

Board Agenda Item

Meeting: 11/4/2021

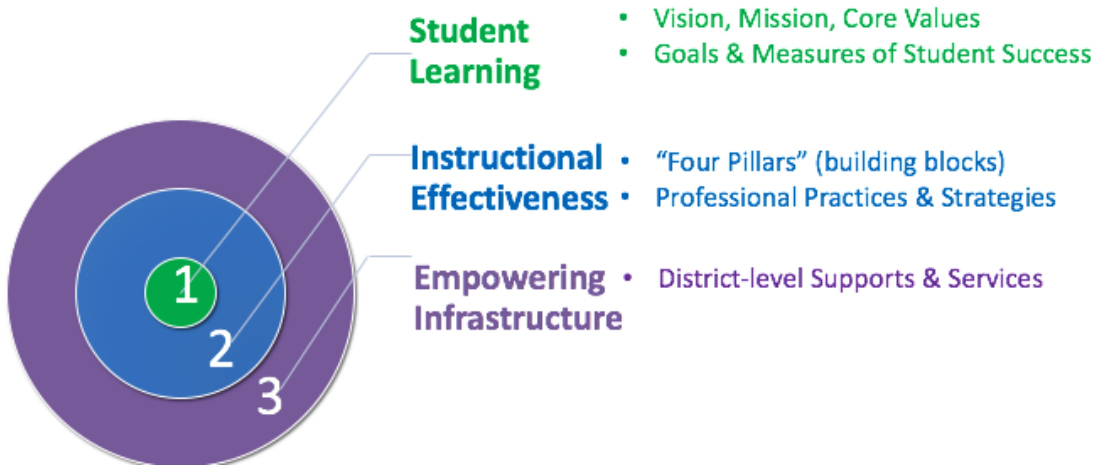
Category: Management report

Subject: 20-21 Year-End Financial Report and Summary

Goal(s): Empowering Infrastructure

Budget Implication: none

Summary: Below is a summary of the 20-21 year-end financial report. Also attached are the 20-21 financial statements. This report is provided to align with the November 2021 board meeting schedule before the final OSPI acceptance of the 20-21 financial statement. Changes resulting from the OSPI review are unlikely.



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

Funds Summaries

Below are the year-end summaries of each fund for the 20-21 fiscal year from September 1, 2020, to August 31, 2021.



North Kitsap School District
YEAR END SUMMARY OF FUNDS

FUND	YEAR	BEGINNING BALANCE	REVENUES	EXPEND	TRNSF	ENDING BALANCE
GENERAL:	2019-20	10,015,824	90,627,641	85,609,026	(115,637)	14,918,803
	2020-21	14,918,803	90,913,852	88,175,694	(90,729)	17,566,232
CAPITAL PROJECTS:	2019-20	273,827	9,791,079	6,447,629	0	3,617,277
	2020-21	3,617,277	10,755,478	9,499,552	250,000	5,123,203
DEBT SERVICE:	2019-20	242,718	145,826	115,637	0	272,907
	2020-21	272,907	93,571	90,729	(250,000)	25,748
ASB:	2019-20	504,889	525,906	459,281	0	571,515
	2020-21	571,515	171,445	220,047	0	522,912
TRANSP VEHICLE:	2019-20	1,628,452	696,134	435,931	0	1,888,655
	2020-21	1,888,655	454,137	383,955	0	1,958,837

General Fund:

During the 20-21 fiscal year, the overall general fund balance increased. Before the start of the fiscal year, enrollment was expected to be lower due to the Coronavirus pandemic. Enrollment was closely monitored until August 2020, at which point it became apparent that enrollment would indeed be significantly less than expected and projected due to the Coronavirus pandemic. Accordingly, hiring for both certificated and classified staffing in summer 2020 was deferred until enrollment could be better determined.

The lower enrollment levels were expected to generate approximately \$5 Million less in projected revenue under the state prototypical funding models. Prior to the start of the fiscal year, North Kitsap School District made adjustments to certificated staffing to reflect lower enrollment (through attrition) and furloughed classified staffing (that typically supports open facilities and in-person instruction) to prepare for this lower expected revenue.

During the 2021 legislative session, the legislature unexpectedly provided enrollment stabilization funding to all school districts to provide the revenue for the missing enrollment caused by the Coronavirus pandemic. The stabilization funding arrived in May 2021, near the end of the school year and after most expenditures had been set for the year. The increase in fund balance is primarily due to the stabilization funding that came late in the fiscal year that was not known to be a source of revenue at the beginning of the fiscal year.

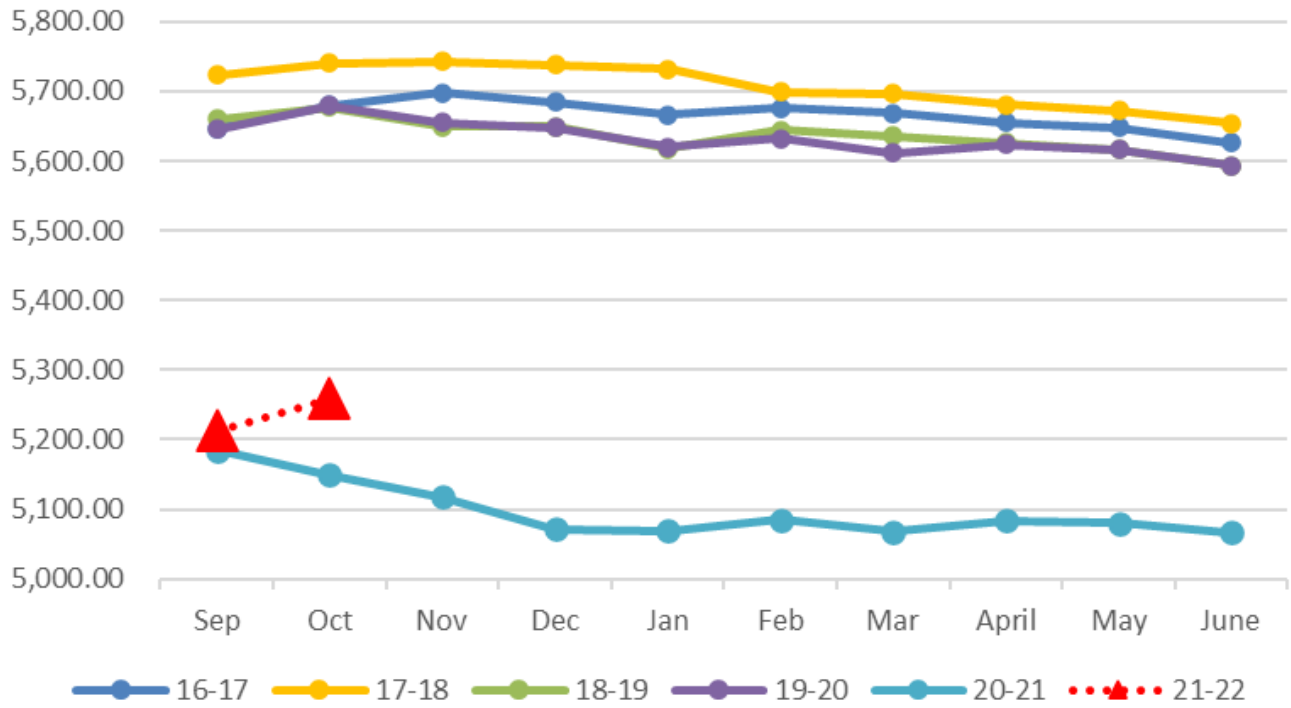
20-21 General Fund Ending Fund Balance	
Non Spendable (Prepaid, Inventory, Insurance)	\$ 167,287
Assigned Fund Balance (Building Carryover)	\$ 435,607
Restricted Fund Balance (Categorical carryover)	\$ 279,465
Committed to Other Purposes	\$ 0
Unassigned Fund Balance	\$ 9,700,989
Unassigned Minimum Fund Balance (7% of Expenditures)	\$ 6,952,758
Total 2019-2020 Ending Fund Balance	\$ 17,536,107

Enrollment

Overall school district enrollment in the 2020-2021 year ended at 5,095, excluding running start. Before the Coronavirus pandemic, the initial estimated enrollment for the 2020-2021 school year was 5,657, excluding running start. In April 2020, that projection was lowered to 5,586, excluding running start. Finally, in August 2020, that projection was reduced to 5,204, excluding running start. This final projection was more closely aligned with the realized enrollment for the school year.

Current school district enrollment as of October 2020 is 5,259 compared to the projection for the 21-22 school year of 5,317, excluding running start.

Monthly enrollment trend compared with previous years



Long Term Considerations

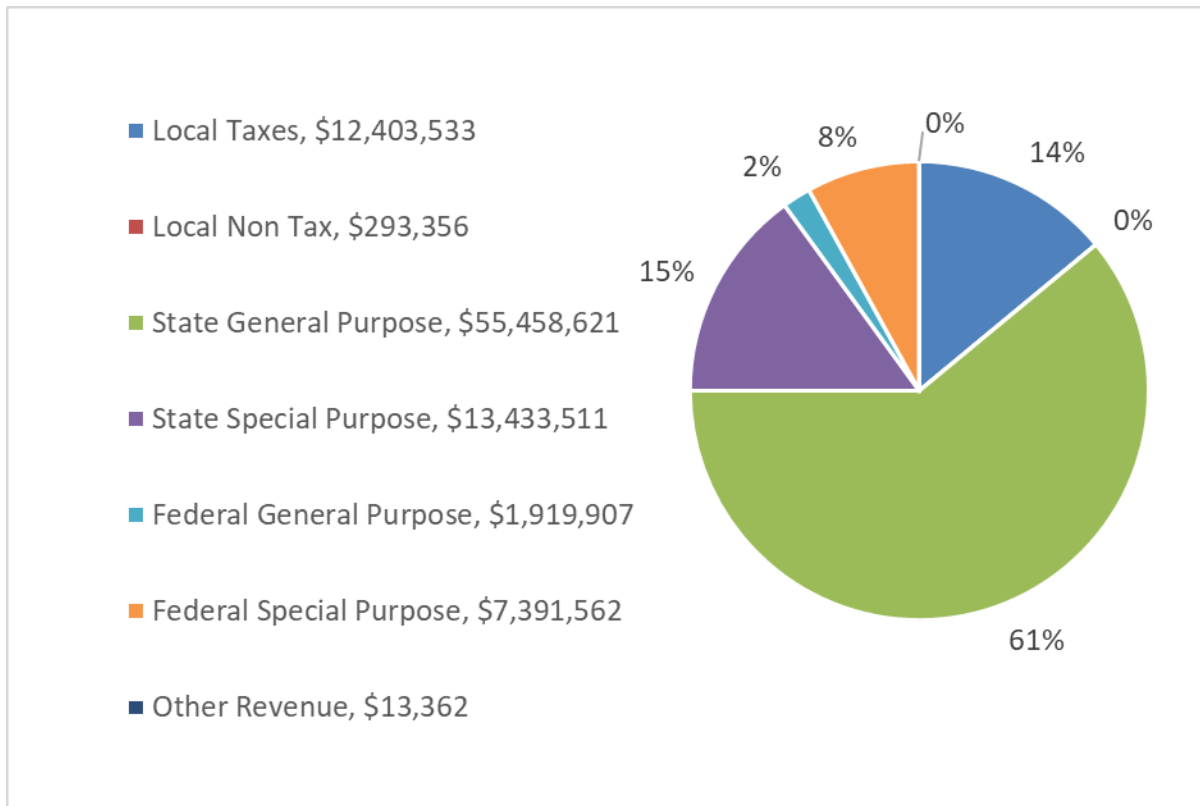
Before the Coronavirus pandemic, the primary financial concern was that recent increases in funding had been accompanied by even more significant increases in employee compensation costs required to remain competitive with neighboring school districts. Increases in benefit costs associated with the School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

The Coronavirus pandemic has caused an increase in fund balance in the 19-20 and 20-21 fiscal years due to abnormal and unexpected changes in revenues and expenditures. However, future projected increases in expenditures are projected to outpace future increases in revenue for the foreseeable future. Upcoming fiscal years are projected to have deficit spending. The current fund balance can accommodate future deficit spending. However, fund balance can only support deficit spending for a finite amount of time, and in the future, expenditures will need to balance revenues to maintain a sustainable financial position.

Federal level stimulus funding has been planned to be expended during the 21-22 and 22-23 fiscal years to augment the school district's regular staffing and programming to address student setbacks resulting from the Coronavirus pandemic. An eventual return to normal operations is expected to be achieved after the Coronavirus pandemic. However, changes in any final enrollment levels or changes in operating modalities of remote or hybrid learning models will change expenditure profiles in the future.

GENERAL FUND OVERVIEW

General Fund Revenue by Source



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

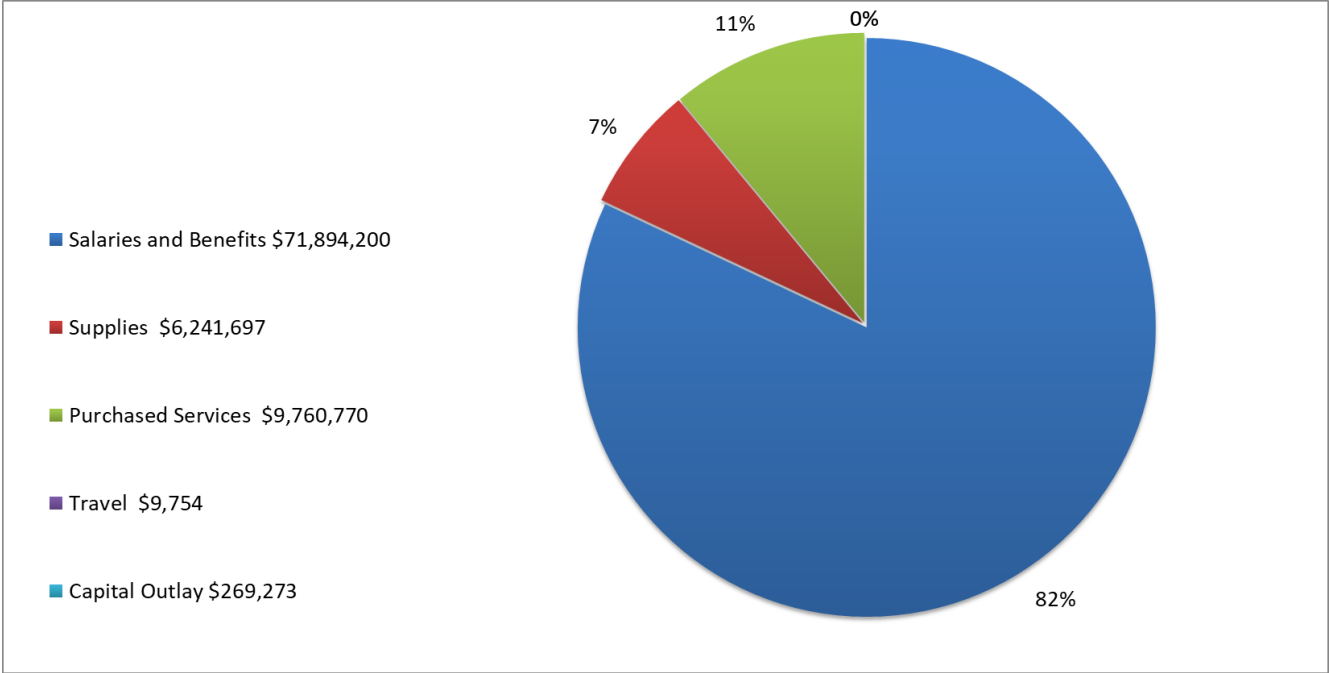
General Fund Expenditures by Program Summary



