



North Kitsap School District SUMMARY OF 2013-14 BUDGETS

FUND	YEAR	BEGINNING BALANCE	REVENUES	EXPENDITURES	OPERATING TRANSFERS	ENDING BALANCE
GENERAL:	2013-14	3,746,756	63,700,738	63,399,182	(189,198)	3,859,114
	2012-13	3,007,000	62,124,780	62,895,921	(189,228)	3,480,090
CAPITAL PROJECTS:	2013-14	875,608	848,600	900,000	0	824,208
	2012-13	274,500	646,800	715,500	0	205,800
DEBT SERVICE:	2013-14	887,583	8,646,306	8,148,449	189,198	1,574,638
	2012-13	2,594,955	8,232,891	10,351,640	189,228	665,434
ASB:	2013-14	427,497	1,229,983	1,162,998	0	494,482
	2012-13	427,497	1,404,470	1,345,040	0	486,927
TRANSP VEHICLE:	2013-14	1,516,417	473,071	620,000	0	1,369,488
	2012-13	1,913,424	108,980	641,516	0	1,380,888



North Kitsap School District 2013-14 GENERAL FUND BUDGET SUMMARY

		Actual 2011-12	Budget 2012-13	Budget 2013-14
BEG:	Committed Minimum Fund Balance	1,634,089	1,772,000	1,863,743
	Nonspendable FB-Inventory/Prepaid	373,470	265,000	330,255
	Restricted for Self Insurance	0	0	24,000
	Restricted for Debt Service	0	0	189,198
	Assigned to Other Purposes	1,618,778	970,000	1,339,560
	Unassigned Fund Balance	406,226	0	0
Beginning Fund Balance		4,032,563	3,007,000	3,746,756
ADD:	Revenues			
	1000 Local Taxes	13,434,928	13,875,034	14,671,106
	2000 Local Non-Tax	2,489,388	2,939,018	2,357,102
	3000 State, General Purpose	32,036,565	31,534,007	32,327,779
	4000 State, Special Purpose	7,467,153	7,577,604	8,404,924
	5000 Federal, General Purpose	1,218,229	1,105,510	989,269
	6000 Federal, Special Purpose	3,958,042	5,032,607	4,895,558
	7000 Revenues from Other Districts	26,926	61,000	55,000
	8000 Revenues From Other Agencies	10,904	0	0
	9000 Other Financing*	0	0	0
	Total Revenues	60,642,135	62,124,780	63,700,738
TOTAL:	Funds Available	64,674,698	65,131,780	67,447,494
LESS:	Expenditures			
	00 Regular Instruction	33,421,452	33,725,407	33,575,882
	10 Federal Stimulus Funding	21,318	0	0
	20 Special Education Instruction	8,471,942	8,202,981	8,588,981
	30 Vocational Instruction	2,616,385	2,661,126	2,537,109
	50&60 Compensatory Education	2,219,300	2,811,891	2,720,715
	70 Other Instructional Programs	590,396	1,370,552	1,178,240
	80 Community Services	428,053	504,178	541,935
	90 Support Services	13,149,734	13,619,786	14,256,320
	Total Expenditures	60,918,669	62,895,921	63,399,182
	OTHER FIN. USES TRANS. OUT (GL 536)	(195,076)	(189,228)	(189,198)
Ending Fund Balance		3,560,953	2,046,631	3,859,114



