0	0
32	Inst Tech	0	0			0	0	0	0	0	0
33	Curriculum	0	0		0	0	0	0	0	0	0
Total		0	0		0	0	0	0	0	0	0



North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 55 - Learning Assistance Program (LAP), State

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	20,104	0		15,500	0	4,604	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	1,237,603	0		645,749	181,243	365,611	45,000	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	55,000	0		0	0	0	0	55,000	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
34   Prof Lrng St	11,629	0		9,469		2,160	0	0	0	0
Total	1,324,336	0		670,718	181,243	372,375	45,000	55,000	0	0
FTE Program Staff				6.700	3.655					

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

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	0		0	0	0	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
23   Princ Off	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	0	0		0	0	0	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
34   Prof Lrng St	0	0		0		0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 57 - State Institutions, Neglected and Delinquent, Federal

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	0		0	0	0	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	0	0		0	0	0	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
63   Oper Bldg	0	0			0	0	0	0	0	0
64   Maintnce	0	0			0	0	0	0	0	0
65   Utilities	0	0					0	0		0
Total	0	0		0	0	0	0	0	0	0

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 58 - Special and Pilot Programs, State

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	0		0	0	0	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
23   Princ Off	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	209,414	0		171,150	0	38,264	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	36,907	0		11,366	0	2,541	0	17,000	6,000	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
Total	246,321	0		182,516	0	40,805	0	17,000	6,000	0
FTE Program Staff				0.000						

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 59 - Institutions - Juveniles in Adult Jails

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	0		0	0	0	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
23   Princ Off	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	0	0		0	0	0	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
34   Prof Lrng St	0	0		0		0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

North Kitsap School District No.400  
OBJECTS OF EXPENDITURE  
PROGRAM 61 - Head Start, Federal

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	0		0	0	0	0	0	0	0
23   Princ Off	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	0	0		0	0	0	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
91   Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 62 - Math and Science, Professional Development, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21   Supv Inst	46,176	0		35,650	0	10,526	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
23   Princ Off	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	225,099	0		0	0	99	225,000	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	298	0		0	0	298	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
Total	271,573	0		35,650	0	10,923	225,000	0	0	0
FTE Program Staff				0.230						

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 64 - Limited English Proficiency, Federal

Activity		(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	0		0	0	0	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
27   Teaching	12,000	0		0	0	0	12,000	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	24,617	0		17,809	0	6,808	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
Total	36,617	0		17,809	0	6,808	12,000	0	0	0
FTE Program Staff				0.200						



North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 65 - Transitional Bilingual, State

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	16,399	0		0	11,002	5,397	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
27   Teaching	314,322	0		194,846	0	71,476	48,000	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	0	0		0	0	0	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
34   Prof Lrng St	3,616	0		2,932		684	0	0	0	0
Total	334,337	0		197,778	11,002	77,557	48,000	0	0	0
FTE Program Staff				2.200	0.203					

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 67 - Indian Education, Federal, JOM

Activity	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies / Materials	Purchased Services	Travel	Capital Outlay
21   Supv Inst	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
27   Teaching	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	0	0		0	0	0	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 68 - Indian Education, Federal, ED

Activity		(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	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
27   Teaching	113,755	0		0	73,650	40,105	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	0	0		0	0	0	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	6,500	0		0	0	0	6,500	0	0	0
Total	120,255	0		0	73,650	40,105	6,500	0	0	0
FTE Program Staff					1.167					

North Kitsap School District No.400  
OBJECTS OF EXPENDITURE  
PROGRAM 69 - Compensatory, Other

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	0		0	0	0	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
23   Princ Off	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	0	0		0	0	0	0	0	0	0
28   Extracur	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	0	0		0	0	0	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 71 - Traffic Safety

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	0		0	0	0	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
27   Teaching	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	0	0		0	0	0	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
68   Insurance	0	0						0		
Total	0	0		0	0	0	0	0	0	0

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 73 - Summer School

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	0		0	0	0	0	0	0	0
23   Princ Off	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	24,996	0		20,000	0	4,996	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	0	0		0	0	0	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
Total	24,996	0		20,000	0	4,996	0	0	0	0
FTE Program Staff				0.000						

North Kitsap School District No.400  
OBJECTS OF EXPENDITURE  
PROGRAM 74 - Highly Capable

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	47,024	0		17,500	16,502	13,022	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	108,110	35,000		53,428	0	19,682	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	0	0		0	0	0	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
34   Prof Lrng St	1,503	0		1,223		280	0	0	0	0
Total	156,637	35,000		72,151	16,502	32,984	0	0	0	0
FTE Program Staff				0.700	0.304					

North Kitsap School District No.400  
OBJECTS OF EXPENDITURE  
PROGRAM 76 - Targeted Assistance

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	0		0	0	0	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	0	0		0	0	0	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0



North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 78 - Youth Training Programs, Federal

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	0		0	0	0	0	0	0	0
22	Lrn Resrc	0	0		0	0	0	0	0	0	0
24	Guid/Coun	0	0		0	0	0	0	0	0	0
25	Pupil M/S	0	0		0	0	0	0	0	0	0
27	Teaching	0	0		0	0	0	0	0	0	0
29	Pmt to SD	0							0		
31	InstProDev	0	0		0	0	0	0	0	0	0
32	Inst Tech	0	0			0	0	0	0	0	0
33	Curriculum	0	0		0	0	0	0	0	0	0
Total		0	0		0	0	0	0	0	0	0

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 79 - Instructional Programs, Other

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	0		0	0	0	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
23   Princ Off	0	0		0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	3,000,000	0		0	0	0	3,000,000	0	0	0
28   Extracur	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	0	0		0	0	0	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
62   Grnd Mnt	0	0			0	0	0	0	0	0
63   Oper Bldg	0	0			0	0	0	0	0	0
64   Maintnce	0	0			0	0	0	0	0	0
65   Utilities	0	0					0	0		0
68   Insurance	0	0						0		
91   Publ Actv	0	0		0	0	0	0	0	0	0
Total	3,000,000	0		0	0	0	3,000,000	0	0	0

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 81 - Public Radio/Television

Activity	Total	(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies / Materials	Purchased Services	Travel	Capital Outlay
21   Supv Inst	0	0		0	0	0	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
27   Teaching	0	0		0	0	0	0	0	0	0
28   Extracur	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	0	0		0	0	0	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
63   Oper Bldg	0	0			0	0	0	0	0	0
65   Utilities	0	0					0	0		0
91   Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

North Kitsap School District No.400  
OBJECTS OF EXPENDITURE  
PROGRAM 86 - Community Schools

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	0		0	0	0	1	0	0	0
23   Princ Off	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
27   Teaching	79,000	0		0	0	0	23,000	56,000	0	0
28   Extracur	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	0	0		0	0	0	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
63   Oper Bldg	0	0			0	0	0	0	0	0
65   Utilities	0	0					0	0		
68   Insurance	0	0						0		
91   Publ Actv	0	0		0	0	0	0	0	0	0
Total	79,001	0		0	0	0	23,001	56,000	0	0

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 88 - Child Care

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	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	0	0		0	0	0	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
42   Food	0	0					0	0		
44   Operation	0	0			0	0	0	0	0	0
63   Oper Bldg	0	0			0	0	0	0	0	0
65   Utilities	0	0			0	0	0	0	0	0
68   Insurance	0	0						0		
91   Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 89 - Other Community Services

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	27,300	0		0	0	0	27,300	0	0	0
27   Teaching	0	0		0	0	0	0	0	0	0
28   Extracur	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	0	0		0	0	0	0	0	0	0
32   Inst Tech	12,000	0				12,000	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
42   Food	0	0					0	0		
44   Operation	0	0			0	0	0	0	0	0
63   Oper Bldg	19,348	0			12,995	6,353	0	0	0	0
65   Utilities	0	0			0	0	0	0	0	0
68   Insurance	0	0						0		
75   Mtr Pool	0	0			0	0	0	0	0	0
91   Publ Actv	635,658	0	0	0	409,222	179,936	29,000	17,500	0	0
Total	694,306	0	0	0	422,217	198,289	56,300	17,500	0	0
FTE Program Staff					2.250					

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 97 - District-wide Support

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	228,000	0			0	0	5,000	213,000	10,000	0
12   Supt Off	420,815	0		244,500	75,546	85,769	5,000	10,000	0	0
13   Busns Off	1,240,150	0		0	824,371	280,779	10,000	125,000	0	0
14   HR	1,010,142	0		186,400	448,583	208,159	10,000	157,000	0	0
15   Pblc Rltn	232,280	0		0	134,400	42,880	5,000	50,000	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
61   Supv Bldg	617,981	0		0	455,245	146,736	6,000	10,000	0	0
62   Grnd Mnt	798,826	11,000			411,932	219,894	81,000	45,000	0	30,000
63   Oper Bldg	2,924,398	0			1,916,185	888,213	120,000	0	0	0
64   Maintnce	1,633,507	15,000	0		671,485	271,722	375,000	300,300	0	0
65   Utilities	2,420,000	0	0		0	0	0	2,420,000	0	0
67   Bldg Secu	38,000	0			0	0	6,000	32,000	0	0
68   Insurance	1,087,851	0					0	1,087,851		0
72   Info Sys	2,675,434	0	0	0	1,394,398	522,036	237,000	512,000	10,000	0
73   Printing	0	0	0	0	0	0	0	0	0	0
74   Warehouse	0	0	0	0	0	0	0	0	0	0
75   Mtr Pool	0	0	0	0	0	0	0	0	0	0
83   Interest	0							0		
84   Principal	0							0		
85   Debt Expn	0							0		
Total	15,327,384	26,000	0	430,900	6,332,145	2,666,188	860,000	4,962,151	20,000	30,000
FTE Program Staff				2.000	83.639					

North Kitsap School District No.400  
OBJECTS OF EXPENDITURE  
PROGRAM 98 - School Food Services

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	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
41   Supervisn	236,961	0		0	173,453	60,008	1,500	2,000	0	0
42   Food	740,000	0					740,000	0		
44   Operation	1,436,952	4,000			710,658	560,794	80,800	66,500	200	14,000
49   Transfers	0		0							
Total	2,413,913	4,000	0	0	884,111	620,802	822,300	68,500	200	14,000
FTE Program Staff					17.525					



North Kitsap School District No.400  
OBJECTS OF EXPENDITURE  
PROGRAM 99 - Pupil Transportation

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	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
51   Supervisn	560,702	0		0	346,706	125,989	2,000	86,007	0	0
52   Operation	3,350,095	0			1,938,027	1,008,068	367,000	37,000	0	0
53   Maintnce	508,217	0			213,666	87,545	160,000	47,000	6	0
56   Insurance	0							0		
58   Remote Learning Operations	0	0			0	0	0	0		
59   Transfers	-340,000		-340,000							
Total	4,079,014	0	-340,000	0	2,498,399	1,221,602	529,000	170,007	6	0
FTE Program Staff					39.173					

North Kitsap School District No.400  
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-21-004	VACATION PAYOFF	0.000	0	0	0.00	17,000	0	17,000
01-21-130	OTHER DISTRICT ADMINISTRATOR	4.800	184,000	141,471	172,561.25	828,294	612,294	216,000
01-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	23,300	0	23,300
ACTIVITY CODE 21 TOTAL		4.800				868,594	612,294	256,300
01-22-005	OTHER SALARY ITEMS	0.000	0	0	0.00	16,000	0	16,000
01-22-410	LIBRARY MEDIA SPECIALIST	7.933	98,329	58,476	75,456.83	598,599	598,599	0
01-22-411	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	79,263	0	79,263
01-22-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,735	0	7,735
ACTIVITY CODE 22 TOTAL		7.933				701,597	598,599	102,998
01-23-005	OTHER SALARY ITEMS	0.000	0	0	0.00	20,000	0	20,000
01-23-210	ELEMENTARY PRINCIPAL	6.000	152,821	152,821	152,821.00	916,926	687,695	229,232
01-23-211	ELEMENTARY PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	14,400	0	14,400
01-23-230	SECONDARY PRINCIPAL	4.850	171,737	141,471	162,443.30	787,850	585,960	201,889
01-23-231	SECONDARY PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	12,000	0	12,000
01-23-240	SECONDARY VICE PRINCIPAL	3.800	148,769	141,471	146,848.42	558,024	411,080	146,945
01-23-241	SECONDARY VICE PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	12,000	0	12,000
ACTIVITY CODE 23 TOTAL		14.650				2,321,200	1,684,735	636,466
01-24-420	COUNSELOR	14.200	98,329	61,027	83,650.70	1,187,840	1,187,840	0
01-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	173,754	0	173,754
01-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	52,384	0	52,384
ACTIVITY CODE 24 TOTAL		14.200				1,413,978	1,187,840	226,138
01-27-001	SICK LEAVE	0.000	0	0	0.00	54,761	54,761	0

North Kitsap School District No.400  
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	693,000	45,000	648,000
01-27-310	ELEMENTARY HOMEROOM TEACHER	127.464	98,329	51,007	77,390.63	9,864,519	9,864,519	0
01-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,289,527	0	1,289,527
01-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	36,776	18,570	18,206
01-27-320	SECONDARY TEACHER	90.370	98,329	52,007	82,558.61	7,460,822	7,460,822	0
01-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,015,581	0	1,015,581
01-27-330	OTHER TEACHER	1.000	98,329	87,513	91,083.00	91,083	91,083	0
01-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	23,433	0	23,433
01-27-340	ELEMENTARY SPECIALIST TEACHER	15.667	98,329	59,452	81,004.21	1,269,093	1,269,093	0
01-27-341	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	182,193	0	182,193
01-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	7,951	0	7,951
01-27-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	983	983	0
01-27-610	ON LEAVE	0.900	98,329	98,329	98,328.89	88,496	88,496	0
<b>ACTIVITY CODE 27 TOTAL</b>		<b>235.401</b>				<b>22,078,218</b>	<b>18,893,327</b>	<b>3,184,891</b>
01-28-005	OTHER SALARY ITEMS	0.000	0	0	0.00	11,800	11,800	0
01-28-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	52,911	0	52,911
01-28-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	172,043	0	172,043
01-28-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	38,776	0	38,776
01-28-341	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,173	0	4,173
01-28-510	EXTRACURRICULAR	2.000	98,329	55,103	76,716.00	153,432	0	153,432

PROGRAM 01 - Basic Education

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

North Kitsap School District No.400  
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
02-23-230	SECONDARY PRINCIPAL	0.950	171,737	171,737	171,736.84	163,150	120,216	42,934
ACTIVITY CODE 23 TOTAL		0.950				163,150	120,216	42,934
02-24-420	COUNSELOR	1.400	73,395	73,395	73,395.00	102,753	102,753	0
02-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	21,913	0	21,913
02-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,266	0	7,266
ACTIVITY CODE 24 TOTAL		1.400				131,932	102,753	29,179
02-27-310	ELEMENTARY HOMEROOM TEACHER	2.950	98,329	56,024	70,456.95	207,848	207,848	0
02-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	17,906	0	17,906
02-27-320	SECONDARY TEACHER	4.550	98,329	50,007	67,734.95	308,194	308,194	0
02-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	29,129	0	29,129
02-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	32,540	0	32,540
ACTIVITY CODE 27 TOTAL		7.500				595,617	516,042	79,575
02-34-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,551	2,551	0
02-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,678	5,678	0
02-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	372	372	0

North Kitsap School District No.400  
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
02-34-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,713	1,713	0
ACTIVITY CODE 34 TOTAL		0.000				10,314	10,314	0
PROGRAM TOTAL		9.850				901,013	749,325	151,688

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

## PROGRAM 13 - Federal Special Purpose - ESSER III

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

PROGRAM 14 - Federal Special Purpose ESSER III Learning Loss

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.



North Kitsap School District No.400  
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-21-130	OTHER DISTRICT ADMINISTRATOR	1.900	175,000	155,000	165,526.32	314,500	314,500	0
21-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,400	0	2,400
ACTIVITY CODE 21 TOTAL		1.900				316,900	314,500	2,400
21-26-005	OTHER SALARY ITEMS	0.000	0	0	0.00	3,000	3,000	0
21-26-430	OCCUPATIONAL THERAPIST	5.000	98,329	51,007	75,943.20	379,716	379,716	0
21-26-431	OCCUPATIONAL THERAPIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	71,790	0	71,790
21-26-432	OCCUPATIONAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,034	0	5,034
21-26-450	COMMUNICATIONS DISORDER SPECIALIST	11.200	92,764	61,027	72,059.82	807,070	807,070	0
21-26-451	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	165,260	0	165,260
21-26-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	11,215	0	11,215
21-26-460	PSYCHOLOGIST	7.132	98,329	61,413	82,561.97	588,832	588,832	0
21-26-461	PSYCHOLOGIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	106,800	0	106,800
21-26-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	28,026	0	28,026
21-26-480	PHYSICAL THERAPIST	1.200	73,395	67,806	68,737.50	82,485	82,485	0
21-26-481	PHYSICAL THERAPIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	12,224	0	12,224
21-26-482	PHYSICAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,138	0	1,138
ACTIVITY CODE 26 TOTAL		24.532				2,262,590	1,861,103	401,487
21-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	102,000	40,000	62,000
21-27-320	SECONDARY TEACHER	1.000	58,287	58,287	58,287.00	58,287	58,287	0
21-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	64,029	0	64,029
21-27-330	OTHER TEACHER	35.100	98,329	50,007	76,190.54	2,674,288	2,674,288	0

## PROGRAM 21 - Special Education, Supplemental, State

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

North Kitsap School District No.400  
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
24-26-460	PSYCHOLOGIST	0.468	73,395	73,395	73,395.30	34,349	34,349	0
ACTIVITY CODE 26 TOTAL		0.468				34,349	34,349	0
PROGRAM TOTAL		0.468				34,349	34,349	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

## PROGRAM 29 - Special Education, Other, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
								0
								0
								0

3/ Use three decimal places.