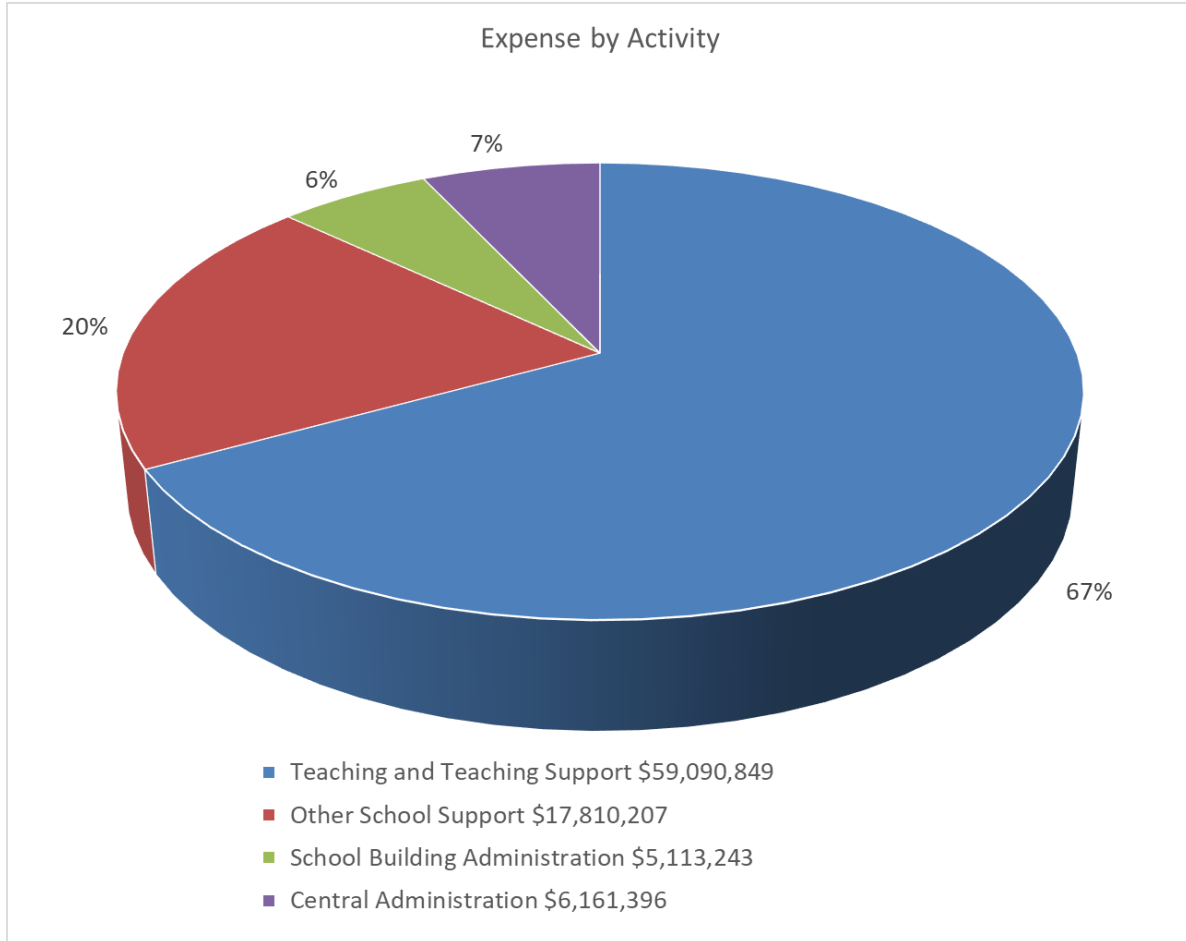
**North Kitsap School District
2020-21 YEAR END
EXPENDITURES BY PROGRAM**

DISTRIBUTION BY PROGRAM	18-19 Actual	%	19-20 Budget	%	19-20 Actual	%	20-21 Budget	%	20-21 Actual	%	Over (Under)
<i>Total CORE BEA</i>	61,303,482	70.3%	62,175,828	68.2%	59,563,260	69.8%	64,065,486	66.5%	59,858,192	70.0%	(4,207,294)
<i>Total Special Ed</i>	12,811,218	14.7%	13,040,227	14.3%	13,040,521	15.3%	14,117,843	14.7%	13,189,673	15.4%	(928,170)
<i>Total CTE</i>	2,962,954	3.4%	3,317,018	3.6%	3,169,415	3.7%	3,416,793	3.6%	3,533,092	4.1%	116,299
<i>Total Other Categorical Instructional</i>	3,208,922	3.7%	5,463,954	6.0%	3,200,801	3.8%	7,372,335	7.7%	3,583,450	4.2%	(3,788,885)
<i>Total Other Support</i>	6,915,406	7.9%	7,225,561	7.9%	6,362,824	7.5%	7,321,181	7.6%	5,317,993	6.2%	(2,003,188)
GRAND TOTALS	87,201,981	100.0%	91,222,588	100.0%	85,336,821	100.0%	96,293,638	100.0%	85,482,400	100.0%	(2,003,188)

General Fund Expenditure by Object



General Fund Expenditure by Activity



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

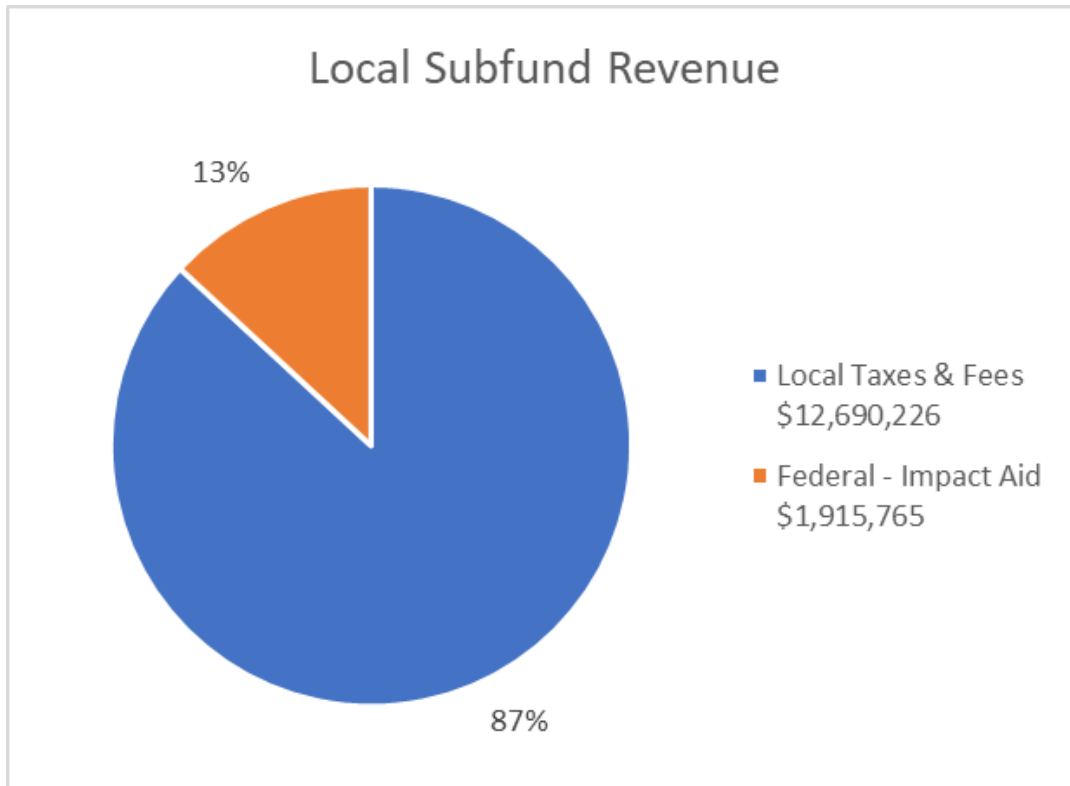
Other School Support – This includes operation and maintenance of buildings and grounds, utilities and plant security, student transportation, nutritional services, insurance, data processing, and public activities.

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

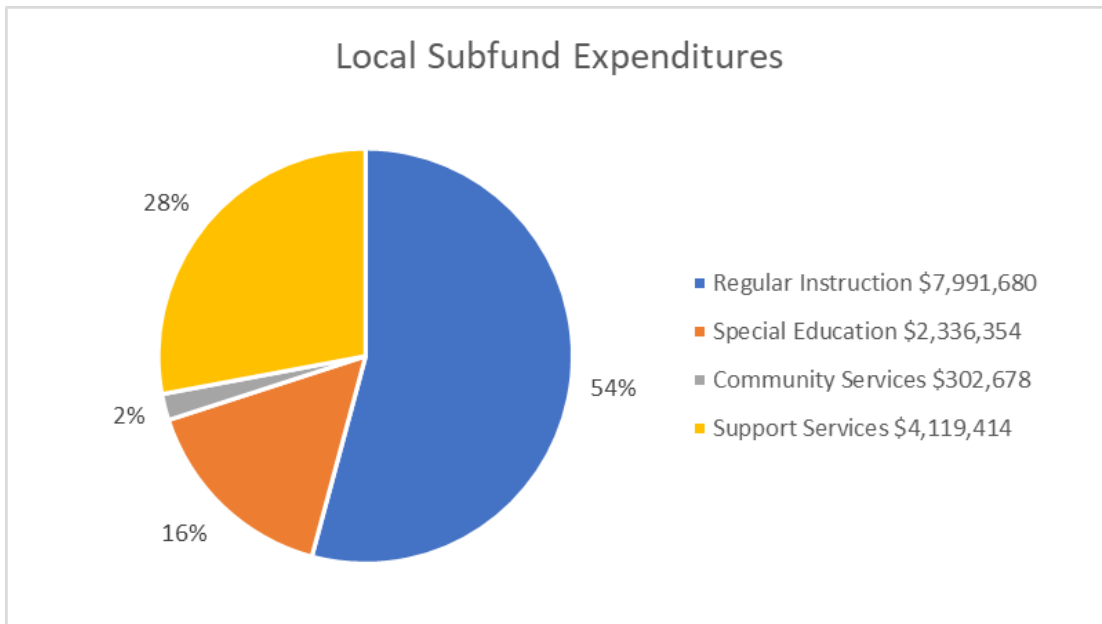
Central Administration – This includes the expenses of the School Board, Superintendent's Office, Human Resources, Business Services, and the supervision of the following activities: instruction, maintenance and operations, student transportation, and food services. This includes district-wide support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

Local Subfund

Local Subfund Revenue



Local Subfund Expenditure by Categories



Expenditure by School Location

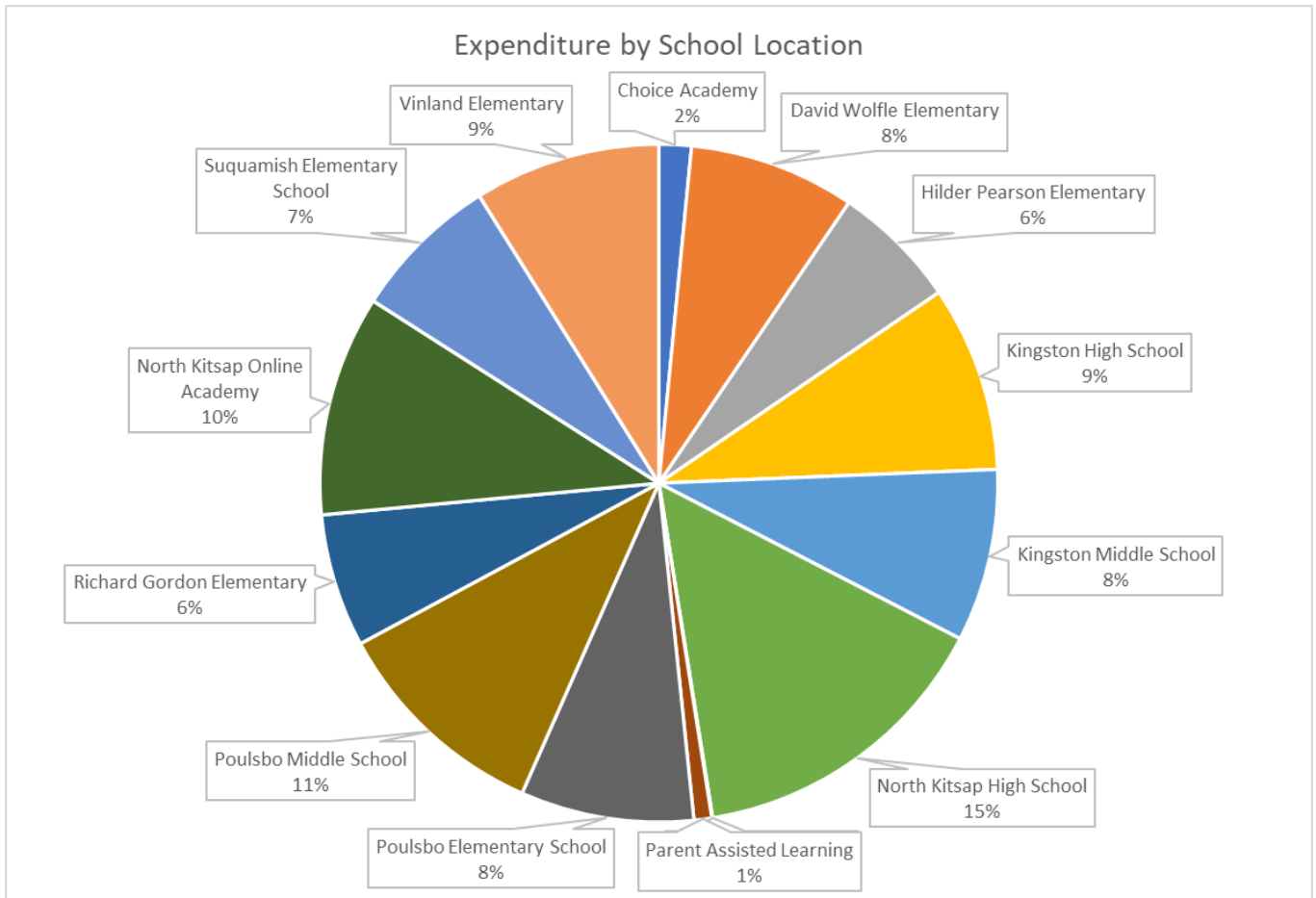


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OSPI F196 2020-2021 Annual Financial Statement Document	attached