North Kitsap School District 2013-14 Expenditures by Program

DISTRIBUTION BY PROGRAM	11-12 Actual	%	12-13 Budget	%	13-14 Budget	%
01 Basic Education	33,251,598	54.58%	33,565,052	53.37%	33,223,785	52.40%
02 Basic Education - ALE	169,943	0.28%	160,355	0.25%	352,097	0.56%
97 District-wide Support	8,226,771	13.50%	8,300,135	13.20%	8,974,353	14.16%
Total CORE BEA	41,648,312	68.37%	42,025,542	66.81%	42,550,235	67.11%
13 Federal Stimulus - State Fiscal Stabilization	20,921	0.03%	0	0.00%	0	0.00%
19 Federal Stimulus - Other Grants	397	0.00%	0	0.00%	0	0.00%
21 Special Education	7,017,112	11.52%	6,669,655	10.60%	7,154,674	11.29%
24 Federal Special Education	1,335,290	2.19%	1,408,244	2.24%	1,298,531	2.05%
29 Other Federal Special Education	119,540	0.20%	125,082	0.20%	135,776	0.21%
31 Vocational Education	2,158,863	3.54%	2,167,908	3.45%	1,965,375	3.10%
34 State Middle School Voc Education	419,559	0.69%	468,176	0.74%	537,949	0.85%
38 Federal Vocational Education	37,962	0.06%	25,042	0.04%	33,785	0.05%
51 Title I, Disadvantaged	579,720	0.95%	562,719	0.89%	526,909	0.83%
52 School Improvement	226,719	0.37%	174,746	0.28%	176,650	0.28%
55 Learning Assistance Program	560,130	0.92%	577,291	0.92%	955,005	1.51%
58 Special and Pilot Programs	155,490	0.26%	588,954	0.94%	158,741	0.25%
62 Math & Science Prof Development	217,493	0.36%	269,660	0.43%	252,109	0.40%
64 Title III, Limited English Proficiency	49,651	0.08%	33,139	0.05%	54,250	0.09%
65 Transitional Bilingual	159,140	0.26%	160,529	0.26%	166,462	0.26%
69 Other Compensary - Federal	0	0.00%	172,176	0.27%	166,911	0.26%
68 Indian Education	270,957	0.44%	272,677	0.43%	263,678	0.42%
71 Traffic Safety	120,869	0.20%	117,000	0.19%	0	0.00%
74 Highly Capable	57,644	0.09%	59,324	0.09%	59,085	0.09%
75 Professional Development - State	1,375	0.00%	0	0.00%	0	0.00%
79 Other Instructional Programs	410,508	0.67%	1,194,228	1.90%	1,119,155	1.77%
86 Community Schools	97,886	0.16%	137,360	0.22%	184,455	0.29%
89 Other Community Services	330,167	0.54%	366,818	0.58%	357,480	0.56%
98 Food Services	1,844,435	3.03%	1,993,556	3.17%	2,034,617	3.21%
99 Pupil Transportation	3,078,527	5.05%	3,326,095	5.29%	3,247,350	5.12%
Total CATEGORICAL	19,270,355	31.63%	20,870,379	33.18%	20,848,947	32.89%
GRAND TOTALS	60,918,669	100.00%	62,895,921	100.00%	63,399,182	100.00%



