

1.3. Agenda

Shaw Island School District Board of Directors

Agenda

Date: Tuesday, July 14, 2026

Time: 2:30 PM

Location: Shaw Island School, Shaw Island, Washington

Regular Board Meeting and Budget Hearing

1. Opening Items

- 1.1. Call to Order.
- 1.2. Changes or Additions to the Agenda.
- 1.3. Approval of Agenda (Action).

2. Hearing of Individual or Groups on Agenda and Non-Agenda Items

3. Budget Hearing for 2026-27 Fiscal Year

- 3.1. Open Budget Hearing
- 3.2. Budget Presentation (Business Manager Kara Moore)
- 3.3. Public Comment
- 3.4. Close Budget Hearing

4. Superintendent Report and Discussion

- 4.1. Superintendent Report (Information).

5. Business and Operations

- 5.1. Approval of Resolution 2026-1 Adopting the 2026-27 Budget (Action): The superintendent recommends approval of Resolution 2026-1.
- 5.2. Consent Agenda (Action). The superintendent recommends approval of the following items on the consent agenda:
 - 5.2.1. Minutes from Previous Meeting: June 16, 2026 regular meeting.
 - 5.2.2. June 2026 Accounts Payable and Payroll.
 - 5.2.3. Donations Since Previous Meeting: Teacher Housing donation
 - 5.2.4. Review of June 2026 Budget Summary.

6. Personnel:

- 6.1. Approval of Classified Contract for Anita Orne
- 6.2. Approval of Exempt Contract for Deanna Shannon.

7. Unfinished Business

- 7.1. Teacher Housing Project:
 - 7.1.1. General Update.

8. School Board

- 8.1. School Board Director's Reports (Information).

9. Adjournment

Next meeting: August 18, 2026

Shaw Island School District No.010

FISCAL YEAR 2026-2027

REPORT TITLE

PAGE NAME

LEVY

Budget and Excess Levy Certification
 Budget and Excess Levy Summary

Certification Page
 Fund Summary

GENERAL FUND BUDGET

Financial Summary

Budget Summary

Enrollment and Staff Counts

GF1

Summary of General Fund

GF2

Revenues and Other Financing Sources

GF4

Expenditure by Program

GF8

Program Summary by Object of Expenditure

GF9

Program Matrices

GF9-XX

Salary Exhibits: Certificated Employees

GF9-201-XX

Salary Exhibits: Classified Employees

GF9-301-XX

Objects of Expenditure

GF10

Activity Summary

GF11

Revenue Worksheet: Local Excess Levies and Timber Excise Tax

GF13

Long-Term Financing: Conditional Sales Contract

GF14

Certificated/Classified Staff Counts by Activity

GF15

ASSOCIATED STUDENT BODY FUND BUDGET

Summary of Associated Student Body Fund

ASB1

DEBT SERVICE FUND BUDGET

Summary of Debt Service Fund

DS1

Revenues and Other Financing Sources

DS2

Revenue Worksheet: Local Excess Levies and Timber Excise Tax

DS3

Detail of Outstanding Bonds

DS4

CAPITAL PROJECTS FUND BUDGET

Summary of Capital Projects Fund

CP1

Revenues and Other Financing Sources

CP3

Revenue Worksheet: Local Excess Levies and Timber Excise Tax

CP5

Description of Projects

CP6

Salary Exhibit: Certificated Employees

CP7

Salary Exhibit: Classified Employees

CP8

Long-Term Financing: Conditional Sales Contracts

CP9

3.2 F-195

Shaw Island School District No.010

FISCAL YEAR 2026-2027

REPORT TITLE

PAGE NAME

TRANSPORTATION VEHICLE FUND BUDGET

Summary of Transportation Vehicle Fund

TVF1

Revenue Worksheet: Local Excess Levies and Timber Excise Tax

TVF3

Long-Term Financing: Condition Sales Contract

TVF4

Shaw Island School District No.010
F-195 BUDGET

CERTIFICATION

As Secretary to the Board of Directors of Shaw Island School District No. 010 of San Juan 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, 2026 through August 31, 2027.		
ESD Superintendent or Designee		Signed Date
OSPI Representative		Signed Date
Lock and Print Date: 07/09/2026		

Shaw Island School District No.010

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	605,359	0	0	433,000	0
Total Appropriation (Expenditures)	605,839	150	0	950,000	0
Other Financing Uses--Transfers Out (G.L. 536)	101,000	XXXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)	0	0	0	0	0
UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	-101,480	-150	0	-517,000	0
Beginning Total Fund Balance	231,786	150	0	643,989	0
Ending Total Fund Balance	130,306	0	0	126,989	0

SECTION B: EXCESS LEVIES FOR 2027 COLLECTION

Excess levies approved by voters for 2027 collection

Rollback mandated by school district Board of Directors
1/Net excess levy amount for 2027 collection after
rollback

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.

Shaw Island School District No.010
GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	7.08		7.00		9.00	
FTE Certificated Employees	1.219		1.000		1.800	
FTE Classified Employees	1.527		1.484		0.696	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	444,385		480,221		605,359	
Total Expenditures	422,185		491,143		605,839	
Total Beginning Fund Balance	823,127		245,000		231,786	
Total Ending Fund Balance	285,615		227,078		130,306	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	168,925	40.01	176,823	36.00	284,055	46.89
Federal Special Purpose Funding	0	1.63	0	0.00	XXXXX	XXXXX
Special Education Instruction	6,898	0.00	3,500	0.71	18,813	3.11
Vocational Instruction	0	0.00	0	0.00	0	0.00
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	0	15.28	0	0.00	0	0.00
Other Instructional Programs	64,508	0.00	82,426	16.78	11,195	1.85
Community Services	0	43.07	0	0.00	0	0.00
Support Services	181,855	100.00	228,394	46.50	291,776	48.16
Total - Program Groups	422,185		491,143	100.00	605,839	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	230,639	54.63	252,361	51.38	302,902	50.00
Teaching Support	3,210	0.76	10,388	2.12	11,161	1.84
Other Supportive Activities	32,596	7.72	33,045	6.73	42,592	7.03
Building Administration	0	0.00	0	0.00	0	0.00
Central Administration	154,629	36.63	195,349	39.77	249,184	41.13
Total - Activity Groups	422,185	100.00	491,143	100.00	605,839	100.00

Shaw Island School District No.010

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	138,155	32.72	133,950	27.27	215,983	35.65
Classified Salaries	113,960	26.99	123,797	25.21	81,037	13.38
Employee Benefits and Payroll Taxes	84,071	19.91	88,196	17.96	96,980	16.01
Supplies, Instructional Resources and Noncapitalized Items	11,297	2.68	5,600	1.14	4,800	0.79
Purchased Services	70,352	16.66	133,800	27.24	203,639	33.61
Travel	4,350	1.03	5,800	1.18	3,400	0.56
Capital Outlay	0	0.00	0	0.00	0	0.00
Total - Objects	422,185	100.00	491,143	100.00	605,839	100.00

Shaw Island School District No.010

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2024-2025	Budget 2/ 2025-2026	Budget 3/ 2026-2027
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	4.08	2.00	2.00
2. Grade 1	0.00	2.00	2.00
3. Grade 2	0.00	0.00	1.00
4. Grade 3	3.00	0.00	1.00
5. Grade 4	0.00	3.00	0.00
6. Grade 5	0.00	0.00	3.00
7. Grade 6	0.00	0.00	0.00
8. Grade 7	0.00	0.00	0.00
9. Grade 8	0.00	0.00	0.00
10. Grade 9	0.00	0.00	0.00
11. Grade 10	0.00	0.00	0.00
12. Grade 11 (excluding Running Start)	0.00	0.00	0.00
13. Grade 12 (excluding Running Start)	0.00	0.00	0.00
14. SUBTOTAL	7.08	7.00	9.00
15. Running Start	0.00	0.00	0.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	0.00	0.00	0.00
18. TOTAL K-12	7.08	7.00	9.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	1.22	1.00	1.800
2. General Fund FTE Classified Employees /4	1.53	1.48	0.696

- 1/ Enrollment are the average counts at school years 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.

Shaw Island School District No.010

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	20,130	15,600	20,600
3000 State, General Purpose	351,135	397,866	414,644
4000 State, Special Purpose	29,236	40,255	115,461
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	42,771	26,500	53,454
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	1,114	0	1,200
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	444,385	480,221	605,359
EXPENDITURES			
00 Regular Instruction	168,925	176,823	284,055
20 Special Education Instruction	6,898	3,500	18,813
30 Vocational Education Instruction	0	0	0
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	0	0	0
70 Other Instructional Programs	64,508	82,426	11,195
80 Community Services	0	0	0
90 Support Services	181,855	228,394	291,776
B. TOTAL EXPENDITURES	422,185	491,143	605,839
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	559,713	7,000	101,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. UNUSUAL OR INFREQUENT ITEMS--INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS--OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	-537,513	-17,922	-101,480
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	24,475	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	16,531
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	13,205
G.L.825 Restricted for Skill Center	0	0	0

Shaw Island School District No.010

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	798,653	245,000	202,050
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
H. TOTAL BEGINNING FUND BALANCE	823,127	245,000	231,786
G.L.898 Accounting Changes and Error Corrections	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	17,009	0	12,080
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	13,205
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

Shaw Island School District No.010
SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.890 Unassigned Fund Balance	255,400	227,078	105,021
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	285,615	227,078	130,306

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.

Shaw Island School District No.010
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES			
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
1000 TOTAL LOCAL TAXES	0	0	0
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	0	0	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	0	200	200
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	0	0	0
2300 Investment Earnings	14,490	8,400	8,400
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	5,143	3,000	3,000
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	100	0	5,000
2800 Judgement and Settlements	0	0	0
2900 Local Support Nontax, Unassigned	397	4,000	4,000
2998 Local School Food Services-non NSLP	0	0	0
2000 TOTAL LOCAL SUPPORT NONTAX	20,130	15,600	20,600

Shaw Island School District No.010
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

STATE, GENERAL PURPOSE	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
3100 Apportionment	350,829	385,416	412,382
3121 Special Education--General Apportionment	306	12,050	1,862
3300 Local Effort Assistance	0	0	0
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	400	400
3000 TOTAL STATE, GENERAL PURPOSE	351,135	397,866	414,644
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	541	40,000	100,000
4109 Transition To Kindergarten	28,268	0	0
4121 Special Education	1	0	15,067
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	0	0	0
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	300	0	0
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	0	0	0
4174 Highly Capable	125	255	394
4188 Childcare	0	0	0
4198 School Food Services	0	0	0
4199 Transportation--Operations	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
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	29,236	40,255	115,461

Shaw Island School District No.010
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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
5700 Qualified Energy Investment Tax Credits	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	26,500	26,500
6109 Transition To Kindergarten	0	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124 Special Education--Supplemental	0	0	0
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	0	0	0
6152 School Improve, Fed Other Title Grants under ESEA, Fed	1,758	0	0
6153 Migrant ESEA Migrant, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	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
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	0	0	0
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	41,013	0	26,954
6210 E-Rate	0	0	0

Shaw Island School District No.010
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	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
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	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
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
6321 Special Education--Medicaid Reimbursement	0	0	0
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	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
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0

Shaw Island School District No.010
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance ESSER I	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	42,771	26,500	53,454
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	1,114	0	1,200
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 ENTITIES	1,114	0	1,200

Shaw Island School District No.010
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Insurance Recoveries	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	444,385	480,221	605,359

Shaw Island School District No.010

EXPENDITURE BY PROGRAM

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REGULAR INSTRUCTION			
01 Basic Education	153,862	176,823	284,055
02 Alternative Learning Experience	0	0	0
03 Basic Education - Dropout Reengagement	0	0	0
09 Transition to Kindergarten	15,063	0	0
00 TOTAL REGULAR INSTRUCTION	168,925	176,823	284,055
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	6,898	3,500	18,813
22 Special Education, Infants and Toddlers, State	0	0	0
24 Special Education, Supplemental, Federal	0	0	0
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	6,898	3,500	18,813
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	0	0	0
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	0	0	0
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
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 INSTRUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	0	0	0
52 Other Title Grants under ESEA-Federal	0	0	0
53 Migrant ESEA Migrant, Federal	0	0	0
55 Learning Assistance Program (LAP), State	0	0	0
56 State Institutions, Centers and Homes, Delinquent	0	0	0

