

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

REPORT TITLE	PAGE NAME
LEVY	
Budget and Excess Levy Certification	Certification Page
Budget and Excess Levy Summary	Fund Summary
GENERAL FUND BUDGET	
Financial Summary	Budget Summary
Enrollment and Staff Counts	GF1
Summary of General Fund	GF2
Revenues and Other Financing Sources	GF4
Expenditure by Program	GF8
Program Summary by Object of Expenditure	GF9
Program Matrices	GF9-XX
Salary Exhibits: Certificated Employees	GF9-201-XX
Salary Exhibits: Classified Employees	GF9-301-XX
Objects of Expenditure	GF10
Activity Summary	GF11
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	GF13
Long-Term Financing: Conditional Sales Contract	GF14
Certificated/Classified Staff Counts by Activity	GF15
ASSOCIATED STUDENT BODY FUND BUDGET	
Summary of Associated Student Body Fund	ASB1
DEBT SERVICE FUND BUDGET	
Summary of Debt Service Fund	DS1
Revenues and Other Financing Sources	DS2
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	DS3
Detail of Outstanding Bonds	DS4
CAPITAL PROJECTS FUND BUDGET	
Summary of Capital Projects Fund	CP1
Revenues and Other Financing Sources	CP3
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	CP5
Description of Projects	CP6
Salary Exhibit: Certificated Employees	CP7
Salary Exhibit: Classified Employees	CP8
Long-Term Financing: Conditional Sales Contracts	CP9

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

REPORT TITLE	PAGE NAME
TRANSPORTATION VEHICLE FUND BUDGET	
Summary of Transportation Vehicle Fund	TVF1
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	TVF3
Long-Term Financing: Condition Sales Contract	TVF4

North Kitsap School District No.400

F-195 BUDGET

CERTIFICATION

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

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

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

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

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

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

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

Secretary to the Board of Directors

Budget Adoption Date

FOR ESD AND OSPI USE ONLY

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

ESD Superintendent or Designee

Date

OSPI Representative

Date

Lock and Print Date: 07/08/2021

North Kitsap School District No.400

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	94,638,023	875,909	100	15,638,110	463,000
Total Appropriation (Expenditures)	98,954,080	1,013,835	0	17,192,142	368,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	350,000	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-4,316,056	-137,926	100	-1,904,032	95,000
Beginning Total Fund Balance	18,000,000	485,916	25,660	4,884,000	1,957,000
Ending Total Fund Balance	13,683,943	347,990	25,760	2,979,968	2,052,000
SECTION B: EXCESS LEVIES FOR 2022 COLLECTION					
Excess levies approved by voters for 2022 collection	13,203,423	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2022 collection after rollback	13,203,423	XXXXX	0	10,733,105	0

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

North Kitsap School District No.400

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	5,847.63		5,424.51		5,544.23	
FTE Certificated Employees	382.872		385.595		399.756	
FTE Classified Employees	256.231		289.065		283.636	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	90,627,642		86,098,077		94,638,023	
Total Expenditures	85,336,819		96,293,638		98,954,080	
Total Beginning Fund Balance	10,015,824		13,810,730		18,000,000	
Total Ending Fund Balance	14,918,803		3,524,439		13,683,943	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	45,978,761	53.88	49,367,484	51.27	50,641,821	51.18
Federal Special Purpose Funding	XXXXX	XXXXX	XXXXX	XXXXX	1,746,591	1.77
Special Education Instruction	13,040,522	15.28	14,117,843	14.66	14,059,494	14.21
Vocational Instruction	3,169,414	3.71	3,416,793	3.55	3,652,767	3.69
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	3,044,391	3.57	4,221,352	4.38	3,599,552	3.64
Other Instructional Programs	156,409	0.18	3,150,983	3.27	3,189,823	3.22
Community Services	989,249	1.16	698,385	0.73	709,770	0.72
Support Services	18,958,073	22.22	21,320,798	22.14	21,354,262	21.58
Total - Program Groups	85,336,819	100.00	96,293,638	100.00	98,954,080	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	48,784,812	57.17	56,850,383	59.04	58,140,477	58.76
Teaching Support	9,537,973	11.18	10,616,447	11.03	11,187,782	11.31
Other Supportive Activities	15,779,100	18.49	17,275,603	17.94	17,418,582	17.60
Building Administration	4,857,753	5.69	5,057,887	5.25	5,218,201	5.27
Central Administration	5,989,365	7.02	6,493,318	6.74	6,989,038	7.06
Total - Activity Groups	85,336,819	100.00	96,293,638	100.00	98,954,080	100.00

North Kitsap School District No.400

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	35,933,915	42.11	37,631,904	39.08	40,855,656	41.29
Classified Salaries	16,473,990	19.30	17,632,965	18.31	18,261,162	18.45
Employee Benefits and Payroll Taxes	20,410,793	23.92	23,118,569	24.01	22,692,753	22.93
Supplies, Instructional Resources and Noncapitalized Items	3,419,805	4.01	8,747,043	9.08	8,524,420	8.61
Purchased Services	8,924,838	10.46	9,031,804	9.38	8,539,883	8.63
Travel	45,306	0.05	83,253	0.09	36,206	0.04
Capital Outlay	128,171	0.15	48,100	0.05	44,000	0.04
Total - Objects	85,336,819	100.00	96,293,638	100.00	98,954,080	100.00

North Kitsap School District No.400

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2019-2020	Budget 2/ 2020-2021	Budget 3/ 2021-2022
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	453.26	287.00	507.56
2. Grade 1	427.70	395.00	383.40
3. Grade 2	444.44	400.00	375.91
4. Grade 3	449.29	411.00	373.90
5. Grade 4	448.26	432.00	374.86
6. Grade 5	458.39	420.00	421.59
7. Grade 6	444.40	408.00	391.14
8. Grade 7	454.46	423.00	397.43
9. Grade 8	460.26	433.00	398.31
10. Grade 9	442.69	465.00	399.09
11. Grade 10	442.44	432.00	430.12
12. Grade 11 (excluding Running Start)	354.78	341.20	314.72
13. Grade 12 (excluding Running Start)	296.67	308.90	311.90
14. SUBTOTAL	5,577.04	5,156.10	5,079.93
15. Running Start	216.39	220.00	227.06
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	54.20	48.41	237.24
18. TOTAL K-12	5,847.63	5,424.51	5,544.23
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	382.87	385.60	399.756
2. General Fund FTE Classified Employees /4	256.23	289.07	283.636

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

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

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

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

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

North Kitsap School District No.400

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	11,810,798	12,306,404	12,920,492
2000 Local Nontax Support	1,668,844	2,020,020	1,216,420
3000 State, General Purpose	55,336,014	52,688,942	54,502,227
4000 State, Special Purpose	16,040,131	10,543,405	13,723,409
5000 Federal, General Purpose	1,656,138	1,510,500	1,602,000
6000 Federal, Special Purpose	4,115,717	6,678,806	10,323,475
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	350,000	350,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	90,627,642	86,098,077	94,638,023
EXPENDITURES			
00 Regular Instruction	45,978,761	49,367,484	50,641,821
10 Federal Special Purpose Funding	0	0	1,746,591
20 Special Education Instruction	13,040,522	14,117,843	14,059,494
30 Vocational Education Instruction	3,169,414	3,416,793	3,652,767
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	3,044,391	4,221,352	3,599,552
70 Other Instructional Programs	156,409	3,150,983	3,189,823
80 Community Services	989,249	698,385	709,770
90 Support Services	18,958,073	21,320,798	21,354,262
B. TOTAL EXPENDITURES	85,336,819	96,293,638	98,954,080
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	115,637	90,730	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	5,175,187	-10,286,291	-4,316,056
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	441,674	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	90,730	0

North Kitsap School District No.400

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	386,892	280,000	280,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	1,000,000	1,000,000	500,000
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	544,058	500,000	500,000
G.L.890 Unassigned Fund Balance	5,805,624	5,200,000	9,790,000
G.L.891 Unassigned to Minimum Fund Balance Policy	XXXXX	6,740,000	6,930,000
F. TOTAL BEGINNING FUND BALANCE	10,015,824	13,810,730	18,000,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	441,674	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	386,892	280,000	280,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	1,000,000	1,000,000	500,000
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	544,058	500,000	500,000
G.L.890 Unassigned Fund Balance	5,805,624	-4,995,561	5,473,943
G.L.891 Unassigned to Minimum Fund Balance Policy	6,740,555	6,740,000	6,930,000
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	14,918,803	3,524,439	13,683,943

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

North Kitsap School District No.400

SUMMARY OF GENERAL FUND BUDGET

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

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

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

North Kitsap School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

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

North Kitsap School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

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

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

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

North Kitsap School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

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

REVENUES FROM OTHER SCHOOL DISTRICTS

North Kitsap School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

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

North Kitsap School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
REGULAR INSTRUCTION			
01 Basic Education	45,412,431	48,679,928	50,009,126
02 Alternative Learning Experience	566,330	596,101	632,695
03 Basic Education - Dropout Reengagement	0	91,455	0
00 TOTAL REGULAR INSTRUCTION	45,978,761	49,367,484	50,641,821
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - GEER	XXXXX	XXXXX	0
12 Federal Special Purpose - ESSER II	XXXXX	XXXXX	0
13 Federal Special Purpose - ESSER III	XXXXX	XXXXX	1,746,591
14 Federal Special Purpose ESSER III Learning Loss	XXXXX	XXXXX	0
18 Federal Special Purpose - Reserved G	XXXXX	0	0
19 Federal Special Purpose - Reserved H	XXXXX	XXXXX	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	XXXXX	0	1,746,591
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	10,814,515	11,713,596	11,812,856
22 Special Education, Infants and Toddlers, State	609,497	6,456	0
23 ARP-IDEA-Federal	XXXXX	XXXXX	0
24 Special Education, Supplemental, Federal	1,419,697	1,833,522	1,661,802
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	196,812	564,269	584,836
20 TOTAL SPECIAL EDUCATION INSTRUCTION	13,040,522	14,117,843	14,059,494
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	2,375,854	2,578,943	2,735,542
34 Middle School Career and Technical Education, State	767,996	811,894	882,407
38 Vocational, Federal	25,565	25,956	34,818
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	3,169,414	3,416,793	3,652,767
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0