North Kitsap School District No.400  
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
31-21-130	OTHER DISTRICT ADMINISTRATOR	0.650	155,000	155,000	155,000.00	100,750	100,750	0
31-21-250	OTHER SCHOOL ADMINISTRATOR	0.200	148,769	148,769	148,770.00	29,754	29,754	0
ACTIVITY CODE 21 TOTAL		0.850				130,504	130,504	0
31-24-420	COUNSELOR	0.200	87,513	65,173	76,345.00	15,269	15,269	0
31-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,245	2,245	0
ACTIVITY CODE 24 TOTAL		0.200				17,514	17,514	0
31-27-001	SICK LEAVE	0.000	0	0	0.00	5,000	5,000	0
31-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	36,220	36,220	0
31-27-320	SECONDARY TEACHER	15.930	98,329	52,007	76,268.80	1,214,962	1,214,962	0
31-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	159,417	159,417	0
31-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	53,193	53,193	0
31-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,147	2,147	0
31-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	940	940	0
ACTIVITY CODE 27 TOTAL		15.930				1,471,879	1,471,879	0
31-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	20,262	20,262	0
31-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	347	347	0

North Kitsap School District No.400  
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
31-34-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	254	254	0
ACTIVITY CODE 34 TOTAL		0.000				20,863	20,863	0
PROGRAM TOTAL		16.980				1,640,760	1,640,760	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

PROGRAM 34 - Middle School Career and Technical Education, State

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

North Kitsap School District No.400  
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 38 - Vocational, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
38-24-420	COUNSELOR	0.270	79,832	79,832	79,833.33	21,555	21,555	0
38-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,120	3,120	0
38-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	948	948	0
ACTIVITY CODE 24 TOTAL		0.270				25,623	25,623	0
PROGRAM TOTAL		0.270				25,623	25,623	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.



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

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

PROGRAM 52 - Other Title Grants under ESEA-Federal

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

North Kitsap School District No.400  
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-21-130	OTHER DISTRICT ADMINISTRATOR	0.100	155,000	155,000	155,000.00	15,500	15,500	0
ACTIVITY CODE 21 TOTAL		0.100				15,500	15,500	0
55-27-320	SECONDARY TEACHER	0.600	98,329	72,418	89,691.67	53,815	53,815	0
55-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	7,569	7,569	0
55-27-330	OTHER TEACHER	6.000	98,329	69,631	85,720.83	514,325	514,325	0
55-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	70,040	70,040	0
ACTIVITY CODE 27 TOTAL		6.600				645,749	645,749	0
55-34-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,032	3,032	0
55-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	897	897	0
55-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,540	5,540	0
ACTIVITY CODE 34 TOTAL		0.000				9,469	9,469	0
PROGRAM TOTAL		6.700				670,718	670,718	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

North Kitsap School District No.400  
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
58-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	79,870	79,870	0
58-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	74,165	74,165	0
58-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	17,115	17,115	0
ACTIVITY CODE 27 TOTAL		0.000				171,150	171,150	0
58-31-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	11,366	11,366	0
ACTIVITY CODE 31 TOTAL		0.000				11,366	11,366	0
PROGRAM TOTAL		0.000				182,516	182,516	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

North Kitsap School District No.400  
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 62 - Math and Science, Professional Development, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
62-21-130	OTHER DISTRICT ADMINISTRATOR	0.230	155,000	155,000	155,000.00	35,650	35,650	0
ACTIVITY CODE 21 TOTAL		0.230				35,650	35,650	0
PROGRAM TOTAL		0.230				35,650	35,650	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

North Kitsap School District No.400  
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 64 - Limited English Proficiency, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
64-31-320	SECONDARY TEACHER	0.200	73,395	73,395	73,395.00	14,679	14,679	0
64-31-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,130	3,130	0
ACTIVITY CODE 31 TOTAL		0.200				17,809	17,809	0
PROGRAM TOTAL		0.200				17,809	17,809	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

North Kitsap School District No.400  
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
65-27-320	SECONDARY TEACHER	2.000	73,395	73,395	73,395.00	146,790	146,790	0
65-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	33,572	33,572	0
65-27-330	OTHER TEACHER	0.200	72,418	72,418	72,420.00	14,484	14,484	0
ACTIVITY CODE 27 TOTAL		2.200				194,846	194,846	0
65-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,691	2,691	0
65-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	241	241	0
ACTIVITY CODE 34 TOTAL		0.000				2,932	2,932	0
PROGRAM TOTAL		2.200				197,778	197,778	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

North Kitsap School District No.400  
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 68 - Indian Education, Federal, ED

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.



North Kitsap School District No.400  
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 73 - Summer School

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
73-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	20,000	0	20,000
ACTIVITY CODE 27 TOTAL		0.000				20,000	0	20,000
PROGRAM TOTAL		0.000				20,000	0	20,000

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

North Kitsap School District No.400  
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
74-21-130	OTHER DISTRICT ADMINISTRATOR	0.100	175,000	175,000	175,000.00	17,500	17,500	0
ACTIVITY CODE 21 TOTAL		0.100				17,500	17,500	0
74-27-310	ELEMENTARY HOMEROOM TEACHER	0.600	73,395	73,395	73,395.00	44,037	44,037	0
74-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	9,391	9,391	0
ACTIVITY CODE 27 TOTAL		0.600				53,428	53,428	0
74-34-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,223	1,223	0
ACTIVITY CODE 34 TOTAL		0.000				1,223	1,223	0
PROGRAM TOTAL		0.700				72,151	72,151	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

North Kitsap School District No.400  
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 79 - Instructional Programs, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

North Kitsap School District No.400  
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 86 - Community Schools

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

North Kitsap School District No.400  
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 89 - Other Community Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

PROGRAM 97 - District-wide Support

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

North Kitsap School District No.400  
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

North Kitsap School District No.400  
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 99 - Pupil Transportation

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.



North Kitsap School District No.400  
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-21-940	OFFICE/CLERICAL	1.196	2,489.80	30.69	26.07	28.61	71,242	30,890	40,353
ACTIVITY CODE 21 TOTAL		1.196					71,242	30,890	40,353
01-22-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	19,000	0	19,000
01-22-910	AIDES	0.413	859.50	25.68	25.68	25.68	22,072	19,865	2,207
01-22-940	OFFICE/CLERICAL	1.790	3,726.50	25.68	24.13	25.09	93,500	84,030	9,470
ACTIVITY CODE 22 TOTAL		2.203					134,572	103,895	30,677
01-23-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	25,000	0	25,000
01-23-910	AIDES	0.734	1,528.00	27.23	27.23	27.23	41,607	37,447	4,161
01-23-940	OFFICE/CLERICAL	19.964	41,534.00	32.61	24.13	28.23	1,172,682	1,055,414	117,268
ACTIVITY CODE 23 TOTAL		20.698					1,239,289	1,092,861	146,429
01-24-940	OFFICE/CLERICAL	5.892	12,256.00	31.12	25.50	27.50	337,032	303,328	33,703
ACTIVITY CODE 24 TOTAL		5.892					337,032	303,328	33,703
01-25-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	14,000	0	14,000
01-25-910	AIDES	6.147	12,793.28	26.07	21.33	22.95	293,575	255,147	38,428
01-25-970	SERVICE WORKERS	3.581	7,449.00	29.14	25.26	26.58	198,017	42,824	155,193
ACTIVITY CODE 25 TOTAL		9.728					505,592	297,971	207,621
01-27-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	6,000	6,000	0
01-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	58,125	5,000	53,125
01-27-910	AIDES	10.295	21,417.00	30.22	20.75	24.55	525,778	484,128	41,650
ACTIVITY CODE 27 TOTAL		10.295					589,903	495,128	94,775
01-28-940	OFFICE/CLERICAL	1.625	3,382.20	30.69	25.30	26.52	89,686	0	89,686

North Kitsap School District No.400  
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-28-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	742,245	0	742,245
ACTIVITY CODE 28 TOTAL		1.625					831,931	0	831,931
PROGRAM TOTAL		51.637					3,709,561	2,324,073	1,385,489

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

North Kitsap School District No.400  
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
02-23-940	OFFICE/CLERICAL	1.654	3,440.00	28.12	24.13	26.25	90,317	81,285	9,032
ACTIVITY CODE 23 TOTAL		1.654					90,317	81,285	9,032
02-24-940	OFFICE/CLERICAL	0.881	1,832.00	25.42	25.42	25.42	46,569	41,912	4,657
ACTIVITY CODE 24 TOTAL		0.881					46,569	41,912	4,657
PROGRAM TOTAL		2.535					136,886	123,197	13,689

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

## PROGRAM 13 - Federal Special Purpose - ESSER III

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

North Kitsap School District No.400  
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 14 - Federal Special Purpose ESSER III Learning Loss

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	
								0	
								0	

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

North Kitsap School District No.400  
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-21-940	OFFICE/CLERICAL	2.000	4,160.00	31.90	0.00	30.74	127,858	111,236	16,621
ACTIVITY CODE 21 TOTAL		2.000					127,858	111,236	16,621
21-25-910	AIDES	1.983	4,125.84	24.38	22.85	23.41	96,570	84,016	12,554
ACTIVITY CODE 25 TOTAL		1.983					96,570	84,016	12,554
21-26-960	PROFESSIONAL	0.524	1,089.50	31.21	31.21	31.21	34,003	29,583	4,420
ACTIVITY CODE 26 TOTAL		0.524					34,003	29,583	4,420
21-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	88,035	14,000	74,035
21-27-910	AIDES	44.144	91,820.84	26.78	22.24	24.02	2,205,847	1,919,087	286,760
ACTIVITY CODE 27 TOTAL		44.144					2,293,882	1,933,087	360,795
PROGRAM TOTAL		48.651					2,552,313	2,157,922	394,390

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

North Kitsap School District No.400  
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
24-27-910	AIDES	15.652	32,564.21	26.78	22.85	25.84	841,376	841,376	0
ACTIVITY CODE 27 TOTAL		15.652					841,376	841,376	0
PROGRAM TOTAL		15.652					841,376	841,376	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

North Kitsap School District No.400  
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 29 - Special Education, Other, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
29-27-910	AIDES	0.097	201.50	26.78	26.78	26.78	5,396	0	5,396
ACTIVITY CODE 27 TOTAL		0.097					5,396	0	5,396
29-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	34,000	0	34,000
ACTIVITY CODE 31 TOTAL		0.000					34,000	0	34,000
PROGRAM TOTAL		0.097					39,396	0	39,396

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.



North Kitsap School District No.400  
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
31-21-940	OFFICE/CLERICAL	0.325	675.20	28.03	28.03	28.03	18,926	18,926	0
ACTIVITY CODE 21 TOTAL		0.325					18,926	18,926	0
31-22-980	TECHNICAL	0.380	790.40	37.60	37.60	37.60	29,719	29,719	0
ACTIVITY CODE 22 TOTAL		0.380					29,719	29,719	0
31-32-980	TECHNICAL	0.095	197.81	27.78	27.78	27.78	5,495	5,495	0
ACTIVITY CODE 32 TOTAL		0.095					5,495	5,495	0
PROGRAM TOTAL		0.800					54,140	54,140	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

North Kitsap School District No.400  
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 34 - Middle School Career and Technical Education, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
34-21-940	OFFICE/CLERICAL	0.081	168.80	28.03	28.03	28.03	4,731	4,731	0
ACTIVITY CODE 21 TOTAL		0.081					4,731	4,731	0
34-32-980	TECHNICAL	0.095	196.93	28.20	28.20	28.20	5,554	5,554	0
ACTIVITY CODE 32 TOTAL		0.095					5,554	5,554	0
PROGRAM TOTAL		0.176					10,285	10,285	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

North Kitsap School District No.400  
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 38 - Vocational, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
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\*\*\*\* NO CLASSIFIED SALARY DATA FOR THIS PROGRAM \*\*\*\*

0	0
0	0
0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

North Kitsap School District No.400  
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

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

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
51-27-910	AIDES	2.660	5,529.68	26.07	21.98	23.88	132,024	132,024	0
ACTIVITY CODE 27 TOTAL		2.660					132,024	132,024	0
PROGRAM TOTAL		2.660					132,024	132,024	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

North Kitsap School District No.400  
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 52 - Other Title Grants under ESEA-Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	
								0	
								0	

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

North Kitsap School District No.400  
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-27-910	AIDES	3.655	7,599.25	26.07	21.33	23.85	181,243	181,243	0
ACTIVITY CODE 27 TOTAL		3.655					181,243	181,243	0
PROGRAM TOTAL		3.655					181,243	181,243	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

## PROGRAM 58 - Special and Pilot Programs, State

\*\*\*\* NO CLASSIFIED SALARY DATA FOR THIS PROGRAM \*\*\*\*

0	0
0	0
0	0

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

North Kitsap School District No.400  
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 62 - Math and Science, Professional Development, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	
								0	
								0	

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.



PROGRAM 64 - Limited English Proficiency, Federal

\*\*\*\* NO CLASSIFIED SALARY DATA FOR THIS PROGRAM \*\*\*\*

0	0
0	0
0	0

3/ Use three decimal places.

North Kitsap School District No.400  
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
65-21-940	OFFICE/CLERICAL	0.203	422.00	26.07	26.07	26.07	11,002	11,002	0
ACTIVITY CODE 21 TOTAL		0.203					11,002	11,002	0
PROGRAM TOTAL		0.203					11,002	11,002	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

North Kitsap School District No.400  
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 68 - Indian Education, Federal, ED

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
68-27-910	AIDES	1.167	2,431.10	30.37	30.22	30.29	73,650	73,650	0
ACTIVITY CODE 27 TOTAL		1.167					73,650	73,650	0
PROGRAM TOTAL		1.167					73,650	73,650	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

North Kitsap School District No.400  
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 73 - Summer School

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	
								0	
								0	

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

North Kitsap School District No.400  
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
74-21-940	OFFICE/CLERICAL	0.304	633.00	26.07	26.07	26.07	16,502	16,502	0
ACTIVITY CODE 21 TOTAL		0.304					16,502	16,502	0
PROGRAM TOTAL		0.304					16,502	16,502	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

## PROGRAM 79 - Instructional Programs, Other

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

PROGRAM 86 - Community Schools

\*\*\*\* NO CLASSIFIED SALARY DATA FOR THIS PROGRAM \*\*\*\*

0	0
0	0
0	0

3/ Use three decimal places.

North Kitsap School District No.400  
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 89 - Other Community Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
89-63-970	SERVICE WORKERS	0.250	520.00	24.99	24.99	24.99	12,995	0	12,995
ACTIVITY CODE 63 TOTAL		0.250					12,995	0	12,995
89-91-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	272,394	0	272,394
89-91-990	DIRECTOR/SUPERVISOR	2.000	4,160.00	32.31	32.31	32.31	134,428	0	134,428
89-91-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	2,400	0	2,400
ACTIVITY CODE 91 TOTAL		2.000					409,222	0	409,222
PROGRAM TOTAL		2.250					422,217	0	422,217

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.



North Kitsap School District No.400  
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-12-940	OFFICE/CLERICAL	0.800	1,664.00	45.40	45.40	45.40	75,546	37,773	37,773
<b>ACTIVITY CODE 12 TOTAL</b>		<b>0.800</b>					<b>75,546</b>	<b>37,773</b>	<b>37,773</b>
97-13-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	12,000	0	12,000
97-13-940	OFFICE/CLERICAL	4.774	9,928.00	33.87	26.85	32.56	323,226	158,493	164,733
97-13-960	PROFESSIONAL	1.000	2,080.00	34.06	34.06	34.06	70,845	35,422	35,422
97-13-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,400	0	2,400
97-13-990	DIRECTOR/SUPERVISOR	3.000	6,240.00	88.46	52.64	66.27	413,500	100,980	312,520
97-13-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	2,400	0	2,400
<b>ACTIVITY CODE 13 TOTAL</b>		<b>8.774</b>					<b>824,371</b>	<b>294,895</b>	<b>529,475</b>
97-14-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	27,000	0	27,000
97-14-910	AIDES	1.000	2,080.00	36.19	36.19	36.19	75,275	37,638	37,638
97-14-940	OFFICE/CLERICAL	2.792	5,808.00	41.09	29.11	37.69	218,908	109,454	109,454
97-14-960	PROFESSIONAL	1.000	2,080.00	60.10	60.10	60.10	125,000	125,000	0
97-14-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,400	0	2,400
<b>ACTIVITY CODE 14 TOTAL</b>		<b>4.792</b>					<b>448,583</b>	<b>272,092</b>	<b>176,492</b>
97-15-960	PROFESSIONAL	1.000	2,080.00	63.46	63.46	63.46	132,000	0	132,000
97-15-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,400	0	2,400
<b>ACTIVITY CODE 15 TOTAL</b>		<b>1.000</b>					<b>134,400</b>	<b>0</b>	<b>134,400</b>
97-61-940	OFFICE/CLERICAL	1.000	2,080.00	30.19	30.19	30.19	62,795	31,398	31,398
97-61-990	DIRECTOR/SUPERVISOR	3.000	6,240.00	64.90	51.75	60.20	375,650	84,928	290,723
97-61-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	16,800	0	16,800
<b>ACTIVITY CODE 61 TOTAL</b>		<b>4.000</b>					<b>455,245</b>	<b>116,326</b>	<b>338,921</b>
97-62-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	40,000	0	40,000

North Kitsap School District No.400  
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-62-970	SERVICE WORKERS	5.734	11,928.00	33.99	28.85	31.18	371,932	185,966	185,966
<b>ACTIVITY CODE 62 TOTAL</b>		<b>5.734</b>					<b>411,932</b>	<b>185,966</b>	<b>225,966</b>
97-63-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	83,200	0	83,200
97-63-970	SERVICE WORKERS	33.081	68,808.00	29.85	22.89	26.58	1,828,742	1,113,380	715,362
97-63-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	4,243	3,267	976
<b>ACTIVITY CODE 63 TOTAL</b>		<b>33.081</b>					<b>1,916,185</b>	<b>1,116,647</b>	<b>799,538</b>
97-64-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	25,000	0	25,000
97-64-920	CRAFTS/TRADES	7.000	14,560.00	35.83	34.08	35.12	511,389	255,694	255,694
97-64-970	SERVICE WORKERS	2.000	4,160.00	39.46	25.49	32.48	135,096	67,548	67,548
<b>ACTIVITY CODE 64 TOTAL</b>		<b>9.000</b>					<b>671,485</b>	<b>323,242</b>	<b>348,242</b>
97-72-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	117,202	24,148	93,053
97-72-940	OFFICE/CLERICAL	1.940	4,032.00	45.40	45.40	34.61	139,534	69,767	69,767
97-72-960	PROFESSIONAL	1.000	2,080.00	69.23	69.23	69.23	144,000	34,560	109,440
97-72-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,400	0	2,400
97-72-980	TECHNICAL	12.518	26,034.85	45.44	24.86	33.93	883,362	271,476	611,886
97-72-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	50.72	50.72	50.72	105,500	46,420	59,080

North Kitsap School District No.400  
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-72-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	2,400	0	2,400
ACTIVITY CODE 72 TOTAL		16.458					1,394,398	446,371	948,026
PROGRAM TOTAL		83.639					6,332,145	2,793,312	3,538,833