Shaw Island School District No.010

EXPENDITURE BY PROGRAM

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	0	0	0
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
64 Limited English Proficiency, Federal	0	0	0
65 Transitional Bilingual, State	0	0	0
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	0	0	0
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	100	0	100
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	64,408	82,426	11,095
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	64,508	82,426	11,195
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Early Learning Programs	0	0	0
89 Other Community Services	0	0	0
80 TOTAL COMMUNITY SERVICES	0	0	0
SUPPORT SERVICES			
97 District-wide Support	183,092	228,394	291,776
98 School Food Services	0	0	0
99 Pupil Transportation	0	0	0
90 TOTAL SUPPORT SERVICES	183,092	228,394	291,776
TOTAL PROGRAM EXPENDITURES	423,423	491,143	605,839

Shaw Island School District No.010

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	284,055	0		198,012	7,386	64,747	1,500	10,910	1,500	0
02 ALE	0	0		0	0	0	0	0	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	284,055	0		198,012	7,386	64,747	1,500	10,910	1,500	0
21 Sp Ed, Sup, St	18,813	0		12,571	0	3,742	0	2,500	0	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	0	0		0	0	0	0	0	0	0
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	18,813	0		12,571	0	3,742	0	2,500	0	0
31 Voc, Basic, St	0	0		0	0	0	0	0	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	0	0		0	0	0	0	0	0	0
45 Skil Cnt, Bas, St	0	0		0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0		0	0	0	0	0	0	0

Shaw Island School District No.010

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
47 Skill Cntr, Fclty Upg	0	0			0	0	0	0		0
TOTAL SKILL CENTER	0	0	0	0	0	0	0	0	0	0
INSTRUCTION										
51 ESEA Disadvantaged, Federal	0	0		0	0	0	0	0	0	0
52 Other Title Grants under ESEA-Federal	0	0	0	0	0	0	0	0	0	0
53 ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
55 LAP	0	0		0	0	0	0	0	0	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	0	0		0	0	0	0	0	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
64 LEP, Fed	0	0		0	0	0	0	0	0	0
65 Tran Biling, St	0	0		0	0	0	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	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION	0	0	0	0	0	0	0	0	0	0
INSTRUCTION										
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	0	0		0	0	0	0	0	0	0

Shaw Island School District No.010

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
74 Highly Capable	100	0		0	0	0	100	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	11,095	0		5,400	2,400	1,095	800	0	1,400	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	11,195	0		5,400	2,400	1,095	900	0	1,400	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
88 Early Learning Programs	0	0		0	0	0	0	0	0	0
89 Othr Comm Srv	0	0		0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	0	0		0	0	0	0	0	0	0
97 Distwide Suppt	291,776	0		0	71,251	27,396	2,400	190,229	500	0
98 Schl Food Serv	0	0		0	0	0	0	0	0	0
99 Pupil Transp	0	0		0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	291,776	0		0	71,251	27,396	2,400	190,229	500	0
OBJECT TOTALS	605,839	0		215,983	81,037	96,980	4,800	203,639	3,400	0

Shaw Island School District No.010

OBJECTS OF EXPENDITURE

PROGRAM 01 - Basic Education

Activity	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	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	1,200	0	0	0	0	1,200	0	0	0
27 Teaching	268,694	0	194,659	7,386	63,649	1,500	0	1,500	0
28 Extracur	0	0	0	0	0	0	0	0	0
29 Pmt to SD	7,500	0	0	0	0	7,500	0	0	0
31 InstProDev	0	0	0	0	0	0	0	0	0
32 Inst Tech	2,210	0	0	0	0	2,210	0	0	0
33 Curriculum	0	0	0	0	0	0	0	0	0
34 Prof Lrng St	4,451	0	3,353	0	1,098	0	0	0	0
35 Pupil Safety	0	0	0	0	0	0	0	0	0
Total	284,055	0	198,012	7,386	64,747	1,500	10,910	1,500	0
FTE Program Staff			1.700	0.096					

Shaw Island School District No.010

OBJECTS OF EXPENDITURE

PROGRAM 02 - Alternative Learning Experience

Activity	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0	0	0	0	0	0	0	0
22 Lrn Resrc	0	0	0	0	0	0	0	0	0
23 Princ Off	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	0
33 Curriculum	0	0	0	0	0	0	0	0	0
34 Prof Lrng St	0	0	0		0	0	0	0	0
35 Pupil Safety	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0

Shaw Island School District No.010

OBJECTS OF EXPENDITURE

PROGRAM 21 - Special Education, Supplemental, State

Activity	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	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	2,500	0	0	0	0	2,500	0	0	0
27 Teaching	16,313	0	12,571	0	3,742	0	0	0	0
28 Extracur	0	0	0	0	0	0	0	0	0
29 Pmt to SD	0	0	0	0	0	0	0	0	0
31 InstProDev	0	0	0	0	0	0	0	0	0
32 Inst Tech	0	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	0
35 Pupil Safety	0	0	0	0	0	0	0	0	0
Total	18,813	0	12,571	0	3,742	0	2,500	0	0
FTE Program Staff			0.100						

Shaw Island School District No.010

OBJECTS OF EXPENDITURE

PROGRAM 74 - Highly Capable

Activity	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0	0	0	0	0	0	0	0
22 Lrn Resrc	0	0	0	0	0	0	0	0	0
24 Guid/Coun	0	0	0	0	0	0	0	0	0
25 Pupil M/S	0	0	0	0	0	0	0	0	0
26 Health	0	0	0	0	0	0	0	0	0
27 Teaching	100	0	0	0	0	100	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
35 Pupil Safety	0	0	0	0	0	0	0	0	0
Total	100	0	0	0	0	100	0	0	0

Shaw Island School District No.010

OBJECTS OF EXPENDITURE

PROGRAM 79 - Instructional Programs, Other

Activity	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0			0	0	0	0	0	0
22 Lrn Resrc	800		0	0	0	800	0	0	0
23 Princ Off	0		0	0	0	0	0	0	0
24 Guid/Coun	0		0	0	0	0	0	0	0
25 Pupil M/S	0		0	0	0	0	0	0	0
26 Health	0		0	0	0	0	0	0	0
27 Teaching	10,295		5,400	2,400	1,095	0	0	1,400	0
28 Extracur	0		0	0	0	0	0	0	0
29 Pmt to SD	0						0		
31 InstProDev	0		0	0	0	0	0	0	0
32 Inst Tech	0			0	0	0	0	0	0
33 Curriculum	0		0	0	0	0	0	0	0
35 Pupil Safety	0		0	0	0	0	0	0	0
62 Grnd Mnt	0			0	0	0	0	0	0
63 Oper Bldg	0			0	0	0	0	0	0
64 Maintnce	0			0	0	0	0	0	0
65 Utilities	0					0	0		0
66 E-Rate	0					0	0		0
68 Insurance	0						0		0
91 Publ Actv	0		0	0	0	0	0	0	0
Total	11,095		5,400	2,400	1,095	800	0	1,400	0
FTE Program Staff			0.000	0.000					

Shaw Island School District No.010

OBJECTS OF EXPENDITURE

PROGRAM 97 - District-wide Support

Activity	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	3,600	0		0	0	0	3,450	150	0
12 Supt Off	132,950	0	0	0	0	100	132,500	350	0
13 Busns Off	108,634	0	0	61,651	26,558	1,000	19,425	0	0
14 HR	4,000	0	0	0	0	0	4,000	0	0
15 Pblc Rltn	0	0	0	0	0	0	0	0	0
25 Pupil M/S	0	0	0	0	0	0	0	0	0
35 Pupil Safety	0	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	0
63 Oper Bldg	10,738	0		9,600	838	300	0	0	0
64 Maintnce	6,000	0	0	0	0	1,000	5,000	0	0
65 Utilities	10,800	0	0	0	0	0	10,800	0	0
67 Bldg Secu	0	0	0	0	0	0	0	0	0
68 Insurance	5,704	0	0	0	0	0	5,704	0	0
69 Dep Fac Mnt	0	0	0	0	0	0	0	0	0
72 Info Sys	9,350	0	0	0	0	0	9,350	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
83 Interest	0	0	0	0	0	0	0	0	0
84 Principal	0	0	0	0	0	0	0	0	0
85 Debt Expn	0	0	0	0	0	0	0	0	0
Total	291,776	0	0	71,251	27,396	2,400	190,229	500	0
FTE Program Staff				0.600					

Shaw Island School District No.010
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
01-27-002	SUBSTITUTE PAY	0.000	0	0	0.00	4,870	4,870	0
01-27-310	ELEMENTARY HOMEROOM TEACHER	1.671	125,713	100,000	113,578.10	189,789	189,789	0
ACTIVITY CODE 27 TOTAL		1.671				194,659	194,659	0
01-34-310	ELEMENTARY HOMEROOM TEACHER	0.029	125,713	100,000	115,620.69	3,353	3,353	0
ACTIVITY CODE 34 TOTAL		0.029				3,353	3,353	0
PROGRAM TOTAL		1.700				198,012	198,012	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.

Shaw Island School District No.010
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-27-330	OTHER TEACHER	0.100	125,713	125,713	125,710.00	12,571	12,571	0
ACTIVITY CODE 27 TOTAL		0.100				12,571	12,571	0
PROGRAM TOTAL		0.100				12,571	12,571	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.

Shaw Island School District No.010
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.

Shaw Island School District No.010

SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 79 - Instructional Programs, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
79-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,400	5,400	0
ACTIVITY CODE 27 TOTAL		0.000				5,400	5,400	0
PROGRAM TOTAL		0.000				5,400	5,400	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.

Shaw Island School District No.010
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
**** 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.

Shaw Island School District No.010

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
01-27-910	AIDES	0.096	200.00	36.93	36.93	36.93	7,386	7,386	0
ACTIVITY CODE 27 TOTAL		0.096					7,386	7,386	0
PROGRAM TOTAL		0.096					7,386	7,386	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.

Shaw Island School District No.010
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
**** 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.

Shaw Island School District No.010
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
**** 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.

Shaw Island School District No.010
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 79 - Instructional Programs, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
79-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	2,400	2,400	0
ACTIVITY CODE 27 TOTAL		0.000					2,400	2,400	0
PROGRAM TOTAL		0.000					2,400	2,400	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.

Shaw Island School District No.010
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
97-13-960	PROFESSIONAL	0.600	1,248.00	49.40	49.40	49.40	61,651	61,651	0
ACTIVITY CODE 13 TOTAL		0.600					61,651	61,651	0
97-63-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	9,600	9,600	0
ACTIVITY CODE 63 TOTAL		0.000					9,600	9,600	0
PROGRAM TOTAL		0.600					71,251	71,251	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.

Shaw Island School District No.010

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	0	XXXXX	0	XXXXX	0	XXXXX
(1) Credit Transfers	0	XXXXX	0	XXXXX	0	XXXXX
(2) Certificated Salaries	138,155	32.72	133,950	27.27	215,983	35.65
(3) Classified Salaries	113,960	26.99	123,797	25.21	81,037	13.38
(4) Employee Benefits and Payroll Taxes	84,071	19.91	88,196	17.96	96,980	16.01
(5) Supplies and Materials	11,297	2.68	5,600	1.14	4,800	0.79
(7) Purchased Services	70,352	16.66	133,800	27.24	203,639	33.61
(8) Travel	4,350	1.03	5,800	1.18	3,400	0.56
(9) Capital Outlay	0	0.00	0	0.00	0	0.00
TOTAL EXPENDITURES	422,185	100.00	491,143	100.00	605,839	100.00

Shaw Island School District No.010
SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	224,295	53.13	244,861	49.86	295,402	48.76
28 Extracur	0	0.00	0	0.00	0	0.00
29 Pmt to SD	6,344	1.50	7,500	1.53	7,500	1.24
TOTAL TEACHING ACTIVITIES	230,639	54.63	252,361	51.38	302,902	50.00
TEACHING SUPPORT						
22 Lrn Resrc	525	0.12	1,000	0.20	800	0.13
24 Guid/Coun	0	0.00	0	0.00	0	0.00
25 Pupil M/s	0	0.00	0	0.00	0	0.00
26 Health	2,648	0.63	4,700	0.96	3,700	0.61
31 InstProDev	38	0.01	0	0.00	0	0.00
32 Inst Tech	0	0.00	1,250	0.25	2,210	0.36
33 Curriculum	0	0.00	0	0.00	0	0.00
34 Prof Lrng St	1,111	0.26	3,438	0.70	4,451	0.73
35 Pupil Safety	0	0.00	0	0.00	0	0.00
TOTAL TEACHING SUPPORT	3,210	0.76	10,388	2.12	11,161	1.84
OTHER SUPPORT ACTIVITIES						
42 Food	0	0.00	0	0.00	0	0.00
44 Operation	0	0.00	0	0.00	0	0.00
49 Transfers	0	0.00	0	0.00	0	0.00
52 Operation	0	0.00	0	0.00	0	0.00
53 Maintnce	0	0.00	0	0.00	0	0.00
56 Insurance	0	0.00	0	0.00	0	0.00
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	0	0.00	0	0.00	0	0.00
62 Grnd Mnt	0	0.00	0	0.00	0	0.00
63 Oper Bldg	9,048	2.14	8,103	1.65	10,738	1.77
64 Maintnce	3,948	0.94	5,842	1.19	6,000	0.99
65 Utilities	9,376	2.22	10,000	2.04	10,800	1.78
66 E-Rate	0	0.00	0	0.00	0	0.00
67 Bldg Secu	0	0.00	0	0.00	0	0.00
68 Insurance	2,746	0.65	2,800	0.57	5,704	0.94