North Kitsap School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTUTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	578,422	837,968	799,072
52 Other Title Grants under ESEA-Federal	134,569	465,726	251,566
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	1,357,137	1,728,503	1,382,886
56 State Institutions, Centers and Homes, Delinquent	0	0	0
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	304,273	281,328	246,868
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	151,038	349,701	271,202
64 Limited English Proficiency, Federal	16,509	52,548	54,134
65 Transitional Bilingual, State	389,505	387,172	474,741
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	112,938	118,406	119,083
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	3,044,391	4,221,352	3,599,552
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	2,188	25,939	24,794
74 Highly Capable	152,816	125,044	165,029
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	1,406	3,000,000	3,000,000
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	156,409	3,150,983	3,189,823
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	49,697	55,000	79,001
88 Child Care	6,272	0	0
89 Other Community Services	933,281	643,385	630,769

North Kitsap School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
80 TOTAL COMMUNITY SERVICES	989,249	698,385	709,770
SUPPORT SERVICES			
97 District-wide Support	13,584,499	14,698,002	15,019,134
98 School Food Services	1,732,121	2,285,467	2,390,565
99 Pupil Transportation	3,641,453	4,337,329	3,944,563
90 TOTAL SUPPORT SERVICES	18,958,073	21,320,798	21,354,262
TOTAL PROGRAM EXPENDITURES	85,336,819	96,293,638	98,954,080

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

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
01 Basic Education	50,009,126	250,000		29,339,009	3,884,454	11,905,892	2,211,046	2,411,725	7,000	0
02 ALE	632,695	0		289,093	0	103,602	0	240,000	0	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	50,641,821	250,000		29,628,102	3,884,454	12,009,494	2,211,046	2,651,725	7,000	0
11 Federal Special Purpose - GEER	0	0		0	0	0	0	0	0	0
12 Federal Special Purpose - ESSER II	0	0		0	0	0	0	0	0	0
13 Federal Special Purpose - ESSER III	1,746,591	0		1,238,178	93,350	415,063	0	0	0	0
14 Federal Special Purpose ESSER III Learning Loss	0	0		0	0	0	0	0	0	0
18 Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 Federal Special Purpose - Reserved H	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	1,746,591	0		1,238,178	93,350	415,063	0	0	0	0
21 Sp Ed, Sup, St	11,812,856	25,000		5,733,459	2,251,687	3,399,437	40,273	363,000	0	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 ARP-IDEA-Fed	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	1,661,802	0		64,396	990,061	607,345	0	0	0	0
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0

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

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	584,836	0		0	371,852	212,984	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	14,059,494	25,000		5,797,855	3,613,600	4,219,766	40,273	363,000	0	0
31 Voc, Basic, St	2,735,542	0		1,608,636	83,053	608,853	285,000	150,000	0	0
34 MidSchCar/Tec	882,407	0		502,359	10,309	174,739	195,000	0	0	0
38 Voc, Fed	34,818	0		25,623	0	9,195	0	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	3,652,767	0		2,136,618	93,362	792,787	480,000	150,000	0	0
45 Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	799,072	0		268,871	121,770	183,431	225,000	0	0	0
52 Other Title Grants under ESEA-Federal	251,566	0	0	134,010	0	45,556	0	69,000	3,000	0
53 ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	1,382,886	0		677,246	238,825	406,815	45,000	15,000	0	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0

North Kitsap School District No.400

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
58 Sp/Plt Pgm, St	246,868	0		182,516	0	41,352	0	17,000	6,000	0
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	0	0		0	0	0	0	0	0	0
62 MS, Pro Dv, Fed	271,202	0		35,650	0	10,552	225,000	0	0	0
64 LEP, Fed	54,134	0		39,842	0	14,292	0	0	0	0
65 Tran Biling, St	474,741	0		194,206	133,457	147,078	0	0	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	119,083	0		0	72,744	39,839	6,500	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	3,599,552	0	0	1,532,341	566,796	888,915	501,500	101,000	9,000	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	24,794	0		20,000	0	4,794	0	0	0	0
74 Highly Capable	165,029	35,000		71,662	22,003	35,364	1,000	0	0	0
76 Targeted Assistance	0	0		0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	3,000,000	0		0	0	0	3,000,000	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	3,189,823	35,000		91,662	22,003	40,158	3,001,000	0	0	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	79,001	0		0	0	0	23,001	56,000	0	0
88 Child Care	0	0		0	0	0	0	0	0	0

North Kitsap School District No.400

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
89 Othr Comm Srv	630,769	0	0	0	426,125	130,844	56,300	17,500	0	0
TOTAL COMMUNITY SERVICES	709,770	0	0	0	426,125	130,844	79,301	73,500	0	0
97 Distwide Suppt	15,019,134	26,000	0	430,900	6,197,957	2,492,126	860,000	4,962,151	20,000	30,000
98 Schl Food Serv	2,390,565	4,000	0	0	870,967	610,598	822,300	68,500	200	14,000
99 Pupil Transp	3,944,563	0	-340,000	0	2,492,548	1,093,002	529,000	170,007	6	0
TOTAL SUPPORT SERVICES	21,354,262	30,000	-340,000	430,900	9,561,472	4,195,726	2,211,300	5,200,658	20,206	44,000
OBJECT TOTALS	98,954,080	340,000	-340,000	40,855,656	18,261,162	22,692,753	8,524,420	8,539,883	36,206	44,000

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 01 - Basic Education

Activity		(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	1,282,904	0		868,594	62,451	264,859	87,000	0	0	0
22 Lrn Resrc	1,394,127	0		674,644	198,480	371,003	50,000	100,000	0	0
23 Princ Off	5,207,225	0		2,467,278	1,380,208	1,359,739	0	0	0	0
24 Guid/Coun	2,532,235	0		1,508,215	343,122	664,898	0	16,000	0	0
25 Pupil M/S	902,748	0		0	422,261	299,487	0	181,000	0	0
26 Health	265,983	0		0	23,404	12,354	0	230,225	0	0
27 Teaching	34,761,587	0		22,712,764	624,087	8,478,736	1,174,000	1,765,000	7,000	0
28 Extracur	1,969,639	250,000		482,308	830,441	320,890	0	86,000	0	0
29 Pmt to SD	0							0		
31 InstProDev	312,219	0		250,000	0	48,673	46	13,500	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	920,000	0		0	0	0	900,000	20,000	0	0
34 Prof Lrng St	460,459	0		375,206		85,253	0	0	0	0
Total	50,009,126	250,000		29,339,009	3,884,454	11,905,892	2,211,046	2,411,725	7,000	0
FTE Program Staff				285.839	55.310					

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 02 - Alternative Learning Experience

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	10,976	0		8,587	0	2,389	0	0	0	0
24 Guid/Coun	51,258	0		37,695	0	13,563	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	565,636	0		238,882	0	86,754	0	240,000	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	4,825	0		3,929		896	0	0	0	0
Total	632,695	0		289,093	0	103,602	0	240,000	0	0
FTE Program Staff				2.950						

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 03 - Basic Education - Dropout Reengagement

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

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 11 - Federal Special Purpose - GEER

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

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

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

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 12 - Federal Special Purpose - ESSER II

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

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

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

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 13 - Federal Special Purpose - ESSER III

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0	0			0	0	0	0	0	0
12 Supt Off	0	0		0	0	0	0	0	0	0
13 Busns Off	0	0		0	0	0	0	0	0	0
14 HR	0	0		0	0	0	0	0	0	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	237,739	0		176,861	0	60,878	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	1,397,212	0		1,061,317	0	335,895	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	111,640	0			93,350	18,290	0	0	0	0

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

Activity		Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
64	Maintnce	0	0			0	0	0	0	0	0
65	Utilities	0	0					0	0		0
67	Bldg Secu	0	0			0	0	0	0	0	0
68	Insurance	0	0						0		0
72	Info Sys	0	0		0	0	0	0	0	0	0
73	Printing	0	0		0	0	0	0	0	0	0
74	Warehouse	0	0		0	0	0	0	0	0	0
75	Mtr Pool	0	0		0	0	0	0	0	0	0
91	Publ Actv	0	0		0	0	0	0	0	0	0
Total		1,746,591	0		1,238,178	93,350	415,063	0	0	0	0
FTE Program Staff					12.667	0.000					

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 14 - Federal Special Purpose ESSER III Learning Loss

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

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

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

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 18 - Federal Special Purpose - Reserved G

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

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

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

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 19 - Federal Special Purpose - Reserved H

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

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

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

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 21 - Special Education, Supplemental, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	594,840	0		316,900	125,778	139,162	0	13,000	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	103,390	0		0	66,460	36,930	0	0	0	0
26 Health	3,247,164	0		2,149,501	35,853	811,810	0	250,000	0	0
27 Teaching	7,668,028	25,000		3,186,153	2,023,596	2,393,006	40,273	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	100,000							100,000		
31 InstProDev	7,408	0		6,000	0	1,408	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	92,026	0		74,905		17,121	0	0	0	0
Total	11,812,856	25,000		5,733,459	2,251,687	3,399,437	40,273	363,000	0	0
FTE Program Staff				59.720	42.171					

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 22 - Special Education, Infants and Toddlers, State

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

North Kitsap School District No.400
OBJECTS OF EXPENDITURE
PROGRAM 23 - ARP-IDEA-Federal

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

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 24 - Special Education, Supplemental, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	88,794	0		64,396	0	24,398	0	0	0	0
27 Teaching	1,573,008	0		0	990,061	582,947	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	1,661,802	0		64,396	990,061	607,345	0	0	0	0
FTE Program Staff				0.780	18.501					

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 25 - Special Education, Infants and Toddlers, Federal

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

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 26 - Special Education, Institutions, State

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

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 29 - Special Education, Other, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	546,825	0		0	337,852	208,973	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	38,011	0		0	34,000	4,011	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	584,836	0		0	371,852	212,984	0	0	0	0
FTE Program Staff					6.632					