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

North Kitsap School District No.400  
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
98-41-940	OFFICE/CLERICAL	0.869	1,808.00	31.70	31.70	31.70	57,314	20,060	37,254
98-41-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	54.68	54.68	54.68	113,739	0	113,739
98-41-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	2,400	0	2,400
ACTIVITY CODE 41 TOTAL		1.869					173,453	20,060	153,393
98-44-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	15,000	15,000	0
98-44-970	SERVICE WORKERS	15.656	32,552.50	28.62	17.17	21.25	691,808	615,709	76,099
98-44-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	3,850	3,427	424
ACTIVITY CODE 44 TOTAL		15.656					710,658	634,136	76,523
PROGRAM TOTAL		17.525					884,111	654,196	229,916

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

## PROGRAM 99 - Pupil Transportation

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

North Kitsap School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	692,946	XXXXX	272,500	XXXXX	340,000	XXXXX
(1) Credit Transfers	-692,946	XXXXX	-272,500	XXXXX	-340,000	XXXXX
(2) Certificated Salaries	35,933,915	42.11	37,631,904	39.08	40,645,217	40.92
(3) Classified Salaries	16,473,990	19.30	17,632,965	18.31	17,895,250	18.02
(4) Employee Benefits and Payroll Taxes	20,410,793	23.92	23,118,569	24.01	23,395,137	23.55
(5) Supplies and Materials	3,419,805	4.01	8,747,043	9.08	8,568,420	8.63
(7) Purchased Services	8,924,838	10.46	9,031,804	9.38	8,740,883	8.80
(8) Travel	45,306	0.05	83,253	0.09	36,206	0.04
(9) Capital Outlay	128,171	0.15	48,100	0.05	44,000	0.04
TOTAL EXPENDITURES	85,336,819	100.00	96,293,638	100.00	99,325,113	100.00

North Kitsap School District No.400  
SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
<b>TEACHING ACTIVITIES</b>						
27   Teaching	46,889,917	54.95	54,774,917	56.88	56,002,979	56.38
28   Extracur	1,868,528	2.19	2,075,466	2.16	1,933,846	1.95
29   Pmt to SD	26,368	0.03	0	0.00	100,000	0.10
<b>TOTAL TEACHING ACTIVITIES</b>	<b>48,784,812</b>	<b>57.17</b>	<b>56,850,383</b>	<b>59.04</b>	<b>58,036,825</b>	<b>58.43</b>
<b>TEACHING SUPPORT</b>						
22   Lrn Resrc	1,386,621	1.62	1,451,005	1.51	1,611,421	1.62
24   Guid/Coun	2,306,184	2.70	2,417,385	2.51	2,757,826	2.78
25   Pupil M/S	890,892	1.04	1,072,398	1.11	1,289,349	1.30
26   Health	3,676,640	4.31	3,553,470	3.69	3,677,356	3.70
31   InstProDev	459,438	0.54	856,517	0.89	378,778	0.38
32   Inst Tech	384,215	0.45	84,380	0.09	28,441	0.03
33   Curriculum	433,983	0.51	608,000	0.63	931,500	0.94
34   Prof Lrng St	387,817	0.45	573,292	0.60	609,727	0.61
<b>TOTAL TEACHING SUPPORT</b>	<b>9,537,973</b>	<b>11.18</b>	<b>10,616,447</b>	<b>11.03</b>	<b>11,284,398</b>	<b>11.36</b>
<b>OTHER SUPPORT ACTIVITIES</b>						
42   Food	705,059	0.83	636,000	0.66	740,000	0.75
44   Operation	1,762,998	2.07	1,406,746	1.46	1,436,952	1.45
49   Transfers	-481,873	-0.56	0	0.00	0	0.00
52   Operation	2,728,953	3.20	3,487,831	3.62	3,350,095	3.37
53   Maintnce	447,378	0.52	524,870	0.55	508,217	0.51
56   Insurance	0	0.00	0	0.00	0	0.00
58   Remote Learning Operations	XXXXX	XXXXX	XXXXX	XXXXX	0	0.00
59   Transfers	-211,073	-0.25	-272,500	-0.28	-340,000	-0.34
62   Grnd Mnt	718,839	0.84	790,895	0.82	798,826	0.80
63   Oper Bldg	2,841,337	3.33	2,840,776	2.95	2,943,752	2.96
64   Maintnce	2,079,510	2.44	1,723,364	1.79	1,633,507	1.64
65   Utilities	1,719,021	2.01	2,138,000	2.22	2,420,000	2.44
67   Bldg Secu	48,711	0.06	51,000	0.05	38,000	0.04
68   Insurance	794,611	0.93	917,131	0.95	1,087,851	1.10
72   Info Sys	2,193,297	2.57	2,418,049	2.51	2,675,434	2.69
73   Printing	0	0.00	0	0.00	0	0.00

North Kitsap School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
74   Warehouse	0	0.00	0	0.00	0	0.00
75   Mtr Pool	0	0.00	0	0.00	0	0.00
83   Interest	0	0.00	0	0.00	0	0.00
84   Principal	0	0.00	0	0.00	0	0.00
85   Debt Expn	0	0.00	0	0.00	0	0.00
91   Publ Actv	432,333	0.51	613,441	0.64	635,658	0.64
<b>TOTAL OTHER SUPPORT ACTIVITIES</b>	<b>15,779,100</b>	<b>18.49</b>	<b>17,275,603</b>	<b>17.94</b>	<b>17,928,292</b>	<b>18.05</b>
<b>UNIT ADMINISTRATION</b>						
23   Princ Off	4,857,753	5.69	5,057,887	5.25	5,179,694	5.21
<b>TOTAL UNIT ADMINISTRATION</b>	<b>4,857,753</b>	<b>5.69</b>	<b>5,057,887</b>	<b>5.25</b>	<b>5,179,694</b>	<b>5.21</b>
<b>CENTRAL ADMINISTRATION</b>						
11   Bd of Dir	144,914	0.17	398,000	0.41	228,000	0.23
12   Supt Off	423,177	0.50	434,149	0.45	420,815	0.42
13   Busns Off	1,034,094	1.21	1,080,695	1.12	1,240,150	1.25
14   HR	946,156	1.11	899,682	0.93	1,010,142	1.02
15   Pblc Rltn	208,833	0.24	226,654	0.24	232,280	0.23
21   Supv Inst	1,907,622	2.24	1,845,829	1.92	2,348,873	2.36
41   Supervisn	222,542	0.26	242,721	0.25	236,961	0.24
51   Supervisn	640,108	0.75	568,037	0.59	560,702	0.56
61   Supv Bldg	461,918	0.54	797,551	0.83	617,981	0.62
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>5,989,365</b>	<b>7.02</b>	<b>6,493,318</b>	<b>6.74</b>	<b>6,895,904</b>	<b>6.94</b>
<b>TOTAL EXPENDITURES</b>	<b>85,336,819</b>	<b>100.00</b>	<b>96,293,638</b>	<b>100.00</b>	<b>99,325,113</b>	<b>100.00</b>



North Kitsap School District No.400

REVENUE WORK SHEET--GENERAL FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2021	12,574,688	0	12,574,688	45.00	5,658,610
Spring 2022	13,203,423	0	13,203,423	55.00	7,261,883
1100 TOTAL LOCAL TAXES:					12,920,492

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation /3	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2021	0	0.000	0	0.00	XXXXX
Spring 2022	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

- 1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.
- 2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).
- 3/ Use 50% timber assessed valuation or 80% Assessed Valuation of Timber Roll.

North Kitsap School District No.400

GENERAL FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2021	(4) Principal Payments in FY 2021-2022	(5) Interest Payments in FY 2021-2022	(6) Outstanding Balance at Aug 31, 2022 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2021-2022	Interest Payments in FY 2021-2022	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0 3/	0 3/	0

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditure(s) in appropriate program matrix pages.

3/ Budget as part of Program 97, Districtwide Support, Activity 83, Other Interest, or Activity 84, Debt Principal, as appropriate.

4/ Budget as Other Financing Source in Revenue Account 9500 on page GF4.

North Kitsap School District No.400

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
<b>TEACHING ACTIVITIES</b>				
27   Teaching	324.231	80.20	77.670	28.75
28   Extracurricular	2.000	0.49	1.625	0.60
<b>TOTAL TEACHING ACTIVITIES</b>	<b>326.231</b>	<b>80.69</b>	<b>79.295</b>	<b>29.36</b>
<b>TEACHING SUPPORT</b>				
22   Learning Resources	9.600	2.37	2.583	0.96
24   Guidance and Counseling	16.270	4.02	6.773	2.51
25   Pupil Management and Safety	0.000	0.00	11.711	4.34
26   Health/Related Services	25.000	6.18	0.524	0.19
31   InstProDev	1.200	0.30	0.000	0.00
32   Inst Tech	XXXXX	XXXXX	0.190	0.07
33   Curriculum	0.000	0.00	0.000	0.00
34   Professional Learning - State	0.000	0.00	XXXXX	XXXXX
<b>TOTAL TEACHING SUPPORT</b>	<b>52.070</b>	<b>12.88</b>	<b>21.781</b>	<b>8.06</b>
<b>OTHER SUPPORT ACTIVITIES</b>				
44   Food Services Operations	XXXXX	XXXXX	15.656	5.80
52   Operations	XXXXX	XXXXX	32.350	11.98
53   Maintenance	XXXXX	XXXXX	3.000	1.11
58   Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62   Grounds--Maintenance	XXXXX	XXXXX	5.734	2.12
63   Operation of Buildings	XXXXX	XXXXX	33.331	12.34
64   Maintenance	XXXXX	XXXXX	9.000	3.33
65   Utilities	XXXXX	XXXXX	0.000	0.00
67   Building Security	XXXXX	XXXXX	0.000	0.00
72   Information Systems	0.000	0.00	16.458	6.09
73   Printing	0.000	0.00	0.000	0.00
74   Warehousing and Distribution	0.000	0.00	0.000	0.00
75   Motor Pool	0.000	0.00	0.000	0.00
91   Public Activities	0.000	0.00	2.000	0.74
<b>TOTAL OTHER SUPPORT ACTIVITIES</b>	<b>0.000</b>	<b>0.00</b>	<b>117.529</b>	<b>43.51</b>

North Kitsap School District No.400

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
<b>UNIT ADMINISTRATION</b>				
23   Principal's Office	15.600	3.86	22.352	8.27
<b>TOTAL UNIT ADMINISTRATION</b>	<b>15.600</b>	<b>3.86</b>	<b>22.352</b>	<b>8.27</b>
<b>CENTRAL ADMINISTRATION</b>				
12   Superintendent's Office	1.000	0.25	0.800	0.30
13   Business Office	0.000	0.00	8.774	3.25
14   Human Resources	1.000	0.25	4.792	1.77
15   Public Relations	0.000	0.00	1.000	0.37
21   Supervision - Instruction	8.400	2.08	4.109	1.52
41   Supervision - Nutrition Services	0.000	0.00	1.869	0.69
51   Supervision - Transportation	0.000	0.00	3.823	1.42
61   Supervision - Building	0.000	0.00	4.000	1.48
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>10.400</b>	<b>2.57</b>	<b>29.167</b>	<b>10.80</b>
<b>TOTAL FTE STAFF</b>	<b>404.301</b>	<b>100.00</b>	<b>270.124</b>	<b>100.00</b>

NOTE: Activities 29, 42, 43, 49, 56, 59, 68, 83, 84, and 85 are not included because there should not be personnel charged to these activities.

North Kitsap School District No.400  
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
<b>REVENUES</b>			
100   General Student Body	200,087	282,190	295,890
200   Athletics	190,360	278,905	249,005
300   Classes	3,804	19,025	17,575
400   Clubs	117,571	319,689	291,839
600   Private Moneys	14,085	23,900	21,600
<b>A. TOTAL REVENUES</b>	<b>525,906</b>	<b>923,709</b>	<b>875,909</b>
<b>EXPENDITURES</b>			
100   General Student Body	99,419	304,049	295,748
200   Athletics	224,036	349,190	342,240
300   Classes	11,610	20,600	17,900
400   Clubs	113,210	355,461	332,659
600   Private Moneys	11,006	26,588	25,288
<b>B. TOTAL EXPENDITURES</b>	<b>459,281</b>	<b>1,055,888</b>	<b>1,013,835</b>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)</b>	<b>66,626</b>	<b>-132,179</b>	<b>-137,926</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	504,890	467,137	485,916
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>504,890</b>	<b>467,137</b>	<b>485,916</b>
<b>E. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	563,710	334,958	347,990
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	7,805	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0

North Kitsap School District No.400  
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	571,515	334,958	347,990

1/ Amount on Line F should be equal to or greater than all restricted fund balances.

North Kitsap School District No.400  
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	27,232	0	0
2000   Local Nontax Support	2,957	5,000	100
3000   State, General Purpose	0	0	0
5000   Federal, General Purpose	0	0	0
9000   Other Financing Sources	115,637	90,730	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>145,826</b>	<b>95,730</b>	<b>100</b>
<b>EXPENDITURES</b>			
Matured Bond Expenditures	109,826	89,000	0
Interest on Bonds	5,811	1,800	0
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>115,637</b>	<b>90,800</b>	<b>0</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>30,189</b>	<b>4,930</b>	<b>100</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	242,718	275,000	25,660
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>242,718</b>	<b>275,000</b>	<b>25,660</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	272,907	279,930	27,760
G.L.835 Restricted for Arbitrage Rebate	0	0	0

North Kitsap School District No.400  
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	-2,000
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	272,907	279,930	25,760



North Kitsap School District No.400

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
<b>LOCAL TAXES</b>			
1100   Local Property Taxes	27,232	0	0
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	0	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
1000   <b>TOTAL LOCAL TAXES</b>	<b>27,232</b>	<b>0</b>	<b>0</b>
<b>LOCAL SUPPORT NONTAX</b>			
2300   Investment Earnings	2,957	5,000	100
2450   Other Interest Earnings	XXXXX	0	0
2700   Rentals and Leases	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
2000   <b>TOTAL LOCAL NONTAX SUPPORT</b>	<b>2,957</b>	<b>5,000</b>	<b>100</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
3000   <b>TOTAL STATE, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit - Federal	0	0	0
5000   <b>TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			
9100   Sale of Bonds	0	0	0
9200   Sale of Real Property	0	0	0
9600   Sale of Refunding Bonds	0	0	0
9900   Transfers	115,637	0	0
9901   Transfers (local resources)	0	90,730	0

North Kitsap School District No.400

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
9000   TOTAL OTHER FINANCING SOURCES	115,637	90,730	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	145,826	95,730	100

North Kitsap School District No.400

REVENUE WORK SHEET--DEBT SERVICE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2021	0	0	0	0.00	0
Spring 2022	0	0	0	0.00	0
1100 TOTAL LOCAL TAXES:					0

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2021	0	0.000	0	0.00	XXXXX
Spring 2022	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

North Kitsap School District No.400  
DEBT SERVICE FUND BUDGET DETAIL OF OUTSTANDING BONDS

A. VOTED BONDS

Date of Issue	1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2021
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B. NONVOTED BONDS

Date of Issue	1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2021
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TOTAL ALL BONDS			2/
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1/ Include only bond issues for which debt service costs are included on page DS1. Please list in Sections A and B above the outstanding bond issues in date order, beginning with the earliest issue.

2/ Total estimated bonds outstanding as of September 1 should agree with County Treasurer's amount outstanding as of June 30, plus estimated July and August issues, less estimated July and August redemption.

North Kitsap School District No.400  
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	9,513,840	11,002,984	14,503,110
2000   Local Nontax Support	208,438	85,000	1,135,000
3000   State, General Purpose	0	0	0
4000   State, Special Purpose	68,800	0	0
5000   Federal, General Purpose	0	0	0
6000   Federal, Special Purpose	0	0	0
7000   Revenues from Other School Districts	0	0	0
8000   Revenues from Other Entities	0	0	0
9000   Other Financing Sources	0	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>9,791,079</b>	<b>11,087,984</b>	<b>15,638,110</b>
<b>EXPENDITURES</b>			
10   Sites	1,285,129	1,250,000	0
20   Buildings	3,948,014	8,442,142	17,192,142
30   Equipment	342,876	1,000,000	0
40   Energy	447,969	0	0
50   Sales and Lease Expenditures	0	0	0
60   Bond Issuance Expenditures	0	0	0
90   Debt Expenditures	0	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>6,447,629</b>	<b>10,692,142</b>	<b>17,192,142</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>0</b>	<b>350,000</b>	<b>350,000</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>3,343,450</b>	<b>45,842</b>	<b>-1,904,032</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	1,000,000	3,000,000

North Kitsap School District No.400  
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	120,460	221,500	72,000
G.L.867 Restricted from Mitigation Fee Proceeds	574,140	570,000	975,000
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	753,215	788,000	837,000
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>273,827</b>	<b>2,579,500</b>	<b>4,884,000</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	1,964,993	1,000,000	519,768
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	272,052	271,500	1,072,000
G.L.867 Restricted from Mitigation Fee Proceeds	575,647	570,000	1,075,000
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	804,585	783,842	313,200
G.L.890 Unassigned Fund Balance	0	0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>3,617,277</b>	<b>2,625,342</b>	<b>2,979,968</b>

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

North Kitsap School District No.400

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

- 2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.
- 3/ Line H must be equal to or greater than all restricted fund balances.