Shaw Island School District No.010
SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
72 Info Sys	6,240	1.48	6,300	1.28	9,350	1.54
73 Printing	0	0.00	0	0.00	0	0.00
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	0	0.00	0	0.00	0	0.00
83 Interest	0	0.00	0	0.00	0	0.00
84 Principal	1,238	0.29	0	0.00	0	0.00
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	0	0.00	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	32,596	7.72	33,045	6.73	42,592	7.03
UNIT ADMINISTRATION						
23 Princ Off	0	0.00	0	0.00	0	0.00
TOTAL UNIT ADMINISTRATION	0	0.00	0	0.00	0	0.00
CENTRAL ADMINISTRATION						
11 Bd of Dir	2,449	0.58	2,100	0.43	3,600	0.59
12 Supt Off	27,470	6.51	77,800	15.84	132,950	21.94
13 Busns Off	119,308	28.26	115,449	23.51	108,634	17.93
14 HR	33	0.01	0	0.00	4,000	0.66
15 Pblc Rltn	0	0.00	0	0.00	0	0.00
21 Supv Inst	5,370	1.27	0	0.00	0	0.00
41 Supervisn	0	0.00	0	0.00	0	0.00
51 Supervisn	0	0.00	0	0.00	0	0.00
61 Supv Bldg	0	0.00	0	0.00	0	0.00
TOTAL CENTRAL ADMINISTRATION	154,629	36.63	195,349	39.77	249,184	41.13
TOTAL EXPENDITURES	422,185	100.00	491,143	100.00	605,839	100.00

Shaw Island School District No.010

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

(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, 2026	(4) Principal Payments in FY 2026-2027	(5) Interest Payments in FY 2026-2027	(6) Outstanding Balance at Aug 31, 2027 (Col.3-Col.4)
A. TOTAL		0	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 2026-2027	Interest Payments in FY 2026-2027	Long-Term Financing Rev. Acct 9500 (Col.3)
B. TOTAL		0	0	0	0
		0	0	0	0 4/
C. TOTAL for Both Sections (A+B)			0	3/	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.

Shaw Island School District No.010

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	1.771	98.39	0.096	13.79
28 Extracurricular	0.000	0.00	0.000	0.00
TOTAL TEACHING ACTIVITIES	1.771	98.39	0.096	13.79
TEACHING SUPPORT				
22 Learning Resources	0.000	0.00	0.000	0.00
24 Guidance and Counseling	0.000	0.00	0.000	0.00
25 Pupil Management and Safety	0.000	0.00	0.000	0.00
26 Health/Related Services	0.000	0.00	0.000	0.00
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	0.029	1.61	XXXXX	XXXXX
35 Pupil Safety	0.000	0.00	0.000	0.00
TOTAL TEACHING SUPPORT	0.029	1.61	0.000	0.00
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	0.000	0.00
52 Operations	XXXXX	XXXXX	0.000	0.00
53 Maintenance	XXXXX	XXXXX	0.000	0.00
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	XXXXX	XXXXX	0.000	0.00
63 Operation of Buildings	XXXXX	XXXXX	0.000	0.00
64 Maintenance	XXXXX	XXXXX	0.000	0.00
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	XXXXX	XXXXX	0.000	0.00
72 Information Systems	0.000	0.00	0.000	0.00
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	0.000	0.00

Shaw Island School District No.010

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	0.000	0.00	0.000	0.00
TOTAL UNIT ADMINISTRATION	0.000	0.00	0.000	0.00
CENTRAL ADMINISTRATION				
12 Superintendent's Office	0.000	0.00	0.000	0.00
13 Business Office	0.000	0.00	0.600	86.21
14 Human Resources	0.000	0.00	0.000	0.00
15 Public Relations	0.000	0.00	0.000	0.00
21 Supervision - Instruction	0.000	0.00	0.000	0.00
41 Supervision - Nutrition Services	0.000	0.00	0.000	0.00
51 Supervision - Transportation	0.000	0.00	0.000	0.00
61 Supervision - Building	0.000	0.00	0.000	0.00
TOTAL CENTRAL ADMINISTRATION	0.000	0.00	0.600	86.21
TOTAL FTE STAFF	1.800	100.00	0.696	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.

Shaw Island School District No.010

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES			
100 General Student Body	0	0	0
200 Athletics	0	0	0
300 Classes	0	0	0
400 Clubs	0	0	0
600 Private Moneys	0	0	0
A. TOTAL REVENUES	0	0	0
EXPENDITURES			
100 General Student Body	0	0	150
200 Athletics	0	0	0
300 Classes	0	0	0
400 Clubs	0	0	0
600 Private Moneys	0	0	0
B. TOTAL EXPENDITURES	0	0	150
C. UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)	0	0	0
D. UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)	0	0	0
E. Net Change in Fund Balance (A-B+C-D)	0	0	-150
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	150	0	150
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
F. TOTAL BEGINNING FUND BALANCE	150	0	150
G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	150	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0

Shaw Island School District No.010
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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
G. TOTAL ENDING FUND BALANCE (E+F)	150	0	0

Shaw Island School District No.010

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
1000 Local Taxes	0	0	0
2000 Local Nontax Support	246,420	323,000	332,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	559,713	7,000	101,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	806,133	330,000	433,000

EXPENDITURES

10 Sites	51,023	140,000	100,000
20 Buildings	47,502	920,000	850,000
30 Equipment	0	0	0
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	98,525	1,060,000	950,000
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. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	707,609	-730,000	-517,000

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

Shaw Island School District No.010
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
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	27,525	730,000	643,989
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	27,525	730,000	643,989
G.L.898 Accounting Changes and Error Corrections	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	0	0	0
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	735,134	0	126,989
G.L.890 Unassigned Fund Balance	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	735,134	0	126,989

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

Shaw Island School District No.010

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.

Shaw Island School District No.010

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES			
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
1000 TOTAL LOCAL TAXES	0	0	0
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	22,743	13,000	25,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	223,677	270,000	300,000
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	7,000
2800 Judgement and Settlements	0	0	0
2900 Local Support Nontax, Unassigned	0	40,000	0
2000 TOTAL LOCAL NONTAX SUPPORT	246,420	323,000	332,000
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
FEDERAL, GENERAL PURPOSE			

Shaw Island School District No.010

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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
5700 Qualified Energy Investment Tax Credits	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-SLFRF	0	0	XXXXX
6112 Federal Special Purpose-ESSER II	0	0	XXXXX
6113 Federal Special Purpose-ESSER III	0	0	XXXXX
6114 Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6118 Federal Special Purpose-Reserved G	0	0	XXXXX
6119 Federal Special Purpose-Cares Act - Other	0	0	XXXXX
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	0	0	0
6211 Federal Special Purpose-SLFRF	0	0	XXXXX
6212 Federal Special Purpose-ESSER II	0	0	XXXXX
6213 Federal Special Purpose-ESSER III	0	0	XXXXX
6214 Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6218 Federal Special Purpose-Reserved G	0	0	XXXXX
6219 Federal Special Purpose-Cares Act - Other	0	0	XXXXX
6240 Impact Aid-Construction	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6311 Federal Special Purpose-SLFRF	0	0	XXXXX
6312 Federal Special Purpose-ESSER II	0	0	XXXXX
6313 Federal Special Purpose-ESSER III	0	0	XXXXX
6314 Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6318 Federal Special Purpose-Reserved G	0	0	XXXXX
6319 Federal Special Purpose-Cares Act - Other	0	0	XXXXX
6340 Impact Aid-Construction	0	0	0

Shaw Island School District No.010

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
6376 Targeted Assistance ESSER I	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	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 Insurance Recoveries	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	7,000	0
9901 Transfers (local resources)	559,713	0	101,000
9000 TOTAL OTHER FINANCING SOURCES	559,713	7,000	101,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	806,133	330,000	433,000

Shaw Island School District No.010

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/ Collection % 1/ (Col.3 x Col.4)	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	0	0	0	0.00	0
Spring 2027	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 2026	0	0.000	0	0.00	XXXXX
Spring 2027	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).

Shaw Island School District No.010

CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2026-2027

TOTAL	(10) Sites	(20) Buildings	(30) Equipment	(35) Instruction Technology	(40) Energy	(50) Sales and Lease Expenditure	(60) Bond Issuance Expenditure	(90) Debt
950,000	100,000	850,000	0	0	0	0	0	0
950,000	100,000	850,000	0	0	0	0	0	0

PROJECT DESCRIPTION

Housing Build

TOTAL EXPENDITURES

Shaw Island School District No. 010

Budget Edit Report

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.005	On Certification page, district has selected Accrual Basis of accounting and prior year total K-12 FTE Enrollment on page GF1 is less than 1000. District has elected to remain on accrual basis.	0.00	0.00
Informational	1.601	Expenditures Exceed Revenues by 2% or greater	1.00	0.00
Informational	1.704	On report GF4, Revenue Account 3121 + 4121 + 4321 + 6121 + 6221 + 6321 + 7121 + 8521; on report GF3, expenditures for Program 21	16,929.00	18,813.00

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

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

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Type	Number	Message	Amount 1	Amount 2
Informational	9.999	On page TVF2, Column 3, Line D, Total Expenditures is zero. Transportation Vehicle Fund edits cannot be run.	0.00	0.00

Shaw Island School District No. 010

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	412,382.45	412,382.00	0.45
	3121	1,862.04	1,862.00	0.04
	3600	0.00	0.00	0.00
	4121	15,066.89	15,067.00	-0.11
	4155	0.00	0.00	0.00
	4165	0.00	0.00	0.00
	4174	393.76	394.00	-0.24
	4198	0.00	0.00	0.00
	4199	0.00	0.00	0.00
	4499	0.00	0.00	0.00
	5400	0.00	0.00	0.00
	Total	429,705.14	429,705.00	0.14

MESSAGES

Type	Number	Message	F-195 Amount	F-203 Amount
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.	643,989.00	760,810.71

Shaw Island School District
San Juan CountyF-203 Summary Report
2026-2027 PreliminaryNorthwest Educational Service District 189
CCDDD 28010

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	0.00
3100	M70	Apportionment	412,382.45
3121	Z288	Special Education, Gen Apportionment	1,862.04
4121	N7	Special Education	15,066.89
4155	071a	Learning Assistance Program	0.00
4165	Z477	Transitional Bilingual	0.00
4174	Z095	Highly Capable	393.76
4199	I4	Transportation - Operations	0.00
4499	J1	Transportation Reimbursement	0.00
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	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	0.00
n/a	V13	Estimated Next Year LEA	0
n/a	TKM49S	Transition to Kindergarten State Funding	0.00

Total Certificated Instructional Staff Units and Salary	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	1.96	0.00	1.96
District Generated			
Total	1.96	0.00	1.96
CIS Salary Allocation			
School Generated	190,126.12	0.00	190,126.12
District Generated			
Total	190,126.12	0.00	190,126.12
Total Certificated Administrative Staff Units and Salary	1191/1191ED	Other	Total
Certificated Administrative Staff (CAS) Units			
School Generated	0.23	0.00	0.23
District Generated	0.01		0.01
Total	0.24	0.00	0.24
CAS Salary Allocation			
School Generated	33,422.81	0.00	33,422.81
District Generated	1,440.64		1,440.64
Total	34,863.45	0.00	34,863.45
Total Classified Staff Units and Salary	1191/1191ED	Other	Total
Classified Staff (CLS) Units			
School Generated	0.64	0.00	0.64
District Generated	0.06		0.06
Total	0.70	0.00	0.70
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	44,836.80	0.00	44,836.80
District Generated	3,829.23		3,829.23
Total	48,666.03	0.00	48,666.03