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 31 - Vocational, Basic, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	195,973	0		130,504	18,926	46,543	0	0	0	0
22 Lrn Resrc	40,479	0		0	29,719	10,760	0	0	0	0
24 Guid/Coun	23,992	0		17,514	0	6,478	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	2,442,408	0		1,440,574	28,994	537,840	285,000	150,000	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	8,084	0			5,414	2,670	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	24,606	0		20,044		4,562	0	0	0	0
Total	2,735,542	0		1,608,636	83,053	608,853	285,000	150,000	0	0
FTE Program Staff				16.680	1.351					

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 34 - Middle School Career and Technical Education, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	30,876	0		18,600	4,731	7,545	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	25,445	0		18,721	0	6,724	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	809,448	0		458,238	0	156,210	195,000	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	8,280	0			5,578	2,702	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	8,358	0		6,800		1,558	0	0	0	0
Total	882,407	0		502,359	10,309	174,739	195,000	0	0	0
FTE Program Staff				4.520	0.176					

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

Activity		(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	34,818	0		25,623	0	9,195	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0		0	0	0	0	0	0	0
Total	34,818	0		25,623	0	9,195	0	0	0	0
FTE Program Staff				0.270						

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 39 - Vocational, Other Categorical

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

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 45 - Skill Center, Basic, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0	0	0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		
Total	0	0	0	0	0	0	0	0	0	0

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

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

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 47 - Skill Center - Facility Upgrades

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
61 Supv Bldg	0	0		0	0	0	0	0		0
62 Grnd Mnt	0	0			0	0	0	0		0
64 Maintnce	0	0			0	0	0	0		0
67 Bldg Secu	0	0			0	0	0	0		0
Total	0	0		0	0	0	0	0		0

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

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

Activity		(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	39,973	0		31,000	0	8,973	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	754,099	0		237,871	121,770	174,458	220,000	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	5,000	0		0	0	0	5,000	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
Total	799,072	0		268,871	121,770	183,431	225,000	0	0	0
FTE Program Staff				3.000	2.407					

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 52 - Other Title Grants under ESEA-Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	10,004	0		7,750	0	2,254	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0	0	0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	20,529	0		14,679	0	5,850	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	221,033	0		111,581	0	37,452	0	69,000	3,000	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
91 Publ Actv	0	0	0	0	0	0	0	0	0	0
Total	251,566	0	0	134,010	0	45,556	0	69,000	3,000	0
FTE Program Staff				1.250						

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 53 - Migrant ESEA Migrant, Federal

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

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

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

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 55 - Learning Assistance Program (LAP), State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	20,009	0		15,500	0	4,509	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	1,336,186	0		652,229	238,825	400,132	45,000	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	15,000	0		0	0	0	0	15,000	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	11,691	0		9,517		2,174	0	0	0	0
Total	1,382,886	0		677,246	238,825	406,815	45,000	15,000	0	0
FTE Program Staff				6.700	4.751					

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

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

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 57 - State Institutions, Neglected and Delinquent, Federal

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

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 58 - Special and Pilot Programs, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	209,952	0		171,150	0	38,802	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	36,916	0		11,366	0	2,550	0	17,000	6,000	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	246,868	0		182,516	0	41,352	0	17,000	6,000	0
FTE Program Staff				0.000						

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 59 - Institutions - Juveniles in Adult Jails

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

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

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

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 62 - Math and Science, Professional Development, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	45,861	0		35,650	0	10,211	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	225,085	0		0	0	85	225,000	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	256	0		0	0	256	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	271,202	0		35,650	0	10,552	225,000	0	0	0
FTE Program Staff				0.230						

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 64 - Limited English Proficiency, Federal

Activity		(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	54,134	0		39,842	0	14,292	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	54,134	0		39,842	0	14,292	0	0	0	0
FTE Program Staff				0.400						

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 65 - Transitional Bilingual, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	34,578	0		7,750	16,502	10,326	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	436,381	0		183,371	116,955	136,055	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	3,782	0		3,085		697	0	0	0	0
Total	474,741	0		194,206	133,457	147,078	0	0	0	0
FTE Program Staff				2.050	2.646					

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 67 - Indian Education, Federal, JOM

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

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 68 - Indian Education, Federal, ED

Activity		(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	112,583	0		0	72,744	39,839	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	6,500	0		0	0	0	6,500	0	0	0
Total	119,083	0		0	72,744	39,839	6,500	0	0	0
FTE Program Staff					1.182					

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

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

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 71 - Traffic Safety

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
68 Insurance	0	0						0		
Total	0	0		0	0	0	0	0	0	0

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 73 - Summer School

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	24,794	0		20,000	0	4,794	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	24,794	0		20,000	0	4,794	0	0	0	0
FTE Program Staff				0.000						

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

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	56,051	0		17,500	22,003	15,548	1,000	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	108,077	35,000		53,428	0	19,649	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	901	0		734		167	0	0	0	0
Total	165,029	35,000		71,662	22,003	35,364	1,000	0	0	0
FTE Program Staff				0.700	0.406					

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

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

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 78 - Youth Training Programs, Federal

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

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 79 - Instructional Programs, Other

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	3,000,000	0		0	0	0	3,000,000	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	3,000,000	0		0	0	0	3,000,000	0	0	0

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 81 - Public Radio/Television

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

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

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	1	0		0	0	0	1	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	79,000	0		0	0	0	23,000	56,000	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	79,001	0		0	0	0	23,001	56,000	0	0

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 88 - Child Care

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

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 89 - Other Community Services

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	27,300	0		0	0	0	27,300	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	121	0				121	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
63 Oper Bldg	19,259	0			12,995	6,264	0	0	0	0
65 Utilities	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		
75 Mtr Pool	0	0			0	0	0	0	0	0
91 Publ Actv	584,089	0	0	0	413,130	124,459	29,000	17,500	0	0
Total	630,769	0	0	0	426,125	130,844	56,300	17,500	0	0
FTE Program Staff					2.250					

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 97 - District-wide Support

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	228,000	0			0	0	5,000	213,000	10,000	0
12 Supt Off	419,345	0		244,500	75,546	84,299	5,000	10,000	0	0
13 Busns Off	1,156,267	0		0	766,846	254,421	10,000	125,000	0	0
14 HR	1,004,990	0		186,400	447,022	204,568	10,000	157,000	0	0
15 Pblc Rltn	230,870	0		0	134,400	41,470	5,000	50,000	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
61 Supv Bldg	812,988	0		0	610,232	186,756	6,000	10,000	0	0
62 Grnd Mnt	747,086	11,000			411,932	168,154	81,000	45,000	0	30,000
63 Oper Bldg	2,911,064	0			1,916,185	874,879	120,000	0	0	0
64 Maintnce	1,629,544	15,000	0		671,485	267,759	375,000	300,300	0	0
65 Utilities	2,420,000	0	0		0	0	0	2,420,000	0	0
67 Bldg Secu	38,000	0			0	0	6,000	32,000	0	0
68 Insurance	1,087,851	0					0	1,087,851		0
72 Info Sys	2,333,129	0	0	0	1,164,309	409,820	237,000	512,000	10,000	0
73 Printing	0	0	0	0	0	0	0	0	0	0
74 Warehouse	0	0	0	0	0	0	0	0	0	0
75 Mtr Pool	0	0	0	0	0	0	0	0	0	0
83 Interest	0							0		
84 Principal	0							0		
85 Debt Expn	0							0		
Total	15,019,134	26,000	0	430,900	6,197,957	2,492,126	860,000	4,962,151	20,000	30,000
FTE Program Staff				2.000	89.602					

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

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
41 Supervisn	242,605	0		0	178,525	60,580	1,500	2,000	0	0
42 Food	740,000	0					740,000	0		
44 Operation	1,407,960	4,000			692,442	550,018	80,800	66,500	200	14,000
49 Transfers	0		0							
Total	2,390,565	4,000	0	0	870,967	610,598	822,300	68,500	200	14,000
FTE Program Staff					17.181					

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

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
51 Supervisn	555,603	0		0	348,593	119,003	2,000	86,007	0	0
52 Operation	3,228,924	0			1,930,289	894,635	367,000	37,000	0	0
53 Maintnce	500,036	0			213,666	79,364	160,000	47,000	6	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
59 Transfers	-340,000		-340,000							
Total	3,944,563	0	-340,000	0	2,492,548	1,093,002	529,000	170,007	6	0
FTE Program Staff					39.070					

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

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-21-004	VACATION PAYOFF	0.000	0	0	0.00	17,000	0	17,000
01-21-130	OTHER DISTRICT ADMINISTRATOR	4.800	184,000	141,471	172,561.25	828,294	612,294	216,000
01-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	23,300	0	23,300
ACTIVITY CODE 21 TOTAL		4.800				868,594	612,294	256,300
01-22-005	OTHER SALARY ITEMS	0.000	0	0	0.00	16,000	0	16,000
01-22-410	LIBRARY MEDIA SPECIALIST	7.533	98,329	58,476	76,306.65	574,818	574,818	0
01-22-411	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	76,308	0	76,308
01-22-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,518	0	7,518
ACTIVITY CODE 22 TOTAL		7.533				674,644	574,818	99,826
01-23-005	OTHER SALARY ITEMS	0.000	0	0	0.00	20,000	0	20,000
01-23-210	ELEMENTARY PRINCIPAL	6.000	152,821	152,821	152,821.00	916,926	687,695	229,232
01-23-211	ELEMENTARY PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	14,400	0	14,400
01-23-230	SECONDARY PRINCIPAL	5.750	171,737	141,471	162,422.26	933,928	691,226	242,702
01-23-231	SECONDARY PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	12,000	0	12,000
01-23-240	SECONDARY VICE PRINCIPAL	3.800	148,769	141,471	146,848.42	558,024	411,080	146,945
01-23-241	SECONDARY VICE PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	12,000	0	12,000
ACTIVITY CODE 23 TOTAL		15.550				2,467,278	1,790,001	677,279
01-24-420	COUNSELOR	15.200	98,329	61,027	82,975.99	1,261,235	1,261,235	0
01-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	189,406	0	189,406
01-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	57,574	0	57,574
ACTIVITY CODE 24 TOTAL		15.200				1,508,215	1,261,235	246,980
01-27-001	SICK LEAVE	0.000	0	0	0.00	54,761	54,761	0