General Fund Summary



North Kitsap School District 2020-21 YEAR END GENERAL FUND

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Actual 2020-21	Variance with budget
BEG: Unassigned Minimum Fund Balance	3,527,925	5,714,340	6,385,581	6,740,000	6,740,555	555
Assigned for Other Capital Project	540,000	265,913	0		0	0
Nonspendable FB-Inventory/Prepaid	581,793	604,278	362,424	280,000	386,892	106,892
Restricted for Self Insurance	45,000	45,000	45,000		0	0
Restricted for Debt Service	188,711	115,703	0	90,730	0	-90,730
Assigned to Other Purposes	342,931	623,167	403,468	500,000	544,058	44,058
Unassigned Fund Balance	2,779,229		982,423	5,200,000	5,805,624	605,624
Restricted for Carry over			336,928		441,674	441,674
Committed Fund Balance			1,500,000	1,000,000	1,000,000	0
Beginning Fund Balance	8,005,589	7,368,401	10,015,824	13,810,730	14,918,803	1,108,073
ADD: Revenues						
1000 Local Taxes	17,824,614	14,454,836	11,810,798	12,306,404	12,403,532	97,128
2000 Local Non-Tax	1,923,267	2,252,851	1,668,844	2,020,020	293,356	-1,726,664
3000 State, General Purpose	41,861,228	53,340,583	55,336,014	52,688,942	55,458,622	2,769,680
4000 State, Special Purpose	10,910,515	14,763,590	16,040,131	10,543,405	13,433,511	2,890,106
5000 Federal, General Purpose	1,295,871	1,611,643	1,656,138	1,510,500	1,919,908	409,408
6000 Federal, Special Purpose	3,494,535	3,498,410	4,115,716	6,678,806	7,391,561	712,755
7000 Revenues from Other Districts		0	0	0	0	0
8000 Revenues from Other Agencies	1,850	2,707	0	0	1,005	1,005
9000 Other Financing*		24,576	0	350,000	12,357	-337,643
Total Revenues	77,311,880.00	89,949,196.00	90,627,641.00	86,098,077.00	90,913,852.00	4,815,775.00
TOTAL: Funds Available	85,317,469	97,317,597	100,643,465	99,908,807	105,832,655	5,923,848
LESS: Expenditures						
00 Regular Instruction	41,181,122	48,050,994	45,978,761	49,367,484	45,564,378	-3,803,106
10 Federal Stimulus Funding			0	0	2,693,294	2,693,294
20 Special Education Instruction	11,028,757	12,811,218	13,040,522	14,117,843	13,164,967	-952,876
30 Vocational Instruction	2,700,851	2,962,953	3,169,414	3,416,793	3,533,092	116,299
50&60 Compensatory Education	2,589,288	3,033,996	3,044,391	4,221,352	3,415,992	-805,360
70 Other Instructional Programs	129,400	174,925	156,409	3,150,983	167,458	-2,983,525
80 Community Services	571,518	569,931	989,249	698,385	302,678	-395,707
90 Support Services	18,959,482	19,597,962	18,958,073	21,320,798	19,333,835	-1,986,963
Total Expenditures	77,160,418	87,201,979	85,336,819	96,293,638	88,175,694	(8,117,944)
OTHER FIN. USES TRANS. OUT (GL 536)	(788,650)	(99,793)	(115,637)	(90,730)	(90,729)	0
PRIOR PERIOD ADJUSTMENT			(272,207)			0
Ending Fund Balance	7,368,401	10,015,824	14,918,803	3,524,440	17,566,231	14,041,791
END: Unassigned Minimum Fund Balance	0	6,385,581	0	6,740,000	6,952,758	212,758
Restricted for carryover	265,913	336,928	441,674		279,465	279,465
Nonspendable FB-Inventory/Prepaid	604,278	362,424	386,892	280,000	167,287	-112,713
Restricted for Self Insurance	45,000	45,000	0		0	0
Restricted for Debt Service	115,703	0			0	0
Assigned to Other Purposes	623,167	403,468	544,058	500,000	435,607	-64,393
Unassigned Fund Balance	5,714,340	982,423	12,546,179	-4,995,561	9,731,114	14,726,675
Committed Fund Balance		1,500,000	1,000,000	1,000,000	0	-1,000,000
Ending Fund Balance	7,368,401	10,015,824	14,918,803	3,524,439	17,566,231	14,041,791

General Fund Revenue by Source



**North Kitsap School District
2020-21 YEAR END REVENUE BY SOURCE**

		Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Actual 2020-21	Variance 2020-21
1100	Local Property Tax	17,816,487	14,439,430	11,799,996	12,298,410	12,393,996	95,586
1300	Sale of Tax Title Prop				0	3,635	3,635
1400	Local in Lieu of Taxes				0	0	0
1500	Timber Excise Tax	8,127	15,406	10,802	7,994	5,902	(2,092)
	Total Tax	17,824,614	14,454,836	11,810,798	12,306,404	12,403,533	97,129
2100	Tuition and Fees	129,986	193,913	39,751	57,000	(142)	(57,142)
2122	Spec Ed - Infants/Toddlers Tuition/Fees				0	0	0
2131	CTE Tuition	20	30	70	0	80	80
2173	Summer School		1,500	2,250	0	2,000	2,000
2186	Facilities	64,304	59,059	55,620	57,700	36,395	(21,305)
2189	Preschool Tuition			0	0	0	0
2200	Sales of Goods, Supplies, Services	44,636	3,556	58,663	1,500	2,313	813
2231	Sec., Voc. Ed. Sale of Goods	47,785	59,927	24,340	5,000		(5,000)
2289	Community Services - Pool	222,524	174,528	97,823	310,000	4,429	(305,571)
2298	Food Services	754,927	737,426	566,551	839,400	6,662	(832,738)
2300	Investment Earnings	139,397	203,784	156,881	175,000	63,801	(111,199)
2400	Interfund Loan Interest Earning		40,744	0			0
2500	Gifts and Donations	208,169	233,173	174,918	155,000	61,489	(93,511)
2600	Fines and Damages	12,453	11,974	7,375	6,020	4,988	(1,032)
2700	Rentals	171,645	169,127	128,024	208,400	28,747	(179,653)
2800	Insurance Recoveries	8,855	59,857	17,427	0	3,140	3,140
2900	Local Support Non-Tax	32,053	238,366	199,205	140,000	50,206	(89,794)
2910	E-Rate	86,513	65,886	139,946	65,000	29,248	(35,752)
	Total Local Non-Tax	1,923,267	2,252,850	1,668,844	2,020,020	293,356	(1,726,664)
3100	State Apportionment	40,864,258	52,069,710	53,981,697	51,386,007	54,127,872	2,741,865
3121	State Special Ed Apportionment	996,970	1,270,873	1,354,317	1,302,935	1,330,749	27,814
	Total State, General Purpose	41,861,228	53,340,583	55,336,014	52,688,942	55,458,621	2,769,679
4100	State Special Purpose - Capacity	18,753	1,118	0	0	30,125	30,125
4121	Special Education	5,909,744	8,181,147	9,179,497	7,908,075	8,273,304	365,229
4122	Spec Ed - Infants/Toddlers-State	430,366	621,008	639,930	0		0
4155	Learning Assistance Program	1,168,605	1,380,298	1,487,331	1,496,560	1,493,950	(2,610)
4158	Special Pilot Programs	266,608	293,354	358,593	278,678	383,298	104,620
4165	Transitional Bilingual	285,350	376,505	446,918	437,933	404,299	(33,634)
4174	Highly Capable	138,066	177,457	185,751	176,156	171,750	(4,406)
4198	School Food Service	33,466	27,926	26,748	29,500	24,489	(5,011)
4199	Transportation	2,659,444	3,700,326	3,700,326	216,503	2,642,454	2,425,951
4300	Other State Agencies, Unassigned			4,245	0	4,000	4,000
4321	Special Education - Other	113	4,449	10,792	0	5,842	5,842
	Total State, Special Purpose	10,910,515	14,763,588	16,040,131	10,543,405	13,433,511	2,890,106
5200	Department of Defense Impact Aid	91,246	133,402	12,429	0	4,143	4,143
5300	Federal Impact Aid	1,051,471	1,215,276	1,446,897	1,280,000	1,595,351	315,351
5329	Federal Impact Aid - Special Education	153,154	262,965	196,812	230,500	320,413	89,913
	Total Federal, General Purpose	1,295,871	1,611,643	1,656,138	1,510,500	1,919,907	409,407
6100	Other Federal Funds - Capacity		0	0	3,000,000		(3,000,000)
6111	Federal Special Purpose - GEER				0	333,736	
6112	Federal Special Purpose - ESSER 2				0	2,147,202	2,147,202
6113	Federal Special Purpose - ESSER 3				0	48,791	48,791
6114	Federal Special Purpose - ESSER 3 (Learning Loss)				0	199,368	199,368
6119	Federal Stimulus-Other Grants				0	0	0
6124	Federal Special Ed. Grants	1,239,560	1,182,836	1,420,225	1,167,305	1,248,778	81,473
6138	Federal Vocational Education	26,988	30,983	27,610	29,983	34,442	4,459
6151	Disadvantaged, Title 1 Part A	582,532	555,519	624,696	775,500	742,990	(32,510)
6152	School Improvement	98,298	238,965	145,335	211,394	197,739	(13,655)
6164	Title III LEP and Immigrant	25,419	27,353	17,829	54,000	54,137	137
6176	Targeted Assistance ESSER			270,086	0	285,385	285,385
6189	Other Community Services			476,606	0		0
6198	School Food Service	942,687	936,134	630,479	758,000	1,300,415	542,415
6200	DODEA Science Grant	0	0	0			0
6262	DODEA Math & Science Professional Devt	137,418	157,567	151,038	350,000	142,574	(207,426)
6268	Indian Education	106,167	142,839	112,037	117,624	119,894	2,270
6269	DODEA Dual Language	0	0	0	0		0
6300	Federal Grants through other Agencies	160,828	0	0	0	300,000	300,000
6310	Medicaid Administrative Match		71,102	70,439	70,000	61,915	(8,085)
6321	Special Ed Medicaid Reimbursement	282	11,317	24,614	0	18,876	18,876
6998	USDA Commodities	174,356	143,795	144,722	145,000	155,320	10,320
	Total Federal, Special Purpose	3,494,535	3,498,410	4,115,716	6,678,806	7,391,562	379,020
7189	Other Community Services			0	0		0
8100	Agencies and Assoc. Grants			0	0		0
8200	Private Foundations	1,850	2,707	0	0		0
8500	OESD Grants			0	0	1,005	1,005
9300	Sale of Equipment		24,576	0	0	12,357	12,357
9900	Transfers			0	350,000		(350,000)
	GRAND TOTAL	77,311,880	89,949,195	90,627,641	86,098,077	90,913,852	4,832,039

General Fund Expenditures by Program



North Kitsap School District 2020-2021 YEAR END EXPENDITURES BY PROGRAM

DISTRIBUTION BY PROGRAM	18-19 Actual	%	19-20 Budget	%	19-20 Actual	%	20-21 Budget	%	20-21 Actual	%	Variance with budget 20-21
01 Basic Education	47,537,516	54.51%	47,546,893	52.12%	45,412,431	53.22%	48,771,383	50.65%	45,031,373	52.68%	(3,740,010)
02 Basic Education - ALE	514,064	0.59%	616,973	0.68%	566,330	0.66%	596,101	0.62%	533,005	0.62%	(63,096)
97 District-wide Support	13,251,902	15.20%	14,011,962	15.36%	13,584,499	15.92%	14,698,002	15.26%	14,293,814	16.72%	(404,188)
Total CORE BEA	61,303,482	70.30%	62,175,828	68.16%	59,563,260	69.80%	64,065,486	66.53%	59,858,192	70.02%	(4,207,294)
21 Special Education	10,735,836	12.31%	10,779,604	11.82%	10,814,515	12.67%	11,713,596	12.16%	11,620,482	13.59%	(93,114)
22 Spec Ed - Infants/Toddlers	629,581	0.72%	480,515	0.53%	609,497	0.71%	6,456	0.01%	-	0.00%	(6,456)
24 Federal Special Education	1,182,836	1.36%	1,606,402	1.76%	1,419,697	1.66%	1,833,522	1.90%	1,248,778	1.46%	(584,744)
29 Other Federal Special Education	262,965	0.30%	173,706	0.19%	196,812	0.23%	564,269	0.59%	320,413	0.37%	(243,856)
Total Special Ed	12,811,218	14.69%	13,040,227	14.29%	13,040,521	15.28%	14,117,843	14.66%	13,189,673	15.43%	(928,170)
31 Vocational Education	2,231,443	2.56%	2,462,363	2.70%	2,375,854	2.78%	2,578,943	2.68%	2,700,607	3.16%	121,664
34 State Middle School Voc Education	701,367	0.80%	823,218	0.90%	767,996	0.90%	811,894	0.84%	799,198	0.93%	(12,696)
38 Federal Vocational Education	30,144	0.03%	31,437	0.03%	25,565	0.03%	25,956	0.03%	33,287	0.04%	7,331
Total CTE	2,962,954	3.39%	3,317,018	3.64%	3,169,415	3.71%	3,416,793	3.55%	3,533,092	4.13%	116,299
51 Title I, Disadvantaged	537,989	0.62%	684,935	0.75%	578,422	0.68%	837,968	0.87%	718,073	0.84%	(119,895)
52 School Improvement	236,593	0.27%	148,791	0.16%	134,569	0.16%	465,726	0.48%	191,108	0.22%	(274,618)
55 Learning Assistance Program	1,242,311	1.42%	1,436,264	1.57%	1,357,137	1.59%	1,728,503	1.80%	1,452,422	1.70%	(276,081)
58 Special and Pilot Programs	324,542	0.37%	275,426	0.30%	304,273	0.36%	281,328	0.29%	348,537	0.41%	67,209
62 Math & Science Prof Development	157,566	0.18%	244,075	0.27%	151,038	0.18%	349,701	0.36%	142,574	0.17%	(207,127)
64 Title III, Limited English Proficiency	26,520	0.03%	31,548	0.03%	16,509	0.02%	52,548	0.05%	52,321	0.06%	(227)
65 Transitional Bilingual	370,030	0.42%	346,615	0.38%	389,505	0.46%	387,172	0.40%	395,727	0.46%	8,555
68 Indian Education	138,446	0.16%	112,734	0.12%	112,938	0.13%	118,406	0.12%	115,230	0.13%	(3,176)
69 Other Compensary - Federal	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
73 Summer School	11,750	0.01%	25,915	0.03%	2,188	0.00%	25,939	0.03%	5,037	0.01%	(20,902)
74 Highly Capable	160,468	0.18%	157,651	0.17%	152,816	0.18%	125,044	0.13%	162,421	0.19%	37,377
79 Other Instructional Programs	2,707	0.00%	2,000,000	2.19%	1,406	0.00%	3,000,000	3.12%	-	0.00%	(3,000,000)
Total Other Categorical Instructional	3,208,922	3.66%	5,463,954	5.99%	3,200,801	3.75%	7,372,335	7.66%	3,583,450	4.19%	(3,788,885)
86 Community Schools	53,935	0.06%	55,000	0.06%	49,697	0.06%	55,000	0.06%	33,774	0.04%	(21,226)
88 Child Care	-	0.00%	-	0.00%	6,272	0.01%	-	0.00%	-	0.00%	-
89 Other Community Services	515,996	0.59%	609,042	0.67%	933,281	1.09%	643,385	0.67%	268,904	0.31%	(374,481)
98 Food Services	2,055,914	2.36%	2,245,831	2.46%	1,732,121	2.03%	2,285,467	2.37%	1,889,665	2.21%	(395,802)
99 Pupil Transportation	4,289,561	4.92%	4,315,688	4.73%	3,641,453	4.27%	4,337,329	4.50%	3,125,650	3.66%	(1,211,679)
Total Other Support	6,915,406	7.93%	7,225,561	7.92%	6,362,824	7.46%	7,321,181	7.60%	5,317,993	6.22%	(2,003,188)
GRAND TOTALS	87,201,981	100%	91,222,588	100%	85,336,821	100%	96,293,638	100%	85,482,400	100%	(2,003,188)