North Kitsap School District 2013-14 GENERAL FUND

Expenditures By Activity

Activity		11-12 Actual		12-13 Budget		13-14 Budget	
No.	Name	Amount	Percent	Amount	Percent	Amount	Percent
<u>Teaching & Support</u>							
22	Learning Resources	1,663,164	2.73%	1,557,336	2.48%	1,256,020	1.98%
24	Guidance - Counseling	1,815,199	2.98%	1,819,632	2.89%	2,011,958	3.17%
25	Pupil Management & Safety	798,568	1.31%	708,874	1.13%	695,334	1.10%
26	Health Services	2,150,017	3.53%	2,280,449	3.63%	2,379,168	3.75%
27	Teaching	34,000,817	55.81%	36,085,329	57.37%	35,623,028	56.19%
28	Extracurricular	1,152,138	1.89%	1,072,153	1.70%	1,223,418	1.93%
29	Payments to Other Districts	116,111	0.19%	206,517	0.33%	210,464	0.33%
31	Instructional Professional Development	168,442	0.28%	-	0.00%	-	0.00%
32	Instructional Technology	0	0.00%	-	0.00%	282,474	0.45%
Total Teaching & Support		41,864,456	68.72%	43,730,290	69.53%	43,681,864	68.90%
<u>Other Support</u>							
42	Food	788,671	1.29%	804,671	1.28%	804,671	1.27%
44	Nutrition Services - Operation	854,641	1.40%	977,080	1.55%	1,012,082	1.60%
49	Nutrition Services - Transfers	(1,824)	0.00%	(75)	0.00%	(75)	0.00%
52	Operating Buses	2,586,022	4.25%	2,812,932	4.47%	2,724,455	4.30%
53	Maintenance of School Buses	428,966	0.70%	402,012	0.64%	409,740	0.65%
56	Transportation Insurance	-	0.00%	-	0.00%	-	0.00%
59	Transportation Transfers Credits	(193,124)	-0.32%	(155,250)	-0.25%	(159,075)	-0.25%
62	Grounds Care - Maintenance	461,492	0.76%	459,801	0.73%	466,432	0.74%
63	Operation of Buildings	1,987,212	3.26%	2,034,696	3.24%	1,895,113	2.99%
64	Maintenance of Buildings/Equipment	1,074,907	1.76%	1,069,469	1.70%	1,603,290	2.53%
65	Utilities	1,960,996	3.22%	1,981,005	3.15%	2,007,373	3.17%
67	Building Security	118,277	0.19%	93,500	0.15%	93,500	0.15%
68	Insurance	510,796	0.84%	580,233	0.92%	475,000	0.75%
72	Information Systems	504,398	0.83%	473,754	0.75%	704,883	1.11%
73	Printing	11,030	0.02%	(1)	0.00%	(17,254)	-0.03%
74	Warehousing & Distribution	27,036	0.04%	2,280	0.00%	2,280	0.00%
75	District Motor Pool		0.00%		0.00%		0.00%
91	Public Activities	289,429	0.48%	328,964	0.52%	330,357	0.52%
Total Other Support		11,408,925	18.73%	11,865,071	18.86%	12,352,772	19.48%
<u>School Building Administration</u>							
23	Principal's Office	3,666,375	6.02%	3,527,153	5.61%	3,466,276	5.47%
<u>Central Administration</u>							
11	Board of Directors	100,759	0.17%	130,239	0.21%	194,000	0.31%
12	Superintendent's Office	329,190	0.54%	267,371	0.43%	295,758	0.47%
13	Business Office	514,866	0.85%	623,481	0.99%	634,853	1.00%
14	Human Resources	418,257	0.69%	417,283	0.66%	414,335	0.65%
15	Public Relations	101,811	0.17%	73,045	0.12%	92,391	0.15%
21	Supervision - Instruction	1,890,543	3.10%	1,617,228	2.57%	1,591,865	2.51%
41	Supervision - Nutrition Services	202,947	0.33%	211,880	0.34%	217,939	0.34%
51	Supervision - Transportation	256,663	0.42%	266,401	0.42%	272,230	0.43%
61	Supervision of Building	163,875	0.27%	166,479	0.26%	184,899	0.29%
Total Central Administration		3,978,911	6.53%	3,773,407	6.00%	3,898,270	6.15%
Total		60,918,669	100.00%	62,895,921	100.00%	63,399,182	100.00%

North Kitsap School District District Expenditures By Activity

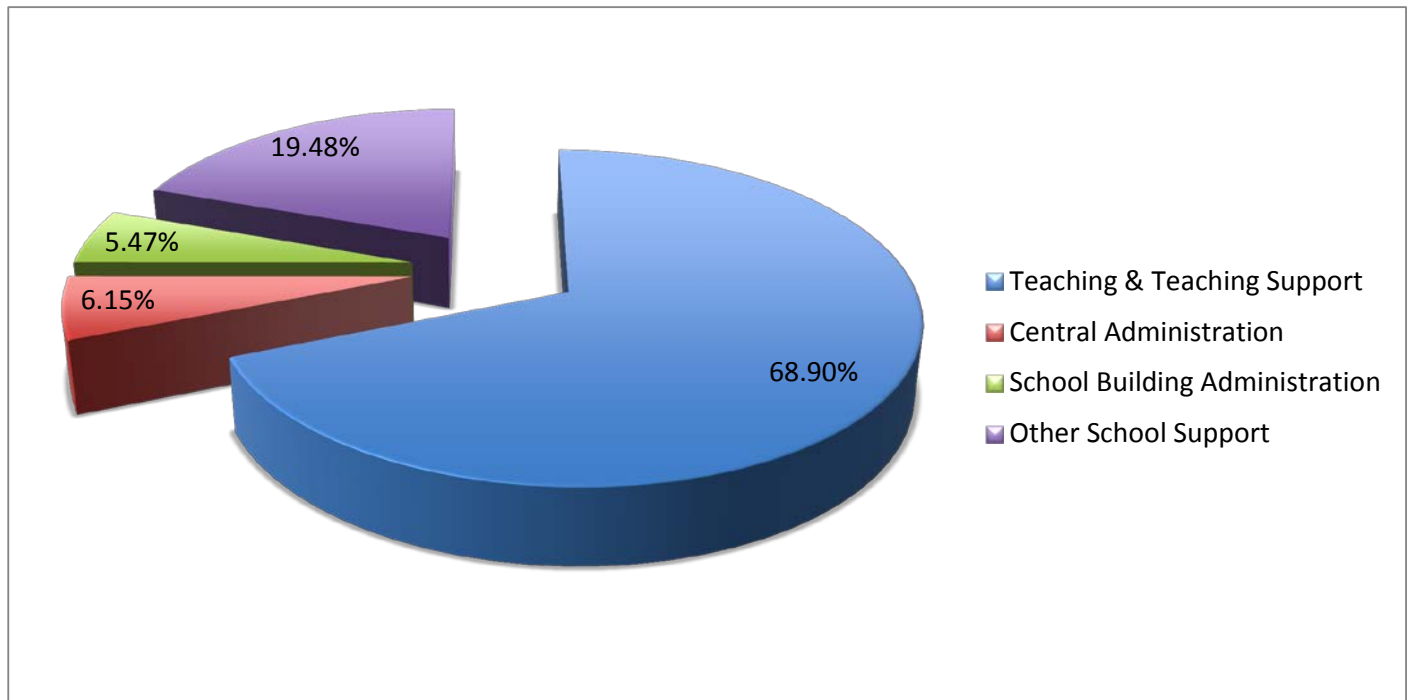
Where Does the Money Go?

