

North Kitsap School District No.400

FISCAL YEAR 2023-2024

REPORT TITLE	PAGE NAME
<b>LEVY</b>	
Budget and Excess Levy Certification	Certification Page
Budget and Excess Levy Summary	Fund Summary
<b>GENERAL FUND BUDGET</b>	
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
<b>ASSOCIATED STUDENT BODY FUND BUDGET</b>	
Summary of Associated Student Body Fund	ASB1
<b>DEBT SERVICE FUND BUDGET</b>	
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
<b>CAPITAL PROJECTS FUND BUDGET</b>	
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 2023-2024

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

Signed 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, 2023 through August 31, 2024.

ESD Superintendent or Designee

Signed Date

OSPI Representative

Signed Date

Lock and Print Date: 07/06/2023

North Kitsap School District No.400

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
<b>SECTION A: BUDGET SUMMARY</b>					
Total Revenues and Other Financing Sources	104,073,667	912,038	500	14,124,275	610,000
Total Appropriation (Expenditures)	106,132,409	991,907	0	23,000,000	1,500,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	0	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	-2,058,741	-79,869	500	-8,875,725	-890,000
Beginning Total Fund Balance	9,200,000	428,337	26,500	10,200,000	2,250,000
Ending Total Fund Balance	7,141,258	348,468	27,000	1,324,275	1,360,000
<b>SECTION B: EXCESS LEVIES FOR 2024 COLLECTION</b>					
Excess levies approved by voters for 2024 collection	17,777,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	535,825	0	0	0	0
Net excess levy amount for 2024 collection after rollback	17,241,175	XXXXX	0	14,195,000	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 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
<b>ENROLLMENT AND STAFFING SUMMARY</b>						
Total K-12 FTE Enrollment Counts	5,393.86		5,437.00		5,268.70	
FTE Certificated Employees	395.269		398.500		377.997	
FTE Classified Employees	260.420		289.804		287.045	
<b>FINANCIAL SUMMARY</b>						
Total Revenues and Other Financing Sources	93,649,969		103,117,679		104,073,667	
Total Expenditures	97,324,008		107,791,442		106,132,409	
Total Beginning Fund Balance	17,566,232		12,730,000		9,200,000	
Total Ending Fund Balance	13,892,193		8,056,237		7,141,258	
<b>EXPENDITURE SUMMARY BY PROGRAM GROUPS</b>						
Regular Instruction	48,236,892	49.56	54,270,000	50.35	51,740,311	48.75
Federal Special Purpose Funding	XXXXX	XXXXX	XXXXX	XXXXX	73,846	0.07
Special Education Instruction	14,430,725	14.83	15,123,689	14.03	16,229,344	15.29
Vocational Instruction	3,487,670	3.58	3,908,262	3.63	4,193,713	3.95
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	3,375,327	3.47	3,860,502	3.58	4,199,398	3.96
Other Instructional Programs	149,147	0.15	4,183,326	3.88	4,195,752	3.95
Community Services	427,773	0.44	791,464	0.73	668,343	0.63
Support Services	21,761,576	22.36	23,323,409	21.64	24,831,702	23.40
Total - Program Groups	97,324,008	100.00	107,791,442	100.00	106,132,409	100.00
<b>EXPENDITURE SUMMARY BY ACTIVITY GROUPS</b>						
Teaching Activities	53,867,553	55.35	62,576,675	58.05	59,352,434	55.92
Teaching Support	11,854,384	12.18	13,245,193	12.29	13,883,833	13.08
Other Supportive Activities	18,425,731	18.93	19,162,408	17.78	19,888,610	18.74
Building Administration	5,421,296	5.57	5,500,440	5.10	5,238,630	4.94
Central Administration	7,086,947	7.28	7,306,726	6.78	7,768,902	7.32
Total - Activity Groups	97,324,008	100.00	107,791,442	100.00	106,132,409	100.00

North Kitsap School District No.400

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
<b>EXPENDITURE SUMMARY BY OBJECTS</b>						
Certificated Salaries	40,759,258	41.88	43,272,974	40.15	42,427,245	39.98
Classified Salaries	18,090,916	18.59	19,889,580	18.45	20,555,603	19.37
Employee Benefits and Payroll Taxes	21,850,954	22.45	24,242,883	22.49	21,849,197	20.59
Supplies, Instructional Resources and Noncapitalized Items	5,570,736	5.72	11,100,741	10.30	10,353,646	9.76
Purchased Services	10,838,289	11.14	9,001,048	8.35	10,848,768	10.22
Travel	44,273	0.05	38,016	0.04	22,950	0.02
Capital Outlay	169,581	0.17	246,200	0.23	75,000	0.07
Total - Objects	97,324,008	100.00	107,791,442	100.00	106,132,409	100.00

North Kitsap School District No.400

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2021-2022	Budget 2/ 2022-2023	Budget 3/ 2023-2024
<b>A. FTE ENROLLMENT COUNTS (calculate to two decimal places)</b>			
1. Kindergarten /2	374.47	387.00	350.10
2. Grade 1	345.95	389.00	370.10
3. Grade 2	380.89	333.00	418.40
4. Grade 3	389.20	384.00	359.60
5. Grade 4	396.43	403.00	371.20
6. Grade 5	409.19	396.00	406.30
7. Grade 6	393.22	418.00	387.70
8. Grade 7	389.79	401.00	418.90
9. Grade 8	411.57	395.00	403.40
10. Grade 9	429.29	446.00	392.60
11. Grade 10	455.89	442.00	421.20
12. Grade 11 (excluding Running Start)	323.20	410.00	343.40
13. Grade 12 (excluding Running Start)	313.75	360.00	355.80
<b>14. SUBTOTAL</b>	<b>5,012.84</b>	<b>5,164.00</b>	<b>4,998.70</b>
15. Running Start	186.36	186.00	170.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	194.66	87.00	100.00
<b>18. TOTAL K-12</b>	<b>5,393.86</b>	<b>5,437.00</b>	<b>5,268.70</b>
<b>B. STAFF COUNTS (calculate to three decimal places)</b>			
1. General Fund FTE Certificated Employees /4	395.27	398.50	377.997
2. General Fund FTE Classified Employees /4	260.42	289.80	287.045

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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	12,957,792	15,203,799	17,120,271
2000   Local Nontax Support	807,229	1,647,220	3,279,020
3000   State, General Purpose	52,764,289	57,009,209	57,779,685
4000   State, Special Purpose	14,076,792	16,144,383	16,280,491
5000   Federal, General Purpose	1,849,824	1,852,000	1,132,000
6000   Federal, Special Purpose	11,193,355	10,911,068	8,482,200
7000   Revenues from Other School Districts	389	0	0
8000   Revenues from Other Entities	0	0	0
9000   Other Financing Sources	300	350,000	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>93,649,969</b>	<b>103,117,679</b>	<b>104,073,667</b>
<b>EXPENDITURES</b>			
00   Regular Instruction	48,236,892	54,270,000	51,740,311
10   Federal Special Purpose Funding	5,454,898	2,330,790	73,846
20   Special Education Instruction	14,430,725	15,123,689	16,229,344
30   Vocational Education Instruction	3,487,670	3,908,262	4,193,713
40   Skill Center Instruction	0	0	0
50 and 60   Compensatory Education Instruction	3,375,327	3,860,502	4,199,398
70   Other Instructional Programs	149,147	4,183,326	4,195,752
80   Community Services	427,773	791,464	668,343
90   Support Services	21,761,576	23,323,409	24,831,702
<b>B. TOTAL EXPENDITURES</b>	<b>97,324,008</b>	<b>107,791,442</b>	<b>106,132,409</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>-3,674,038</b>	<b>-4,673,763</b>	<b>-2,058,741</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	279,465	0	0
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	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



North Kitsap School District No.400

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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	167,287	850,000	800,000
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	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	0	0	900,000
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	435,607	500,000	0
G.L.890 Unassigned Fund Balance	9,731,114	3,930,000	0
G.L.891 Unassigned to Minimum Fund Balance Policy	6,952,758	7,450,000	7,500,000
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>17,566,232</b>	<b>12,730,000</b>	<b>9,200,000</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	181,020	0	0
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	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	1,643,511	850,000	200,000
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	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	0	0	500,000
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	303,614	500,000	0
G.L.890 Unassigned Fund Balance	4,218,647	-743,763	0

North Kitsap School District No.400

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.891 Unassigned to Minimum Fund Balance Policy	7,545,401	7,450,000	6,441,258
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	13,892,193	8,056,237	7,141,258

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.

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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
<b>LOCAL TAXES</b>			
1100   Local Property Tax	12,951,027	15,203,799	17,120,271
1300   Sale of Tax Title Property	328	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	6,436	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
1000   TOTAL LOCAL TAXES	12,957,792	15,203,799	17,120,271
<b>LOCAL SUPPORT NONTAX</b>			
2100   Tuitions and Fees, Unassigned	46,633	57,000	58,000
2122   Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131   Secondary Vocational Education Tuition	60	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	2,000	0	0
2186   Community School Tuition and Fees	45,523	57,700	60,000
2188   Childcare Tuitions and Fees	0	0	0
2200   Sales of Goods, Supplies, and Services, Unassigned	20,184	1,500	10,000
2231   Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	60,000	0
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	46,149	240,000	97,000
2298   School Food Services, Sales of Goods, Supplies and Svcs	24,223	800,000	625,000
2300   Investment Earnings	73,054	60,000	120,000
2400   Interfund Loan Interest Earnings	0	0	0
2450   Other Interest Earnings	0	0	0
2500   Gifts and Donations	172,760	95,000	110,000
2600   Fines and Damages	15,124	6,020	6,020
2700   Rentals and Leases	121,096	100,000	150,000
2800   Insurance Recoveries	134,975	0	0
2900   Local Support Nontax, Unassigned	23,886	140,000	2,013,000
2910   E-Rate	81,563	30,000	30,000
2998   Local School Food Services-non NSLP	0	0	0

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

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
2000   TOTAL LOCAL SUPPORT NONTAX	807,229	1,647,220	3,279,020
STATE, GENERAL PURPOSE			
3100   Apportionment	51,598,327	55,761,242	56,543,178
3121   Special Education--General Apportionment	1,165,961	1,247,967	1,236,507
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	52,764,289	57,009,209	57,779,685
STATE, SPECIAL PURPOSE			
4100   Special Purpose, Unassigned	0	0	0
4109   Transition To Kindergarten	XXXXX	XXXXX	0
4121   Special Education	8,479,598	10,539,338	10,006,494
4122   Special Ed-Infants and Toddlers-State	0	0	0
4126   State Institutions, Special Education	0	0	0
4155   Learning Assistance	1,306,945	1,467,911	1,573,107
4156   State Institutions, Centers, and Homes, Delinquent	0	0	0
4158   Special and Pilot Programs	367,916	328,000	290,000
4159   Institutions-Juveniles in Adult Jails	0	0	0
4165   Transitional Bilingual	427,974	442,719	510,612
4174   Highly Capable	175,974	187,502	187,758
4188   Childcare	0	0	0
4198   School Food Services	46,071	40,000	12,520
4199   Transportation--Operations	3,258,207	3,138,913	3,700,000
4300   Other State Agencies, Unassigned	0	0	0
4321   Special Education--Other State Agencies	14,107	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	14,076,792	16,144,383	16,280,491

North Kitsap School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	1,568,083	1,670,000	950,000
5329   Impact Aid, Special Education Funding	281,740	182,000	182,000
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit - Federal	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>1,849,824</b>	<b>1,852,000</b>	<b>1,132,000</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
6100   Special Purpose, OSPI, Unassigned	0	4,000,000	4,000,000
6109   Transition To Kindergarten	XXXXX	XXXXX	0
6111   Federal Special Purpose-SLFRF	2,509,924	31,153	0
6112   Federal Special Purpose-ESSER II	10,919	0	0
6113   Federal Special Purpose-ESSER III	1,595,789	2,500,000	0
6114   Federal Special Purpose ESSER III Learning Loss	765,904	0	0
6118   Federal Special Purpose-Reserved G	0	0	0
6119   Federal Special Purpose-Cares Act - Other	299,427	200,000	0
6121   Special Education--Medicaid Reimbursement	0	0	0
6122   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123   SP,Ed, Sup, IDEA, Fed	270,457	0	0
6124   Special Education--Supplemental	1,260,268	1,199,116	1,218,000
6125   Special Education-Infants and Toddlers-Federal	0	0	0
6138   Secondary Vocational Education	36,408	34,500	38,200
6146   Skill Center	0	0	0
6151   Disadvantaged ESEA Disadvantaged, Fed	783,539	971,942	1,045,000
6152   School Improve, Fed Other Title Grants under ESEA, Fed	212,964	221,861	220,000
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)	31,652	35,903	36,000
6167   Indian Education JOM	0	0	0
6168   Indian Education, ED	0	0	0

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

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6176   Targeted Assistance ESSER I	0	0	0
6178   Youth Training Programs	0	0	0
6188   Childcare	0	0	0
6189   Other Community Services	0	0	0
6198   School Food Services	2,160,386	1,000,000	1,200,000
6199   Transportation--Operations	0	0	0
6200   Direct Special Purpose Grants	0	0	0
6210   E-Rate	XXXXX	XXXXX	0
6211   Federal Special Purpose--SLFRF	0	0	0
6212   Federal Special Purpose--ESSER II	0	0	0
6213   Federal Special Purpose--ESSER III	0	0	0
6214   Federal Special Purpose ESSER III Learning Loss	0	0	0
6218   Federal Special Purpose--Reserved G	0	0	0
6219   Federal Special Purpose--Cares Act - Other	0	0	0
6221   Special Education--Medicaid Reimbursement	0	0	0
6222   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223   SP,Ed, Sup, IDEA, Fed	0	0	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	280,047	373,000	380,000
6264   Limited English Proficiency (formerly Bilingual)	0	0	0
6267   Indian Education JOM	0	0	0
6268   Indian Education, ED	121,356	128,593	125,000
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

North Kitsap School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6298   School Food Services	0	0	0
6299   Transportation--Operations	0	0	0
6300   Federal Grants Through Other Agencies, Unassigned	0	0	0
6310   Medicaid Administrative Match	60,321	70,000	75,000
6311   Federal Special Purpose--SLFRF	0	0	0
6312   Federal Special Purpose--ESSER II	0	0	0
6313   Federal Special Purpose--ESSER III	0	0	0
6314   Federal Special Purpose ESSER III Learning Loss	0	0	0
6318   Federal Special Purpose--Reserved G	0	0	0
6319   Federal Special Purpose--Cares Act - Other	603,124	0	0
6321   Special Education--Medicaid Reimbursement	36,606	0	0
6322   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323   SP,Ed, Sup, IDEA, Fed	0	0	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	154,262	145,000	145,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	11,193,355	10,911,068	8,482,200

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

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES FROM OTHER SCHOOL DISTRICTS			
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	389	0	0
7301   Nonhigh Participation	0	0	0
7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	389	0	0
REVENUES FROM OTHER ENTITIES			
8100   Governmental Entities	0	0	0
8101   Governmental Entities-Enrichment	0	0	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	300	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	0
9000 TOTAL OTHER FINANCING SOURCES	300	350,000	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	93,649,969	103,117,679	104,073,667



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

North Kitsap School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
<b>REGULAR INSTRUCTION</b>			
01   Basic Education	46,229,157	52,979,596	50,787,786
02   Alternative Learning Experience	2,007,735	1,290,404	952,525
03   Basic Education - Dropout Reengagement	0	0	0
09   Transition to Kindergarten	XXXXX	XXXXX	0
00   <b>TOTAL REGULAR INSTRUCTION</b>	<b>48,236,892</b>	<b>54,270,000</b>	<b>51,740,311</b>
<b>FEDERAL SPECIAL PURPOSE FUNDING</b>			
11   Federal Special Purpose - SLFRF	2,509,924	31,814	36,949
12   Federal Special Purpose - ESSER II	10,406	0	0
13   Federal Special Purpose - ESSER III	1,367,171	2,098,976	36,897
14   Federal Special Purpose ESSER III Learning Loss	664,845	0	0
18   Federal Special Purpose - Reserved G	0	0	0
19   Federal Special Purpose - Cares Act - Other	902,551	200,000	0
10   <b>TOTAL FEDERAL SPECIAL PURPOSE FUNDING</b>	<b>5,454,898</b>	<b>2,330,790</b>	<b>73,846</b>
<b>SPECIAL EDUCATION INSTRUCTION</b>			
21   Special Education, Supplemental, State	12,684,813	12,783,695	14,590,634
22   Special Education, Infants and Toddlers, State	0	0	0
23   Special Education, ARP, IDEA, Federal	257,750	0	0
24   Special Education, Supplemental, Federal	1,206,421	1,838,905	1,295,587
25   Special Education, Infants and Toddlers, Federal	0	0	0
26   Special Education, Institutions, State	0	0	0
29   Special Education, Other, Federal	281,740	501,089	343,123
20   <b>TOTAL SPECIAL EDUCATION INSTRUCTION</b>	<b>14,430,725</b>	<b>15,123,689</b>	<b>16,229,344</b>
<b>VOCATIONAL EDUCATION INSTRUCTION</b>			
31   Vocational, Basic, State	2,604,619	2,915,392	3,172,971
34   Middle School Career and Technical Education, State	848,305	955,060	982,483
38   Vocational, Federal	34,747	37,810	38,259
39   Vocational, Other Categorical	0	0	0
30   <b>TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>	<b>3,487,670</b>	<b>3,908,262</b>	<b>4,193,713</b>
<b>SKILL CENTER INSTRUCTION</b>			
45   Skill Center, Basic, State	0	0	0

North Kitsap School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
46   Skill Center, Federal	0	0	0
47   Skill Center - Facility Upgrades	0	0	0
40   TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTUCTION			
51   Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	745,620	926,869	981,795
52   Other Title Grants under ESEA-Federal	202,958	298,185	382,405
53   Migrant ESEA Migrant, Federal	0	0	0
54   Reading First, Federal	0	0	0
55   Learning Assistance Program (LAP), State	1,279,794	1,393,577	1,503,782
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	353,916	250,320	288,388
59   Institutions - Juveniles in Adult Jails	0	0	0
61   Head Start, Federal	0	0	0
62   Math and Science, Professional Development, Federal	280,047	372,996	372,785
64   Limited English Proficiency, Federal	30,165	35,754	35,884
65   Transitional Bilingual, State	367,249	461,765	516,771
67   Indian Education, Federal, JOM	0	0	0
68   Indian Education, Federal, ED	115,577	121,036	117,588
69   Compensatory, Other	0	0	0
50 and 60   TOTAL COMPENSATORY EDUCATION INSTRUCTION	3,375,327	3,860,502	4,199,398
OTHER INSTRUCTIONAL PROGRAMS			
71   Traffic Safety	0	0	0
73   Summer School	0	25,017	21,948
74   Highly Capable	149,147	158,309	173,804
76   Targeted Assistance	0	0	0
78   Youth Training Programs, Federal	0	0	0
79   Instructional Programs, Other	0	4,000,000	4,000,000
70   TOTAL OTHER INSTRUCTIONAL PROGRAMS	149,147	4,183,326	4,195,752
COMMUNITY SERVICES			
81   Public Radio/Television	0	0	0
86   Community Schools	38,108	82,950	45,000
88   Early Learning Programs	0	0	0