General Fund Expenditure by Object



North Kitsap School District
2020-21 YEAR END

EXPENDITURE COMPARISON BY OBJECT

OBJECT	17-18 ACTUAL		18-19 ACTUAL		19-20 Actual		20-21 Budget		20-21 Actual	
2 CERTIFICATED SALARIES	31,391,629	40.68%	36,859,644	42.27%	35,933,915	42.11%	37,631,904	39.08%	36,195,928	41.05%
3 CLASSIFIED SALARIES	14,401,745	18.66%	16,847,889	19.32%	16,473,990	19.30%	17,632,965	18.31%	14,819,407	16.81%
4 EMPLOYEE BENEFITS	17,562,550	22.76%	20,098,183	23.05%	20,410,793	23.92%	23,118,569	24.01%	20,878,865	23.68%
Total Salaries & Benefits	63,355,924	82.10%	73,805,716	84.64%	72,818,699	85.33%	78,383,438	81.40%	71,894,200	81.54%
5 SUPPLIES & INSTR RESOURCES	4,701,285	6.09%	4,493,476	5.15%	3,419,805	4.01%	8,747,043	9.08%	6,241,697	7.08%
7 PURCHASED SERVICES	8,713,824	11.29%	8,701,639	9.98%	8,924,838	10.46%	9,031,804	9.38%	9,760,770	11.07%
8 TRAVEL	161,416	0.21%	135,600	0.16%	45,306	0.05%	83,253	0.09%	9,754	0.01%
9 CAPITAL OUTLAY	227,970	0.30%	65,550	0.08%	128,171	0.15%	48,100	0.05%	269,273	0.31%
0 DEBIT TRANSFERS	521,388	0.68%	508,312	0.58%	692,946	0.81%	272,500	0.28%	54,160	0.06%
1 CREDIT TRANSFERS	(521,388)	-0.68%	(508,312)	-0.58%	(692,946)	-0.81%	(272,500)	-0.28%	(54,160)	-0.06%
Total Operating Costs	13,804,495	17.89%	13,396,265	15.37%	12,518,120	14.67%	17,910,200	18.60%	16,281,494	18.46%
TOTAL	77,160,419	100.00%	87,201,981	100.00%	85,336,819	100.00%	96,293,638	100.00%	88,175,694	100.00%

General Fund Expenditure by Activity




North Kitsap School District 20-21 YEAR END GENERAL FUND

Activity		17-18 Actual		18-19 Actual		19-20 Actual		20-21 Budget		20-21 Actual	
No.	Name	Amount	Percent	Amount	Percent	Amount	%	Amount	%	Amount	%
Teaching & Support											
22	Learning Resources	1,789,532	2.32%	1,716,141	1.97%	1,386,621	1.62%	1,451,005	1.51%	1,121,212	1.27%
24	Guidance - Counseling	1,920,828	2.49%	2,228,633	2.56%	2,306,184	2.70%	2,417,385	2.51%	2,578,610	2.92%
25	Pupil Management & Safety	1,064,695	1.38%	1,389,820	1.59%	890,892	1.04%	1,072,398	1.11%	567,034	0.64%
26	Health Services	3,250,692	4.21%	3,870,537	4.44%	3,676,640	4.31%	3,553,470	3.69%	3,119,446	3.54%
27	Teaching	40,351,410	52.30%	47,426,190	54.39%	46,889,917	54.95%	54,774,917	56.88%	48,214,691	54.68%
28	Extracurricular	1,698,423	2.20%	1,951,357	2.24%	1,868,528	2.19%	2,075,466	2.16%	1,115,534	1.27%
29	Payments to Other Districts	107,231	0.14%	82,008	0.09%	26,368	0.03%	0	0.00%	172,455	0.20%
31	Instructional Professional Dev	403,308	0.52%	624,443	0.72%	459,438	0.54%	856,517	0.89%	735,000	0.83%
32	Instructional Technology	285,801	0.37%	184,782	0.21%	384,215	0.45%	84,380	0.09%	391,437	0.44%
33	Curriculum	473,455	0.61%	665,057	0.76%	433,983	0.51%	608,000	0.63%	470,435	0.53%
34	Professional Learning			206,149	0.24%	387,817	0.45%	573,292	0.60%	604,995	0.69%
Total Teaching & Support		51,345,375	66.54%	60,345,117	69.21%	58,710,603	68.80%	67,466,830	70.06%	59,090,849	67.01%
Other Support											
42	Food	726,782	0.94%	740,159	0.85%	705,059	0.83%	636,000	0.66%	454,247	0.52%
44	Nutrition Services - Operation	1,019,714	1.32%	1,122,038	1.29%	1,762,998	2.07%	1,406,746	1.46%	1,156,076	1.31%
49	Nutrition Services - Transfers	-	0.00%	(895)	0.00%	(481,873)	-0.56%	-	0.00%	-	0.00%
52	Operating Buses	2,687,755	3.48%	3,030,689	3.48%	2,728,953	3.20%	3,487,831	3.62%	2,247,025	2.55%
53	Maintenance of School Buses	544,082	0.71%	580,287	0.67%	447,378	0.52%	524,870	0.55%	362,018	0.41%
59	Transportation Trsrfr Credits	(327,992)	-0.43%	(341,119)	-0.39%	(211,073)	-0.25%	(272,500)	-0.28%	(54,160)	-0.06%
62	Grounds Care - Maintenance	772,883	1.00%	778,239	0.89%	718,839	0.84%	790,895	0.82%	789,230	0.90%
63	Operation of Buildings	2,380,885	3.09%	2,706,763	3.10%	2,841,337	3.33%	2,840,776	2.95%	2,628,789	2.98%
64	Maintenance of Bldgs/Equip	2,064,711	2.68%	1,594,560	1.83%	2,079,510	2.44%	1,723,364	1.79%	1,645,556	1.87%
65	Utilities	1,982,452	2.57%	1,957,637	2.24%	1,719,021	2.01%	2,138,000	2.22%	1,996,455	2.26%
67	Building Security	84,409	0.11%	115,524	0.13%	48,711	0.06%	51,000	0.05%	50,790	0.06%
68	Insurance	676,011	0.88%	763,136	0.88%	794,611	0.93%	917,131	0.95%	918,833	1.04%
72	Information Systems	2,142,780	2.78%	2,021,900	2.32%	2,193,297	2.57%	2,418,049	2.51%	5,366,212	6.09%
73	Printing	46,082	0.06%	51,996	0.06%	0	0.00%	0	0.00%	0	0.00%
91	Public Activities	466,809	0.60%	471,973	0.54%	432,333	0.51%	613,441	0.64%	249,136	0.28%
Total Other Support		15,267,363	19.79%	15,592,887	17.89%	15,779,101	18.49%	17,275,603	17.94%	17,810,207	20.20%
School Building Administration											
23	Principal's Office	4,622,707	5.99%	5,107,831	5.86%	4,857,753	5.69%	5,057,887	5.25%	5,113,243	5.80%
Central Administration											
							0.00%			0.00%	0.00%
11	Board of Directors	338,452	0.44%	360,560	0.41%	144,914	0.17%	398,000	0.41%	85,624	0.10%
12	Superintendent's Office	384,291	0.50%	382,181	0.44%	423,177	0.50%	434,149	0.45%	439,662	0.50%
13	Business Office	947,597	1.23%	995,839	1.14%	1,034,094	1.21%	1,080,695	1.12%	1,129,665	1.28%
14	Human Resources	858,107	1.11%	894,983	1.03%	946,156	1.11%	899,682	0.93%	1,003,209	1.14%
15	Public Relations	156,163	0.20%	151,560	0.17%	208,833	0.24%	226,654	0.24%	215,636	0.24%
21	Supervision - Instruction	2,012,011	2.61%	2,043,142	2.34%	1,907,622	2.24%	1,845,829	1.92%	2,012,256	2.28%
41	Supervision - Nutrition Svcs	190,370	0.25%	194,613	0.22%	222,542	0.26%	242,721	0.25%	279,342	0.32%
51	Supervision - Transportation	422,911	0.55%	619,734	0.71%	640,108	0.75%	568,037	0.59%	568,853	0.65%
61	Supervision of Building	615,073	0.80%	513,537	0.59%	461,918	0.54%	797,551	0.83%	427,149	0.48%
Total Central Administration		5,924,975	7.69%	6,156,149	7.05%	5,989,364	7.02%	6,493,318	6.74%	6,161,396	6.99%
Total		77,160,418	100.00%	87,201,982	100.00%	85,336,821	100.00%	96,293,638	100.00%	88,175,694	100.00%

Capital Projects Fund Summary

A small amount of revenue is received from City of Poulsbo SEPA mitigation and Kitsap County Growth Impact fees. The primary source of revenues from the Capital Project levy started the collection in the calendar year 2019. Expenditures from various projects for summer 2021 levy work.

		Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Actual 2020-21
 NORTH KITSAP SCHOOL DISTRICT 2020-21 YEAR END CAPITAL PROJECTS FUND						
Beginning Fund Balance		617,139	14,476	273,827	2,579,500	3,617,277
ADD:	Revenues					
1000	Local Taxes		4,996,459	9,722,279	11,002,984	10,050,665
2000	Local Non-Tax	186,300	332,897	68,800	85,000	400,335
3000	State, General Purpose		0			0
4000	State, Special Purpose		0			
5000	Federal, General Purpose		0			304,478
6000	Federal, Special Purpose		0			
7000	Revenue from Other Districts		0			
8000	Revenue from Other Agencies		0			
9000	Other Financing Sources		0			
9200	Sales of Surplus Property					
9500	Long-Term Financing					
9900	Transfers in					250,000
	Total Revenues	186,300	5,329,356	9,791,079	11,087,984	10,755,478
TOTAL:	Funds Available	803,439	5,343,832	10,064,906	13,667,484	14,622,755
LESS:	Expenditures					
10	Sites	1,056,222	854,646	1,285,129	1,250,000	279,893
20	Buildings	297,317	4,169,550	3,948,014	8,442,142	8,957,232
30	Equipment	35,425	20	766,517	1,000,000	55,242
40	Energy		4,655	447,969		207,185
50	Sales and Lease Expenditures		0			
60	Bond Issuance Expenditures		0			
90	Debt		41,134			
	Transfers	-600,000			350,000	
	Total Expenditures	788,964	5,070,005	6,447,629	11,042,142	9,499,552
Ending Fund Balance		14,476	273,827	3,617,277	2,625,342	5,123,203

Associated Student Body Fund Summary



NORTH KITSAP SCHOOL DISTRICT 2020-2021 YEAR END ASSOCIATED STUDENT BODY FUND

		Actual 2016-17	Actual 2017-18	Budget 2018-19	Actual 2018-19	Budget 2019-20	Actual 2019-20	Budget 2020-21	Actual 2020-21
Beginning Fund Balance		523,637	514,572	601,045	536,593	517,363	504,889	467,137	571,515
ADD:	Revenues								
1000	General Student Body	292,697	290,790.43	456,005.00	307,654.84	301,836.00	200,087.11	282,190.00	28,986.07
2000	Athletics	200,251	294,187.58	290,990.00	283,993.75	281,330.00	190,359.66	278,905.00	96,296.78
3000	Classes	5,899	10,440.30	16,550.00	17,819.69	15,775.00	3,803.63	19,025.00	7,057.41
4000	Clubs	172,298	172,399.12	298,715.00	151,389.64	321,205.00	117,571.10	319,689.00	35,174.07
6000	Private Moneys	17,983	17,440.20	22,100.00	18,857.47	23,900.00	14,084.94	23,900.00	3,930.18
	Total Revenues	689,128	785,258	1,084,360	779,715	944,046	525,906	923,709	171,445
TOTAL:	Funds Available	1,212,765	1,299,830	1,685,405	1,316,308	1,461,409	1,030,795	1,390,846	742,960
LESS:	Expenditures								
1000	General Student Body	234,782	231,822.82	428,080.00	282,463.40	284,341.00	99,418.90	304,049.00	39,788.41
2000	Athletics	248,832	327,178.50	374,680.00	314,055.16	385,316.00	224,036.41	349,190.00	112,347.49
3000	Classes	6,657	11,691.58	12,775.00	21,310.98	15,600.00	11,610.11	20,600.00	6,762.33
4000	Clubs	187,701	173,818.06	327,882.00	171,307.58	349,040.00	113,209.60	355,461.00	55,892.94
6000	Private Moneys	20,221	18,725.23	24,625.00	22,282.16	26,500.00	11,005.89	26,588.00	5,255.97
	Total Expenditures	698,193	763,236	1,168,042	811,419	1,060,797	459,281	1,055,888	220,047
Ending Fund Balance		514,572	536,594	517,363	504,889	400,612	571,515	334,958	522,912

Debt Service Fund Summary



**North Kistap School District
2020-21 YEAR END
DEBT SERVICE FUND**

		Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Actual 2020-21
Beginning Fund Balance		3,372,864	3,262,471	242,718	275,000	272,907
ADD:	Revenues					
1000	Local Taxes	4,990,932	780,781			2,089
2000	Local Non-tax		22,126	30,189	5,000	752
3000	State, General Purpose		0			
4000	State, Special Purpose		0			
5000	Federal, General Purpose		0			
6000	Federal, Special Purpose		0			
9000	Other Financing Sources		99,793			
9900	Operating Transfers	188,650		115,637	90,730	90,730
	Total Revenues	5,179,582	902,700	145,826	95,730	93,571
TOTAL:	Funds Available	8,552,446	4,165,171	388,544	370,730	366,478
LESS:	Expenditures					
11	Matured Bonds	5,027,715	3,825,830	109,826	89,000	88,950
21	Interest on Bonds	262,260	96,623	5,811	1,800	1,779
31	Interfund Loan Fees	0				
41	Bond Transfer Fees	0				
61	Recording Fees (Capacity)	0				
GL 536	Transfers out (GL 536)					(250,000)
	Total Expenditures	5,289,975	3,922,453	115,637	90,800	90,729
Ending Fund Balance		3,262,471	242,718	272,907	279,930	25,749

Transportation Vehicle Fund Summary



**NORTH KITSAP SCHOOL DISTRICT
2020-21 YEAR END
TRANSPORTATION VEHICLE FUND**

		Actual 2017-18	Budget 2018-19	Actual 2018-19	Budget 2019-20	Actual 2019-20	Budget 2020-21	Actual 2020-21
Beginning Fund Balance		1,777,390	1,572,985	1,605,614	1,590,496	1,628,452	1,400,000	1,888,655
ADD:	Revenues							
2300	Investment Earnings	21,717	8,000	30,626	20,000	19,236	20,000	6,752
2800	Insurance Recoveries							
4000	State Grant Revenue		374,421.00	455,063	440,000	500,898		442,344
4499	Transportation Reimbursement	470,622					400,000	
5300	Impact Aid							
9000	Other Financing Sources	0	12,000	128,115	12,000	176,000	10,000	5,041
	Total Revenues	492,339	394,421	613,804	472,000	696,134	430,000	454,137
TOTAL:	Funds Available	2,269,729	1,967,406	2,219,418	2,062,496	2,324,586	1,830,000	2,342,792
LESS:	Expenditures							
Act. 30	Equipment	664,115	800,000	590,966	500,000	435,931	500,000	383,955
Act. 60	Bond Levy Issuance		0					
Act. 90	Debt		0					
	Total Expenditures	664,115	800,000	590,966	500,000	435,931	500,000	383,955
Ending Fund Balance		1,605,614	1,167,406	1,628,452	1,562,496	1,888,655	1,330,000	1,958,837