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

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	788,000	45,000	743,000
01-27-310	ELEMENTARY HOMEROOM TEACHER	129.464	98,329	51,007	77,659.83	10,054,152	10,054,152	0
01-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,339,793	0	1,339,793
01-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	37,941	19,735	18,206
01-27-320	SECONDARY TEACHER	94.025	98,329	50,007	82,194.49	7,728,337	7,728,337	0
01-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,053,838	0	1,053,838
01-27-330	OTHER TEACHER	1.000	98,329	87,513	91,083.00	91,083	91,083	0
01-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	23,433	0	23,433
01-27-340	ELEMENTARY SPECIALIST TEACHER	15.667	98,329	61,854	81,894.17	1,283,036	1,283,036	0
01-27-341	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	190,458	0	190,458
01-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	7,951	0	7,951
01-27-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	983	983	0
01-27-610	ON LEAVE	0.600	98,329	98,329	98,330.00	58,998	58,998	0
ACTIVITY CODE 27 TOTAL		240.756				22,712,764	19,336,085	3,376,679
01-28-005	OTHER SALARY ITEMS	0.000	0	0	0.00	11,800	11,800	0
01-28-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	52,911	0	52,911
01-28-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	172,043	0	172,043
01-28-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	38,776	0	38,776
01-28-341	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,173	0	4,173
01-28-510	EXTRACURRICULAR	2.000	98,329	55,103	76,716.00	153,432	0	153,432

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-28-511	EXTRACURRICULAR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	49,173	0	49,173
ACTIVITY CODE 28 TOTAL		2.000				482,308	11,800	470,508
01-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	250,000	0	250,000
ACTIVITY CODE 31 TOTAL		0.000				250,000	0	250,000
01-34-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	169,887	169,887	0
01-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	137,380	137,380	0
01-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	10,278	10,278	0
01-34-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	22,843	22,843	0
01-34-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,639	1,639	0
01-34-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	12,158	12,158	0
01-34-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	21,021	21,021	0
ACTIVITY CODE 34 TOTAL		0.000				375,206	375,206	0
PROGRAM TOTAL		285.839				29,339,009	23,961,439	5,377,572

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

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

3/ Use three decimal places.

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

PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
02-23-230	SECONDARY PRINCIPAL	0.050	171,737	171,737	171,740.00	8,587	8,587	0
ACTIVITY CODE 23 TOTAL		0.050				8,587	8,587	0
02-24-420	COUNSELOR	0.400	73,395	73,395	73,395.00	29,358	29,358	0
02-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,261	0	6,261
02-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,076	0	2,076
ACTIVITY CODE 24 TOTAL		0.400				37,695	29,358	8,337
02-27-310	ELEMENTARY HOMEROOM TEACHER	0.950	98,329	73,395	86,517.89	82,192	82,192	0
02-27-320	SECONDARY TEACHER	1.550	98,329	52,007	80,096.77	124,150	124,150	0
02-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	32,540	0	32,540
ACTIVITY CODE 27 TOTAL		2.500				238,882	206,342	32,540
02-34-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	457	457	0
02-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,611	2,611	0
02-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	372	372	0
02-34-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	489	489	0
ACTIVITY CODE 34 TOTAL		0.000				3,929	3,929	0
PROGRAM TOTAL		2.950				289,093	248,216	40,877

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

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

3/ Use three decimal places.

PROGRAM 13 - Federal Special Purpose - ESSER III

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

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

3/ Use three decimal places.

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

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-21-130	OTHER DISTRICT ADMINISTRATOR	1.900	175,000	155,000	165,526.32	314,500	314,500	0
21-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,400	0	2,400
ACTIVITY CODE 21 TOTAL		1.900				316,900	314,500	2,400
21-26-005	OTHER SALARY ITEMS	0.000	0	0	0.00	3,000	3,000	0
21-26-430	OCCUPATIONAL THERAPIST	5.000	98,329	58,656	80,420.80	402,104	402,104	0
21-26-431	OCCUPATIONAL THERAPIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	82,179	0	82,179
21-26-432	OCCUPATIONAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,373	0	5,373
21-26-450	COMMUNICATIONS DISORDER SPECIALIST	10.000	92,764	62,248	73,511.20	735,112	735,112	0
21-26-451	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	161,836	0	161,836
21-26-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	10,231	0	10,231
21-26-460	PSYCHOLOGIST	6.820	98,329	61,413	79,245.75	540,456	540,456	0
21-26-461	PSYCHOLOGIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	104,014	0	104,014
21-26-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	27,366	0	27,366
21-26-480	PHYSICAL THERAPIST	1.000	67,806	67,806	67,806.00	67,806	67,806	0
21-26-481	PHYSICAL THERAPIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	9,094	0	9,094
21-26-482	PHYSICAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	930	0	930
ACTIVITY CODE 26 TOTAL		22.820				2,149,501	1,748,478	401,023
21-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	102,000	40,000	62,000
21-27-320	SECONDARY TEACHER	0.500	54,366	54,366	54,366.00	27,183	27,183	0
21-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	61,013	0	61,013
21-27-330	OTHER TEACHER	34.500	98,329	51,007	76,917.07	2,653,639	2,653,639	0

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

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	305,631	0	305,631
21-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	36,687	0	36,687
ACTIVITY CODE 27 TOTAL		35.000				3,186,153	2,720,822	465,331
21-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	6,000	0	6,000
ACTIVITY CODE 31 TOTAL		0.000				6,000	0	6,000
21-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	44,740	44,740	0
21-34-432	OCCUPATIONAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,702	6,702	0
21-34-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	12,252	12,252	0
21-34-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	10,081	10,081	0
21-34-482	PHYSICAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,130	1,130	0
ACTIVITY CODE 34 TOTAL		0.000				74,905	74,905	0
PROGRAM TOTAL		59.720				5,733,459	4,858,705	874,754

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

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

3/ Use three decimal places.

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

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
24-26-460	PSYCHOLOGIST	0.780	82,559	82,559	82,558.97	64,396	64,396	0
ACTIVITY CODE 26 TOTAL		0.780				64,396	64,396	0
PROGRAM TOTAL		0.780				64,396	64,396	0

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

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

3/ Use three decimal places.

PROGRAM 29 - Special Education, Other, Federal

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

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

3/ Use three decimal places.

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

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
31-21-130	OTHER DISTRICT ADMINISTRATOR	0.650	155,000	155,000	155,000.00	100,750	100,750	0
31-21-250	OTHER SCHOOL ADMINISTRATOR	0.200	148,769	148,769	148,770.00	29,754	29,754	0
ACTIVITY CODE 21 TOTAL		0.850				130,504	130,504	0
31-24-420	COUNSELOR	0.200	87,513	65,173	76,345.00	15,269	15,269	0
31-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,245	2,245	0
ACTIVITY CODE 24 TOTAL		0.200				17,514	17,514	0
31-27-001	SICK LEAVE	0.000	0	0	0.00	5,000	5,000	0
31-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	36,220	36,220	0
31-27-320	SECONDARY TEACHER	15.630	98,329	52,007	76,466.60	1,195,173	1,195,173	0
31-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	150,213	150,213	0
31-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	50,881	50,881	0
31-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,147	2,147	0
31-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	940	940	0
ACTIVITY CODE 27 TOTAL		15.630				1,440,574	1,440,574	0
31-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	19,443	19,443	0
31-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	347	347	0

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

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
31-34-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	254	254	0
ACTIVITY CODE 34 TOTAL		0.000				20,044	20,044	0
PROGRAM TOTAL		16.680				1,608,636	1,608,636	0

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

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

3/ Use three decimal places.

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

PROGRAM 34 - Middle School Career and Technical Education, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
34-21-130	OTHER DISTRICT ADMINISTRATOR	0.120	155,000	155,000	155,000.00	18,600	18,600	0
ACTIVITY CODE 21 TOTAL		0.120				18,600	18,600	0
34-24-420	COUNSELOR	0.200	98,329	67,806	83,070.00	16,614	16,614	0
34-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,107	2,107	0
ACTIVITY CODE 24 TOTAL		0.200				18,721	18,721	0
34-27-320	SECONDARY TEACHER	4.200	98,329	55,103	93,188.10	391,390	391,390	0
34-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	50,433	50,433	0
34-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	16,415	16,415	0
ACTIVITY CODE 27 TOTAL		4.200				458,238	458,238	0
34-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,523	6,523	0
34-34-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	277	277	0
ACTIVITY CODE 34 TOTAL		0.000				6,800	6,800	0
PROGRAM TOTAL		4.520				502,359	502,359	0

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

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

3/ Use three decimal places.

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

PROGRAM 38 - Vocational, Federal

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

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

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

3/ Use three decimal places.

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

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
51-21-130	OTHER DISTRICT ADMINISTRATOR	0.200	155,000	155,000	155,000.00	31,000	31,000	0
ACTIVITY CODE 21 TOTAL		0.200				31,000	31,000	0
51-27-310	ELEMENTARY HOMEROOM TEACHER	0.800	98,329	73,395	81,911.25	65,529	65,529	0
51-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,881	5,881	0
51-27-330	OTHER TEACHER	2.000	98,329	58,476	73,242.00	146,484	146,484	0
51-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	19,977	19,977	0
ACTIVITY CODE 27 TOTAL		2.800				237,871	237,871	0
PROGRAM TOTAL		3.000				268,871	268,871	0

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

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

3/ Use three decimal places.

PROGRAM 52 - Other Title Grants under ESEA-Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
52-21-130	OTHER DISTRICT ADMINISTRATOR	0.050	155,000	155,000	155,000.00	7,750	7,750	0
ACTIVITY CODE 21 TOTAL		0.050				7,750	7,750	0
52-27-310	ELEMENTARY HOMEROOM TEACHER	0.200	73,395	73,395	73,395.00	14,679	14,679	0
ACTIVITY CODE 27 TOTAL		0.200				14,679	14,679	0
52-31-400	OTHER SUPPORT PERSONNEL	1.000	98,329	98,329	98,329.00	98,329	98,329	0
52-31-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	13,252	13,252	0
ACTIVITY CODE 31 TOTAL		1.000				111,581	111,581	0
PROGRAM TOTAL		1.250				134,010	134,010	0

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

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

3/ Use three decimal places.