North Kitsap School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
89   Other Community Services	389,665	708,514	623,343
80   TOTAL COMMUNITY SERVICES	427,773	791,464	668,343
SUPPORT SERVICES			
97   District-wide Support	15,140,558	16,315,975	17,298,004
98   School Food Services	2,385,935	2,546,520	2,698,892
99   Pupil Transportation	4,235,083	4,460,914	4,834,806
90   TOTAL SUPPORT SERVICES	21,761,576	23,323,409	24,831,702
TOTAL PROGRAM EXPENDITURES	97,324,008	107,791,442	106,132,409

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	50,787,786	256,250		30,696,015	4,144,598	10,837,047	2,382,058	2,429,318	2,500	40,000
02   ALE	952,525	0		484,118	109,443	193,851	5,113	160,000	0	0
03   Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
09   Transition to Kindergarten	0	0		0	0	0	0	0	0	0
<b>TOTAL REGULAR INSTRUCTION</b>	<b>51,740,311</b>	<b>256,250</b>		<b>31,180,133</b>	<b>4,254,041</b>	<b>11,030,898</b>	<b>2,387,171</b>	<b>2,589,318</b>	<b>2,500</b>	<b>40,000</b>
11   Federal Special Purpose - SLFRF	36,949	0		29,676	0	7,273	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	36,897	0		0	25,262	11,635	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 - Other	0	0		0	0	0	0	0	0	0
<b>TOTAL FEDERAL SPECIAL PURPOSE FUNDING</b>	<b>73,846</b>	<b>0</b>		<b>29,676</b>	<b>25,262</b>	<b>18,908</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
21   Sp Ed, Sup, St	14,590,634	15,000		6,465,017	2,933,483	3,711,134	61,000	1,405,000	0	0
22   Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23   Sp Ed, Sup, IDEA, Fed	0	0		0	0	0	0	0	0	0
24   Sp Ed, Sup, Fed	1,295,587	0		48,451	769,927	477,209	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
25   Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26   Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29   Sp Ed, Oth, Fed	343,123	0		0	220,893	122,230	0	0	0	0
<b>TOTAL SPECIAL EDUCATION INSTRUCTION</b>	<b>16,229,344</b>	<b>15,000</b>		<b>6,513,468</b>	<b>3,924,303</b>	<b>4,310,573</b>	<b>61,000</b>	<b>1,405,000</b>	<b>0</b>	<b>0</b>
31   Voc, Basic, St	3,172,971	0		1,708,741	80,101	557,379	669,250	157,500	0	0
34   MidSchCar/Tec	982,483	0		574,576	11,883	182,874	213,150	0	0	0
38   Voc, Fed	38,259	0		29,734	0	8,525	0	0	0	0
39   Voc, Other	0	0		0	0	0	0	0	0	0
<b>TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>	<b>4,193,713</b>	<b>0</b>		<b>2,313,051</b>	<b>91,984</b>	<b>748,778</b>	<b>882,400</b>	<b>157,500</b>	<b>0</b>	<b>0</b>
45   Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46   Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47   Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
<b>TOTAL SKILL CENTER INSTRUCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
51   ESEA Disadvantaged, Federal	981,795	0		433,775	167,328	212,592	168,100	0	0	0
52   Other Title Grants under ESEA-Federal	382,405	0	0	250,420	0	47,985	0	80,850	3,150	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	1,503,782	0		712,476	261,304	376,702	95,550	57,750	0	0
56   St In, Ctr/Hm, D	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
57   St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58   Sp/Plt Pgm, St	288,388	0		219,926	0	44,312	0	17,850	6,300	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	372,785	0		30,083	0	7,702	335,000	0	0	0
64   LEP, Fed	35,884	0		21,716	0	6,568	7,600	0	0	0
65   Tran Biling, St	516,771	0		109,149	71,925	75,697	10,000	250,000	0	0
67   Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68   Ind Ed, Fd, ED	117,588	0		0	75,876	34,887	6,825	0	0	0
69   Comp, Othr	0	0		0	0	0	0	0	0	0
<b>TOTAL COMPENSATORY EDUCATION INSTRUCTION</b>	<b>4,199,398</b>	<b>0</b>	<b>0</b>	<b>1,777,545</b>	<b>576,433</b>	<b>806,445</b>	<b>623,075</b>	<b>406,450</b>	<b>9,450</b>	<b>0</b>
71   Traffic Safety	0	0		0	0	0	0	0	0	0
73   Summer School	21,948	0		20,000	0	1,948	0	0	0	0
74   Highly Capable	173,804	0		103,193	17,064	38,547	15,000	0	0	0
76   Target Asst	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	4,000,000	0		0	0	0	4,000,000	0	0	0
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>4,195,752</b>	<b>0</b>		<b>123,193</b>	<b>17,064</b>	<b>40,495</b>	<b>4,015,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
81   Public Radio/TV	0	0		0	0	0	0	0	0	0
86   Comm Schools	45,000	0		0	0	0	5,000	40,000	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
88   Early Learning Programs	0	0		0	0	0	0	0	0	0
89   Othr Comm Srv	623,343	0	0	0	436,304	138,039	39,000	10,000	0	0
<b>TOTAL COMMUNITY SERVICES</b>	<b>668,343</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>436,304</b>	<b>138,039</b>	<b>44,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>
97   Distwide Suppt	17,298,004	44,000	0	490,179	7,416,896	2,789,929	808,500	5,712,500	11,000	25,000
98   Schl Food Serv	2,698,892	5,000	0	0	1,014,701	682,691	907,500	79,000	0	10,000
99   Pupil Transp	4,834,806	0	-320,250	0	2,798,615	1,282,441	625,000	449,000	0	0
<b>TOTAL SUPPORT SERVICES</b>	<b>24,831,702</b>	<b>49,000</b>	<b>-320,250</b>	<b>490,179</b>	<b>11,230,212</b>	<b>4,755,061</b>	<b>2,341,000</b>	<b>6,240,500</b>	<b>11,000</b>	<b>35,000</b>
<b>OBJECT TOTALS</b>	<b>106,132,409</b>	<b>320,250</b>	<b>-320,250</b>	<b>42,427,245</b>	<b>20,555,603</b>	<b>21,849,197</b>	<b>10,353,646</b>	<b>10,848,768</b>	<b>22,950</b>	<b>75,000</b>



North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 01 - Basic Education

Activity		(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21   Supv Inst	1,356,672	0		934,234	97,734	250,704	74,000	0	0	0
22   Lrn Resrc	1,774,329	0		1,031,641	145,094	409,944	82,650	105,000	0	0
23   Princ Off	5,157,545	0		2,550,547	1,360,242	1,246,756	0	0	0	0
24   Guid/Coun	2,650,561	0		1,529,976	425,757	654,828	0	40,000	0	0
25   Pupil M/S	1,146,528	0		0	584,871	358,313	0	203,344	0	0
26   Health	326,897	0		0	25,262	11,635	0	290,000	0	0
27   Teaching	34,405,628	3,250		23,717,462	663,019	7,581,193	774,682	1,663,522	2,500	0
28   Extracur	2,021,256	253,000		551,483	842,619	254,154	0	80,000	0	40,000
29   Pmt to SD	0							0		
31   InstProDev	32,257	0		0	0	547	5,258	26,452	0	0
32   Inst Tech	412	0			0	0	412	0	0	0
33   Curriculum	1,466,056	0		0	0	0	1,445,056	21,000	0	0
34   Prof Lrng St	449,645	0		380,672		68,973	0	0	0	0
Total	50,787,786	256,250		30,696,015	4,144,598	10,837,047	2,382,058	2,429,318	2,500	40,000
FTE Program Staff				274.975	54.847					

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 02 - Alternative Learning Experience

Activity		(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21   Supv Inst	0	0		0	0	0	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
23   Princ Off	81,085	0		0	56,617	24,468	0	0	0	0
24   Guid/Coun	136,250	0		46,078	52,826	37,346	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	726,884	0		431,009	0	130,762	5,113	160,000	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	8,306	0		7,031		1,275	0	0	0	0
Total	952,525	0		484,118	109,443	193,851	5,113	160,000	0	0
FTE Program Staff				4.400	1.770					

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 09 - Transition to Kindergarten

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 - SLFRF

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	36,949	0		29,676	0	7,273	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		36,949	0		29,676	0	7,273	0	0	0	0
FTE Program Staff					0.175						

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	0	0		0	0	0	0	0	0	0
23   Princ Off	0	0		0	0	0	0	0	0	0
24   Guid/Coun	36,897	0		0	25,262	11,635	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		36,897	0		0	25,262	11,635	0	0	0	0
FTE Program Staff						0.408					

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

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 19 - Federal Special Purpose - 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
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		(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	614,028	0		346,474	123,885	123,669	0	20,000	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	338,857	0		0	216,229	122,628	0	0	0	0
26   Health	4,085,188	0		2,493,734	39,723	811,731	5,000	735,000	0	0
27   Teaching	9,409,894	15,000		3,533,193	2,553,646	2,637,055	46,000	625,000	0	0
28   Extracur	0	0		0	0	0	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	31,477	0		6,000	0	477	0	25,000	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	10,000	0		0	0	0	10,000	0	0	0
34   Prof Lrng St	101,190	0		85,616		15,574	0	0	0	0
Total	14,590,634	15,000		6,465,017	2,933,483	3,711,134	61,000	1,405,000	0	0
FTE Program Staff				60.027	51.413					

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 - SP,Ed, Sup, IDEA, Fed

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	0	0		0	0	0	0	0	0	0
27   Teaching	1,295,587	0		48,451	769,927	477,209	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	1,295,587	0		48,451	769,927	477,209	0	0	0	0
FTE Program Staff				0.820	13.169					

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		(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	304,589	0		0	186,893	117,696	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	38,534	0		0	34,000	4,534	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
Total	343,123	0		0	220,893	122,230	0	0	0	0
FTE Program Staff					3.426					

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 31 - Vocational, Basic, State

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	201,970	0		137,163	21,607	43,200	0	0	0	0
22   Lrn Resrc	43,931	0		0	32,517	11,414	0	0	0	0
24   Guid/Coun	90,720	0		68,977	0	21,743	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
27   Teaching	2,810,619	0		1,480,830	25,977	477,062	669,250	157,500	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	25,731	0		21,771		3,960	0	0	0	0
Total	3,172,971	0		1,708,741	80,101	557,379	669,250	157,500	0	0
FTE Program Staff				16.077	1.119					



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	51,169	0		34,882	5,402	10,885	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
24   Guid/Coun	27,552	0		21,101	0	6,451	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
27   Teaching	885,422	0		511,038	0	161,234	213,150	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	9,413	0			6,481	2,932	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
34   Prof Lrng St	8,927	0		7,555		1,372	0	0	0	0
Total	982,483	0		574,576	11,883	182,874	213,150	0	0	0
FTE Program Staff				5.006	0.182					

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	38,259	0		29,734	0	8,525	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	38,259	0		29,734	0	8,525	0	0	0	0
FTE Program Staff				0.240						

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	63,341	0		50,873	0	12,468	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	804,091	0		283,138	167,328	185,525	168,100	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	114,363	0		99,764	0	14,599	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	981,795	0		433,775	167,328	212,592	168,100	0	0	0
FTE Program Staff				3.633	3.192					

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 52 - Other Title Grants under ESEA-Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15   Pblc Rltn	0	0		0	0	0	0	0	0	0
21   Supv Inst	0	0		0	0	0	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
23   Princ Off	0	0	0	0	0	0	0	0	0	0
24   Guid/Coun	0	0		0	0	0	0	0	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
26   Health	0	0		0	0	0	0	0	0	0
27   Teaching	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	382,405	0		250,420	0	47,985	0	80,850	3,150	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	382,405	0	0	250,420	0	47,985	0	80,850	3,150	0
FTE Program Staff				1.400						



North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 53 - Migrant ESEA Migrant, Federal

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

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

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

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 55 - Learning Assistance Program (LAP), State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21   Supv Inst	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	1,345,702	0		634,958	261,304	353,890	95,550	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	146,294	0		67,509	0	21,035	0	57,750	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	11,786	0		10,009		1,777	0	0	0	0
Total	1,503,782	0		712,476	261,304	376,702	95,550	57,750	0	0
FTE Program Staff				6.667	4.805					

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	201,876	0		171,562	0	30,314	0	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	86,512	0		48,364	0	13,998	0	17,850	6,300	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
Total	288,388	0		219,926	0	44,312	0	17,850	6,300	0
FTE Program Staff				0.400						

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	37,406	0		30,083	0	7,323	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	335,095	0		0	0	95	335,000	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	284	0		0	0	284	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	372,785	0		30,083	0	7,702	335,000	0	0	0
FTE Program Staff				0.177						

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	7,600	0		0	0	0	7,600	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	28,284	0		21,716	0	6,568	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	35,884	0		21,716	0	6,568	7,600	0	0	0
FTE Program Staff				0.200						

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 65 - Transitional Bilingual, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21   Supv Inst	16,954	0		0	11,376	5,578	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	497,700	0		107,356	60,549	69,795	10,000	250,000	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	2,117	0		1,793		324	0	0	0	0
Total	516,771	0		109,149	71,925	75,697	10,000	250,000	0	0
FTE Program Staff				0.900	1.334					

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 67 - Indian Education, Federal, JOM

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
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	110,763	0		0	75,876	34,887	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	6,825	0		0	0	0	6,825	0	0	0
Total	117,588	0		0	75,876	34,887	6,825	0	0	0
FTE Program Staff					1.222					

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)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
		Debit Transfer	Credit Transfer	Cert. Salaries	Class. Salaries	Employee Benefits	Supplies / Materials	Purchased Services	Travel	Capital Outlay
21   Supv Inst	0	0		0	0	0	0	0	0	0
22   Lrn Resrc	0	0		0	0	0	0	0	0	0
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		(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	21,948	0		20,000	0	1,948	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	21,948	0		20,000	0	1,948	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	48,978	0		19,146	17,064	12,768	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	122,780	0		82,316	0	25,464	15,000	0	0	0
29   Pmt to SD	0							0		
31   InstProDev	0	0		0	0	0	0	0	0	0
32   Inst Tech	0	0			0	0	0	0	0	0
33   Curriculum	0	0		0	0	0	0	0	0	0
34   Prof Lrng St	2,046	0		1,731		315	0	0	0	0
Total	173,804	0		103,193	17,064	38,547	15,000	0	0	0
FTE Program Staff				0.900	0.306					

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	4,000,000	0		0	0	0	4,000,000	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
66	E-Rate	0	0					0	0		0
68	Insurance	0	0						0		
91	Publ Actv	0	0		0	0	0	0	0	0	0
Total		4,000,000	0		0	0	0	4,000,000	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	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
27   Teaching	45,000	0		0	0	0	5,000	40,000	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	45,000	0		0	0	0	5,000	40,000	0	0

North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 88 - Early Learning Programs

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
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
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		(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	18,000	0		0	0	0	18,000	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
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	21,093	0			14,440	6,653	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	584,250	0	0	0	421,864	131,386	21,000	10,000	0	0
Total	623,343	0	0	0	436,304	138,039	39,000	10,000	0	0
FTE Program Staff					2.250					



North Kitsap School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 97 - District-wide Support

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
11   Bd of Dir	399,000	0			0	0	2,000	390,000	7,000	0
12   Supt Off	473,908	0		286,477	90,939	84,992	500	10,000	1,000	0
13   Busns Off	1,270,293	0		0	873,166	274,127	8,000	115,000	0	0
14   HR	1,180,891	0		203,702	589,626	243,063	10,500	134,000	0	0
15   Pblc Rltn	292,742	0		0	146,813	40,929	5,000	100,000	0	0
25   Pupil M/S	0	0		0	0	0	0	0	0	0
61   Supv Bldg	743,151	0		0	556,485	163,666	3,000	20,000	0	0
62   Grnd Mnt	1,048,756	20,500			608,069	228,187	112,000	55,000	0	25,000
63   Oper Bldg	3,345,847	0			2,218,869	926,978	200,000	0	0	0
64   Maintnce	1,657,182	23,500	0		697,589	260,593	250,000	425,500	0	0
65   Utilities	2,535,000	0	0		0	0	0	2,535,000	0	0
67   Bldg Secu	52,000	0			0	0	12,000	40,000	0	0
68   Insurance	1,438,000	0					0	1,438,000		0
69   Dep Fac Mnt	0	0			0	0	0	0		0
72   Info Sys	2,861,234	0	0	0	1,635,340	567,394	205,500	450,000	3,000	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					0		0
Total	17,298,004	44,000	0	490,179	7,416,896	2,789,929	808,500	5,712,500	11,000	25,000
FTE Program Staff				2.000	89.141					

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	251,480	0		0	186,485	62,495	500	2,000	0	0
42   Food	812,000	0					812,000	0		
44   Operation	1,635,412	5,000			828,216	620,196	95,000	77,000	0	10,000
49   Transfers	0		0							
Total	2,698,892	5,000	0	0	1,014,701	682,691	907,500	79,000	0	10,000
FTE Program Staff					17.697					

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	225,000	0		0	0	0	0	225,000	0	0
29   Pmt to SD	0							0		
51   Supervisn	711,970	0		0	441,583	159,387	20,000	91,000	0	0
52   Operation	3,691,817	0			2,111,941	1,029,876	465,000	85,000	0	0
53   Maintnce	526,269	0			245,091	93,178	140,000	48,000	0	0
56   Insurance	0							0		
58   Remote Learning Operations	0	0			0	0	0	0		
59   Transfers	-320,250		-320,250							
Total	4,834,806	0	-320,250	0	2,798,615	1,282,441	625,000	449,000	0	0
FTE Program Staff					40.764					

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	4.725	201,310	154,775	189,092.91	893,464	657,152	236,311
01-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	23,770	0	23,770
ACTIVITY CODE 21 TOTAL		4.725				934,234	657,152	277,081
01-22-005	OTHER SALARY ITEMS	0.000	0	0	0.00	16,000	0	16,000
01-22-410	LIBRARY MEDIA SPECIALIST	9.600	107,575	67,671	92,093.96	884,102	884,102	0
01-22-411	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	104,027	0	104,027
01-22-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	27,512	0	27,512
ACTIVITY CODE 22 TOTAL		9.600				1,031,641	884,102	147,539
01-23-005	OTHER SALARY ITEMS	0.000	0	0	0.00	20,000	0	20,000
01-23-210	ELEMENTARY PRINCIPAL	6.000	167,198	167,192	167,191.00	1,003,146	752,360	250,787
01-23-211	ELEMENTARY PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	14,400	0	14,400
01-23-230	SECONDARY PRINCIPAL	5.667	187,895	151,803	151,803.07	860,268	638,752	221,516
01-23-231	SECONDARY PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	9,600	0	9,600
01-23-240	SECONDARY VICE PRINCIPAL	3.933	162,764	154,775	160,471.14	631,133	463,922	167,211
01-23-241	SECONDARY VICE PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	12,000	0	12,000
ACTIVITY CODE 23 TOTAL		15.600				2,550,547	1,855,034	695,514
01-24-420	COUNSELOR	14.200	107,575	57,169	90,126.34	1,279,794	1,279,794	0
01-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	165,132	0	165,132
01-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	85,050	0	85,050
ACTIVITY CODE 24 TOTAL		14.200				1,529,976	1,279,794	250,182
01-27-001	SICK LEAVE	0.000	0	0	0.00	55,067	55,067	0