Teaching and Teaching Support - Of the District budget, 68.9% is spent on teaching and teaching support. This includes such things as: teachers; instructional assistants; teaching supplies, materials and textbooks; counselors and librarians; special education and related services; health services; and pupil management and safety.

Other School Support - Operational support represents 19.48% of the District budget. This includes operation and maintenance of buildings and grounds, including utilities and plant security; student transportation; food services; insurance; warehousing and distribution; data processing; and public activities.

School Building Administration - This is 5.47% of the District budget and includes principals, assistant principals, secretarial and clerical assistants, playground aides and other assistants assigned to coordinate and manage the operation of a school unit.

Central Administration - This comprises 6.15% of the District budget and includes the expenses of the School Board, Superintendent's Office, Human Resources, Business Office, and the supervision of the following activities: instruction, maintenance and operations, student transportation, and food services. This includes district-wide support functions such as accounting, payroll, purchasing, budgeting, and personnel services, as well as mandated costs of auditing services, election costs, insurance, and legal services.





North Kitsap School District

2013-14 EXPENDITURE COMPARISON BY OBJECT

OBJECT	11-12 ACTUAL		12-13 BUDGET		13-14 BUDGET	
2 CERTIFICATED SALARIES	26,967,367	44.27%	26,092,968	41.49%	26,631,399	42.01%
3 CLASSIFIED SALARIES	11,370,814	18.67%	11,056,415	17.58%	10,820,625	17.07%
4 EMPLOYEE BENEFITS	13,078,505	21.47%	12,963,589	20.61%	13,554,811	21.38%
Total Salaries & Benefits	51,416,686	84.40%	50,112,972	79.68%	51,006,835	80.45%
5 SUPPLIES & INSTRUCTIONAL RESOURCES	3,637,818	5.97%	5,604,924	8.91%	5,678,699	8.96%
7 PURCHASED SERVICES	5,612,907	9.21%	5,903,018	9.39%	6,505,312	10.26%
8 TRAVEL	111,749	0.18%	82,502	0.13%	69,836	0.11%
9 CAPITAL OUTLAY	139,510	0.23%	1,192,505	1.90%	138,500	0.22%
0 DEBIT TRANSFERS	369,002	0.61%	325,062	0.52%	364,914	0.58%
1 CREDIT TRANSFERS	(369,002)	-0.61%	(325,062)	-0.52%	(364,914)	-0.58%
Total Operating Costs	9,501,984	15.60%	12,782,949	20.33%	12,392,347	19.55%
TOTAL	60,918,669	100.00%	62,895,921	100.01%	63,399,182	100.00%