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

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-21-130	OTHER DISTRICT ADMINISTRATOR	0.100	155,000	155,000	155,000.00	15,500	15,500	0
ACTIVITY CODE 21 TOTAL		0.100				15,500	15,500	0
55-27-320	SECONDARY TEACHER	0.600	98,329	72,418	89,691.67	53,815	53,815	0
55-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	7,569	7,569	0
55-27-330	OTHER TEACHER	6.000	98,329	69,631	86,195.67	517,174	517,174	0
55-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	73,671	73,671	0
ACTIVITY CODE 27 TOTAL		6.600				652,229	652,229	0
55-34-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,032	3,032	0
55-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	897	897	0
55-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,588	5,588	0
ACTIVITY CODE 34 TOTAL		0.000				9,517	9,517	0
PROGRAM TOTAL		6.700				677,246	677,246	0

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

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

3/ Use three decimal places.

PROGRAM 58 - Special and Pilot Programs, State

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

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

3/ Use three decimal places.

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

PROGRAM 62 - Math and Science, Professional Development, Federal

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

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

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

3/ Use three decimal places.

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

PROGRAM 64 - Limited English Proficiency, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
64-31-330	OTHER TEACHER	0.400	82,559	82,559	82,560.00	33,024	33,024	0
64-31-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,818	6,818	0
ACTIVITY CODE 31 TOTAL		0.400				39,842	39,842	0
PROGRAM TOTAL		0.400				39,842	39,842	0

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

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

3/ Use three decimal places.

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

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
65-21-130	OTHER DISTRICT ADMINISTRATOR	0.050	155,000	155,000	155,000.00	7,750	7,750	0
ACTIVITY CODE 21 TOTAL		0.050				7,750	7,750	0
65-27-320	SECONDARY TEACHER	1.200	73,395	73,395	73,395.00	88,074	88,074	0
65-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	21,051	21,051	0
65-27-330	OTHER TEACHER	0.800	82,559	72,418	80,023.75	64,019	64,019	0
65-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	10,227	10,227	0
ACTIVITY CODE 27 TOTAL		2.000				183,371	183,371	0
65-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,468	1,468	0
65-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,617	1,617	0
ACTIVITY CODE 34 TOTAL		0.000				3,085	3,085	0
PROGRAM TOTAL		2.050				194,206	194,206	0

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

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

3/ Use three decimal places.

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

PROGRAM 68 - Indian Education, Federal, ED

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

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

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

3/ Use three decimal places.

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

PROGRAM 73 - Summer School

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

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

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

3/ Use three decimal places.

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

PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
74-21-130	OTHER DISTRICT ADMINISTRATOR	0.100	175,000	175,000	175,000.00	17,500	17,500	0
ACTIVITY CODE 21 TOTAL		0.100				17,500	17,500	0
74-27-310	ELEMENTARY HOMEROOM TEACHER	0.600	73,395	73,395	73,395.00	44,037	44,037	0
74-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	9,391	9,391	0
ACTIVITY CODE 27 TOTAL		0.600				53,428	53,428	0
74-34-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	734	734	0
ACTIVITY CODE 34 TOTAL		0.000				734	734	0
PROGRAM TOTAL		0.700				71,662	71,662	0

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

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

3/ Use three decimal places.

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

PROGRAM 79 - Instructional Programs, Other

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

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

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

3/ Use three decimal places.

PROGRAM 86 - Community Schools

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

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

3/ Use three decimal places.

PROGRAM 89 - Other Community Services

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

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

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

3/ Use three decimal places.

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

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-12-110	SUPERINTENDENT	1.000	202,000	202,000	202,000.00	202,000	202,000	0
97-12-111	SUPERINTENDENT SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	42,500	0	42,500
ACTIVITY CODE 12 TOTAL		1.000				244,500	202,000	42,500
97-14-121	DEPUTY/ASSISTANT SUPERINTENDENT SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,400	0	2,400
97-14-130	OTHER DISTRICT ADMINISTRATOR	1.000	184,000	184,000	184,000.00	184,000	184,000	0
ACTIVITY CODE 14 TOTAL		1.000				186,400	184,000	2,400
PROGRAM TOTAL		2.000				430,900	386,000	44,900

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

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

3/ Use three decimal places.

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

PROGRAM 98 - School Food Services

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

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

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

3/ Use three decimal places.

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

PROGRAM 99 - Pupil Transportation

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

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

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

3/ Use three decimal places.

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

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-21-940	OFFICE/CLERICAL	1.030	2,139.80	30.69	26.07	29.19	62,451	26,494	35,957
ACTIVITY CODE 21 TOTAL		1.030					62,451	26,494	35,957
01-22-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	19,000	0	19,000
01-22-940	OFFICE/CLERICAL	3.260	6,783.00	29.11	24.91	26.46	179,480	161,532	17,948
ACTIVITY CODE 22 TOTAL		3.260					198,480	161,532	36,948
01-23-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	25,000	0	25,000
01-23-940	OFFICE/CLERICAL	22.510	46,829.50	33.28	25.30	28.94	1,355,208	1,219,687	135,521
ACTIVITY CODE 23 TOTAL		22.510					1,380,208	1,219,687	160,521
01-24-940	OFFICE/CLERICAL	5.840	12,150.50	30.26	25.84	28.24	343,122	308,810	34,312
ACTIVITY CODE 24 TOTAL		5.840					343,122	308,810	34,312
01-25-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	14,000	0	14,000
01-25-910	AIDES	6.570	13,669.37	26.07	21.98	23.31	318,659	47,064	271,595
01-25-970	SERVICE WORKERS	1.468	3,056.00	29.50	29.14	29.32	89,602	13,440	76,162
ACTIVITY CODE 25 TOTAL		8.038					422,261	60,504	361,757
01-26-940	OFFICE/CLERICAL	0.414	859.50	27.23	27.23	27.23	23,404	11,702	11,702
ACTIVITY CODE 26 TOTAL		0.414					23,404	11,702	11,702
01-27-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	6,000	6,000	0
01-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	58,125	5,000	53,125
01-27-910	AIDES	11.079	23,044.25	28.19	21.65	24.30	559,962	431,146	128,816
ACTIVITY CODE 27 TOTAL		11.079					624,087	442,146	181,941
01-28-940	OFFICE/CLERICAL	1.588	3,304.20	30.69	25.30	26.69	88,195	0	88,195
01-28-960	PROFESSIONAL	1.551	3,231.00	125.04	9.73	37.22	120,256	0	120,256

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

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-28-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	621,990	0	621,990
ACTIVITY CODE 28 TOTAL		3.139					830,441	0	830,441
PROGRAM TOTAL		55.310					3,884,454	2,230,875	1,653,579

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

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

3/ Use three decimal places.

PROGRAM 02 - Alternative Learning Experience

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

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

3/ Use three decimal places.

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

PROGRAM 13 - Federal Special Purpose - ESSER III

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
13-63-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	93,350	93,350	0
ACTIVITY CODE 63 TOTAL		0.000					93,350	93,350	0
PROGRAM TOTAL		0.000					93,350	93,350	0

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

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

3/ Use three decimal places.

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

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-21-940	OFFICE/CLERICAL	2.000	4,160.00	31.90	28.57	30.24	125,778	109,427	16,351
ACTIVITY CODE 21 TOTAL		2.000					125,778	109,427	16,351
21-25-910	AIDES	1.345	2,794.75	24.96	23.46	23.78	66,460	57,820	8,640
ACTIVITY CODE 25 TOTAL		1.345					66,460	57,820	8,640
21-26-910	AIDES	0.023	47.25	31.21	31.21	31.22	1,475	1,283	192
21-26-960	PROFESSIONAL	0.529	1,101.50	31.21	31.21	31.21	34,378	29,909	4,469
ACTIVITY CODE 26 TOTAL		0.552					35,853	31,192	4,661
21-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	88,035	14,000	74,035
21-27-910	AIDES	38.274	79,611.34	31.97	22.54	24.31	1,935,561	1,683,938	251,623
ACTIVITY CODE 27 TOTAL		38.274					2,023,596	1,697,938	325,658
PROGRAM TOTAL		42.171					2,251,687	1,896,377	355,310

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

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

3/ Use three decimal places.

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

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
24-27-910	AIDES	18.501	38,464.39	26.78	23.46	25.74	990,061	990,061	0
ACTIVITY CODE 27 TOTAL		18.501					990,061	990,061	0
PROGRAM TOTAL		18.501					990,061	990,061	0

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

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

3/ Use three decimal places.

PROGRAM 29 - Special Education, Other, Federal

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

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

3/ Use three decimal places.

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

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
31-21-940	OFFICE/CLERICAL	0.325	675.20	28.03	28.03	28.03	18,926	18,926	0
ACTIVITY CODE 21 TOTAL		0.325					18,926	18,926	0
31-22-980	TECHNICAL	0.380	790.40	37.60	37.60	37.60	29,719	29,719	0
ACTIVITY CODE 22 TOTAL		0.380					29,719	29,719	0
31-27-940	OFFICE/CLERICAL	0.551	1,146.00	25.30	25.30	25.30	28,994	28,994	0
ACTIVITY CODE 27 TOTAL		0.551					28,994	28,994	0
31-32-980	TECHNICAL	0.095	197.81	27.37	27.37	27.37	5,414	5,414	0
ACTIVITY CODE 32 TOTAL		0.095					5,414	5,414	0
PROGRAM TOTAL		1.351					83,053	83,053	0

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

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

3/ Use three decimal places.

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

PROGRAM 34 - Middle School Career and Technical Education, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
34-21-940	OFFICE/CLERICAL	0.081	168.80	28.03	28.03	28.03	4,731	4,731	0
ACTIVITY CODE 21 TOTAL		0.081					4,731	4,731	0
34-32-980	TECHNICAL	0.095	197.81	28.20	28.20	28.20	5,578	5,578	0
ACTIVITY CODE 32 TOTAL		0.095					5,578	5,578	0
PROGRAM TOTAL		0.176					10,309	10,309	0

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

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

3/ Use three decimal places.

PROGRAM 38 - Vocational, Federal

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

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

3/ Use three decimal places.

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

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

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

3/ Use three decimal places.

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

PROGRAM 52 - Other Title Grants under ESEA-Federal

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

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

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

3/ Use three decimal places.