Shaw Island School District
San Juan CountyF-203 Assumptions Report
2026-2027 PreliminaryNorthwest Educational Service District 189
CCDDD 28010**Student Enrollment****Student Enrollment**

Item Code	Item Name	Amount
B1	Enroll SpEd 3-PK	0.00
TKB2	Enroll SpEd TK	0.00
B2	Enroll SpEd K-22	1.00
Z271	Enroll K	2.00
A6A1	Enroll 1	2.00
A6A2	Enroll 2	1.00
A6A3	Enroll 3	1.00
A39	Enroll K-3	6.00
A7a	Enroll 4	0.00
A8a5	Enroll 5	3.00
A8a6	Enroll 6	0.00
A40	Enroll 5-6	3.00
A11a7	Enroll 7	0.00
A11a8	Enroll 8	0.00
A12	Enroll 7-8	0.00
A13a9	Enroll 9	0.00
A13a10	Enroll 10	0.00
A13a11	Enroll 11	0.00
A13a12	Enroll 12	0.00
A41	Enroll 9-12	0.00
Z298	Enroll K-8	9.00
Z472	Enroll Total Entered	9.00
A42	Enroll Total	9.00
A14	Enroll ALE K-6	0.00
A14B	Enroll ALE 7-8	0.00
A18	Enroll ALE 9-12	0.00
A16	Enroll Run Start	0.00
A15	Enroll Run Start CTE	0.00
A60	Enroll Program 1418 Reg	0.00
A61	Enroll Program 1418 CTE	0.00
A17	Enroll Total w/ Run Start and Dropout and ALE	9.00
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
A5C	Enroll R&N 5-6	0.00
A62	Enroll TBIP K-6	0.00
A49	Enroll R&N 7	0.00

Shaw Island School District
San Juan CountyF-203 Assumptions Report
2026-2027 PreliminaryNorthwest Educational Service District 189
CCDDD 28010**Student Enrollment****Student Enrollment**

Item Code	Item Name	Amount
A50	Enroll R&N 8	0.00
A10	Enroll R&N 7-8	0.00
A63	Enroll TBIP 7-8	0.00
A64	Enroll TBIP 9-12	0.00
Z299	Enroll R&N K-8	0.00
A65	Enroll TBIP Exited	0.00

Other Enrollment**Other Enrollment**

Item Code	Item Name	Amount
E54	Enroll 7-8 CTE	0.00
E55	Enroll 9-12 CTE exp	0.00
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	0.000
D57	Add BEA CIS	0.000
D58	Add BEA CAS	0.000
502X	Class Size K-3	17.00
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	6.00
C1	Enroll Total PY for LAP	6.00
Z076	LAP PY HiPov Students	0.00
B3	Adj Resident BEA	0.00

Grants, Allocations and Awards

Item Code	Item Name	Amount
B4	State Safety Net	0.00
B5	Home/Hosp Ed Alloc	0.00
B8S	State % for 3121 Calculations	0.25000
B7	Co-op SpEd Alloc Rate	0.00
A34	BEA Reduce/Delay	0.00

Shaw Island School District
San Juan CountyF-203 Assumptions Report
2026-2027 PreliminaryNorthwest Educational Service District 189
CCDDD 28010**Estimated Revenues****Grants, Allocations and Awards**

Item Code	Item Name	Amount
F1	HiCap Yes/No	1.00

Levies and Levy Transfers

Item Code	Item Name	Amount
V13	Est Nxt Yr LEA	0

Transportation Allocation and Depreciation

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

Estimate of Deductible Revenues

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

Transition To Kindergarten

Item Code	Item Name	Amount
TKZ271	Enroll TTK	0.00

I. Apportionment - Acct 3100**I. Computation for Guaranteed School - Generated Entitlement**

Item Code		Amount
	A. District-Wide Regionalization	
A33rb	1. District-Wide Regionalization Base	1.180
A33r	2. District-Wide Regionalization	1.180
A33re	3. District-Wide Regionalization Experience	0.000
	B. School Generated – Certificated Instructional Staff (CIS)	
Z344	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 1.959 * 78,209.00 * 1.180	\$ 180,789.49
Z345	2. School CIS Salary Increase (((School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((1.959 * 82,248.00) * (1.180 + 0.000)) - 180,789.49	\$ 9,336.63
Z346	3. Subtotal School Generated CIS Salary [School CIS Salary Maint Total] + [School CIS Salary Inc Total] 180,789.49 + 9,336.63	\$ 190,126.12
	C. School Generated – Certificated Administrative Staff (CAS)	
Z347	1. School CAS Salary Maintenance Total [School Generated CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.232 * 116,092.00 * 1.180	\$ 31,781.35
Z348	2. School CAS Salary Increase Total [School Generated CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [School CAS Salary Maint Total] 0.232 * 122,088.00 * 1.180 - 31,781.35	\$ 1,641.46
Z349	3. Subtotal School Generated CAS Salary [School CAS Salary Maint Total] + [School CAS Salary Inc Total] 31,781.35 + 1,641.46	\$ 33,422.81

Z350	D. School Generated – Classified Staff (CLS)	
	1. School CLS Salary Maintenance Level	\$ 42,635.31
	[School Generated CLS FTE] * [CLS - Salary Maint] * [Regionalization Base]	
	0.644 * 56,105.00 * 1.180	
Z351	2. School CLS Salary Increase	\$ 2,201.49
	[School Generated CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [School CLS Salary Maint Total]	
	0.644 * 59,002.00 * 1.180 - 42,635.31	
Z352	3. Subtotal School Generated CLS Salary	\$ 44,836.80
	[School CLS Salary Maint Total] + [School CLS Salary Inc Total]	
	42,635.31 + 2,201.49	
Z353	E. Other School Generated Entitlements	
	1. Substitutes	\$ 325.59
	[Teachers FTE] * [Substitutes Days] * [Substitutes Rate]	
	0.536 * 4.000 * 151.86	
Z475	2. Small School District and Remote & Necessary Substitutes	\$ 759.78
	[SS RN CIS FTE] * [Teachers %] * [Substitutes Days] * [Substitutes Rate]	
	1.364 * 0.9170 * 4.000 * 151.86	

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	\$ 1,059.26
	[Facilities FTE] * [CLS - Salary Maint] * [Regionalization Base]	
	0.016 * 56,105.00 * 1.180	
Z355	2. Facilities Salary Inc Total	\$ 54.70
	[Facilities FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities Salary Maint Total]	
	0.016 * 59,002.00 * 1.180 - 1,059.26	
Z356	3. Facilities Salary Total	\$ 1,113.96
	[Facilities Salary Maint Total] + [Facilities Salary Inc Total]	
	1,059.26 + 54.70	

Z357	B. District Generated – Warehouse, Laborers, Mechanics - Classified Staff (CLS) 1. Warehouse Salary Maint Total [Warehouse FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.003 * 56,105.00 * 1.180	\$ 198.61
Z358	2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total] 0.003 * 59,002.00 * 1.180 - 198.61	\$ 10.26
Z359	3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total] 198.61 + 10.26	\$ 208.87
Z360	C. District Generated - Technology - Classified Staff (CLS) 1. Technology Salary Maint Total [Technology FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.006 * 56,105.00 * 1.180	\$ 397.22
Z361	2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total] 0.006 * 59,002.00 * 1.180 - 397.22	\$ 20.51
Z362	3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total] 397.22 + 20.51	\$ 417.73
Z363	D. Central Administration – Classified Staff (CLS) 1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.030 * 56,105.00 * 1.180	\$ 1,986.12
Z364	2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total] 0.030 * 59,002.00 * 1.180 - 1,986.12	\$ 102.55
Z365	3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total] 1,986.12 + 102.55	\$ 2,088.67

Z366	E. Central Admin – Certificated Administrative Staff (CAS)	
	1. Central Admin CAS Salary Maint Total	\$ 1,369.89
	[Central Admin CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]	
	0.010 * 116,092.00 * 1.180	
Z367	2. Central Admin CAS Salary Inc Total	\$ 70.75
	[Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total]	
	0.010 * 122,088.00 * 1.180 - 1,369.89	
Z368	3. Central Admin CAS Salary Total	\$ 1,440.64
	[Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total]	
	1,369.89 + 70.75	

III. Summary and Benefits

Item Code		Amount
Z344	A. District Staffing Total Salaries	
	1. School CIS Salary Maint Total	\$ 180,789.49
	[School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]	
	1.959 * 78,209.00 * 1.180	
Z345	2. School CIS Salary Increase	\$ 9,336.63
	(([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total]	
	((1.959 * 82,248.00) * (1.180 + 0.000)) - 180,789.49	
Z371	3. Total CAS Salary Maint	\$ 33,151.24
	[Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total]	
	1,369.89 + 31,781.35	
Z372	4. Total CAS Salary Inc	\$ 1,712.21
	[Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total]	
	70.75 + 1,641.46	
Z373	5. Total CLS Salary Maint	\$ 46,276.52
	[School CLS Salary Maint Total] + [Facilities Salary Maint Total] + [Warehouse Salary Maint Total] + [Technology Salary Maint Total] + [Central Admin CLS Salary Maint Total]	
	42,635.31 + 1,059.26 + 198.61 + 397.22 + 1,986.12	
Z374	6. Total CLS Salary Increase	\$ 2,389.51
	[School CLS Salary Inc Total] + [Facilities Salary Inc Total] + [Warehouse Salary Inc Total] + [Technology Salary Inc Total] + [Central Admin CLS Salary Inc Total]	
	2,201.49 + 54.70 + 10.26 + 20.51 + 102.55	
Z375	7. TOTAL Salaries	\$ 273,655.60
	[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]	
	180,789.49 + 9,336.63 + 33,151.24 + 1,712.21 + 46,276.52 + 2,389.51	

	B. Staff Units Insurance, Payroll Taxes, and Benefits	
Z376	1. CIS/CAS Insurance Maint Total $([School\ Generated\ CIS\ FTE] + [District\ Total\ CAS\ FTE]) * [Certificated\ Health\ Insurance]$ $(1.959 + 0.242) * 15,684.00$	\$ 34,520.48
Z377	2. CIS/CAS Insurance Inc Total $((([School\ Generated\ CIS\ FTE] + [District\ Total\ CAS\ FTE]) * ([Certificated\ Health\ Insurance\ Inc] * [Cert\ Health\ Factor]))) - [CIS/CAS\ Insurance\ Maint\ Total]$ $((1.959 + 0.242) * (16,488.00 * 1.02)) - 34,520.48$	\$ 2,495.41
Z378	3. CLS Insurance Maint Total $[District\ Total\ CLS\ FTE] * [CLS\ Health\ Insurance]$ $0.699 * 15,684.00$	\$ 10,963.12
Z379	4. CLS Insurance Inc Total $([District\ Total\ CLS\ FTE] * [CLS\ Health\ Insurance\ Inc] * [CLS\ Health\ Factor]) - [CLS\ Insurance\ Maint\ Total]$ $(0.699 * 16,488.00 * 1.430) - 10,963.12$	\$ 5,517.79
Z380	5. CIS/CAS Benefits Maint Total $([School\ CIS\ Salary\ Maint\ Total] + [Total\ CAS\ Salary\ Maint]) * [CIS/CAS - Benefits\ Maint]$ $(180,789.49 + 33,151.24) * 0.16020$	\$ 34,273.30
Z381	6. CIS/CAS Benefits Inc Total $([School\ CIS\ Salary\ Inc\ Total] + [Total\ CAS\ Salary\ Inc]) * [CIS/CAS - Benefits\ Inc]$ $(9,336.63 + 1,712.21) * 0.15390$	\$ 1,700.42
Z382	7. CLS Benefits Maint Total $[Total\ CLS\ Salary\ Maint] * [CLS - Benefits\ Maint]$ $46,276.52 * 0.18070$	\$ 8,362.17
Z383	8. CLS Benefits Inc Total $[Total\ CLS\ Salary\ Inc] * [CLS - Benefits\ Inc]$ $2,389.51 * 0.14720$	\$ 351.74
Z384	9. TOTAL Benefits $[CIS/CAS\ Insurance\ Maint\ Total] + [CIS/CAS\ Insurance\ Inc\ Total] + [CLS\ Insurance\ Maint\ Total] + [CLS\ Insurance\ Inc\ Total] + [CIS/CAS\ Benefits\ Maint\ Total] + [CIS/CAS\ Benefits\ Inc\ Total] + [CLS\ Benefits\ Maint\ Total] + [CLS\ Benefits\ Inc\ Total]$ $34,520.48 + 2,495.41 + 10,963.12 + 5,517.79 + 34,273.30 + 1,700.42 + 8,362.17 + 351.74$	\$ 98,184.43