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

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	693,000	45,000	648,000
01-27-310	ELEMENTARY HOMEROOM TEACHER	122.514	107,575	55,803	84,772.25	10,385,788	10,385,788	0
01-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,161,529	0	1,161,529
01-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	181,737	19,632	162,105
01-27-320	SECONDARY TEACHER	85.119	107,575	60,284	92,251.33	7,852,341	7,852,341	0
01-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	986,698	0	986,698
01-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	165,473	0	165,473
01-27-330	OTHER TEACHER	5.000	107,575	90,322	97,672.00	488,360	488,360	0
01-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	62,766	0	62,766
01-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	10,796	0	10,796
01-27-340	ELEMENTARY SPECIALIST TEACHER	14.617	107,575	69,025	92,168.64	1,347,229	1,347,229	0
01-27-341	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	163,584	0	163,584
01-27-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	17,636	0	17,636
01-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,123	0	6,123
01-27-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,076	1,076	0
01-27-610	ON LEAVE	1.600	107,575	73,714	86,411.88	138,259	138,259	0
ACTIVITY CODE 27 TOTAL		228.850				23,717,462	20,332,752	3,384,710
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	106,458	0	106,458
01-28-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	230,919	0	230,919

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
01-28-510	EXTRACURRICULAR	2.000	107,575	70,406	88,990.50	177,981	0	177,981
01-28-511	EXTRACURRICULAR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	21,359	0	21,359
01-28-512	EXTRACURRICULAR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,966	0	2,966
ACTIVITY CODE 28 TOTAL		2.000				551,483	11,800	539,683
01-34-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	165,196	165,196	0
01-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	145,080	145,080	0
01-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	10,084	10,084	0
01-34-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	24,247	24,247	0
01-34-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	14,735	14,735	0
01-34-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	21,330	21,330	0
ACTIVITY CODE 34 TOTAL		0.000				380,672	380,672	0
PROGRAM TOTAL		274.975				30,696,015	25,401,306	5,294,709

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
02-24-420	COUNSELOR	0.400	90,322	90,322	90,322.50	36,129	36,129	0
02-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,857	6,857	0
02-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,092	3,092	0
ACTIVITY CODE 24 TOTAL		0.400				46,078	46,078	0
02-27-310	ELEMENTARY HOMEROOM TEACHER	1.333	107,608	107,575	107,607.65	143,441	143,441	0
02-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	13,811	13,811	0
02-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,586	3,586	0
02-27-320	SECONDARY TEACHER	2.667	107,575	85,292	90,848.89	242,294	242,294	0
02-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,250	1,250	0
02-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,422	1,422	0
02-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	23,783	23,783	0
02-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,422	1,422	0
ACTIVITY CODE 27 TOTAL		4.000				431,009	431,009	0
02-34-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,566	2,566	0
02-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,863	3,863	0

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

PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
02-34-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	602	602	0
ACTIVITY CODE 34 TOTAL		0.000				7,031	7,031	0
PROGRAM TOTAL		4.400				484,118	484,118	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 11 - Federal Special Purpose - SLFRF

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
11-21-130	OTHER DISTRICT ADMINISTRATOR	0.175	169,582	169,576	169,577.14	29,676	29,676	0
ACTIVITY CODE 21 TOTAL		0.175				29,676	29,676	0
PROGRAM TOTAL		0.175				29,676	29,676	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 13 - Federal Special Purpose - ESSER III

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 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	191,464	169,576	181,091.58	344,074	307,970	36,103
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				346,474	307,970	38,503
21-26-005	OTHER SALARY ITEMS	0.000	0	0	0.00	3,000	3,000	0
21-26-430	OCCUPATIONAL THERAPIST	4.600	107,575	69,904	93,113.04	428,320	428,320	0
21-26-431	OCCUPATIONAL THERAPIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	65,410	0	65,410
21-26-432	OCCUPATIONAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	12,705	0	12,705
21-26-450	COMMUNICATIONS DISORDER SPECIALIST	10.000	107,575	62,517	81,489.40	814,894	814,894	0
21-26-451	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	135,201	0	135,201
21-26-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	21,007	0	21,007
21-26-460	PSYCHOLOGIST	7.633	107,575	69,464	96,041.01	733,081	733,081	0
21-26-461	PSYCHOLOGIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	120,926	0	120,926
21-26-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	42,565	0	42,565
21-26-480	PHYSICAL THERAPIST	0.214	101,491	101,434	101,434.58	21,707	21,707	0
21-26-481	PHYSICAL THERAPIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	14,734	0	14,734
21-26-482	PHYSICAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,004	0	3,004
21-26-610	ON LEAVE	1.000	77,180	77,180	77,180.00	77,180	77,180	0
ACTIVITY CODE 26 TOTAL		23.447				2,493,734	2,078,182	415,552
21-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	102,000	40,000	62,000
21-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	10,325	0	10,325
21-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	39,608	0	39,608

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
21-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,129	0	7,129
21-27-330	OTHER TEACHER	34.680	107,575	56,898	85,647.58	2,970,258	2,970,258	0
21-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	328,538	0	328,538
21-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	75,335	0	75,335
ACTIVITY CODE 27 TOTAL		34.680				3,533,193	3,010,258	522,935
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	50,312	50,312	0
21-34-432	OCCUPATIONAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,856	7,856	0
21-34-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	13,582	13,582	0
21-34-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	12,218	12,218	0
21-34-482	PHYSICAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,648	1,648	0
ACTIVITY CODE 34 TOTAL		0.000				85,616	85,616	0
PROGRAM TOTAL		60.027				6,465,017	5,482,026	982,990

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
24-27-330	OTHER TEACHER	0.820	59,086	59,086	59,086.59	48,451	48,451	0
ACTIVITY CODE 27 TOTAL		0.820				48,451	48,451	0
PROGRAM TOTAL		0.820				48,451	48,451	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 29 - Special Education, Other, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	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 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	0.617	169,572	169,547	169,547.81	104,611	104,611	0
31-21-250	OTHER SCHOOL ADMINISTRATOR	0.200	162,764	162,759	162,760.00	32,552	32,552	0
ACTIVITY CODE 21 TOTAL		0.817				137,163	137,163	0
31-24-420	COUNSELOR	0.700	107,575	74,182	86,888.57	60,822	60,822	0
31-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,221	5,221	0
31-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,934	2,934	0
ACTIVITY CODE 24 TOTAL		0.700				68,977	68,977	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	14.560	107,575	59,086	83,763.05	1,219,590	1,219,590	0
31-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	141,603	141,603	0
31-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	68,834	68,834	0
31-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,453	5,453	0
31-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,130	4,130	0
ACTIVITY CODE 27 TOTAL		14.560				1,480,830	1,480,830	0
31-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	21,468	21,468	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	303	303	0
ACTIVITY CODE 34 TOTAL		0.000				21,771	21,771	0
PROGRAM TOTAL		16.077				1,708,741	1,708,741	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	0.206	169,582	169,330	169,330.10	34,882	34,882	0
ACTIVITY CODE 21 TOTAL		0.206				34,882	34,882	0
34-24-420	COUNSELOR	0.200	107,575	77,180	92,375.00	18,475	18,475	0
34-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,318	2,318	0
34-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	308	308	0
ACTIVITY CODE 24 TOTAL		0.200				21,101	21,101	0
34-27-320	SECONDARY TEACHER	4.600	107,575	62,517	94,522.61	434,804	434,804	0
34-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	52,277	52,277	0
34-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	23,957	23,957	0
ACTIVITY CODE 27 TOTAL		4.600				511,038	511,038	0
34-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,247	7,247	0
34-34-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	308	308	0
ACTIVITY CODE 34 TOTAL		0.000				7,555	7,555	0
PROGRAM TOTAL		5.006				574,576	574,576	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	0.240	107,575	107,575	107,575.00	25,818	25,818	0
38-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,415	2,415	0
38-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,501	1,501	0
ACTIVITY CODE 24 TOTAL		0.240				29,734	29,734	0
PROGRAM TOTAL		0.240				29,734	29,734	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 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	0.300	169,582	169,576	169,576.67	50,873	50,873	0
ACTIVITY CODE 21 TOTAL		0.300				50,873	50,873	0
51-27-310	ELEMENTARY HOMEROOM TEACHER	0.166	85,398	85,292	85,397.59	14,176	14,176	0
51-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,497	2,497	0
51-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,672	3,672	0
51-27-320	SECONDARY TEACHER	0.834	91,444	85,292	91,172.66	76,038	76,038	0
51-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,386	6,386	0
51-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,219	1,219	0
51-27-330	OTHER TEACHER	2.000	107,575	63,976	80,129.50	160,259	160,259	0
51-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	18,891	18,891	0
ACTIVITY CODE 27 TOTAL		3.000				283,138	283,138	0
51-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	66,000	66,000	0
51-31-310	ELEMENTARY HOMEROOM TEACHER	0.333	83,610	83,508	83,609.61	27,842	27,842	0
51-31-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,458	5,458	0
51-31-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	464	464	0
ACTIVITY CODE 31 TOTAL		0.333				99,764	99,764	0
PROGRAM TOTAL		3.633				433,775	433,775	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 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
52-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	134,000	134,000	0
52-31-310	ELEMENTARY HOMEROOM TEACHER	0.400	86,848	86,848	86,847.50	34,739	34,739	0
52-31-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,731	6,731	0
52-31-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	579	579	0
52-31-330	OTHER TEACHER	1.000	63,976	63,976	63,976.00	63,976	63,976	0
52-31-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	9,329	9,329	0
52-31-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,066	1,066	0
ACTIVITY CODE 31 TOTAL		1.400				250,420	250,420	0
PROGRAM TOTAL		1.400				250,420	250,420	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
55-27-310	ELEMENTARY HOMEROOM TEACHER	2.000	90,322	90,322	90,321.50	180,643	180,643	0
55-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	34,660	34,660	0
55-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	5,398	5,398	0
55-27-330	OTHER TEACHER	4.000	107,575	70,406	91,056.25	364,225	364,225	0
55-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	47,066	47,066	0
55-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,966	2,966	0
ACTIVITY CODE 27 TOTAL		6.000				634,958	634,958	0
55-31-310	ELEMENTARY HOMEROOM TEACHER	0.667	83,508	83,458	83,458.77	55,667	55,667	0
55-31-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	10,914	10,914	0
55-31-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	928	928	0
ACTIVITY CODE 31 TOTAL		0.667				67,509	67,509	0
55-34-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,504	6,504	0
55-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,505	3,505	0
ACTIVITY CODE 34 TOTAL		0.000				10,009	10,009	0
PROGRAM TOTAL		6.667				712,476	712,476	0

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

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

3/ Use three decimal places.

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

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
58-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	62,060	62,060	0
58-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	109,502	109,502	0
ACTIVITY CODE 27 TOTAL		0.000				171,562	171,562	0
58-31-430	OCCUPATIONAL THERAPIST	0.400	107,575	107,575	107,575.00	43,030	43,030	0
58-31-431	OCCUPATIONAL THERAPIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,082	4,082	0
58-31-432	OCCUPATIONAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,252	1,252	0
ACTIVITY CODE 31 TOTAL		0.400				48,364	48,364	0
PROGRAM TOTAL		0.400				219,926	219,926	0

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

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

3/ Use three decimal places.

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

PROGRAM 62 - Math and Science, Professional Development, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
62-21-130	OTHER DISTRICT ADMINISTRATOR	0.177	169,960	169,576	169,960.45	30,083	30,083	0
ACTIVITY CODE 21 TOTAL		0.177				30,083	30,083	0
PROGRAM TOTAL		0.177				30,083	30,083	0

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

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

3/ Use three decimal places.

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

PROGRAM 64 - Limited English Proficiency, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
64-31-320	SECONDARY TEACHER	0.200	107,575	86,267	96,920.00	19,384	19,384	0
64-31-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,009	2,009	0
64-31-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	144	144	0
64-31-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	179	179	0
ACTIVITY CODE 31 TOTAL		0.200				21,716	21,716	0
PROGRAM TOTAL		0.200				21,716	21,716	0

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

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

3/ Use three decimal places.



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

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
65-27-320	SECONDARY TEACHER	0.900	107,575	107,575	107,575.56	96,818	96,818	0
65-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	8,924	8,924	0
65-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,614	1,614	0
ACTIVITY CODE 27 TOTAL		0.900				107,356	107,356	0
65-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,793	1,793	0
ACTIVITY CODE 34 TOTAL		0.000				1,793	1,793	0
PROGRAM TOTAL		0.900				109,149	109,149	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	191,464	191,457	191,460.00	19,146	19,146	0
ACTIVITY CODE 21 TOTAL		0.100				19,146	19,146	0
74-27-310	ELEMENTARY HOMEROOM TEACHER	0.700	86,848	85,292	86,625.71	60,638	60,638	0
74-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	10,096	10,096	0
74-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	868	868	0
74-27-320	SECONDARY TEACHER	0.100	85,292	85,292	85,290.00	8,529	8,529	0
74-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,901	1,901	0
74-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	284	284	0
ACTIVITY CODE 27 TOTAL		0.800				82,316	82,316	0
74-34-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,447	1,447	0
74-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	284	284	0
ACTIVITY CODE 34 TOTAL		0.000				1,731	1,731	0
PROGRAM TOTAL		0.900				103,193	103,193	0

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

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

3/ Use three decimal places.

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

PROGRAM 79 - Instructional Programs, Other

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

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

0	0
0	0
0	0

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

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

3/ Use three decimal places.

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

PROGRAM 86 - Community Schools

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

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

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

3/ Use three decimal places.

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

PROGRAM 89 - Other Community Services

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

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

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

3/ Use three decimal places.

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	220,890	220,882	220,881.00	220,881	220,881	0
97-12-111	SUPERINTENDENT SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	45,332	0	45,332
97-12-112	SUPERINTENDENT SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	20,264	0	20,264
ACTIVITY CODE 12 TOTAL		1.000				286,477	220,881	65,596
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	201,310	201,303	201,302.00	201,302	201,302	0
ACTIVITY CODE 14 TOTAL		1.000				203,702	201,302	2,400
PROGRAM TOTAL		2.000				490,179	422,183	67,996

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	1.587	3,300.80	31.85	26.83	29.61	97,734	86,930	10,804
ACTIVITY CODE 21 TOTAL		1.587					97,734	86,930	10,804
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	2.048	4,263.83	32.35	26.40	29.57	126,094	124,833	1,261
ACTIVITY CODE 22 TOTAL		2.048					145,094	124,833	20,261
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	20.807	43,277.25	36.41	26.40	30.85	1,335,242	1,321,889	13,352
ACTIVITY CODE 23 TOTAL		20.807					1,360,242	1,321,889	38,352
01-24-940	OFFICE/CLERICAL	6.858	14,262.50	32.71	26.83	29.85	425,757	421,644	4,113
ACTIVITY CODE 24 TOTAL		6.858					425,757	421,644	4,113
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	6.394	13,293.58	29.52	23.33	25.65	341,036	289,881	51,155
01-25-970	SERVICE WORKERS	3.679	7,656.00	32.04	27.64	30.02	229,835	68,950	160,884
ACTIVITY CODE 25 TOTAL		10.073					584,871	358,831	226,039
01-26-940	OFFICE/CLERICAL	0.408	848.00	29.79	29.79	29.79	25,262	25,262	0
ACTIVITY CODE 26 TOTAL		0.408					25,262	25,262	0
01-27-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	6,000	6,000	0
01-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	58,125	5,000	53,125
01-27-910	AIDES	10.581	22,007.08	33.06	23.43	27.08	596,008	538,657	57,352
01-27-940	OFFICE/CLERICAL	0.046	95.50	30.22	30.22	30.22	2,886	0	2,886
ACTIVITY CODE 27 TOTAL		10.627					663,019	549,657	113,363
01-28-940	OFFICE/CLERICAL	2.439	5,070.90	28.95	26.83	28.47	144,370	0	144,370

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	698,249	0	698,249
ACTIVITY CODE 28 TOTAL		2.439					842,619	0	842,619
PROGRAM TOTAL		54.847					4,144,598	2,889,046	1,255,551

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

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

3/ Use three decimal places.

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

PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
02-23-940	OFFICE/CLERICAL	0.885	1,840.00	30.77	30.77	30.77	56,617	56,617	0
ACTIVITY CODE 23 TOTAL		0.885					56,617	56,617	0
02-24-940	OFFICE/CLERICAL	0.885	1,840.00	28.71	28.71	28.71	52,826	52,826	0
ACTIVITY CODE 24 TOTAL		0.885					52,826	52,826	0
PROGRAM TOTAL		1.770					109,443	109,443	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 11 - Federal Special Purpose - SLFRF

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 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
13-24-940	OFFICE/CLERICAL	0.408	848.00	29.79	29.79	29.79	25,262	25,262	0
ACTIVITY CODE 24 TOTAL		0.408					25,262	25,262	0
PROGRAM TOTAL		0.408					25,262	25,262	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	31.26	28.30	29.78	123,885	123,885	0
ACTIVITY CODE 21 TOTAL		2.000					123,885	123,885	0
21-25-910	AIDES	4.099	8,526.54	26.67	24.33	25.36	216,229	188,119	28,110
ACTIVITY CODE 25 TOTAL		4.099					216,229	188,119	28,110
21-26-960	PROFESSIONAL	0.546	1,136.25	34.96	34.96	34.96	39,723	34,559	5,164
ACTIVITY CODE 26 TOTAL		0.546					39,723	34,559	5,164
21-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	88,035	14,000	74,035
21-27-910	AIDES	44.768	93,111.75	30.30	24.33	26.48	2,465,611	1,479,367	986,244
ACTIVITY CODE 27 TOTAL		44.768					2,553,646	1,493,367	1,060,279
PROGRAM TOTAL		51.413					2,933,483	1,839,930	1,093,553

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	13.169	27,404.00	30.30	25.00	28.10	769,927	769,927	0
ACTIVITY CODE 27 TOTAL		13.169					769,927	769,927	0
PROGRAM TOTAL		13.169					769,927	769,927	0

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

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

3/ Use three decimal places.