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

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-27-910	AIDES	4.751	9,884.76	26.07	21.98	24.16	238,825	238,825	0
ACTIVITY CODE 27 TOTAL		4.751					238,825	238,825	0
PROGRAM TOTAL		4.751					238,825	238,825	0

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

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

3/ Use three decimal places.

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

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
---------------	-------------------	--------------	--------------------	------------------------	-----------------------	------------------------	---------------------------	------------------------	------------------------

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

0	0
0	0
0	0

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

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

3/ Use three decimal places.

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

PROGRAM 62 - Math and Science, Professional Development, Federal

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

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

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

3/ Use three decimal places.

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

PROGRAM 64 - Limited English Proficiency, Federal

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

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

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

3/ Use three decimal places.

PROGRAM 65 - Transitional Bilingual, State

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

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

3/ Use three decimal places.

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

PROGRAM 68 - Indian Education, Federal, ED

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
68-27-910	AIDES	1.182	2,457.00	30.37	28.86	29.61	72,744	72,744	0
ACTIVITY CODE 27 TOTAL		1.182					72,744	72,744	0
PROGRAM TOTAL		1.182					72,744	72,744	0

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

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

3/ Use three decimal places.

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

PROGRAM 73 - Summer School

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

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

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

3/ Use three decimal places.

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

PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
74-21-940	OFFICE/CLERICAL	0.406	844.00	26.07	26.07	26.07	22,003	22,003	0
ACTIVITY CODE 21 TOTAL		0.406					22,003	22,003	0
PROGRAM TOTAL		0.406					22,003	22,003	0

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

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

3/ Use three decimal places.

PROGRAM 79 - Instructional Programs, Other

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

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

3/ Use three decimal places.

PROGRAM 86 - Community Schools

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

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

3/ Use three decimal places.

PROGRAM 89 - Other Community Services

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

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

3/ Use three decimal places.

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

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-12-940	OFFICE/CLERICAL	0.800	1,664.00	45.40	45.40	45.40	75,546	37,773	37,773
ACTIVITY CODE 12 TOTAL		0.800					75,546	37,773	37,773
97-13-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	12,000	0	12,000
97-13-940	OFFICE/CLERICAL	3.000	6,240.00	33.87	32.33	33.36	208,146	104,073	104,073
97-13-960	PROFESSIONAL	2.000	4,160.00	34.06	33.87	33.96	141,294	70,647	70,647
97-13-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,400	0	2,400
97-13-990	DIRECTOR/SUPERVISOR	4.000	8,320.00	88.46	1.15	48.44	403,006	95,307	307,699
ACTIVITY CODE 13 TOTAL		9.000					766,846	270,027	496,819
97-14-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	27,000	0	27,000
97-14-910	AIDES	1.000	2,080.00	36.19	36.19	36.19	75,275	37,638	37,638
97-14-940	OFFICE/CLERICAL	2.812	5,848.00	41.09	29.11	37.17	217,347	108,674	108,674
97-14-960	PROFESSIONAL	1.000	2,080.00	60.10	60.10	60.10	125,000	125,000	0
97-14-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,400	0	2,400
ACTIVITY CODE 14 TOTAL		4.812					447,022	271,312	175,712
97-15-960	PROFESSIONAL	1.000	2,080.00	63.46	63.46	63.46	132,000	0	132,000
97-15-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,400	0	2,400
ACTIVITY CODE 15 TOTAL		1.000					134,400	0	134,400
97-61-940	OFFICE/CLERICAL	1.000	2,080.00	29.65	29.65	29.65	61,672	30,836	30,836
97-61-990	DIRECTOR/SUPERVISOR	10.000	20,800.00	70.53	1.15	26.26	546,160	139,566	406,594
97-61-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	2,400	0	2,400
ACTIVITY CODE 61 TOTAL		11.000					610,232	170,402	439,830
97-62-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	40,000	0	40,000

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

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-62-970	SERVICE WORKERS	5.734	11,928.00	33.99	28.85	31.18	371,932	185,966	185,966
ACTIVITY CODE 62 TOTAL		5.734					411,932	185,966	225,966
97-63-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	83,200	0	83,200
97-63-970	SERVICE WORKERS	33.081	68,808.00	29.85	22.89	26.58	1,828,742	1,113,380	715,362
97-63-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	4,243	3,267	976
ACTIVITY CODE 63 TOTAL		33.081					1,916,185	1,116,647	799,538
97-64-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	25,000	0	25,000
97-64-920	CRAFTS/TRADES	7.000	14,560.00	35.83	34.08	35.12	511,389	255,694	255,694
97-64-970	SERVICE WORKERS	2.000	4,160.00	39.46	25.49	32.48	135,096	67,548	67,548
ACTIVITY CODE 64 TOTAL		9.000					671,485	323,242	348,242
97-72-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	117,202	24,148	93,053
97-72-940	OFFICE/CLERICAL	1.940	4,032.00	45.40	31.92	34.16	137,726	68,863	68,863
97-72-960	PROFESSIONAL	2.000	4,160.00	61.77	1.15	31.46	130,879	30,835	100,044
97-72-980	TECHNICAL	9.235	19,206.48	45.44	26.11	35.22	676,404	211,883	464,521
97-72-990	DIRECTOR/SUPERVISOR	2.000	4,160.00	47.93	1.15	24.54	102,098	43,867	58,231
ACTIVITY CODE 72 TOTAL		15.175					1,164,309	379,596	784,712
PROGRAM TOTAL		89.602					6,197,957	2,754,965	3,442,992

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

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

3/ Use three decimal places.

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

PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
98-41-940	OFFICE/CLERICAL	0.869	1,808.00	31.70	31.70	31.70	57,314	57,314	0
98-41-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	57.12	0.00	58.27	121,211	0	121,211
ACTIVITY CODE 41 TOTAL		1.869					178,525	57,314	121,211
98-44-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	15,000	15,000	0
98-44-970	SERVICE WORKERS	15.312	31,841.75	28.62	17.17	21.15	673,592	599,497	74,095
98-44-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	3,850	3,427	424
ACTIVITY CODE 44 TOTAL		15.312					692,442	617,924	74,519
PROGRAM TOTAL		17.181					870,967	675,238	195,730

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

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

3/ Use three decimal places.

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

PROGRAM 99 - Pupil Transportation

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
99-51-940	OFFICE/CLERICAL	1.000	2,080.00	30.19	30.19	30.19	62,795	55,888	6,907
99-51-950	OPERATORS	0.842	1,752.00	34.16	0.00	36.47	63,888	63,888	0
99-51-990	DIRECTOR/SUPERVISOR	2.000	4,160.00	55.14	51.55	53.34	221,910	193,062	28,848
ACTIVITY CODE 51 TOTAL		3.842					348,593	312,838	35,755
99-52-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,000	0	2,000
99-52-950	OPERATORS	32.228	67,001.40	43.27	20.00	28.70	1,923,039	1,629,739	293,300
99-52-953	OPERATORS NOT TIME	0.000	0.00	0.00	0.00	0.00	5,250	0	5,250
ACTIVITY CODE 52 TOTAL		32.228					1,930,289	1,629,739	300,550
99-53-920	CRAFTS/TRADES	3.000	6,240.00	34.41	33.58	33.86	211,266	211,266	0
99-53-923	CRAFTS/TRADES NOT TIME	0.000	0.00	0.00	0.00	0.00	2,400	1,600	800
ACTIVITY CODE 53 TOTAL		3.000					213,666	212,866	800
PROGRAM TOTAL		39.070					2,492,548	2,155,443	337,105

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

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

3/ Use three decimal places.

North Kitsap School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	692,946	XXXXX	272,500	XXXXX	340,000	XXXXX
(1) Credit Transfers	-692,946	XXXXX	-272,500	XXXXX	-340,000	XXXXX
(2) Certificated Salaries	35,933,915	42.11	37,631,904	39.08	40,855,656	41.29
(3) Classified Salaries	16,473,990	19.30	17,632,965	18.31	18,261,162	18.45
(4) Employee Benefits and Payroll Taxes	20,410,793	23.92	23,118,569	24.01	22,692,753	22.93
(5) Supplies and Materials	3,419,805	4.01	8,747,043	9.08	8,524,420	8.61
(7) Purchased Services	8,924,838	10.46	9,031,804	9.38	8,539,883	8.63
(8) Travel	45,306	0.05	83,253	0.09	36,206	0.04
(9) Capital Outlay	128,171	0.15	48,100	0.05	44,000	0.04
TOTAL EXPENDITURES	85,336,819	100.00	96,293,638	100.00	98,954,080	100.00

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

	(1) Actual 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	46,889,917	54.95	54,774,917	56.88	56,070,838	56.66
28 Extracur	1,868,528	2.19	2,075,466	2.16	1,969,639	1.99
29 Pmt to SD	26,368	0.03	0	0.00	100,000	0.10
TOTAL TEACHING ACTIVITIES	48,784,812	57.17	56,850,383	59.04	58,140,477	58.76
TEACHING SUPPORT						
22 Lrn Resrc	1,386,621	1.62	1,451,005	1.51	1,672,345	1.69
24 Guid/Coun	2,306,184	2.70	2,417,385	2.51	2,667,748	2.70
25 Pupil M/S	890,892	1.04	1,072,398	1.11	1,006,138	1.02
26 Health	3,676,640	4.31	3,553,470	3.69	3,601,941	3.64
31 InstProDev	459,438	0.54	856,517	0.89	684,977	0.69
32 Inst Tech	384,215	0.45	84,380	0.09	16,485	0.02
33 Curriculum	433,983	0.51	608,000	0.63	931,500	0.94
34 Prof Lrng St	0	0.00	573,292	0.60	606,648	0.61
TOTAL TEACHING SUPPORT	9,537,973	11.18	10,616,447	11.03	11,187,782	11.31
OTHER SUPPORT ACTIVITIES						
42 Food	705,059	0.83	636,000	0.66	740,000	0.75
44 Operation	1,762,998	2.07	1,406,746	1.46	1,407,960	1.42
49 Transfers	-481,873	-0.56	0	0.00	0	0.00
52 Operation	2,728,953	3.20	3,487,831	3.62	3,228,924	3.26
53 Maintnce	447,378	0.52	524,870	0.55	500,036	0.51
56 Insurance	0	0.00	0	0.00	0	0.00
58 Remote Learning Operations	XXXXX	XXXXX	XXXXX	XXXXX	0	0.00
59 Transfers	-211,073	-0.25	-272,500	-0.28	-340,000	-0.34
62 Grnd Mnt	718,839	0.84	790,895	0.82	747,086	0.75
63 Oper Bldg	2,841,337	3.33	2,840,776	2.95	3,041,963	3.07
64 Maintnce	2,079,510	2.44	1,723,364	1.79	1,629,544	1.65
65 Utilities	1,719,021	2.01	2,138,000	2.22	2,420,000	2.45
67 Bldg Secu	48,711	0.06	51,000	0.05	38,000	0.04
68 Insurance	794,611	0.93	917,131	0.95	1,087,851	1.10
72 Info Sys	2,193,297	2.57	2,418,049	2.51	2,333,129	2.36
73 Printing	0	0.00	0	0.00	0	0.00