Z345pd	C. Professional Learning Days - General Apportionment 1. Professional Learning Days Salaries $\frac{(((\text{[School Generated CIS FTE]} * \text{[CIS Sal Inc]}) * (\text{[Regionalization]} + \text{[Regionalization Experience]}))}{\text{[School Year Total Days]}} * \text{[Prof Learning Days]}$ $(((1.959 * 82,248.00) * (1.180 + 0.000)) / 180.00) * 3.00$	\$ 3,168.77
Z381pd	2. Professional Learning Day - Payroll Tax and Benefits [School CIS PD Salary] * [CIS/CAS - Benefits Inc] $3,168.77 * 0.15390$	\$ 487.67
3100pd	3. Total General Apportionment Professional Learning Days [School CIS PD Salary] + [CIS PD Benefits] $3,168.77 + 487.67$	\$ 3,656.44
Z385	D. Running Start (Community and Technical College FTEs) 1. Run Start-Reg [Enroll Run Start] * [Run Start - Reg Rate] $0.00 * 10,585.00$	\$ 0.00
Z386	2. Run Start-CTE [Enroll Run Start CTE] * [Run Start - CTE Rate] $0.00 * 11,479.00$	\$ 0.00
Z387	3. Total Run Start [Run Start-Reg] + [Run Start-CTE] $0.00 + 0.00$	\$ 0.00
Z389	E. Dropout Reengagement 1. Reengage - Reg [Enroll Program 1418 Reg] * [Run Start - Reg Rate] $0.00 * 10,585.00$	\$ 0.00
Z340	2. Reengage - CTE [Enroll Program 1418 CTE] * [Run Start - CTE Rate] $0.00 * 11,479.00$	\$ 0.00
Z342	3. Total Reengage [Reengage - Reg] + [Reengage - CTE] $0.00 + 0.00$	\$ 0.00
Z343	F. Alternative Learning Experience Program Funding 1. Enroll K-12 Total ALE $([\text{Enroll ALE K-6}] + [\text{Enroll ALE 7-8}] + [\text{Enroll ALE 9-12}]) * [\text{Run Start - Reg Rate}]$ $(0.00 + 0.00 + 0.00) * 10,585.00$	\$ 0.00

M8T	G. Materials, Supplies, and Operating Costs (MSOC) 1. Regular Instruction: Total Allocated MSOC [Regular Students] * [MSOC -Reg Inst per Student] 9.00 * 1,656.25	14,906.25
M16T	2. Grades 9-12 Additional: Total Allocated MSOC [LabSci Students] * [MSOC 9-12 Additional per Student] 0.00 * 220.43	\$ 0.00
M91	3. Small School District and Remote & Necessary MSOC enhancement ([SS RN CIS FTE] + [SS RN CAS FTE]) * [MSOC -SSRN] (1,364 + 0.204) * 14,508.80	\$ 22,749.80
Z390	4. Total GenEd MSOC [Total MSOC -Reg Inst] + [Total MSOC 9-12 Additional] + [Total MSOC -SS RN] 14,906.25 + 0.00 + 22,749.80	\$ 37,656.05
Z123	H. Career & Technical Education and Skills Centers 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
Z137	2. 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] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
Z109	3. Skills Center Total [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skill Center] + [Skills Center Substitutes] + [Total Program 45 PD] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
144A	4. Total Middle School CTE, High School CTE, and Skill Center [CTE 7-8 Total] + [CTE 9-12 Total] + [Skills Center Total] 0.00 + 0.00 + 0.00	\$ 0.00

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] 325.59 + 759.78 + 273,655.60 + 98,184.43 + 0.00 + 0.00 + 0.00 + 37,656.05 + 0.00 + 0.00 + 0.00 + 3,656.44 \$ 414,237.89
Z457	2. Guar Entlmnt per Student [Total Guaranteed Entitlement] / [Enroll Total w/ Run Start and Droput and ALE] 414,237.89 / 9.00 \$ 46,026.43
Z246	3. BEA Rate for Special Education [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 8,300.88 + 2,966.79 + 36.83 + 1,656.25 + 123.40 \$ 13,084.15
A24	4. Computation of State Funded Support a. Local Deductible Revenue Sources i. 1400 Local In-Lieu-of Taxes \$ 0.00
A27	ii. 5400 Federal In-Lieu-of Taxes \$ 0.00
Z292	iii. Total Deductible Revenue [1400 Local In-Lieu-of Taxes] + [5400 Federal In-Lieu-of Taxes] 0.00 + 0.00 \$ 0.00
A34	b. BEA Reduce/Delay \$ 0.00
Z288	c. General Apportionment Allocation for Special Ed Account 3121 [SpEd Gen Apport Instruct] * [State % for 3121 Calculations] 7,448.14 * 0.25000 \$ 1,862.04
A28	d. Federal Forest Account 5500 Deduction \$ 0.00
Z456	e. Fire District Payment [Enroll Fire Dist] * [Fire Dist Rate] 6.00 * 1.10 \$ 6.60
M70	g. Total Amount to be Paid Sept. 2026 - Aug 2027 in Account 3100 [Total Guaranteed Entitlement] - [Local Deductible Revenue Sources] - [BEA Reduce/Delay] - [Gen Apport 3121] - [5500 Federal Forests] + [Fire Dist Payment] 414,237.89 - 0.00 - 0.00 - 1,862.04 - 0.00 + 6.60 \$ 412,382.45

1191 SC – Skill Center

Item Code		Amount
	A. Skill Center – Certificated Instructional Staff (CIS) District Total	
Z096	1. Skill CIS Salary Maint [Skills Center CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.000 * 78,209.00 * 1.180	\$ 0.00
Z097	2. Skill CIS Salary Inc (((Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [Skills CIS Salary Maint] ((0.000 * 82,248.00) * (1.180 + 0.000)) - 0.00	\$ 0.00
Z098	3. Skill CIS Salary Total [Skills CIS Salary Maint] + [Skills CIS Salary Inc] 0.00 + 0.00	\$ 0.00
	B. Skill Center – Certificated Administrative Staff (CAS)	
Z099	1. Skill CAS Salary Maint [Skills Center CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.000 * 116,092.00 * 1.180	\$ 0.00
Z100	2. Skill CAS Salary Inc [Skills Center CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Skills CAS Salary Maint] 0.000 * 122,088.00 * 1.180 - 0.00	\$ 0.00
Z101	3. Skill CAS Salary Total [Skills CAS Salary Maint] + [Skills CAS Salary Inc] 0.00 + 0.00	\$ 0.00
	C. Skill Center - Classified Staff (CLS)	
111A	1. Skill CLS Salary Maint Total [Skills Center CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.000 * 56,105.00 * 1.180	\$ 0.00
110A	2. CAS Salary Increase [Skills Center CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Skills CLS Salary Maint] 0.000 * 59,002.00 * 1.180 - 0.00	\$ 0.00
112A	3. Subtotal CTE CAS Salary [Skills CLS Salary Maint] + [Skills CLS Salary Inc] 0.00 + 0.00	\$ 0.00

	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z102	1. Skill Cert Insurance [Skills Center CIS CAS FTE] * [Certificated Health Insurance] 0.000 * 15,684.00	\$ 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 * 16,488.00 * 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) * 0.16020	\$ 0.00
Z105	4. Skill Cert Benefits Inc ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (0.00 + 0.00) * 0.15390	\$ 0.00
108A	5. Classified Insurance Benefits [Skills Center CLS FTE] * [CLS Health Insurance] 0.000 * 15,684.00	\$ 0.00
109A	6. Classified Insurance Benefits - Increase ([Skills Center CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [Skills CLS Insurance] (0.000 * 16,488.00 * 1.430) - 0.00	\$ 0.00
107A	7. Classified - Payroll Tax and Benefits [Skills CLS Salary Maint] * [CLS - Benefits Maint] 0.00 * 0.18070	\$ 0.00
106A	8. Classified - Payroll Tax and Benefits - Increase [Skills CLS Salary Inc] * [CLS - Benefits Inc] 0.00 * 0.14720	\$ 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

Z097pd	E. Professional Learning Days - Skill Center 1. Professional Learning Days Salaries $\frac{(((\text{Skills Center CIS FTE} * \text{CIS Sal Inc}) * ([\text{Regionalization}] + [\text{Regionalization Experience}])))}{[\text{School Year Total Days}]} * [\text{Prof Learning Days}]$	\$ 0.00
Z105pd	$(((0.000 * 82,248.00) * (1.180 + 0.000)) / 180.00) * 3.00$ 2. Professional Learning Day - Payroll Tax and Benefits $[\text{Skill CIS PD Salary}] * [\text{CIS/CAS - Benefits Inc}]$	\$ 0.00
3045pd	3. Total Skill Center Professional Learning Days $[\text{Skill CIS PD Salary}] + [\text{Skill CIS PD Benefits}]$	\$ 0.00
	$0.00 + 0.00$	
M40T	F. Materials, Supplies, and Operating Costs (MSOC) 1. Skill Center: Total Allocated MSOC $[\text{Enroll Skills 9-12}] * [\text{MSOC-Skill Center per Student}]$	\$ 0.00
Z108	$0.00 * 1,857.17$ 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 $[\text{Skills CIS Salary Total}] + [\text{Skills CAS Salary Total}] + [\text{Skills CLS Salary Total}] + [\text{Skills insurance/Benefits Total}] + [\text{Total MSOC -Skill Center}] + [\text{Skills Center Substitutes}] + [\text{Total Program 45 PD}]$	\$ 0.00
	$0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00$	

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

Item Code		Amount
	A. Grades 7-8 Exploratory Career & Technical Education –Certificated Instructional Staff (CIS)	
Z110	1. CTE 7-8 CIS Salary Maint [CTE 7-8 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.000 * 78,209.00 * 1.180	\$ 0.00
Z111	2. CTE 7-8 CIS Salary Inc (((CTE 7-8 CIS FTE) * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CTE 7-8 CIS Salary Maint] ((0.000 * 82,248.00) * (1.180 + 0.000)) - 0.00	\$ 0.00
Z112	3. CTE 7-8 CIS Salary Total [CTE 7-8 CIS Salary Maint] + [CTE 7-8 CIS Salary Inc] 0.00 + 0.00	\$ 0.00
	B. Grades 7-8 Exploratory Career & Technical Education – Certificated Administrative Staff (CAS)	
Z113	1. CTE 7-8 CAS Salary Maint [CTE 7-8 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.000 * 116,092.00 * 1.180	\$ 0.00
Z114	2. CTE 7-8 CAS Salary Inc [CTE 7-8 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 7-8 CAS Salary Maint] 0.000 * 122,088.00 * 1.180 - 0.00	\$ 0.00
Z115	3. CTE 7-8 CAS Salary Total [CTE 7-8 CAS Salary Maint] + [CTE 7-8 CAS Salary Inc] 0.00 + 0.00	\$ 0.00
	C. CTE 7-8 - Classified Staff (CLS)	
021A	1. CLS Salary Maintenance Total [CTE 7-8 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.000 * 56,105.00 * 1.180	\$ 0.00
020A	2. CLS Salary Increase [CTE 7-8 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 7-8 CLS Salary Maint] 0.000 * 59,002.00 * 1.180 - 0.00	\$ 0.00
022A	3. Subtotal CTE CLS Salary [CTE 7-8 CLS Salary Maint] + [CTE 7-8 CLS Salary Inc] 0.00 + 0.00	\$ 0.00

	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 * 15,684.00	\$	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 * 16,488.00 * 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) * 0.16020	\$	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) * 0.15390	\$	0.00
018A	5. Classified Insurance Benefits [CTE 7-8 CLS FTE] * [CLS Health Insurance] 0.000 * 15,684.00	\$	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 * 16,488.00 * 1.430) - 0.00	\$	0.00
016A	7. Classified - Payroll Tax and Benefits [CTE 7-8 CLS Salary Maint] * [CLS - Benefits Maint] 0.00 * 0.18070	\$	0.00
015A	8. Classified - Payroll Tax and Benefits - Increase [CTE 7-8 CLS Salary Inc] * [CLS - Benefits Inc] 0.00 * 0.14720	\$	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 $\frac{(((\text{CTE 7-8 CIS FTE} * [\text{CIS Sal Inc}]) * ([\text{Regionalization}] + [\text{Regionalization Experience}]))}{[\text{School Year Total Days}]} * [\text{Prof Learning Days}]$ $(((0.000 * 82,248.00) * (1.180 + 0.000)) / 180.00) * 3.00$	\$	0.00
Z119pd	2. Professional Learning Day - Payroll Tax and Benefits [CTE 7-8 CIS PD Salary] * [CIS/CAS - Benefits Inc] 0.00 * 0.15390	\$	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
Z164T	F. Other Generated Entitlements 1. Total MSOC CTE 7-8 [Enroll 7-8 CTE] * [MSOC -CTE per Student] 0.00 * 1,857.17	\$	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