North Kitsap School District 2013-14 GENERAL FUND

PROGRAM/OBJECT MATRIX SUMMARY

PROGRAM	TOTAL	Debit/Credit	Cert.	Class.	Employee	Supplies &	Purchased	Travel	Capital
		Transfer	Salaries	Salaries	Benefits	Instructional	Services		Outlay
		0/1	2	3	4	5	7	8	9
01 Basic Education	33,223,785	330,544	19,400,236	2,821,715	7,464,894	1,889,038	1,301,558	15,800	0
02 Basic Education - ALE	352,097	3,770	217,551	0	80,130	50,646	0	0	0
97 Districtwide Support	8,974,353	(201,304)	313,104	3,037,946	1,340,018	557,006	3,774,623	14,460	138,500
Total CORE BEA	42,550,235	133,010	19,930,891	5,859,661	8,885,042	2,496,690	5,076,181	30,260	138,500
21 Special Education	7,154,674	0	3,846,395	796,106	1,677,764	32,484	794,425	7,500	0
24 Federal Special Education	1,298,531	0	0	767,459	436,239	25,353	69,480	0	0
29 Other Federal Special Ed	135,776	0	0	79,497	46,334	9,945	0	0	0
31 Vocational Education	1,965,375	23,350	1,171,277	85,591	457,070	167,159	60,928	0	0
34 Middle School Voc	537,949	0	312,681	5,659	103,467	116,142	0	0	0
38 Federal Vocational Ed	33,785	0	24,366	0	8,182	1,237	0	0	0
51 Title I, Disadvantaged	526,909	750	145,105	110,795	102,210	112,046	50,703	5,300	0
52 School Improvement	176,650	0	123,439	0	33,477	5,298	13,244	1,192	0
55 Learning Assistance Program	955,005	1,040	465,561	156,881	229,785	55,807	44,431	1,500	0
58 Special and Pilot Programs	158,741	0	124,650	0	9,448	24,643	0	0	0
62 MS, Prof Development	252,109	0	62,172	0	21,620	100,000	68,317	0	0
64 Title III, Limited English Prot.	54,250	0	2,936	2,250	1,154	33,410	14,500	0	0
65 Transitional Bilingual	166,462	0	33,814	57,724	48,567	26,357	0	0	0
68 Indian Education	263,678	0	68,262	117,224	75,009	0	3,183	0	0
69 Other Comp - Dodea	166,911	0	112,489	0	37,203	0	17,219	0	0
74 Highly Capable	59,085	0	35,296	8,609	15,180	0	0	0	0
79 Other Instructional Programs	1,119,155	0	172,065	23,582	73,508	850,000	0	0	0
86 Community Schools	184,455	0	0	96,248	34,333	19,124	34,750	0	0
89 Other Community Services	357,480	500	0	195,784	40,624	38,822	81,750	0	0
98 Food Services	2,034,617	425	0	651,350	380,242	916,300	80,700	5,600	0
99 Pupil Transportation	3,247,350	(159,075)	0	1,806,205	838,353	647,882	95,501	18,484	0
Total CATEGORICAL	20,848,947	(133,010)	6,700,508	4,960,964	4,669,769	3,182,009	1,429,131	39,576	0
GRAND TOTAL	63,399,182	0	26,631,399	10,820,625	13,554,811	5,678,699	6,505,312	69,836	138,500