North Kitsap School District No.400

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
<b>LOCAL TAXES</b>			
1100   Local Property Tax	9,496,309	9,994,186	10,503,110
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	1,000,000	4,000,000
1500   Timber Excise Tax	17,531	8,798	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
1000   <b>TOTAL LOCAL TAXES</b>	<b>9,513,840</b>	<b>11,002,984</b>	<b>14,503,110</b>
<b>LOCAL SUPPORT NONTAX</b>			
2200   Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300   Investment Earnings	41,427	25,000	25,000
2400   Interfund Loan Interest Earnings	0	0	0
2450   Other Interest Earnings	XXXXX	0	0
2500   Gifts and Donations	0	0	0
2600   Fines and Damages	0	0	0
2700   Rentals and Leases	0	0	0
2800   Insurance Recoveries	0	0	0
2900   Local Support Nontax, Unassigned	167,011	60,000	1,110,000
2910   E-Rate	0	0	0
2000   <b>TOTAL LOCAL NONTAX SUPPORT</b>	<b>208,438</b>	<b>85,000</b>	<b>1,135,000</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
3000   <b>TOTAL STATE, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	68,800	0	0
4130   State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4230   State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300   Other State Agencies, Unassigned	0	0	0
4330   State Matching Funding Assistance - - Other	0	0	0
4000   <b>TOTAL STATE, SPECIAL PURPOSE</b>	<b>68,800</b>	<b>0</b>	<b>0</b>



North Kitsap School District No.400

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit-Federal	0	0	0
5000   <b>TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
6111   Federal Special Purpose-GEER	XXXXX	XXXXX	0
6112   Federal Special Purpose-ESSER II	XXXXX	XXXXX	0
6113   Federal Special Purpose-ESSER III	XXXXX	XXXXX	0
6114   Federal Special Purpose ESSER III Learning Loss	XXXXX	XXXXX	0
6118   Federal Special Purpose-Reserved G	XXXXX	XXXXX	0
6119   Federal Special Purpose-Reserved H	XXXXX	XXXXX	0
6140   Impact Aid-Construction	0	0	0
6176   Targeted Assistance ESSER I	0	0	0
6200   Direct Special Purpose Grants	0	0	0
6211   Federal Special Purpose-GEER	0	XXXXX	0
6212   Federal Special Purpose-ESSER II	0	XXXXX	0
6213   Federal Special Purpose-ESSER III	0	XXXXX	0
6214   Federal Special Purpose ESSER III Learning Loss	0	XXXXX	0
6218   Federal Special Purpose-Reserved G	0	XXXXX	0
6219   Federal Special Purpose-Reserved H	0	XXXXX	0
6240   Impact Aid-Construction	0	0	0
6276   Targeted Assistance ESSER I	0	0	0
6300   Federal Grants Through Other Agencies, Unassigned	0	0	0
6311   Federal Special Purpose-GEER	0	XXXXX	0
6312   Federal Special Purpose-ESSER II	0	XXXXX	0
6313   Federal Special Purpose-ESSER III	0	XXXXX	0
6314   Federal Special Purpose ESSER III Learning Loss	0	XXXXX	0
6318   Federal Special Purpose-Reserved G	0	XXXXX	0
6319   Federal Special Purpose-Reserved H	0	XXXXX	0
6340   Impact Aid-Construction	0	0	0
6376   Targeted Assistance ESSER I	0	0	0

North Kitsap School District No.400

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100   Program Participation, Unassigned	0	0	0
7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100   Governmental Entities	0	0	0
8101   Governmental Entities-Enrichment	XXXXX	XXXXX	0
8500   Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
OTHER FINANCING SOURCES			
9100   Sale of Bonds	0	0	0
9200   Sale of Real Property	0	0	0
9300   Sale of Equipment	0	0	0
9400   Compensated Loss of Fixed Assets	0	0	0
9500   Long-Term Financing	0	0	0
9900   Transfers	0	0	0
9901   Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	9,791,079	11,087,984	15,638,110

North Kitsap School District No.400

REVENUE WORK SHEET--CAPITAL PROJECTS FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2021	10,222,005	0	10,222,005	45.00	4,599,902
Spring 2022	10,733,105	0	10,733,105	55.00	5,903,208
1100 TOTAL LOCAL TAXES:					10,503,110

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2021	0	0.000	0	0.00	XXXXX
Spring 2022	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

North Kitsap School District No.400

CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2021-2022

PROJECT DESCRIPTION	TOTAL	(10) Sites	(20) Buildings	(30) Equipment	(35) Instruction Technology	(40) Energy	(50) Sales and Lease Expenditure	(60) Bond Issuance Expenditure	(90) Debt
Expenditure Capacity	4,000,000	0	4,000,000	0	0	0	0	0	0
Fiber Network Payment	192,142	0	192,142	0	0	0	0	0	0
General Levy Expenses	1,000,000	0	1,000,000	0	0	0	0	0	0
PMS Bldg 2 & 3 HVAC	5,000,000	0	5,000,000	0	0	0	0	0	0
Projects - To be scoped	4,000,000	0	4,000,000	0	0	0	0	0	0
Vinland HVAC	3,000,000	0	3,000,000	0	0	0	0	0	0
TOTAL EXPENDITURES	17,192,142	0	17,192,142	0	0	0	0	0	0

North Kitsap School District No.400  
SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

North Kitsap School District No.400  
SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

North Kitsap School District No.400

CAPITAL PROJECTS FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2021	(4) Principal Payments in FY 2021-2022	(5) Interest Payments in FY 2021-2022	(6) Outstanding Balance at Aug 31, 2022 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2021-2022	Interest Payments in FY 2021-2022	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0 3/	0 3/	0

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditure(s) in appropriate expenditure type on Page CP6.

3/ Budget as part of Expenditure (90) - Debt on Page CP6.

4/ Budget as Other Financing Source in Revenue Account No. 9500 on CP3.

North Kitsap School District No.400  
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
REVENUES AND OTHER FINANCING SOURCES			
1100   Local Property Tax	0	0	0
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	0	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
2200   Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300   Investment Earnings	19,236	20,000	7,000
2450   Other Interest Earnings	XXXXX	0	0
2500   Gifts and Donations	0	0	0
2600   Fines and Damages	0	0	0
2700   Rentals and Leases	0	0	0
2800   Insurance Recoveries	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
3600   State Forests	0	0	0
4100   Special Purpose-Unassigned	0	0	0
4300   Other State Agencies-Unassigned	0	0	0
4499   Transportation Reimbursement Depreciation	500,898	400,000	440,000
5200   General Purposes Direct Federal Grants-Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5600   Qualified Bond Interest Credit-Federal	0	0	0
6100   Special Purpose-OSPI Unassigned	0	0	0
6200   Direct Special Purpose Grants	0	0	0
6300   Federal Grants Through Other Entities-Unassigned	0	0	0
8100   Governmental Entities	0	0	0
8101   Governmental Entities	XXXXX	XXXXX	0
8500   NonFederal ESD	0	0	0
9100   Sale of Bonds	0	0	0
9300   Sale of Equipment	175,000	10,000	16,000
9400   Compensated Loss of Fixed Assets	1,000	0	0
9500   Long-Term Financing	0	0	0



North Kitsap School District No.400  
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
9901   Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	696,134	430,000	463,000
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	696,134	430,000	463,000
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	435,931	500,000	368,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	435,931	500,000	368,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	260,203	-70,000	95,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	1,628,453	1,400,000	1,957,000
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	1,628,453	1,400,000	1,957,000
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	1,888,656	1,330,000	2,052,000
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

North Kitsap School District No.400  
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	1,888,656	1,330,000	2,052,000

- 1/ Includes interest portion of purchase contracts.
- 2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.
- 3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.
- 4/ Amount on Line J must be equal to or greater than all restricted fund balances.

North Kitsap School District No.400

REVENUE WORK SHEET--TRANSPORTATION VEHICLE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2021	0	0	0	0.00	0
Spring 2022	0	0	0	0.00	0
1100 TOTAL LOCAL TAXES:					0

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2021	0	0.000	0	0.00	XXXXX
Spring 2022	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

North Kitsap School District No.400

TRANSPORTATION VEHICLE FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2021	(4) Principal Payments in FY 2021-2022	(5) Interest Payments in FY 2021-2022	(6) Outstanding Balance at Aug 31, 2022 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2021-2022	Interest Payments in FY 2021-2022	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0 3/	0 3/	0

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditures on Page TVF 1 under 34 - Transportation Equipment Major Equipment

3/ Budget as part of 91 Principal or 92 Interest, as appropriate.

4/ Budget as Other Financing Source in Revenue Account 9500 on Page TVF1.

## North Kitsap School District No. 400

## Budget Edit Report

## GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.704	On report GF4, Revenue Account 3121 + 4121 + 4321 + 6121 + 6221 + 6321 + 7121 + 8521; on report GF8, expenditures for Program 21	9,489,065.00	12,763,183.00
Informational	1.728	On report GF4, Revenue Account 2173; on report GF8, expenditures for Program 73.	0.00	24,996.00
Informational	1.737	On report GF4, Revenue Account 2186; on report GF8, expenditures for Program 86.	57,700.00	79,001.00
Informational	1.738	On report GF, Revenue Account 2289 + 6189 + 6289 + 6389 + 7189 + 8189; on report GF8, expenditures for Program 89	295,000.00	694,306.00
Informational	1.739	On report GF4, Revenue Account 2298 + 4198 + 4398 + 6198 + 6298 + 6398 + 6998 + 7198; on report GF8, expenditures for Program 98.	1,845,000.00	2,413,913.00
Informational	1.740	On report GF4, Revenue Account 4199 + 4399 + 6199 + 6299 + 6399 + 7199; on report GF8, expenditures for Program 99.	3,258,207.00	4,079,014.00

## ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

## DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
Informational	3.999	On page DS1, Column 3, Line B, Total Expenditures is zero.	0.00	0.00

## CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

## TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

## North Kitsap School District No. 400

## Revenue Edit Report

Info 300	Revenue Code	F-203 Amount	F-195 Amount	Difference
	1400	0.00	0.00	0.00
	1600	0.00	0.00	0.00
	3100	53,256,479.46	53,256,479.00	0.46
	3121	1,245,747.75	1,245,748.00	-0.25
	3600	0.00	0.00	0.00
	4121	8,243,316.97	8,243,317.00	-0.03
	4155	1,310,457.27	1,310,457.00	0.27
	4165	394,582.30	394,582.00	0.30
	4174	180,846.49	180,846.00	0.49
	4198	0.00	0.00	0.00
	4199	0.00	3,258,207.00	-3,258,207.00
	4499	0.00	440,000.00	-440,000.00
	5400	0.00	0.00	0.00
	Total	64,631,430.24	68,329,636.00	-3,698,205.76

## MESSAGES

Type	Number	Message	F-195 Amount	F-203 Amount
Informational	123	F-195 Revenue Account 4199 (Transportation-Operations) on page GF5 is not equal to Revenue Account 4199, F-203 Output Item I4.	3,258,207.00	0.00
Informational	124	F-195 Revenue Account 4499 (Transportation Reimbursement-Depreciation) on page TVF1 is not equal to Revenue Account 4499, F-203 Output Item J1.	440,000.00	0.00

  

Type	Number	Message	F-195 Amount	F-197 Amount
Informational	601	On F-195, page GF2, Column 3, Total Beginning Fund Balance, is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = \$20,000.	16,500,000.00	16,673,019.59

## North Kitsap School District No. 400

## Revenue Edit Report

Type	Number	Message	F-195 Amount	F-197 Amount
Informational	602	On F-195, page TVF1, Column 3, Total Beginning Fund Balance, is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = \$5,000.	1,957,000.00	1,516,121.80
Informational	603	On F-195, page CP1, Column 3, Total Beginning Fund Balance, is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = \$1.	4,884,000.00	8,282,801.64
Informational	604	On F-195, page ASB1, Column 3, Beginning Fund Balance, G.L. 819, Restricted to Fund Purposes is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = \$20,000.	485,916.00	521,996.33

## Superintendent of Public Instruction

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F-203 Summary Report  
NKSD 21-22 F-203 v1

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	0.00
3100	M70	Apportionment	53,256,479.46
3121	Z288	Special Education, Gen Apportionment	1,245,747.75
4121	N7	Special Education	8,243,316.97
4122	N8	Special Education - Infants and Toddlers - State	0.00
4155	071a	Learning Assistance Program	1,310,457.27
4165	Z477	Transitional Bilinual	394,582.30
4174	Z095	Highly Capable	180,846.49
4198	S5	School Food Service	0.00
4199	I4	Transportation - Operations	0.00
4499	J1	Transportation Reimbursement	0.00
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	805,262.04
n/a	A30h	Estimated Hold Harmless	0.00
n/a	V13	Estimated Next Year LEA	0
n/a	Z109	Skill Center Total	0.00
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	2,577,298.88

Total Certificated Instructional Staff Units and Salary	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	262.87	18.93	281.80
District Generated			
Total	262.87	18.93	281.80
CIS Salary Allocation			
School Generated	21,383,414.99	1,539,547.96	22,922,962.95
District Generated			
Total	21,383,414.99	1,539,547.96	22,922,962.95
Total Certificated Adminstrative Staff Units and Salary	1191/1191ED	Other	Total
Certificated Administrative Staff (CAS) Units			
School Generated	14.84	1.44	16.28
District Generated	4.68		4.68
Total	19.52	1.44	20.97
CAS Salary Allocation			
School Generated	1,791,868.56	174,115.53	1,965,984.09
District Generated	565,452.86		565,452.86
Total	2,357,321.42	174,115.53	2,531,436.95
Total Classified Staff Units and Salary	1191/1191ED	Other	Total
Classified Staff (CLS) Units			
School Generated	56.06	5.85	61.91
District Generated	26.84		26.84
Total	82.90	5.85	88.75
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	3,271,413.87	341,374.05	3,612,787.92
District Generated	1,566,235.85		1,566,235.85
Total	4,837,649.72	341,374.05	5,179,023.77



**Student Enrollment****Student Enrollment**

<b>Item Code</b>	<b>Item Name</b>	<b>Amount</b>
B9	Enroll SpEd 0-2	0.00
B1	Enroll SpEd 3-PK	80.00
B2L1	Enroll SpEd K-21 LRE1	537.00
B2	Enroll SpEd K-21 Other	220.00
Z271	Enroll K	507.56
A6A1	Enroll 1	383.40
A6A2	Enroll 2	375.91
A6A3	Enroll 3	373.90
A39	Enroll K-3	1,640.77
A7a	Enroll 4	374.86
A8a5	Enroll 5	421.59
A8a6	Enroll 6	391.14
A40	Enroll 5-6	812.73
A11a7	Enroll 7	397.43
A11a8	Enroll 8	398.31
A12	Enroll 7-8	795.74
A13a9	Enroll 9	399.09
A13a10	Enroll 10	430.12
A13a11	Enroll 11	314.72
A13a12	Enroll 12	311.90
A41	Enroll 9-12	1,455.83
Z298	Enroll K-8	3,624.10
Z472	Enroll Total Entered	5,079.93
A42	Enroll Total	5,079.93
A14	Enroll ALE K-6	109.17
A14B	Enroll ALE 7-8	41.56
A18	Enroll ALE 9-12	86.51
A16	Enroll Run Start	214.94
A15	Enroll Run Start CTE	12.12
A60	Enroll Program 1418 Reg	0.00
A61	Enroll Program 1418 CTE	0.00
A17	Enroll Total w/ Run Start and Dropout and ALE	5,544.23
Z269	Enroll R&N K	0.00
A43	Enroll R&N 1	0.00
A44	Enroll R&N 2	0.00
A45	Enroll R&N 3	0.00
A46	Enroll R&N K-3	0.00
A5B	Enroll R&N 4	0.00
A47	Enroll R&N 5	0.00
A48	Enroll R&N 6	0.00
A5C	Enroll R&N 5-6	0.00
A49	Enroll R&N 7	0.00

**Student Enrollment****Student Enrollment**

Item Code	Item Name	Amount
A50	Enroll R&N 8	0.00
A10	Enroll R&N 7-8	0.00
Z299	Enroll R&N K-8	0.00
A62	Enroll TBIP K-6	158.43
A63	Enroll TBIP 7-8	23.29
A64	Enroll TBIP 9-12	41.71
A65	Enroll TBIP Exited	43.86

**Other Enrollment****Other Enrollment**

Item Code	Item Name	Amount
E54	Enroll 7-8 CTE	84.37
E55	Enroll 9-12 CTE exp	258.21
E56	Enroll 9-12 CTE prep	0.00
E57	Enroll Skills 9-12	0.00

**Other Staff Factors****Other Staff Factors**

Item Code	Item Name	Amount
A33rb	Regionalization Base	1.18
A33r	Regionalization	1.18
A33re	Regionalization Experience	0.00
D57	Add BEA CIS	0.000
D58	Add BEA CAS	0.000
502X	Class Size K-3	17.00
Z268e	Counselor Enh Elem Enroll	0.00
A12e	Counselor Enh Middle Enroll	0.00

**Estimated Revenues****Enrollment and Headcounts**

Item Code	Item Name	Amount
A23	Enroll Fire Dist	5,483.00
C1	Enroll Total PY for LAP	5,330.00
Z076	LAP PY HiPov Students	290.00
B3	Adj Resident BEA	0.00

**Grants, Allocations and Awards**

Item Code	Item Name	Amount
B4	State Safety Net	0.00
B5	Home/Hosp Ed Alloc	0.00
B8	% Stdnt Avg FTE SpEd	0.19990
B7	Co-op SpEd Alloc Rate	0.00

**Estimated Revenues****Grants, Allocations and Awards**

Item Code	Item Name	Amount
A34	BEA Reduce/Delay	0.00
F1	HiCap Yes/No	1.00

**Levies and Levy Transfers**

Item Code	Item Name	Amount
V13	Est Nxt Yr LEA	0

**Transportation Allocation and Depreciation**

Item Code	Item Name	Amount
I1	Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists	0.00
I2	In-Lieu-Of Deprec for Contracting Dists	0.00
J1	Prgm 4499 Alloc Trans Deprec	0.00

**Estimate of Deductible Revenues**

Item Code	Item Name	Amount
A24	1400 Local In-Lieu-of Taxes	0.00
A27	5400 Federal In-Lieu-of Taxes	0.00
Z292	Local Deductible Revenue Sources	0.00
A28	5500 Federal Forests	0.00

**Estimated Hold Harmless**

Item Code	Item Name	Amount
A30h	Estimated Hold Harmless	0.00

**Free and Reduced Meals**

Item Code	Item Name	Amount
H2	Est FRPB	0.00
H3	Est RPB	0.00
H4	Est RPL K3	0.00

North Kitsap School District  
Kitsap CountyF-203 Worksheet Report  
NKSD 21-22 F-203 v1Olympic Educational Service District 114  
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Item Code		Amount
	A. District-Wide Staff Mix A33rb 1. District-Wide Regionalization Base A33r 2. District-Wide Regionalization A33re 3. District-Wide Regionalization Experience	1.18 1.18 0.00
	B. School Generated – Certificated Instructional Staff (CIS) Z344 1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 262.871 * 67,585.00 * 1.18 Z345 2. School CIS Salary Increase ([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((262.871 * 68,937.00) * (1.18 + 0.00)) - 20,964,041.11 Z346 3. Subtotal School Generated CIS Salary [School CIS Salary Maint Total] + [School CIS Salary Inc Total] 20,964,041.11 + 419,373.88	\$ 20,964,041.11 \$ 419,373.88 \$ 21,383,414.99
	C. School Generated – Certificated Administrative Staff (CAS) Z347 1. School CAS Salary Maintenance Total [School Generated CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 14.840 * 100,321.00 * 1.18 Z348 2. School CAS Salary Increase Total [School Generated CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [School CAS Salary Maint Total] 14.840 * 102,327.00 * 1.18 - 1,756,741.10 Z349 3. Subtotal School Generated CAS Salary [School CAS Salary Maint Total] + [School CAS Salary Inc Total] 1,756,741.10 + 35,127.46	\$ 1,756,741.10 \$ 35,127.46 \$ 1,791,868.56