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

PROGRAM 29 - Special Education, Other, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
29-27-910	AIDES	3.426	7,129.00	28.56	24.66	26.22	186,893	0	186,893
ACTIVITY CODE 27 TOTAL		3.426					186,893	0	186,893
29-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	34,000	0	34,000
ACTIVITY CODE 31 TOTAL		0.000					34,000	0	34,000
PROGRAM TOTAL		3.426					220,893	0	220,893

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	0.326	678.40	31.85	31.85	31.85	21,607	21,607	0
ACTIVITY CODE 21 TOTAL		0.326					21,607	21,607	0
31-22-980	TECHNICAL	0.380	790.40	41.14	41.14	41.14	32,517	32,517	0
ACTIVITY CODE 22 TOTAL		0.380					32,517	32,517	0
31-27-940	OFFICE/CLERICAL	0.413	859.50	30.22	30.22	30.22	25,977	25,977	0
ACTIVITY CODE 27 TOTAL		0.413					25,977	25,977	0
PROGRAM TOTAL		1.119					80,101	80,101	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	0.082	169.60	31.85	31.85	31.85	5,402	5,402	0
ACTIVITY CODE 21 TOTAL		0.082					5,402	5,402	0
34-32-980	TECHNICAL	0.100	207.20	31.28	31.28	31.28	6,481	6,481	0
ACTIVITY CODE 32 TOTAL		0.100					6,481	6,481	0
PROGRAM TOTAL		0.182					11,883	11,883	0

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

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

3/ Use three decimal places.

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

PROGRAM 38 - Vocational, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** 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 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
51-27-910	AIDES	3.192	6,637.17	29.52	23.43	25.21	167,328	167,328	0
ACTIVITY CODE 27 TOTAL		3.192					167,328	167,328	0
PROGRAM TOTAL		3.192					167,328	167,328	0

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

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

3/ Use three decimal places.

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

PROGRAM 52 - Other Title Grants under ESEA-Federal

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

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

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

3/ Use three decimal places.

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

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-27-910	AIDES	4.805	9,990.83	29.52	23.33	26.15	261,304	261,304	0
ACTIVITY CODE 27 TOTAL		4.805					261,304	261,304	0
PROGRAM TOTAL		4.805					261,304	261,304	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	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	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 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
65-21-940	OFFICE/CLERICAL	0.204	424.00	26.83	26.83	26.83	11,376	11,376	0
ACTIVITY CODE 21 TOTAL		0.204					11,376	11,376	0
65-27-910	AIDES	1.130	2,350.50	25.94	25.58	25.76	60,549	60,549	0
ACTIVITY CODE 27 TOTAL		1.130					60,549	60,549	0
PROGRAM TOTAL		1.334					71,925	71,925	0

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

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

3/ Use three decimal places.

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

PROGRAM 68 - Indian Education, Federal, ED

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
68-27-910	AIDES	1.222	2,541.50	33.23	26.48	29.85	75,876	75,876	0
ACTIVITY CODE 27 TOTAL		1.222					75,876	75,876	0
PROGRAM TOTAL		1.222					75,876	75,876	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	0.306	636.00	26.83	26.83	26.83	17,064	17,064	0
ACTIVITY CODE 21 TOTAL		0.306					17,064	17,064	0
PROGRAM TOTAL		0.306					17,064	17,064	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 79 - Instructional Programs, Other

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 86 - Community Schools

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 89 - Other Community Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
89-63-970	SERVICE WORKERS	0.250	520.00	27.77	27.77	27.77	14,440	0	14,440
ACTIVITY CODE 63 TOTAL		0.250					14,440	0	14,440
89-91-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	272,394	0	272,394
89-91-990	DIRECTOR/SUPERVISOR	2.000	4,160.00	35.35	35.35	35.35	147,070	0	147,070
89-91-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	2,400	0	2,400
ACTIVITY CODE 91 TOTAL		2.000					421,864	0	421,864
PROGRAM TOTAL		2.250					436,304	0	436,304

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	0.928	1,930.40	49.67	31.11	47.11	90,939	90,939	0
ACTIVITY CODE 12 TOTAL		0.928					90,939	90,939	0
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	5.171	10,755.20	37.45	31.11	37.56	403,983	391,503	12,480
97-13-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,400	0	2,400
97-13-990	DIRECTOR/SUPERVISOR	3.000	6,240.00	96.78	57.59	72.50	452,383	452,383	0
97-13-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	2,400	0	2,400
ACTIVITY CODE 13 TOTAL		8.171					873,166	843,886	29,280
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	39.59	39.59	39.59	82,347	82,347	0
97-14-940	OFFICE/CLERICAL	4.171	8,675.20	44.95	31.11	39.32	341,125	341,125	0
97-14-960	PROFESSIONAL	1.000	2,080.00	65.75	65.75	65.75	136,754	136,754	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		6.171					589,626	560,226	29,400
97-15-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	69.43	69.43	69.43	144,413	144,413	0
97-15-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	2,400	0	2,400
ACTIVITY CODE 15 TOTAL		1.000					146,813	144,413	2,400
97-61-940	OFFICE/CLERICAL	2.000	4,160.00	33.58	28.30	30.94	128,710	38,416	90,295
97-61-990	DIRECTOR/SUPERVISOR	3.000	6,240.00	71.01	56.62	65.86	410,975	159,281	251,694
97-61-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	16,800	0	16,800
ACTIVITY CODE 61 TOTAL		5.000					556,485	197,697	358,789
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	8.000	16,640.00	38.34	32.18	34.14	568,069	340,841	227,228
ACTIVITY CODE 62 TOTAL		8.000					608,069	340,841	267,228
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	34.580	71,928.00	34.31	25.79	29.62	2,130,484	1,238,005	892,479
97-63-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	5,185	3,111	2,074
ACTIVITY CODE 63 TOTAL		34.580					2,218,869	1,241,116	977,753
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	6.000	12,480.00	43.32	38.23	41.14	513,448	308,069	205,379
97-64-970	SERVICE WORKERS	2.000	4,160.00	42.33	34.18	38.26	159,141	95,484	63,656
ACTIVITY CODE 64 TOTAL		8.000					697,589	403,553	294,035
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	1.970	4,096.00	49.67	31.55	36.28	148,616	148,616	0
97-72-980	TECHNICAL	13.321	27,712.40	49.71	27.66	39.40	1,091,760	544,041	547,720
97-72-990	DIRECTOR/SUPERVISOR	2.000	4,160.00	75.74	55.49	65.62	272,962	153,231	119,731
97-72-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	4,800	0	4,800
ACTIVITY CODE 72 TOTAL		17.291					1,635,340	870,036	765,304
PROGRAM TOTAL		89.141					7,416,896	4,692,707	2,724,189

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	0.827	1,720.00	34.68	34.68	34.68	59,650	47,720	11,930
98-41-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	59.82	59.82	59.82	124,435	99,548	24,887
98-41-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	2,400	0	2,400
ACTIVITY CODE 41 TOTAL		1.827					186,485	147,268	39,217
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	15.870	32,988.25	33.21	20.47	24.53	809,366	647,493	161,873
98-44-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	3,850	3,080	770
ACTIVITY CODE 44 TOTAL		15.870					828,216	665,573	162,643
PROGRAM TOTAL		17.697					1,014,701	812,841	201,860

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	31.85	31.85	31.85	66,248	49,686	16,562
99-51-950	OPERATORS	1.792	3,728.00	38.32	33.10	35.71	133,127	106,502	26,625
99-51-990	DIRECTOR/SUPERVISOR	2.000	4,160.00	59.82	56.62	58.22	242,208	193,766	48,442
ACTIVITY CODE 51 TOTAL		4.792					441,583	349,954	91,629
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	32.972	68,545.65	43.27	20.00	30.78	2,109,941	1,529,286	580,655
ACTIVITY CODE 52 TOTAL		32.972					2,111,941	1,529,286	582,655
99-53-920	CRAFTS/TRADES	3.000	6,240.00	39.76	37.66	38.80	242,091	193,673	48,418
99-53-923	CRAFTS/TRADES NOT TIME	0.000	0.00	0.00	0.00	0.00	3,000	2,400	600
ACTIVITY CODE 53 TOTAL		3.000					245,091	196,073	49,018
PROGRAM TOTAL		40.764					2,798,615	2,075,313	723,302

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 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	262,123	XXXXX	320,250	XXXXX	320,250	XXXXX
(1) Credit Transfers	-262,123	XXXXX	-320,250	XXXXX	-320,250	XXXXX
(2) Certificated Salaries	40,759,258	41.88	43,272,974	40.15	42,427,245	39.98
(3) Classified Salaries	18,090,916	18.59	19,889,580	18.45	20,555,603	19.37
(4) Employee Benefits and Payroll Taxes	21,850,954	22.45	24,242,883	22.49	21,849,197	20.59
(5) Supplies and Materials	5,570,736	5.72	11,100,741	10.30	10,353,646	9.76
(7) Purchased Services	10,838,289	11.14	9,001,048	8.35	10,848,768	10.22
(8) Travel	44,273	0.05	38,016	0.04	22,950	0.02
(9) Capital Outlay	169,581	0.17	246,200	0.23	75,000	0.07
TOTAL EXPENDITURES	97,324,008	100.00	107,791,442	100.00	106,132,409	100.00

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

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
<b>TEACHING ACTIVITIES</b>						
27   Teaching	51,756,082	53.18	60,228,830	55.88	57,331,178	54.02
28   Extracur	2,111,471	2.17	2,242,845	2.08	2,021,256	1.90
29   Pmt to SD	0	0.00	105,000	0.10	0	0.00
<b>TOTAL TEACHING ACTIVITIES</b>	<b>53,867,553</b>	<b>55.35</b>	<b>62,576,675</b>	<b>58.05</b>	<b>59,352,434</b>	<b>55.92</b>
<b>TEACHING SUPPORT</b>						
22   Lrn Resrc	1,519,715	1.56	1,740,573	1.61	1,818,260	1.71
24   Guid/Coun	2,677,346	2.75	2,840,039	2.63	2,980,239	2.81
25   Pupil M/S	1,411,008	1.45	1,589,015	1.47	1,710,385	1.61
26   Health	3,619,656	3.72	4,218,058	3.91	4,412,085	4.16
31   InstProDev	753,077	0.77	716,639	0.66	860,410	0.81
32   Inst Tech	1,247,392	1.28	21,071	0.02	9,825	0.01
33   Curriculum	626,190	0.64	1,472,825	1.37	1,482,881	1.40
34   Prof Lrng St	668,097	0.69	646,973	0.60	609,748	0.57
<b>TOTAL TEACHING SUPPORT</b>	<b>11,854,384</b>	<b>12.18</b>	<b>13,245,193</b>	<b>12.29</b>	<b>13,883,833</b>	<b>13.08</b>
<b>OTHER SUPPORT ACTIVITIES</b>						
42   Food	731,621	0.75	777,000	0.72	812,000	0.77
44   Operation	1,422,574	1.46	1,525,504	1.42	1,635,412	1.54
49   Transfers	-274	0.00	0	0.00	0	0.00
52   Operation	3,319,991	3.41	3,647,287	3.38	3,691,817	3.48
53   Maintnce	418,156	0.43	542,446	0.50	526,269	0.50
56   Insurance	0	0.00	0	0.00	0	0.00
58   Remote Learning Operations	0	0.00	0	0.00	0	0.00
59   Transfers	-185,728	-0.19	-320,250	-0.30	-320,250	-0.30
62   Grnd Mnt	801,081	0.82	863,972	0.80	1,048,756	0.99
63   Oper Bldg	3,242,546	3.33	3,208,074	2.98	3,366,940	3.17
64   Maintnce	1,806,591	1.86	1,725,032	1.60	1,657,182	1.56
65   Utilities	2,362,168	2.43	2,541,000	2.36	2,535,000	2.39
67   Bldg Secu	52,182	0.05	39,900	0.04	52,000	0.05
68   Insurance	1,094,046	1.12	1,142,244	1.06	1,438,000	1.35
72   Info Sys	3,009,680	3.09	2,822,537	2.62	2,861,234	2.70
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 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
74   Warehouse	0	0.00	0	0.00	0	0.00
75   Mtr Pool	504	0.00	0	0.00	0	0.00
83   Interest	1,210	0.00	0	0.00	0	0.00
84   Principal	74,912	0.08	0	0.00	0	0.00
85   Debt Expn	-76,121	-0.08	0	0.00	0	0.00
91   Publ Actv	350,593	0.36	647,662	0.60	584,250	0.55
<b>TOTAL OTHER SUPPORT ACTIVITIES</b>	<b>18,425,731</b>	<b>18.93</b>	<b>19,162,408</b>	<b>17.78</b>	<b>19,888,610</b>	<b>18.74</b>
<b>UNIT ADMINISTRATION</b>						
23   Princ Off	5,421,296	5.57	5,500,440	5.10	5,238,630	4.94
<b>TOTAL UNIT ADMINISTRATION</b>	<b>5,421,296</b>	<b>5.57</b>	<b>5,500,440</b>	<b>5.10</b>	<b>5,238,630</b>	<b>4.94</b>
<b>CENTRAL ADMINISTRATION</b>						
11   Bd of Dir	382,491	0.39	294,400	0.27	399,000	0.38
12   Supt Off	474,127	0.49	442,773	0.41	473,908	0.45
13   Busns Off	1,166,945	1.20	1,235,922	1.15	1,270,293	1.20
14   HR	1,081,016	1.11	1,055,092	0.98	1,180,891	1.11
15   Pblc Rltn	249,343	0.26	240,147	0.22	292,742	0.28
21   Supv Inst	2,331,684	2.40	2,477,870	2.30	2,445,467	2.30
41   Supervisn	232,884	0.24	244,016	0.23	251,480	0.24
51   Supervisn	706,491	0.73	591,431	0.55	711,970	0.67
61   Supv Bldg	461,966	0.47	725,075	0.67	743,151	0.70
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>7,086,947</b>	<b>7.28</b>	<b>7,306,726</b>	<b>6.78</b>	<b>7,768,902</b>	<b>7.32</b>
<b>TOTAL EXPENDITURES</b>	<b>97,324,008</b>	<b>100.00</b>	<b>107,791,442</b>	<b>100.00</b>	<b>106,132,409</b>	<b>100.00</b>

North Kitsap School District No.400

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

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

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2023	16,972,500	0	16,972,500	45.00	7,637,625
Spring 2024	17,241,175	0	17,241,175	55.00	9,482,646
1100 TOTAL LOCAL TAXES:					17,120,271

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 2023	0	0.000	0	0.00	XXXXX
Spring 2024	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, 2023	(4) Principal Payments in FY 2023-2024	(5) Interest Payments in FY 2023-2024	(6) Outstanding Balance at Aug 31, 2024 (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 2023-2024	Interest Payments in FY 2023-2024	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0 3/	0 3/	0

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

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

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

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

North Kitsap School District No.400

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
<b>TEACHING ACTIVITIES</b>				
27   Teaching	298.210	78.89	82.752	28.83
28   Extracurricular	2.000	0.53	2.439	0.85
<b>TOTAL TEACHING ACTIVITIES</b>	<b>300.210</b>	<b>79.42</b>	<b>85.191</b>	<b>29.68</b>
<b>TEACHING SUPPORT</b>				
22   Learning Resources	9.600	2.54	2.428	0.85
24   Guidance and Counseling	15.740	4.16	8.151	2.84
25   Pupil Management and Safety	0.000	0.00	14.172	4.94
26   Health/Related Services	23.447	6.20	0.954	0.33
31   InstProDev	3.000	0.79	0.000	0.00
32   Inst Tech	XXXXX	XXXXX	0.100	0.03
33   Curriculum	0.000	0.00	0.000	0.00
34   Professional Learning - State	0.000	0.00	XXXXX	XXXXX
<b>TOTAL TEACHING SUPPORT</b>	<b>51.787</b>	<b>13.70</b>	<b>25.805</b>	<b>8.99</b>
<b>OTHER SUPPORT ACTIVITIES</b>				
44   Food Services Operations	XXXXX	XXXXX	15.870	5.53
52   Operations	XXXXX	XXXXX	32.972	11.49
53   Maintenance	XXXXX	XXXXX	3.000	1.05
58   Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62   Grounds--Maintenance	XXXXX	XXXXX	8.000	2.79
63   Operation of Buildings	XXXXX	XXXXX	34.830	12.13
64   Maintenance	XXXXX	XXXXX	8.000	2.79
65   Utilities	XXXXX	XXXXX	0.000	0.00
67   Building Security	XXXXX	XXXXX	0.000	0.00
72   Information Systems	0.000	0.00	17.291	6.02
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	0.70
<b>TOTAL OTHER SUPPORT ACTIVITIES</b>	<b>0.000</b>	<b>0.00</b>	<b>121.963</b>	<b>42.49</b>

North Kitsap School District No.400

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
UNIT ADMINISTRATION				
23   Principal's Office	15.600	4.13	21.692	7.56
TOTAL UNIT ADMINISTRATION	15.600	4.13	21.692	7.56
CENTRAL ADMINISTRATION				
12   Superintendent's Office	1.000	0.26	0.928	0.32
13   Business Office	0.000	0.00	8.171	2.85
14   Human Resources	1.000	0.26	6.171	2.15
15   Public Relations	0.000	0.00	1.000	0.35
21   Supervision - Instruction	8.400	2.22	4.505	1.57
41   Supervision - Nutrition Services	0.000	0.00	1.827	0.64
51   Supervision - Transportation	0.000	0.00	4.792	1.67
61   Supervision - Building	0.000	0.00	5.000	1.74
TOTAL CENTRAL ADMINISTRATION	10.400	2.75	32.394	11.29
TOTAL FTE STAFF	377.997	100.00	287.045	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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
<b>REVENUES</b>			
100   General Student Body	145,779	261,995	318,925
200   Athletics	268,707	310,500	331,133
300   Classes	12,607	25,000	27,700
400   Clubs	112,098	228,200	198,580
600   Private Moneys	9,955	21,400	35,700
<b>A. TOTAL REVENUES</b>	<b>549,146</b>	<b>847,095</b>	<b>912,038</b>
<b>EXPENDITURES</b>			
100   General Student Body	125,436	258,072	302,972
200   Athletics	278,124	375,735	382,555
300   Classes	15,545	27,625	31,356
400   Clubs	96,626	284,920	235,324
600   Private Moneys	11,111	25,488	39,700
<b>B. TOTAL EXPENDITURES</b>	<b>526,842</b>	<b>971,840</b>	<b>991,907</b>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)</b>	<b>22,304</b>	<b>-124,745</b>	<b>-79,869</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	517,912	422,940	428,337
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	5,000	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>522,912</b>	<b>422,940</b>	<b>428,337</b>
<b>E. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	537,552	298,195	348,468
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	7,665	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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	545,217	298,195	348,468

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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	170	0	0
2000   Local Nontax Support	126	150	500
3000   State, General Purpose	0	0	0
5000   Federal, General Purpose	0	0	0
9000   Other Financing Sources	0	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>296</b>	<b>150</b>	<b>500</b>
<b>EXPENDITURES</b>			
Matured Bond Expenditures	0	0	0
Interest on Bonds	0	0	0
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>296</b>	<b>150</b>	<b>500</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	25,748	26,000	26,500
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>25,748</b>	<b>26,000</b>	<b>26,500</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	26,044	26,250	27,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0