North Kitsap School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	0	0.00	0	0.00	0	0.00
83 Interest	0	0.00	0	0.00	0	0.00
84 Principal	0	0.00	0	0.00	0	0.00
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	432,333	0.51	613,441	0.64	584,089	0.59
TOTAL OTHER SUPPORT ACTIVITIES	15,779,100	18.49	17,275,603	17.94	17,418,582	17.60
UNIT ADMINISTRATION						
23 Princ Off	4,857,753	5.69	5,057,887	5.25	5,218,201	5.27
TOTAL UNIT ADMINISTRATION	4,857,753	5.69	5,057,887	5.25	5,218,201	5.27
CENTRAL ADMINISTRATION						
11 Bd of Dir	144,914	0.17	398,000	0.41	228,000	0.23
12 Supt Off	423,177	0.50	434,149	0.45	419,345	0.42
13 Busns Off	1,034,094	1.21	1,080,695	1.12	1,156,267	1.17
14 HR	946,156	1.11	899,682	0.93	1,004,990	1.02
15 Pblc Rltn	208,833	0.24	226,654	0.24	230,870	0.23
21 Supv Inst	1,907,622	2.24	1,845,829	1.92	2,338,370	2.36
41 Supervisn	222,542	0.26	242,721	0.25	242,605	0.25
51 Supervisn	640,108	0.75	568,037	0.59	555,603	0.56
61 Supv Bldg	461,918	0.54	797,551	0.83	812,988	0.82
TOTAL CENTRAL ADMINISTRATION	5,989,365	7.02	6,493,318	6.74	6,989,038	7.06
TOTAL EXPENDITURES	85,336,819	100.00	96,293,638	100.00	98,954,080	100.00

North Kitsap School District No.400

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

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

PART I: LOCAL PROPERTY TAX COLLECTIONS

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

PART II: TIMBER EXCISE TAX

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

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

North Kitsap School District No.400

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

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

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

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

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

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

North Kitsap School District No.400

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	321.286	80.37	85.719	30.22
28 Extracurricular	2.000	0.50	3.139	1.11
TOTAL TEACHING ACTIVITIES	323.286	80.87	88.858	31.33
TEACHING SUPPORT				
22 Learning Resources	9.200	2.30	3.640	1.28
24 Guidance and Counseling	16.270	4.07	5.840	2.06
25 Pupil Management and Safety	0.000	0.00	9.383	3.31
26 Health/Related Services	23.600	5.90	0.966	0.34
31 InstProDev	1.400	0.35	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	0.190	0.07
33 Curriculum	0.000	0.00	0.000	0.00
34 Professional Learning - State	0.000	0.00	XXXXX	XXXXX
TOTAL TEACHING SUPPORT	50.470	12.63	20.019	7.06
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	15.312	5.40
52 Operations	XXXXX	XXXXX	32.228	11.36
53 Maintenance	XXXXX	XXXXX	3.000	1.06
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	XXXXX	XXXXX	5.734	2.02
63 Operation of Buildings	XXXXX	XXXXX	33.331	11.75
64 Maintenance	XXXXX	XXXXX	9.000	3.17
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	XXXXX	XXXXX	0.000	0.00
72 Information Systems	0.000	0.00	15.175	5.35
73 Printing	0.000	0.00	0.000	0.00
74 Warehousing and Distribution	0.000	0.00	0.000	0.00
75 Motor Pool	0.000	0.00	0.000	0.00
91 Public Activities	0.000	0.00	2.000	0.71
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	115.780	40.82

North Kitsap School District No.400

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
UNIT ADMINISTRATION				
23 Principal's Office	15.600	3.90	22.510	7.94
TOTAL UNIT ADMINISTRATION	15.600	3.90	22.510	7.94
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.25	0.800	0.28
13 Business Office	0.000	0.00	9.000	3.17
14 Human Resources	1.000	0.25	4.812	1.70
15 Public Relations	0.000	0.00	1.000	0.35
21 Supervision - Instruction	8.400	2.10	4.146	1.46
41 Supervision - Nutrition Services	0.000	0.00	1.869	0.66
51 Supervision - Transportation	0.000	0.00	3.842	1.35
61 Supervision - Building	0.000	0.00	11.000	3.88
TOTAL CENTRAL ADMINISTRATION	10.400	2.60	36.469	12.86
TOTAL FTE STAFF	399.756	100.00	283.636	100.00

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

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

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

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

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

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

North Kitsap School District No.400

SUMMARY OF DEBT SERVICE FUND BUDGET

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

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

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

North Kitsap School District No.400

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

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

North Kitsap School District No.400

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

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

North Kitsap School District No.400

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

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

PART I: LOCAL PROPERTY TAX COLLECTIONS

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

PART II: TIMBER EXCISE TAX

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

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

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

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

A. VOTED BONDS

Date of Issue	1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2021
---------------	----	--------------------------	--

B. NONVOTED BONDS

Date of Issue	1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2021
---------------	----	--------------------------	--

TOTAL ALL BONDS			2/
-----------------	--	--	----

1/ Include only bond issues for which debt service costs are included on page DS1. Please list in Sections A and B above the outstanding bond issues in date order, beginning with the earliest issue.

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

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

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	9,513,840	11,002,984	14,503,110
2000 Local Nontax Support	208,438	85,000	1,135,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	68,800	0	0
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	9,791,079	11,087,984	15,638,110
EXPENDITURES			
10 Sites	1,285,129	1,250,000	0
20 Buildings	3,948,014	8,442,142	17,192,142
30 Equipment	342,876	1,000,000	0
40 Energy	447,969	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	6,447,629	10,692,142	17,192,142
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	350,000	350,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	3,343,450	45,842	-1,904,032
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	1,964,993	1,000,000	3,000,000

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

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	272,052	221,500	72,000
G.L.867 Restricted from Mitigation Fee Proceeds	575,647	570,000	975,000
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	804,585	788,000	837,000
G.L.890 Unassigned Fund Balance	804,585	0	0
F. TOTAL BEGINNING FUND BALANCE	273,827	2,579,500	4,884,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	1,964,993	1,000,000	919,768
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	272,052	271,500	100,000
G.L.867 Restricted from Mitigation Fee Proceeds	575,647	570,000	1,075,000
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	804,585	783,842	885,200
G.L.890 Unassigned Fund Balance	XXXXX	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	3,617,277	2,625,342	2,979,968

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

North Kitsap School District No.400

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

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

North Kitsap School District No.400

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

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

North Kitsap School District No.400

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

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

North Kitsap School District No.400

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

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

North Kitsap School District No.400

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

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

PART I: LOCAL PROPERTY TAX COLLECTIONS

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

PART II: TIMBER EXCISE TAX

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

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

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

North Kitsap School District No.400

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

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

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

PROGRAM CP - Capital Projects

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

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

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

3/ Use three decimal places.

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

PROGRAM CP - Capital Projects

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

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

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

3/ Use three decimal places.

North Kitsap School District No.400

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

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

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

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

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

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

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

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

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

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

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

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

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

North Kitsap School District No.400

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

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

PART I: LOCAL PROPERTY TAX COLLECTIONS

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

PART II: TIMBER EXCISE TAX

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

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

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

North Kitsap School District No.400

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

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

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

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

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

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

North Kitsap School District No. 400

Budget Edit Report

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.704	On report GF4, Revenue Account 3121 + 4121 + 4321 + 6121 + 6221 + 6321 + 7121 + 8521; on report GF8, expenditures for Program 21	9,489,065.00	11,812,856.00
Informational	1.705	On report GF4, Revenue Account 6124 + 6224 + 6324; on report GF8, expenditures for Program 24.	1,487,875.00	1,661,802.00
Informational	1.717	On report GF4, Revenue Account 4155; on report GF8, expenditures for Program 55.	1,310,457.00	1,382,886.00
Informational	1.723	On report GF4, Revenue Account 6164 + 6264 + 6364; on report GF8, expenditures for Program 64.	38,000.00	54,134.00
Informational	1.724	On report GF4, Revenue Account 4165 + 4365; on report GF8, expenditures for Program 65.	394,582.00	474,741.00
Informational	1.728	On report GF4, Revenue Account 2173; on report GF8, expenditures for Program 73.	0.00	24,794.00
Informational	1.737	On report GF4, Revenue Account 2186; on report GF8, expenditures for Program 86.	57,700.00	79,001.00
Informational	1.738	On report GF, Revenue Account 2289 + 6189 + 6289 + 6389 + 7189 + 8189; on report GF8, expenditures for Program 89	295,000.00	630,769.00
Informational	1.739	On report GF4, Revenue Account 2298 + 4198 + 4398 + 6198 + 6298 + 6398 + 6998 + 7198; on report GF8, expenditures for Program 98.	1,845,000.00	2,390,565.00
Informational	1.740	On report GF4, Revenue Account 4199 + 4399 + 6199 + 6299 + 6399 + 7199; on report GF8, expenditures for Program 99.	3,258,207.00	3,944,563.00

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

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

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

North Kitsap School District No. 400

Revenue Edit Report

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

MESSAGES

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

Type	Number	Message	F-195 Amount	F-197 Amount
Informational	601	On F-195, page GF2, Column 3, Total Beginning Fund Balance, is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = \$20,000.	18,000,000.00	19,103,486.44