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Z350	D. School Generated – Classified Staff (CLS) 1. School CLS Salary Maintenance Level [School Generated CLS FTE] * [CLS - Salary Maint] * [Regionalization Base]  56.061 * 48,483.00 * 1.18	\$ 3,207,246.45
Z351	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [School CLS Salary Maint Total]  56.061 * 49,453.00 * 1.18 - 3,207,246.45	\$ 64,167.42
Z352	3. Subtotal School Generated CLS Salary [School CLS Salary Maint Total] + [School CLS Salary Inc Total]  3,207,246.45 + 64,167.42	\$ 3,271,413.87
Z353	E. Other School Generated Entitlements 1. Substitutes [Teachers FTE] * [Substitutes Days] * [Substitutes Rate]  244.425 * 4.000 * 151.86	\$ 148,473.52
Z475	2. Small School District and Remote & Necessary Substitutes [SS RN CIS FTE] * [Teachers %] * [Substitutes Days] * [Substitutes Rate]  0.000 * 0.9170 * 4.000 * 151.86	\$ 0.00

**II. Computation for Guaranteed District-Generated Entitlement**

Item Code		Amount
Z354	A. District Generated – Facilities, Maintenance, Grounds – Classified Staff (CLS) 1. Facilities Salary Maint Total [Facilities FTE] * [CLS - Salary Maint] * [Regionalization Base]  8.589 * 48,483.00 * 1.18	\$ 491,376.17
Z355	2. Facilities Salary Inc Total [Facilities FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities Salary Maint Total]  8.589 * 49,453.00 * 1.18 - 491,376.17	\$ 9,830.97
Z356	3. Facilities Salary Total [Facilities Salary Maint Total] + [Facilities Salary Inc Total]  491,376.17 + 9,830.97	\$ 501,207.14

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Z357	B. District Generated – Warehouse, Laborers, Mechanics - Classified Staff (CLS) 1. Warehouse Salary Maint Total [Warehouse FTE] * [CLS - Salary Maint] * [Regionalization Base]  1.573 * 48,483.00 * 1.18	\$ 89,991.24
Z358	2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total]  1.573 * 49,453.00 * 1.18 - 89,991.24	\$ 1,800.45
Z359	3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total]  89,991.24 + 1,800.45	\$ 91,791.69
Z360	C. District Generated - Technology - Classified Staff (CLS) 1. Technology Salary Maint Total [Technology FTE] * [CLS - Salary Maint] * [Regionalization Base]  2.975 * 48,483.00 * 1.18	\$ 170,199.57
Z361	2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total]  2.975 * 49,453.00 * 1.18 - 170,199.57	\$ 3,405.19
Z362	3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total]  170,199.57 + 3,405.19	\$ 173,604.76
Z363	D. Central Administration – Classified Staff (CLS) 1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint] * [Regionalization Base]  13.703 * 48,483.00 * 1.18	\$ 783,947.81
Z364	2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total]  13.703 * 49,453.00 * 1.18 - 783,947.81	\$ 15,684.45
Z365	3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total]  783,947.81 + 15,684.45	\$ 799,632.26

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Z366	E. Central Admin – Certificated Administrative Staff (CAS)	
	1. Central Admin CAS Salary Maint Total [Central Admin CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]  4.683 * 100,321.00 * 1.18	\$ 554,367.83
	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total]  4.683 * 102,327.00 * 1.18 - 554,367.83	\$ 11,085.03
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total]  554,367.83 + 11,085.03	\$ 565,452.86

**III. Summary and Benefits**

Item Code		Amount
Z344	A. District Staffing Total Salaries	
	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]  262.871 * 67,585.00 * 1.18	\$ 20,964,041.11
	2. School CIS Salary Increase (((School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total]  ((262.871 * 68,937.00) * (1.18 + 0.00)) - 20,964,041.11	\$ 419,373.88
Z371	3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total]  554,367.83 + 1,756,741.10	\$ 2,311,108.93
Z372	4. Total CAS Salary Inc [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total]  11,085.03 + 35,127.46	\$ 46,212.49
Z373	5. Total CLS Salary Maint [School CLS Salary Maint Total] + [Facilities Salary Maint Total] + [Warehouse Salary Maint Total] + [Technology Salary Maint Total] + [Central Admin CLS Salary Maint Total]  3,207,246.45 + 491,376.17 + 89,991.24 + 170,199.57 + 783,947.81	\$ 4,742,761.24
Z374	6. Total CLS Salary Increase [School CLS Salary Inc Total] + [Facilities Salary Inc Total] + [Warehouse Salary Inc Total] + [Technology Salary Inc Total] + [Central Admin CLS Salary Inc Total]  64,167.42 + 9,830.97 + 1,800.45 + 3,405.19 + 15,684.45	\$ 94,888.48
Z375	7. TOTAL Salaries [School CIS Salary Maint Total] + [School CIS Salary Inc Total] + [Total CAS Salary Maint] + [Total CAS Salary Inc] + [Total CLS Salary Maint] + [Total CLS Salary Inc]  20,964,041.11 + 419,373.88 + 2,311,108.93 + 46,212.49 + 4,742,761.24 + 94,888.48	\$ 28,578,386.13

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	B. Staff Units Insurance, Payroll Taxes, and Benefits	
Z376	1. CIS/CAS Insurance Maint Total ([School Generated CIS FTE] + [District Total CAS FTE]) * [Certificated Health Insurance] (262.871 + 19.523) * 12,000.00	\$ 3,388,728.00
Z377	2. CIS/CAS Insurance Inc Total (((School Generated CIS FTE] + [District Total CAS FTE]) * ([Certificated Health Insurance Inc] * [Cert Health Factor])) - [CIS/CAS Insurance Maint Total] ((262.871 + 19.523) * (11,616.00 * 1.02)) - 3,388,728.00	\$ -42,833.52
Z378	3. CLS Insurance Maint Total [District Total CLS FTE] * [CLS Health Insurance] 82.901 * 12,000.00	\$ 994,812.00
Z379	4. CLS Insurance Inc Total ([District Total CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS Insurance Maint Total] (82.901 * 11,616.00 * 1.430) - 994,812.00	\$ 382,246.56
Z380	5. CIS/CAS Benefits Maint Total ([School CIS Salary Maint Total] + [Total CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (20,964,041.11 + 2,311,108.93) * 0.22710	\$ 5,285,786.57
Z381	6. CIS/CAS Benefits Inc Total ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (419,373.88 + 46,212.49) * 0.22070	\$ 102,754.91
Z382	7. CLS Benefits Maint Total [Total CLS Salary Maint] * [CLS - Benefits Maint] 4,742,761.24 * 0.22750	\$ 1,078,978.18
Z383	8. CLS Benefits Inc Total [Total CLS Salary Inc] * [CLS - Benefits Inc] 94,888.48 * 0.19250	\$ 18,266.03
Z384	9. TOTAL Benefits [CIS/CAS Insurance Maint Total] + [CIS/CAS Insurance Inc Total] + [CLS Insurance Maint Total] + [CLS Insurance Inc Total] + [CIS/CAS Benefits Maint Total] + [CIS/CAS Benefits Inc Total] + [CLS Benefits Maint Total] + [CLS Benefits Inc Total] 3,388,728.00 + -42,833.52 + 994,812.00 + 382,246.56 + 5,285,786.57 + 102,754.91 + 1,078,978.18 + 18,266.03	\$ 11,208,738.73



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Z345pd	C. Professional Learning Days - General Apportionment 1. Professional Learning Days Salaries (((School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]  (((262.871 * 68,937.00) * (1.18 + 0.00)) / 180.00) * 3.00	\$ 356,390.25
Z381pd	2. Professional Learning Day - Payroll Tax and Benefits [School CIS PD Salary] * [CIS/CAS - Benefits Inc] 356,390.25 * 0.22070	\$ 78,655.33
3100pd	3. Total General Apportionment Professional Learning Days [School CIS PD Salary] + [CIS PD Benefits] 356,390.25 + 78,655.33	\$ 435,045.58
Z385	D. Running Start (Community and Technical College FTEs) 1. Run Start-Reg [Enroll Run Start] * [Run Start - Reg Rate] 214.94 * 8,726.20	\$ 1,875,609.43
Z386	2. Run Start-CTE [Enroll Run Start CTE] * [Run Start - CTE Rate] 12.12 * 9,718.57	\$ 117,789.07
Z387	3. Total Run Start [Run Start-Reg] + [Run Start-CTE] 1,875,609.43 + 117,789.07	\$ 1,993,398.50
Z389	E. Dropout Reengagement 1. Reengage - Reg [Enroll Program 1418 Reg] * [Run Start - Reg Rate] 0.00 * 8,726.20	\$ 0.00
Z340	2. Reengage - CTE [Enroll Program 1418 CTE] * [Run Start - CTE Rate] 0.00 * 9,718.57	\$ 0.00
Z342	3. Total Reengage [Reengage - Reg] + [Reengage - CTE] 0.00 + 0.00	\$ 0.00
Z343	F. Alternative Learning Experience Program Funding 1. Enroll K-12 Total ALE ([Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12]) * [Run Start - Reg Rate] (109.17 + 41.56 + 86.51) * 8,726.20	\$ 2,070,203.69

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M8	<p>G. Materials, Supplies, and Operating Costs (MSOC)</p> <p>1. Regular Instruction: Total Allocated MSOC</p> <p>[Total MSOC Technology-Reg] + [Total MSOC Utilities-Reg] + [Total MSOC Curriculum-Reg] + [Total MSOC Library-Reg] + [Total MSOC Other Supplies-Reg] + [Total MSOC Prof Dvlp-Reg] + [Total MSOC Facilities-Reg] + [Total MSOC Districtwide-Reg]</p> <p>667,255.75 + 1,812,983.85 + 716,382.07 + 102,042.52 + 1,418,836.33 + 110,806.62 + 898,154.19 + 622,203.55</p>	\$ 6,348,664.88
M16	<p>2. Grades 9-12 Additional: Total Allocated MSOC</p> <p>[Total MSOC Technology-LabSci] + [Total MSOC Utilities-LabSci] + [Total MSOC Curriculum-LabSci] + [Total MSOC Library-LabSci] + [Total MSOC Other Supplies-LabSci] + [Total MSOC Prof Dvlp-LabSci] + [Total MSOC Facilities-LabSci] + [Total MSOC Districtwide-LabSci]</p> <p>58,961.12 + 0.00 + 64,318.57 + 8,720.42 + 125,288.73 + 10,714.91 + 0.00 + 0.00</p>	\$ 268,003.75
M91	<p>3. Small School District and Remote &amp; Necessary MSOC enhancement</p> <p>(([SS RN CIS FTE] + [SS RN CAS FTE]) * [MSOC -SSRN])</p> <p>(0.000 + 0.000) * 12,386.80</p>	\$ 0.00
Z390	<p>4. Total GenEd MSOC</p> <p>[Total MSOC -Reg] + [Total MSOC -LabSci] + [Total MSOC -SS RN]</p> <p>6,348,664.88 + 268,003.75 + 0.00</p>	\$ 6,616,668.63
Z123	<p>H. Career &amp; Technical Education and Skills Centers</p> <p>1. CTE 7-8 Total</p> <p>[CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD]</p> <p>379,152.12 + 42,623.29 + 83,738.76 + 197,969.43 + 133,772.85 + 2,673.95 + 7,713.85</p>	\$ 847,644.25
Z137	<p>2. Grades 9 - 12 Exploratory Career &amp; Technical Education - Total</p> <p>[CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD]</p> <p>1,160,395.84 + 131,492.24 + 257,635.29 + 606,916.95 + 409,404.88 + 8,183.43 + 23,608.25</p>	\$ 2,597,636.88
Z109	<p>3. Skills Center Total</p> <p>[Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skills] + [Skills Center Substitutes] + [Total Program 45 PD]</p> <p>0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00</p>	\$ 0.00
144A	<p>4. Total Middle School CTE, High School CTE, and Skill Center</p> <p>[CTE 7-8 Total] + [CTE 9-12 Total] + [Skills Center Total]</p> <p>847,644.25 + 2,597,636.88 + 0.00</p>	\$ 3,445,281.13

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**IV. Guaranteed Entitlement**

Item Code		Amount
	A.Totals	
m49	1. Total Guaranteed Entitlement [Substitutes] + [SS RN Substitutes] + [TOTAL Salaries] + [TOTAL Benefits] + [Total Run Start] + [Total Reengage] + [Total ALE] + [Total GenEd MSOC] + [Skills Center Total] + [CTE 7-8 Total] + [CTE 9-12 Total] + [Total 3100 PD]  148,473.52 + 0.00 + 28,578,386.13 + 11,208,738.73 + 1,993,398.50 + 0.00 + 2,070,203.69 + 6,616,668.63 + 0.00 + 847,644.25 + 2,597,636.88 + 435,045.58	\$ 54,496,195.91
Z457	2. Guar Entlmnt per Student [Total Guaranteed Entitlement] / [Enroll Total w/ Run Start and Droput and ALE]  54,496,195.91 / 5,544.23	\$ 9,829.35
Z246	3. Total BEA per SpEd student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD]  5,936.64 + 2,329.87 + 30.29 + 1,403.89 + 89.99	\$ 9,790.68
	4. Computation of State Funded Support	
	a. Local Deductible Revenue Sources	
A24	i. 1400 Local In-Lieu-of Taxes	\$ 0.00
A27	ii. 5400 Federal In-Lieu-of Taxes	\$ 0.00
Z292	iii. Total Deductible Revenue [1400 Local In-Lieu-of Taxes] + [5400 Federal In-Lieu-of Taxes]  0.00 + 0.00	\$ 0.00
A34	b. BEA Reduce/Delay	\$ 0.00
Z288	c. General Apportionment Allocation for Special Ed Account 3121 [SpEd Gen Apport Instruct] * [% Stdnt Avg FTE SpEd]  6,231,854.67 * 0.19990	\$ 1,245,747.75
A28	d. Federal Forest Account 5500 Deduction	\$ 0.00
Z456	e. Fire District Payment [Enroll Fire Dist] * [Fire Dist Rate]  5,483.00 * 1.10	\$ 6,031.30
A30h	f. Estimated Hold Harmless	\$ 0.00
M70	g. Total Amount to be Paid Sept. 2021 - Aug 2022 in Account 3100 [Total Guaranteed Entitlement] - [Local Deductible Revenue Sources] - [BEA Reduce/Delay] - [Gen Apport 3121] - [5500 Federal Forests] + [Fire Dist Payment] + [Estimated Hold Harmless]  54,496,195.91 - 0.00 - 0.00 - 1,245,747.75 - 0.00 + 6,031.30 + 0.00	\$ 53,256,479.46

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CCDDD 18400**1191 SC – Skill Center**

Item Code	Amount
Z096	A. Skill Center – Certificated Instructional Staff (CIS) District Total
	1. Skill CIS Salary Maint
	[Skills Center CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]
	0.000 * 67,585.00 * 1.18
Z097	2. Skill CIS Salary Inc
	(((Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [Skills CIS Salary Maint]
	((0.000 * 68,937.00) * (1.18 + 0.00)) - 0.00
Z098	3. Skill CIS Salary Total
	[Skills CIS Salary Maint] + [Skills CIS Salary Inc]
	0.00 + 0.00
Z099	B. Skill Center – Certificated Administrative Staff (CAS)
	1. Skill CAS Salary Maint
	[Skills Center CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]
	0.000 * 100,321.00 * 1.18
Z100	2. Skill CAS Salary Inc
	[Skills Center CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Skills CAS Salary Maint]
	0.000 * 102,327.00 * 1.18 - 0.00
Z101	3. Skill CAS Salary Total
	[Skills CAS Salary Maint] + [Skills CAS Salary Inc]
	0.00 + 0.00
111A	C. Skill Center - Classified Staff (CLS)
	1. Skill CLS Salary Maint Total
	[Skills Center CLS FTE] * [CLS - Salary Maint] * [Regionalization Base]
	0.000 * 48,483.00 * 1.18
110A	2. CAS Salary Increase
	[Skills Center CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Skills CLS Salary Maint]
	0.000 * 49,453.00 * 1.18 - 0.00
112A	3. Subtotal CTE CAS Salary
	[Skills CLS Salary Maint] + [Skills CLS Salary Inc]
	0.00 + 0.00

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	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z102	1. Skill Cert Insurance [Skills Center CIS CAS FTE] * [Certificated Health Insurance]  0.000 * 12,000.00	\$ 0.00
Z103	2. Skill Cert Insurance Inc ([Skills Center CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [Skills Cert Insurance]  (0.000 * 11,616.00 * 1.02) - 0.00	\$ 0.00
Z104	3. Skill Cert Benefits Maint ([Skills CIS Salary Maint] + [Skills CAS Salary Maint]) * [CIS/CAS - Benefits Maint]  (0.00 + 0.00) * 0.22710	\$ 0.00
Z105	4. Skill Cert Benefits Inc ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc]  (0.00 + 0.00) * 0.22070	\$ 0.00
108A	5. Classified Insurance Benefits [Skills Center CLS FTE] * [CLS Health Insurance]  0.000 * 12,000.00	\$ 0.00
109A	6. Classified Insurance Benefits - Increase ([Skills Center CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [Skills CLS Insurance]  (0.000 * 11,616.00 * 1.430) - 0.00	\$ 0.00
107A	7. Classified - Payroll Tax and Benefits [Skills CLS Salary Maint] * [CLS - Benefits Maint]  0.00 * 0.22750	\$ 0.00
106A	8. Classified - Payroll Tax and Benefits - Increase [Skills CLS Salary Inc] * [CLS - Benefits Inc]  0.00 * 0.19250	\$ 0.00
Z106	9. Skill insurance/Benefits Total [Skills Cert Insurance] + [Skills Cert Insurance Inc] + [Skills Cert Benefits Maint] + [Skills Cert Benefits Inc] + [Skills CLS Insurance] + [Skills CLS Insurance Inc] + [Skills CLS Benefits Maint] + [Skills CLS Benefits Inc]  0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

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Z097pd	E. Professional Learning Days - Skill Center 1. Professional Learning Days Salaries (((Skills Center CIS FTE * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]  (((0.000 * 68,937.00) * (1.18 + 0.00)) / 180.00) * 3.00	\$ 0.00
Z105pd	2. Professional Learning Day - Payroll Tax and Benefits [Skill CIS PD Salary] * [CIS/CAS - Benefits Inc]  0.00 * 0.22070	\$ 0.00
3045pd	3. Total Skill Center Professional Learning Days [Skill CIS PD Salary] + [Skill CIS PD Benefits]  0.00 + 0.00	\$ 0.00
M40	F. Materials, Supplies, and Operating Costs (MSOC) 1. Skill Center: Total Allocated MSOC [Total MSOC Technology-Skills] + [Total MSOC Utilities-Skills] + [Total MSOC Curriculum-Skills] + [Total MSOC Other Supplies-Skill] + [Total MSOC Library-Skill] + [Total MSOC Prof Dvlp-Skills] + [Total MSOC Facilities-Skills] + [Total MSOC Districtwide-Skills]  0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
Z108	2. Skill Center Substitutes [Skills Center Teacher FTE] * [Substitutes Days] * [Substitutes Rate]  0.000 * 4.000 * 151.86	\$ 0.00
Z109	G. Total 1. Skill Center Total [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skills] + [Skills Center Substitutes] + [Total Program 45 PD]  0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