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

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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	-100	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	26,044	26,150	27,000

North Kitsap School District No.400

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
<b>LOCAL TAXES</b>			
1100   Local Property Taxes	170	0	0
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	0	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
1000   <b>TOTAL LOCAL TAXES</b>	<b>170</b>	<b>0</b>	<b>0</b>
<b>LOCAL SUPPORT NONTAX</b>			
2300   Investment Earnings	126	150	500
2450   Other Interest Earnings	0	0	0
2700   Rentals and Leases	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
2000   <b>TOTAL LOCAL NONTAX SUPPORT</b>	<b>126</b>	<b>150</b>	<b>500</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
3000   <b>TOTAL STATE, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit - Federal	0	0	0
5000   <b>TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			
9100   Sale of Bonds	0	0	0
9200   Sale of Real Property	0	0	0
9600   Sale of Refunding Bonds	0	0	0
9900   Transfers	0	0	0
9901   Transfers (local resources)	0	0	0

North Kitsap School District No.400

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
9000   TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	296	150	500

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 2023	0	0	0	0.00	0
Spring 2024	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 2023	0	0.000	0	0.00	XXXXX
Spring 2024	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 1,2023
---------------	----	--------------------------	--

B. NONVOTED BONDS

Date of Issue	1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2023
---------------	----	--------------------------	--

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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	10,525,924	15,927,372	13,614,275
2000   Local Nontax Support	407,488	335,000	510,000
3000   State, General Purpose	0	0	0
4000   State, Special Purpose	0	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	1,386,729	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>12,320,141</b>	<b>16,262,372</b>	<b>14,124,275</b>
<b>EXPENDITURES</b>			
10   Sites	5,864,608	0	2,000,000
20   Buildings	6,109,727	12,250,000	19,000,000
30   Equipment	209,434	1,692,000	2,000,000
40   Energy	8,847	0	0
50   Sales and Lease Expenditures	0	0	0
60   Bond Issuance Expenditures	0	0	0
90   Debt Expenditures	0	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>12,192,615</b>	<b>13,942,000</b>	<b>23,000,000</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>1,386,729</b>	<b>350,000</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>-1,259,203</b>	<b>1,970,372</b>	<b>-8,875,725</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	3,146,372	1,000,000	9,700,000

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

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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	106,735	72,000	0
G.L.867 Restricted from Mitigation Fee Proceeds	1,029,823	8,000	0
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	840,273	1,155,000	500,000
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>5,123,203</b>	<b>2,235,000</b>	<b>10,200,000</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	2,297,043	2,394,030	1,024,275
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	229,415	172,000	100,000
G.L.867 Restricted from Mitigation Fee Proceeds	89,187	158,000	200,000
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	1,248,354	1,481,342	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>3,864,000</b>	<b>4,205,372</b>	<b>1,324,275</b>

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

North Kitsap School District No.400

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

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



North Kitsap School District No.400

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
<b>LOCAL TAXES</b>			
1100   Local Property Tax	10,515,205	11,927,372	13,614,275
1300   Sale of Tax Title Property	266	0	0
1400   Local in lieu of Taxes	0	4,000,000	0
1500   Timber Excise Tax	10,452	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
1000   <b>TOTAL LOCAL TAXES</b>	<b>10,525,924</b>	<b>15,927,372</b>	<b>13,614,275</b>
<b>LOCAL SUPPORT NONTAX</b>			
2200   Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300   Investment Earnings	42,545	25,000	200,000
2400   Interfund Loan Interest Earnings	0	0	0
2450   Other Interest Earnings	0	0	0
2500   Gifts and Donations	83,434	0	0
2600   Fines and Damages	0	0	0
2700   Rentals and Leases	15,576	0	0
2800   Insurance Recoveries	0	0	0
2900   Local Support Nontax, Unassigned	265,933	310,000	310,000
2910   E-Rate	0	0	0
2000   <b>TOTAL LOCAL NONTAX SUPPORT</b>	<b>407,488</b>	<b>335,000</b>	<b>510,000</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
3000   <b>TOTAL STATE, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	0	0	0
4130   State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4230   State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300   Other State Agencies, Unassigned	0	0	0
4330   State Matching Funding Assistance - - Other	0	0	0
4000   <b>TOTAL STATE, SPECIAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>

North Kitsap School District No.400

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit-Federal	0	0	0
5000   <b>TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
6111   Federal Special Purpose-SLFRF	0	0	0
6112   Federal Special Purpose-ESSER II	0	0	0
6113   Federal Special Purpose-ESSER III	0	0	0
6114   Federal Special Purpose ESSER III Learning Loss	0	0	0
6118   Federal Special Purpose-Reserved G	0	0	0
6119   Federal Special Purpose-Cares Act - Other	0	0	0
6140   Impact Aid-Construction	0	0	0
6176   Targeted Assistance ESSER I	0	0	0
6200   Direct Special Purpose Grants	0	0	0
6210   E-Rate	XXXXX	XXXXX	0
6211   Federal Special Purpose-SLFRF	0	0	0
6212   Federal Special Purpose-ESSER II	0	0	0
6213   Federal Special Purpose-ESSER III	0	0	0
6214   Federal Special Purpose ESSER III Learning Loss	0	0	0
6218   Federal Special Purpose-Reserved G	0	0	0
6219   Federal Special Purpose-Cares Act - Other	0	0	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-SLFRF	0	0	0
6312   Federal Special Purpose-ESSER II	0	0	0
6313   Federal Special Purpose-ESSER III	0	0	0
6314   Federal Special Purpose ESSER III Learning Loss	0	0	0
6318   Federal Special Purpose-Reserved G	0	0	0
6319   Federal Special Purpose-Cares Act - Other	0	0	0
6340   Impact Aid-Construction	0	0	0

North Kitsap School District No.400

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6376   Targeted Assistance ESSER I	0	0	0
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	0	0	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)	1,386,729	0	0
9000 TOTAL OTHER FINANCING SOURCES	1,386,729	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	12,320,141	16,262,372	14,124,275

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 2023	12,904,500	0	12,904,500	45.00	5,807,025
Spring 2024	14,195,000	0	14,195,000	55.00	7,807,250
1100 TOTAL LOCAL TAXES:					13,614,275

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 2023	0	0.000	0	0.00	XXXXX
Spring 2024	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 2023-2024

	TOTAL	(10) Sites	(20) Buildings	(30) Equipment	(35) Instruction Technology	(40) Energy	(50) Sales and Lease Expenditure	(60) Bond Issuance Expenditure	(90) Debt
PROJECT DESCRIPTION									
Poulsbo MS Addition	11,000,000	0	11,000,000	0	0	0	0	0	0
Technology	2,000,000	0	0	500,000	1,500,000	0	0	0	0
Gym Projects	7,000,000	0	7,000,000	0	0	0	0	0	0
Capital Renewal	2,000,000	1,000,000	1,000,000	0	0	0	0	0	0
Gordon Field	500,000	500,000	0	0	0	0	0	0	0
Vinland	500,000	500,000	0	0	0	0	0	0	0
TOTAL EXPENDITURES	23,000,000	2,000,000	19,000,000	500,000	1,500,000	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, 2023	(4) Principal Payments in FY 2023-2024	(5) Interest Payments in FY 2023-2024	(6) Outstanding Balance at Aug 31, 2024 (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 2023-2024	Interest Payments in FY 2023-2024	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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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	9,816	6,000	10,000
2450   Other Interest Earnings	0	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	1,818,000	0
4499   Transportation Reimbursement Depreciation	437,618	430,000	600,000
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	0	0	0
8500   NonFederal ESD	0	0	0
9100   Sale of Bonds	0	0	0
9300   Sale of Equipment	0	16,500	0
9400   Compensated Loss of Fixed Assets	168,440	0	0
9500   Long-Term Financing	0	0	0

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

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
9901   Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	615,874	2,270,500	610,000
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	615,874	2,270,500	610,000
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	176,572	2,141,000	1,500,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0
44 Transportation Equipment Capital Improvement	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	176,572	2,141,000	1,500,000
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)	439,302	129,500	-890,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	1,958,837	2,355,000	2,250,000
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	1,958,837	2,355,000	2,250,000
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	2,398,139	2,484,500	1,360,000

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

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	2,398,139	2,484,500	1,360,000

- 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 2023	0	0	0	0.00	0
Spring 2024	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 2023	0	0.000	0	0.00	XXXXX
Spring 2024	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, 2023	(4) Principal Payments in FY 2023-2024	(5) Interest Payments in FY 2023-2024	(6) Outstanding Balance at Aug 31, 2024 (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 2023-2024	Interest Payments in FY 2023-2024	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0 3/	0 3/	0

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

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

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

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

## North Kitsap School District No. 400

## Budget Edit Report

## GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.704	On report GF4, Revenue Account 3121 + 4121 + 4321 + 6121 + 6221 + 6321 + 7121 + 8521; on report GF8, expenditures for Program 21	11,243,001.00	14,590,634.00
Informational	1.705	On report GF4, Revenue Account 6124 + 6224 + 6324; on report GF8, expenditures for Program 24.	1,218,000.00	1,295,587.00
Informational	1.715	On report GF4, Revenue Account 6151 + 6251 + 6351; on report GF8, expenditures for Program 51.	1,045,000.00	981,795.00
Informational	1.726	On report GF4, Revenue Account 6168 + 6268 + 6368; on report GF8, expenditures for Program 68.	125,000.00	117,588.00
Informational	1.728	On report GF4, Revenue Account 2173; on report GF8, expenditures for Program 73.	0.00	21,948.00
Informational	1.737	On report GF4, Revenue Account 2186; on report GF8, expenditures for Program 86.	60,000.00	45,000.00
Informational	1.738	On report GF, Revenue Account 2289 + 6189 + 6289 + 6389 + 7189 + 8189; on report GF8, expenditures for Program 89	97,000.00	623,343.00
Informational	1.739	On report GF4, Revenue Account 2298 + 4198 + 4398 + 6198 + 6298 + 6398 + 6998 + 7198; on report GF8, expenditures for Program 98.	1,982,520.00	2,698,892.00
Informational	1.740	On report GF4, Revenue Account 4199 + 4399 + 6199 + 6299 + 6399 + 7199; on report GF8, expenditures for Program 99.	3,700,000.00	4,834,806.00

## 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	56,543,177.77	56,543,178.00	-0.23
	3121	1,236,506.59	1,236,507.00	-0.41
	3600	0.00	0.00	0.00
	4121	10,006,493.97	10,006,494.00	-0.03
	4155	1,573,107.03	1,573,107.00	0.03
	4165	510,612.16	510,612.00	0.16
	4174	187,757.94	187,758.00	-0.06
	4198	12,520.00	12,520.00	0.00
	4199	3,600,000.00	3,700,000.00	-100,000.00
	4499	600,000.00	600,000.00	0.00
	5400	0.00	0.00	0.00
	Total	74,270,175.46	74,370,176.00	-100,000.54

## 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.	3,700,000.00	3,600,000.00

  

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.	9,200,000.00	11,745,006.78

## 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.	2,250,000.00	2,124,441.98
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.	10,200,000.00	13,353,859.19
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.	428,337.00	611,726.28



## Superintendent of Public Instruction

North Kitsap School District  
Kitsap County

Olympic Educational Service District 114  
CCDDD 18400

F-203 Summary Report  
2023-24 Budget

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	0.00
3100	M70	Apportionment	56,543,177.77
3121	Z288	Special Education, Gen Apportionment	1,236,506.59
4121	N7	Special Education	10,006,493.97
4122	N8	Special Education - Infants and Toddlers - State	0.00
4155	071a	Learning Assistance Program	1,573,107.03
4165	Z477	Transitional Bilingual	510,612.16
4174	Z095	Highly Capable	187,757.94
4198	S5	School Food Service	12,520.00
4199	I4	Transportation - Operations	3,700,000.00
4499	J1	Transportation Reimbursement	600,000.00
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	Z109	Skill Center Total	0.00
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	890,822.25
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	3,139,640.19
n/a	V13	Estimated Next Year LEA	0
n/a	A30h	Estimated Stabilization	0.00
n/a	TKM49S	Transition to Kindergarten State Funding	0.00
n/a	TKM49F	Transition to Kindergarten Federal Funding	0.00

Total Certificated Instructional Staff Units and Salary	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	263.77	20.93	284.70
District Generated			
Total	263.77	20.93	284.70
CIS Salary Allocation			
School Generated	24,269,696.94	1,926,162.04	26,195,858.98
District Generated			
Total	24,269,696.94	1,926,162.04	26,195,858.98
Total Certificated Administrative Staff Units and Salary	1191/1191ED	Other	Total
Certificated Administrative Staff (CAS) Units			
School Generated	14.48	1.59	16.07
District Generated	4.67		4.67
Total	19.15	1.59	20.74
CAS Salary Allocation			
School Generated	1,913,350.88	209,644.29	2,122,995.17
District Generated	616,647.47		616,647.47
Total	2,529,998.35	209,644.29	2,739,642.64
Total Classified Staff Units and Salary	1191/1191ED	Other	Total
Classified Staff (CLS) Units			
School Generated	54.69	6.43	61.12
District Generated	26.48		26.48
Total	81.17	6.43	87.60
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	3,491,685.35	410,501.10	3,902,186.45
District Generated	1,690,523.97		1,690,523.97

Total		5,182,209.32		410,501.10		5,592,710.42
-------	--	--------------	--	------------	--	--------------

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

<b>Item Code</b>	<b>Item Name</b>	<b>Amount</b>
B9	Enroll SpEd 0-2	0.00
B1	Enroll SpEd 3-PK	77.00
TKB2L1	Enroll SpEd TK Tier 14/18	0.00
TKB2L	Enroll SpEd TK Tier Other	0.00
B2L1	Enroll SpEd K-21 LRE1	466.00
B2	Enroll SpEd K-21 Other	200.00
Z271	Enroll K	350.10
A6A1	Enroll 1	370.10
A6A2	Enroll 2	418.40
A6A3	Enroll 3	359.60
A39	Enroll K-3	1,498.20
A7a	Enroll 4	371.20
A8a5	Enroll 5	406.30
A8a6	Enroll 6	387.70
A40	Enroll 5-6	794.00
A11a7	Enroll 7	418.90
A11a8	Enroll 8	403.40
A12	Enroll 7-8	822.30
A13a9	Enroll 9	392.60
A13a10	Enroll 10	421.20
A13a11	Enroll 11	343.40
A13a12	Enroll 12	355.80
A41	Enroll 9-12	1,513.00
Z298	Enroll K-8	3,485.70
Z472	Enroll Total Entered	4,998.70
A42	Enroll Total	4,998.70
A14	Enroll ALE K-6	31.00
A14B	Enroll ALE 7-8	13.00
A18	Enroll ALE 9-12	56.00
A16	Enroll Run Start	160.00
A15	Enroll Run Start CTE	10.00
A60	Enroll Program 1418 Reg	0.00
A61	Enroll Program 1418 CTE	0.00
A17	Enroll Total w/ Run Start and Dropout and ALE	5,268.70
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

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

Item Code	Item Name	Amount
A5C	Enroll R&N 5-6	0.00
A49	Enroll R&N 7	0.00
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	180.00
A63	Enroll TBIP 7-8	30.00
A64	Enroll TBIP 9-12	60.00
A65	Enroll TBIP Exited	35.00

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

Item Code	Item Name	Amount
E54	Enroll 7-8 CTE	85.00
E55	Enroll 9-12 CTE exp	290.00
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	1.180
A33r	Regionalization	1.180
A33re	Regionalization Experience	0.040
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
A41e	Counselor Enh High Enroll	0.00
126ACIS	SEL CIS Staffing Reduction	0.000
126ACLS	SEL CLS Staffing Reduction	0.000

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

Item Code	Item Name	Amount
A23	Enroll Fire Dist	5,200.00
C1	Enroll Total PY for LAP	5,298.00
Z076	LAP PY HiPov Students	285.75
B3	Adj Resident BEA	24.00

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

Item Code	Item Name	Amount
B4	State Safety Net	1,000,000.00
B5	Home/Hosp Ed Alloc	0.00
B8	% Stdnt Avg FTE SpEd	0.20140
B7	Co-op SpEd Alloc Rate	0.00
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	3,700,000.00
I2	In-Lieu-Of Deprec for Contracting Dists	0.00
J1	Prgm 4499 Alloc Trans Deprec	600,000.00

**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 Stabilization**

Item Code	Item Name	Amount
A30h	Estimated Stabilization	0.00

**Free and Reduced Meals**

Item Code	Item Name	Amount
H2	Est FRPB	39,000.00
H3	Est RPB	9,000.00
H4	Est RPL K3	14,000.00

**Transition To Kindergarten**

Item Code	Item Name	Amount
TKZ271	Enroll TTK	0.00
TKM49S	TTK State Funding	0.00
TKM49F	TTK Federal Funding	0.00

North Kitsap School District  
Kitsap CountyF-203 Worksheet Report  
2023-24 BudgetOlympic Educational Service District 114  
CCDDD 18400**I. Apportionment - Acct 3100****I. Computation for Guaranteed School - Generated Entitlement**

Item Code		Amount
	A. District-Wide Regionalization	
A33rb	1. District-Wide Regionalization Base	1.180
A33r	2. District-Wide Regionalization	1.180
A33re	3. District-Wide Regionalization Experience	0.040
	B. School Generated – Certificated Instructional Staff (CIS)	
Z344	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]  263.769 * 72,728.00 * 1.180	\$ 22,636,402.36
Z345	2. School CIS Salary Increase ((([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience]))) - [School CIS Salary Maint Total]  ((263.769 * 75,419.00) * (1.180 + 0.040)) - 22,636,402.36	\$ 1,633,294.58
Z346	3. Subtotal School Generated CIS Salary [School CIS Salary Maint Total] + [School CIS Salary Inc Total]  22,636,402.36 + 1,633,294.58	\$ 24,269,696.94
	C. School Generated – Certificated Administrative Staff (CAS)	
Z347	1. School CAS Salary Maintenance Total [School Generated CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]  14.484 * 107,955.00 * 1.180	\$ 1,845,071.86
Z348	2. School CAS Salary Increase Total [School Generated CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [School CAS Salary Maint Total]  14.484 * 111,950.00 * 1.180 - 1,845,071.86	\$ 68,279.02
Z349	3. Subtotal School Generated CAS Salary [School CAS Salary Maint Total] + [School CAS Salary Inc Total]  1,845,071.86 + 68,279.02	\$ 1,913,350.88

North Kitsap School District  
Kitsap CountyF-203 Worksheet Report  
2023-24 BudgetOlympic 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]  54.693 * 52,173.00 * 1.180	\$ 3,367,127.51
Z351	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [School CLS Salary Maint Total]  54.693 * 54,103.00 * 1.180 - 3,367,127.51	\$ 124,557.84
Z352	3. Subtotal School Generated CLS Salary [School CLS Salary Maint Total] + [School CLS Salary Inc Total]  3,367,127.51 + 124,557.84	\$ 3,491,685.35
Z353	E. Other School Generated Entitlements 1. Substitutes [Teachers FTE] * [Substitutes Days] * [Substitutes Rate]  236.018 * 4.000 * 151.86	\$ 143,366.77
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]  8.383 * 52,173.00 * 1.180	\$ 516,092.19
Z355	2. Facilities Salary Inc Total [Facilities FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities Salary Maint Total]  8.383 * 54,103.00 * 1.180 - 516,092.19	\$ 19,091.44
Z356	3. Facilities Salary Total [Facilities Salary Maint Total] + [Facilities Salary Inc Total]  516,092.19 + 19,091.44	\$ 535,183.63