North Kitsap School District 2013-14 Revenue Projections

	Actual 2010-11	Actual 2011-12	Budget 2012-13	Budget 2013-14	Increase (Decrease)
1100 Local Property Tax	13,260,612	13,427,400	13,867,125	14,658,408	791,283
1500 Timber Excise Tax	6,526	7,528	7,909	12,698	4,789
Total Tax	13,267,139	13,434,928	13,875,034	14,671,106	796,072
2100 Tuition and Fees	197,326	229,023	248,300	215,699	(32,601)
2131 Teen Parenting	0	7,613	0	6,852	6,852
2171 Traffic Safety	115,075	113,145	123,000	0	
2179 Tuition and Fees - Kindergarten	290,051	221,035	230,222	264,215	33,993
2186 Facilities	49,976	39,043	30,000	35,000	5,000
2189 Preschool Tuition	44,498	33,336	46,000	37,000	(9,000)
2231 Sec., Voc. Ed. Sale of Goods	47,084	49,578	36,000	47,500	11,500
2289 Community Services - Pool	197,052	191,208	248,500	193,250	(55,250)
2298 Food Services	809,341	753,231	858,127	862,500	4,373
2299/89 School Bus Revenue	957	7,473	0	0	0
2300 Investment Earnings	56,352	32,634	130,000	27,500	(102,500)
2500 Gifts and Donations	341,009	465,440	605,000	355,197	(249,803)
2600 Fines and Damages	11,551	13,675	0	13,941	13,941
2700 Rentals	98,118	96,471	189,869	106,441	(83,428)
2800 Insurance Recoveries	16,336	23,120	100,000	17,007	(82,993)
2900 Local Support Non-Tax	127,738	145,932	10,000	81,550	71,550
2910 E-Rate	187,644	67,429	84,000	93,450	9,450
Total Local Non-Tax	2,590,108	2,489,386	2,939,018	2,357,102	(581,916)
3100 State Apportionment	30,259,775	31,077,601	30,560,749	31,325,015	764,266
3121 State Special Ed Apportionment	929,607	958,444	973,258	1,002,764	29,506
3600 State Forest	0	522	0	0	0
Total State, General Purpose	31,189,382	32,036,567	31,534,007	32,327,779	793,772
4100 State Special Purpose	3,084	1,747	500	0	(500)
4121 Special Education	4,554,281	4,649,733	4,330,105	4,465,616	135,511
				423,803	423,803
4134 Middle School Voc	39,563	0	0	0	0
4155 Learning Assistance Program	499,281	583,279	594,384	989,335	394,951
4158 Special Pilot Programs	151,811	157,918	589,098	158,741	(430,357)
4165 Transitional Bilingual	164,779	159,302	160,533	161,462	929
4174 Highly Capable	58,413	60,588	59,321	59,085	(236)
4197 Energy Improvement Grant	350,000	0	0	0	0
4198 School Food Service	36,207	39,315	38,970	33,945	(5,025)
4199 Transportation	1,763,690	1,815,271	1,804,693	2,112,937	308,244
Total State, Special Purpose	7,621,109	7,467,153	7,577,604	8,404,924	827,320
5200 Department of Defense Impact Aid	116,135	110,591	80,000	75,000	(5,000)
5300 Federal Impact Aid	1,157,288	985,130	917,557	778,493	(139,064)
5329 Federal Impact Aid - Special Education	121,251	119,540	107,953	135,776	27,823
5500 Federal Forests	0	2,969	0	0	0
Total Federal, General Purpose	1,394,674	1,218,230	1,105,510	989,269	(116,241)
6100 Other Federal Funds - Unassigned	0	0	850,000	850,000	0
6111 Federal Stimulus - Title I	204,209	0	0	0	0
6113 Federal Stimulus -SFSF	1,374,866	20,919	0	0	0
6118 Federal Stimulus-Comp Grants	4,923	0	0	0	0
6119 Federal Stimulus-Other Grants	12,151	402	0	0	0
6124 Federal Special Ed. Grants	1,475,774	1,352,924	1,445,135	1,339,818	(105,317)
6138 Federal Vocational Education	36,023	38,522	25,783	35,000	9,217
6151 Disadvantaged, Title 1 Part A	517,970	588,270	579,372	535,850	(43,522)
6151 Title X - McKinney Vento	0	0	0	10,000	10,000
6152 School Improvement	222,317	229,545	179,917	183,000	3,083
6164 Title III LEP and Immigrant	23,707	50,644	33,802	55,928	22,126
6198 School Food Service	904,080	965,408	976,461	983,000	6,539
6200 DODEA Science Grant	0	217,493	269,660	252,109	(17,551)
6268 Indian Education	101,489	107,462	105,299	101,442	(3,857)
6269 DODEA Dual Language	0	0	172,178	166,911	(5,267)
6310 Medicaid Outreach Program	348,655	225,199	250,000	225,000	(25,000)
6321 Special Ed Medicaid Reimbursement	14,594	24,615	25,000	17,500	(7,500)
6352 Title II OESD	0	454	0	0	0
6998 USDA Commodities	133,557	136,185	120,000	140,000	20,000
Total Federal, Special Purpose	5,374,315	3,958,041	5,032,607	4,895,558	(137,049)
7121 Special Education from Other Districts	82,439	20,425	61,000	50,000	(11,000)
7179 Doing What Works Grant	27,851	702	0	0	0
7199 Transportation from Other Districts	10,712	5,799	0	5,000	5,000
8100 Agencies and Assoc. Grants	1,743	0	0	0	0
8500 OESD Grants	400	10,904	0	0	0
GRAND TOTAL	61,559,872	60,642,135	62,124,780	63,700,738	1,575,958