Attach F196

ANNUAL FINANCIAL STATEMENTS

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	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	1,447,240.05	50,858.51	1,551.98	1,581,559.53	0.00	0.00	3,081,210.07
Minus Warrants Outstanding	-1,270,732.07	-6,195.81	0.00	-1,347,439.37	0.00	0.00	-2,624,367.25
Taxes Receivable	5,576,179.81		0.00	4,650,236.85	0.00		10,226,416.66
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	694,835.49	0.00	0.00	0.00	0.00	0.00	694,835.49
Accounts Receivable	64,797.20	0.00	0.00	0.00	0.00	0.00	64,797.20
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	80,477.63	0.00		0.00			80,477.63
Prepaid Items	86,809.72	5,000.00			0.00	0.00	91,809.72
Investments	17,270,656.94	504,624.77	24,195.76	6,330,579.78	1,958,837.23	0.00	26,088,894.48
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	23,950,264.77	554,287.47	25,747.74	11,214,936.79	1,958,837.23	0.00	37,704,074.00
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	23,950,264.77	554,287.47	25,747.74	11,214,936.79	1,958,837.23	0.00	37,704,074.00
LIABILITIES							
Accounts Payable	448,163.14	12,294.56	0.00	1,241,605.02	0.00	0.00	1,702,062.72
Contracts Payable Current	0.00	0.00		199,891.62	0.00	0.00	199,891.62
Accrued Interest Payable			0.00				0.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Accrued Salaries	191,492.62	0.00		0.00			191,492.62
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	162,178.69	0.00		0.00			162,178.69
Due To Other Governmental Units	0.00	0.00		0.00	0.00	0.00	0.00
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	3,493.58	2,526.49		0.00			6,020.07
Unearned Revenue	2,525.30	16,554.00	0.00	0.00	0.00		19,079.30
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
TOTAL LIABILITIES	807,853.33	31,375.05	0.00	1,441,496.64	0.00	0.00	2,280,725.02
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	5,576,179.81		0.00	4,650,236.85	0.00		10,226,416.66
TOTAL DEFERRED INFLOWS OF RESOURCES	5,576,179.81	0.00	0.00	4,650,236.85	0.00	0.00	10,226,416.66
FUND BALANCE:							
Nonspendable Fund Balance	167,287.35	5,000.00	0.00	0.00	0.00	0.00	172,287.35
Restricted Fund Balance	279,464.91	517,912.42	25,747.74	1,136,558.39	1,958,837.23	0.00	3,918,520.69
Committed Fund Balance	0.00	0.00	0.00	3,146,372.06	0.00	0.00	3,146,372.06
Assigned Fund Balance	435,607.05	0.00	0.00	840,272.85	0.00	0.00	1,275,879.90

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	16,683,872.32	0.00	0.00	0.00	0.00	0.00	16,683,872.32
TOTAL FUND BALANCE	17,566,231.63	522,912.42	25,747.74	5,123,203.30	1,958,837.23	0.00	25,196,932.32
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	23,950,264.77	554,287.47	25,747.74	11,214,936.79	1,958,837.23	0.00	37,704,074.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	12,696,888.58	171,444.51	2,840.60	10,451,000.05	6,752.19		23,328,925.93
State	68,892,132.58		0.00	0.40	442,343.73		69,334,476.71
Federal	9,311,468.59		0.00	304,478.00	0.00		9,615,946.59
Other	1,004.80			0.00	0.00	0.00	1,004.80
TOTAL REVENUES	90,901,494.55	171,444.51	2,840.60	10,755,478.45	449,095.92	0.00	102,280,354.03
EXPENDITURES:							
CURRENT:							
Regular Instruction	45,564,377.96						45,564,377.96
Special Education	13,164,967.18						13,164,967.18
Vocational Education	3,533,091.67						3,533,091.67
Skill Center	0.00						0.00
Compensatory Programs	3,415,991.93						3,415,991.93
Other Instructional Programs	167,458.18						167,458.18
Federal Stimulus COVID-19	2,693,294.28						2,693,294.28
Community Services	302,678.05						302,678.05
Support Services	19,064,561.80						19,064,561.80
Student Activities/Other		220,047.14				0.00	220,047.14
CAPITAL OUTLAY:							
Sites				279,892.87			279,892.87
Building				8,957,232.25			8,957,232.25
Equipment				43,140.94			43,140.94
Instructional Technology				12,101.18			12,101.18
Energy				207,184.59			207,184.59
Transportation Equipment					383,955.32		383,955.32
Sales and Lease				0.00			0.00
Other	269,273.01						269,273.01
DEBT SERVICE:							
Principal	0.00		88,949.67	0.00	0.00		88,949.67

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	0.00		1,778.99	0.00	0.00		1,778.99
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	88,175,694.06	220,047.14	90,728.66	9,499,551.83	383,955.32	0.00	98,369,977.01
REVENUES OVER (UNDER) EXPENDITURES	2,725,800.49	-48,602.63	-87,888.06	1,255,926.62	65,140.60	0.00	3,910,377.02
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	0.00	0.00		0.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		90,728.66	250,000.00	0.00		340,728.66
Transfers Out (GL 536)	-90,728.66		-250,000.00	0.00	0.00	0.00	-340,728.66
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	12,357.00		0.00	0.00	5,041.00		17,398.00
TOTAL OTHER FINANCING SOURCES (USES)	-78,371.66		-159,271.34	250,000.00	5,041.00	0.00	17,398.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	2,647,428.83	-48,602.63	-247,159.40	1,505,926.62	70,181.60	0.00	3,927,775.02
BEGINNING TOTAL FUND BALANCE	14,918,802.80	571,515.05	272,907.14	3,617,276.68	1,888,655.63	0.00	21,269,157.30
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	17,566,231.63	522,912.42	25,747.74	5,123,203.30	1,958,837.23	0.00	25,196,932.32

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	6,662.27	12,690,226.31	12,696,888.58
State	68,892,132.09	0.49	68,892,132.58
Federal	7,395,703.96	1,915,764.63	9,311,468.59
Other	1,004.80	0.00	1,004.80
TOTAL REVENUES	76,295,503.12	14,605,991.43	90,901,494.55
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	37,572,697.71	7,991,680.25	45,564,377.96
Special Education	10,828,613.04	2,336,354.14	13,164,967.18
Vocational Education	3,533,091.67	0.00	3,533,091.67
Skills Center	0.00	0.00	0.00
Compensatory Programs	3,415,991.93	0.00	3,415,991.93
Other Instructional Programs	162,421.38	5,036.80	167,458.18
Federal Stimulus COVID-19	2,693,294.28	0.00	2,693,294.28
Community Services	0.00	302,678.05	302,678.05
Support Services	14,945,148.00	4,119,413.80	19,064,561.80
CAPITAL OUTLAY:			
Other	269,273.01	0.00	269,273.01
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	73,420,531.02	14,755,163.04	88,175,694.06
REVENUES OVER (UNDER) EXPENDITURES:	2,874,972.10	-149,171.61	2,725,800.49
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	90,728.66	90,728.66
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		12,357.00	12,357.00

	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	0.00	-78,371.66	-78,371.66
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	2,874,972.10	-227,543.27	2,647,428.83
BEGINNING TOTAL FUND BALANCE	12,427,203.87	2,491,598.93	14,918,802.80
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	15,302,175.97	2,264,055.66	17,566,231.63

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	14,326,424.00	12,696,888.58	-1,629,535.42
State	63,232,347.00	68,892,132.58	5,659,785.58
Federal	8,189,306.00	9,311,468.59	1,122,162.59
Other	0.00	1,004.80	1,004.80
TOTAL REVENUES	85,748,077.00	90,901,494.55	5,153,417.55
EXPENDITURES			
CURRENT:			
Regular Instruction	49,367,484.00	45,564,377.96	3,803,106.04
Special Education	14,117,843.00	13,164,967.18	952,875.82
Vocational Education	3,416,793.00	3,533,091.67	-116,298.67
Skill Center	0.00	0.00	0.00
Compensatory Programs	4,221,352.00	3,415,991.93	805,360.07
Other Instructional Programs	3,150,983.00	167,458.18	2,983,524.82
Federal Stimulus COVID-19	0.00	2,693,294.28	-2,693,294.28
Community Services	698,385.00	302,678.05	395,706.95
Support Services	21,272,698.00	19,064,561.80	2,208,136.20
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	48,100.00	269,273.01	-221,173.01
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	96,293,638.00	88,175,694.06	8,117,943.94

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-10,545,561.00	2,725,800.49	13,271,361.49
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	350,000.00	0.00	-350,000.00
Transfers Out (GL 536)	-90,730.00	-90,728.66	-1.34
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	12,357.00	12,357.00
TOTAL OTHER FINANCING SOURCES (USES)	-90,730.00	-78,371.66	12,358.34
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-10,286,291.00	2,647,428.83	12,933,719.83
BEGINNING TOTAL FUND BALANCE	13,810,730.00	14,918,802.80	1,108,072.80
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	3,524,439.00	17,566,231.63	14,041,792.63

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	923,709.00	171,444.51	-752,264.49
State			
Federal			
Other			
TOTAL REVENUES	923,709.00	171,444.51	-752,264.49
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	1,055,888.00	220,047.14	835,840.86
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	1,055,888.00	220,047.14	835,840.86
REVENUES OVER (UNDER) EXPENDITURES	-132,179.00	-48,602.63	83,576.37

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-132,179.00	-48,602.63	83,576.37
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	467,137.00	571,515.05	104,378.05
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	334,958.00	522,912.42	187,954.42

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	5,000.00	2,840.60	-2,159.40
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	5,000.00	2,840.60	-2,159.40
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	89,000.00	88,949.67	50.33
Interest and Other Charges	1,800.00	1,778.99	21.01
TOTAL EXPENDITURES	90,800.00	90,728.66	71.34
REVENUES OVER (UNDER) EXPENDITURES	-85,800.00	-87,888.06	-2,088.06

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	90,730.00	90,728.66	-1.34
Transfers Out (GL 536)	0.00	-250,000.00	250,000.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	-159,271.34	-159,271.34
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	4,930.00	-247,159.40	-252,089.40
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	275,000.00	272,907.14	-2,092.86
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	279,930.00	25,747.74	-254,182.26

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	11,387,984.00	10,451,000.05	-936,983.95
State	0.00	0.40	0.40
Federal	275,000.00	304,478.00	29,478.00
Other	0.00	0.00	0.00
TOTAL REVENUES	11,662,984.00	10,755,478.45	-907,505.55
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	1,250,000.00	279,892.87	970,107.13
Building	12,442,142.00	8,957,232.25	3,484,909.75
Equipment	1,000,000.00	43,140.94	956,859.06
Instructional Technology	0.00	12,101.18	-12,101.18
Energy	0.00	207,184.59	-207,184.59
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	14,692,142.00	9,499,551.83	5,192,590.17
REVENUES OVER (UNDER) EXPENDITURES	-3,029,158.00	1,255,926.62	4,285,084.62
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	275,000.00	250,000.00	-25,000.00
Transfers Out (GL 536)	-350,000.00	0.00	350,000.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-350,000.00	250,000.00	600,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-3,104,158.00	1,505,926.62	4,610,084.62
BEGINNING TOTAL FUND BALANCE	3,617,276.00	3,617,276.68	0.68
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	513,118.00	5,123,203.30	4,610,085.30

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	20,000.00	6,752.19	-13,247.81
State	400,000.00	442,343.73	42,343.73
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	420,000.00	449,095.92	29,095.92
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	500,000.00	383,955.32	116,044.68
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	500,000.00	383,955.32	116,044.68

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-80,000.00	65,140.60	145,140.60
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	10,000.00	5,041.00	-4,959.00
TOTAL OTHER FINANCING SOURCES (USES)	10,000.00	5,041.00	-4,959.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-70,000.00	70,181.60	140,181.60
BEGINNING TOTAL FUND BALANCE	1,400,000.00	1,888,655.63	488,655.63
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,330,000.00	1,958,837.23	628,837.23

August 31, 2021

	Custodial Funds	Private Purpose Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	0.00	0.00
Minus Warrants Outstanding	0.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	0.00	412,519.72
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	
Capital Assets, Land	0.00	
Capital Assets, Buildings	0.00	
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	0.00	412,519.72
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET POSITION:		
Held in trust for:		
Held In Trust For Intact Trust Principal	0.00	373,637.50
Held In Trust For Private Purposes	0.00	
Held In Trust For Pension Or Other Post-Employment Benefits		-2,986.38
Held In Trust For Other Purposes	0.00	41,868.60
TOTAL NET POSITION	0.00	412,519.72

	Custodial Funds	Private Purpose Trust
ADDITIONS:		
Contributions:		
Private Donations	0.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	0.00	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	0.00	1,722.95
Less Investment Expenses	0.00	0.00
Net Investment Income	0.00	1,722.95
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	0.00	1,722.95
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	
Other	0.00	8,400.00
TOTAL DEDUCTIONS	0.00	8,400.00
Net Increase (Decrease)	0.00	-6,677.05
Net Position--Prior Year August Beginning	0.00	419,196.77
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	0.00	419,196.77
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	0.00	412,519.72

Description	Beginning Outstanding Debt September 1, 2020	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2021	Amount Due Within One Year
Voted Debt					
Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt and Liabilities					
Non-Voted Bonds	88,948.67	0.00	88,948.67	0.00	0.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Non-Cancellable Operating Leases	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	2,333,577.03	0.00	71,768.03	2,261,809.00	326,940.75
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	11,932,620.00	0.00	8,735,208.00	3,197,412.00	
Net Pension Liabilities TRS 2/3	7,554,867.00	0.00	7,554,867.00	0.00	
Net Pension Liabilities SERS 2/3	3,016,479.00	0.00	3,016,479.00	0.00	
Net Pension Liabilities PERS 1	3,575,090.00	0.00	2,471,150.00	1,103,940.00	
Total Long-Term Liabilities	28,501,581.70	0.00	21,938,420.70	6,563,161.00	326,940.75

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

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	12,393,996.11	2,088.90	10,038,127.11	0.00
1300 Sale of Tax Title Property	3,634.59	0.00	2,951.89	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	5,901.72	0.00	9,586.39	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	0.00	0.00	0.00	0.00
1000 TOTAL LOCAL TAXES	12,403,532.42	2,088.90	10,050,665.39	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	-141.90			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	80.00			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	2,000.00			
2186 Community School Tuitions and Fees	36,395.00			
2188 Child Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	2,312.56		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	0.00			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Child Care Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	4,428.99			
2298 School Food Services--Sales of Goods, Supplies, and Services	6,662.27			
2300 Investment Earnings	63,800.62	751.70	27,356.85	6,752.19
2400 Interfund Loan Interest Earnings	0.00		0.00	
2450 Other Interest Earnings	0.00	0.00	0.00	0.00
2500 Gifts and Donations	61,488.96		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	4,988.09		0.00	0.00
2700 Rentals and Leases	28,747.29	0.00	0.00	0.00
2800 Insurance Recoveries	3,140.47		0.00	0.00
2900 Local Support Nontax, Unassigned	50,206.02	0.00	372,977.81	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2910 E-Rate	29,247.79		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	293,356.16	751.70	400,334.66	6,752.19
STATE, GENERAL PURPOSE				
3100 Apportionment	54,127,872.42			
3121 Special Education - General Apportionment	1,330,748.76			
3300 Local Effort Assistance	0.00			
3600 State Forests	0.49	0.00	0.40	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	55,458,621.67	0.00	0.40	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	30,125.00		0.00	0.00
4121 Special Education	8,273,303.65			
4122 Special Education - Infants and Toddlers - State	0.00			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4139 Career Launch	0.00			
4155 Learning Assistance	1,493,949.92			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	383,298.35			
4159 Juveniles in Adult Jails	0.00	0.00		