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**1191 MSCTE**

### Computation for Guaranteed School-Generated Entitlement (Grades 7 – 8 CTE)

Item Code		Amount
Z110	A. Grades 7-8 Exploratory Career & Technical Education –Certificated Instructional Staff (CIS) 1. CTE 7-8 CIS Salary Maint [CTE 7-8 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 4.661 * 67,585.00 * 1.18	\$ 371,716.15
Z111	2. CTE 7-8 CIS Salary Inc ((( [CTE 7-8 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CTE 7-8 CIS Salary Maint]  ((4.661 * 68,937.00) * (1.18 + 0.00)) - 371,716.15	\$ 7,435.97
Z112	3. CTE 7-8 CIS Salary Total [CTE 7-8 CIS Salary Maint] + [CTE 7-8 CIS Salary Inc]  371,716.15 + 7,435.97	\$ 379,152.12
Z113	B. Grades 7-8 Exploratory Career & Technical Education – Certificated Administrative Staff (CAS) 1. CTE 7-8 CAS Salary Maint [CTE 7-8 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.353 * 100,321.00 * 1.18	\$ 41,787.71
Z114	2. CTE 7-8 CAS Salary Inc [CTE 7-8 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 7-8 CAS Salary Maint]  0.353 * 102,327.00 * 1.18 - 41,787.71	\$ 835.58
Z115	3. CTE 7-8 CAS Salary Total [CTE 7-8 CAS Salary Maint] + [CTE 7-8 CAS Salary Inc]  41,787.71 + 835.58	\$ 42,623.29
021A	C. CTE 7-8 - Classified Staff (CLS) 1. CLS Salary Maintenance Total [CTE 7-8 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 1.435 * 48,483.00 * 1.18	\$ 82,096.26
020A	2. CLS Salary Increase [CTE 7-8 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 7-8 CLS Salary Maint]  1.435 * 49,453.00 * 1.18 - 82,096.26	\$ 1,642.50
022A	3. Subtotal CTE CLS Salary [CTE 7-8 CLS Salary Maint] + [CTE 7-8 CLS Salary Inc]  82,096.26 + 1,642.50	\$ 83,738.76

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	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z116	1. CTE 7-8 Cert Insurance [CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance]  5.014 * 12,000.00	\$ 60,168.00
Z117	2. CTE 7-8 Cert Insurance Inc ([CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [CTE 7-8 Cert Insurance]  (5.014 * 11,616.00 * 1.02) - 60,168.00	\$ -760.52
Z118	3. CTE 7-8 Cert Benefits Maint ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint]  (371,716.15 + 41,787.71) * 0.22710	\$ 93,906.73
Z119	4. CTE 7-8 Cert Benefits Inc ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc]  (7,435.97 + 835.58) * 0.22070	\$ 1,825.53
018A	5. Classified Insurance Benefits [CTE 7-8 CLS FTE] * [CLS Health Insurance]  1.435 * 12,000.00	\$ 17,220.00
019A	6. Classified Insurance Benefits - Increase ([CTE 7-8 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 7-8 CLS Insurance]  (1.435 * 11,616.00 * 1.430) - 17,220.00	\$ 6,616.61
016A	7. Classified - Payroll Tax and Benefits [CTE 7-8 CLS Salary Maint] * [CLS - Benefits Maint]  82,096.26 * 0.22750	\$ 18,676.90
015A	8. Classified - Payroll Tax and Benefits - Increase [CTE 7-8 CLS Salary Inc] * [CLS - Benefits Inc]  1,642.50 * 0.19250	\$ 316.18
Z120	9. CTE 7-8 insurance/Benefits Total [CTE 7-8 Cert Insurance] + [CTE 7-8 Cert Insurance Inc] + [CTE 7-8 Cert Benefits Maint] + [CTE 7-8 Cert Benefits Inc] + [CTE 7-8 CLS Insurance] + [CTE 7-8 CLS Insurance Inc] + [CTE 7-8 CLS Benefits Maint] + [CTE 7-8 CLS Benefits Inc]  60,168.00 + -760.52 + 93,906.73 + 1,825.53 + 17,220.00 + 6,616.61 + 18,676.90 + 316.18	\$ 197,969.43



## Superintendent of Public Instruction

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Z111pd	E. Professional Learning Days - CTE 7-8 1. Professional Learning Days Salaries $\frac{(((\text{CTE 7-8 CIS FTE} * \text{CIS Sal Inc})) * (\text{Regionalization} + \text{Regionalization Experience})))}{\text{School Year Total Days}} * \text{Prof Learning Days}$ $(((4.661 * 68,937.00) * (1.18 + 0.00)) / 180.00) * 3.00$	\$ 6,319.20
Z119pd	2. Professional Learning Day - Payroll Tax and Benefits [CTE 7-8 CIS PD Salary] * [CIS/CAS - Benefits Inc] $6,319.20 * 0.22070$	\$ 1,394.65
3034pd	3. Total CTE 7-8 Professional Learning Days [CTE 7-8 CIS PD Salary] + [CTE 7-8 CIS PD Benefits] $6,319.20 + 1,394.65$	\$ 7,713.85
Z164	F. Other Generated Entitlements 1. Total MSOC CTE 7-8 [Total MSOC Technology-CTE 7-8] + [Total MSOC Utilities-CTE 7-8] + [Total MSOC Curriculum-CTE 7-8] + [Total MSOC Library-CTE 7-8] + [Total MSOC Other Supplies-CTE 7-8] + [Total MSOC Prof Dvlp-CTE 7-8] + [Total MSOC Facilities-CTE 7-8] + [Total MSOC Districtwide-CTE 7-8] $13,377.71 + 38,794.17 + 14,714.97 + 2,675.37 + 29,429.10 + 2,675.37 + 18,728.45 + 13,377.71$	\$ 133,772.85
Z122	2. CTE 7-8 Substitutes [CTE 7-8 Teacher FTE] * [Substitutes Days] * [Substitutes Rate] $4.402 * 4.000 * 151.86$	\$ 2,673.95
Z123	G. Grades 7-8 Exploratory Career & Technical Education - Total 1. CTE 7-8 Total [CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD] $379,152.12 + 42,623.29 + 83,738.76 + 197,969.43 + 133,772.85 + 2,673.95 + 7,713.85$	\$ 847,644.25

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CCDDD 18400**1191 CTE****Computation for Guaranteed School-Generated Entitlement (Grades 9 - 12 CTE)**

<b>Item Code</b>		<b>Amount</b>
	<b>A. Grades 9 - 12 Career &amp; Technical Education (Exploratory and Preparatory)</b>	
Z124	1. CTE 9-12 CIS Salary Maint [CTE 9-12 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]  14.265 * 67,585.00 * 1.18	\$ 1,137,638.03
Z125	2. CTE 9-12 CIS Salary Inc ((([CTE 9-12 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience]))) - [CTE 9-12 CIS Salary Maint]  ((14.265 * 68,937.00) * (1.18 + 0.00)) - 1,137,638.03	\$ 22,757.81
Z126	3. CTE 9-12 CIS Salary Total [CTE 9-12 CIS Salary Maint] + [CTE 9-12 CIS Salary Inc]  1,137,638.03 + 22,757.81	\$ 1,160,395.84
	<b>B. Grades 9 - 12 Career &amp; Technical Education (Exploratory and Preparatory)</b>	
Z127	1. CTE 9-12 CAS Salary Maint [CTE 9-12 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]  1.089 * 100,321.00 * 1.18	\$ 128,914.49
Z128	2. CTE 9-12 CAS Salary Inc [CTE 9-12 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 9-12 CAS Salary Maint]  1.089 * 102,327.00 * 1.18 - 128,914.49	\$ 2,577.75
Z129	3. CTE 9-12 CAS Salary Total [CTE 9-12 CAS Salary Maint] + [CTE 9-12 CAS Salary Inc]  128,914.49 + 2,577.75	\$ 131,492.24
	<b>C. CTE 9-12 - Classified Staff (CLS)</b>	
036A	1. CLS Salary Maintenance Total [CTE 9-12 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base]  4.415 * 48,483.00 * 1.18	\$ 252,581.89
035A	2. CLS Salary Increase [CTE 9-12 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 9-12 CLS Salary Maint]  4.415 * 49,453.00 * 1.18 - 252,581.89	\$ 5,053.40
037A	3. Subtotal CTE CLS Salary [CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc]  252,581.89 + 5,053.40	\$ 257,635.29

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	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z130	1. CTE 9-12 Cert Insurance [CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance]  15.354 * 12,000.00	\$ 184,248.00
Z131	2. CTE 9-12 Cert Insurance Inc ([CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [CTE 9-12 Cert Insurance]  (15.354 * 11,616.00 * 1.02) - 184,248.00	\$ -2,328.89
Z132	3. CTE 9-12 Cert Benefits Maint ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint]  (1,137,638.03 + 128,914.49) * 0.22710	\$ 287,634.08
Z133	4. CTE 9-12 Cert Benefits Inc ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc]  (22,757.81 + 2,577.75) * 0.22070	\$ 5,591.56
033A	5. Classified Insurance Benefits [CTE 9-12 CLS FTE] * [CLS Health Insurance]  4.415 * 12,000.00	\$ 52,980.00
034A	6. Classified Insurance Benefits - Increase ([CTE 9-12 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 9-12 CLS Insurance]  (4.415 * 11,616.00 * 1.430) - 52,980.00	\$ 20,357.04
031A	7. Classified - Payroll Tax and Benefits [CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint]  252,581.89 * 0.22750	\$ 57,462.38
030A	8. Classified - Payroll Tax and Benefits - Increase [CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc]  5,053.40 * 0.19250	\$ 972.78
Z134	9. CTE 9-12 insurance/Benefits Total [CTE 9-12 Cert Insurance] + [CTE 9-12 Cert Insurance Inc] + [CTE 9-12 Cert Benefits Maint] + [CTE 9-12 Cert Benefits Inc] + [CTE 9-12 CLS Insurance] + [CTE 9-12 CLS Insurance Inc] + [CTE 9-12 CLS Benefits Maint] + [CTE 9-12 CLS Benefits Inc]  184,248.00 + -2,328.89 + 287,634.08 + 5,591.56 + 52,980.00 + 20,357.04 + 57,462.38 + 972.78	\$ 606,916.95

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Z125pd	E. Professional Learning Days - CTE 9-12 1. Professional Learning Days Salaries $\frac{(((\text{CTE 9-12 CIS FTE} * \text{CIS Sal Inc})) * (\text{Regionalization} + \text{Regionalization Experience})))}{\text{School Year Total Days}} * \text{Prof Learning Days}$ $(((14.265 * 68,937.00) * (1.18 + 0.00)) / 180.00) * 3.00$	\$ 19,339.93
Z133pd	2. Professional Learning Day - Payroll Tax and Benefits [CTE 9-12 CIS PD Salary] * [CIS/CAS - Benefits Inc] $19,339.93 * 0.22070$	\$ 4,268.32
3031pd	3. Total CTE 9-12 Professional Learning Days [CTE 9-12 CIS PD Salary] + [CTE 9-12 CIS PD Benefits] $19,339.93 + 4,268.32$	\$ 23,608.25
146A	F. Other Generated Entitlements 1. Materials, Supplies, and Operating Costs (MSOC) [Total MSOC -CTE 9-12expl] + [Total MSOC -CTE 9-12prep] $409,404.88 + 0.00$	\$ 409,404.88
Z136	2. CTE 9-12 Substitutes $(\text{CTE 9-12 expl Teacher FTE} + \text{CTE 9-12 prep Teacher FTE}) * (\text{Substitutes Days} * \text{Substitutes Rate})$ $(13.472 + 0.000) * (4.000 * 151.86)$	\$ 8,183.43
Z137	G. Grades 9 - 12 Exploratory Career & Technical Education - Total [CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD] $1,160,395.84 + 131,492.24 + 257,635.29 + 606,916.95 + 409,404.88 + 8,183.43 + 23,608.25$	\$ 2,597,636.88

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CCDDD 18400**II. Special Education Excess Cost Allocation – Acct 4121**

Item Code		Amount
B9	A. Enroll SpEd Birth - Age 2	0.00
B1	B. Enroll SpEd 3-PK	80.00
B2L1	C. Kindergarten - Age 21 LRE1	537.00
B2	D. Kindergarten - Age 21 Other	220.00
Z272	E. Enroll BEA Resident [Enroll Total w/ Run Start and Dropout and ALE] + [Adj Resident BEA] 5,544.23 + 0.00	5,544.23
Z273	F. Enroll SpEd% K-21 ([Enroll SpEd K-21 LRE1] + [Enroll SpEd K-21 Other]) / [Enroll BEA Resident] (537.00 + 220.00) / 5,544.23	0.1365
Z274E	G. SpEd K-21 Excess% IF [Enroll SpEd% K-21] > [SpEd Max Fund %] THEN [Enroll SpEd% K-21] - [SpEd Max Fund %] ELSE 0  IF 0.1365 > 0.13500 THEN 0.1365 - 0.13500 ELSE 0	0.0015
Z246	H. Total BEA per SpEd student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 5,936.64 + 2,329.87 + 30.29 + 1,403.89 + 89.99	\$ 9,790.68
Z277	I. SpEd 3-PK Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN [Enroll SpEd 3-PK] * [Co-op SpEd Alloc Rate] * [SpEd 0-PK Alloc Factor] ELSE ([Enroll SpEd 3-PK] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor])  IF 0.00 > 0 THEN 80.00 * 0.00 * 1.15 ELSE (80.00 * 9,790.68 * 1.15)	\$ 900,742.56
Z278	J. Age K-21 Allocation 1. Fed Funds Integration Rate	\$ 21.20
Z280L1	2. Age K-21 LRE1 Allocation	\$ 5,285,642.72

	IF [Co-op SpEd Alloc Rate] > 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-21 Alloc Factor LRE1]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 LRE1] ELSE (([SpEd BEA Rate] * [SpEd K-21 Alloc Factor LRE1]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 LRE1]  IF 0.00 > 0 THEN ((0.00 * 1.0075) - 21.20) * 537.00 ELSE ((9,790.68 * 1.0075) - 21.20) * 537.00	
Z280	3. Age K-21 Other Allocation  IF [Co-op SpEd Alloc Rate] > 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-21 Alloc Factor Other]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 Other] ELSE (([SpEd BEA Rate] * [SpEd K-21 Alloc Factor Other]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 Other]  IF 0.00 > 0 THEN ((0.00 * 0.9950) - 21.20) * 220.00 ELSE ((9,790.68 * 0.9950) - 21.20) * 220.00	\$ 2,138,515.85
Z280E	4. If Age K-21 Special Ed Enrollment Percent is greater than 13.5%  IF [Enroll SpEd% K-21] > [SpEd Max Fund %] THEN ((([SpEd K-21 LRE1 Allocation] + [SpEd K-21 Other Allocation]) * -1) / [Enroll SpEd% K-21]) * [SpEd K-21 Excess%]) ELSE 0  IF 0.1365 > 0.13500 THEN (((5,285,642.72 + 2,138,515.85) * -1) / 0.1365) * 0.0015 ELSE 0	\$ -81,584.16

2021-2022 School Year

State of Washington

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Superintendent of Public Instruction

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B4	K. State Safety Net Award	\$ 0.00
N7	L. Total 4121 [SpEd 3-PK Allocation] + [SpEd K-21 LRE1 Allocation] + [SpEd K-21 Other Allocation] + [SpEd K-21 Exceeds Max Fund%] + [State Safety Net] + [Home/Hosp Ed Alloc] + [Foster Care Alloc]  900,742.56 + 5,285,642.72 + 2,138,515.85 + -81,584.16 + 0.00 + 0.00 + 0.00	\$ 8,243,316.97
N8	M. Total 4122 [Enroll SpEd 0-2] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]  0.00 * 9,790.68 * 1.15	\$ 0.00
N10	N. Total Sped Allocation [Total 4121] + [Total 4122]  8,243,316.97 + 0.00	\$ 8,243,316.97

#### Account 3121 Special Education, General Apportionment

Item Code		Amount
B2T	O. Total Enroll SpEd K-21 [Enroll SpEd K-21 LRE1] + [Enroll SpEd K-21 Other]  537.00 + 220.00	757.00
Z284	P. SpEd Gen Apport	\$ 7,411,544.76

	IF [Co-op SpEd Alloc Rate] > 0 THEN [Co-op SpEd Alloc Rate] * [Total Enroll SpEd K-21] ELSE [SpEd BEA Rate] * [Total Enroll SpEd K-21]  IF 0.00 > 0 THEN 0.00 * 757.00 ELSE 9,790.68 * 757.00	
N9	Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate	0.1893
Z286	R. SpEd Gen Apport Instruct [SpEd Gen Apport] / (1 + [Districtwide Allow])  7,411,544.76 / (1 + 0.1893)	\$ 6,231,854.67
B8	S. % Student Av. Enrollment in Sp. Ed. Instr.	0.19990
Z288	T. General Apportionment Allocation for Special Ed Account 3121 Gen Apport 3121 [SpEd Gen Apport Instruct] * [% Stdnt Avg FTE SpEd]  6,231,854.67 * 0.19990	\$ 1,245,747.75
Z291	Total program 21 [Total 4121] + [Gen Apport 3121]  8,243,316.97 + 1,245,747.75	\$ 9,489,064.72