NORTH KITSAP SCHOOL DISTRICT

2013-14 REVENUE COMPARISON BY SOURCE OF FUNDS

	11-12 Actual	%	12-13 Budget	%	13-14 Projections	%
1000 LOCAL TAXES	13,434,928	22.15%	13,875,034	22.33%	14,671,106	23.03%
2000 LOCAL NON-TAX	2,489,388	4.11%	2,939,018	4.73%	2,357,102	3.70%
Total Local	15,924,316	26.26%	16,814,052	27.06%	17,028,208	26.73%
3000 STATE, GENERAL PURPOSE	32,036,565	52.83%	31,534,007	50.76%	32,327,779	50.75%
4000 STATE, SPECIAL PURPOSE	7,467,153	12.31%	7,577,604	12.20%	8,404,924	13.19%
Total State	39,503,718	65.14%	39,111,611	62.96%	40,732,703	63.94%
5000 FEDERAL, GENERAL PURPOSE	1,218,229	2.01%	1,105,510	1.78%	989,269	1.55%
6000 FEDERAL, SPECIAL PURPOSE	3,958,042	6.53%	5,032,607	8.10%	4,895,558	7.69%
Total Federal	5,176,271	8.54%	6,138,117	9.88%	5,884,827	9.24%
7000 REVENUES FROM OTHER SCHOOLS	26,926	0.04%	61,000	0.10%	55,000	0.09%
8000 AGENCIES & ASSOC. GRANTS	10,904	0.02%	0	0.00%	0	0.00%
TOTAL REVENUES	60,642,135	100%	62,124,780	100%	63,700,738	100%



NORTH KITSAP SCHOOL DISTRICT 2013-14 CAPITAL PROJECTS FUND BALANCE

	Actual 2011-12	Budget 2012-13	Budget 2013-14
Beginning Fund Balance	353,589	274,500	875,608
ADD: Revenues			
1000 Local Taxes	0	0	0
2000 Local Non-Tax	584,566	646,800	848,600
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenue from Other Districts	0	0	0
8000 Revenue from Other Agencies	0	0	0
9000 Other Financing Sources	115	0	0
9200 Sales of Surplus Property	0	0	0
9500 Long-Term Financing	0	0	0
	584,681	646,800	848,600
Total Revenues	584,681	646,800	848,600
TOTAL: Funds Available	938,270 0	921,300 0	1,724,208
LESS: Expenditures			
10 Sites	0	30,500	15,000
20 Buildings	32,763	645,000	800,000
30 Equipment	0	40,000	45,000
40 Energy	10,200	0	40,000
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt	0	0	0
	42,963	715,500	900,000
Total Expenditures	42,963	715,500	900,000
Ending Fund Balance	895,307	205,800	824,208



North Kistap School District 2013-14 DEBT SERVICE FUND BALANCE

	Actual 2011-12	Budget 2012-13	Budget 2013-14
Beginning Fund Balance	691,836	2,594,955	887,583
 ADD: Revenues			
1000 Local Taxes	8,364,071	8,216,392	8,635,256
2000 Local Non-tax	12,581	16,499	11,050
3000 State, General Purpose	350	0	0
4000 State, Special Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
9000 Other Financing Sources	0	0	0
9900 Operating Transfers	0	0	0
	8,377,002	8,232,891	8,646,306
Total Revenues	8,377,002	8,232,891	8,646,306
Operating Transfer from GF	195,076	189,228	189,198
TOTAL: Funds Available	9,263,914	11,017,074	9,723,087
 LESS: Expenditures			
11 Matured Bonds	4,642,871	8,424,582	6,339,545
21 Interest on Bonds	2,008,296	1,752,058	1,633,904
31 Interfund Loan Fees	0	0	0
41 Bond Transfer Fees	0	0	0
61 Recording Fees (Capacity)	0	175,000	175,000
	6,651,167	10,351,640	8,148,449
Total Expenditures	6,651,167	10,351,640	8,148,449
Ending Fund Balance	2,612,747	665,434	1,574,638



NORTH KITSAP SCHOOL DISTRICT 2013-14 ASSOCIATED STUDENT BODY FUND BUDGET

	Actual 2011-12	Budget 2012-13	Budget 2013-14
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<i>Beginning Fund Balance</i>	547,396	427,497	427,497
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ADD: Revenues

1000	General Student Body	408,681	531,520	497,220
2000	Athletics	394,666	371,500	242,800
3000	Classes	15,799	28,200	27,200
4000	Clubs	316,855	444,250	430,863
6000	Private Moneys	5,742	29,000	31,900
		1,141,743	1,404,470	1,229,983
	<i>Total Revenues</i>			

<i>TOTAL: Funds Available</i>	1,689,139	1,831,967	1,657,480
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LESS: Expenditures