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4165 Transitional Bilingual	404,298.83			
4174 Highly Capable	171,750.48			
4188 Child Care	0.00			
4198 School Food Service	24,488.90			
4199 Transportation - Operations	2,642,453.55			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	4,000.00		0.00	0.00
4321 Special Education - Other State Agencies	5,842.23			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	0.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				442,343.73
4000 TOTAL STATE, SPECIAL PURPOSE	13,433,510.91		0.00	442,343.73
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	4,142.87	0.00	304,478.00	0.00
5300 Impact Aid, Maintenance and Operation	1,595,351.46	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	320,413.17			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	0.00	0.00	0.00	

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, GENERAL PURPOSE				
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	1,919,907.50	0.00	304,478.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6111 Federal Special Purpose-GEER	333,736.20		0.00	
6112 Federal Special Purpose-ESSER II	2,147,202.00		0.00	
6113 Federal Special Purpose-ESSER III	48,791.01		0.00	
6114 Federal Special Purpose-ESSER III (Learning Loss)	199,367.72		0.00	
6118 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6119 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6124 Special Education, Supplemental	1,248,778.00			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	34,442.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	742,990.02			
6152 Other Title, ESEA Fed	197,738.98			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	54,136.55			
6167 Indian Education, JOM	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6168 Indian Education, ED	0.00			
6176 Targeted Assistance - ESSER I	285,384.80			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	1,300,414.88			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6211 Federal Special Purpose-GEER	0.00		0.00	
6212 Federal Special Purpose-ESSER II	0.00		0.00	
6213 Federal Special Purpose-ESSER III	0.00		0.00	
6214 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6218 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6219 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6262 Math and Science - Professional Development	142,573.74			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	119,894.04			
6276 Targeted Assistance - ESSER I	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	300,000.00		0.00	0.00
6311 Federal Special Purpose-GEER	0.00		0.00	
6312 Federal Special Purpose-ESSER II	0.00		0.00	
6313 Federal Special Purpose-ESSER III	0.00		0.00	
6314 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6318 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6319 Federal Special Purpose-Reserved (N/A 20-21)	0.00		0.00	
6310 Medicaid Administrative Match	61,914.85			
6321 Special Education - Medicaid Reimbursement	18,876.15			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance - ESSER I	0.00		0.00	
6378 Youth Training	0.00			
6388 Child Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	155,320.15			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	7,391,561.09		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7199 Transportation	0.00			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0.00		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	0.00		0.00	0.00
8101 Governmental Entities (GF local sub-fund)	0.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	0.00			
8500 Nonfederal, ESD	1,004.80		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	1,004.80		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	0.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	12,357.00			5,041.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	90,728.66	250,000.00	0.00
9901 Transfers - Other Resources	0.00	0.00	0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9000 TOTAL OTHER FINANCING SOURCES	12,357.00	90,728.66	250,000.00	5,041.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	90,913,851.55	93,569.26	11,005,478.45	454,136.92

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	45,031,372.86	11 Bd of Dir	85,623.68	0 Debit Transfer	54,160.39
02 ALE	533,005.10	12 Supt Off	439,661.79	1 Credit Transfer	-54,160.39
03 Basic Education - Dropout Reengagement	0.00	13 Busns Off	1,129,665.00	2 Cert. Salaries	36,195,927.90
11 Stim, Title, GEER	333,736.20	14 HR	1,003,209.47	3 Class. Salaries	14,819,407.20
12 Stim, ESSER II	2,147,202.50	15 Pblc Rltn	215,635.99	4 Employee Benefits	20,878,865.25
13 Stim, ESSER III	41,751.68	21 Supv Inst	2,012,255.97	5 Supplies / Materials	6,241,696.93
14 Federal Stimulus, ESSER III (Learning Loss)	170,603.90	22 Lrn Resrc	1,121,211.56	7 Purchased Services	9,760,769.62
18 Stim, RSVD N/A 20-21	0.00	23 Princ Off	5,113,242.71	8 Travel	9,754.15
19 Stim, RSVD N/A 20-21	0.00	24 Guid/Coun	2,578,609.93	9 Capital Outlay	269,273.01
21 Sp Ed, Sup, St	11,620,482.40	25 Pupil M/S	567,034.10	TOTAL ALL OBJECTS	88,175,694.06
22 Sp Ed, Infants and Toddlers, State	0.00	26 Health	3,119,445.67		
24 Sp Ed, Sup, Fed	1,248,778.00	27 Teaching	48,214,691.23		
25 Sp Ed, Infants and Toddlers, Federal	0.00	28 Extracur	1,115,534.22		
26 Sp Ed, Inst, St	0.00	29 Pmt to SD	172,454.88		
29 Sp Ed, Oth, Fed	320,413.17	31 InstProDev	734,999.85		
31 Voc, Basic, St	2,700,606.68	32 Inst Tech	391,437.13		
34 MidSchCar/Tec	799,198.05	33 Curriculum	470,435.31		
38 Voc, Fed	33,286.94	34 Pro Learn	604,994.78		
39 Voc, Other	0.00	41 Supervisn	279,342.37		
45 Skil Cnt, Bas, St	0.00	42 Food	454,247.29		
46 Skill Cntr, Fed	0.00	44 Operation	1,156,075.51		
47 Skil Cnt, Fac Upgrade	0.00	49 Transfers	0.00		
51 ESEA Disadvantaged, Fed	718,072.89	51 Supervisn	568,852.92		
52 Other Title, ESEA, Fed	191,107.55	52 Operation	2,247,024.56		
53 ESEA Migrant, Federal	0.00	53 Maintnce	362,018.43		
54 Read First, Fed	0.00	56 Insurance	0.00		
55 LAP	1,452,422.33	58 Rem. Learn OP.	0.00		
56 St In, Ctr/Hm, D	0.00	59 Transfers	-54,160.39		

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
57 St In, N/D, Fed	0.00	61 Supv Bldg	427,148.94		
58 Sp/Plt Pgm, St	348,537.31	62 Grnd Mnt	789,230.04		
59 Inst. JAJ	0.00	63 Oper Bldg	2,628,789.39		
61 Head Start, Fed	0.00	64 Maintnce	1,645,556.00		
62 MS, Pro Dv, Fed	142,573.74	65 Utilities	1,996,455.33		
64 LEP, Fed	52,321.02	67 Bldg Secu	50,789.76		
65 Tran Biling, St	395,727.43	68 Insurance	918,833.00		
67 Ind Ed, Fd, JOM	0.00	72 Info Sys	5,366,211.91		
68 Ind Ed, Fd, ED	115,229.66	73 Printing	0.00		
69 Comp, Othr	0.00	74 Warehouse	0.00		
71 Traffic Safety	0.00	75 Mtr Pool	0.00		
73 Summer School	5,036.80	83 Interest	0.00		
74 Highly Capable	162,421.38	84 Principal	0.00		
75 Prof Dev, State	0.00	85 Debt Expn	0.00		
76 Target Asst, Fed	0.00	91 Publ Actv	249,135.73		
78 Yth Trg Pm, Fed	0.00	TOTAL ALL ACTIVITIES	88,175,694.06		
79 Inst Pgm, Othr	0.00				
81 Public Radio/TV	0.00				
86 Comm Schools	33,773.65				
88 Child Care	0.00				
89 Othr Comm Srv	268,904.40				
97 Distwide Suppt	14,293,813.50				
98 Schl Food Serv	1,889,665.17				
99 Pupil Transp	3,125,649.75				
TOTAL ALL PROGRAMS	88,175,694.06				

Certificated Salaries		Amount
2110	Salaries of Regular Employee	30,797,265.56
2120	Salaries of Temporary EEs & Subs	102,311.69
2130	Non contracted Salaries	738,467.97
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	4,048,796.33
2160	Other Salaries	342,889.35
2170	Other Salaries NBCT	166,197.00

Classified Salaries		Amount
3110	Salaries of Regular Employee	13,421,173.31
3120	Salaries of Temporary EEs & Subs	276,895.72
3130	Extra Time	457,935.88
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	458,230.87
3160	Other Salaries	205,171.42

Employee Bene & P/R Taxes		Amount
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	51.85
4222	Federally Mandated Insurance-Certificate	2,718,041.00
4223	Federally Mandated Insurance-Classified	1,122,992.98
4232	Retirement Contribution - Certificated	5,627,044.84
4233	Retirement Contribution - Classified	1,843,472.56
4242	On-Behalf Payments - Certificate	0.00
4243	On-Behalf Payments - Classified	0.00
4252	Tuition Reimbursement - Certificated	0.00
4253	Tuition Reimbursement - Classified	0.00
4262	Unemployment Compensation - Certificated	90,079.70
4263	Unemployment Compensation - Classified	54,165.22

Employee Bene & P/R Taxes		Amount
4272	Worker's Compensation - Certificated	132,818.56
4273	Worker's Compensation - Classified	256,196.65
4282	Health Benefits - Certificated	4,563,126.89
4283	Health Benefits - Classified	4,470,875.00
4292	Other Employee Benefits - Certificated	0.00
4293	Other Employee Benefits - Classified	0.00

Supplies, Non-Capital		Amount
5610	General Supplies	1,420,996.75
5626	Motor Vehicle Fuel	146,009.55
5630	Food	454,247.29
5640	Books and Periodicals	344,344.49
5650	Supplies - Technology Related	3,876,098.85

Purchased Services		Amount
7310	Office and Administrative Services	407,990.32
7311	Election Fees	0.00
7320	Professional Educational Services	1,069,290.99
7321	Contracted Teachers	228,625.64
7322	Contracted Educational Staff Associates	886,935.50
7330	Employee Training and Development Services	443,685.35
7340	Other Professional Purchased Services	467,624.34
7341	Legal Services for District support	31,374.50
7342	Audit Services	33,268.39
7343	Other Legal Services	0.00
7350	Technical Services	84,831.45
7351	Data Processing and Coding Services	246,458.55
7352	Other Technical Services	8,591.96
7410	Utility Services	358,175.41

	Purchased Services	Amount
7420	Cleaning Services	82,750.64
7431	Non-Technology-Related Repair and Maintenance	375,959.96
7432	Technology-Related Repair and Maintenance	9,626.50
7441	Rentals of Land and Buildings	0.00
7442	Rentals of Equipment and Vehicles	33,842.40
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	159,862.25
7490	Other Purchased Property Services	0.00
7511	Student Trans Purchased from Another School District or ESD	1,172.36
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	3,802.56
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	918,833.00
7530	Communications	393,943.28
7540	Advertising	4,744.82
7550	Printing and Binding	5,611.82
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	1,774,924.04
7569	Tuition - Other	0.00
7570	Food Service Management (FSMC)	0.00
7580	Travel - Registration and Entrance	9,642.00
7591	Services Purchased from another School District or ESD Within the State	54,492.89
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	435,316.93
7622	Electricity	1,019,798.56
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	209,593.21
7820	Settlements and Judgements Against the School District	0.00

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

Travel		Amount
8580	Travel, Meals and Lodging	9,754.15

Capital Outlay		Amount
9710	Land and Improvements	3,640.00
9720	Buildings	0.00
9731	Machinery	59,611.38
9732	Vehicles	166,255.03
9733	Furniture and Fixtures	0.00
9734	Technology-Related Hardware	0.00
9735	Technology-Related Software	0.00
9739	Other Equipment	39,766.60
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	88,175,694.06
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<u>Instructional Location</u>	<u>Amount</u>
Choice Academy	1,031,247.36
David Wolfle Elementary	5,314,130.70
Gateway Elementary School	0.00
Hilder Pearson Elementary	4,023,458.67
Kingston High School	5,943,382.75
Kingston Middle School	5,519,454.46
North Kitsap High School	9,966,664.92
North Kitsap Options	26,616.48
Parent Assisted Learning	567,074.70
Poulsbo Adventist School	0.00
Poulsbo Elementary School	5,537,311.92
Poulsbo Middle School	7,056,258.22
Richard Gordon Elementary	4,257,387.51
Silverwood School	0.00
Special Programs	7,055,369.67
Suquamish Elementary School	4,737,194.96
Vinland Elementary	5,956,387.52
West Sound Academy	0.00
TOTAL INSTRUCTIONAL LOCATIONS	66,991,939.84
TOTAL NON-INSTRUCTIONAL LOCATIONS	21,183,754.22
TOTAL DISTRICT EXPENDITURES	88,175,694.06

SUPPLEMENTAL REPORTS AND SCHEDULES

Program Matrix

Data Requirements for Supplemental Reports

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

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

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

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

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	969,154.52	0.00		647,237.26	63,727.06	219,972.05	20,636.47	17,581.68	0.00	0.00
22 Lrn Resrc	1,080,748.67	0.00		656,273.25	48,712.55	293,802.40	81,673.21	287.26	0.00	0.00
23 Princ Off	5,051,318.72	0.00		2,282,630.63	1,350,417.39	1,347,872.61	33,448.69	36,873.24	76.16	0.00
24 Guid/Coun	2,442,585.05	0.00		1,350,068.97	391,047.67	680,603.27	2,515.14	18,350.00	0.00	0.00
25 Pupil M/S	417,579.03	0.00		0.00	213,778.51	160,842.08	5,473.08	37,485.36	0.00	0.00
26 Health	225,748.04	0.00		2,656.18	0.00	687.59	246.47	222,157.80	0.00	0.00
27 Teaching	32,344,660.83	0.00		21,197,515.60	381,320.84	8,205,818.24	257,945.54	2,301,629.97	430.64	0.00
28 Extracur	1,115,534.22	25,941.32		411,407.10	450,688.83	208,031.04	3,805.25	13,379.70	2,280.98	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	409,317.48	0.00		55,418.31	136.34	13,682.26	4,158.52	335,027.15	894.90	0.00
32 Inst Tech	237,351.00	0.00			0.00	0.00	237,351.00	0.00	0.00	0.00
33 Curriculum	274,884.23	0.00		0.00	0.00	0.00	252,909.78	21,974.45	0.00	0.00
34 Pro Learn	462,491.07	0.00		337,641.21		124,849.86	0.00	0.00	0.00	0.00
01 Total	45,031,372.86	25,941.32		26,940,848.51	2,899,829.19	11,256,161.40	900,163.15	3,004,746.61	3,682.68	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	40,482.33	0.00		30,987.98	0.00	9,373.85	120.50	0.00	0.00	0.00
24 Guid/Coun	51,440.16	0.00		37,433.86	0.00	14,006.30	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	436,874.37	0.00		155,724.78	0.00	56,231.91	141.49	224,776.19	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	432.00	0.00			0.00	0.00	432.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	3,776.24	0.00		2,778.94		997.30	0.00	0.00	0.00	0.00
02 Total	533,005.10	0.00		226,925.56	0.00	80,609.36	693.99	224,776.19	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	333,736.20	0.00	0.00	0.00	0.00	0.00	333,736.20	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11 Total	333,736.20	0.00	0.00	0.00	0.00	0.00	333,736.20	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	131,347.54	0.00		0.00	0.00	0.00	0.00	131,347.54	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	3,545.83	0.00			0.00	0.00	3,545.83	0.00	0.00	0.00
64 Maintnce	34,657.84	0.00	0.00		0.00	0.00	34,657.84	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	1,977,651.29	0.00	0.00	0.00	0.00	0.00	1,977,651.29	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 Total	2,147,202.50	0.00	0.00	0.00	0.00	0.00	2,015,854.96	131,347.54	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	859.82	0.00			770.32	89.50	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	6,870.67	0.00			0.00	0.00	6,870.67	0.00	0.00	0.00
64 Maintnce	7,422.96	0.00	0.00		0.00	0.00	7,422.96	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	26,598.23	0.00	0.00	0.00	0.00	0.00	26,598.23	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Total	41,751.68	0.00	0.00	0.00	770.32	89.50	40,891.86	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	21,441.66	0.00		10,773.07	6,251.86	4,416.73	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	847.07	0.00		0.00	692.15	154.92	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	148,315.17	0.00		99,491.09	9,980.91	25,335.78	5,636.65	7,870.74	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 Total	170,603.90	0.00		110,264.16	16,924.92	29,907.43	5,636.65	7,870.74	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	619,506.53	0.00		310,786.71	125,060.19	145,296.88	199.25	13,354.58	102.53	24,706.39
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	145,833.95	0.00		0.00	59,305.84	37,710.15	0.00	48,817.96	0.00	0.00
26 Health	2,857,212.93	0.00		1,359,582.41	34,193.88	503,857.05	15,938.52	943,471.95	169.12	0.00
27 Teaching	7,721,624.87	100.61		3,099,467.85	1,852,489.21	2,439,702.26	5,421.33	323,316.13	1,127.48	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	172,454.88							172,454.88		
31 InstProDev	10,454.87	0.00		4,703.04	200.60	1,166.02	1,512.91	2,872.30	0.00	0.00
32 Inst Tech	3,936.72	0.00			0.00	0.00	3,936.72	0.00	0.00	0.00
33 Curriculum	4,230.45	0.00		0.00	0.00	0.00	4,230.45	0.00	0.00	0.00
34 Pro Learn	85,227.20	0.00		61,826.08		23,401.12	0.00	0.00	0.00	0.00
21 Total	11,620,482.40	100.61		4,836,366.09	2,071,249.72	3,151,133.48	31,239.18	1,504,287.80	1,399.13	24,706.39