North Kitsap School District  
Kitsap CountyF-203 Worksheet Report  
2023-24 BudgetOlympic 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]  1.535 * 52,173.00 * 1.180	\$ 94,500.95
Z358	2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total]  1.535 * 54,103.00 * 1.180 - 94,500.95	\$ 3,495.81
Z359	3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total]  94,500.95 + 3,495.81	\$ 97,996.76
Z360	C. District Generated - Technology - Classified Staff (CLS) 1. Technology Salary Maint Total [Technology FTE] * [CLS - Salary Maint] * [Regionalization Base]  2.904 * 52,173.00 * 1.180	\$ 178,782.26
Z361	2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total]  2.904 * 54,103.00 * 1.180 - 178,782.26	\$ 6,613.57
Z362	3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total]  178,782.26 + 6,613.57	\$ 185,395.83
Z363	D. Central Administration – Classified Staff (CLS) 1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint] * [Regionalization Base]  13.658 * 52,173.00 * 1.180	\$ 840,843.02
Z364	2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total]  13.658 * 54,103.00 * 1.180 - 840,843.02	\$ 31,104.73
Z365	3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total]  840,843.02 + 31,104.73	\$ 871,947.75



North Kitsap School District  
Kitsap CountyF-203 Worksheet Report  
2023-24 BudgetOlympic 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]  4.668 * 107,955.00 * 1.180	\$ 594,642.05
	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total]  4.668 * 111,950.00 * 1.180 - 594,642.05	\$ 22,005.42
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total]  594,642.05 + 22,005.42	\$ 616,647.47

**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]  263.769 * 72,728.00 * 1.180	\$ 22,636,402.36
	2. School CIS Salary Increase (((School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total]  ((263.769 * 75,419.00) * (1.180 + 0.040)) - 22,636,402.36	\$ 1,633,294.58
Z371	3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total]  594,642.05 + 1,845,071.86	\$ 2,439,713.91
Z372	4. Total CAS Salary Inc [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total]  22,005.42 + 68,279.02	\$ 90,284.44
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]  3,367,127.51 + 516,092.19 + 94,500.95 + 178,782.26 + 840,843.02	\$ 4,997,345.93
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]  124,557.84 + 19,091.44 + 3,495.81 + 6,613.57 + 31,104.73	\$ 184,863.39
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]  22,636,402.36 + 1,633,294.58 + 2,439,713.91 + 90,284.44 + 4,997,345.93 + 184,863.39	\$ 31,981,904.61

North Kitsap School District  
Kitsap CountyOlympic Educational Service District 114  
CCDDD 18400F-203 Worksheet Report  
2023-24 Budget

	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] (263.769 + 19.152) * 12,312.00	\$ 3,483,323.35
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] ((263.769 + 19.152) * (13,200.00 * 1.02)) - 3,483,323.35	\$ 325,924.99
Z378	3. CLS Insurance Maint Total [District Total CLS FTE] * [CLS Health Insurance] 81.173 * 12,312.00	\$ 999,401.98
Z379	4. CLS Insurance Inc Total ([District Total CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS Insurance Maint Total] (81.173 * 13,200.00 * 1.430) - 999,401.98	\$ 532,819.57
Z380	5. CIS/CAS Benefits Maint Total ([School CIS Salary Maint Total] + [Total CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (22,636,402.36 + 2,439,713.91) * 0.17970	\$ 4,506,178.09
Z381	6. CIS/CAS Benefits Inc Total ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (1,633,294.58 + 90,284.44) * 0.17330	\$ 298,696.24
Z382	7. CLS Benefits Maint Total [Total CLS Salary Maint] * [CLS - Benefits Maint] 4,997,345.93 * 0.22060	\$ 1,102,414.51
Z383	8. CLS Benefits Inc Total [Total CLS Salary Inc] * [CLS - Benefits Inc] 184,863.39 * 0.18560	\$ 34,310.65
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] 3,483,323.35 + 325,924.99 + 999,401.98 + 532,819.57 + 4,506,178.09 + 298,696.24 + 1,102,414.51 + 34,310.65	\$ 11,283,069.38

North Kitsap School District  
Kitsap CountyOlympic Educational Service District 114  
CCDDD 18400F-203 Worksheet Report  
2023-24 Budget

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]  (((263.769 * 75,419.00) * (1.180 + 0.040)) / 180.00) * 3.00	\$ 404,494.95
Z381pd	2. Professional Learning Day - Payroll Tax and Benefits [School CIS PD Salary] * [CIS/CAS - Benefits Inc]  404,494.95 * 0.17330	\$ 70,098.97
3100pd	3. Total General Apportionment Professional Learning Days [School CIS PD Salary] + [CIS PD Benefits]  404,494.95 + 70,098.97	\$ 474,593.92
Z385	D. Running Start (Community and Technical College FTEs) 1. Run Start-Reg [Enroll Run Start] * [Run Start - Reg Rate]  160.00 * 9,555.02	\$ 1,528,803.20
Z386	2. Run Start-CTE [Enroll Run Start CTE] * [Run Start - CTE Rate]  10.00 * 10,463.80	\$ 104,638.00
Z387	3. Total Run Start [Run Start-Reg] + [Run Start-CTE]  1,528,803.20 + 104,638.00	\$ 1,633,441.20
Z389	E. Dropout Reengagement 1. Reengage - Reg [Enroll Program 1418 Reg] * [Run Start - Reg Rate]  0.00 * 9,555.02	\$ 0.00
Z340	2. Reengage - CTE [Enroll Program 1418 CTE] * [Run Start - CTE Rate]  0.00 * 10,463.80	\$ 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]  (31.00 + 13.00 + 56.00) * 9,555.02	\$ 955,502.00

## Superintendent of Public Instruction

North Kitsap School District

Olympic Educational Service District 114

Kitsap County

F-203 Worksheet Report

CCDDD 18400

## 2023-24 Budget

M8	G. Materials, Supplies, and Operating Costs (MSOC)		
	1. Regular Instruction: Total Allocated MSOC	\$	6,858,981.54
	[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]  827,549.83 + 1,924,661.36 + 760,506.18 + 104,726.81 + 1,509,823.00 + 117,626.93 + 953,499.41 + 660,588.02		
M16	2. Grades 9-12 Additional: Total Allocated MSOC	\$	302,947.99
	[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]  66,632.52 + 0.00 + 72,714.78 + 9,153.65 + 142,327.91 + 12,119.13 + 0.00 + 0.00		
M91	3. Small School District and Remote & Necessary MSOC enhancement	\$	0.00
	([SS RN CIS FTE] + [SS RN CAS FTE]) * [MSOC -SSRN]  (0.000 + 0.000) * 13,473.20		
Z390	4. Total GenEd MSOC	\$	7,161,929.53
	[Total MSOC -Reg] + [Total MSOC -LabSci] + [Total MSOC -SS RN]  6,858,981.54 + 302,947.99 + 0.00		
Z123	H. Career & Technical Education and Skills Centers		
	1. CTE 7-8 Total	\$	937,707.63
	[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]  436,593.05 + 47,292.16 + 92,761.76 + 203,236.38 + 146,592.70 + 2,694.00 + 8,537.58		
Z137	2. Grades 9 - 12 Exploratory Career & Technical Education - Total	\$	3,202,449.32
	[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]  1,489,568.99 + 162,352.13 + 317,739.34 + 694,329.97 + 500,139.80 + 9,190.57 + 29,128.52		
Z109	3. Skills Center Total	\$	0.00
	[Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skills] + [Skills Center Substitutes] + [Total Program 45 PD]  0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00		
144A	4. Total Middle School CTE, High School CTE, and Skill Center	\$	4,140,156.95
	[CTE 7-8 Total] + [CTE 9-12 Total] + [Skills Center Total]  937,707.63 + 3,202,449.32 + 0.00		

North Kitsap School District  
Kitsap CountyF-203 Worksheet Report  
2023-24 BudgetOlympic 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]
	143,366.77 + 0.00 + 31,981,904.61 + 11,283,069.38 + 1,633,441.20 + 0.00 + 955,502.00 + 7,161,929.53 + 0.00 + 937,707.63 + 3,202,449.32 + 474,593.92
Z457	2. Guar Entlmt per Student
	[Total Guaranteed Entitlement] / [Enroll Total w/ Run Start and Droput and ALE]
	57,773,964.36 / 5,268.70
	4. Computation of State Funded Support Computation of State Funded Support
	a. Local Deductible Revenue Sources
A24	i. 1400 Local In-Lieu-of Taxes
	\$ 0.00
A27	ii. 5400 Federal In-Lieu-of Taxes
	\$ 0.00
Z292	iii. Total Deductible Revenue
	[1400 Local In-Lieu-of Taxes] + [5400 Federal In-Lieu-of Taxes]
	0.00 + 0.00
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]
	6,139,556.04 * 0.20140
A28	d. Federal Forest Account 5500 Deduction
	\$ 0.00
Z456	e. Fire District Payment
	[Enroll Fire Dist] * [Fire Dist Rate]
	5,200.00 * 1.10
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]
	57,773,964.36 - 0.00 - 0.00 - 1,236,506.59 - 0.00 + 5,720.00

North Kitsap School District  
Kitsap CountyF-203 Worksheet Report  
2023-24 BudgetOlympic 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 * 72,728.00 * 1.180
Z097	2. Skill CIS Salary Inc
	(((Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [Skills CIS Salary Maint]
	((0.000 * 75,419.00) * (1.180 + 0.040)) - 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 * 107,955.00 * 1.180
Z100	2. Skill CAS Salary Inc
	[Skills Center CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Skills CAS Salary Maint]
	0.000 * 111,950.00 * 1.180 - 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 * 52,173.00 * 1.180
110A	2. CAS Salary Increase
	[Skills Center CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Skills CLS Salary Maint]
	0.000 * 54,103.00 * 1.180 - 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 CountyOlympic Educational Service District 114  
CCDDD 18400F-203 Worksheet Report  
2023-24 Budget

	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z102	1. Skill Cert Insurance [Skills Center CIS CAS FTE] * [Certificated Health Insurance]  0.000 * 12,312.00	\$ 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 * 13,200.00 * 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) * 0.17970	\$ 0.00
Z105	4. Skill Cert Benefits Inc ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc]  (0.00 + 0.00) * 0.17330	\$ 0.00
108A	5. Classified Insurance Benefits [Skills Center CLS FTE] * [CLS Health Insurance]  0.000 * 12,312.00	\$ 0.00
109A	6. Classified Insurance Benefits - Increase ([Skills Center CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [Skills CLS Insurance]  (0.000 * 13,200.00 * 1.430) - 0.00	\$ 0.00
107A	7. Classified - Payroll Tax and Benefits [Skills CLS Salary Maint] * [CLS - Benefits Maint]  0.00 * 0.22060	\$ 0.00
106A	8. Classified - Payroll Tax and Benefits - Increase [Skills CLS Salary Inc] * [CLS - Benefits Inc]  0.00 * 0.18560	\$ 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

## 2023-24 Budget

Z097pd	E. Professional Learning Days - Skill Center 1. Professional Learning Days Salaries (((Skills Center CIS FTE * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]  (((0.000 * 75,419.00) * (1.180 + 0.040)) / 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 * 0.17330	\$ 0.00
3045pd	3. Total Skill Center Professional Learning Days [Skill CIS PD Salary] + [Skill CIS PD Benefits]  0.00 + 0.00	\$ 0.00
M40	F. Materials, Supplies, and Operating Costs (MSOC) 1. Skill Center: Total Allocated MSOC [Total MSOC Technology-Skills] + [Total MSOC Utilities-Skills] + [Total MSOC Curriculum-Skills] + [Total MSOC Other Supplies-Skill] + [Total MSOC Library-Skill] + [Total MSOC Prof Dvlp-Skills] + [Total MSOC Facilities-Skills] + [Total MSOC Districtwide-Skills]  0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
Z108	2. Skill Center Substitutes [Skills Center Teacher FTE] * [Substitutes Days] * [Substitutes Rate]  0.000 * 4.000 * 151.86	\$ 0.00
Z109	G. Total 1. Skill Center Total [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills Insurance/Benefits Total] + [Total MSOC -Skills] + [Skills Center Substitutes] + [Total Program 45 PD]  0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00



North Kitsap School District  
Kitsap CountyF-203 Worksheet Report  
2023-24 BudgetOlympic 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	\$ 407,211.34
	[CTE 7-8 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]  4.745 * 72,728.00 * 1.180	
Z111	2. CTE 7-8 CIS Salary Inc	\$ 29,381.71
	((([CTE 7-8 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience]))) - [CTE 7-8 CIS Salary Maint]  ((4.745 * 75,419.00) * (1.180 + 0.040)) - 407,211.34	
Z112	3. CTE 7-8 CIS Salary Total [CTE 7-8 CIS Salary Maint] + [CTE 7-8 CIS Salary Inc]  407,211.34 + 29,381.71	\$ 436,593.05
Z113	B. Grades 7-8 Exploratory Career & Technical Education – Certificated Administrative Staff (CAS) 1. CTE 7-8 CAS Salary Maint	\$ 45,604.51
	[CTE 7-8 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]  0.358 * 107,955.00 * 1.180	
Z114	2. CTE 7-8 CAS Salary Inc	\$ 1,687.65
	[CTE 7-8 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 7-8 CAS Salary Maint]  0.358 * 111,950.00 * 1.180 - 45,604.51	
Z115	3. CTE 7-8 CAS Salary Total [CTE 7-8 CAS Salary Maint] + [CTE 7-8 CAS Salary Inc]  45,604.51 + 1,687.65	\$ 47,292.16
021A	C. CTE 7-8 - Classified Staff (CLS) 1. CLS Salary Maintenance Total	\$ 89,452.70
	[CTE 7-8 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base]  1.453 * 52,173.00 * 1.180	
020A	2. CLS Salary Increase	\$ 3,309.06
	[CTE 7-8 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 7-8 CLS Salary Maint]  1.453 * 54,103.00 * 1.180 - 89,452.70	
022A	3. Subtotal CTE CLS Salary [CTE 7-8 CLS Salary Maint] + [CTE 7-8 CLS Salary Inc]  89,452.70 + 3,309.06	\$ 92,761.76

North Kitsap School District  
Kitsap CountyF-203 Worksheet Report  
2023-24 BudgetOlympic 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]  5.103 * 12,312.00	\$ 62,828.14
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]  (5.103 * 13,200.00 * 1.02) - 62,828.14	\$ 5,878.65
Z118	3. CTE 7-8 Cert Benefits Maint ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint]  (407,211.34 + 45,604.51) * 0.17970	\$ 81,371.01
Z119	4. CTE 7-8 Cert Benefits Inc ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc]  (29,381.71 + 1,687.65) * 0.17330	\$ 5,384.32
018A	5. Classified Insurance Benefits [CTE 7-8 CLS FTE] * [CLS Health Insurance]  1.453 * 12,312.00	\$ 17,889.34
019A	6. Classified Insurance Benefits - Increase ([CTE 7-8 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 7-8 CLS Insurance]  (1.453 * 13,200.00 * 1.430) - 17,889.34	\$ 9,537.49
016A	7. Classified - Payroll Tax and Benefits [CTE 7-8 CLS Salary Maint] * [CLS - Benefits Maint]  89,452.70 * 0.22060	\$ 19,733.27
015A	8. Classified - Payroll Tax and Benefits - Increase [CTE 7-8 CLS Salary Inc] * [CLS - Benefits Inc]  3,309.06 * 0.18560	\$ 614.16
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]  62,828.14 + 5,878.65 + 81,371.01 + 5,384.32 + 17,889.34 + 9,537.49 + 19,733.27 + 614.16	\$ 203,236.38

## Superintendent of Public Instruction

North Kitsap School District

Olympic Educational Service District 114

Kitsap County

F-203 Worksheet Report

CCDDD 18400

## 2023-24 Budget

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]  (((4.745 * 75,419.00) * (1.180 + 0.040)) / 180.00) * 3.00	\$ 7,276.55
Z119pd	2. Professional Learning Day - Payroll Tax and Benefits [CTE 7-8 CIS PD Salary] * [CIS/CAS - Benefits Inc] 7,276.55 * 0.17330	\$ 1,261.03
3034pd	3. Total CTE 7-8 Professional Learning Days [CTE 7-8 CIS PD Salary] + [CTE 7-8 CIS PD Benefits] 7,276.55 + 1,261.03	\$ 8,537.58
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]  14,659.95 + 42,511.05 + 16,124.50 + 2,931.65 + 32,249.85 + 2,931.65 + 20,524.10 + 14,659.95	\$ 146,592.70
Z122	2. CTE 7-8 Substitutes [CTE 7-8 Teacher FTE] * [Substitutes Days] * [Substitutes Rate] 4.435 * 4.000 * 151.86	\$ 2,694.00
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]  436,593.05 + 47,292.16 + 92,761.76 + 203,236.38 + 146,592.70 + 2,694.00 + 8,537.58	\$ 937,707.63

North Kitsap School District  
Kitsap CountyF-203 Worksheet Report  
2023-24 BudgetOlympic 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] 16.189 * 72,728.00 * 1.180	\$ 1,389,324.44
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] ((16.189 * 75,419.00) * (1.180 + 0.040)) - 1,389,324.44	\$ 100,244.55
Z126	3. CTE 9-12 CIS Salary Total [CTE 9-12 CIS Salary Maint] + [CTE 9-12 CIS Salary Inc] 1,389,324.44 + 100,244.55	\$ 1,489,568.99
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] 1.229 * 107,955.00 * 1.180	\$ 156,558.50
Z128	2. CTE 9-12 CAS Salary Inc [CTE 9-12 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 9-12 CAS Salary Maint] 1.229 * 111,950.00 * 1.180 - 156,558.50	\$ 5,793.63
Z129	3. CTE 9-12 CAS Salary Total [CTE 9-12 CAS Salary Maint] + [CTE 9-12 CAS Salary Inc] 156,558.50 + 5,793.63	\$ 162,352.13
036A	C. CTE 9-12 - Classified Staff (CLS) 1. CLS Salary Maintenance Total [CTE 9-12 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 4.977 * 52,173.00 * 1.180	\$ 306,404.72
035A	2. CLS Salary Increase [CTE 9-12 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 9-12 CLS Salary Maint] 4.977 * 54,103.00 * 1.180 - 306,404.72	\$ 11,334.62
037A	3. Subtotal CTE CLS Salary [CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc] 306,404.72 + 11,334.62	\$ 317,739.34