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

Item Code		Amount
Z124	A. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory) 1. CTE 9-12 CIS Salary Maint [CTE 9-12 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.000 * 78,209.00 * 1.180	\$ 0.00
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]) ((0.000 * 82,248.00) * (1.180 + 0.000)) - 0.00	\$ 0.00
Z126	3. CTE 9-12 CIS Salary Total [CTE 9-12 CIS Salary Maint] + [CTE 9-12 CIS Salary Inc] 0.00 + 0.00	\$ 0.00
Z127	B. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory) 1. CTE 9-12 CAS Salary Maint [CTE 9-12 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.000 * 116,092.00 * 1.180	\$ 0.00
Z128	2. CTE 9-12 CAS Salary Inc [CTE 9-12 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 9-12 CAS Salary Maint] 0.000 * 122,088.00 * 1.180 - 0.00	\$ 0.00
Z129	3. CTE 9-12 CAS Salary Total [CTE 9-12 CAS Salary Maint] + [CTE 9-12 CAS Salary Inc] 0.00 + 0.00	\$ 0.00
036A	C. CTE 9-12 - Classified Staff (CLS) 1. CLS Salary Maintenance Total [CTE 9-12 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.000 * 56,105.00 * 1.180	\$ 0.00
035A	2. CLS Salary Increase [CTE 9-12 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 9-12 CLS Salary Maint] 0.000 * 59,002.00 * 1.180 - 0.00	\$ 0.00
037A	3. Subtotal CTE CLS Salary [CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc] 0.00 + 0.00	\$ 0.00

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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] 0.000 * 15,684.00	\$ 0.00
Z131	2. CTE 9-12 Cert Insurance Inc ([CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [CTE 9-12 Cert Insurance] (0.000 * 16,488.00 * 1.02) - 0.00	\$ 0.00
Z132	3. CTE 9-12 Cert Benefits Maint ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (0.00 + 0.00) * 0.16020	\$ 0.00
Z133	4. CTE 9-12 Cert Benefits Inc ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (0.00 + 0.00) * 0.15390	\$ 0.00
033A	5. Classified Insurance Benefits [CTE 9-12 CLS FTE] * [CLS Health Insurance] 0.000 * 15,684.00	\$ 0.00
034A	6. Classified Insurance Benefits - Increase ([CTE 9-12 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 9-12 CLS Insurance] (0.000 * 16,488.00 * 1.430) - 0.00	\$ 0.00
031A	7. Classified - Payroll Tax and Benefits [CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint] 0.00 * 0.18070	\$ 0.00
030A	8. Classified - Payroll Tax and Benefits - Increase [CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc] 0.00 * 0.14720	\$ 0.00
Z134	9. CTE 9-12 insurance/Benefits Total [CTE 9-12 Cert Insurance] + [CTE 9-12 Cert Insurance Inc] + [CTE 9-12 Cert Benefits Maint] + [CTE 9-12 Cert Benefits Inc] + [CTE 9-12 CLS Insurance] + [CTE 9-12 CLS Insurance Inc] + [CTE 9-12 CLS Benefits Maint] + [CTE 9-12 CLS Benefits Inc] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

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] (((0.000 * 82,248.00) * (1.180 + 0.000)) / 180.00) * 3.00	\$	0.00
Z133pd	2. Professional Learning Day - Payroll Tax and Benefits [CTE 9-12 CIS PD Salary] * [CIS/CAS - Benefits Inc] 0.00 * 0.15390	\$	0.00
3031pd	3. Total CTE 9-12 Professional Learning Days [CTE 9-12 CIS PD Salary] + [CTE 9-12 CIS PD Benefits] 0.00 + 0.00	\$	0.00
146A	F. Other Generated Entitlements 1. Materials, Supplies, and Operating Costs (MSOC) [Total MSOC -CTE 9-12 expl] + [Total MSOC -CTE 9-12 prep] 0.00 + 0.00	\$	0.00
Z136	2. CTE 9-12 Substitutes ([CTE 9-12 expl Teacher FTE] + [CTE 9-12 prep Teacher FTE]) * ([Substitutes Days] * [Substitutes Rate]) (0.000 + 0.000) * (4.000 * 151.86)	\$	0.00
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] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$	0.00

II. Special Education Excess Cost Allocation – Acct 4121

Item Code		Amount
B1	A. Age 3-PreK Resident Special Education Enrollment	0.00
TKB2	B. TK Resident Special Education Enrollment	0.00
B2	C. Age K-22 Resident Special Education Enrollment	1.00
Z272	D. Enroll BEA Resident [Enroll TTK] + [Enroll Total w/ Run Start and Dropout and ALE] + [Adj Resident BEA] 0.00 + 9.00 + 0.00	9.00
Z273	E. Age K-22 Special Ed Enrollment Percent ([Enroll SpEd TK] + [Enroll SpEd K-22]) / [Enroll BEA Resident] (0.00 + 1.00) / 9.00	0.1111
Z274E	F. Funded Age K-22 Special Ed Enrollment Percent IF [Enroll SpEd% K-22] > [SpEd Max Fund %] THEN [Enroll SpEd% K-22] - [SpEd Max Fund %] ELSE 0 IF 0.1111 > 1.00000 THEN 0.1111 - 1.00000 ELSE 0	0.0000
Z246	G. Total BEA per SpEd Student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 8,300.88 + 2,966.79 + 36.83 + 1,656.25 + 123.40	\$ 13,084.15
Z277	H. Age 3-PreK 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 0.00 * 0.00 * 1.20 ELSE (0.00 * 13,084.15 * 1.20)	\$ 0.00
Z278	I. Age K-21 Allocation 1. Fed Funds Integration Rate	\$ 19.77
TKZ280	2. TK Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd TK] ELSE (([SpEd BEA Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd TK] IF 0.00 > 0 THEN ((0.00 * 1.1600) - 19.77) * 0.00 ELSE ((13,084.15 * 1.1600) - 19.77) * 0.00	\$ 0.00

Z280	3. Age K-22 Other Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd K-22] ELSE (([SpEd BEA Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd K-22] IF 0.00 > 0 THEN ((0.00 * 1.1600) - 19.77) * 1.00 ELSE ((13,084.15 * 1.1600) - 19.77) * 1.00	\$ 15,157.84
Z280E	4. If Age K-22 Special Ed Enrollment Percent exceeds threshold IF [Enroll SpEd% K-22] > [SpEd Max Fund %] THEN ((([SpEd TK Tier Other Allocation] + [SpEd K-22 Allocation]) * -1) / [Enroll SpEd% K-22]) * [SpEd K-22 Excess%]) ELSE 0 IF 0.1111 > 1.00000 THEN (((0 + 15,157.84) * -1) / 0.1111) * 0.0000 ELSE 0	\$ 0.00

2026-2027 School Year

State of Washington

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B4	J. State Safety Net	\$ 0.00
B5	K. Home Hospital Allocation	\$ 0.00
N7S	L. Special Ed Total [SpEd 3-PK Allocation] + [SpEd TK Allocation] + [SpEd K-22 Allocation] + [SpEd K-22 Exceeds Max Fund%] 0.00 + 0.00 + 15,157.84 + 0.00	\$ 15,157.84
Z476S	M. Special Ed WithHold Amount [Special Ed Total] * [SpEd WithHold Factor] 15,157.84 * 0.0060	\$ 90.95
N7	N. Total 4121 Total Special Ed Excess Cost Acct 4121 Allocation [Special Ed Total] - [SpEd WithHold Amount] + [State Safety Net] + [Home/Hosp Ed Alloc] 15,157.84 - 90.95 + 0.00 + 0.00	\$ 15,066.89

Account 3121 Special Education, General Apportionment

Item Code		Amount
B2T	O. Total Enroll SpEd K-22 [Enroll SpEd K-22] + [Enroll SpEd TK] 1.00 + 0.00	1.00
Z284	P. SpEd Gen Apport IF [Co-op SpEd Alloc Rate] > 0 THEN [Co-op SpEd Alloc Rate] * [Total Enroll SpEd K-22] ELSE [SpEd BEA Rate] * [Total Enroll SpEd K-22] IF 0.00 > 0 THEN 0.00 * 1.00 ELSE 13,084.15 * 1.00	\$ 13,084.15
N9	Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate	0.7567

Z286	R. SpEd Gen Apport Instruct [SpEd Gen Apport] / (1 + [Districtwide Allow]) 13,084.15 / (1 + 0.7567)	\$ 7,448.14
B8S	S. Percent used in Special Education Instruction	0.25000
Z288	T. General Apportionment Allocation for Special Ed Account 3121Gen Apport 3121 [SpEd Gen Apport Instruct] * [State % for 3121 Calculations] 7,448.14 * 0.25000	\$ 1,862.04
Z291	Total program 21 [Total 4121] + [Gen Apport 3121] 15,066.89 + 1,862.04	\$ 16,928.93

III. Special Education BEA Rate per Student Calculation - Acct 4121**BEA Calculated Staff Units**

Item Code		Amount
TKZ219	CIS BEA FTE TTK $[\text{Enroll TTK}] * [\text{SpEd CIS Ratio K-3}]$ $0.00 * 0.074582$	0.000
Z219	CIS BEA FTE K-3 $([\text{Enroll K}] + [\text{Enroll 1}] + [\text{Enroll 2}] + [\text{Enroll 3}]) * [\text{SpEd CIS Ratio K-3}]$ $(2.00 + 2.00 + 1.00 + 1.00) * 0.074582$	0.447
Z220	CIS BEA FTE 4 $[\text{Enroll 4}] * [\text{SpEd CIS BEA Ratio 4}]$ $0.00 * 0.04941$	0.000
Z221	CIS BEA FTE 5-6 $[\text{Enroll 5-6}] * [\text{SpEd CIS BEA Ratio 5-6}]$ $3.00 * 0.04941$	0.148
Z222	CIS BEA FTE 7-8 $[\text{Enroll 7-8}] * [\text{SpEd CIS BEA Ratio 7-8}]$ $0.00 * 0.04954$	0.000
Z223	CIS BEA FTE 9-12 $([\text{Enroll 9-12}] + [\text{Enroll ALE K-6}] + [\text{Enroll ALE 7-8}] + [\text{Enroll ALE 9-12}] + [\text{Enroll Program 1418 Reg}] + [\text{Enroll Program 1418 CTE}] + [\text{Enroll Run Start}] + [\text{Enroll Run Start CTE}]) * [\text{SpEd CIS BEA Ratio 9-12}]$ $(0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00) * 0.05088$	0.000
Z224	CIS BEA FTE K-12 $([\text{CIS BEA FTE TTK}] + [\text{CIS BEA FTE K-3}] + [\text{CIS BEA FTE 4}] + [\text{CIS BEA FTE 5-6}] + [\text{CIS BEA FTE 7-8}] + [\text{CIS BEA FTE 9-12}]) / ([\text{Enroll Total w/ Run Start and Dropout and ALE}] + [\text{Enroll TTK}])$ $(0.000 + 0.447 + 0.000 + 0.148 + 0.000 + 0.000) / (9.00 + 0.00)$	0.066111
TKZ555	CAS BEA FTE TTK $[\text{Enroll TTK}] * [\text{CAS Ratio K-3}]$ $0.00 * 0.004385$	0.000
Z555	CAS BEA FTE K-3	0.026

	$([Enroll\ K] + [Enroll\ 1] + [Enroll\ 2] + [Enroll\ 3]) * [CAS\ Ratio\ K-3]$ $(2.00 + 2.00 + 1.00 + 1.00) * 0.004385$	
Z555Z4	CAS BEA FTE 4 $[Enroll\ 4] * [SpEd\ CAS\ BEA\ Ratio\ 4]$ $0.00 * 0.00404$	0.000
Z555Z6	CAS BEA FTE 5-6 $[Enroll\ 5-6] * [SpEd\ CAS\ BEA\ Ratio\ 5-6]$ $3.00 * 0.00404$	0.012