1000	General Student Body	367,155	465,670	400,870
2000	Athletics	416,297	375,400	271,500
3000	Classes	19,083	23,900	19,590
4000	Clubs	337,599	454,550	442,538
6000	Private Moneys	6,555	25,520	28,500
		1,146,689	1,345,040	1,162,998
	<i>Total Expenditures</i>			

<i>Ending Fund Balance</i>	542,450	486,927	494,482
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NORTH KITSAP SCHOOL DISTRICT

2013-2014 Associated Student Body Budget

	NORTH KITSAP HIGH SCHOOL	KINGSTON HIGH SCHOOL	KINGSTON JR HIGH SCHOOL	POULSBO JR HIGH SCHOOL	PEARSON ELEMENTARY	POULSBO ELEMENTARY	SUQUAMISH ELEMENTARY	WOLFLE ELEMENTARY	VINLAND ELEMENTARY	GORDON ELEMENTARY	BREIDABLIK ELEMENTARY	TOTAL ALL SCHOOLS
REVENUES												
1000 GENERAL STUDENT BODY	159,100	124,500	62,400	65,500	8,220	16,500	26,000	9,500	8,600	16,900		497,220
2000 ATHLETICS	145,000	90,400	2,800	4,600								242,800
3000 CLASSES	8,000	10,000	1,200	8,000								27,200
4000 CLUBS	263,500	128,250	16,313	22,800								430,863
6000 PRIVATE MONIES	18,000	4,400	2,000	2,000	500				5,000			31,900
(A) TOTAL REVENUES	593,600	357,550	84,713	102,900	8,720	16,500	26,000	9,500	13,600	16,900	0	1,229,983
EXPENDITURES												
1000 GENERAL STUDENT BODY	100,800	95,200	55,300	63,600	9,220	15,500	26,000	9,500	8,850	16,900		400,870
2000 ATHLETICS	137,800	114,500	12,500	6,700								271,500
3000 CLASSES	6,000	3,500	1,590	8,500								19,590
4000 CLUBS	260,000	141,150	18,688	22,700								442,538
6000 PRIVATE MONIES	14,500	4,400	2,000	2,100	500				5,000			28,500
(B) TOTAL EXPENDITURES	519,100	358,750	90,078	103,600	9,720	15,500	26,000	9,500	13,850	16,900	0	1,162,998
(C) EXCESS REV OVER OR UNDER EXP (A-B)	74,500	(1,200)	(5,365)	(700)	(1,000)	1,000	0	0	(250)	0	0	66,985
BEGINNING FUND BALANCE												
GL890 Unreserved Fund Bal	\$ 156,569	\$ 57,053	\$ 72,245	\$ 65,250	\$ 5,949	\$ 13,900	\$ -	\$ 18,500	\$ 13,015	\$ 6,516	\$ 18,500	\$ 427,497
(D) TOTAL BEGINNING FUND BAL	\$ 156,569	\$ 57,053	\$ 72,245	\$ 65,250	\$ 5,949	\$ 13,900	\$ -	\$ 18,500	\$ 13,015	\$ 6,516	\$ 18,500	\$ 427,497
(F) TOTAL ENDING FUND BAL (C+D+OR-E)	\$ 231,069	\$ 55,853	\$ 66,880	\$ 64,550	\$ 4,949	\$ 14,900	\$ -	\$ 18,500	\$ 12,765	\$ 6,516	\$ 18,500	\$ 494,482



NORTH KITSAP SCHOOL DISTRICT 2013-14 TRANSPORTATION VEHICLE FUND BUDGET

	Actual 2011-12	Budget 2012-13	Budget 2013-14
<i>Beginning Fund Balance</i>	1,793,537	1,913,424	1,516,417
<i>ADD: Revenues</i>			
2300 Investment Earnings	14,585	8,980	8,071
2800 Insurance Recoveries	0	100,000	0
4000 State Grant Revenue	0	0	0
4499 Transportation Reimbursement	560,148	0	465,000
5300 Impact Aid	0	0	0
9000 Other Financing Sources	0	0	0
<i>Total Revenues</i>	574,733	108,980	473,071
<i>TOTAL: Funds Available</i>	2,368,270	2,022,404	1,989,488
<i>LESS: Expenditures</i>			
Act. 30 Equipment	454,224	641,516	620,000
Act. 60 Bond Levy Issuance	0	0	0
Act. 90 Debt	0	0	0
<i>Total Expenditures</i>	454,224	641,516	620,000
<i>Ending Fund Balance</i>	1,914,046	1,380,888	1,369,488