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<b>Item Code</b>		<b>Amount</b>
Z219	CIS BEA FTE K-3 $([Enroll\ K] + [Enroll\ 1] + [Enroll\ 2] + [Enroll\ 3]) * [SpEd\ CIS\ Ratio\ K-3]$ $(507.56 + 383.40 + 375.91 + 373.90) * 0.071170$	116.774
Z220	CIS BEA FTE 4 $[Enroll\ 4] * [SpEd\ CIS\ BEA\ Ratio\ 4]$ $374.86 * 0.04600$	17.246
Z221	CIS BEA FTE 5-6 $[Enroll\ 5-6] * [SpEd\ CIS\ BEA\ Ratio\ 5-6]$ $812.73 * 0.04600$	37.390
Z222	CIS BEA FTE 7-8 $[Enroll\ 7-8] * [SpEd\ CIS\ BEA\ Ratio\ 7-8]$ $795.74 * 0.04623$	36.791
Z223	CIS BEA FTE 9-12 $([Enroll\ 9-12] + [Enroll\ ALE\ K-6] + [Enroll\ ALE\ 7-8] + [Enroll\ ALE\ 9-12] + [Enroll\ Program\ 1418\ Reg] + [Enroll\ Program\ 1418\ CTE] + [Enroll\ Run\ Start] + [Enroll\ Run\ Start\ CTE]) * [SpEd\ CIS\ BEA\ Ratio\ 9-12]$ $(1,455.83 + 109.17 + 41.56 + 86.51 + 0.00 + 0.00 + 214.94 + 12.12) * 0.04857$	93.278
Z224	CIS BEA FTE K-12 $([CIS\ BEA\ FTE\ K-3] + [CIS\ BEA\ FTE\ 4] + [CIS\ BEA\ FTE\ 5-6] + [CIS\ BEA\ FTE\ 7-8] + [CIS\ BEA\ FTE\ 9-12]) / [Enroll\ Total\ w/\ Run\ Start\ and\ Dropout\ and\ ALE]$ $(116.774 + 17.246 + 37.390 + 36.791 + 93.278) / 5,544.23$	0.054377
Z555	CAS BEA FTE K-3 $([Enroll\ K] + [Enroll\ 1] + [Enroll\ 2] + [Enroll\ 3]) * [CAS\ Ratio\ K-3]$ $(507.56 + 383.40 + 375.91 + 373.90) * 0.004334$	7.111
Z555Z4	CAS BEA FTE 4 $[Enroll\ 4] * [SpEd\ CAS\ BEA\ Ratio\ 4]$ $374.86 * 0.00399$	1.498
Z555Z6	CAS BEA FTE 5-6	3.247



[Enroll 5-6] \* [SpEd CAS BEA Ratio 5-6]

812.73 \* 0.00399

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Z555Z8	CAS BEA FTE 7-8 [Enroll 7-8] * [SpEd CAS BEA Ratio 7-8] 795.74 * 0.00399	3.178
Z555Z12	CAS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CAS BEA Ratio 9-12] (1,455.83 + 109.17 + 41.56 + 86.51 + 0.00 + 0.00 + 214.94 + 12.12) * 0.00402	7.732
593X	CAS Special Ed BEA Rate (K-12) ([CAS BEA FTE K-3] + [CAS BEA FTE 4] + [CAS BEA FTE 5-6] + [CAS BEA FTE 7-8] + [CAS BEA FTE 9-12]) / [Enroll Total w/ Run Start and Dropout and ALE] (7.111 + 1.498 + 3.247 + 3.178 + 7.732) / 5,544.23	0.004106
Z556	CLS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CLS BEA Ratio K-3] (507.56 + 383.40 + 375.91 + 373.90) * 0.018204	29.869
Z556Z4	CLS BEA FTE 4 [Enroll 4] * [SpEd CLS BEA Ratio 4] 374.86 * 0.01721	6.451
Z556Z6	CLS BEA FTE 5-6 [Enroll 5-6] * [SpEd CLS BEA Ratio 5-6] 812.73 * 0.01721	13.987
Z556Z8	CLS BEA FTE 7-8 [Enroll 7-8] * [SpEd CLS BEA Ratio 7-8] 795.74 * 0.01700	13.532
Z556Z12	CLS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CLS BEA Ratio 9-12] (1,455.83 + 109.17 + 41.56 + 86.51 + 0.00 + 0.00 + 214.94 + 12.12) * 0.01710	32.834
594X	CLS Special Ed BEA Rate (K-12)	0.017437

$\frac{([\text{CLS BEA FTE K-3}] + [\text{CLS BEA FTE 4}] + [\text{CLS BEA FTE 5-6}] + [\text{CLS BEA FTE 7-8}] + [\text{CLS BEA FTE 9-12}])}{[\text{Enroll Total w/ Run Start and Dropout and ALE}]}$	
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$(29.869 + 6.451 + 13.987 + 13.532 + 32.834) / 5,544.23$	
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CCDDD 18400**Salary Allocation**

<b>Item Code</b>		<b>Amount</b>
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS Biennial Base Sal] * [Regionalization Base]  0.054377 * 67,585.00 * 1.18	\$ 4,336.58
Z226	CIS BEA Salary Inc Total (((CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CIS BEA Salary Maint Total]  (((0.054377 * 68,937.00) * (1.18 + 0.00)) - 4,336.58	\$ 86.75
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total]  4,336.58 + 86.75	\$ 4,423.33
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] * [Regionalization Base]  0.004106 * 100,321.00 * 1.18	\$ 486.06
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total]  0.004106 * 102,327.00 * 1.18 - 486.06	\$ 9.72
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total]  486.06 + 9.72	\$ 495.78
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] * [Regionalization Base]  0.017437 * 48,483.00 * 1.18	\$ 997.57
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total]  0.017437 * 49,453.00 * 1.18 - 997.57	\$ 19.96
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total]  997.57 + 19.96	\$ 1,017.53
Z234	TOTAL Salary BEA	\$ 5,936.64

[CIS BEA Salary Total] + [CAS BEA Salary Total] + [CLS BEA Salary Total]

4,423.33 + 495.78 + 1,017.53

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## Benefits Allocation

Item Code		Amount
Z235	1. CIS/CAS BEA Insurance Maint Total $([CIS\ BEA\ FTE\ K-12] + [CAS\ BEA\ FTE\ K-12]) * [Certificated\ Health\ Insurance]$ $(0.054377 + 0.004106) * 12,000.00$	\$ 701.80
Z236	2. CIS/CAS BEA Insurance Inc Total $(([CIS\ BEA\ FTE\ K-12] + [CAS\ BEA\ FTE\ K-12]) * ([Certificated\ Health\ Insurance\ Inc] * [Cert\ Health\ Factor])) - [CIS/CAS\ BEA\ Insurance\ Maint\ Total]$ $((0.054377 + 0.004106) * (11,616.00 * 1.02)) - 701.80$	\$ -8.87
Z237	3. CLS BEA Insurance Maint Total $[CLS\ BEA\ FTE\ K-12] * [CLS\ Health\ Insurance]$ $0.017437 * 12,000.00$	\$ 209.24
Z238	4. CLS BEA Insurance Inc Total $([CLS\ BEA\ FTE\ K-12] * [CLS\ Health\ Insurance\ Inc] * [CLS\ Health\ Factor]) - [CLS\ BEA\ Insurance\ Maint\ Total]$ $(0.017437 * 11,616.00 * 1.430) - 209.24$	\$ 80.40
Z239	5. CIS/CAS BEA Benefits Maint Total $([CIS\ BEA\ Salary\ Maint\ Total] + [CAS\ BEA\ Salary\ Maint\ Total]) * [CIS/CAS - Benefits\ Maint]$ $(4,336.58 + 486.06) * 0.22710$	\$ 1,095.22
Z240	6. CIS/CAS BEA Benefits Inc Total $([CIS\ BEA\ Salary\ Inc\ Total] + [CAS\ BEA\ Salary\ Inc\ Total]) * [CIS/CAS - Benefits\ Inc]$ $(86.75 + 9.72) * 0.22070$	\$ 21.29
Z241	7. CLS BEA Benefits Maint Total $[CLS\ BEA\ Salary\ Maint\ Total] * [CLS - Benefits\ Maint]$ $997.57 * 0.22750$	\$ 226.95
Z242	8. CLS BEA Benefits Inc Total $[CLS\ BEA\ Salary\ Inc\ Total] * [CLS - Benefits\ Inc]$ $19.96 * 0.19250$	\$ 3.84
Z243	9. TOTAL Benefits BEA	\$ 2,329.87

[CIS/CAS BEA Insurance Maint Total] + [CIS/CAS BEA Insurance Inc Total] + [CLS BEA Insurance Maint Total] + [CLS BEA Insurance Inc Total] + [CIS/CAS BEA Benefits Maint Total] + [CIS/CAS BEA Benefits Inc Total] + [CLS BEA Benefits Maint Total] + [CLS BEA Benefits Inc Total]
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701.80 + -8.87 + 209.24 + 80.40 + 1,095.22 + 21.29 + 226.95 + 3.84
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**Substitutes BEA**

Item Code	Amount
Z244	Substitutes BEA $([CIS\ BEA\ FTE\ K-12] * [Teachers\ \%]) * ([Substitutes\ Days] * [Substitutes\ Rate])$ $(0.054377 * 0.9170) * (4.000 * 151.86)$
	\$ 30.29

**MSOC BEA**

Item Code	Amount
Z245	MSOC BEA Per Student $([Enroll\ Total\ w/\ Run\ Start\ and\ Drop\ out\ and\ ALE] * [MSOC-Reg]) + ([Enroll\ ALE\ K-6] + [Enroll\ ALE\ 7-8] + [Enroll\ ALE\ 9-12] + [Enroll\ 9-12] + [Enroll\ Program\ 1418\ Reg] + [Enroll\ Program\ 1418\ CTE] + [Enroll\ Run\ Start] + [Enroll\ Run\ Start\ CTE]) * [MSOC-LabSci]) / [Enroll\ Total\ w/\ Run\ Start\ and\ Drop\ out\ and\ ALE]$ $((5,544.23 * 1,340.13) + ((109.17 + 41.56 + 86.51 + 1,455.83 + 0.00 + 0.00 + 214.94 + 12.12) * 184.09)) / 5,544.23$
	\$ 1,403.89
Z226pd	Professional Learning Days - Special Ed BEA 1. Professional Learning Days Salaries $((( [CIS\ BEA\ FTE\ K-12] * [CIS\ Sal\ Inc]) * ([Regionalization] + [Regionalization\ Experience])) / [School\ Year\ Total\ Days]) * [Prof\ Learning\ Days]$ $(((0.054377 * 68,937.00) * (1.18 + 0.00)) / 180.00) * 3.00$
Z240pd	2. Professional Learning Day - Payroll Tax and Benefits $[CIS\ BEA\ PD\ Salary] * [CIS/CAS - Benefits\ Inc]$ $73.72 * 0.22070$
4120pd	3. Total SpEd BEA Professional Learning Days $[CIS\ BEA\ PD\ Salary] + [CIS\ BEA\ PD\ Benefits]$ $73.72 + 16.27$
	\$ 73.72
	\$ 16.27
	\$ 89.99

**3. BEA Rate for Special Education**

Item Code	Amount
Z246	3. Total BEA per SpEd student $[TOTAL\ Salary\ BEA] + [TOTAL\ Benefits\ BEA] + [Substitutes\ BEA] + [MSOC\ BEA\ Per\ Student] + [Total\ SpEd\ BEA\ PD]$ $5,936.64 + 2,329.87 + 30.29 + 1,403.89 + 89.99$
	\$ 9,790.68
Z246	H. Total BEA per SpEd student
	\$ 9,790.68

[TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD]	
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5,936.64 + 2,329.87 + 30.29 + 1,403.89 + 89.99	
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CCDDD 18400**IV. Learning Assistance Program (LAP) – Acct 4155****LAP Regular Calculations**

Item Code		Amount
Z067	A. Eligible Students - Regular LAP Students $[\text{Enroll Total PY for LAP}] * [\text{LAP District Poverty \%}]$ $5,330.00 * 0.3144$	1,675.75
Z068	B. Formulated Staffing Units - Regular LAP CIS FTE $[\text{LAP Students}] * [\text{LAP HR/Stdnt}] * [\text{Instruct Wks/Year}] / [\text{LAP Class Size}] / [\text{Instruct Hr/Year}]$ $1,675.75 * 2.39750 * 36.00 / 15.00 / 900.00$	10.714
Z069	C. LAP CIS Salary Maint $[\text{LAP CIS FTE}] * [\text{CIS Biennial Base Sal}] * [\text{Regionalization Base}]$ $10.714 * 67,585.00 * 1.18$	\$ 854,444.71
Z070	D. LAP CIS Salary Inc $(([\text{LAP CIS FTE}] * [\text{CIS Sal Inc}]) * ([\text{Regionalization}] + [\text{Regionalization Experience}])) - [\text{LAP CIS Salary Maint}]$ $((10.714 * 68,937.00) * (1.18 + 0.00)) - 854,444.71$	\$ 17,092.69
Z071	E. LAP CIS Insurance Benefits $[\text{LAP CIS FTE}] * [\text{Certificated Health Insurance}]$ $10.714 * 12,000.00$	\$ 128,568.00
Z072	F. LAP CIS Insurance Benefits Increase $([\text{LAP CIS FTE}] * [\text{Certificated Health Insurance Inc}] * [\text{Cert Health Factor}]) - [\text{LAP CIS Insurance}]$ $(10.714 * 11,616.00 * 1.02) - 128,568.00$	\$ -1,625.10
Z073	G. LAP CIS Payroll Tax and Benefits Maint $[\text{LAP CIS Salary Maint}] * [\text{CIS/CAS - Benefits Maint}]$ $854,444.71 * 0.22710$	\$ 194,044.39
Z074	H. LAP CIS Payroll Tax and Benefits - Increase $[\text{LAP CIS Salary Inc}] * [\text{CIS/CAS - Benefits Inc}]$ $17,092.69 * 0.22070$	\$ 3,772.36



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M56	I. Learning Assistance Program: Total Allocated MSOC [Total MSOC Technology-LAP] + [Total MSOC Utilities-LAP] + [Total MSOC Curriculum-LAP] + [Total MSOC Library-LAP] + [Total MSOC Other Supplies-LAP] + [Total MSOC Prof Dvlp-LAP] + [Total MSOC Facilities-LAP] + [Total MSOC Districtwide-LAP]  0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
Z070pd	J. Professional Learning Days - LAP 1. Professional Learning Days Salaries ((( [LAP CIS FTE] * [CIS Sal Inc] ) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]  (((10.714 * 68,937.00) * (1.18 + 0.00)) / 180.00) * 3.00	\$ 14,525.62
Z074pd	2. Professional Learning Day - Payroll Tax and Benefits [LAP CIS PD Salary] * [CIS/CAS - Benefits Inc]  14,525.62 * 0.22070	\$ 3,205.80
4155pd	3. Total LAP Professional Learning Days [LAP CIS PD Salary] + [LAP CIS PD Benefits]  14,525.62 + 3,205.80	\$ 17,731.42
O7	K. Lap Regular Total [LAP CIS Salary Maint] + [LAP CIS Salary Inc] + [LAP CIS Insurance] + [LAP CIS Insurance Inc] + [LAP CIS Benefits Maint] + [LAP CIS Benefits Inc] + [Total MSOC -LAP] + [Total LAP Regular PD]  854,444.71 + 17,092.69 + 128,568.00 + -1,625.10 + 194,044.39 + 3,772.36 + 0.00 + 17,731.42	\$ 1,214,028.47

**LAP High Poverty Calculations**

Item Code		Amount
Z076	A. Eligible Students - High Poverty	290.00
Z068A	B. Formulated Staffing Units - High Poverty ((( [LAP PY HiPov Students] * [HiPov LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size]) / [Instruct Hr/Year]  ((290.00 * 1.10000 * 36.00) / 15.00) / 900.00	0.851
Z069hp	C. School CIS Salary Maint Total [LAP HiPov CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]  0.851 * 67,585.00 * 1.18	\$ 67,867.51
Z070hp	D. CIS Salary Increase ((( [LAP HiPov CIS FTE] * [CIS Sal Inc] ) * ([Regionalization] + [Regionalization Experience])) - [LAP HiPov CIS Salary Maint]  ((0.851 * 68,937.00) * (1.18 + 0.00)) - 67,867.51	\$ 1,357.65

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Z071hp	E. CIS Insurance Benefits [LAP HiPov CIS FTE] * [Certificated Health Insurance]  0.851 * 12,000.00	\$ 10,212.00
Z072hp	F. CIS Insurance Benefits Increase ([LAP HiPov CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP HiPov CIS Insurance]  (0.851 * 11,616.00 * 1.02) - 10,212.00	\$ -129.08
Z073hp	G. CIS Payroll Tax and Benefits [LAP HiPov CIS Salary Maint] * [CIS/CAS - Benefits Maint]  67,867.51 * 0.22710	\$ 15,412.71
Z074hp	H. CIS Payroll Tax and Benefits - Increase [LAP HiPov CIS Salary Inc] * [CIS/CAS - Benefits Inc]  1,357.65 * 0.22070	\$ 299.63
M56hp	I. LAP MSOC [Total MSOC Technology-LAP HiPov] + [Total MSOC Utilities-LAP HiPov] + [Total MSOC Curriculum-LAP HiPov] + [Total MSOC Library-LAP HiPov] + [Total MSOC Other Supplies-LAP HiPov] + [Total MSOC Prof Dvlp-LAP HiPov] + [Total MSOC Facilities-LAP HiPov] + [Total MSOC Districtwide-LAP HiPov]  0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
Z070hppd	J. Professional Learning Days - LAP High Poverty 1. Professional Learning Days Salaries ((( [LAP HiPov CIS FTE] * [CIS Sal Inc] ) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]  (((0.851 * 68,937.00) * (1.18 + 0.00)) / 180.00) * 3.00	\$ 1,153.75
Z074hppd	2. Professional Learning Day - Payroll Tax and Benefits [LAP HiPov CIS PD Salary] * [CIS/CAS - Benefits Inc]  1,153.75 * 0.22070	\$ 254.63
4155hppd	3. Total LAP Professional Learning Days [LAP HiPov CIS PD Salary] + [LAP HiPov CIS PD Benefits]  1,153.75 + 254.63	\$ 1,408.38
O7hp	K. Total Learning Assistance Program - High Poverty [LAP HiPov CIS Salary Maint] + [LAP HiPov CIS Salary Inc] + [LAP HiPov CIS Insurance] + [LAP HiPov CIS Insurance Inc] + [LAP HiPov CIS Benefits Maint] + [LAP HiPov CIS Benefits Inc] + [Total MSOC -LAP HiPov] + [Total LAP HiPov PD]  67,867.51 + 1,357.65 + 10,212.00 + -129.08 + 15,412.71 + 299.63 + 0.00 + 1,408.38	\$ 96,428.80
<b>LAP Program Totals</b>		
071a	Calculated Allotment - Regular & High Poverty [LAP HiPov TOTAL] + [LAP Regular TOTAL]  96,428.80 + 1,214,028.47	\$ 1,310,457.27