North Kitsap School District No. 400

Revenue Edit Report

Type	Number	Message	F-195 Amount	F-197 Amount
Informational	602	On F-195, page TVF1, Column 3, Total Beginning Fund Balance, is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = \$5,000.	1,957,000.00	1,515,316.32
Informational	603	On F-195, page CP1, Column 3, Total Beginning Fund Balance, is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = \$1.	4,884,000.00	12,548,133.75
Informational	604	On F-195, page ASB1, Column 3, Beginning Fund Balance, G.L. 819, Restricted to Fund Purposes is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = \$20,000.	485,916.00	554,108.38

Superintendent of Public Instruction

North Kitsap School District
Kitsap County

Olympic Educational Service District 114
CCDDD 18400

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

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

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

Student Enrollment**Student Enrollment**

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

Student Enrollment**Student Enrollment**

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

Other Enrollment**Other Enrollment**

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

Other Staff Factors**Other Staff Factors**

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

Estimated Revenues**Enrollment and Headcounts**

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

Grants, Allocations and Awards

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

Estimated Revenues**Grants, Allocations and Awards**

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

Levies and Levy Transfers

Item Code	Item Name	Amount
V13	Est Nxt Yr LEA	0

Transportation Allocation and Depreciation

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

Estimate of Deductible Revenues

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

Estimated Hold Harmless

Item Code	Item Name	Amount
A30h	Estimated Hold Harmless	0.00

Free and Reduced Meals

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

North Kitsap School District
Kitsap CountyF-203 Worksheet Report
NKSD 21-22 F-203 v1Olympic Educational Service District 114
CCDDD 18400**I. Apportionment - Acct 3100****I. Computation for Guaranteed School - Generated Entitlement**

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

North Kitsap School District
Kitsap CountyF-203 Worksheet Report
NKSD 21-22 F-203 v1Olympic Educational Service District 114
CCDDD 18400

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

II. Computation for Guaranteed District-Generated Entitlement

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

North Kitsap School District
Kitsap CountyF-203 Worksheet Report
NKSD 21-22 F-203 v1Olympic Educational Service District 114
CCDDD 18400

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

North Kitsap School District
Kitsap CountyF-203 Worksheet Report
NKSD 21-22 F-203 v1Olympic Educational Service District 114
CCDDD 18400

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

III. Summary and Benefits

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

North Kitsap School District
Kitsap CountyF-203 Worksheet Report
NKSD 21-22 F-203 v1Olympic Educational Service District 114
CCDDD 18400

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

North Kitsap School District
Kitsap CountyF-203 Worksheet Report
NKSD 21-22 F-203 v1Olympic Educational Service District 114
CCDDD 18400

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

North Kitsap School District
Kitsap CountyF-203 Worksheet Report
NKSD 21-22 F-203 v1Olympic Educational Service District 114
CCDDD 18400

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

North Kitsap School District
Kitsap CountyF-203 Worksheet Report
NKSD 21-22 F-203 v1Olympic Educational Service District 114
CCDDD 18400**IV. Guaranteed Entitlement**

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

North Kitsap School District
Kitsap CountyF-203 Worksheet Report
NKSD 21-22 F-203 v1Olympic Educational Service District 114
CCDDD 18400**1191 SC – Skill Center**

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

North Kitsap School District
Kitsap CountyF-203 Worksheet Report
NKSD 21-22 F-203 v1Olympic Educational Service District 114
CCDDD 18400

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

Superintendent of Public Instruction

North Kitsap School District

Olympic Educational Service District 114

Kitsap County

F-203 Worksheet Report

CCDDD 18400

NKSD 21-22 F-203 v1

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

North Kitsap School District
Kitsap County

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

Olympic Educational Service District 114
CCDDD 18400

1191 MSCTE

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

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

North Kitsap School District
Kitsap CountyF-203 Worksheet Report
NKSD 21-22 F-203 v1Olympic Educational Service District 114
CCDDD 18400

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

Superintendent of Public Instruction

North Kitsap School District

Olympic Educational Service District 114

Kitsap County

F-203 Worksheet Report

CCDDD 18400

NKSD 21-22 F-203 v1

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

North Kitsap School District
Kitsap CountyF-203 Worksheet Report
NKSD 21-22 F-203 v1Olympic Educational Service District 114
CCDDD 18400**1191 CTE****Computation for Guaranteed School-Generated Entitlement (Grades 9 - 12 CTE)**

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

North Kitsap School District
Kitsap CountyF-203 Worksheet Report
NKSD 21-22 F-203 v1Olympic Educational Service District 114
CCDDD 18400

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

North Kitsap School District
Kitsap CountyF-203 Worksheet Report
NKSD 21-22 F-203 v1Olympic Educational Service District 114
CCDDD 18400

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

North Kitsap School District
Kitsap CountyF-203 Worksheet Report
NKSD 21-22 F-203 v1Olympic Educational Service District 114
CCDDD 18400**II. Special Education Excess Cost Allocation – Acct 4121**

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

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

2021-2022 School Year

State of Washington

Run July 08, 2021 10:39 AM

Superintendent of Public Instruction

North Kitsap School District

Olympic Educational Service District 114

Kitsap County

F-203 Worksheet Report

CCDDD 18400

NKSD 21-22 F-203 v1

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

Account 3121 Special Education, General Apportionment

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

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

North Kitsap School District
Kitsap CountyF-203 Worksheet Report
NKSD 21-22 F-203 v1Olympic Educational Service District 114
CCDDD 18400**III. Special Education BEA Rate per Student Calculation - Acct 4121****BEA Calculated Staff Units**

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

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

812.73 * 0.00399

2021-2022 School Year

State of Washington

Run July 08, 2021 10:39 AM

Superintendent of Public Instruction

North Kitsap School District

Olympic Educational Service District 114

Kitsap County

F-203 Worksheet Report

CCDDD 18400

NKSD 21-22 F-203 v1

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

$\frac{([\text{CLS BEA FTE K-3}] + [\text{CLS BEA FTE 4}] + [\text{CLS BEA FTE 5-6}] + [\text{CLS BEA FTE 7-8}] + [\text{CLS BEA FTE 9-12}])}{[\text{Enroll Total w/ Run Start and Dropout and ALE}]}$	
--	--

$(29.869 + 6.451 + 13.987 + 13.532 + 32.834) / 5,544.23$	
--	--

North Kitsap School District
Kitsap CountyF-203 Worksheet Report
NKSD 21-22 F-203 v1Olympic Educational Service District 114
CCDDD 18400**Salary Allocation**

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

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

4,423.33 + 495.78 + 1,017.53

2021-2022 School Year

State of Washington

Run July 08, 2021 10:39 AM

Superintendent of Public Instruction

North Kitsap School District

Olympic Educational Service District 114

Kitsap County

F-203 Worksheet Report

CCDDD 18400

NKSD 21-22 F-203 v1

Benefits Allocation

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

[CIS/CAS BEA Insurance Maint Total] + [CIS/CAS BEA Insurance Inc Total] + [CLS BEA Insurance Maint Total] + [CLS BEA Insurance Inc Total] + [CIS/CAS BEA Benefits Maint Total] + [CIS/CAS BEA Benefits Inc Total] + [CLS BEA Benefits Maint Total] + [CLS BEA Benefits Inc Total]	
---	--

701.80 + -8.87 + 209.24 + 80.40 + 1,095.22 + 21.29 + 226.95 + 3.84	
--	--

North Kitsap School District
Kitsap CountyF-203 Worksheet Report
NKSD 21-22 F-203 v1Olympic Educational Service District 114
CCDDD 18400**Substitutes BEA**

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

MSOC BEA

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

3. BEA Rate for Special Education

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

[TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD]	
---	--

5,936.64 + 2,329.87 + 30.29 + 1,403.89 + 89.99	
--	--

North Kitsap School District
Kitsap CountyF-203 Worksheet Report
NKSD 21-22 F-203 v1Olympic Educational Service District 114
CCDDD 18400**IV. Learning Assistance Program (LAP) – Acct 4155****LAP Regular Calculations**

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

North Kitsap School District
Kitsap CountyF-203 Worksheet Report
NKSD 21-22 F-203 v1Olympic Educational Service District 114
CCDDD 18400

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

LAP High Poverty Calculations

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

North Kitsap School District
Kitsap CountyF-203 Worksheet Report
NKSD 21-22 F-203 v1Olympic Educational Service District 114
CCDDD 18400

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

North Kitsap School District
Kitsap CountyF-203 Worksheet Report
NKSD 21-22 F-203 v1Olympic Educational Service District 114
CCDDD 18400**V. Transitional Bilingual Program (TBIP) – Acct 4165**

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

North Kitsap School District
Kitsap CountyF-203 Worksheet Report
NKSD 21-22 F-203 v1Olympic Educational Service District 114
CCDDD 18400

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

North Kitsap School District
Kitsap CountyF-203 Worksheet Report
NKSD 21-22 F-203 v1Olympic Educational Service District 114
CCDDD 18400

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

North Kitsap School District
Kitsap CountyF-203 Worksheet Report
NKSD 21-22 F-203 v1Olympic Educational Service District 114
CCDDD 18400**VI. Highly Capable (HiCap) – Acct 4174**

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

North Kitsap School District
Kitsap CountyF-203 Worksheet Report
NKSD 21-22 F-203 v1Olympic Educational Service District 114
CCDDD 18400

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

VII. School Food Service – Acct 4198

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

VIII. Transportation - Operations – Acct 4199

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

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

North Kitsap School District No.400

F-195F

ENROLLMENT AND STAFF COUNTS

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

North Kitsap School District No.400

F-195F

SUMMARY OF GENERAL FUND BUDGET

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

North Kitsap School District No.400

F-195F

SUMMARY OF GENERAL FUND BUDGET

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

North Kitsap School District No.400

F-195F

SUMMARY OF GENERAL FUND BUDGET

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

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

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

North Kitsap School District No.400

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

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

North Kitsap School District No.400

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

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

North Kitsap School District No.400

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

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

North Kitsap School District No.400

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

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

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

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

North Kitsap School District No.400

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

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

North Kitsap School District No.400

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

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

North Kitsap School District No.400

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

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

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

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

North Kitsap School District No.400

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

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

North Kitsap School District No.400

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

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

North Kitsap School District No.400

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

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

1/ Includes interest portion of purchase contracts.

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

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