North Kitsap School District  
Kitsap CountyF-203 Worksheet Report  
2023-24 BudgetOlympic 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]  17.418 * 12,312.00	\$ 214,450.42
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]  (17.418 * 13,200.00 * 1.02) - 214,450.42	\$ 20,065.53
Z132	3. CTE 9-12 Cert Benefits Maint ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint]  (1,389,324.44 + 156,558.50) * 0.17970	\$ 277,795.16
Z133	4. CTE 9-12 Cert Benefits Inc ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc]  (100,244.55 + 5,793.63) * 0.17330	\$ 18,376.42
033A	5. Classified Insurance Benefits [CTE 9-12 CLS FTE] * [CLS Health Insurance]  4.977 * 12,312.00	\$ 61,276.82
034A	6. Classified Insurance Benefits - Increase ([CTE 9-12 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 9-12 CLS Insurance]  (4.977 * 13,200.00 * 1.430) - 61,276.82	\$ 32,669.03
031A	7. Classified - Payroll Tax and Benefits [CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint]  306,404.72 * 0.22060	\$ 67,592.88
030A	8. Classified - Payroll Tax and Benefits - Increase [CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc]  11,334.62 * 0.18560	\$ 2,103.71
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]  214,450.42 + 20,065.53 + 277,795.16 + 18,376.42 + 61,276.82 + 32,669.03 + 67,592.88 + 2,103.71	\$ 694,329.97

North Kitsap School District  
Kitsap CountyF-203 Worksheet Report  
2023-24 BudgetOlympic Educational Service District 114  
CCDDD 18400

Z125pd	E. Professional Learning Days - CTE 9-12 1. Professional Learning Days Salaries ((( [CTE 9-12 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]  (((16.189 * 75,419.00) * (1.180 + 0.040)) / 180.00) * 3.00	\$ 24,826.15
Z133pd	2. Professional Learning Day - Payroll Tax and Benefits [CTE 9-12 CIS PD Salary] * [CIS/CAS - Benefits Inc]  24,826.15 * 0.17330	\$ 4,302.37
3031pd	3. Total CTE 9-12 Professional Learning Days [CTE 9-12 CIS PD Salary] + [CTE 9-12 CIS PD Benefits]  24,826.15 + 4,302.37	\$ 29,128.52
146A	F. Other Generated Entitlements 1. Materials, Supplies, and Operating Costs (MSOC) [Total MSOC -CTE 9-12expl] + [Total MSOC -CTE 9-12prep]  500,139.80 + 0.00	\$ 500,139.80
Z136	2. CTE 9-12 Substitutes ([CTE 9-12 expl Teacher FTE] + [CTE 9-12 prep Teacher FTE]) * ([Substitutes Days] * [Substitutes Rate])  (15.130 + 0.000) * (4.000 * 151.86)	\$ 9,190.57
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]  1,489,568.99 + 162,352.13 + 317,739.34 + 694,329.97 + 500,139.80 + 9,190.57 + 29,128.52	\$ 3,202,449.32

North Kitsap School District  
Kitsap CountyF-203 Worksheet Report  
2023-24 BudgetOlympic 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	77.00
B2L1	C. Kindergarten - Age 21 LRE1	466.00
B2	D. Kindergarten - Age 21 Other	200.00
Z272	E. Enroll BEA Resident [Enroll Total w/ Run Start and Dropout and ALE] + [Adj Resident BEA] 5,268.70 + 24.00	5,292.70
Z273	F. Enroll SpEd% K-21 ([Enroll SpEd TK Tier 14/18] + [Enroll SpEd TK Tier Other] + [Enroll SpEd K-21 LRE1] + [Enroll SpEd K-21 Other]) / [Enroll BEA Resident] (0.00 + 0.00 + 466.00 + 200.00) / 5,292.70	0.1258
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 0.1258 > 0.15000 THEN 0.1258 - 0.15000 ELSE 0	0.0000
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 77.00 * 0.00 * 1.20 ELSE (77.00 * 10,916.61 * 1.20)	\$ 1,008,694.76
Z278	J. Age K-21 Allocation 1. Fed Funds Integration Rate	\$ 21.20
Z280L1	2. Age K-21 LRE1 Allocation 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 * 1.1200) - 21.20) * 466.00 ELSE ((10,916.61 * 1.1200) - 21.20) * 466.00	\$ 5,687,717.89
Z280	3. Age K-21 Other Allocation	\$ 2,310,081.32

	<p>IF [Co-op SpEd Alloc Rate] &gt; 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]</p> <p>IF 0.00 &gt; 0 THEN ((0.00 * 1.0600) - 21.20) * 200.00 ELSE ((10,916.61 * 1.0600) - 21.20) * 200.00</p>	
Z280E	<p>4. If Age K-21 Special Ed Enrollment Percent is greater than 13.5%</p> <p>IF [Enroll SpEd% K-21] &gt; [SpEd Max Fund %] THEN ((([SpEd TK Tier 14/18 Allocation] + [SpEd TK Tier Other Allocation] + [SpEd K-21 LRE1 Allocation] + [SpEd K-21 Other Allocation]) * -1) / [Enroll SpEd% K-21]) * [SpEd K-21 Excess%]) ELSE 0</p> <p>IF 0.1258 &gt; 0.15000 THEN (((0.00 + 0.00 + 5,687,717.89 + 2,310,081.32) * -1) / 0.1258) * 0.0000 ELSE 0</p>	\$ 0.00

2023-2024 School Year

State of Washington

Run July 07, 2023 11:09 AM

Superintendent of Public Instruction

North Kitsap School District

Olympic Educational Service District 114

Kitsap County

F-203 Worksheet Report

CCDDD 18400

2023-24 Budget

B4	K. State Safety Net Award	\$ 1,000,000.00
N7	<p>L. Total 4121</p> <p>[SpEd 3-PK Allocation] + [SpEd TK Tier 14/18 Allocation] + [SpEd TK Tier Other 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]</p> <p>1,008,694.76 + 0.00 + 0.00 + 5,687,717.89 + 2,310,081.32 + 0.00 + 1,000,000.00 + 0.00 + 0.00</p>	\$ 10,006,493.97
N8	<p>M. Total 4122</p> <p>[Enroll SpEd 0-2] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]</p> <p>0.00 * 10,916.61 * 1.20</p>	\$ 0.00
N10	<p>N. Total Sped Allocation</p> <p>[Total 4121] + [Total 4122]</p> <p>10,006,493.97 + 0.00</p>	\$ 10,006,493.97

**Account 3121 Special Education, General Apportionment**

Item Code		Amount
B2T	<p>O. Total Enroll SpEd K-21</p> <p>[Enroll SpEd TK Tier 14/18] + [Enroll SpEd TK Tier Other] + [Enroll SpEd K-21 LRE1] + [Enroll SpEd K-21 Other]</p> <p>0.00 + 0.00 + 466.00 + 200.00</p>	666.00
Z284	<p>P. SpEd Gen Apport</p> <p>IF [Co-op SpEd Alloc Rate] &gt; 0 THEN [Co-op SpEd Alloc Rate] * [Total Enroll SpEd K-21] ELSE [SpEd BEA Rate] * [Total Enroll SpEd K-21]</p> <p>IF 0.00 &gt; 0 THEN 0.00 * 666.00 ELSE 10,916.61 * 666.00</p>	\$ 7,270,462.26
N9	Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate	0.1842



Z286	R. SpEd Gen Apport Instruct [SpEd Gen Apport] / (1 + [Districtwide Allow])  7,270,462.26 / (1 + 0.1842)	\$ 6,139,556.04
B8	S. % Student Av. Enrollment in Sp. Ed. Instr.	0.20140
Z288	T. General Apportionment Allocation for Special Ed Account 3121Gen Apport 3121 [SpEd Gen Apport Instruct] * [% Stdnt Avg FTE SpEd]  6,139,556.04 * 0.20140	\$ 1,236,506.59
Z291	Total program 21 [Total 4121] + [Gen Apport 3121]  10,006,493.97 + 1,236,506.59	\$ 11,243,000.56

North Kitsap School District  
Kitsap CountyF-203 Worksheet Report  
2023-24 BudgetOlympic Educational Service District 114  
CCDDD 18400**III. Special Education BEA Rate per Student Calculation - Acct 4121****BEA Calculated Staff Units**

<b>Item Code</b>		<b>Amount</b>
Z219	CIS BEA FTE K-3 $([Enroll\ K] + [Enroll\ 1] + [Enroll\ 2] + [Enroll\ 3]) * [SpEd\ CIS\ Ratio\ K-3]$ $(350.10 + 370.10 + 418.40 + 359.60) * 0.073450$	110.043
Z220	CIS BEA FTE 4 $[Enroll\ 4] * [SpEd\ CIS\ BEA\ Ratio\ 4]$ $371.20 * 0.04828$	17.924
Z221	CIS BEA FTE 5-6 $[Enroll\ 5-6] * [SpEd\ CIS\ BEA\ Ratio\ 5-6]$ $794.00 * 0.04828$	38.339
Z222	CIS BEA FTE 7-8 $[Enroll\ 7-8] * [SpEd\ CIS\ BEA\ Ratio\ 7-8]$ $822.30 * 0.04844$	39.835
Z223	CIS BEA FTE 9-12 $([Enroll\ 9-12] + [Enroll\ ALE\ K-6] + [Enroll\ ALE\ 7-8] + [Enroll\ ALE\ 9-12] + [Enroll\ Program\ 1418\ Reg] + [Enroll\ Program\ 1418\ CTE] + [Enroll\ Run\ Start] + [Enroll\ Run\ Start\ CTE]) * [SpEd\ CIS\ BEA\ Ratio\ 9-12]$ $(1,513.00 + 31.00 + 13.00 + 56.00 + 0.00 + 0.00 + 160.00 + 10.00) * 0.05013$	89.382
Z224	CIS BEA FTE K-12 $([CIS\ BEA\ FTE\ TTK] + [CIS\ BEA\ FTE\ K-3] + [CIS\ BEA\ FTE\ 4] + [CIS\ BEA\ FTE\ 5-6] + [CIS\ BEA\ FTE\ 7-8] + [CIS\ BEA\ FTE\ 9-12]) / [Enroll\ Total\ w/\ Run\ Start\ and\ Dropout\ and\ ALE]$ $(0.000 + 110.043 + 17.924 + 38.339 + 39.835 + 89.382) / 5,268.70$	0.056090
Z555	CAS BEA FTE K-3 $([Enroll\ K] + [Enroll\ 1] + [Enroll\ 2] + [Enroll\ 3]) * [CAS\ Ratio\ K-3]$ $(350.10 + 370.10 + 418.40 + 359.60) * 0.004365$	6.540
Z555Z4	CAS BEA FTE 4 $[Enroll\ 4] * [SpEd\ CAS\ BEA\ Ratio\ 4]$ $371.20 * 0.00402$	1.494
Z555Z6	CAS BEA FTE 5-6	3.196

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

794.00 \* 0.00402

2023-2024 School Year

State of Washington

Run July 07, 2023 11:09 AM

Superintendent of Public Instruction

North Kitsap School District

Olympic Educational Service District 114

Kitsap County

F-203 Worksheet Report

CCDDD 18400

2023-24 Budget

Z555Z8	CAS BEA FTE 7-8 [Enroll 7-8] * [SpEd CAS BEA Ratio 7-8] 822.30 * 0.00402	3.309
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] (1,513.00 + 31.00 + 13.00 + 56.00 + 0.00 + 0.00 + 160.00 + 10.00) * 0.00404	7.218
593X	CAS Special Ed BEA Rate (K-12) ([CAS BEA FTE TTK] + [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] (0.000 + 6.540 + 1.494 + 3.196 + 3.309 + 7.218) / 5,268.70	0.004129
Z556	CLS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CLS BEA Ratio K-3] (350.10 + 370.10 + 418.40 + 359.60) * 0.018294	27.408
Z556Z4	CLS BEA FTE 4 [Enroll 4] * [SpEd CLS BEA Ratio 4] 371.20 * 0.01730	6.422
Z556Z6	CLS BEA FTE 5-6 [Enroll 5-6] * [SpEd CLS BEA Ratio 5-6] 794.00 * 0.01730	13.737
Z556Z8	CLS BEA FTE 7-8 [Enroll 7-8] * [SpEd CLS BEA Ratio 7-8] 822.30 * 0.01709	14.056
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] (1,513.00 + 31.00 + 13.00 + 56.00 + 0.00 + 0.00 + 160.00 + 10.00) * 0.01716	30.598
594X	CLS Special Ed BEA Rate (K-12)	0.017504

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

$(27.408 + 6.422 + 13.737 + 14.056 + 30.598) / 5,268.70$	
--	--

North Kitsap School District  
Kitsap CountyOlympic Educational Service District 114  
CCDDD 18400F-203 Worksheet Report  
2023-24 Budget**Salary Allocation**

<b>Item Code</b>		<b>Amount</b>
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS Biennial Base Sal] * [Regionalization Base]  0.056090 * 72,728.00 * 1.180	\$ 4,813.59
Z226	CIS BEA Salary Inc Total (((CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CIS BEA Salary Maint Total]  (((0.056090 * 75,419.00) * (1.180 + 0.040)) - 4,813.59	\$ 347.32
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total]  4,813.59 + 347.32	\$ 5,160.91
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] * [Regionalization Base]  0.004129 * 107,955.00 * 1.180	\$ 525.98
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total]  0.004129 * 111,950.00 * 1.180 - 525.98	\$ 19.47
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total]  525.98 + 19.47	\$ 545.45
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] * [Regionalization Base]  0.017504 * 52,173.00 * 1.180	\$ 1,077.62
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total]  0.017504 * 54,103.00 * 1.180 - 1,077.62	\$ 39.86
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total]  1,077.62 + 39.86	\$ 1,117.48
Z234	TOTAL Salary BEA	\$ 6,823.84

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

5,160.91 + 545.45 + 1,117.48

2023-2024 School Year

State of Washington

Run July 07, 2023 11:09 AM

Superintendent of Public Instruction

North Kitsap School District

Olympic Educational Service District 114

Kitsap County

F-203 Worksheet Report

CCDDD 18400

2023-24 Budget

## Benefits Allocation

Item Code		Amount
Z235	1. CIS/CAS BEA Insurance Maint Total $([CIS\ BEA\ FTE\ K-12] + [CAS\ BEA\ FTE\ K-12]) * [Certificated\ Health\ Insurance]$ $(0.056090 + 0.004129) * 12,312.00$	\$ 741.42
Z236	2. CIS/CAS BEA Insurance Inc Total $(([CIS\ BEA\ FTE\ K-12] + [CAS\ BEA\ FTE\ K-12]) * ([Certificated\ Health\ Insurance\ Inc] * [Cert\ Health\ Factor])) - [CIS/CAS\ BEA\ Insurance\ Maint\ Total]$ $((0.056090 + 0.004129) * (13,200.00 * 1.02)) - 741.42$	\$ 69.37
Z237	3. CLS BEA Insurance Maint Total $[CLS\ BEA\ FTE\ K-12] * [CLS\ Health\ Insurance]$ $0.017504 * 12,312.00$	\$ 215.51
Z238	4. CLS BEA Insurance Inc Total $([CLS\ BEA\ FTE\ K-12] * [CLS\ Health\ Insurance\ Inc] * [CLS\ Health\ Factor]) - [CLS\ BEA\ Insurance\ Maint\ Total]$ $(0.017504 * 13,200.00 * 1.430) - 215.51$	\$ 114.90
Z239	5. CIS/CAS BEA Benefits Maint Total $([CIS\ BEA\ Salary\ Maint\ Total] + [CAS\ BEA\ Salary\ Maint\ Total]) * [CIS/CAS - Benefits\ Maint]$ $(4,813.59 + 525.98) * 0.17970$	\$ 959.52
Z240	6. CIS/CAS BEA Benefits Inc Total $([CIS\ BEA\ Salary\ Inc\ Total] + [CAS\ BEA\ Salary\ Inc\ Total]) * [CIS/CAS - Benefits\ Inc]$ $(347.32 + 19.47) * 0.17330$	\$ 63.56
Z241	7. CLS BEA Benefits Maint Total $[CLS\ BEA\ Salary\ Maint\ Total] * [CLS - Benefits\ Maint]$ $1,077.62 * 0.22060$	\$ 237.72
Z242	8. CLS BEA Benefits Inc Total $[CLS\ BEA\ Salary\ Inc\ Total] * [CLS - Benefits\ Inc]$ $39.86 * 0.18560$	\$ 7.40
Z243	9. TOTAL Benefits BEA	\$ 2,409.40

[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]	
---	--

741.42 + 69.37 + 215.51 + 114.90 + 959.52 + 63.56 + 237.72 + 7.40	
---	--

**Substitutes BEA**

Item Code	Amount
Z244	Substitutes BEA $([CIS\ BEA\ FTE\ K-12] * [Teachers\ \%]) * ([Substitutes\ Days] * [Substitutes\ Rate])$ $(0.056090 * 0.9170) * (4.000 * 151.86)$
	\$ 31.24

**MSOC BEA**

Item Code	Amount
Z245	MSOC BEA Per Student $([Enroll\ Total\ w/\ Run\ Start\ and\ Droput\ and\ ALE] * [MSOC-Reg]) + ([Enroll\ ALE\ K-6] + [Enroll\ ALE\ 7-8] + [Enroll\ ALE\ 9-12] + [Enroll\ 9-12] + [Enroll\ Program\ 1418\ Reg] + [Enroll\ Program\ 1418\ CTE] + [Enroll\ Run\ Start] + [Enroll\ Run\ Start\ CTE]) * [MSOC-LabSci]) / [Enroll\ Total\ w/\ Run\ Start\ and\ Droput\ and\ ALE]$ $((5,268.70 * 1,483.44) + ((31.00 + 13.00 + 56.00 + 1,513.00 + 0.00 + 0.00 + 160.00 + 10.00) * 200.23)) / 5,268.70$
	\$ 1,551.20
Z226pd	Professional Learning Days - Special Ed BEA 1. Professional Learning Days Salaries $((( [CIS\ BEA\ FTE\ K-12] * [CIS\ Sal\ Inc]) * ([Regionalization] + [Regionalization\ Experience])) / [School\ Year\ Total\ Days]) * [Prof\ Learning\ Days]$ $(((0.056090 * 75,419.00) * (1.180 + 0.040)) / 180.00) * 3.00$
Z240pd	2. Professional Learning Day - Payroll Tax and Benefits [CIS BEA PD Salary] * [CIS/CAS - Benefits Inc] 86.02 * 0.17330
	\$ 86.02
4120pd	3. Total SpEd BEA Professional Learning Days [CIS BEA PD Salary] + [CIS BEA PD Benefits] 86.02 + 14.91
	\$ 100.93

**3. BEA Rate for Special Education**

Item Code	Amount
Z246	Total BEA per SpEd student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 6,823.84 + 2,409.40 + 31.24 + 1,551.20 + 100.93
	\$ 10,916.61



North Kitsap School District  
Kitsap CountyF-203 Worksheet Report  
2023-24 BudgetOlympic Educational Service District 114  
CCDDD 18400**IV. Learning Assistance Program (LAP) – Acct 4155****LAP Regular Calculations**