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	33,932.00	0.00		24,842.68	0.00	9,089.32	0.00	0.00	0.00	0.00
27 Teaching	1,214,846.00	0.00		0.00	731,100.06	483,745.94	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Total	1,248,778.00	0.00		24,842.68	731,100.06	492,835.26	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	320,413.17	0.00		0.00	189,763.48	130,649.69	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Total	320,413.17	0.00		0.00	189,763.48	130,649.69	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	186,264.33	0.00		118,518.98	18,196.64	46,351.48	968.85	2,228.38	0.00	0.00
22 Lrn Resrc	40,047.89	0.00		0.00	29,134.14	10,913.75	0.00	0.00	0.00	0.00
24 Guid/Coun	24,156.16	0.00		17,563.34	0.00	6,592.82	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	2,303,234.08	129.59		1,346,522.29	0.00	508,344.11	171,212.75	277,025.34	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	3,468.40	0.00		0.00	0.00	0.00	0.00	3,468.40	0.00	0.00
32 Inst Tech	51,815.26	0.00			5,307.31	2,680.34	43,266.65	560.96	0.00	0.00
33 Curriculum	64,760.28	0.00		0.00	0.00	0.00	64,760.28	0.00	0.00	0.00
34 Pro Learn	26,860.28	0.00		19,574.46		7,285.82	0.00	0.00	0.00	0.00
31 Total	2,700,606.68	129.59		1,502,179.07	52,638.09	582,168.32	280,208.53	283,283.08	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	26,611.18	0.00		15,068.59	4,549.16	6,993.43	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	24,706.59	0.00		18,105.76	0.00	6,600.83	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	683,574.59	0.00		450,072.48	0.00	158,134.76	15,637.45	59,729.90	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	384.45	0.00		0.00	0.00	0.00	0.00	384.45	0.00	0.00
32 Inst Tech	12,699.55	0.00			5,364.46	2,699.08	4,636.01	0.00	0.00	0.00
33 Curriculum	42,274.72	0.00		0.00	0.00	0.00	42,274.72	0.00	0.00	0.00
34 Pro Learn	8,946.97	0.00		6,674.70		2,272.27	0.00	0.00	0.00	0.00
34 Total	799,198.05	0.00		489,921.53	9,913.62	176,700.37	62,548.18	60,114.35	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	33,286.94	0.00		24,320.65	0.00	8,966.29	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
38 Total	33,286.94	0.00		24,320.65	0.00	8,966.29	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	38,702.31	0.00		28,176.88	0.00	9,366.96	607.87	550.60	0.00	0.00
22 Lrn Resrc	415.00	0.00		0.00	0.00	0.00	415.00	0.00	0.00	0.00
24 Guid/Coun	2,435.03	0.00		2,073.72	0.00	361.31	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	2,552.70	0.00		0.00	0.00	0.00	0.00	2,234.32	318.38	0.00
27 Teaching	600,234.12	0.00		255,277.43	137,739.46	196,742.15	8,165.08	2,310.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	4,151.95	0.00		0.00	0.00	0.00	0.00	4,151.95	0.00	0.00
32 Inst Tech	69,581.78	0.00			0.00	0.00	69,581.78	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
51 Total	718,072.89	0.00		285,528.03	137,739.46	206,470.42	78,769.73	9,246.87	318.38	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	35,046.75	0.00		0.00	0.00	0.00	35,046.75	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	156,060.80	0.00		109,393.31	0.00	37,822.19	259.06	8,586.24	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Total	191,107.55	0.00	0.00	109,393.31	0.00	37,822.19	35,305.81	8,586.24	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	14,903.13	0.00		11,041.63	0.00	3,861.50	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	1,363,391.24	0.00		700,259.27	231,319.19	428,841.38	2,971.40	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	36,010.25	0.00		0.00	0.00	0.00	546.49	35,463.76	0.00	0.00
32 Inst Tech	3,729.98	0.00			0.00	0.00	3,729.98	0.00	0.00	0.00
33 Curriculum	20,507.54	0.00		0.00	0.00	0.00	20,507.54	0.00	0.00	0.00
34 Pro Learn	13,880.19	0.00		10,275.59		3,604.60	0.00	0.00	0.00	0.00
55 Total	1,452,422.33	0.00		721,576.49	231,319.19	436,307.48	27,755.41	35,463.76	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	280,946.64	0.00		166,197.00	0.00	39,192.90	49,855.74	25,701.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	64,001.44	0.00		23,935.18	585.10	6,782.02	0.00	32,699.14	0.00	0.00
32 Inst Tech	3,589.23	0.00			0.00	0.00	3,589.23	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
58 Total	348,537.31	0.00		190,132.18	585.10	45,974.92	53,444.97	58,400.14	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	47,093.94	0.00		35,863.14	0.00	11,230.80	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	30,170.09	0.00		0.00	0.00	0.00	20,520.09	9,650.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,500.00	0.00		0.00	0.00	0.00	0.00	1,500.00	0.00	0.00
32 Inst Tech	1,830.12	0.00			0.00	0.00	1,830.12	0.00	0.00	0.00
33 Curriculum	61,979.59	0.00		0.00	0.00	0.00	61,979.59	0.00	0.00	0.00
62 Total	142,573.74	0.00		35,863.14	0.00	11,230.80	84,329.80	11,150.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	1,400.56	0.00		11.30	1,134.78	254.48	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	49,121.96	0.00		35,773.97	0.00	13,347.99	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	1,798.50	0.00		0.00	0.00	0.00	1,798.50	0.00	0.00	0.00
64 Total	52,321.02	0.00		35,785.27	1,134.78	13,602.47	1,798.50	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	51,464.63	0.00		22,341.26	14,277.06	14,535.71	0.00	310.60	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	341,933.98	0.00		85,878.95	131,763.67	124,138.61	152.75	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	21.84	0.00			0.00	0.00	21.84	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	2,306.98	0.00		1,694.04		612.94	0.00	0.00	0.00	0.00
65 Total	395,727.43	0.00		109,914.25	146,040.73	139,287.26	174.59	310.60	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	115,229.66	0.00		0.00	74,690.64	40,539.02	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
68 Total	115,229.66	0.00		0.00	74,690.64	40,539.02	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	5,036.80	0.00		4,071.09	0.00	965.71	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Total	5,036.80	0.00		4,071.09	0.00	965.71	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	50,658.01	0.00		16,799.52	19,036.08	14,822.41	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	103,279.62	0.00		73,720.62	0.00	29,461.88	31.04	0.00	66.08	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	528.25	0.00		0.00	0.00	0.00	0.00	528.25	0.00	0.00
32 Inst Tech	6,449.65	0.00			0.00	0.00	6,449.65	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	1,505.85	0.00		1,079.36		426.49	0.00	0.00	0.00	0.00
74 Total	162,421.38	0.00		91,599.50	19,036.08	44,710.78	6,480.69	528.25	66.08	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	698.65	0.00		0.00	638.70	59.95	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	33,075.00	0.00		0.00	0.00	0.00	23,039.00	10,036.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
86 Total	33,773.65	0.00		0.00	638.70	59.95	23,039.00	10,036.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	7,198.74	0.00		0.00	0.00	0.00	555.90	6,642.84	0.00	0.00
27 Teaching	56.15	0.00		0.00	0.00	0.00	0.00	56.15	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	12,513.78	0.00			8,155.05	4,358.73	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
75 Mtr Pool	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	249,135.73	0.00	0.00	0.00	157,901.59	82,727.81	3,981.49	4,524.84	0.00	0.00
89 Total	268,904.40	0.00	0.00	0.00	166,056.64	87,086.54	4,537.39	11,223.83	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	85,623.68	0.00			0.00	0.00	166.63	85,457.05	0.00	0.00
12 Supt Off	439,661.79	0.00		261,819.78	74,064.64	90,955.93	6,603.53	6,217.91	0.00	0.00
13 Busns Off	1,129,665.00	0.00		0.00	749,839.95	256,183.64	3,065.86	120,568.30	7.25	0.00
14 HR	1,003,209.47	0.00		194,576.61	468,555.73	212,218.27	5,104.99	121,551.90	1,201.97	0.00
15 Pblc Rltn	215,635.99	0.00		0.00	124,400.00	38,721.99	5,333.19	47,180.81	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 Supv Bldg	427,148.94	0.00		0.00	298,856.22	102,539.72	3,685.30	22,067.70	0.00	0.00
62 Grnd Mnt	789,230.04	10,188.37			350,053.61	140,354.96	82,479.57	63,992.00	0.00	142,161.53
63 Oper Bldg	2,605,859.11	0.00			1,659,112.59	843,965.50	102,435.80	328.74	16.48	0.00
64 Maintnce	1,603,475.20	12,429.32	0.00		635,757.31	261,428.54	345,753.87	344,290.35	175.81	3,640.00
65 Utilities	1,996,455.33	0.00	0.00		0.00	0.00	0.00	1,996,455.33	0.00	0.00
67 Bldg Secu	50,789.76	0.00			0.00	0.00	6,158.50	44,631.26	0.00	0.00
68 Insurance	918,833.00	0.00					0.00	918,833.00		0.00
72 Info Sys	3,028,226.19	399.23	0.00	0.00	1,181,655.63	440,368.23	907,451.35	469,924.21	1,004.52	27,423.02
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
83 Interest	0.00							0.00		
84 Principal	0.00							0.00		
85 Debt Expn	0.00							0.00		
97 Total	14,293,813.50	23,016.92	0.00	456,396.39	5,542,295.68	2,386,736.78	1,468,238.59	4,241,498.56	2,406.03	173,224.55

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
41 Supervisn	279,342.37	0.00		0.00	210,635.17	66,581.91	305.50	1,819.79	0.00	0.00
42 Food	454,247.29	0.00					454,247.29	0.00		
44 Operation	1,156,075.51	4,971.95			501,138.85	476,223.49	69,839.80	32,499.35	60.00	71,342.07
49 Transfers	0.00		0.00							
98 Total	1,889,665.17	4,971.95	0.00	0.00	711,774.02	542,805.40	524,392.59	34,319.14	60.00	71,342.07

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	2,774.05	0.00		0.00	2,391.00	383.05	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
51 Supervisn	568,852.92	0.00		0.00	338,562.47	130,048.72	11,333.68	88,464.22	443.83	0.00
52 Operation	2,246,164.74	0.00			1,286,824.16	767,254.67	174,143.94	16,563.95	1,378.02	0.00
53 Maintnce	362,018.43	0.00			188,129.15	78,357.99	76,979.54	18,551.75	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
59 Transfers	-54,160.39		-54,160.39							
99 Total	3,125,649.75	0.00	-54,160.39	0.00	1,815,906.78	976,044.43	262,457.16	123,579.92	1,821.85	0.00

Other Data Requirements and Certifications

A.	Enter the amount of E-Rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by utility.	29,247.79
B.	Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090.	159,101.44
C.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	204,176.08
D.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for cost-of-living increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	1,317,303.52
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	135,118.81
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	1,452,422.33

1. Fire District Payment RCW 52.30.020

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

5,192.01

2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED) 0.1935

a) Total All Programs (SYSTEM CALCULATED) 88,175,694.06

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED) 14,293,813.50

c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED) 73,881,880.56

DISTORTING ITEMS

- 1. Flow-through funds for program 01-89, 98, and 99
0.00
- 2. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 11, Board of Directors.
0.00
- 3. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 12, Superintendents Office.
0.00
- 4. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 13, Business Office.
0.00
- 5. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 14, Human Resources.
0.00
- 6. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 25, Pupil Management & Safety.
0.00
- 7. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 61, Supervision.
0.00
- 8. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 62, Grounds Maintenance.
0.00
- 9. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 63, Operation of Buildings.
4,142.87
- 10. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 64, Maintenance.
24,338.09
- 11. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 65, Utilities.
0.00
- 12. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 67, Buildings and Property Security.
0.00

DISTORTING ITEMS

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

0.00

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

179,894.37

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

0.00

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

0.00

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

0.00

INDIRECT EXPENDITURES

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

33,268.39

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

31,374.50

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

0.00

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

215,635.99

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

0.00

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

2,674,523.18

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

0.00

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

0.00

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

0.00

INDIRECT EXPENDITURES

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

0.00

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

0.00

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

0.00

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

0.00

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

0.00

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2022-2023

COUNTY: 18 Kitsap

Fiscal Year 2020-2021

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	73,881,880.56	96,048.46		454,247.29			73,331,584.81
PROGRAM 97 ACTIVITIES							
11 Board of Directors	85,623.68	0.00		0.00	20,980.79	64,642.89	
12 Superintendent's Office	439,661.79	0.00		0.00	439,661.79	0.00	
13 Business Office	1,129,665.00	0.00		0.00		1,129,665.00	
14 Human Resources	1,003,209.47	0.00		0.00		1,003,209.47	
15 Public Relations	215,635.99	0.00			0.00	215,635.99	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	427,148.94	0.00		0.00	427,148.94	0.00	
62 Grounds Maintenance	789,230.04	142,161.53		0.00	647,068.51	0.00	
63 Operation of Buildings	2,605,859.11	0.00		4,142.87	2,601,716.24	0.00	
64 Maintenance	1,603,475.20	3,640.00		24,338.09	1,575,497.11	0.00	
65 Utilities	1,996,455.33	0.00		0.00	1,996,455.33	0.00	
67 Building and Property Security	50,789.76	0.00		0.00	50,789.76	0.00	
68 Insurance	918,833.00	0.00		0.00	918,833.00	0.00	
72 Information Systems	3,028,226.19	27,423.02		179,894.37	146,385.62	2,674,523.18	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	14,293,813.50	173,224.55	0.00	208,375.33	8,824,537.09	5,087,676.53	

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2022-2023

COUNTY: 18 Kitsap

Fiscal Year 2020-2021

	--- EXCLUDED ---						
TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES	
Sub-Total All Programs	88,175,694.06	269,273.01	0.00	662,622.62	5,087,676.53	73,331,584.81	
Unallowable Costs				-8,824,537.09		8,824,537.09	
TOTALS	88,175,694.06	269,273.01	0.00	662,622.62	5,087,676.53	82,156,121.90	