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Z555Z8	CAS BEA FTE 7-8 $[Enroll\ 7-8] * [SpEd\ CAS\ BEA\ Ratio\ 7-8]$ $0.00 * 0.00404$	0.000
Z555Z12	CAS BEA FTE 9-12 $([Enroll\ 9-12] + [Enroll\ ALE\ K-6] + [Enroll\ ALE\ 7-8] + [Enroll\ ALE\ 9-12] + [Enroll\ Program\ 1418\ Reg] + [Enroll\ Program\ 1418\ CTE] + [Enroll\ Run\ Start] + [Enroll\ Run\ Start\ CTE]) * [SpEd\ CAS\ BEA\ Ratio\ 9-12]$ $(0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00) * 0.00406$	0.000
593X	CAS Special Ed BEA Rate (K-12) $([CAS\ BEA\ FTE\ TTK] + [CAS\ BEA\ FTE\ K-3] + [CAS\ BEA\ FTE\ 4] + [CAS\ BEA\ FTE\ 5-6] + [CAS\ BEA\ FTE\ 7-8] + [CAS\ BEA\ FTE\ 9-12]) / ([Enroll\ Total\ w/\ Run\ Start\ and\ Drop\ out\ and\ ALE] + [Enroll\ TTK])$ $(0.000 + 0.026 + 0.000 + 0.012 + 0.000 + 0.000) / (9.00 + 0.00)$	0.004222
TKZ556	CLS BEA FTE TTK $[Enroll\ TTK] * [SpEd\ CLS\ BEA\ Ratio\ TTK]$ $0.00 * 0.018734$	0.000
Z556	CLS BEA FTE K-3 $([Enroll\ K] + [Enroll\ 1] + [Enroll\ 2] + [Enroll\ 3]) * [SpEd\ CLS\ BEA\ Ratio\ K-3]$ $(2.00 + 2.00 + 1.00 + 1.00) * 0.018734$	0.112
Z556Z4	CLS BEA FTE 4 $[Enroll\ 4] * [SpEd\ CLS\ BEA\ Ratio\ 4]$ $0.00 * 0.01774$	0.000
Z556Z6	CLS BEA FTE 5-6 $[Enroll\ 5-6] * [SpEd\ CLS\ BEA\ Ratio\ 5-6]$ $3.00 * 0.01774$	0.053

Z556Z8	CLS BEA FTE 7-8 $[\text{Enroll 7-8}] * [\text{SpEd CLS BEA Ratio 7-8}]$ $0.00 * 0.01750$	0.000
Z556Z12	CLS BEA FTE 9-12 $([\text{Enroll 9-12}] + [\text{Enroll ALE K-6}] + [\text{Enroll ALE 7-8}] + [\text{Enroll ALE 9-12}] + [\text{Enroll Program 1418 Reg}] + [\text{Enroll Program 1418 CTE}] + [\text{Enroll Run Start}] + [\text{Enroll Run Start CTE}]) * [\text{SpEd CLS BEA Ratio 9-12}]$ $(0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00) * 0.01745$	0.000
594X	CLS Special Ed BEA Rate (K-12) $([\text{CLS BEA FTE TTK}] + [\text{CLS BEA FTE K-3}] + [\text{CLS BEA FTE 4}] + [\text{CLS BEA FTE 5-6}] + [\text{CLS BEA FTE 7-8}] + [\text{CLS BEA FTE 9-12}]) / ([\text{Enroll Total w/ Run Start and Dropout and ALE}] + [\text{Enroll TTK}])$ $(0.000 + 0.112 + 0.000 + 0.053 + 0.000 + 0.000) / (9.00 + 0.00)$	0.018333

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Item Code		Amount
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS Biennial Base Sal] * [Regionalization Base] 0.066111 * 78,209.00 * 1.180	\$ 6,101.16
Z226	CIS BEA Salary Inc Total (((CIS BEA FTE K-12) * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CIS BEA Salary Maint Total] ((0.066111 * 82,248.00) * (1.180 + 0.000)) - 6,101.16	\$ 315.09
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total] 6,101.16 + 315.09	\$ 6,416.25
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] * [Regionalization Base] 0.004222 * 116,092.00 * 1.180	\$ 578.37
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total] 0.004222 * 122,088.00 * 1.180 - 578.37	\$ 29.87
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total] 578.37 + 29.87	\$ 608.24
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] * [Regionalization Base] 0.018333 * 56,105.00 * 1.180	\$ 1,213.72
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total] 0.018333 * 59,002.00 * 1.180 - 1,213.72	\$ 62.67
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total] 1,213.72 + 62.67	\$ 1,276.39
Z234	TOTAL Salary BEA	\$ 8,300.88

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

6,416.25 + 608.24 + 1,276.39

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Benefits Allocation

Item Code		Amount
Z235	1. CIS/CAS BEA Insurance Maint Total $([CIS\ BEA\ FTE\ K-12] + [CAS\ BEA\ FTE\ K-12]) * [Certificated\ Health\ Insurance]$ $(0.066111 + 0.004222) * 15,684.00$	\$ 1,103.10
Z236	2. CIS/CAS BEA Insurance Inc Total $((([CIS\ BEA\ FTE\ K-12] + [CAS\ BEA\ FTE\ K-12]) * ([Certificated\ Health\ Insurance\ Inc] * [Cert\ Health\ Factor]))) - [CIS/CAS\ BEA\ Insurance\ Maint\ Total]$ $((0.066111 + 0.004222) * (16,488.00 * 1.02)) - 1,103.10$	\$ 79.74
Z237	3. CLS BEA Insurance Maint Total $[CLS\ BEA\ FTE\ K-12] * [CLS\ Health\ Insurance]$ $0.018333 * 15,684.00$	\$ 287.53
Z238	4. CLS BEA Insurance Inc Total $([CLS\ BEA\ FTE\ K-12] * [CLS\ Health\ Insurance\ Inc] * [CLS\ Health\ Factor]) - [CLS\ BEA\ Insurance\ Maint\ Total]$ $(0.018333 * 16,488.00 * 1.430) - 287.53$	\$ 144.72
Z239	5. CIS/CAS BEA Benefits Maint Total $([CIS\ BEA\ Salary\ Maint\ Total] + [CAS\ BEA\ Salary\ Maint\ Total]) * [CIS/CAS - Benefits\ Maint]$ $(6,101.16 + 578.37) * 0.16020$	\$ 1,070.06
Z240	6. CIS/CAS BEA Benefits Inc Total $([CIS\ BEA\ Salary\ Inc\ Total] + [CAS\ BEA\ Salary\ Inc\ Total]) * [CIS/CAS - Benefits\ Inc]$ $(315.09 + 29.87) * 0.15390$	\$ 53.09
Z241	7. CLS BEA Benefits Maint Total $[CLS\ BEA\ Salary\ Maint\ Total] * [CLS - Benefits\ Maint]$ $1,213.72 * 0.18070$	\$ 219.32
Z242	8. CLS BEA Benefits Inc Total $[CLS\ BEA\ Salary\ Inc\ Total] * [CLS - Benefits\ Inc]$ $62.67 * 0.14720$	\$ 9.23
Z243	9. TOTAL Benefits BEA	\$ 2,966.79

[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]	
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1,103.10 + 79.74 + 287.53 + 144.72 + 1,070.06 + 53.09 + 219.32 + 9.23	
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Item Code	Amount
Z244	Substitutes BEA $([CIS\ BEA\ FTE\ K-12] * [Teachers\ \%]) * ([Substitutes\ Days] * [Substitutes\ Rate])$ $(0.066111 * 0.9170) * (4.000 * 151.86)$
	\$ 36.83

MSOC BEA

Item Code	Amount
Z245	MSOC BEA Per Student \$ 1,656.25
Z226pd	Professional Learning Days - Special Ed BEA 1. Professional Learning Days Salaries $((([CIS\ BEA\ FTE\ K-12] * [CIS\ Sal\ Inc]) * ([Regionalization] + [Regionalization\ Experience])) / [School\ Year\ Total\ Days]) * [Prof\ Learning\ Days]$ $(((0.066111 * 82,248.00) * (1.180 + 0.000)) / 180.00) * 3.00$
Z240pd	2. Professional Learning Day - Payroll Tax and Benefits $[CIS\ BEA\ PD\ Salary] * [CIS/CAS - Benefits\ Inc]$ $106.94 * 0.15390$
4120pd	3. Total SpEd BEA Professional Learning Days $[CIS\ BEA\ PD\ Salary] + [CIS\ BEA\ PD\ Benefits]$ $106.94 + 16.46$
	\$ 123.40

3. BEA Rate for Special Education

Item Code	Amount
Z246	Total BEA per SpEd Student $[TOTAL\ Salary\ BEA] + [TOTAL\ Benefits\ BEA] + [Substitutes\ BEA] + [MSOC\ BEA\ Per\ Student]$ $+ [Total\ SpEd\ BEA\ PD]$ $8,300.88 + 2,966.79 + 36.83 + 1,656.25 + 123.40$
	\$ 13,084.15

IV. Learning Assistance Program (LAP) – Acct 4155**LAP Regular Calculations**

Item Code		Amount
Z067	A. Eligible Students - Regular LAP Students $[\text{Enroll Total PY for LAP}] * [\text{LAP District Poverty \%}]$ $6.00 * 0.0000$	0.00
Z068	B. Formulated Staffing Units - Regular LAP CIS FTE $[\text{LAP Students}] * [\text{LAP HR/Stdnt}] * [\text{Instruct Wks/Year}] / [\text{LAP Class Size}] / [\text{Instruct Hr/Year}]$ $0.00 * 2.39750 * 36.00 / 15.00 / 900.00$	0.000
Z069	C. LAP CIS Salary Maint $[\text{LAP CIS FTE}] * [\text{CIS Biennial Base Sal}] * [\text{Regionalization Base}]$ $0.000 * 78,209.00 * 1.180$	\$ 0.00
Z070	D. LAP CIS Salary Inc $(([\text{LAP CIS FTE}] * [\text{CIS Sal Inc}]) * ([\text{Regionalization}] + [\text{Regionalization Experience}])) - [\text{LAP CIS Salary Maint}]$ $((0.000 * 82,248.00) * (1.180 + 0.000)) - 0.00$	\$ 0.00
Z071	E. LAP CIS Insurance Benefits $[\text{LAP CIS FTE}] * [\text{Certificated Health Insurance}]$ $0.000 * 15,684.00$	\$ 0.00
Z072	F. LAP CIS Insurance Benefits Increase $([\text{LAP CIS FTE}] * [\text{Certificated Health Insurance Inc}] * [\text{Cert Health Factor}]) - [\text{LAP CIS Insurance}]$ $(0.000 * 16,488.00 * 1.02) - 0.00$	\$ 0.00
Z073	G. LAP CIS Payroll Tax and Benefits Maint $[\text{LAP CIS Salary Maint}] * [\text{CIS/CAS - Benefits Maint}]$ $0.00 * 0.16020$	\$ 0.00
Z074	H. LAP CIS Payroll Tax and Benefits - Increase $[\text{LAP CIS Salary Inc}] * [\text{CIS/CAS - Benefits Inc}]$ $0.00 * 0.15390$	\$ 0.00

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M56T	I. LAP MSOC [LAP Students] * [MSOC -LAP per Student] 0.00 * 0	\$ 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] (((0.000 * 82,248.00) * (1.180 + 0.000)) / 180.00) * 3.00	\$ 0.00
Z074pd	2. Professional Learning Day - Payroll Tax and Benefits [LAP CIS PD Salary] * [CIS/CAS - Benefits Inc] 0.00 * 0.15390	\$ 0.00
4155pd	3. Total LAP Professional Learning Days [LAP CIS PD Salary] + [LAP CIS PD Benefits] 0.00 + 0.00	\$ 0.00
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 Base] + [Total LAP Regular PD] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

LAP High Poverty Calculations

Item Code		Amount
Z076	A. Eligible Students - High Poverty	0.00
Z068A	B. Formulated Staffing Units - High Poverty ((([LAP PY HiPov Students] * [HiPov LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size]) / [Instruct Hr/Year] ((0.00 * 1.10000 * 36.00) / 15.00) / 900.00	0.000
Z069hp	C. School CIS Salary Maint Total [LAP HiPov CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.000 * 78,209.00 * 1.180	\$ 0.00
Z070hp	D. CIS Salary Increase ((([LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP HiPov CIS Salary Maint] ((0.000 * 82,248.00) * (1.180 + 0.000)) - 0.00	\$ 0.00