<b>Item Code</b>		<b>Amount</b>
Z067	A. Eligible Students - Regular LAP Students [Enroll Total PY for LAP] * [LAP District Poverty %]  5,298.00 * 0.3505	1,856.95
Z068	B. Formulated Staffing Units - Regular LAP CIS FTE [LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year] / [LAP Class Size] / [Instruct Hr/Year]  1,856.95 * 2.39750 * 36.00 / 15.00 / 900.00	11.872
Z069	C. LAP CIS Salary Maint [LAP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]  11.872 * 72,728.00 * 1.180	\$ 1,018,843.64
Z070	D. LAP CIS Salary Inc (((LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP CIS Salary Maint]  ((11.872 * 75,419.00) * (1.180 + 0.040)) - 1,018,843.64	\$ 73,513.09
Z071	E. LAP CIS Insurance Benefits [LAP CIS FTE] * [Certificated Health Insurance]  11.872 * 12,312.00	\$ 146,168.06
Z072	F. LAP CIS Insurance Benefits Increase ([LAP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP CIS Insurance]  (11.872 * 13,200.00 * 1.02) - 146,168.06	\$ 13,676.55
Z073	G. LAP CIS Payroll Tax and Benefits Maint [LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint]  1,018,843.64 * 0.17970	\$ 183,086.20
Z074	H. LAP CIS Payroll Tax and Benefits - Increase [LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc]  73,513.09 * 0.17330	\$ 12,739.82

North Kitsap School District  
Kitsap CountyF-203 Worksheet Report  
2023-24 BudgetOlympic 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]  (((11.872 * 75,419.00) * (1.180 + 0.040)) / 180.00) * 3.00	\$ 18,205.95
Z074pd	2. Professional Learning Day - Payroll Tax and Benefits [LAP CIS PD Salary] * [CIS/CAS - Benefits Inc]  18,205.95 * 0.17330	\$ 3,155.09
4155pd	3. Total LAP Professional Learning Days [LAP CIS PD Salary] + [LAP CIS PD Benefits]  18,205.95 + 3,155.09	\$ 21,361.04
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]  1,018,843.64 + 73,513.09 + 146,168.06 + 13,676.55 + 183,086.20 + 12,739.82 + 0.00 + 21,361.04	\$ 1,469,388.40

**LAP High Poverty Calculations**

Item Code		Amount
Z076	A. Eligible Students - High Poverty	285.75
Z068A	B. Formulated Staffing Units - High Poverty ((( [LAP PY HiPov Students] * [HiPov LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size]) / [Instruct Hr/Year]  ((285.75 * 1.10000 * 36.00) / 15.00) / 900.00	0.838
Z069hp	C. School CIS Salary Maint Total [LAP HiPov CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]  0.838 * 72,728.00 * 1.180	\$ 71,916.36
Z070hp	D. CIS Salary Increase ((( [LAP HiPov CIS FTE] * [CIS Sal Inc] ) * ([Regionalization] + [Regionalization Experience])) - [LAP HiPov CIS Salary Maint]  ((0.838 * 75,419.00) * (1.180 + 0.040)) - 71,916.36	\$ 5,189.01

North Kitsap School District  
Kitsap CountyOlympic Educational Service District 114  
CCDDD 18400F-203 Worksheet Report  
2023-24 Budget

Z071hp	E. CIS Insurance Benefits [LAP HiPov CIS FTE] * [Certificated Health Insurance]  0.838 * 12,312.00	\$ 10,317.46
Z072hp	F. CIS Insurance Benefits Increase ([LAP HiPov CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP HiPov CIS Insurance]  (0.838 * 13,200.00 * 1.02) - 10,317.46	\$ 965.37
Z073hp	G. CIS Payroll Tax and Benefits [LAP HiPov CIS Salary Maint] * [CIS/CAS - Benefits Maint]  71,916.36 * 0.17970	\$ 12,923.37
Z074hp	H. CIS Payroll Tax and Benefits - Increase [LAP HiPov CIS Salary Inc] * [CIS/CAS - Benefits Inc]  5,189.01 * 0.17330	\$ 899.26
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]  (((0.838 * 75,419.00) * (1.180 + 0.040)) / 180.00) * 3.00	\$ 1,285.09
Z074hppd	2. Professional Learning Day - Payroll Tax and Benefits [LAP HiPov CIS PD Salary] * [CIS/CAS - Benefits Inc]  1,285.09 * 0.17330	\$ 222.71
4155hppd	3. Total LAP Professional Learning Days [LAP HiPov CIS PD Salary] + [LAP HiPov CIS PD Benefits]  1,285.09 + 222.71	\$ 1,507.80
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]  71,916.36 + 5,189.01 + 10,317.46 + 965.37 + 12,923.37 + 899.26 + 0.00 + 1,507.80	\$ 103,718.63
<b>LAP Program Totals</b>		
071a	Calculated Allotment - Regular & High Poverty [LAP HiPov TOTAL] + [LAP Regular TOTAL]  103,718.63 + 1,469,388.40	\$ 1,573,107.03

North Kitsap School District  
Kitsap CountyOlympic Educational Service District 114  
CCDDD 18400F-203 Worksheet Report  
2023-24 Budget**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]  180.00 + 30.00 + 60.00	270.00
A62	B. TBIP Enroll K-6 Subtotal	180.00
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]  180.00 * 4.778 * 36.00 / 15.00 / 900.00	2.293
A63	D. TBIP Enroll 7-8 Subtotal	30.00
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]  30.00 * 6.778 * 36.00 / 15.00 / 900.00	0.542
A64	F. TBIP Enroll 9-12 Subtotal	60.00
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]  60.00 * 6.778 * 36.00 / 15.00 / 900.00	1.084
A65	H. TBIP Exited Kindergarten - Grade 12	35.00
Z554	I. TBIP Staffing Units Exited Students [Enroll TBIP Exited] * [TBIP Hr/Stdnt Exited] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year]  35.00 * 3.000 * 36.00 / 15.00 / 900.00	0.280
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]  2.293 + 0.542 + 1.084 + 0.280	4.199

North Kitsap School District  
Kitsap CountyOlympic Educational Service District 114  
CCDDD 18400F-203 Worksheet Report  
2023-24 Budget

Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]  4.199 * 72,728.00 * 1.180	\$ 360,354.15
Z079	L. TBIP CIS Salary Inc (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [TBIP CIS Salary Maint]  (((4.199 * 75,419.00) * (1.180 + 0.040)) - 360,354.15	\$ 26,000.79
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance]  4.199 * 12,312.00	\$ 51,698.09
Z081	N. TBIP CIS Insurance Inc ([Total TBIP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [TBIP CIS Insurance]  (4.199 * 13,200.00 * 1.02) - 51,698.09	\$ 4,837.25
Z082	O. TBIP CIS Benefits Maint [TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint]  360,354.15 * 0.17970	\$ 64,755.64
Z083	P. TBIP CIS Benefits Inc [TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc]  26,000.79 * 0.17330	\$ 4,505.94
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]  (((4.199 * 75,419.00) * (1.180 + 0.040)) / 180.00) * 3.00	\$ 6,439.25
Z083pd	2. Professional Learning Day - Payroll Tax and Benefits [TBIP CIS PD Salary] * [CIS/CAS - Benefits Inc]  6,439.25 * 0.17330	\$ 1,115.92
4165pd	3. Total TBIP Professional Learning Days [TBIP CIS PD Salary] + [TBIP CIS PD Benefits]  6,439.25 + 1,115.92	\$ 7,555.17

North Kitsap School District  
Kitsap CountyOlympic Educational Service District 114  
CCDDD 18400F-203 Worksheet Report  
2023-24 Budget

Z085	S. TBIP TOTAL $[TBIP\ CIS\ Salary\ Maint] + [TBIP\ CIS\ Salary\ Inc] + [TBIP\ CIS\ Insurance] + [TBIP\ CIS\ Insurance\ Inc] + [TBIP\ CIS\ Benefits\ Maint] + [TBIP\ CIS\ Benefits\ Inc] + [TOTAL\ MSOC - TBIP] + [Total\ TBIP\ PD]$ $360,354.15 + 26,000.79 + 51,698.09 + 4,837.25 + 64,755.64 + 4,505.94 + 0.00 + 7,555.17$	\$ 519,707.03
Z476	T. TBIP WithHold Amount $[TBIP\ TOTAL] * [TBIP\ WithHold\ Factor]$ $519,707.03 * 0.0175$	\$ 9,094.87
Z477	U. TBIP Net Total $[TBIP\ TOTAL] - [TBIP\ WithHold\ Amount]$ $519,707.03 - 9,094.87$	\$ 510,612.16

North Kitsap School District  
Kitsap CountyOlympic Educational Service District 114  
CCDDD 18400F-203 Worksheet Report  
2023-24 Budget**VI. Highly Capable (HiCap) – Acct 4174**

Item Code	Formula Desc	Amount
Z086	A. HiCap Students	263.44
Z087	B. HiCap CIS FTE [HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year] / [HiCap Class Size] / [Instruct Hr/Year]  263.44 * 2.1590 * 36.00 / 15.00 / 900.00	1.517
Z088	C. HiCap CIS Salary Maint [HiCap CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]  1.517 * 72,728.00 * 1.180	\$ 130,187.48
Z089	D. HiCap CIS Salary Inc (( [HiCap CIS FTE] * [CIS Sal Inc] ) * ([Regionalization] + [Regionalization Experience])) - [HiCap CIS Salary Maint]  ((1.517 * 75,419.00) * (1.180 + 0.040)) - 130,187.48	\$ 9,393.48
Z090	E. HiCap CIS Insurance [HiCap CIS FTE] * [Certificated Health Insurance]  1.517 * 12,312.00	\$ 18,677.30
Z091	F. HiCap CIS Insurance Inc ([HiCap CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [HiCap CIS Insurance]  (1.517 * 13,200.00 * 1.02) - 18,677.30	\$ 1,747.59
Z092	G. HiCap CIS Benefits Maint [HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint]  130,187.48 * 0.17970	\$ 23,394.69
Z093	H. HiCap CIS Benefits Inc [HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc]  9,393.48 * 0.17330	\$ 1,627.89
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

## Superintendent of Public Instruction

North Kitsap School District

Olympic Educational Service District 114

Kitsap County

F-203 Worksheet Report

CCDDD 18400

## 2023-24 Budget

Z089pd	J. Professional Learning Days - HiCap 1. Professional Learning Days Salaries $\frac{(((\text{HiCap CIS FTE} * \text{CIS Sal Inc}) * (\text{Regionalization} + \text{Regionalization Experience})))}{[\text{School Year Total Days}]} * [\text{Prof Learning Days}]$	\$ 2,326.35
Z093pd	$(((1.517 * 75,419.00) * (1.180 + 0.040)) / 180.00) * 3.00$ 2. Professional Learning Day - Payroll Tax and Benefits [HiCap CIS PD Salary] * [CIS/CAS - Benefits Inc]	\$ 403.16
4174pd	2,326.35 * 0.17330 3. Total HiCap Professional Learning Days [HiCap CIS PD Salary] + [HiCap CIS PD Benefits] 2,326.35 + 403.16	\$ 2,729.51
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]  130,187.48 + 9,393.48 + 18,677.30 + 1,747.59 + 23,394.69 + 1,627.89 + 0.00 + 2,729.51	\$ 187,757.94

## 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 + 7,020.00 + 2,700.00 + 2,800.00	\$ 12,520.00
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]  39,000.00 * 0.180000	7,020.00
S3	D. Total Reduced Price Breakfasts Served [Est RPB] * [Rdcd Only Bfast Rate]  9,000.00 * 0.30	2,700.00
S4	E. Total Reduced Price Grade K-3 Lunches Served (S4) [Est RPL K3] * [Rdcd Only Lunch Rate]  14,000.00 * 0.2000	2,800.00



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]  3,700,000.00 + 0.00	\$ 3,700,000.00

Type	Number	Message	Input Value	Comparison Value
Warning	W-32	Why is Transportation Depreciation Allocation Act 4499 so different from Prior Year?	600,000.00	814,976.01

## North Kitsap School District No.400

F-195F

## ENROLLMENT AND STAFF COUNTS

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	350.10	360.00	365.00	370.00
2. Grade 1	370.10	359.00	369.00	374.00
3. Grade 2	418.40	366.00	355.00	365.00
4. Grade 3	359.60	410.00	359.00	348.00
5. Grade 4	371.20	369.00	420.00	368.00
6. Grade 5	406.30	371.00	369.00	420.00
7. Grade 6	387.70	414.00	379.00	376.00
8. Grade 7	418.90	393.00	420.00	384.00
9. Grade 8	403.40	419.00	393.00	420.00
10. Grade 9	392.60	416.00	431.00	405.00
11. Grade 10	421.20	393.00	416.00	431.00
12. Grade 11 (excluding Running Start)	343.40	328.00	305.00	323.00
13. Grade 12 (excluding Running Start)	355.80	326.00	311.00	290.00
14. SUBTOTAL	4,998.70	4,924.00	4,892.00	4,874.00
15. Running Start	170.00	170.00	170.00	170.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00	0.00
17. ALE Enrollment	100.00	100.00	100.00	100.00
18. TOTAL K-12	5,268.70	5,194.00	5,162.00	5,144.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	377.997	375.000	374.000	373.000
2. General Fund FTE Classified Employees /4	287.045	283.000	283.000	283.000

## North Kitsap School District No.400

F-195F

## SUMMARY OF GENERAL FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000   Local Taxes	17,120,271	17,976,285	18,695,336	19,443,149
2000   Local Nontax Support	3,279,020	3,442,971	3,511,830	3,582,067
3000   State, General Purpose	57,779,685	60,668,669	63,095,416	65,619,233
4000   State, Special Purpose	16,280,491	17,094,516	17,778,296	18,489,428
5000   Federal, General Purpose	1,132,000	1,188,600	1,236,144	1,285,590
6000   Federal, Special Purpose	8,482,200	8,567,022	8,909,703	9,266,091
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	104,073,667	108,938,063	113,226,725	117,685,558
EXPENDITURES				
00   Regular Instruction	51,740,311	53,551,222	55,693,271	57,921,002
10   Federal Special Purpose Funding	73,846	0	0	0
20   Special Education Instruction	16,229,344	16,391,637	17,211,219	18,071,780
30   Vocational Education Instruction	4,193,713	3,947,345	3,986,818	4,026,686
40   Skill Center Instruction	0	0	0	0
50 and 60   Compensatory Education Instruction	4,199,398	3,899,107	3,938,098	3,977,479
70   Other Instructional Programs	4,195,752	4,225,159	4,267,411	4,310,085
80   Community Services	668,343	675,026	702,027	730,109
90   Support Services	24,831,702	25,824,970	26,857,969	27,932,288
B. TOTAL EXPENDITURES	106,132,409	108,514,466	112,656,813	116,969,429
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)	-2,058,741	423,597	569,912	716,129
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
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0

## North Kitsap School District No.400

F-195F

## SUMMARY OF GENERAL FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.823 Restricted for Carryover of Transition To Kindergerten	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	800,000	200,000	400,000	400,000
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	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	900,000	500,000	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	7,500,000	6,441,258	7,164,855	7,734,767
F. TOTAL BEGINNING FUND BALANCE	9,200,000	7,141,258	7,564,855	8,134,767
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.823 Restricted for Carryover of Transition To Kindergerten	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	200,000	400,000	400,000	800,000
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	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0

## North Kitsap School District No.400

F-195F

## SUMMARY OF GENERAL FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	500,000	500,000	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	6,441,258	7,164,854	7,734,766	8,050,895
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	7,141,258	7,564,855	8,134,767	8,850,896

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

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES				
100   General Student Body	318,925	334,871	348,266	362,197
200   Athletics	331,133	347,690	354,643	361,736
300   Classes	27,700	29,085	30,248	31,458
400   Clubs	198,580	208,509	216,849	225,523
600   Private Moneys	35,700	37,485	38,984	40,544
A. TOTAL REVENUES	912,038	957,640	988,990	1,021,458
EXPENDITURES				
100   General Student Body	302,972	312,061	321,423	331,066
200   Athletics	382,555	394,032	405,853	418,028
300   Classes	31,356	31,670	33,253	34,916
400   Clubs	235,324	237,677	240,054	242,455
600   Private Moneys	39,700	40,097	40,498	40,903
B. TOTAL EXPENDITURES	991,907	1,015,537	1,041,081	1,067,368
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-79,869	-57,897	-52,091	-45,910
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	428,337	348,468	290,571	238,480
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	428,337	348,468	290,571	238,480
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	348,468	290,571	238,482	192,574
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

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 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/	348,468	290,571	238,480	192,570



## North Kitsap School District No.400

F-195F

## SUMMARY OF DEBT SERVICE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000   Local Taxes	0	0	0	0
2000   Local Nontax Support	500	500	500	500
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	500	500	500	500
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)	500	500	500	500
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	26,500	27,000	27,500	28,000
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	26,500	27,000	27,500	28,000
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

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.830 Restricted for Debt Service	27,000	27,500	28,000	28,500
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
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	27,000	27,500	28,000	28,500

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

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000   Local Taxes	13,614,275	8,964,225	5,414,364	5,630,939
2000   Local Nontax Support	510,000	300,000	200,000	204,000
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	14,124,275	9,264,225	5,614,364	5,834,939
EXPENDITURES				
10   Sites	2,000,000	0	0	0
20   Buildings	19,000,000	5,500,000	5,000,000	5,000,000
30   Equipment	2,000,000	2,000,000	2,020,000	2,121,000
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	23,000,000	7,500,000	7,020,000	7,121,000
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)	-8,875,725	1,764,225	-1,405,636	-1,286,061
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
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0

## North Kitsap School District No.400

F-195F

## SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
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	9,700,000	1,024,275	2,588,500	1,482,864
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	0	100,000	500,000	200,000
G.L.867 Restricted from Mitigation Fee Proceeds	0	200,000	0	0
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	500,000	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	10,200,000	1,324,275	3,088,500	1,682,864
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	1,024,275	0	0	0
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	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	200,000	0	0	0
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	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0

North Kitsap School District No.400

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,324,275	3,088,500	1,682,864	396,803

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

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 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	10,000	10,000	10,000	10,000
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	600,000	500,000	743,000	729,000
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	0	0	0	0

## North Kitsap School District No.400

F-195F

## SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 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	610,000	510,000	753,000	739,000
EXPENDITURES				
33 Transportation Equipment Purchases	1,500,000	1,000,000	1,000,000	600,000
34 Transportation Equipmpent Major Repair	0	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal	0	0	0	0
92 Interest 1/	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	1,500,000	1,000,000	1,000,000	600,000
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)	-890,000	-490,000	-247,000	139,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	2,250,000	1,360,000	870,000	623,000
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	2,250,000	1,360,000	870,000	623,000
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	1,360,000	870,000	623,000	762,000

North Kitsap School District No.400

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 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/	1,360,000	870,000	623,000	762,000

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.