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Item Code	Amount
A53    A. TBIP Kindergarten - Grade 12 [Enroll TBIP K-6] + [Enroll TBIP 7-8] + [Enroll TBIP 9-12] 158.43 + 23.29 + 41.71	223.43
A62    B. TBIP Enroll K-6 Subtotal	158.43
Z551    C. TBIP Staffing Units Grades K-6 [Enroll TBIP K-6] * [TBIP Hr/Stdnt K-6] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 158.43 * 4.778 * 36.00 / 15.00 / 900.00	2.019
A63    D. TBIP Enroll 7-8 Subtotal	23.29
Z551Z8    E. TBIP Staffing Units Grades 7-8 [Enroll TBIP 7-8] * [TBIP Hr/Stdnt 7-8] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 23.29 * 6.778 * 36.00 / 15.00 / 900.00	0.421
A64    F. TBIP Enroll 9-12 Subtotal	41.71
Z551Z12    G. TBIP Staffing Units Grades 9-12 [Enroll TBIP 9-12] * [TBIP Hr/Stdnt 9-12] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 41.71 * 6.778 * 36.00 / 15.00 / 900.00	0.754
A65    H. TBIP Exited Kindergarten - Grade 12	43.86
Z554    I. TBIP Staffing Units Exited Students [Enroll TBIP Exited] * [TBIP Hr/Stdnt Exited] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 43.86 * 3.000 * 36.00 / 15.00 / 900.00	0.351
A66    J. Total TBIP CIS FTE [TBIP CIS FTE K-6] + [TBIP CIS FTE 7-8] + [TBIP CIS FTE 9-12] + [TBIP CIS FTE Exited] 2.019 + 0.421 + 0.754 + 0.351	3.545

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Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]  3.545 * 67,585.00 * 1.18	\$ 282,714.81
Z079	L. TBIP CIS Salary Inc (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [TBIP CIS Salary Maint]  ((3.545 * 68,937.00) * (1.18 + 0.00)) - 282,714.81	\$ 5,655.55
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance]  3.545 * 12,000.00	\$ 42,540.00
Z081	N. TBIP CIS Insurance Inc ([Total TBIP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [TBIP CIS Insurance]  (3.545 * 11,616.00 * 1.02) - 42,540.00	\$ -537.71
Z082	O. TBIP CIS Benefits Maint [TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint]  282,714.81 * 0.22710	\$ 64,204.53
Z083	P. TBIP CIS Benefits Inc [TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc]  5,655.55 * 0.22070	\$ 1,248.18
M48	Q. Transitional Bilingual: Total Allocated MSOC [Total MSOC Technology-TBIP] + [Total MSOC Utilities-TBIP] + [Total MSOC Curriculum-TBIP] + [Total MSOC Other Supplies-TBIP] + [Total MSOC Library-TBIP] + [Total MSOC Prof Dvlp-TBIP] + [Total MSOC Facilities-TBIP] + [Total MSOC Districtwide-TBIP]  0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
Z079pd	R. Professional Learning Days -TBIP 1. Professional Learning Days Salaries (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days] * [Prof Learning Days]  (((3.545 * 68,937.00) * (1.18 + 0.00)) / 180.00) * 3.00	\$ 4,806.17
Z083pd	2. Professional Learning Day - Payroll Tax and Benefits [TBIP CIS PD Salary] * [CIS/CAS - Benefits Inc]  4,806.17 * 0.22070	\$ 1,060.72
4165pd	3. Total TBIP Professional Learning Days [TBIP CIS PD Salary] + [TBIP CIS PD Benefits]  4,806.17 + 1,060.72	\$ 5,866.89

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Z085	S. TBIP TOTAL [TBIP CIS Salary Maint] + [TBIP CIS Salary Inc] + [TBIP CIS Insurance] + [TBIP CIS Insurance Inc] + [TBIP CIS Benefits Maint] + [TBIP CIS Benefits Inc] + [TOTAL MSOC -TBIP] + [Total TBIP PD]  282,714.81 + 5,655.55 + 42,540.00 + -537.71 + 64,204.53 + 1,248.18 + 0.00 + 5,866.89	\$ 401,692.25
Z476	T. TBIP WithHold Amount [TBIP TOTAL] * [TBIP WithHold Factor]  401,692.25 * 0.0177	\$ 7,109.95
Z477	U. TBIP Net Total [TBIP TOTAL] - [TBIP WithHold Amount]  401,692.25 - 7,109.95	\$ 394,582.30

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CCDDD 18400**VI. Highly Capable (HiCap) – Acct 4174**

Item Code	Formula Desc	Amount
Z086	A. HiCap Students	277.21
Z087	B. HiCap CIS FTE [HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year] / [HiCap Class Size] / [Instruct Hr/Year]  277.21 * 2.1590 * 36.00 / 15.00 / 900.00	1.596
Z088	C. HiCap CIS Salary Maint [HiCap CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]  1.596 * 67,585.00 * 1.18	\$ 127,281.48
Z089	D. HiCap CIS Salary Inc (( [HiCap CIS FTE] * [CIS Sal Inc] ) * ([Regionalization] + [Regionalization Experience])) - [HiCap CIS Salary Maint]  ((1.596 * 68,937.00) * (1.18 + 0.00)) - 127,281.48	\$ 2,546.19
Z090	E. HiCap CIS Insurance [HiCap CIS FTE] * [Certificated Health Insurance]  1.596 * 12,000.00	\$ 19,152.00
Z091	F. HiCap CIS Insurance Inc ([HiCap CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [HiCap CIS Insurance]  (1.596 * 11,616.00 * 1.02) - 19,152.00	\$ -242.08
Z092	G. HiCap CIS Benefits Maint [HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint]  127,281.48 * 0.22710	\$ 28,905.62
Z093	H. HiCap CIS Benefits Inc [HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc]  2,546.19 * 0.22070	\$ 561.94
Z094	I. Total MSOC -HiCap [Total MSOC Technology-HiCap] + [Total MSOC Utilities-HiCap] + [Total MSOC Curriculum-HiCap] + [Total MSOC Library-HiCap] + [Total MSOC Other Supplies-HiCap] + [Total MSOC Prof Dvlp-HiCap] + [Total MSOC Facilities-HiCap] + [Total MSOC Districtwide-HiCap]  0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

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Z089pd	J. Professional Learning Days - HiCap 1. Professional Learning Days Salaries $\frac{(((\text{HiCap CIS FTE} * \text{CIS Sal Inc}) * (\text{Regionalization} + \text{Regionalization Experience})))}{[\text{School Year Total Days}]} * [\text{Prof Learning Days}]$ $(((1.596 * 68,937.00) * (1.18 + 0.00)) / 180.00) * 3.00$	\$ 2,163.79
Z093pd	2. Professional Learning Day - Payroll Tax and Benefits [HiCap CIS PD Salary] * [CIS/CAS - Benefits Inc] $2,163.79 * 0.22070$	\$ 477.55
4174pd	3. Total HiCap Professional Learning Days [HiCap CIS PD Salary] + [HiCap CIS PD Benefits] $2,163.79 + 477.55$	\$ 2,641.34
Z095	K. HiCap TOTAL [HiCap CIS Salary Maint] + [HiCap CIS Salary Inc] + [HiCap CIS Insurance] + [HiCap CIS Insurance Inc] + [HiCap CIS Benefits Maint] + [HiCap CIS Benefits Inc] + [Total MSOC - HiCap] + [Total HiCap PD] $127,281.48 + 2,546.19 + 19,152.00 + -242.08 + 28,905.62 + 561.94 + 0.00 + 2,641.34$	\$ 180,846.49

**VII. School Food Service – Acct 4198**

Item Code		Amount
S5	A. Total School Food Service Allocation [Tot Type A Lunches Srvd] + [Tot Rdcd F&R Brfasts Srvd] + [Tot Rdcd Price Bfasts Srvd] + [Tot Rdcd Price K-3 Lnchs Srvd] $0.00 + 0.00 + 0.00 + 0.00$	\$ 0.00
S1	B. Total Type A Lunches Served [Est Reimursable Stdnt Lunches Srvd] * [Food Type A Lunch Rate] $0.00 * 0.200000$	0.00
S2	C. Total Reduced Free & Reduced Price Breakfasts Served [Est FRPB] * [Free/Red Bfast Rate] $0.00 * 0.180000$	0.00
S3	D. Total Reduced Price Breakfasts Served [Est RPB] * [Rdcd Only Bfast Rate] $0.00 * 0.30$	0.00
S4	E. Total Reduced Price Grade K-3 Lunches Served (S4) [Est RPL K3] * [Rdcd Only Lunch Rate] $0.00 * 0.2000$	0.00

VIII. Transportation - Operations – Acct 4199

Item Code		Amount
I4	Total Transportation Operations [Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists] + [In-Lieu-Of Deprec for Contracting Dists]  0.00 + 0.00	\$ 0.00



Type	Number	Message	Input Value	Comparison Value
Warning	W-31	Why is Transportation Operation Allocation Rev Act 4199 so different from Prior Year?	0.00	2,026,700.00
Warning	W-32	Why is Transportation Depreciation Allocation Act 4499 so different from Prior Year?	0.00	440,367.54

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## ENROLLMENT AND STAFF COUNTS

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	507.56	432.00	426.00	415.00
2. Grade 1	383.40	507.56	432.00	426.00
3. Grade 2	375.91	383.40	507.56	432.00
4. Grade 3	373.90	375.91	383.40	507.56
5. Grade 4	374.86	373.90	375.91	383.40
6. Grade 5	421.59	374.86	373.90	375.91
7. Grade 6	391.14	421.59	374.86	373.90
8. Grade 7	397.43	391.14	421.59	374.86
9. Grade 8	398.31	397.43	391.14	421.59
10. Grade 9	399.09	398.31	397.43	391.14
11. Grade 10	430.12	399.09	398.31	397.43
12. Grade 11 (excluding Running Start)	314.72	365.60	339.20	338.60
13. Grade 12 (excluding Running Start)	311.90	314.72	365.60	339.20
14. SUBTOTAL	5,079.93	5,135.51	5,186.90	5,176.59
15. Running Start	227.06	220.00	220.00	220.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00	0.00
17. ALE Enrollment	237.24	230.00	230.00	230.00
18. TOTAL K-12	5,544.23	5,585.51	5,636.90	5,626.59
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	399.756	399.756	389.756	389.756
2. General Fund FTE Classified Employees /4	283.636	283.636	283.636	283.636

## North Kitsap School District No.400

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## SUMMARY OF GENERAL FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000   Local Taxes	12,920,492	14,594,927	15,026,775	15,576,261
2000   Local Nontax Support	1,216,420	1,240,748	1,260,600	1,282,030
3000   State, General Purpose	54,502,227	55,592,272	56,481,748	57,441,938
4000   State, Special Purpose	13,723,409	13,997,877	14,221,843	14,463,614
5000   Federal, General Purpose	1,602,000	1,634,040	1,660,185	1,688,408
6000   Federal, Special Purpose	10,323,475	10,529,945	8,298,424	8,439,497
7000   Revenues from Other School Districts	0	0	0	0
8000   Revenues from Other Entities	0	0	0	0
9000   Other Financing Sources	350,000	350,000	350,000	350,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	94,638,023	97,939,809	97,299,575	99,241,748
EXPENDITURES				
00   Regular Instruction	50,641,821	51,654,657	52,481,132	53,373,311
10   Federal Special Purpose Funding	1,746,591	1,781,523	0	0
20   Special Education Instruction	14,059,494	14,340,684	14,570,135	14,817,827
30   Vocational Education Instruction	3,652,767	3,725,822	3,785,435	3,849,787
40   Skill Center Instruction	0	0	0	0
50 and 60   Compensatory Education Instruction	3,599,552	3,671,543	3,730,288	3,793,703
70   Other Instructional Programs	3,189,823	3,193,619	3,244,717	3,299,877
80   Community Services	709,770	723,965	735,548	748,052
90   Support Services	21,354,262	21,781,347	22,129,849	22,506,056
B. TOTAL EXPENDITURES	98,954,080	100,873,160	100,677,104	102,388,613
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-4,316,056	-2,933,351	-3,377,529	-3,146,865
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0

## North Kitsap School District No.400

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## SUMMARY OF GENERAL FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	280,000	280,000	280,000	280,000
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	500,000	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	500,000	500,000	500,000	500,000
G.L.890 Unassigned Fund Balance	9,790,000	5,977,157	2,923,195	-574,140
G.L.891 Unassigned to Minimum Fund Balance Policy	6,930,000	6,926,786	7,047,397	7,167,203
F. TOTAL BEGINNING FUND BALANCE	18,000,000	13,683,943	10,750,592	7,373,063
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	280,000	280,000	280,000	280,000
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	500,000	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0

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## SUMMARY OF GENERAL FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
G.L.888 Assigned to Other Purposes	500,000	500,000	500,000	500,000
G.L.890 Unassigned Fund Balance	5,473,943	2,923,195	-574,140	-3,721,005
G.L.891 Unassigned to Minimum Fund Balance Policy	6,930,000	7,047,397	7,167,203	7,167,203
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	13,683,943	10,750,592	7,373,063	4,226,198

1/ G.L. 536 is an account that is used to summarize actions for other financing uses transfers out.

2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS3 for detail of estimated outstanding nonvoted bond detail information.

## North Kitsap School District No.400

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## SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
REVENUES				
100   General Student Body	295,890	301,808	306,637	311,850
200   Athletics	249,005	253,985	258,049	262,436
300   Classes	17,575	17,927	18,214	18,524
400   Clubs	291,839	297,676	302,439	307,580
600   Private Moneys	21,600	22,032	22,385	22,766
A. TOTAL REVENUES	875,909	893,428	907,724	923,156
EXPENDITURES				
100   General Student Body	295,748	295,748	295,748	295,748
200   Athletics	342,240	342,240	342,240	342,240
300   Classes	17,900	17,900	17,900	17,900
400   Clubs	332,659	332,659	332,659	332,659
600   Private Moneys	25,288	25,288	25,288	25,288
B. TOTAL EXPENDITURES	1,013,835	1,013,835	1,013,835	1,013,835
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	-137,926	-120,407	-106,111	-90,679
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	485,916	347,990	227,583	121,472
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
D. TOTAL BEGINNING FUND BALANCE	485,916	347,990	227,583	121,472
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	347,990	227,583	121,472	30,793
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	347,990	227,583	121,472	30,793

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## SUMMARY OF DEBT SERVICE FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000   Local Taxes	0	0	0	0
2000   Local Nontax Support	100	100	100	100
3000   State, General Purpose	0	0	0	0
5000   Federal, General Purpose	0	0	0	0
9000   Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	100	100	100	100
EXPENDITURES				
Matured Bond Expenditures	0	0	0	0
Interest on Bonds	0	0	0	0
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	0	0	0	0
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	0	0	0	0
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER)	100	100	100	100
EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)				
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	25,660	25,760	25,860	25,960
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	25,660	25,760	25,860	25,960
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0



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## SUMMARY OF DEBT SERVICE FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
G.L.830 Restricted for Debt Service	27,760	25,860	25,960	26,060
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	-2,000	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	25,760	25,860	25,960	26,060

1/ G.L. 536 is an account that is used to summarize actions for other financing uses-transfers out.

2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

## North Kitsap School District No.400

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## SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000   Local Taxes	14,503,110	11,871,000	13,225,000	6,106,000
2000   Local Nontax Support	1,135,000	0	0	0
3000   State, General Purpose	0	0	0	0
4000   State, Special Purpose	0	0	0	0
5000   Federal, General Purpose	0	0	0	0
6000   Federal, Special Purpose	0	0	0	0
7000   Revenues from Other School Districts	0	0	0	0
8000   Revenues from Other Entities	0	0	0	0
9000   Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	15,638,110	11,871,000	13,225,000	6,106,000
EXPENDITURES				
10   Sites	0	0	0	0
20   Buildings	17,192,142	12,000,000	13,000,000	6,000,000
30   Equipment	0	0	0	0
40   Energy	0	0	0	0
50   Sales and Lease Expenditures	0	0	0	0
60   Bond Issuance Expenditures	0	0	0	0
90   Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	17,192,142	12,000,000	13,000,000	6,000,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	350,000	350,000	350,000	350,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-1,904,032	-479,000	-125,000	-244,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0

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## SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	3,000,000	967,968	488,968	363,968
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	72,000	100,000	100,000	100,000
G.L.867 Restricted from Mitigation Fee Proceeds	975,000	1,075,000	1,075,000	1,075,000
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	837,000	837,000	837,000	837,000
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	4,884,000	2,979,968	2,500,968	2,375,968
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	919,768	440,768	315,768	71,768
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	100,000	100,000	100,000	100,000
G.L.867 Restricted from Mitigation Fee Proceeds	1,075,000	1,075,000	1,075,000	1,075,000
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	885,200	885,200	885,200	885,200

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	2,979,968	2,500,968	2,375,968	2,131,968

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

## North Kitsap School District No.400

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## SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1100   Local Property Tax	0	0	0	0
1300   Sale of Tax Title Property	0	0	0	0
1400   Local in lieu of Taxes	0	0	0	0
1500   Timber Excise Tax	0	0	0	0
1600   County-Administered Forests	0	0	0	0
1900   Other Local Taxes	0	0	0	0
2200   Sales of Goods, Supplies, and Services, Unassigned	0	0	0	0
2300   Investment Earnings	7,000	7,000	7,000	7,000
2500   Gifts and Donations	0	0	0	0
2600   Fines and Damages	0	0	0	0
2700   Rentals and Leases	0	0	0	0
2800   Insurance Recoveries	0	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0	0
3600   State Forests	0	0	0	0
4100   Special Purpose-Unassigned	0	0	0	0
4300   Other State Agencies-Unassigned	0	0	0	0
4499   Transportation Reimbursement Depreciation	440,000	440,000	440,000	440,000
5200   General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0	0
5400   Federal in lieu of Taxes	0	0	0	0
5600   Qualified Bond Interest Credit-Federal	0	0	0	0
6100   Special Purpose-OSPI Unassigned	0	0	0	0
6200   Direct Special Purpose Grants	0	0	0	0
6300   Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100   Governmental Entities	0	0	0	0
8500   NonFederal ESD	0	0	0	0
9100   Sale of Bonds	0	0	0	0
9300   Sale of Equipment	16,000	16,000	16,000	16,000

## North Kitsap School District No.400

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## SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
9400   Compensated Loss of Fixed Assets	0	0	0	0
9500   Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	463,000	463,000	463,000	463,000
EXPENDITURES				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	368,000	450,000	460,000	470,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal - formerly Act 84	0	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	368,000	450,000	460,000	470,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	95,000	13,000	3,000	-7,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	1,957,000	2,052,000	2,065,000	2,068,000
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	1,957,000	2,052,000	2,065,000	2,068,000
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	2,052,000	2,065,000	2,068,000	2,061,000

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## SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	2,052,000	2,065,000	2,068,000	2,061,000

1/ Includes interest portion of purchase contracts.

2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

3/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.