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

FY 18-19

1. FY 18-19 INDIRECT EXPENDITURES	3,156,393.86
2. FY 18-19 DIRECT EXPENDITURES	83,239,877.87
3. FY 18-19 OVER/UNDER RECOVERY (CALCULATED)	-269,805.30
4. FY 18-19 TOTAL POOL (LINE 1 + LINE 3)	2,886,588.55
5. CALCULATED FY 18-19 RESTRICTED INDIRECT RATE TO BE USED IN FY 20-21	0.0347

FY 20-21

6. FY 20-21 INDIRECT EXPENDITURES FROM COLUMN 6	5,087,676.53
7. FY 18-19 OVER/UNDER RECOVERY (LINE 3)	-269,805.30
8. FY 20-21 ADJUSTED IND POOL (LINE 6 + LINE 7)	4,817,871.22
9. FY 20-21 DIRECT EXPENDITURES FROM COLUMN 7	82,156,121.90
10. FY 20-21 RESTRICTED INDIRECT RATE (LINE 5)	0.0347
11. FY 20-21 AMOUNT RECOVERED (LINE 9 * LINE 10)	2,850,817.42
12. FY 20-21 OVER/UNDER RECOVER (LINE 8 - LINE 11)	1,967,053.79
13. FY 20-21 TOTAL POOL (LINE 6 + LINE 12)	7,054,730.32
14. CALCULATED FY 20-21 RESTRICTED INDIRECT RATE TO BE USED IN FY 22-23 (LINE 13 / LINE 9)	0.0859

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2022-2023

COUNTY: 18 Kitsap

Fiscal Year 2020-2021

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	73,881,880.56	96,048.46		454,247.29			73,331,584.81
PROGRAM 97 ACTIVITIES							
11 Board of Directors	85,623.68	0.00		0.00	20,980.79	64,642.89	
12 Superintendents Office	439,661.79	0.00		0.00		439,661.79	
13 Business Office	1,129,665.00	0.00		0.00		1,129,665.00	
14 Human Resources	1,003,209.47	0.00		0.00		1,003,209.47	
15 Public Relations	215,635.99	0.00		0.00	0.00	215,635.99	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	427,148.94	0.00		0.00		427,148.94	
62 Grounds Maintenance	789,230.04	142,161.53		0.00		647,068.51	
63 Operation of Buildings	2,605,859.11	0.00		4,142.87		2,601,716.24	
64 Maintenance	1,603,475.20	3,640.00		24,338.09		1,575,497.11	
65 Utilities	1,996,455.33	0.00		0.00		1,996,455.33	
67 Building and Property Security	50,789.76	0.00		0.00		50,789.76	
68 Insurance	918,833.00	0.00		0.00		918,833.00	
72 Information Systems	3,028,226.19	27,423.02		179,894.37		2,820,908.80	
73 Printing	0.00	0.00		0.00		0.00	
74 Warehousing	0.00	0.00		0.00		0.00	
75 Motor Pool	0.00	0.00		0.00		0.00	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	14,293,813.50	173,224.55	0.00	208,375.33	20,980.79	13,891,232.83	

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2022-2023

COUNTY: 18 Kitsap

Fiscal Year 2020-2021

	--- EXCLUDED ---						
TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES	
Sub-Total All Programs	88,175,694.06	269,273.01	0.00	662,622.62		73,331,584.81	
Unallowable Costs				-20,980.79		20,980.79	
Totals	88,175,694.06	269,273.01	0.00	662,622.62		73,352,565.60	

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

FY 18-19

1. FY 18-19 INDIRECT EXPENDITURES	12,945,160.89
2. FY 18-19 DIRECT EXPENDITURES	73,451,110.84
3. FY 18-19 OVER (UNDER) RECOVERY	1,156,951.85
4. FY 18-19 TOTAL POOL (LINE 1 + LINE 3)	14,102,112.74
5. CALCULATED FY 18-19 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 20-21	0.1920

FY 20-21

6. FY 20-21 INDIRECT EXPENDITURES FROM COLUMN 6	13,891,232.83
7. FY 18-19 OVER (UNDER) RECOVERY (LINE 3)	1,156,951.85
8. FY 20-21 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	15,048,184.68
9. FY 20-21 DIRECT EXPENDITURES FROM COLUMN 7	73,352,565.60
10. FY 20-21 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1920
11. FY 20-21 AMOUNT RECOVERED (LINE 9 * LINE 10)	14,083,692.59
12. FY 20-21 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	964,492.08
13. FY 20-21 TOTAL POOL (LINE 6 + LINE 12)	14,855,724.91
14. CALCULATED FY 20-21 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 22-23 (LINE 13 / LINE 9)	0.2025

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	45,031,372.86	37,003,748.21	1,676,142.46	6,351,482.19
02 Alternative Learning Experience (ALE)	533,005.10	488,158.50	0.00	44,846.60
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	2,700,606.68	2,700,606.68	0.00	0.00
34 Middle School Career and Tech. Ed., State	799,198.05	799,198.05	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	14,293,813.50	10,418,990.99	664,514.35	3,210,308.16
TOTAL BASIC EDUCATIONAL PROGRAMS	63,357,996.19	51,410,702.43	2,340,656.81	9,606,636.95
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus-GEER	333,736.20	0.00	333,736.20	0.00
12 Federal Stimulus-ESSER II	2,147,202.50	0.00	2,147,202.50	0.00
13 Federal Stimulus-ESSER III	41,751.68	0.00	41,751.68	0.00
14 Federal Stimulus-ESSER III (Learning Loss)	170,603.90	0.00	170,603.90	0.00
18 Federal Stimulus-Reserved (N/A 20-21)	0.00	0.00	0.00	0.00
19 Federal Stimulus-Reserved (N/A 20-21)	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	11,620,482.40	9,604,541.43	0.00	2,015,940.97
22 Special Education - Infants and Toddlers - State	0.00	0.00	0.00	0.00
24 Special Education-Supplemental, Federal	1,248,778.00	0.00	1,248,778.00	0.00
25 Special Education - Infants and Toddlers - Federal	0.00	0.00	0.00	0.00
26 Special Education-Institutions, State	0.00	0.00	0.00	0.00
29 Special Education-Other, Federal	320,413.17	0.00	320,413.17	0.00
38 Vocational, Federal	33,286.94	0.00	33,286.94	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	0.00	0.00	0.00	0.00
47 Skill Center-Facility Upgrades	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	718,072.89	0.00	718,072.89	0.00
52 Other Title Grants Under ESEA, Federal	191,107.55	0.00	191,107.55	0.00
53 ESEA Migrant, Federal	0.00	0.00	0.00	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	1,452,422.33	1,452,422.33	0.00	0.00

	Program Expenditures	State Resources	Federal Resources	Other Resources
56 State Inst, Centers and Homes	0.00	0.00	0.00	0.00
57 State Inst, Neglected and Delinquent, Federal	0.00	0.00	0.00	0.00
58 Special and Pilot Programs, State	348,537.31	348,537.31	0.00	0.00
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	0.00	0.00	0.00	0.00
62 Math & Science, Professional Dev., Federal	142,573.74	0.00	142,573.74	0.00
64 Limited English Proficiency, Federal	52,321.02	0.00	52,321.02	0.00
65 Transitional Bilingual, State	395,727.43	395,727.43	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	115,229.66	0.00	115,229.66	0.00
69 Compensatory, Other	0.00	0.00	0.00	0.00
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	5,036.80	0.00	0.00	5,036.80
74 Highly Capable	162,421.38	162,421.38	0.00	0.00
75 Professional Development, State	0.00	0.00	0.00	0.00
76 Targeted Assistance, Federal	0.00	0.00	0.00	0.00
78 Youth Training Programs, Federal	0.00	0.00	0.00	0.00
79 Instructional Programs, Other	0.00	0.00	0.00	0.00
TOTAL OTHER INSTRUCTIONAL PROGRAMS	19,499,704.90	11,963,649.88	5,515,077.25	2,020,977.77
OTHER PROGRAMS				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	33,773.65	0.00	0.00	33,773.65
88 Child Care	0.00	0.00	0.00	0.00
89 Other Community Services	268,904.40	0.00	0.00	268,904.40
98 School Food Services	1,889,665.17	7,944.22	1,455,735.03	425,985.92
99 Pupil Transportation	3,125,649.75	2,642,530.03	0.00	483,119.72
TOTAL OTHER PROGRAMS	5,317,992.97	2,650,474.25	1,455,735.03	1,211,783.69
TOTALS	88,175,694.06	66,024,826.56	9,311,469.09	12,839,398.41

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

	FY 19 - 20 Actual (A)	FY 20 - 21 Actual (B)
Preliminary FY 2020-2021 to FY 2019-2020 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	10,814,514.98	11,620,482.40
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	24,614.44	18,876.15
4. Equals aggregate special education expenditures for resident special education students.	10,789,900.54	11,601,606.25
5. Preliminary Aggregate Maintenance of Effort Test (4B minus 4A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	811,705.71
Preliminary FY 2020-2021 to FY 2019-2020 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	867.66	827.56
7. Expenditures per pupil (line 4/line 6).	12,435.63	14,019.05
8. Preliminary Per Pupil Maintenance of Effort Test (7B minus 7A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	1,583.42
Preliminary Year-End Special Education Maintenance of Effort Test FY 2020-2021 to FY 2019-2020 Aggregate Maintenance of Effort Test		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	280,701.33	2,015,940.97
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	1,735,239.64
11. Expenditures per pupil (line 9/line 6).	323.52	2,436.01
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	2,112.49

Notes:

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

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

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

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

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

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

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

Description	Operation	FY 2020 - 21	FY 2019 - 20	<u>Food Services Deficit Calculation</u>		
				FY 2020 - 21	FY 2019 - 20	
Total Expenditures	+ (plus)	88,175,694.06	85,336,818.75	Total Program 98	+ 1,889,665.17	1,732,120.65
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 6,662.27	566,550.85
Community Schools	- (minus)	33,773.65	49,696.65	Revenue 2998 (Local)	- 0.00	0.00
Child Care	- (minus)	0.00	6,271.50	Revenue 4198 (State)	- 24,488.90	26,748.35
Other Community Services	- (minus)	268,904.40	933,280.72	Revenue 4398 (State)	- 0.00	0.00
School Food Services	- (minus)	1,889,665.17	1,732,120.65	Revenue 6198 (Fed)	- 1,300,414.88	630,479.08
Debt Service, Interest	- (minus)	0.00	0.00	Revenue 6298 (Fed)	- 0.00	0.00
Debt Service, Principal	- (minus)	0.00	0.00	Revenue 6398 (Fed)	- 0.00	0.00
Debt Service, Debt Related Expenditures	- (minus)	0.00	0.00	Revenue 6998 (Fed)	- 155,320.15	144,722.14
Capital Outlay, All Object 9	- (minus)	269,273.01	128,170.87	Revenue 7198 (Other)	- 0.00	0.00
Federal, General Purpose Revenue	- (minus)	1,919,907.50	1,656,137.51	Revenue 8198 (Other)	- 0.00	0.00
Federal, Special Purpose Revenue	- (minus)	7,391,561.09	4,115,717.19	TOTAL FOOD SERVICES DEFICIT	402,778.97	363,620.23
Food Service Deficit	+ (plus)	402,778.97	363,620.23	If Total Food Service Deficit is		
Food Services Revenue, Federal	+ (plus)	1,300,414.88	630,479.08	a positive amount, it is added to		
Food Services Revenue, Federal	+ (plus)	0.00	0.00	the total aggregate expenditures.		
Food Services Revenue, Federal	+ (plus)	0.00	0.00	If Total Food Service Deficit is		
Food Services Revenue, USDA Commodities	+ (plus)	155,320.15	144,722.14	a negative amount, zero dollars		
Capital Outlay, Stim, Title, GEER	+ (plus)	0.00	0.00			
Capital Outlay, Stim, ESSER II	+ (plus)	0.00	0.00			
Capital Outlay, Stim, ESSER III	+ (plus)	0.00	0.00			
Capital Outlay, Stim, ESSER III	+ (plus)	0.00	0.00			
Capital Outlay, Stim, RSVD N/A 20-21	+ (plus)	0.00	0.00			

Description	Operation	FY 2020 - 21	FY 2019 - 20	
Capital Outlay, Stim, RSVD N/A 20-21	+	(plus)	0.00	0.00
Capital Outlay, Sp Ed, Sup, Fed	+	(plus)	0.00	0.00 are displayed.
Capital Outlay, Sp Ed, Inst, St	+	(plus)	0.00	0.00
Capital Outlay, Sp Ed, Oth, Fed	+	(plus)	0.00	0.00
Capital Outlay, Voc, Fed	+	(plus)	0.00	0.00
Capital Outlay, Voc, Other	+	(plus)	0.00	0.00
Capital Outlay, Skill Cntr, Fed	+	(plus)	0.00	0.00
Capital Outlay, ESEA Disadvantaged-Federal	+	(plus)	0.00	0.00
Capital Outlay, Other Title Grants Under ESEA-Federal	+	(plus)	0.00	0.00
Capital Outlay, ESEA Migrant-Federal	+	(plus)	0.00	0.00
Capital Outlay, Read First, Fed	+	(plus)	0.00	0.00
Capital Outlay, St In, Ctr/Hm, D	+	(plus)	0.00	0.00
Capital Outlay, St In, N/D, Fed	+	(plus)	0.00	0.00
Capital Outlay, In, Juveniles in Adult Jails	+	(plus)	0.00	0.00
Capital Outlay, Head Start, Fed	+	(plus)	0.00	0.00
Capital Outlay, MS, Pro Dv, Fed	+	(plus)	0.00	0.00
Capital Outlay, LEP, Fed	+	(plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, JOM	+	(plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, ED	+	(plus)	0.00	0.00
Capital Outlay, Comp, Othr	+	(plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+	(plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+	(plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+	(plus)	0.00	0.00
Capital Outlay, Public Radio/TV	+	(plus)	0.00	0.00
Capital Outlay, Comm Schools	+	(plus)	0.00	0.00

Description	Operation	FY 2020 - 21	FY 2019 - 20
Capital Outlay, Child Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	71,342.07	0.00
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	78,332,465.31	77,854,245.11

FY 2020 - 21/FY 2019 - 20 1.01

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

Description	Operation	FY 2020 - 21	FY 2019 - 20
Program 31, Vocational--Basic State	+ (plus)	2,700,606.68	2,375,853.90
Program 34, Middle School Career and Technical Education-State	+ (plus)	799,198.05	767,996.05
Program 38, Vocational--Federal	+ (plus)	33,286.94	25,564.52
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	0.00	0.00
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	34,442.00	27,609.68
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	3,498,649.67	3,141,804.79
	FY 20-21 / 19-20		1.11

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.554	Your district has a negative GF revenue account 2100.	-141.90	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 985.	1,583.41	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 987.	2,436.00	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 990.	811,705.71	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 991.	1,735,239.64	
Informational	1.588	Your district has passed the Preliminary Federal Cross-Cutting MOE. Current year aggregate expenditures are greater than the previous year aggregate expenditures. *Good job*	78,332,465.31	0.00
Informational	1.630	**WARNING** Your district has entries in columns 1, 2, 3 or 4 for Non-Voted Bonds on the Schedule of Long Term Liabilites, but there are no entries under column 5 on the Amount Due Within One Year column.	0.00	0.00

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

REPORT F196

North Kitsap School District No. 400

RUN DATE: 10/28/2021

E.S.D. 114

Financial Edit Report Fiscal Year 2020-2021

RUN TIME: 2:59:05 PM

COUNTY: 18 Kitsap

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits