

South Whidbey School District No.206
FISCAL YEAR 2023-2024

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South Whidbey School District No.206

F-195 BUDGET

CERTIFICATION

As Secretary to the Board of Directors of South Whidbey School District School District No. 206 of Island 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: 06/29/2023

South Whidbey School District No.206

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	20,744,487	200,315	87,300	2,269,999	191,395
Total Appropriation (Expenditures)	21,287,979	180,318	89,250	4,235,000	480,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	87,000	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-543,491	19,997	-1,950	-2,052,000	-288,605
Beginning Total Fund Balance	5,000,000	123,692	1,950	2,150,000	297,384
Ending Total Fund Balance	4,456,508	143,689	0	98,000	8,779
SECTION B: EXCESS LEVIES FOR 2024 COLLECTION					
Excess levies approved by voters for 2024 collection	3,500,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2024 collection after rollback	3,500,000	XXXXX	0	2,250,000	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.

South Whidbey School District No.206

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
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	1,191.45		1,138.75		1,139.00	
FTE Certificated Employees	88.020		80.673		75.366	
FTE Classified Employees	54.599		55.947		47.933	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	21,913,021		21,230,991		20,744,487	
Total Expenditures	21,813,837		22,549,066		21,287,979	
Total Beginning Fund Balance	5,200,251		5,300,000		5,000,000	
Total Ending Fund Balance	5,299,435		3,981,925		4,456,508	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	10,884,288	49.90	10,969,973	48.65	11,283,777	53.01
Federal Special Purpose Funding	XXXXXX	XXXXXX	XXXXXX	XXXXXX	24,981	0.12
Special Education Instruction	2,997,374	13.74	2,898,927	12.86	2,999,662	14.09
Vocational Instruction	645,450	2.96	706,962	3.14	759,316	3.57
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	788,801	3.62	758,879	3.37	922,974	4.34
Other Instructional Programs	63,606	0.29	94,348	0.42	40,118	0.19
Community Services	249,923	1.15	322,306	1.43	351,384	1.65
Support Services	5,103,546	23.40	4,974,423	22.06	4,905,767	23.04
Total - Program Groups	21,813,837	100.00	22,549,066	100.00	21,287,979	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	12,686,935	58.16	12,869,583	57.07	12,497,959	58.71
Teaching Support	1,942,121	8.90	2,380,531	10.56	2,073,612	9.74
Other Supportive Activities	3,522,926	16.15	3,723,666	16.51	3,523,506	16.55
Building Administration	1,334,367	6.12	1,440,296	6.39	1,234,794	5.80
Central Administration	2,132,324	9.78	2,134,990	9.47	1,958,108	9.20
Total - Activity Groups	21,813,837	100.00	22,549,066	100.00	21,287,979	100.00

South Whidbey School District No.206

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
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	9,628,046	44.14	9,473,992	42.02	9,313,708	43.75
Classified Salaries	4,049,732	18.56	4,045,412	17.94	3,751,708	17.62
Employee Benefits and Payroll Taxes	5,188,266	23.78	5,364,167	23.79	4,592,465	21.57
Supplies, Instructional Resources and Noncapitalized Items	783,226	3.59	1,195,926	5.30	1,024,842	4.81
Purchased Services	2,117,903	9.71	2,441,019	10.83	2,564,461	12.05
Travel	37,478	0.17	28,550	0.13	40,795	0.19
Capital Outlay	9,186	0.04	0	0.00	0	0.00
Total - Objects	21,813,837	100.00	22,549,066	100.00	21,287,979	100.00

South Whidbey School District No.206

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2021-2022	Budget 2/ 2022-2023	Budget 3/ 2023-2024
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	56.97	56.00	65.00
2. Grade 1	53.69	52.67	65.00
3. Grade 2	78.00	48.64	60.00
4. Grade 3	88.70	90.31	57.00
5. Grade 4	74.00	88.36	84.00
6. Grade 5	76.85	72.57	91.00
7. Grade 6	95.67	76.75	78.00
8. Grade 7	88.37	93.60	80.00
9. Grade 8	84.95	92.58	96.00
10. Grade 9	109.38	97.87	103.00
11. Grade 10	97.05	101.52	91.00
12. Grade 11 (excluding Running Start)	99.07	84.21	91.00
13. Grade 12 (excluding Running Start)	91.27	92.51	78.00
14. SUBTOTAL	1,093.97	1,047.59	1,039.00
15. Running Start	25.94	27.00	33.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	71.54	64.16	67.00
18. TOTAL K-12	1,191.45	1,138.75	1,139.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	88.02	80.67	75.366
2. General Fund FTE Classified Employees /4	54.60	55.95	47.933

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.

South Whidbey School District No.206

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	3,448,137	3,448,245	3,459,023
2000 Local Nontax Support	434,717	581,400	560,000
3000 State, General Purpose	11,825,265	11,937,912	12,122,014
4000 State, Special Purpose	3,128,345	3,101,349	3,488,817
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	3,067,371	2,162,085	1,114,633
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	9,186	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	21,913,021	21,230,991	20,744,487
EXPENDITURES			
00 Regular Instruction	10,884,288	10,969,973	11,283,777
10 Federal Special Purpose Funding	1,080,848	1,823,248	24,981
20 Special Education Instruction	2,997,374	2,898,927	2,999,662
30 Vocational Education Instruction	645,450	706,962	759,316
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	788,801	758,879	922,974
70 Other Instructional Programs	63,606	94,348	40,118
80 Community Services	249,923	322,306	351,384
90 Support Services	5,103,546	4,974,423	4,905,767
B. TOTAL EXPENDITURES	21,813,837	22,549,066	21,287,979
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	99,184	-1,318,074	-543,491
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	1,424	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

South Whidbey School District No.206

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	0	0	0
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	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	5,198,828	5,300,000	5,000,000
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
F. TOTAL BEGINNING FUND BALANCE	5,200,251	5,300,000	5,000,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	20,836	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	0	0	0
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	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	5,278,600	3,981,925	4,456,508

South Whidbey School District No.206

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	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	5,299,435	3,981,925	4,456,508

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.

South Whidbey School District No.206
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Tax	3,440,740	3,446,877	3,456,995
1300 Sale of Tax Title Property	66	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	2,829	1,367	2,028
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	4,502	0	0
1000 TOTAL LOCAL TAXES	3,448,137	3,448,245	3,459,023
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	0	0	0
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skill Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	750	60,000	0
2173 Summer School Tuition and Fees	0	0	0
2186 Community School Tuition and Fees	0	0	0
2188 Childcare Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	35,818	50,000	50,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	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	0	0	0
2298 School Food Services, Sales of Goods, Supplies and Svcs	12,537	100,000	105,000
2300 Investment Earnings	24,082	20,000	30,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	1,054	0	0
2500 Gifts and Donations	85,436	70,000	70,000
2600 Fines and Damages	181	0	0
2700 Rentals and Leases	271,612	276,400	300,000
2800 Insurance Recoveries	675	0	0
2900 Local Support Nontax, Unassigned	2,573	5,000	5,000
2910 E-Rate	0	0	0
2998 Local School Food Services-non NSLP	0	0	0

South Whidbey School District No.206
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	434,717	581,400	560,000
STATE, GENERAL PURPOSE			
3100 Apportionment	11,583,542	11,631,753	11,792,274
3121 Special Education--General Apportionment	241,723	306,159	329,740
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	11,825,265	11,937,912	12,122,014
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	13,389	0	0
4109 Transition To Kindergarten	XXXXX	XXXXX	0
4121 Special Education	1,704,337	1,683,567	2,017,769
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	240,699	277,589	304,681
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	110,964	86,019	133,052
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	11,287	9,083	15,459
4174 Highly Capable	40,630	40,484	40,006
4188 Childcare	0	0	0
4198 School Food Services	8,558	3,680	2,850
4199 Transportation--Operations	897,957	900,927	725,000
4300 Other State Agencies, Unassigned	100,525	100,000	250,000
4321 Special Education--Other State Agencies	0	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	3,128,345	3,101,349	3,488,817

South Whidbey School District No.206
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6109 Transition To Kindergarten	XXXXX	XXXXX	0
6111 Federal Special Purpose-SLFRF	664,322	8,023	0
6112 Federal Special Purpose-ESSER II	286,925	578,118	0
6113 Federal Special Purpose-ESSER III	631,990	471,582	26,000
6114 Federal Special Purpose ESSER III Learning Loss	157,786	133,000	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	157,326	0	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	0	63,221	63,221
6124 Special Education--Supplemental	327,055	342,983	381,433
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	0	0	0
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	223,120	261,463	306,541
6152 School Improve, Fed Other Title Grants under ESEA, Fed	47,050	53,695	61,145
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)	0	0	0
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0

South Whidbey School District No.206
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	400,051	125,000	135,000
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	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
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

South Whidbey School District No.206
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	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	13,730	0	0
6318 Federal Special Purpose--Reserved G	0	0	0
6319 Federal Special Purpose--Cares Act - Other	0	0	0
6321 Special Education--Medicaid Reimbursement	0	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	132,434	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	100,000	110,000
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	25,583	25,000	31,293
6000 TOTAL FEDERAL, SPECIAL PURPOSE	3,067,371	2,162,085	1,114,633

South Whidbey School District No.206
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	0	0	0
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	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	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	9,186	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	9,186	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	21,913,021	21,230,991	20,744,487

South Whidbey School District No.206
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

South Whidbey School District No.206

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REGULAR INSTRUCTION			
01 Basic Education	10,474,911	10,525,623	10,854,553
02 Alternative Learning Experience	409,377	444,350	429,224
03 Basic Education - Dropout Reengagement	0	0	0
09 Transition to Kindergarten	XXXXX	XXXXX	0
00 TOTAL REGULAR INSTRUCTION	10,884,288	10,969,973	11,283,777
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	0	664,332	0
12 Federal Special Purpose - ESSER II	250,973	606,388	0
13 Federal Special Purpose - ESSER III	527,517	408,150	24,981
14 Federal Special Purpose ESSER III Learning Loss	145,032	144,378	0
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	157,326	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	1,080,848	1,823,248	24,981
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	2,683,532	2,505,514	2,572,438
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	0	60,667	60,742
24 Special Education, Supplemental, Federal	313,843	332,746	366,482
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	0	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	2,997,374	2,898,927	2,999,662
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	645,450	706,962	759,316
34 Middle School Career and Technical Education, State	0	0	0
38 Vocational, Federal	0	0	0
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	645,450	706,962	759,316
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0

South Whidbey School District No.206

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	214,106	265,642	303,915
52 Other Title Grants under ESEA-Federal	45,150	50,781	58,748
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	255,409	276,415	304,679
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	135,589	65,117	134,509
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	0	0	0
65 Transitional Bilingual, State	17,308	8,332	18,221
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	121,239	92,592	102,902
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	788,801	758,879	922,974
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	26,493	60,000	0
73 Summer School	0	0	0
74 Highly Capable	37,113	34,348	40,118
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	0	0	0
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	63,606	94,348	40,118
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Early Learning Programs	0	0	0

South Whidbey School District No.206

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
89 Other Community Services	249,923	322,306	351,384
80 TOTAL COMMUNITY SERVICES	249,923	322,306	351,384
SUPPORT SERVICES			
97 District-wide Support	3,372,145	3,161,590	3,284,892
98 School Food Services	585,599	586,140	551,744
99 Pupil Transportation	1,145,803	1,226,693	1,069,131
90 TOTAL SUPPORT SERVICES	5,103,546	4,974,423	4,905,767
TOTAL PROGRAM EXPENDITURES	21,813,837	22,549,066	21,287,979

South Whidbey School District No.206
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	10,854,553	100,000		6,613,503	833,953	2,268,422	552,135	482,925	3,615	0
02 ALE	429,224	0		187,125	21,368	82,731	5,000	133,000	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
TOTAL REGULAR INSTRUCTION	11,283,777	100,000		6,800,628	855,321	2,351,153	557,135	615,925	3,615	0
11 Federal Special Purpose - SLFRF	0	0		0	0	0	0	0	0	0
12 Federal Special Purpose - ESSER II	0	0		0	0	0	0	0	0	0
13 Federal Special Purpose - ESSER III	24,981	0		0	0	0	0	24,981	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
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	24,981	0		0	0	0	0	24,981	0	0
21 Sp Ed, Sup, St	2,572,438	0		952,810	778,070	790,903	7,725	42,930	0	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 Sp Ed, Sup, IDEA, Fed	60,742	0		0	0	0	56,048	4,694	0	0
24 Sp Ed, Sup, Fed	366,482	0		267,015	0	91,560	0	7,907	0	0

South Whidbey School District No.206
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	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	2,999,662	0		1,219,825	778,070	882,463	63,773	55,531	0	0
31 Voc, Basic, St	759,316	0		486,598	43,365	178,961	11,200	39,192	0	0
34 MidSchCar/Tec	0	0		0	0	0	0	0	0	0
38 Voc, Fed	0	0		0	0	0	0	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	759,316	0		486,598	43,365	178,961	11,200	39,192	0	0
45 Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	303,915	0		144,303	57,895	77,460	0	24,257	0	0
52 Other Title Grants under ESEA-Federal	58,748	0	0	0	0	0	0	58,748	0	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	304,679	0		134,127	66,711	82,762	0	21,079	0	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0

South Whidbey School District No.206
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	134,509	0		12,412	3,048	2,815	25,234	91,000	0	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	0	0		0	0	0	0	0	0	0
64 LEP, Fed	0	0		0	0	0	0	0	0	0
65 Tran Biling, St	18,221	0		13,017	0	5,204	0	0	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 Comp, Othr	102,902	0		0	63,512	26,890	12,500	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	922,974	0	0	303,859	191,166	195,131	37,734	195,084	0	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	0	0		0	0	0	0	0	0	0
74 Highly Capable	40,118	0		0	7,298	820	32,000	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	0	0		0	0	0	0	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	40,118	0		0	7,298	820	32,000	0	0	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0

South Whidbey School District No.206
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	351,384	0	0	0	135,081	53,353	2,500	160,450	0	0
TOTAL COMMUNITY SERVICES	351,384	0	0	0	135,081	53,353	2,500	160,450	0	0
97 Distwide Suppt	3,284,892	0	0	460,373	1,078,010	566,561	94,750	1,064,818	20,380	0
98 Schl Food Serv	551,744	0	0	0	174,734	108,380	28,450	240,180	0	0
99 Pupil Transp	1,069,131	0	-100,000	42,425	488,663	255,643	197,300	168,300	16,800	0
TOTAL SUPPORT SERVICES	4,905,767	0	-100,000	502,798	1,741,407	930,584	320,500	1,473,298	37,180	0
OBJECT TOTALS	21,287,979	100,000	-100,000	9,313,708	3,751,708	4,592,465	1,024,842	2,564,461	40,795	0

South Whidbey School District No.206

OBJECTS OF EXPENDITURE

PROGRAM 01 - Basic Education

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	35,349	0		0	12,863	16,486	6,000	0	0	0
23 Princ Off	1,164,662	0		611,602	244,938	277,687	21,785	8,450	200	0
24 Guid/Coun	500,048	0		353,843	29,398	116,807	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	280,076	0		126,589	49,753	61,334	14,975	27,425	0	0
27 Teaching	8,270,550	100,000		5,452,565	174,321	1,738,174	409,375	393,600	2,515	0
28 Extracur	467,297	0		38,484	322,680	52,183	0	53,050	900	0
29 Pmt to SD	0							0		
31 InstProDev	400	0		0	0	0	0	400	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	100,000	0		0	0	0	100,000	0	0	0
34 Prof Lrng St	36,171	0		30,420		5,751	0	0	0	0
Total	10,854,553	100,000		6,613,503	833,953	2,268,422	552,135	482,925	3,615	0
FTE Program Staff				53.378	6.744					

South Whidbey School District No.206

OBJECTS OF EXPENDITURE

PROGRAM 02 - Alternative Learning Experience

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	70,132	0		24,127	21,368	24,637	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	359,092	0		162,998	0	58,094	5,000	133,000	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	0	0		0		0	0	0	0	0
Total	429,224	0		187,125	21,368	82,731	5,000	133,000	0	0
FTE Program Staff				2.150	0.383					

South Whidbey School District No.206

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

South Whidbey School District No.206

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

South Whidbey School District No.206

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	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

South Whidbey School District No.206

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

South Whidbey School District No.206

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

South Whidbey School District No.206

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

South Whidbey School District No.206

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	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	24,981	0		0	0	0	0	24,981	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

South Whidbey School District No.206

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	24,981	0		0	0	0	0	24,981	0	0

South Whidbey School District No.206

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

South Whidbey School District No.206

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

South Whidbey School District No.206

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

South Whidbey School District No.206

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

South Whidbey School District No.206

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

South Whidbey School District No.206

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

South Whidbey School District No.206

OBJECTS OF EXPENDITURE

PROGRAM 21 - Special Education, Supplemental, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	166,640	0		45,394	65,504	49,462	600	5,680	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	399,075	0		280,028	0	93,972	2,825	22,250	0	0
27 Teaching	2,000,126	0		621,841	712,566	646,419	4,300	15,000	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	6,597	0		5,547		1,050	0	0	0	0
Total	2,572,438	0		952,810	778,070	790,903	7,725	42,930	0	0
FTE Program Staff				8.800	12.657					

South Whidbey School District No.206

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

South Whidbey School District No.206
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	56,048	0		0	0	0	56,048	0	0	0
27 Teaching	4,694	0		0	0	0	0	4,694	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	60,742	0		0	0	0	56,048	4,694	0	0

South Whidbey School District No.206

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	273,359	0		200,307	0	65,145	0	7,907	0	0
27 Teaching	93,123	0		66,708	0	26,415	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	366,482	0		267,015	0	91,560	0	7,907	0	0
FTE Program Staff				2.500						

South Whidbey School District No.206

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

South Whidbey School District No.206

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

South Whidbey School District No.206

OBJECTS OF EXPENDITURE

PROGRAM 29 - Special Education, Other, Federal

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

South Whidbey School District No.206
OBJECTS OF EXPENDITURE
PROGRAM 31 - Vocational, Basic, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	57,823	0		46,341	0	11,482	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	70,697	0		23,215	26,587	20,895	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	608,369	0		414,850	0	143,127	11,200	39,192	0	0
28 Extracur	19,819	0		0	16,778	3,041	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	2,608	0		2,192		416	0	0	0	0
Total	759,316	0		486,598	43,365	178,961	11,200	39,192	0	0
FTE Program Staff				4.418	0.366					

South Whidbey School District No.206

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	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
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

South Whidbey School District No.206

OBJECTS OF EXPENDITURE

PROGRAM 38 - Vocational, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	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
63 Oper Bldg	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

South Whidbey School District No.206

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

South Whidbey School District No.206

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

South Whidbey School District No.206
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

South Whidbey School District No.206

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

South Whidbey School District No.206

OBJECTS OF EXPENDITURE

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

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	94,734	0		0	57,895	36,839	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	209,181	0		144,303	0	40,621	0	24,257	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	303,915	0		144,303	57,895	77,460	0	24,257	0	0
FTE Program Staff				1.000	1.037					

South Whidbey School District No.206

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	16,853	0		0	0	0	0	16,853	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	41,895	0		0	0	0	0	41,895	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
91 Publ Actv	0	0	0	0	0	0	0	0	0	0
Total	58,748	0	0	0	0	0	0	58,748	0	0

South Whidbey School District No.206

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

South Whidbey School District No.206
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

South Whidbey School District No.206

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	303,879	0		133,454	66,711	82,635	0	21,079	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	800	0		673		127	0	0	0	0
Total	304,679	0		134,127	66,711	82,762	0	21,079	0	0
FTE Program Staff				1.000	1.198					

South Whidbey School District No.206

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

South Whidbey School District No.206

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

South Whidbey School District No.206

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	56,000	0		0	0	0	0	56,000	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	78,509	0		12,412	3,048	2,815	25,234	35,000	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
Total	134,509	0		12,412	3,048	2,815	25,234	91,000	0	0
FTE Program Staff				0.000	0.000					

South Whidbey School District No.206

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

South Whidbey School District No.206

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

South Whidbey School District No.206

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	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
Total	0	0		0	0	0	0	0	0	0

South Whidbey School District No.206

OBJECTS OF EXPENDITURE

PROGRAM 64 - Limited English Proficiency, 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

South Whidbey School District No.206

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	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	18,221	0		13,017	0	5,204	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	18,221	0		13,017	0	5,204	0	0	0	0
FTE Program Staff				0.120						

South Whidbey School District No.206

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

South Whidbey School District No.206

OBJECTS OF EXPENDITURE

PROGRAM 68 - Indian Education, Federal, ED

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

South Whidbey School District No.206

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	102,902	0		0	63,512	26,890	12,500	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	102,902	0		0	63,512	26,890	12,500	0	0	0
FTE Program Staff					1.000					

South Whidbey School District No.206

OBJECTS OF EXPENDITURE

PROGRAM 71 - Traffic Safety

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

South Whidbey School District No.206

OBJECTS OF EXPENDITURE

PROGRAM 73 - Summer School

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	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

South Whidbey School District No.206

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	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	40,118	0		0	7,298	820	32,000	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	0	0		0		0	0	0	0	0
Total	40,118	0		0	7,298	820	32,000	0	0	0
FTE Program Staff					0.072					

South Whidbey School District No.206

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

South Whidbey School District No.206

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

South Whidbey School District No.206

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	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
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	0	0		0	0	0	0	0	0	0

South Whidbey School District No.206

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

South Whidbey School District No.206

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	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		
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

South Whidbey School District No.206
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

South Whidbey School District No.206
OBJECTS OF EXPENDITURE
PROGRAM 89 - Other Community Services

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	119,289	0		0	87,610	31,679	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
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
63 Oper Bldg	73,845	0			47,471	21,674	0	4,700	0	0
65 Utilities	135,300	0			0	0	0	135,300	0	0
68 Insurance	0	0						0		
75 Mtr Pool	0	0			0	0	0	0	0	0
91 Publ Actv	22,950	0	0	0	0	0	2,500	20,450	0	0
Total	351,384	0	0	0	135,081	53,353	2,500	160,450	0	0
FTE Program Staff					1.800					

South Whidbey School District No.206

OBJECTS OF EXPENDITURE

PROGRAM 97 - District-wide Support

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	121,000	0			0	0	1,600	107,200	12,200	0
12 Supt Off	434,919	0		226,070	89,710	107,614	0	6,645	4,880	0
13 Busns Off	462,960	0		170,665	125,413	92,332	6,700	65,350	2,500	0
14 HR	178,107	0		63,638	62,550	46,919	200	4,300	500	0
15 Pblc Rltn	9,165	0		0	0	0	0	9,165	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
61 Supv Bldg	597	0		0	500	97	0	0	0	0
62 Grnd Mnt	75,647	0			42,789	22,658	10,200	0	0	0
63 Oper Bldg	576,203	0			403,660	166,735	500	5,308	0	0
64 Maintnce	497,673	0	0		215,900	88,623	72,300	120,750	100	0
65 Utilities	392,100	0	0		0	0	0	392,100	0	0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	300,000	0					0	300,000		0
69 Dep Fac Mnt	0	0			0	0	0	0		0
72 Info Sys	236,521	0	0	0	137,488	41,583	3,250	54,000	200	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	3,284,892	0	0	460,373	1,078,010	566,561	94,750	1,064,818	20,380	0
FTE Program Staff				1.800	13.713					

South Whidbey School District No.206

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	240,000	0		0	0	0	0	240,000	0	0
42 Food	28,000	0					28,000	0		
44 Operation	283,744	0			174,734	108,380	450	180	0	0
49 Transfers	0		0							
Total	551,744	0	0	0	174,734	108,380	28,450	240,180	0	0
FTE Program Staff					2.939					

South Whidbey School District No.206

OBJECTS OF EXPENDITURE

PROGRAM 99 - Pupil Transportation

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
51 Supervisn	167,608	0		42,425	76,037	42,846	0	6,300	0	0
52 Operation	604,465	0			322,311	179,554	100,300	500	1,800	0
53 Maintnce	297,058	0			90,315	33,243	97,000	61,500	15,000	0
56 Insurance	100,000							100,000		
58 Remote Learning Operations	0	0			0	0	0	0		
59 Transfers	-100,000		-100,000							
Total	1,069,131	0	-100,000	42,425	488,663	255,643	197,300	168,300	16,800	0
FTE Program Staff				0.200	6.024					

South Whidbey School District No.206
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
01-23-001		SICK LEAVE	0.000	0	0	0.00	1,243	0	1,243
01-23-210		ELEMENTARY PRINCIPAL	0.850	160,846	160,846	160,845.88	136,719	136,719	0
01-23-211		ELEMENTARY PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	15,000	0	15,000
01-23-230		SECONDARY PRINCIPAL	2.750	183,336	157,395	166,778.18	458,640	458,640	0
ACTIVITY CODE 23 TOTAL			3.600				611,602	595,359	16,243
01-24-001		SICK LEAVE	0.000	0	0	0.00	1,996	0	1,996
01-24-420		COUNSELOR	2.700	123,138	77,383	111,275.56	300,444	300,444	0
01-24-421		COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	22,183	0	22,183
01-24-422		COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	29,220	0	29,220
ACTIVITY CODE 24 TOTAL			2.700				353,843	300,444	53,399
01-26-001		SICK LEAVE	0.000	0	0	0.00	495	0	495
01-26-451		COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	12,412	12,412	0
01-26-461		PSYCHOLOGIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	12,412	12,412	0
01-26-470		NURSE	1.000	85,976	85,976	85,976.00	85,976	85,976	0
01-26-471		NURSE SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	12,505	6,206	6,299
01-26-472		NURSE SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,789	0	2,789
ACTIVITY CODE 26 TOTAL			1.000				126,589	117,006	9,583
01-27-001		SICK LEAVE	0.000	0	0	0.00	129,549	0	129,549
01-27-002		SUBSTITUTE PAY	0.000	0	0	0.00	25,260	0	25,260
01-27-005		OTHER SALARY ITEMS	0.000	0	0	0.00	27,537	0	27,537
01-27-310		ELEMENTARY HOMEROOM TEACHER	19.000	123,138	72,531	101,825.68	1,934,688	1,934,688	0
01-27-311		ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	134,734	0	134,734

South Whidbey School District No.206
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
01-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	24,628	0	24,628
01-27-320	SECONDARY TEACHER	25.678	123,138	63,255	110,099.07	2,827,124	2,827,124	0
01-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	196,581	0	196,581
01-27-330	OTHER TEACHER	1.000	100,401	100,401	100,401.00	100,401	100,401	0
01-27-340	ELEMENTARY SPECIALIST TEACHER	0.400	105,340	105,340	105,340.00	42,136	42,136	0
01-27-341	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	9,927	0	9,927
ACTIVITY CODE 27 TOTAL		46.078				5,452,565	4,904,349	548,216
01-28-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,558	0	6,558
01-28-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	31,926	0	31,926
ACTIVITY CODE 28 TOTAL		0.000				38,484	0	38,484
01-34-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	11,938	11,938	0
01-34-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	673	673	0
01-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	14,667	14,667	0
01-34-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	230	230	0
01-34-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	673	673	0
01-34-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,769	1,769	0

South Whidbey School District No.206
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
01-34-472	NURSE SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	470	470	0
ACTIVITY CODE 34 TOTAL		0.000				30,420	30,420	0
PROGRAM TOTAL		53.378				6,613,503	5,947,578	665,925

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.

South Whidbey School District No.206
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
02-23-210	ELEMENTARY PRINCIPAL	0.150	160,846	160,846	160,846.67	24,127	24,127	0
ACTIVITY CODE 23 TOTAL		0.150				24,127	24,127	0
02-27-001	SICK LEAVE	0.000	0	0	0.00	2,517	0	2,517
02-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	164	0	164
02-27-310	ELEMENTARY HOMEROOM TEACHER	2.000	74,834	74,039	74,436.50	148,873	148,873	0
02-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	11,444	11,444	0
ACTIVITY CODE 27 TOTAL		2.000				162,998	160,317	2,681
PROGRAM TOTAL		2.150				187,125	184,444	2,681

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.

South Whidbey School District No.206
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
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**** 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.

South Whidbey School District No.206
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
21-21-400		OTHER SUPPORT PERSONNEL	0.500	84,121	84,121	84,122.00	42,061	42,061	0
21-21-401		OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,103	3,103	0
21-21-402		OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	230	230	0
ACTIVITY CODE 21 TOTAL			0.500				45,394	45,394	0
21-26-430		OCCUPATIONAL THERAPIST	0.800	105,208	105,208	105,207.50	84,166	84,166	0
21-26-431		OCCUPATIONAL THERAPIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,808	5,808	0
21-26-432		OCCUPATIONAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	4,460	0	4,460
21-26-452		COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	6,729	0	6,729
21-26-460		PSYCHOLOGIST	1.500	108,472	105,208	106,296.00	159,444	159,444	0
21-26-461		PSYCHOLOGIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	10,972	10,972	0
21-26-462		PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	8,449	0	8,449
ACTIVITY CODE 26 TOTAL			2.300				280,028	260,390	19,638
21-27-001		SICK LEAVE	0.000	0	0	0.00	29,407	0	29,407
21-27-002		SUBSTITUTE PAY	0.000	0	0	0.00	12,209	4,210	7,999
21-27-005		OTHER SALARY ITEMS	0.000	0	0	0.00	17,102	0	17,102
21-27-310		ELEMENTARY HOMEROOM TEACHER	2.000	87,327	61,627	74,477.00	148,954	148,954	0
21-27-311		ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	17,813	17,813	0
21-27-320		SECONDARY TEACHER	2.000	123,138	94,514	108,826.00	217,652	217,652	0
21-27-321		SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	14,883	14,883	0
21-27-330		OTHER TEACHER	2.000	87,327	70,947	79,137.00	158,274	158,274	0
21-27-331		OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,547	5,547	0
ACTIVITY CODE 27 TOTAL			6.000				621,841	567,333	54,508

South Whidbey School District No.206
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
21-34-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	814	814	0
21-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,189	1,189	0
21-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,202	1,202	0
21-34-432	OCCUPATIONAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	460	460	0
21-34-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,010	1,010	0
21-34-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	872	872	0
ACTIVITY CODE 34 TOTAL		0.000				5,547	5,547	0
PROGRAM TOTAL		8.800				952,810	878,664	74,146

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.

South Whidbey School District No.206
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 23 - SP,Ed, Sup, IDEA, Fed

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
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**** 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.

South Whidbey School District No.206
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
24-26-450	COMMUNICATIONS DISORDER SPECIALIST	1.500	123,138	123,138	123,138.00	184,707	184,707	0
24-26-451	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	12,236	12,236	0
24-26-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	3,364	3,364	0
ACTIVITY CODE 26 TOTAL		1.500				200,307	200,307	0
24-27-330	OTHER TEACHER	1.000	61,627	61,627	61,627.00	61,627	61,627	0
24-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,081	5,081	0
ACTIVITY CODE 27 TOTAL		1.000				66,708	66,708	0
PROGRAM TOTAL		2.500				267,015	267,015	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.

South Whidbey School District No.206
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
31-21-001	SICK LEAVE	0.000	0	0	0.00	507	0	507
31-21-130	OTHER DISTRICT ADMINISTRATOR	0.250	183,336	183,336	183,336.00	45,834	45,834	0
ACTIVITY CODE 21 TOTAL		0.250				46,341	45,834	507
31-24-420	COUNSELOR	0.300	77,383	77,383	77,383.33	23,215	23,215	0
ACTIVITY CODE 24 TOTAL		0.300				23,215	23,215	0
31-27-001	SICK LEAVE	0.000	0	0	0.00	6,978	5,059	1,919
31-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	4,631	4,631	0
31-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	699	491	208
31-27-320	SECONDARY TEACHER	3.868	123,138	63,255	95,071.61	367,737	367,737	0
31-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	23,147	23,147	0
31-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	11,658	11,658	0
ACTIVITY CODE 27 TOTAL		3.868				414,850	412,723	2,127
31-34-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	2,192	2,192	0
ACTIVITY CODE 34 TOTAL		0.000				2,192	2,192	0
PROGRAM TOTAL		4.418				486,598	483,964	2,634

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.

South Whidbey School District No.206
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
51-27-001	SICK LEAVE	0.000	0	0	0.00	2,218	1,420	798
51-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	697	397	300
51-27-320	SECONDARY TEACHER	1.000	123,138	123,138	123,138.00	123,138	123,138	0
51-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	8,157	8,157	0
51-27-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	10,093	10,093	0
ACTIVITY CODE 27 TOTAL		1.000				144,303	143,205	1,098
PROGRAM TOTAL		1.000				144,303	143,205	1,098

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.

South Whidbey School District No.206
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
**** 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.

South Whidbey School District No.206
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
55-27-001	SICK LEAVE	0.000	0	0	0.00	2,159	2,159	0
55-27-330	OTHER TEACHER	1.000	123,138	123,138	123,138.00	123,138	123,138	0
55-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	8,157	8,157	0
ACTIVITY CODE 27 TOTAL		1.000				133,454	133,454	0
55-34-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	673	673	0
ACTIVITY CODE 34 TOTAL		0.000				673	673	0
PROGRAM TOTAL		1.000				134,127	134,127	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.

South Whidbey School District No.206
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
58-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	12,412	12,412	0
ACTIVITY CODE 27 TOTAL		0.000				12,412	12,412	0
PROGRAM TOTAL		0.000				12,412	12,412	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.

South Whidbey School District No.206
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	0.120	108,472	108,472	108,475.00	13,017	13,017	0
ACTIVITY CODE 27 TOTAL		0.120				13,017	13,017	0
PROGRAM TOTAL		0.120				13,017	13,017	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.

South Whidbey School District No.206
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 69 - Compensatory, 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.

South Whidbey School District No.206
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
**** 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.

South Whidbey School District No.206
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.

South Whidbey School District No.206
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	222,570	222,570	222,570.00	222,570	222,570	0
97-12-111	SUPERINTENDENT SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,500	0	3,500
ACTIVITY CODE 12 TOTAL		1.000				226,070	222,570	3,500
97-13-001	SICK LEAVE	0.000	0	0	0.00	61,702	0	61,702
97-13-120	DEPUTY/ASSISTANT SUPERINTENDENT	0.500	212,126	212,126	212,126.00	106,063	106,063	0
97-13-121	DEPUTY/ASSISTANT SUPERINTENDENT SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,900	0	2,900
ACTIVITY CODE 13 TOTAL		0.500				170,665	106,063	64,602
97-14-120	DEPUTY/ASSISTANT SUPERINTENDENT	0.300	212,126	212,126	212,126.67	63,638	63,638	0
ACTIVITY CODE 14 TOTAL		0.300				63,638	63,638	0
PROGRAM TOTAL		1.800				460,373	392,271	68,102

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

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

3/ Use three decimal places.

PROGRAM 98 - School Food Services

[illegible]

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.

South Whidbey School District No.206
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
99-51-130	OTHER DISTRICT ADMINISTRATOR	0.200	212,126	212,126	212,125.00	42,425	42,425	0
ACTIVITY CODE 51 TOTAL		0.200				42,425	42,425	0
PROGRAM TOTAL		0.200				42,425	42,425	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.

South Whidbey School District No.206
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
01-22-910	AIDES	0.269	560.25	22.96	22.96	22.96	12,863	12,863	0
ACTIVITY CODE 22 TOTAL		0.269					12,863	12,863	0
01-23-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	7,324	0	7,324
01-23-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	3,004	0	3,004
01-23-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,686	0	3,686
01-23-940	OFFICE/CLERICAL	3.621	7,536.00	30.34	27.09	28.35	213,644	196,926	16,718
01-23-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	17,280	0	17,280
ACTIVITY CODE 23 TOTAL		3.621					244,938	196,926	48,012
01-24-940	OFFICE/CLERICAL	0.405	841.00	32.31	32.31	32.31	27,173	22,488	4,685
01-24-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,225	0	2,225
ACTIVITY CODE 24 TOTAL		0.405					29,398	22,488	6,910
01-26-960	PROFESSIONAL	0.551	1,146.00	41.88	41.88	41.88	47,994	47,743	251
01-26-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,759	0	1,759
ACTIVITY CODE 26 TOTAL		0.551					49,753	47,743	2,010
01-27-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	576	0	576
01-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	36,912	0	36,912
01-27-910	AIDES	1.248	2,595.00	31.07	28.21	29.64	76,916	76,916	0
01-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	9,752	0	9,752
01-27-980	TECHNICAL	0.650	1,351.00	37.13	37.13	37.13	50,165	50,165	0
ACTIVITY CODE 27 TOTAL		1.898					174,321	127,081	47,240
01-28-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	54,950	0	54,950
01-28-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	2,186	0	2,186

South Whidbey School District No.206
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	265,544	0	265,544
ACTIVITY CODE 28 TOTAL		0.000					322,680	0	322,680
PROGRAM TOTAL		6.744					833,953	407,101	426,852

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.

South Whidbey School District No.206
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
02-23-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	889	889	0
02-23-940	OFFICE/CLERICAL	0.383	795.00	25.76	25.76	25.76	20,479	20,067	412
ACTIVITY CODE 23 TOTAL		0.383					21,368	20,956	412
PROGRAM TOTAL		0.383					21,368	20,956	412

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.

South Whidbey School District No.206
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
**** 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.

South Whidbey School District No.206
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
21-21-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	1,350	0	1,350
21-21-940	OFFICE/CLERICAL	0.728	1,514.50	42.36	42.36	42.36	64,154	64,154	0
ACTIVITY CODE 21 TOTAL		0.728					65,504	64,154	1,350
21-27-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	32,896	0	32,896
21-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	7,504	0	7,504
21-27-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	29,758	4,954	24,804
21-27-910	AIDES	11.929	24,798.00	29.34	22.96	24.60	610,122	610,122	0
21-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	32,286	0	32,286
ACTIVITY CODE 27 TOTAL		11.929					712,566	615,076	97,490
PROGRAM TOTAL		12.657					778,070	679,230	98,840

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.

South Whidbey School District No.206
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 23 - SP,Ed, Sup, IDEA, Fed

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.

South Whidbey School District No.206
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
**** 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.

South Whidbey School District No.206
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
31-24-940	OFFICE/CLERICAL	0.366	761.00	32.31	28.84	32.01	24,362	22,488	1,875
31-24-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,225	0	2,225
ACTIVITY CODE 24 TOTAL		0.366					26,587	22,488	4,100
31-28-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	16,778	2,500	14,278
ACTIVITY CODE 28 TOTAL		0.000					16,778	2,500	14,278
PROGRAM TOTAL		0.366					43,365	24,988	18,378

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.

South Whidbey School District No.206
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
51-24-910	AIDES	0.480	998.40	28.84	28.84	28.84	28,794	28,794	0
51-24-940	OFFICE/CLERICAL	0.557	1,158.00	25.13	25.13	25.13	29,101	29,101	0
ACTIVITY CODE 24 TOTAL		1.037					57,895	57,895	0
PROGRAM TOTAL		1.037					57,895	57,895	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.

South Whidbey School District No.206
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.

South Whidbey School District No.206
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
55-27-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	2,025	0	2,025
55-27-910	AIDES	1.198	2,490.60	28.84	24.37	24.82	61,812	61,812	0
55-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	2,874	0	2,874
ACTIVITY CODE 27 TOTAL		1.198					66,711	61,812	4,899
PROGRAM TOTAL		1.198					66,711	61,812	4,899

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.

South Whidbey School District No.206
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
58-27-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,048	3,048	0
ACTIVITY CODE 27 TOTAL		0.000					3,048	3,048	0
PROGRAM TOTAL		0.000					3,048	3,048	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.

South Whidbey School District No.206
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
**** 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.

South Whidbey School District No.206
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 69 - Compensatory, 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
69-24-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	800	800	0
69-24-960	PROFESSIONAL	1.000	2,080.00	30.15	30.15	30.15	62,712	62,712	0
ACTIVITY CODE 24 TOTAL		1.000					63,512	63,512	0
PROGRAM TOTAL		1.000					63,512	63,512	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.

South Whidbey School District No.206
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
74-27-910	AIDES	0.072	150.00	34.59	0.00	48.65	7,298	7,298	0
ACTIVITY CODE 27 TOTAL		0.072					7,298	7,298	0
PROGRAM TOTAL		0.072					7,298	7,298	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.

South Whidbey School District No.206
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
89-21-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	42.12	42.12	42.12	87,610	0	87,610
ACTIVITY CODE 21 TOTAL		1.000					87,610	0	87,610
89-63-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	200	0	200
89-63-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	596	0	596
89-63-970	SERVICE WORKERS	0.800	1,664.00	28.20	26.94	28.05	46,675	0	46,675
ACTIVITY CODE 63 TOTAL		0.800					47,471	0	47,471
PROGRAM TOTAL		1.800					135,081	0	135,081

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.

South Whidbey School District No.206
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	1.000	2,080.00	43.13	43.13	43.13	89,710	89,710	0
ACTIVITY CODE 12 TOTAL		1.000					89,710	89,710	0
97-13-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	1,900	0	1,900
97-13-940	OFFICE/CLERICAL	1.563	3,250.00	38.74	37.59	38.00	123,513	123,513	0
ACTIVITY CODE 13 TOTAL		1.563					125,413	123,513	1,900
97-14-940	OFFICE/CLERICAL	0.800	1,664.00	37.59	37.59	37.59	62,550	62,550	0
ACTIVITY CODE 14 TOTAL		0.800					62,550	62,550	0
97-61-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	500	0	500
ACTIVITY CODE 61 TOTAL		0.000					500	0	500
97-62-930	LABORERS	0.750	1,560.00	27.43	27.43	27.43	42,789	42,789	0
ACTIVITY CODE 62 TOTAL		0.750					42,789	42,789	0
97-63-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	22,165	0	22,165
97-63-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	146	0	146
97-63-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	30,806	0	30,806
97-63-970	SERVICE WORKERS	5.700	11,856.00	31.63	26.70	29.57	350,543	350,543	0
ACTIVITY CODE 63 TOTAL		5.700					403,660	350,543	53,117
97-64-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,498	0	1,498
97-64-920	CRAFTS/TRADES	2.900	6,032.00	37.01	34.37	35.54	214,402	214,402	0
ACTIVITY CODE 64 TOTAL		2.900					215,900	214,402	1,498
97-72-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	400	0	400

South Whidbey School District No.206
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-72-980	TECHNICAL	1.000	2,080.00	65.91	65.91	65.91	137,088	137,088	0
ACTIVITY CODE 72 TOTAL		1.000					137,488	137,088	400
PROGRAM TOTAL		13.713					1,078,010	1,020,595	57,415

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.

South Whidbey School District No.206
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
98-44-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	3,374	0	3,374
98-44-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	14,911	0	14,911
98-44-970	SERVICE WORKERS	2.939	6,110.00	30.83	21.74	24.42	149,236	149,236	0
98-44-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	7,213	0	7,213
ACTIVITY CODE 44 TOTAL		2.939					174,734	149,236	25,498
PROGRAM TOTAL		2.939					174,734	149,236	25,498

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.

South Whidbey School District No.206
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
99-51-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	1,100	1,100	0
99-51-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	4,954	0	4,954
99-51-990	DIRECTOR/SUPERVISOR	0.792	1,648.00	42.47	42.47	42.47	69,983	69,983	0
ACTIVITY CODE 51 TOTAL		0.792					76,037	71,083	4,954
99-52-001	SICK LEAVE	0.000	0.00	0.00	0.00	0.00	16,990	0	16,990
99-52-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	31,997	0	31,997
99-52-950	OPERATORS	4.232	8,805.10	32.48	27.67	29.53	260,055	260,055	0
99-52-953	OPERATORS NOT TIME	0.000	0.00	0.00	0.00	0.00	13,269	0	13,269
ACTIVITY CODE 52 TOTAL		4.232					322,311	260,055	62,256
99-53-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,728	0	1,728
99-53-920	CRAFTS/TRADES	1.000	2,080.00	42.59	42.59	42.59	88,587	88,587	0
ACTIVITY CODE 53 TOTAL		1.000					90,315	88,587	1,728
PROGRAM TOTAL		6.024					488,663	419,725	68,938

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.

South Whidbey School District No.206

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

		(1)	(2)	(3)	(4)	(5)	(6)
		Actual	% of	Budget	% of	Budget	% of
		2021-2022	Total	2022-2023	Total	2023-2024	Total
OBJECT OF EXPENDITURE							
(0)	Debit Transfers	56,537	XXXXX	50,000	XXXXX	100,000	XXXXX
(1)	Credit Transfers	-56,537	XXXXX	-50,000	XXXXX	-100,000	XXXXX
(2)	Certificated Salaries	9,628,046	44.14	9,473,992	42.02	9,313,708	43.75
(3)	Classified Salaries	4,049,732	18.56	4,045,412	17.94	3,751,708	17.62
(4)	Employee Benefits and Payroll Taxes	5,188,266	23.78	5,364,167	23.79	4,592,465	21.57
(5)	Supplies and Materials	783,226	3.59	1,195,926	5.30	1,024,842	4.81
(7)	Purchased Services	2,117,903	9.71	2,441,019	10.83	2,564,461	12.05
(8)	Travel	37,478	0.17	28,550	0.13	40,795	0.19
(9)	Capital Outlay	9,186	0.04	0	0.00	0	0.00
TOTAL EXPENDITURES		21,813,837	100.00	22,549,066	100.00	21,287,979	100.00

South Whidbey School District No.206
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
TEACHING ACTIVITIES						
27 Teaching	12,151,914	55.71	12,457,192	55.24	12,010,843	56.42
28 Extracur	535,021	2.45	412,391	1.83	487,116	2.29
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	12,686,935	58.16	12,869,583	57.07	12,497,959	58.71
TEACHING SUPPORT						
22 Lrn Resrc	57,539	0.26	54,328	0.24	35,349	0.17
24 Guid/Coun	923,793	4.23	979,797	4.35	841,234	3.95
25 Pupil M/S	0	0.00	0	0.00	0	0.00
26 Health	951,129	4.36	999,523	4.43	1,008,558	4.74
31 InstProDev	4,066	0.02	37,587	0.17	42,295	0.20
32 Inst Tech	0	0.00	0	0.00	0	0.00
33 Curriculum	5,595	0.03	200,000	0.89	100,000	0.47
34 Prof Lrng St	195,164	0.89	109,296	0.48	46,176	0.22
TOTAL TEACHING SUPPORT	1,942,121	8.90	2,380,531	10.56	2,073,612	9.74
OTHER SUPPORT ACTIVITIES						
42 Food	25,583	0.12	25,000	0.11	28,000	0.13
44 Operation	286,728	1.31	281,140	1.25	283,744	1.33
49 Transfers	0	0.00	0	0.00	0	0.00
52 Operation	714,522	3.28	815,803	3.62	604,465	2.84
53 Maintnce	237,287	1.09	253,432	1.12	297,058	1.40
56 Insurance	37,507	0.17	50,154	0.22	100,000	0.47
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-56,537	-0.26	-50,000	-0.22	-100,000	-0.47
62 Grnd Mnt	124,312	0.57	91,584	0.41	75,647	0.36
63 Oper Bldg	593,272	2.72	633,878	2.81	650,048	3.05
64 Maintnce	453,889	2.08	547,138	2.43	497,673	2.34
65 Utilities	551,643	2.53	500,300	2.22	527,400	2.48
67 Bldg Secu	0	0.00	0	0.00	0	0.00
68 Insurance	251,011	1.15	276,661	1.23	300,000	1.41
72 Info Sys	265,711	1.22	275,176	1.22	236,521	1.11
73 Printing	0	0.00	0	0.00	0	0.00

South Whidbey School District No.206

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	425	0.00	3,000	0.01	0	0.00
83 Interest	67	0.00	0	0.00	0	0.00
84 Principal	8,174	0.04	0	0.00	0	0.00
85 Debt Expn	9,186	0.04	0	0.00	0	0.00
91 Publ Actv	20,145	0.09	20,400	0.09	22,950	0.11
TOTAL OTHER SUPPORT ACTIVITIES	3,522,926	16.15	3,723,666	16.51	3,523,506	16.55
UNIT ADMINISTRATION						
23 Princ Off	1,334,367	6.12	1,440,296	6.39	1,234,794	5.80
TOTAL UNIT ADMINISTRATION	1,334,367	6.12	1,440,296	6.39	1,234,794	5.80
CENTRAL ADMINISTRATION						
11 Bd of Dir	138,412	0.63	99,200	0.44	121,000	0.57
12 Supt Off	397,063	1.82	424,985	1.88	434,919	2.04
13 Busns Off	441,440	2.02	421,123	1.87	462,960	2.17
14 HR	162,344	0.74	172,832	0.77	178,107	0.84
15 Pblc Rltn	619	0.00	750	0.00	9,165	0.04
21 Supv Inst	363,390	1.67	396,289	1.76	343,752	1.61
41 Supervisn	273,287	1.25	280,000	1.24	240,000	1.13
51 Supervisn	213,023	0.98	217,304	0.96	167,608	0.79
61 Supv Bldg	142,746	0.65	122,507	0.54	597	0.00
TOTAL CENTRAL ADMINISTRATION	2,132,324	9.78	2,134,990	9.47	1,958,108	9.20
TOTAL EXPENDITURES	21,813,837	100.00	22,549,066	100.00	21,287,979	100.00

South Whidbey School District No.206

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	3,400,000	1,970	3,398,030	41.00	1,393,192
Spring 2024	3,500,000	2,028	3,497,972	59.00	2,063,803
1100 TOTAL LOCAL TAXES:					3,456,995

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	4,147,437	0.475	1,970	0.00	XXXXX
Spring 2024	4,147,437	0.489	2,028	100.00	2,028
1500 TIMBER EXCISE TAXES:					2,028

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.

South Whidbey School District No.206

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.

South Whidbey School District No.206

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	61.066	81.03	15.097	31.50
28 Extracurricular	0.000	0.00	0.000	0.00
TOTAL TEACHING ACTIVITIES	61.066	81.03	15.097	31.50
TEACHING SUPPORT				
22 Learning Resources	0.000	0.00	0.269	0.56
24 Guidance and Counseling	3.000	3.98	2.808	5.86
25 Pupil Management and Safety	0.000	0.00	0.000	0.00
26 Health/Related Services	4.800	6.37	0.551	1.15
31 InstProDev	0.000	0.00	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	0.000	0.00
33 Curriculum	0.000	0.00	0.000	0.00
34 Professional Learning - State	0.000	0.00	XXXXX	XXXXX
TOTAL TEACHING SUPPORT	7.800	10.35	3.628	7.57
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	2.939	6.13
52 Operations	XXXXX	XXXXX	4.232	8.83
53 Maintenance	XXXXX	XXXXX	1.000	2.09
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	XXXXX	XXXXX	0.750	1.56
63 Operation of Buildings	XXXXX	XXXXX	6.500	13.56
64 Maintenance	XXXXX	XXXXX	2.900	6.05
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	XXXXX	XXXXX	0.000	0.00
72 Information Systems	0.000	0.00	1.000	2.09
73 Printing	0.000	0.00	0.000	0.00
74 Warehousing and Distribution	0.000	0.00	0.000	0.00
75 Motor Pool	0.000	0.00	0.000	0.00
91 Public Activities	0.000	0.00	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	19.321	40.31

South Whidbey School District No.206

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	3.750	4.98	4.004	8.35
TOTAL UNIT ADMINISTRATION	3.750	4.98	4.004	8.35
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	1.33	1.000	2.09
13 Business Office	0.500	0.66	1.563	3.26
14 Human Resources	0.300	0.40	0.800	1.67
15 Public Relations	0.000	0.00	0.000	0.00
21 Supervision - Instruction	0.750	1.00	1.728	3.61
41 Supervision - Nutrition Services	0.000	0.00	0.000	0.00
51 Supervision - Transportation	0.200	0.27	0.792	1.65
61 Supervision - Building	0.000	0.00	0.000	0.00
TOTAL CENTRAL ADMINISTRATION	2.750	3.65	5.883	12.27
TOTAL FTE STAFF	75.366	100.00	47.933	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.

South Whidbey School District No.206
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES			
100 General Student Body	30,853	35,000	41,039
200 Athletics	49,618	105,000	94,661
300 Classes	3,683	5,000	25,170
400 Clubs	19,611	15,000	38,845
600 Private Moneys	720	0	600
A. TOTAL REVENUES	104,484	160,000	200,315
EXPENDITURES			
100 General Student Body	18,529	35,000	32,000
200 Athletics	43,629	100,000	95,000
300 Classes	2,466	4,500	12,693
400 Clubs	17,312	15,000	39,625
600 Private Moneys	718	0	1,000
B. TOTAL EXPENDITURES	82,654	154,500	180,318
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	21,830	5,500	19,997
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	53,264	69,929	123,692
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	53,264	69,929	123,692
E. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	75,095	75,429	143,689
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0

South Whidbey School District No.206
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/	75,095	75,429	143,689

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

South Whidbey School District No.206

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	269	300	300
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	87,000	88,250	87,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	87,269	88,550	87,300
EXPENDITURES			
Matured Bond Expenditures	75,000	80,000	85,000
Interest on Bonds	12,000	8,250	4,250
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	250	0
B. TOTAL EXPENDITURES	87,000	88,500	89,250
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	269	50	-1,950
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	651	975	1,950
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	651	975	1,950
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	920	1,025	1,950
G.L.835 Restricted for Arbitrage Rebate	0	0	0

South Whidbey School District No.206

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	0	-1,950
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	920	1,025	0

South Whidbey School District No.206

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Taxes	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
1000 TOTAL LOCAL TAXES	0	0	0
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	269	300	300
2450 Other Interest Earnings	0	0	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	269	300	300
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	87,000	88,250	87,000

South Whidbey School District No.206

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	87,000	88,250	87,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	87,269	88,550	87,300

South Whidbey School District No.206

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).

South Whidbey School District No.206
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
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B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2023
08-23-2012	780,000	85,000
TOTAL NONVOTED BONDS	780,000	85,000
TOTAL ALL BONDS	780,000	85,000 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.

South Whidbey School District No.206
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,272,960	2,249,999	2,249,999
2000 Local Nontax Support	16,446	12,000	20,000
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	230,488	715,000	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,519,895	2,976,999	2,269,999
EXPENDITURES			
10 Sites	0	0	0
20 Buildings	848,360	3,600,000	2,450,000
30 Equipment	1,367,748	1,250,000	1,785,000
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	2,216,108	4,850,000	4,235,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	87,000	88,250	87,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	216,786	-1,961,250	-2,052,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	2,026,609	2,000,000	2,150,000

South Whidbey School District No.206
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	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	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	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,026,609	2,000,000	2,150,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	2,243,395	38,750	98,000
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	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	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	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	2,243,395	38,750	98,000

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

South Whidbey School District No.206
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.

South Whidbey School District No.206

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Tax	2,268,144	2,248,192	2,247,395
1300 Sale of Tax Title Property	34	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	1,828	1,807	2,604
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	2,954	0	0
1000 TOTAL LOCAL TAXES	2,272,960	2,249,999	2,249,999
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	16,446	12,000	20,000
2400 Interfund Loan Interest Earnings	0	0	0
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
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	16,446	12,000	20,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	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 TOTAL STATE, SPECIAL PURPOSE	0	0	0

South Whidbey School District No.206

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-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	230,488	715,000	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

South Whidbey School District No.206

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	230,488	715,000	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)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	2,519,895	2,976,999	2,269,999

South Whidbey School District No.206

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	2,250,000	2,604	2,247,396	41.00	921,432
Spring 2024	2,250,000	2,604	2,247,396	59.00	1,325,964
1100 TOTAL LOCAL TAXES:					2,247,395

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	8,294,874	0.314	2,605	0.00	XXXXX
Spring 2024	8,294,874	0.314	2,605	100.00	2,605
1500 TIMBER EXCISE TAXES:					2,604

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).

South Whidbey School District No.206
CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2023-2024

PROJECT DESCRIPTION	TOTAL	(10) Sites	(20) Buildings	(30) Equipment	(35) Instruction Technology	(40) Energy	(50) Sales and Lease Expenditure	(60) Bond Issuance Expenditure	(90) Debt
Building Upgrades	2,450,000	0	2,450,000	0	0	0	0	0	0
Instructional Technology	1,785,000	0	0	0	1,785,000	0	0	0	0
TOTAL EXPENDITURES	4,235,000	0	2,450,000	0	1,785,000	0	0	0	0

South Whidbey School District No.206
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.

South Whidbey School District No.206
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.

South Whidbey School District No.206

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.

South Whidbey School District No.206
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	184	200	2,000
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	0	0
4499 Transportation Reimbursement Depreciation	149,725	89,604	189,395
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	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0

South Whidbey School District No.206
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)	149,909	89,804	191,395
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	149,909	89,804	191,395
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	309,677	239,000	480,000
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	309,677	239,000	480,000
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)	-159,768	-149,196	-288,605
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	309,955	150,187	297,384
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	309,955	150,187	297,384
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	150,187	991	8,779

South Whidbey School District No.206
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/	150,187	991	8,779

- 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.

South Whidbey School District No.206

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).

South Whidbey School District No.206

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.

South Whidbey School District No. 206
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	2,347,509.00	2,572,438.00
Informational	1.738	On report GF, Revenue Account 2289 + 6189 + 6289 + 6389 + 7189 + 8189; on report GF8, expenditures for Program 89	110,000.00	351,384.00
Informational	1.739	On report GF4, Revenue Account 2298 + 4198 + 4398 + 6198 + 6298 + 6398 + 6998 + 7198; on report GF8, expenditures for Program 98.	274,143.00	551,744.00
Informational	1.740	On report GF4, Revenue Account 4199 + 4399 + 6199 + 6299 + 6399 + 7199; on report GF8, expenditures for Program 99.	725,000.00	1,069,131.00

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

South Whidbey School District No. 206

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	11,792,274.16	11,792,274.00	0.16
	3121	329,739.79	329,740.00	-0.21
	3600	0.00	0.00	0.00
	4121	2,017,768.83	2,017,769.00	-0.17
	4155	304,680.97	304,681.00	-0.03
	4165	15,458.78	15,459.00	-0.22
	4174	40,006.15	40,006.00	0.15
	4198	3,680.00	2,850.00	830.00
	4199	725,000.00	725,000.00	0.00
	4499	189,394.69	189,395.00	-0.31
	5400	0.00	0.00	0.00
	Total	15,418,003.37	15,417,174.00	829.37

MESSAGES

Type	Number	Message	F-195 Amount	F-203 Amount
Informational	115	F-195 Revenue Account 4198 (School Food Service) on page GF5 is not equal to Revenue Account 4198, F-203 Output Item S5.	2,850.00	3,680.00

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.	5,000,000.00	5,322,982.04

South Whidbey School District No. 206

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.	297,384.00	151,188.00
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.	2,150,000.00	2,577,841.52
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.	123,692.00	79,929.22

Superintendent of Public Instruction

South Whidbey School District

Northwest Educational Service District 189

Island County

CCDDD 15206

F-203 Summary Report

SOUTH WHIDBEY SD 23-24

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	0.00
3100	M70	Apportionment	11,792,274.16
3121	Z288	Special Education, Gen Apportionment	329,739.79
4121	N7	Special Education	2,017,768.83
4122	N8	Special Education - Infants and Toddlers - State	0.00
4155	071a	Learning Assistance Program	304,680.97
4165	Z477	Transitional Bilingual	15,458.78
4174	Z095	Highly Capable	40,006.15
4198	S5	School Food Service	3,680.00
4199	I4	Transportation - Operations	725,000.00
4499	J1	Transportation Reimbursement	189,394.69
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	0.00
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	725,704.70
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 Certified Instructional Staff Units and Salary	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	53.82	3.74	57.57
District Generated			
Total	53.82	3.74	57.57
CIS Salary Allocation			
School Generated	4,871,222.71	338,570.97	5,209,793.68
District Generated			
Total	4,871,222.71	338,570.97	5,209,793.68
Total Certified Administrative Staff Units and Salary	1191/1191ED	Other	Total
Certificated Administrative Staff (CAS) Units			
School Generated	3.04	0.28	3.33
District Generated	0.96		0.96
Total	4.00	0.28	4.29
CAS Salary Allocation			
School Generated	402,115.44	37,516.68	439,632.12
District Generated	126,684.86		126,684.86
Total	528,800.30	37,516.68	566,316.98
Total Classified Staff Units and Salary	1191/1191ED	Other	Total
Classified Staff (CLS) Units			
School Generated	11.49	1.15	12.64
District Generated	5.50		5.50
Total	16.99	1.15	18.14
Total Classified Staff Units and Salary			
CLS Salary Allocation	733,283.93	73,353.93	806,637.86
School Generated			
District Generated	351,256.15		351,256.15

Total

1,084,540.08

73,353.93

1,157,894.01

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SOUTH WHIDBEY SD 23-24Northwest Educational Service District 189
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Student Enrollment

Student Enrollment

Item Code	Item Name	Amount
B9	Enroll Sped 0-2	0.00
B1	Enroll Sped 3-PK	10.00
TKB2L1	Enroll Sped TK Tier 14/18	0.00
TKB2L	Enroll Sped TK Tier Other	0.00
B2L1	Enroll Sped K-21 LRE1	108.00
B2	Enroll Sped K-21 Other	54.00
Z271	Enroll K	65.00
A6A1	Enroll 1	65.00
A6A2	Enroll 2	60.00
A6A3	Enroll 3	57.00
A39	Enroll K-3	247.00
A7a	Enroll 4	84.00
A8a5	Enroll 5	91.00
A8a6	Enroll 6	78.00
A40	Enroll 5-6	169.00
A11a7	Enroll 7	80.00
A11a8	Enroll 8	96.00
A12	Enroll 7-8	176.00
A13a9	Enroll 9	103.00
A13a10	Enroll 10	91.00
A13a11	Enroll 11	91.00
A13a12	Enroll 12	78.00
A41	Enroll 9-12	363.00
Z298	Enroll K-8	676.00
Z472	Enroll Total Entered	1,039.00
A42	Enroll Total	1,039.00
A14	Enroll ALE K-6	54.00
A14B	Enroll ALE 7-8	10.00
A18	Enroll ALE 9-12	3.00
A16	Enroll Run Start	30.00
A15	Enroll Run Start CTE	3.00
A60	Enroll Program 1418 Reg	0.00
A61	Enroll Program 1418 CTE	0.00
A17	Enroll Total w/ Run Start and Dropout and ALE	1,139.00
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	2.50
A63	Enroll TBIP 7-8	4.50
A64	Enroll TBIP 9-12	0.00
A65	Enroll TBIP Exited	2.00

Other Enrollment

Other Enrollment

Item Code	Item Name	Amount
E54	Enroll 7-8 CTE	0.00
E55	Enroll 9-12 CTE exp	67.00
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	0.020
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	1,189.00
C1	Enroll Total PY for LAP	1,189.11
Z076	LAP PY HiPov Students	26.00
B3	Adj Resident BEA	14.48

Estimated Revenues

Grants, Allocations and Awards

Item Code	Item Name	Amount
B4	State Safety Net	0.00
B5	Home/Hosp Ed Alloc	0.00
B8	% Stdnt Avg FTE SpEd	0.22660
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	725,000.00
I2	In-Lieu-Of Deprec for Contracting Dists	0.00
J1	Prgm 4499 Alloc Trans Deprec	189,394.69

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	16,000.00
H3	Est RPB	2,000.00
H4	Est RPL K3	1,000.00

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

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I. Apportionment - Acct 3100

I. Computation for Guaranteed School - Generated Entitlement

Item Code		Amount
A33rb A33r A33re	A. District-Wide Regionalization	
	1. District-Wide Regionalization Base	1.180
	2. District-Wide Regionalization	1.180
	3. District-Wide Regionalization Experience	0.020
Z344 Z345 Z346	B. School Generated – Certificated Instructional Staff (CIS)	
	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]	\$ 4,619,124.01
	2. School CIS Salary Increase 53,824 * 72,728.00 * 1.180	\$ 252,098.70
	3. Subtotal School Generated CIS Salary ((School Generated CIS FTE) * [CIS Sal Inc]) * ([Regionalization Experience]) - [School CIS Salary Maint Total]	
	((53,824 * 75,419.00) * (1.180 + 0.020)) - 4,619,124.01	
Z347 Z348 Z349	[School CIS Salary Maint Total] + [School CIS Salary Inc Total]	\$ 4,871,222.71
	C. School Generated – Certificated Administrative Staff (CAS)	
	1. School CAS Salary Maintenance Total [School Generated CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]	\$ 387,765.72
	2. School CAS Salary Increase Total 3.044 * 107,955.00 * 1.180	\$ 14,349.72
	[School Generated CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [School CAS Salary Maint Total]	
	3.044 * 111,950.00 * 1.180 - 387,765.72	
	3. Subtotal School Generated CAS Salary [School CAS Salary Maint Total] + [School CAS Salary Inc Total]	\$ 402,115.44
	387,765.72 + 14,349.72	

Z350	D. School Generated – Classified Staff (CLS) 1. School CLS Salary Maintenance Level [School Generated CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 11,486 * 52,173.00 * 1.180	\$ 707,125.71
Z351	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [School CLS Salary Maint Total] 11,486 * 54,103.00 * 1.180 - 707,125.71	\$ 26,158.22
Z352	3. Subtotal School Generated CLS Salary [School CLS Salary Maint Total] + [School CLS Salary Inc Total] 707,125.71 + 26,158.22	\$ 733,283.93
Z353	E. Other School Generated Entitlements 1. Substitutes [Teachers FTE] * [Substitutes Days] * [Substitutes Rate] 47,919 * 4,000 * 151.86	\$ 29,107.92
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] 1,762 * 52,173.00 * 1.180	\$ 108,476.01
Z355	2. Facilities Salary Inc Total [Facilities FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities Salary Maint Total] 1,762 * 54,103.00 * 1.180 - 108,476.01	\$ 4,012.78
Z356	3. Facilities Salary Total [Facilities Salary Maint Total] + [Facilities Salary Inc Total] 108,476.01 + 4,012.78	\$ 112,488.79

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Z357	B. District Generated - Warehouse, Laborers, Mechanics - Classified Staff (CLS) 1. Warehouse Salary Maint Total [Warehouse FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.323 * 52,173.00 * 1.180	\$ 19,885.22
Z358	2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total] 0.323 * 54,103.00 * 1.180 - 19,885.22	\$ 735.60
Z359	3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total] 19,885.22 + 735.60	\$ 20,620.82
Z360	C. District Generated - Technology - Classified Staff (CLS) 1. Technology Salary Maint Total [Technology FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.610 * 52,173.00 * 1.180	\$ 37,554.13
Z361	2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total] 0.610 * 54,103.00 * 1.180 - 37,554.13	\$ 1,389.21
Z362	3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total] 37,554.13 + 1,389.21	\$ 38,943.34
Z363	D. Central Administration - Classified Staff (CLS) 1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 2.807 * 52,173.00 * 1.180	\$ 172,810.54
Z364	2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total] 2.807 * 54,103.00 * 1.180 - 172,810.54	\$ 6,392.66
Z365	3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total] 172,810.54 + 6,392.66	\$ 179,203.20

Z366	E. Central Admin – Certificated Administrative Staff (CAS)		
	1. Central Admin CAS Salary Maint Total		\$ 122,164.04
	[Central Admin CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]		
	0.959 * 107,955.00 * 1.180		
Z367	2. Central Admin CAS Salary Inc Total		\$ 4,520.82
	[Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total]		
	0.959 * 111,950.00 * 1.180 - 122,164.04		
	3. Central Admin CAS Salary Total		\$ 126,684.86
Z368	[Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total]		
	122,164.04 + 4,520.82		

III. Summary and Benefits

Item Code	Amount	
Z344	A. District Staffing Total Salaries	
	1. School CIS Salary Maint Total	\$ 4,619,124.01
	[School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]	
	53.824 * 72,728.00 * 1.180	
Z345	2. School CIS Salary Increase	\$ 252,098.70
	(((School Generated CIS FTE) * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total]	
	((53.824 * 75,419.00) * (1.180 + 0.020)) - 4,619,124.01	
	3. Total CAS Salary Maint	\$ 509,929.76
Z371	[Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total]	
	122,164.04 + 387,765.72	
	4. Total CAS Salary Inc	\$ 18,870.54
	[Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total]	
Z372		
	4,520.82 + 14,349.72	
	5. Total CLS Salary Maint	\$ 1,045,851.61
	[School CLS Salary Maint Total] + [Facilities Salary Maint Total] + [Warehouse Salary Maint Total] + [Technology Salary Maint Total] + [Central Admin CLS Salary Maint Total]	
Z373		
	707,125.71 + 108,476.01 + 19,885.22 + 37,554.13 + 172,810.54	
	6. Total CLS Salary Increase	\$ 38,688.47
	[School CLS Salary Inc Total] + [Facilities Salary Inc Total] + [Warehouse Salary Inc Total] + [Technology Salary Inc Total] + [Central Admin CLS Salary Inc Total]	
Z374		
	26,158.22 + 4,012.78 + 735.60 + 1,389.21 + 6,392.66	
	7. TOTAL Salaries	\$ 6,484,563.09
	[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]	
Z375	4,619,124.01 + 252,098.70 + 509,929.76 + 18,870.54 + 1,045,851.61 + 38,688.47	

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Z376	B. Staff Units Insurance, Payroll Taxes, and Benefits	
	1. CIS/CAS Insurance Maint Total ([School Generated CIS FTE] + [District Total CAS FTE]) * [Certificated Health Insurance] (53,824 + 4,003) * 12,312.00	\$ 711,966.02
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] ((53,824 + 4,003) * (13,200.00 * 1.02)) - 711,966.02	\$ 66,616.71
Z378	3. CLS Insurance Maint Total [District Total CLS FTE] * [CLS Health Insurance]	\$ 209,156.26
Z379	4. CLS Insurance Inc Total ([District Total CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS Insurance Maint Total] 16,988 * 12,312.00	\$ 111,509.23
Z380	5. CIS/CAS Benefits Maint Total ([School CIS Salary Maint Total] + [Total CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (4,619,124.01 + 509,929.76) * 0.17970	\$ 921,690.96
Z381	6. CIS/CAS Benefits Inc Total ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (252,098.70 + 18,870.54) * 0.17330	\$ 46,958.97
Z382	7. CLS Benefits Maint Total [Total CLS Salary Maint] * [CLS - Benefits Maint] 1,045,851.61 * 0.22060	\$ 230,714.87
Z383	8. CLS Benefits Inc Total [Total CLS Salary Inc] * [CLS - Benefits Inc] 38,688.47 * 0.18560	\$ 7,180.58
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] 711,966.02 + 66,616.71 + 209,156.26 + 111,509.23 + 921,690.96 + 46,958.97 + 230,714.87 + 7,180.58	\$ 2,305,793.60

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Z345pd Z381pd 3100pd	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] (((53.824 * 75,419.00) * (1.180 + 0.020)) / 180.00) * 3.00 2. Professional Learning Day - Payroll Tax and Benefits [School CIS PD Salary] * [CIS/CAS - Benefits Inc] 81,187.05 * 0.17330 3. Total General Apportionment Professional Learning Days [School CIS PD Salary] + [CIS PD Benefits] 81,187.05 + 14,069.72	\$ \$ \$	81,187.05 14,069.72 95,256.77
	D. Running Start (Community and Technical College FTEs) 1. Run Start-Reg [Enroll Run Start] * [Run Start - Reg Rate] 30.00 * 9,555.02 2. Run Start-CTE [Enroll Run Start CTE] * [Run Start - CTE Rate] 3.00 * 10,463.80 3. Total Run Start [Run Start-Reg] + [Run Start-CTE] 286,650.60 + 31,391.40	\$ \$ \$	286,650.60 31,391.40 318,042.00
	E. Dropout Reengagement 1. Reengage - Reg [Enroll Program 1418 Reg] * [Run Start - Reg Rate] 0.00 * 9,555.02 2. Reengage - CTE [Enroll Program 1418 CTE] * [Run Start - CTE Rate] 0.00 * 10,463.80 3. Total Reengage [Reengage - Reg] + [Reengage - CTE] 0.00 + 0.00	\$ \$ \$	0.00 0.00 0.00
	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] (54.00 + 10.00 + 3.00) * 9,555.02	\$	640,186.34

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M8	<p>G. Materials, Supplies, and Operating Costs (MSOC)</p> <p>1. Regular Instruction: Total Allocated MSOC</p> <p>[Total MSOC Technology-Reg] + [Total MSOC Utilities-Reg] + [Total MSOC Curriculum-Reg] + [Total MSOC Library-Reg] + [Total MSOC Other Supplies-Reg] + [Total MSOC Prof Dvip-Reg] + [Total MSOC Facilities-Reg] + [Total MSOC Districtwide-Reg]</p> <p>173,968.56 + 404,604.72 + 159,874.56 + 22,015.80 + 317,396.88 + 24,727.68 + 200,445.84 + 138,869.64</p>	\$	1,441,903.68
M16	<p>2. Grades 9-12 Additional: Total Allocated MSOC</p> <p>[Total MSOC Technology-LabSci] + [Total MSOC Utilities-LabSci] + [Total MSOC Curriculum-LabSci] + [Total MSOC Library-LabSci] + [Total MSOC Other Supplies-LabSci] + [Total MSOC Prof Dvip-LabSci] + [Total MSOC Facilities-LabSci] + [Total MSOC Districtwide-LabSci]</p> <p>15,986.52 + 0.00 + 17,445.78 + 2,196.15 + 34,147.41 + 2,907.63 + 0.00 + 0.00</p>	\$	72,683.49
M91	<p>3. Small School District and Remote & Necessary MSOC enhancement</p> <p>(ISS RN CIS FTE] + [SS RN CAS FTE] * [MSOC -SSRN]</p> <p>(0.000 + 0.000) * 13,473.20</p>	\$	0.00
Z390	<p>4. Total GenEd MSOC</p> <p>[Total MSOC -Reg] + [Total MSOC -LabSci] + [Total MSOC -SS RN]</p> <p>1,441,903.68 + 72,683.49 + 0.00</p>	\$	1,514,587.17
Z123	<p>H. Career & Technical Education and Skills Centers</p> <p>1. CTE 7-8 Total</p> <p>[CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 Insurance/Benefits Total] + [Total MSOC CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD]</p> <p>0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00</p>	\$	0.00
Z137	<p>2. Grades 9 - 12 Exploratory Career & Technical Education - Total</p> <p>[CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 Insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD]</p> <p>338,570.97 + 37,516.68 + 73,353.93 + 159,433.67 + 115,549.54 + 2,123.61 + 6,620.76</p>	\$	733,169.16
Z109	<p>3. Skills Center Total</p> <p>[Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills Insurance/Benefits Total] + [Total MSOC -Skills] + [Skills Center Substitutes] + [Total Program 45 PD]</p> <p>0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00</p>	\$	0.00
144A	<p>4. Total Middle School CTE, High School CTE, and Skill Center</p> <p>[CTE 7-8 Total] + [CTE 9-12 Total] + [Skills Center Total]</p> <p>0.00 + 733,169.16 + 0.00</p>	\$	733,169.16

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IV. Guaranteed Entitlement

Item Code		Amount
m49	A.Totals 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] 29,107.92 + 0.00 + 6,484,563.09 + 2,305,793.60 + 318,042.00 + 0.00 + 640,186.34 + 1,514,587.17 + 0.00 + 0.00 + 733,169.16 + 95,256.77 2. Guar Entlmt per Student [Total Guaranteed Entitlement] / [Enroll Total w/ Run Start and Dropout and ALE] 12,120,706.05 / 1,139.00 4. Computation of State Funded Support Computation of State Funded Support a. Local Deductible Revenue Sources i. 1400 Local In-Lieu-of Taxes ii. 5400 Federal In-Lieu-of Taxes iii. Total Deductible Revenue [1400 Local In-Lieu-of Taxes] + [5400 Federal In-Lieu-of Taxes] 0.00 + 0.00 b. BEA Reduce/Delay c. General Apportionment Allocation for Special Ed Account 3121 [SpEd Gen Apport Instruct] * [% Stcnt Avg FTE SpEd] 1,455,162.36 * 0.22660 d. Federal Forest Account 5500 Deduction e. Fire District Payment [Enroll Fire Dist] * [Fire Dist Rate] 1,189.00 * 1.10 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] 12,120,706.05 - 0.00 - 0.00 - 329,739.79 - 0.00 + 1,307.90	\$ 12,120,706.05
Z457		\$ 10,641.53
A24		\$ 0.00
A27		\$ 0.00
Z292		\$ 0.00
A34		\$ 0.00
Z288		\$ 329,739.79
A28		\$ 0.00
Z456		\$ 1,307.90
M70		\$ 11,792,274.16

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 + 0.020)) - 0.00
	3. Skill CIS Salary Total [Skills CIS Salary Maint] + [Skills CIS Salary Inc]
Z098	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
	3. Skill CAS Salary Total [Skills CAS Salary Maint] + [Skills CAS Salary Inc]
Z101	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
	3. Subtotal CTE CAS Salary [Skills CLS Salary Maint] + [Skills CLS Salary Inc]
112A	0.00 + 0.00

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	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z102	1. Skill Cert Insurance [Skills Center CIS CAS FTE] * [Certificated Health Insurance] 0.000 * 12,312.00	\$ 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

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Z097pd	E. Professional Learning Days - Skill Center 1. Professional Learning Days Salaries $\frac{(((\text{Skills Center CIS FTE}) * [\text{CIS Sal Inc}] * ([\text{Regionalization}] + [\text{Regionalization Experience}])) / [\text{School Year Total Days}] * [\text{Prof Learning Days}])}{((0.000 * 75,419.00) * (1.180 + 0.020)) / 180.00} * 3.00$	\$	0.00
Z105pd	2. Professional Learning Day - Payroll Tax and Benefits $[\text{Skill CIS PD Salary}] * [\text{CIS/CAS - Benefits Inc}]$	\$	0.00
3045pd	0.00 * 0.17330 3. Total Skill Center Professional Learning Days $[\text{Skill CIS PD Salary}] + [\text{Skill CIS PD Benefits}]$	\$	0.00
M40	F. Materials, Supplies, and Operating Costs (MSOC) 1. Skill Center: Total Allocated MSOC $[\text{Total MSOC Technology-Skills}] + [\text{Total MSOC Utilities-Skills}] + [\text{Total MSOC Curriculum-Skills}] + [\text{Total MSOC Other Supplies-Skill}] + [\text{Total MSOC Library-Skill}] + [\text{Total MSOC Prof Dvp-Skills}] + [\text{Total MSOC Facilities-Skills}] + [\text{Total MSOC Districtwide-Skills}]$	\$	0.00
Z108	0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 2. Skill Center Substitutes $[\text{Skills Center Teacher FTE}] * [\text{Substitutes Days}] * [\text{Substitutes Rate}]$	\$	0.00
	0.000 * 4.000 * 151.86		
Z109	G. Total 1. Skill Center Total $[\text{Skills CIS Salary Total}] + [\text{Skills CAS Salary Total}] + [\text{Skills CLS Salary Total}] + [\text{Skills Insurance/Benefits Total}] + [\text{Total MSOC -Skills}] + [\text{Skills Center Substitutes}] + [\text{Total Program 45 PD}]$	\$	0.00
	0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00		

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1191 MSCTE**Computation for Guaranteed School-Generated Entitlement (Grades 7 – 8 CTE)**

Item Code	Amount
Z110 <div> A. Grades 7-8 Exploratory Career & Technical Education –Certificated Instructional Staff (CIS) <div> 1. CTE 7-8 CIS Salary Maint [CTE 7-8 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.000 * 72,728.00 * 1.180 2. CTE 7-8 CIS Salary Inc ((([CTE 7-8 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CTE 7-8 CIS Salary Maint]) ((0.000 * 75,419.00) * (1.180 + 0.020)) - 0.00 3. CTE 7-8 CIS Salary Total [CTE 7-8 CIS Salary Maint] + [CTE 7-8 CIS Salary Inc] 0.00 + 0.00 </div> </div>	<div>\$</div> <div>0.00</div>
Z111 <div> 2. CTE 7-8 CIS Salary Inc ((([CTE 7-8 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CTE 7-8 CIS Salary Maint]) ((0.000 * 75,419.00) * (1.180 + 0.020)) - 0.00 </div>	<div>\$</div> <div>0.00</div>
Z112 <div> 3. CTE 7-8 CIS Salary Total [CTE 7-8 CIS Salary Maint] + [CTE 7-8 CIS Salary Inc] 0.00 + 0.00 </div>	<div>\$</div> <div>0.00</div>
Z113 <div> B. Grades 7-8 Exploratory Career & Technical Education – Certificated Administrative Staff (CAS) <div> 1. CTE 7-8 CAS Salary Maint [CTE 7-8 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.000 * 107,955.00 * 1.180 2. CTE 7-8 CAS Salary Inc [CTE 7-8 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 7-8 CAS Salary Maint] 0.000 * 111,950.00 * 1.180 - 0.00 3. CTE 7-8 CAS Salary Total [CTE 7-8 CAS Salary Maint] + [CTE 7-8 CAS Salary Inc] 0.00 + 0.00 </div> </div>	<div>\$</div> <div>0.00</div>
Z114 <div> 2. CTE 7-8 CAS Salary Inc [CTE 7-8 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 7-8 CAS Salary Maint] 0.000 * 111,950.00 * 1.180 - 0.00 </div>	<div>\$</div> <div>0.00</div>
Z115 <div> 3. CTE 7-8 CAS Salary Total [CTE 7-8 CAS Salary Maint] + [CTE 7-8 CAS Salary Inc] 0.00 + 0.00 </div>	<div>\$</div> <div>0.00</div>
021A <div> C. CTE 7-8 - Classified Staff (CLS) <div> 1. CLS Salary Maintenance Total [CTE 7-8 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.000 * 52,173.00 * 1.180 2. CLS Salary Increase [CTE 7-8 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 7-8 CLS Salary Maint] 0.000 * 54,103.00 * 1.180 - 0.00 3. Subtotal CTE CLS Salary [CTE 7-8 CLS Salary Maint] + [CTE 7-8 CLS Salary Inc] 0.00 + 0.00 </div> </div>	<div>\$</div> <div>0.00</div>
022A <div> 3. Subtotal CTE CLS Salary [CTE 7-8 CLS Salary Maint] + [CTE 7-8 CLS Salary Inc] 0.00 + 0.00 </div>	<div>\$</div> <div>0.00</div>

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D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z116	1. CTE 7-8 Cert Insurance [CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance] 0.000 * 12,312.00	\$ 0.00
Z117	2. CTE 7-8 Cert Insurance Inc ([CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [CTE 7-8 Cert Insurance] (0.000 * 13,200.00 * 1.02) - 0.00	\$ 0.00
Z118	3. CTE 7-8 Cert Benefits Maint ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (0.00 + 0.00) * 0.17970	\$ 0.00
Z119	4. CTE 7-8 Cert Benefits Inc ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (0.00 + 0.00) * 0.17330	\$ 0.00
018A	5. Classified Insurance Benefits [CTE 7-8 CLS FTE] * [CLS Health Insurance] 0.000 * 12,312.00	\$ 0.00
019A	6. Classified Insurance Benefits - Increase ([CTE 7-8 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 7-8 CLS Insurance] (0.000 * 13,200.00 * 1.430) - 0.00	\$ 0.00
016A	7. Classified - Payroll Tax and Benefits [CTE 7-8 CLS Salary Maint] * [CLS - Benefits Maint] 0.00 * 0.22060	\$ 0.00
015A	8. Classified - Payroll Tax and Benefits - Increase [CTE 7-8 CLS Salary Inc] * [CLS - Benefits Inc] 0.00 * 0.18560	\$ 0.00
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] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

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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] (((0.000 * 75,419.00) * (1.180 + 0.020)) / 180.00) * 3.00	\$	0.00
Z119pd	2. Professional Learning Day - Payroll Tax and Benefits [CTE 7-8 CIS PD Salary] * [CIS/CAS - Benefits Inc] 0.00 * 0.17330	\$	0.00
3034pd	3. Total CTE 7-8 Professional Learning Days [CTE 7-8 CIS PD Salary] + [CTE 7-8 CIS PD Benefits] 0.00 + 0.00	\$	0.00
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 Dvp-CTE 7-8] + [Total MSOC Facilities-CTE 7-8] + [Total MSOC Districtwide-CTE 7-8] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$	0.00
Z122	2. CTE 7-8 Substitutes [CTE 7-8 Teacher FTE] * [Substitutes Days] * [Substitutes Rate] 0.000 * 4.000 * 151.86	\$	0.00
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] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$	0.00

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

Item Code		Amount
	A. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory)	
Z124	1. CTE 9-12 CIS Salary Maint [CTE 9-12 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]	\$ 321,049.03
	3,741 * 72,728.00 * 1.180	
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]	\$ 17,521.94
	((3,741 * 75,419.00) * (1.180 + 0.020)) - 321,049.03	
Z126	3. CTE 9-12 CIS Salary Total [CTE 9-12 CIS Salary Maint] + [CTE 9-12 CIS Salary Inc]	\$ 338,570.97
	321,049.03 + 17,521.94	
	B. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory)	
Z127	1. CTE 9-12 CAS Salary Maint [CTE 9-12 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]	\$ 36,177.88
	0.284 * 107,955.00 * 1.180	
Z128	2. CTE 9-12 CAS Salary Inc [CTE 9-12 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 9-12 CAS Salary Maint]	\$ 1,338.80
	0.284 * 111,950.00 * 1.180 - 36,177.88	
Z129	3. CTE 9-12 CAS Salary Total [CTE 9-12 CAS Salary Maint] + [CTE 9-12 CAS Salary Inc]	\$ 37,516.68
	36,177.88 + 1,338.80	
	C. CTE 9-12 - Classified Staff (CLS)	
036A	1. CLS Salary Maintenance Total [CTE 9-12 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base]	\$ 70,737.20
	1.149 * 52,173.00 * 1.180	
035A	2. CLS Salary Increase [CTE 9-12 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 9-12 CLS Salary Maint]	\$ 2,616.73
	1.149 * 54,103.00 * 1.180 - 70,737.20	
037A	3. Subtotal CTE CLS Salary [CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc]	\$ 73,353.93
	70,737.20 + 2,616.73	

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	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z130	1. CTE 9-12 Cert Insurance [CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance] 4,025 * 12,312.00	\$ 49,555.80
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] (4,025 * 13,200.00 * 1.02) - 49,555.80	\$ 4,636.80
Z132	3. CTE 9-12 Cert Benefits Maint ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint]	\$ 64,193.68
Z133	(321,049.03 + 36,177.88) * 0.17970 4. CTE 9-12 Cert Benefits Inc ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (17,521.94 + 1,338.80) * 0.17330	\$ 3,268.57
033A	5. Classified Insurance Benefits [CTE 9-12 CLS FTE] * [CLS Health Insurance] 1,149 * 12,312.00	\$ 14,146.49
034A	6. Classified Insurance Benefits - Increase ([CTE 9-12 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 9-12 CLS Insurance] (1,149 * 13,200.00 * 1.430) - 14,146.49	\$ 7,542.03
031A	7. Classified - Payroll Tax and Benefits [CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint] 70,737.20 * 0.22060	\$ 15,604.63
030A	8. Classified - Payroll Tax and Benefits - Increase [CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc] 2,616.73 * 0.18560	\$ 485.67
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 Salary Maint] + [CTE 9-12 CLS Benefits Inc] 49,555.80 + 4,636.80 + 64,193.68 + 3,268.57 + 14,146.49 + 7,542.03 + 15,604.63 + 485.67	\$ 159,433.67

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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] (((3.741 * 75,419.00) * (1.180 + 0.020)) / 180.00) * 3.00	\$	5,642.85
Z133pd	2. Professional Learning Day - Payroll Tax and Benefits [CTE 9-12 CIS PD Salary] * [CIS/CAS - Benefits Inc]	\$	977.91
3031pd	5,642.85 * 0.17330 3. Total CTE 9-12 Professional Learning Days [CTE 9-12 CIS PD Salary] + [CTE 9-12 CIS PD Benefits] 5,642.85 + 977.91	\$	6,620.76
146A	F. Other Generated Entitlements 1. Materials, Supplies, and Operating Costs (MSOC) [Total MSOC -CTE 9-12exp] + [Total MSOC -CTE 9-12prep] 115,549.54 + 0.00	\$	115,549.54
Z136	2. CTE 9-12 Substitutes ([CTE 9-12 expl Teacher FTE] + [CTE 9-12 prep Teacher FTE]) * ([Substitutes Days] * [Substitutes Rate]) (3.496 + 0.000) * (4.000 * 151.86)	\$	2,123.61
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] 338,570.97 + 37,516.68 + 73,353.93 + 159,433.67 + 115,549.54 + 2,123.61 + 6,620.76	\$	733,169.16

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	10.00
B2L1 C. Kindergarten - Age 21 LRE1	108.00
B2 D. Kindergarten - Age 21 Other	54.00
Z272 E. Enroll BEA Resident [Enroll Total w/ Run Start and Dropout and ALE] + [Adj Resident BEA] 1,139.00 + 14.48	1,153.48
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 + 108.00 + 54.00) / 1,153.48	0.1404
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 0.1404 > 0.15000 THEN 0.1404 - 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 10.00 * 0.00 * 1.20 ELSE (10.00 * 10,625.38 * 1.20)	\$ 127,504.56
Z278 J. Age K-21 Allocation 1. Fed Funds Integration Rate	\$ 19.62
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) - 19.62) * 108.00 ELSE ((10,625.38 * 1.1200) - 19.62) * 108.00 3. Age K-21 Other Allocation	\$ 1,283,127.00
Z280	\$ 607,137.27

Z280E	<p>4. If Age K-21 Special Ed Enrollment Percent is greater than 13.5%</p> <p>IF [Co-op SpEd Alloc Rate] > 0 THEN ((([Co-op SpEd Alloc Rate] * [SpEd K-21 Alloc Factor Other]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 Other] ELSE ((([SpEd BEA Rate] * [SpEd K-21 Alloc Factor Other]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 Other])</p> <p>IF 0.00 > 0 THEN ((0.00 * 1.0600) - 19.62) * 54.00 ELSE ((10,625.38 * 1.0600) - 19.62) * 54.00</p> <p>IF 0.1404 > 0.15000 THEN (((((0.00 + 0.00 + 1,283,127.00 + 607,137.27) * -1) / 0.1404) * 0.0000) ELSE 0</p>	\$ 0.00
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B4	K. State Safety Net Award	\$ 0.00
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>127,504.56 + 0.00 + 0.00 + 1,283,127.00 + 607,137.27 + 0.00 + 0.00 + 0.00 + 0.00</p>	\$ 2,017,768.83
N8	<p>M. Total 4122</p> <p>[Enroll SpEd 0-2] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]</p> <p>0.00 * 10,625.38 * 1.20</p>	\$ 0.00
N10	<p>N. Total SpEd Allocation</p> <p>[Total 4121] + [Total 4122]</p> <p>2,017,768.83 + 0.00</p>	\$ 2,017,768.83

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 + 108.00 + 54.00</p>	162.00
Z284	<p>P. SpEd Gen Apport</p> <p>IF [Co-op SpEd Alloc Rate] > 0 THEN [Co-op SpEd Alloc Rate] * [Total Enroll SpEd K-21] ELSE [SpEd BEA Rate] * [Total Enroll SpEd K-21]</p> <p>IF 0.00 > 0 THEN 0.00 * 162.00 ELSE 10,625.38 * 162.00</p>	\$ 1,721,311.56
N9	<p>Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate</p>	0.1829

Z286	R. SPeD Gen Apport Instruct [SPeD Gen Apport] / (1 + [Districtwide Allow]) 1,721,311.56 / (1 + 0.1829)	\$	1,455,162.36
B8	S. % Student Av. Enrollment in Sp. Ed. Instr.		0.22660
Z288	T. General Apportionment Allocation for Special Ed Account 3121Gen Apport 3121 [SPeD Gen Apport Instruct] * [% Stidnt Avg FTE SPeD] 1,455,162.36 * 0.22660	\$	329,739.79
Z291	Total program 21 [Total 4121] + [Gen Apport 3121] 2,017,768.83 + 329,739.79	\$	2,347,508.62

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III. Special Education BEA Rate per Student Calculation - Acct 4121

BEA Calculated Staff Units

Item Code	Amount
Z219 CIS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CIS Ratio K-3] (65.00 + 65.00 + 60.00 + 57.00) * 0.073450	18.142
Z220 CIS BEA FTE 4 [Enroll 4] * [SpEd CIS BEA Ratio 4] 84.00 * 0.04828	4.056
Z221 CIS BEA FTE 5-6 [Enroll 5-6] * [SpEd CIS BEA Ratio 5-6] 169.00 * 0.04828	8.160
Z222 CIS BEA FTE 7-8 [Enroll 7-8] * [SpEd CIS BEA Ratio 7-8] 176.00 * 0.04844	8.526
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] (363.00 + 54.00 + 10.00 + 3.00 + 0.00 + 0.00 + 30.00 + 3.00) * 0.05013	23.210
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 + 18.142 + 4.056 + 8.160 + 8.526 + 23.210) / 1,139.00	0.054516
Z555 CAS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [CAS Ratio K-3] (65.00 + 65.00 + 60.00 + 57.00) * 0.004365	1.078
Z555Z4 CAS BEA FTE 4 [Enroll 4] * [SpEd CAS BEA Ratio 4] 84.00 * 0.00402	0.338
Z555Z6 CAS BEA FTE 5-6	0.680

[Enroll 5-6] * [SpEd CAS BEA Ratio 5-6]
169.00 * 0.00402

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Z555Z8	CAS BEA FTE 7-8 [Enroll 7-8] * [SpEd CAS BEA Ratio 7-8] 176.00 * 0.00402	0.708
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] (363.00 + 54.00 + 10.00 + 3.00 + 0.00 + 0.00 + 30.00 + 3.00) * 0.00404	1.874
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 Droput and ALE] (0.000 + 1.078 + 0.338 + 0.680 + 0.708 + 1.874) / 1,139.00	0.004107
Z556	CLS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CLS BEA Ratio K-3] (65.00 + 65.00 + 60.00 + 57.00) * 0.018294	4.519
Z556Z4	CLS BEA FTE 4 [Enroll 4] * [SpEd CLS BEA Ratio 4] 84.00 * 0.01730	1.453
Z556Z6	CLS BEA FTE 5-6 [Enroll 5-6] * [SpEd CLS BEA Ratio 5-6] 169.00 * 0.01730	2.924
Z556Z8	CLS BEA FTE 7-8 [Enroll 7-8] * [SpEd CLS BEA Ratio 7-8] 176.00 * 0.01709	3.008
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] (363.00 + 54.00 + 10.00 + 3.00 + 0.00 + 0.00 + 30.00 + 3.00) * 0.01716	7.946
594X	CLS Special Ed BEA Rate (K-12)	0.017428

$\frac{([\text{CLS BEA FTE K-3}] + [\text{CLS BEA FTE 4}] + [\text{CLS BEA FTE 5-6}] + [\text{CLS BEA FTE 7-8}] + [\text{CLS BEA FTE 9-12}])}{([\text{Enroll Total w/ Run Start and Dropout and ALE}]}$	
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(4.519 + 1.453 + 2.924 + 3.008 + 7.946) / 1,139.00

Salary Allocation

Item Code		Amount
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS Biennial Base Sal] * [Regionalization Base] 0.054516 * 72,728.00 * 1.180	\$ 4,678.51
Z226	CIS BEA Salary Inc Total ((([CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CIS BEA Salary Maint Total]) ((0.054516 * 75,419.00) * (1.180 + 0.020)) - 4,678.51	\$ 255.34
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total] 4,678.51 + 255.34	\$ 4,933.85
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] * [Regionalization Base] 0.004107 * 107,955.00 * 1.180	\$ 523.18
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total] 0.004107 * 111,950.00 * 1.180 - 523.18	\$ 19.36
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total] 523.18 + 19.36	\$ 542.54
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] * [Regionalization Base] 0.017428 * 52,173.00 * 1.180	\$ 1,072.94
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total] 0.017428 * 54,103.00 * 1.180 - 1,072.94	\$ 39.69
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total] 1,072.94 + 39.69	\$ 1,112.63
Z234	TOTAL Salary BEA	\$ 6,589.02

	[CIS BEA Salary Total] + [CAS BEA Salary Total] + [CLS BEA Salary Total] 4,933.85 + 542.54 + 1,112.63	
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Benefits Allocation

Item Code		Amount
Z235	1. CIS/CAS BEA Insurance Maint Total ([CIS BEA FTE K-12] + [CAS BEA FTE K-12]) * [Certificated Health Insurance] (0.054516 + 0.004107) * 12,312.00	\$ 721.77
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] ((0.054516 + 0.004107) * (13,200.00 * 1.02)) - 721.77	\$ 67.53
Z237	3. CLS BEA Insurance Maint Total [CLS BEA FTE K-12] * [CLS Health Insurance] 0.017428 * 12,312.00	\$ 214.57
Z238	4. CLS BEA Insurance Inc Total ([CLS BEA FTE K-12] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS BEA Insurance Maint Total] (0.017428 * 13,200.00 * 1.430) - 214.57	\$ 114.40
Z239	5. CIS/CAS BEA Benefits Maint Total ([CIS BEA Salary Maint Total] + [CAS BEA Salary Maint Total]) * [CIS/CAS - Benefits Maint] (4,678.51 + 523.18) * 0.17970	\$ 934.74
Z240	6. CIS/CAS BEA Benefits Inc Total ([CIS BEA Salary Inc Total] + [CAS BEA Salary Inc Total]) * [CIS/CAS - Benefits Inc] (255.34 + 19.36) * 0.17330	\$ 47.61
Z241	7. CLS BEA Benefits Maint Total [CLS BEA Salary Maint Total] * [CLS - Benefits Maint] 1,072.94 * 0.22060	\$ 236.69
Z242	8. CLS BEA Benefits Inc Total [CLS BEA Salary Inc Total] * [CLS - Benefits Inc] 39.69 * 0.18560	\$ 7.37
Z243	9. TOTAL Benefits BEA	\$ 2,344.68

[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]

721.77 + 67.53 + 214.57 + 114.40 + 934.74 + 47.61 + 236.69 + 7.37

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Substitutes BEA

Item Code	Amount
Z244	Substitutes BEA ([CIS BEA FTE K-12] * [Teachers %]) * ([Substitutes Days] * [Substitutes Rate]) (0.054516 * 0.9170) * (4.000 * 151.86)
	\$ 30.37

MSOC BEA

Item Code	Amount
Z245	MSOC BEA Per Student (((Enroll Total w/ Run Start and Dropout 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 Dropout and ALE] ((1,139.00 * 1,483.44) + ((54.00 + 10.00 + 3.00 + 363.00 + 0.00 + 0.00 + 30.00 + 3.00) * 200.23)) / 1,139.00
	\$ 1,564.83
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]
	\$ 82.23
Z240pd	(((0.054516 * 75,419.00) * (1.180 + 0.020)) / 180.00) * 3.00 2. Professional Learning Day - Payroll Tax and Benefits [CIS BEA PD Salary] * [CIS/CAS - Benefits Inc]
	\$ 14.25
4120pd	82.23 * 0.17330 3. Total SpEd BEA Professional Learning Days [CIS BEA PD Salary] + [CIS BEA PD Benefits]
	\$ 96.48

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] 6,589.02 + 2,344.68 + 30.37 + 1,564.83 + 96.48
	\$ 10,625.38

IV. Learning Assistance Program (LAP) – Acct 4155

LAP Regular Calculations

Item Code		Amount
Z067	A. Eligible Students - Regular LAP Students [Enroll Total PY for LAP] * [LAP District Poverty %] 1,189.11 * 0.3186	378.85
Z068	B. Formulated Staffing Units - Regular LAP CIS FTE [LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year] / [LAP Class Size] / [Instruct Hr/Year] 378.85 * 2.39750 * 36.00 / 15.00 / 900.00	2.422
Z069	C. LAP CIS Salary Maint [LAP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 2.422 * 72,728.00 * 1.180	\$ 207,853.71
Z070	D. LAP CIS Salary Inc (((LAP CIS FTE) * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP CIS Salary Maint] ((2.422 * 75,419.00) * (1.180 + 0.020)) - 207,853.71	\$ 11,344.07
Z071	E. LAP CIS Insurance Benefits [LAP CIS FTE] * [Certificated Health Insurance] 2.422 * 12,312.00	\$ 29,819.66
Z072	F. LAP CIS Insurance Benefits Increase ([LAP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP CIS Insurance] (2.422 * 13,200.00 * 1.02) - 29,819.66	\$ 2,790.15
Z073	G. LAP CIS Payroll Tax and Benefits Maint [LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 207,853.71 * 0.17970	\$ 37,351.31
Z074	H. LAP CIS Payroll Tax and Benefits - Increase [LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 11,344.07 * 0.17330	\$ 1,965.93

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M56	1. 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] (((2.422 * 75,419.00) * (1.180 + 0.020)) / 180.00) * 3.00 2. Professional Learning Day - Payroll Tax and Benefits [LAP CIS PD Salary] * [CIS/CAS - Benefits Inc] 3,653.30 * 0.17330 3. Total LAP Professional Learning Days [LAP CIS PD Salary] + [LAP CIS PD Benefits] 3,653.30 + 633.12	\$ 3,653.30
Z074pd		\$ 633.12
4155pd		\$ 4,286.42
O7	K. Lap Regular Total [LAP CIS Salary Maint] + [LAP CIS Salary Inc] + [LAP CIS Insurance] + [LAP CIS Insurance Inc] + [LAP CIS Benefits Maint] + [LAP CIS Benefits Inc] + [Total MSOC -LAP] + [Total LAP Regular PD] 207,853.71 + 11,344.07 + 29,819.66 + 2,790.15 + 37,351.31 + 1,965.93 + 0.00 + 4,286.42	\$ 295,411.25

LAP High Poverty Calculations

Item Code		Amount
Z076	A. Eligible Students - High Poverty	26.00
Z068A	B. Formulated Staffing Units - High Poverty (((LAP PY HiPov Students] * [HiPov LAP HR/Stndt] * [Instruct Wks/Year]) / [LAP Class Size]) / [Instruct Hr/Year] ((26.00 * 1.10000 * 36.00) / 15.00) / 900.00	0.076
Z069hp	C. School CIS Salary Maint Total [LAP HiPov CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.076 * 72,728.00 * 1.180	\$ 6,522.25
Z070hp	D. CIS Salary Increase (((LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP HiPov CIS Salary Maint] (((0.076 * 75,419.00) * (1.180 + 0.020)) - 6,522.25	\$ 355.96

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Z071hp	E. CIS Insurance Benefits [LAP HiPov CIS FTE] * [Certificated Health Insurance] 0.076 * 12,312.00	\$ 935.71
Z072hp	F. CIS Insurance Benefits Increase ([LAP HiPov CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP HiPov CIS Insurance] (0.076 * 13,200.00 * 1.02) - 935.71	\$ 87.55
Z073hp	G. CIS Payroll Tax and Benefits [LAP HiPov CIS Salary Maint] * [CIS/CAS - Benefits Maint] 6,522.25 * 0.17970	\$ 1,172.05
Z074hp	H. CIS Payroll Tax and Benefits - Increase [LAP HiPov CIS Salary Inc] * [CIS/CAS - Benefits Inc] 355.96 * 0.17330	\$ 61.69
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] (((0.076 * 75,419.00) * (1.180 + 0.020)) / 180.00) * 3.00 2. Professional Learning Day - Payroll Tax and Benefits [LAP HiPov CIS PD Salary] * [CIS/CAS - Benefits Inc] 114.64 * 0.17330 3. Total LAP Professional Learning Days [LAP HiPov CIS PD Salary] + [LAP HiPov CIS PD Benefits] 114.64 + 19.87	\$ 114.64
Z074hppd		\$ 19.87
4155hppd		\$ 134.51
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] 6,522.25 + 355.96 + 935.71 + 87.55 + 1,172.05 + 61.69 + 0.00 + 134.51	\$ 9,269.72
LAP Program Totals		
071a	Calculated Allotment - Regular & High Poverty [LAP HiPov TOTAL] + [LAP Regular TOTAL] 9,269.72 + 295,411.25	\$ 304,680.97

V. Transitional Bilingual Program (TBIP) – Acct 4165

Item Code	Amount
A53	7.00
A. TBIP Kindergarten - Grade 12 [Enroll TBIP K-6] + [Enroll TBIP 7-8] + [Enroll TBIP 9-12] 2.50 + 4.50 + 0.00	
A62	2.50
B. TBIP Enroll K-6 Subtotal	
Z551	0.032
C. TBIP Staffing Units Grades K-6 [Enroll TBIP K-6] * [TBIP Hr/Stcdt K-6] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 2.50 * 4.778 * 36.00 / 15.00 / 900.00	
A63	4.50
D. TBIP Enroll 7-8 Subtotal	
Z551Z8	0.081
E. TBIP Staffing Units Grades 7-8 [Enroll TBIP 7-8] * [TBIP Hr/Stcdt 7-8] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 4.50 * 6.778 * 36.00 / 15.00 / 900.00	
A64	0.00
F. TBIP Enroll 9-12 Subtotal	
Z551Z12	0.000
G. TBIP Staffing Units Grades 9-12 [Enroll TBIP 9-12] * [TBIP Hr/Stcdt 9-12] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 0.00 * 6.778 * 36.00 / 15.00 / 900.00	
A65	2.00
H. TBIP Exited Kindergarten - Grade 12	
Z554	0.016
I. TBIP Staffing Units Exited Students [Enroll TBIP Exited] * [TBIP Hr/Stcdt Exited] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 2.00 * 3.000 * 36.00 / 15.00 / 900.00	
A66	0.129
J. Total TBIP CIS FTE [TBIP CIS FTE K-6] + [TBIP CIS FTE 7-8] + [TBIP CIS FTE 9-12] + [TBIP CIS FTE Exited] 0.032 + 0.081 + 0.000 + 0.016	

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Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.129 * 72,728.00 * 1.180	\$	11,070.66
Z079	L. TBIP CIS Salary Inc (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [TBIP CIS Salary Maint] ((0.129 * 75,419.00) * (1.180 + 0.020)) - 11,070.66	\$	604.20
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance] 0.129 * 12,312.00	\$	1,588.25
Z081	N. TBIP CIS Insurance Inc ([Total TBIP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [TBIP CIS Insurance] (0.129 * 13,200.00 * 1.02) - 1,588.25	\$	148.61
Z082	O. TBIP CIS Benefits Maint [TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 11,070.66 * 0.17970	\$	1,989.40
Z083	P. TBIP CIS Benefits Inc [TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 604.20 * 0.17330	\$	104.71
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] (((0.129 * 75,419.00) * (1.180 + 0.020)) / 180.00) * 3.00	\$	194.58
Z083pd	2. Professional Learning Day - Payroll Tax and Benefits [TBIP CIS PD Salary] * [CIS/CAS - Benefits Inc]	\$	33.72
4165pd	194.58 * 0.17330 3. Total TBIP Professional Learning Days [TBIP CIS PD Salary] + [TBIP CIS PD Benefits] 194.58 + 33.72	\$	228.30

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Z085	S. TBIP TOTAL [TBIP CIS Salary Maint] + [TBIP CIS Salary Inc] + [TBIP CIS Insurance] + [TBIP CIS Insurance Inc] + [TBIP CIS Benefits Maint] + [TBIP CIS Benefits Inc] + [TOTAL MSOC -TBIP] + [Total TBIP PD] 11,070.66 + 604.20 + 1,588.25 + 148.61 + 1,989.40 + 104.71 + 0.00 + 228.30	\$	15,734.13
Z476	T. TBIP WithHold Amount [TBIP TOTAL] * [TBIP WithHold Factor] 15,734.13 * 0.0175	\$	275.35
Z477	U. TBIP Net Total [TBIP TOTAL] - [TBIP WithHold Amount] 15,734.13 - 275.35	\$	15,458.78

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VI. Highly Capable (HiCap) – Acct 4174

Item Code	Formula Desc	Amount
Z086	A. HiCap Students	56.95
Z087	B. HiCap CIS FTE [HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year] / [HiCap Class Size] / [Instruct Hr/Year] 56.95 * 2.1590 * 36.00 / 15.00 / 900.00	0.328
Z088	C. HiCap CIS Salary Maint [HiCap CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.328 * 72,728.00 * 1.180	\$ 28,148.65
Z089	D. HiCap CIS Salary Inc (((HiCap CIS FTE) * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [HiCap CIS Salary Maint] ((0.328 * 75,419.00) * (1.180 + 0.020)) - 28,148.65	\$ 1,536.27
Z090	E. HiCap CIS Insurance [HiCap CIS FTE] * [Certificated Health Insurance] 0.328 * 12,312.00	\$ 4,038.34
Z091	F. HiCap CIS Insurance Inc ([HiCap CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [HiCap CIS Insurance] (0.328 * 13,200.00 * 1.02) - 4,038.34	\$ 377.85
Z092	G. HiCap CIS Benefits Maint [HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint] 28,148.65 * 0.17970	\$ 5,058.31
Z093	H. HiCap CIS Benefits Inc [HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc] 1,536.27 * 0.17330	\$ 266.24
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 Dvp-HiCap] + [Total MSOC Facilities-HiCap] + [Total MSOC Districtwide-HiCap] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

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Z089pd	J. Professional Learning Days - HiCap 1. Professional Learning Days Salaries (((HiCap CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.328 * 75,419.00) * (1.180 + 0.020)) / 180.00) * 3.00	\$	494.75
Z093pd	2. Professional Learning Day - Payroll Tax and Benefits [HiCap CIS PD Salary] * [CIS/CAS - Benefits Inc] 494.75 * 0.17330	\$	85.74
4174pd	3. Total HiCap Professional Learning Days [HiCap CIS PD Salary] + [HiCap CIS PD Benefits] 494.75 + 85.74	\$	580.49
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] 28,148.65 + 1,536.27 + 4,038.34 + 377.85 + 5,058.31 + 266.24 + 0.00 + 580.49	\$	40,006.15

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 Bfasts Srvd] + [Tot Rdcd Price Bfasts Srvd] + [Tot Rdcd Price K-3 Lnchs Srvd] 0.00 + 2,880.00 + 600.00 + 200.00	\$ 3,680.00
S1	B. Total Type A Lunches Served [Est Reimursable Stndt 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] 16,000.00 * 0.180000	2,880.00
S3	D. Total Reduced Price Breakfasts Served [Est RPB] * [Rdcd Only Bfast Rate] 2,000.00 * 0.30	600.00
S4	E. Total Reduced Price Grade K-3 Lunches Served (S4) [Est RPL K3] * [Rdcd Only Lunch Rate] 1,000.00 * 0.2000	200.00

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] 725,000.00 + 0.00	\$ 725,000.00

South Whidbey School District
Island County

F-203 Edit Report
SOUTH WHIDBEY SD 23-24

Northwest Educational Service District 189
CCDDD 15206

Type	Number	Message	Input Value	Comparison Value
Warning	W-31	Why is Transportation Operation Allocation Rev Act 4199 so different from Prior Year?	725,000.00	928,647.32
Warning	W-32	Why is Transportation Depreciation Allocation Act 4499 so different from Prior Year?	189,394.69	146,596.69

South Whidbey School District No.206

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	65.00	65.00	65.00	65.00
2. Grade 1	65.00	65.00	65.00	65.00
3. Grade 2	60.00	65.00	65.00	65.00
4. Grade 3	57.00	60.00	65.00	65.00
5. Grade 4	84.00	57.00	60.00	65.00
6. Grade 5	91.00	84.00	57.00	60.00
7. Grade 6	78.00	91.00	84.00	57.00
8. Grade 7	80.00	78.00	91.00	84.00
9. Grade 8	96.00	80.00	78.00	91.00
10. Grade 9	103.00	96.00	80.00	78.00
11. Grade 10	91.00	103.00	96.00	80.00
12. Grade 11 (excluding Running Start)	91.00	91.00	103.00	96.00
13. Grade 12 (excluding Running Start)	78.00	91.00	91.00	103.00
14. SUBTOTAL	1,039.00	1,026.00	1,000.00	974.00
15. Running Start	33.00	30.00	30.00	28.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00	0.00
17. ALE Enrollment	67.00	66.00	65.00	65.00
18. TOTAL K-12	1,139.00	1,122.00	1,095.00	1,067.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	75.366	74.241	72.455	70.602
2. General Fund FTE Classified Employees /4	47.933	47.218	46.081	44.903

South Whidbey School District No.206

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	3,459,023	3,500,000	3,600,000	3,700,000
2000 Local Nontax Support	560,000	588,000	617,400	648,270
3000 State, General Purpose	12,122,014	12,354,757	12,349,815	12,218,907
4000 State, Special Purpose	3,488,817	3,453,929	3,452,547	3,415,950
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	1,114,633	980,000	999,600	1,019,592
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	20,744,487	20,876,686	21,019,362	21,002,719
EXPENDITURES				
00 Regular Instruction	11,283,777	11,735,128	10,708,262	10,642,072
10 Federal Special Purpose Funding	24,981	0	0	0
20 Special Education Instruction	2,999,662	3,119,648	3,182,041	3,245,682
30 Vocational Education Instruction	759,316	789,689	805,482	821,592
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	922,974	959,893	979,091	998,673
70 Other Instructional Programs	40,118	41,723	42,557	43,408
80 Community Services	351,384	365,439	372,748	380,203
90 Support Services	4,905,767	5,101,998	5,204,038	5,308,118
B. TOTAL EXPENDITURES	21,287,979	22,113,518	21,294,219	21,439,748
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)	-543,491	-1,236,832	-274,857	-437,029
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

South Whidbey School District No.206

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 Kindergarten	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	0	0	0	0
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	0	0	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	5,000,000	4,456,508	3,219,676	2,944,819
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	5,000,000	4,456,508	3,219,676	2,944,819
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 Kindergarten	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	0	0	0	0
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

South Whidbey School District No.206

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	0	0	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	4,456,508	3,219,676	2,944,819	2,507,790
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	4,456,508	3,219,676	2,944,819	2,507,790

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.

South Whidbey School District No.206

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	41,039	39,808	38,614	37,069
200 Athletics	94,661	91,821	89,066	85,503
300 Classes	25,170	24,415	23,683	22,736
400 Clubs	38,845	37,680	36,550	35,088
600 Private Moneys	600	582	565	542
A. TOTAL REVENUES	200,315	194,306	188,478	180,938
EXPENDITURES				
100 General Student Body	32,000	31,680	31,363	31,049
200 Athletics	95,000	94,050	93,110	92,179
300 Classes	12,693	12,566	12,440	12,316
400 Clubs	39,625	39,229	38,837	38,449
600 Private Moneys	1,000	990	980	0
B. TOTAL EXPENDITURES	180,318	178,515	176,730	173,993
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	19,997	15,791	11,748	6,945
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	123,692	143,689	159,480	171,228
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	123,692	143,689	159,480	171,228
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	143,689	159,480	171,228	178,173
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

South Whidbey School District No.206

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/	143,689	159,480	171,228	178,173

South Whidbey School District No.206

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	300	0	0	0
3000 State, General Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	87,000	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	87,300	0	0	0
EXPENDITURES				
Matured Bond Expenditures	85,000	0	0	0
Interest on Bonds	4,250	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	89,250	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) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-1,950	0	0	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	1,950	0	0	0
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	1,950	0	0	0
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

South Whidbey School District No.206

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	1,950	0	0	0
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	-1,950	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	0	0	0	0

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.

South Whidbey School District No.206

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	2,249,999	2,250,000	2,250,000	2,250,000
2000 Local Nontax Support	20,000	10,000	5,000	5,000
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	2,269,999	2,260,000	2,255,000	2,255,000
EXPENDITURES				
10 Sites	0	0	0	0
20 Buildings	2,450,000	1,250,000	1,250,000	1,250,000
30 Equipment	1,785,000	1,100,000	1,000,000	1,000,000
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	4,235,000	2,350,000	2,250,000	2,250,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	87,000	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)	-2,052,000	-90,000	5,000	5,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0

South Whidbey School District No.206

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	2,150,000	98,000	8,000	13,000
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	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	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
F. TOTAL BEGINNING FUND BALANCE	2,150,000	98,000	8,000	13,000
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	98,000	8,000	13,000	18,000
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	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	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

South Whidbey School District No.206

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/	98,000	8,000	13,000	18,000

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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.

South Whidbey School District No.206

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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	2,000	200	200	200
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	189,395	135,000	130,000	125,000
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

South Whidbey School District No.206

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	191,395	135,200	130,200	125,200
EXPENDITURES				
33 Transportation Equipment Purchases	480,000	0	250,000	0
34 Transportation Equipmment 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	480,000	0	250,000	0
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)	-288,605	135,200	-119,800	125,200
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	297,384	8,779	143,979	24,179
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	297,384	8,779	143,979	24,179
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	8,779	143,979	24,179	149,379

South Whidbey School District No.206

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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/	8,779	143,979	24,179	149,379

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.