Z071hp	E. CIS Insurance Benefits [LAP HiPov CIS FTE] * [Certificated Health Insurance] 0.000 * 15,684.00	\$ 0.00
Z072hp	F. CIS Insurance Benefits Increase ([LAP HiPov CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP HiPov CIS Insurance] (0.000 * 16,488.00 * 1.02) - 0.00	\$ 0.00
Z073hp	G. CIS Payroll Tax and Benefits [LAP HiPov CIS Salary Maint] * [CIS/CAS - Benefits Maint] 0.00 * 0.16020	\$ 0.00
Z074hp	H. CIS Payroll Tax and Benefits - Increase [LAP HiPov CIS Salary Inc] * [CIS/CAS - Benefits Inc] 0.00 * 0.15390	\$ 0.00
M56hpT	I. Total MSOC -LAP HiPov [LAP PY HiPov Students] * [MSOC -LAP per Student] 0.00 * 0	\$ 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] (((0.000 * 82,248.00) * (1.180 + 0.000)) / 180.00) * 3.00	\$ 0.00
Z074hppd	2. Professional Learning Day - Payroll Tax and Benefits [LAP HiPov CIS PD Salary] * [CIS/CAS - Benefits Inc] 0.00 * 0.15390	\$ 0.00
4155hppd	3. Total LAP Professional Learning Days [LAP HiPov CIS PD Salary] + [LAP HiPov CIS PD Benefits] 0.00 + 0.00	\$ 0.00
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 High Poverty] + [Total LAP HiPov PD] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
LAP Program Totals		
071a	Calculated Allotment - Regular & High Poverty [LAP HiPov TOTAL] + [LAP Regular TOTAL] 0.00 + 0.00	\$ 0.00

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

Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.000 * 78,209.00 * 1.180	\$ 0.00
Z079	L. TBIP CIS Salary Inc (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [TBIP CIS Salary Maint] (((0.000 * 82,248.00) * (1.180 + 0.000)) - 0.00	\$ 0.00
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance] 0.000 * 15,684.00	\$ 0.00
Z081	N. TBIP CIS Insurance Inc ([Total TBIP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [TBIP CIS Insurance] (0.000 * 16,488.00 * 1.02) - 0.00	\$ 0.00
Z082	O. TBIP CIS Benefits Maint [TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 0.00 * 0.16020	\$ 0.00
Z083	P. TBIP CIS Benefits Inc [TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 0.00 * 0.15390	\$ 0.00
M48T	Q. TBIP MSOC [Enroll TBIP K-12] * [MSOC -TBIP per Student] 0.00 * 0	\$ 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] (((0.000 * 82,248.00) * (1.180 + 0.000)) / 180.00) * 3.00	\$ 0.00
Z083pd	2. Professional Learning Day - Payroll Tax and Benefits [TBIP CIS PD Salary] * [CIS/CAS - Benefits Inc] 0.00 * 0.15390	\$ 0.00
4165pd	3. Total TBIP Professional Learning Days [TBIP CIS PD Salary] + [TBIP CIS PD Benefits] 0.00 + 0.00	\$ 0.00

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Z085	S. Total Transitional Bilingual Program [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 Program] + [Total TBIP PD] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
Z476	T. TBIP WithHold Amount [TBIP TOTAL] * [TBIP WithHold Factor] 0.00 * 0.0204	\$ 0.00
Z477	U. TBIP Net Total [TBIP TOTAL] - [TBIP WithHold Amount] 0.00 - 0.00	\$ 0.00

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CCDDD 28010**VI. Highly Capable (HiCap) – Acct 4174**

Item Code	Formula Desc	Amount
Z086	A. HiCap Students	0.45
Z087	B. HiCap CIS FTE [HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year] / [HiCap Class Size] / [Instruct Hr/Year] 0.45 * 2.1590 * 36.00 / 15.00 / 900.00	0.003
Z088	C. HiCap CIS Salary Maint [HiCap CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.003 * 78,209.00 * 1.180	\$ 276.86
Z089	D. HiCap CIS Salary Inc (((HiCap CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [HiCap CIS Salary Maint] ((0.003 * 82,248.00) * (1.180 + 0.000)) - 276.86	\$ 14.30
Z090	E. HiCap CIS Insurance [HiCap CIS FTE] * [Certificated Health Insurance] 0.003 * 15,684.00	\$ 47.05
Z091	F. HiCap CIS Insurance Inc ([HiCap CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [HiCap CIS Insurance] (0.003 * 16,488.00 * 1.02) - 47.05	\$ 3.40
Z092	G. HiCap CIS Benefits Maint [HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint] 276.86 * 0.16020	\$ 44.35
Z093	H. HiCap CIS Benefits Inc [HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc] 14.30 * 0.15390	\$ 2.20
Z094T	I. HiCap MSOC [HiCap Students] * [MSOC -HiCap per Student] 0.45 * 0	\$ 0.00

Z089pd	J. Professional Learning Days - HiCap 1. Professional Learning Days Salaries $\frac{(((\text{HiCap CIS FTE}] * [\text{CIS Sal Inc}]) * ([\text{Regionalization}] + [\text{Regionalization Experience}])))}{[\text{School Year Total Days}] * [\text{Prof Learning Days}]}$	\$ 4.85
Z093pd	$(((0.003 * 82,248.00) * (1.180 + 0.000)) / 180.00) * 3.00$ 2. Professional Learning Day - Payroll Tax and Benefits [HiCap CIS PD Salary] * [CIS/CAS - Benefits Inc]	\$ 0.75
4174pd	4.85 * 0.15390 3. Total HiCap Professional Learning Days [HiCap CIS PD Salary] + [HiCap CIS PD Benefits]	\$ 5.60
	4.85 + 0.75	
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 Program] + [Total HiCap PD] $276.86 + 14.30 + 47.05 + 3.40 + 44.35 + 2.20 + 0.00 + 5.60$	\$ 393.76

VII. Transportation - Operations – Acct 4199

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

Shaw Island School District No.010

F-195F

ENROLLMENT AND STAFF COUNTS

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	2.00	0.00	0.00	0.00
2. Grade 1	2.00	2.00	0.00	0.00
3. Grade 2	1.00	2.00	2.00	0.00
4. Grade 3	1.00	1.00	2.00	2.00
5. Grade 4	0.00	1.00	1.00	2.00
6. Grade 5	3.00	0.00	1.00	1.00
7. Grade 6	0.00	3.00	0.00	1.00
8. Grade 7	0.00	0.00	3.00	0.00
9. Grade 8	0.00	0.00	0.00	3.00
10. Grade 9	0.00	0.00	0.00	0.00
11. Grade 10	0.00	0.00	0.00	0.00
12. Grade 11 (excluding Running Start)	0.00	0.00	0.00	0.00
13. Grade 12 (excluding Running Start)	0.00	0.00	0.00	0.00
14. SUBTOTAL	9.00	9.00	9.00	9.00
15. Running Start	0.00	0.00	0.00	0.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00	0.00
17. ALE Enrollment	0.00	0.00	0.00	0.00
18. TOTAL K-12	9.00	9.00	9.00	9.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	1.800	1.800	1.800	1.800
2. General Fund FTE Classified Employees /4	0.696	0.696	0.696	0.696

Shaw Island School District No.010

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	0	0	0	0
2000 Local Nontax Support	20,600	21,012	21,432	21,861
3000 State, General Purpose	414,644	422,937	431,396	440,024
4000 State, Special Purpose	115,461	117,770	120,126	122,528
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	53,454	54,523	55,614	56,726
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	1,200	1,224	1,248	1,273
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	605,359	617,466	629,816	642,412
EXPENDITURES				
00 Regular Instruction	284,055	289,736	295,531	301,441
20 Special Education Instruction	18,813	19,189	19,573	19,965
30 Vocational Education Instruction	0	0	0	0
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	0	0	0	0
70 Other Instructional Programs	11,195	11,419	11,647	11,880
80 Community Services	0	0	0	0
90 Support Services	291,776	297,612	303,564	309,635
B. TOTAL EXPENDITURES	605,839	617,956	630,315	642,921
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	101,000	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
F. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
G. Net Change In Fund Balance (A-B-C-D+E-F)	-101,480	-490	-499	-509
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

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F-195F

SUMMARY OF GENERAL FUND BUDGET

		2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.821	Restricted for Carryover of Restricted Revenues	16,531	12,080	0	0
G.L.823	Restricted for Carryover of Transition To Kindergarten	13,205	13,205	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	202,050	105,021	129,816	129,317
G.L.891	Unassigned to Minimum Fund Balance Policy	0	0	0	0
H.	TOTAL BEGINNING FUND BALANCE	231,786	130,306	129,816	129,317
	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	12,080	0	0	0
G.L.823	Restricted for Carryover of Transition To Kindergarten	13,205	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

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F-195F

SUMMARY OF GENERAL FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
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	105,021	129,816	129,317	128,808
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	130,306	129,816	129,317	128,808

EXPENDITURES EXCEED REVENUES IN 2026-2027 and 2027-2028 and 2028-2029 and 2029-2030

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.

Shaw Island School District No.010

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES				
100 General Student Body	0	0	0	0
200 Athletics	0	0	0	0
300 Classes	0	0	0	0
400 Clubs	0	0	0	0
600 Private Moneys	0	0	0	0
A. TOTAL REVENUES	0	0	0	0
EXPENDITURES				
100 General Student Body	150	0	0	0
200 Athletics	0	0	0	0
300 Classes	0	0	0	0
400 Clubs	0	0	0	0
600 Private Moneys	0	0	0	0
B. TOTAL EXPENDITURES	150	0	0	0
C. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
D. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
E. Net Change In Fund Balance (A-B+C-D)	-150	0	0	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	150	0	0	0
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
F. TOTAL BEGINNING FUND BALANCE	150	0	0	0
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	0	0	0	0

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F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.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
G. TOTAL ENDING FUND BALANCE (E+F)	0	0	0	0

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F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	0	0	0	0
2000 Local Nontax Support	332,000	100,000	0	0
3000 State, General Purpose	0	0	0	0
4000 State, Special Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	0	0	0	0
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	101,000	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	433,000	100,000	0	0
EXPENDITURES				
10 Sites	100,000	0	0	0
20 Buildings	850,000	218,989	8,000	0
30 Equipment	0	0	0	0
40 Energy	0	0	0	0
50 Sales and Lease Expenditures	0	0	0	0
60 Bond Issuance Expenditures	0	0	0	0
90 Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	950,000	218,989	8,000	0
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. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
F. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
G. Net Change In Fund Balance (A-B-C-D)	-517,000	-118,989	-8,000	0
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

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F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
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.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	0	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	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	643,989	126,989	8,000	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	643,989	126,989	8,000	0
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	0	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	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

Shaw Island School District No.010

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.889 Assigned to Fund Purposes	126,989	8,000	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	126,989	8,000	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.

Shaw Island School District No.010

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	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.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
K. TOTAL ENDING FUND BALANCE (I+J)	0	0	0	0

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.

Shaw Island SD		Capital		Debt Service		Transportation
Draft Budget 2026-27	General Fund	Projects Fund	ASB Fund	Fund (N/A)	Fund (N/A)	Vehicle Fund (N/A)
Revenues	\$ 605,359	\$ 332,000	\$ -	\$ -	\$ -	-
Transfers In	\$ -	\$ 101,000	\$ -	\$ -	\$ -	-
Expenditures	\$ 605,839	\$ 950,000	\$ 150	\$ -	\$ -	-
Transfers Out	\$ 101,000	\$ -	\$ -	\$ -	\$ -	-
REV Over (Under) EXP	\$ (101,480)	\$ (517,000)	\$ (150)	\$ -	\$ -	-

3.2 Budget Summary

3.2. Budget Presentation

Shaw Island School District Budget Hearing

Board Meeting – July 14, 2026



@NWESD



@NWESD189



@nwesd189



Northwest Educational
Service District 189
Together We Can

Agenda

Budget Timeline

- Budget Discussion
 - Board Budget Public Hearing
 - Board Budget Adoption
- July 14, 2026
July 14, 2026

General Fund - Budget Drivers

- Local Revenues
- State Revenues
- Federal Revenues
- Labor Costs
- Non-Employee Costs (MSOCs)

Other Funds

Questions

GF - Local Revenues

Budget Drivers:

- Donations
- Fees

Local Revenues	24-25 A	25-26 B	26-27 P
Investment Earnings	14,490	8,400	8,400
Gifts/Donations	5,143	3,000	3,000
Rentals and Leases	-	-	5,000
Other Local Support	497	4,200	4,200
Total	20,130	15,600	20,600

GF - State Revenues

Budget Drivers:

- Enrollment

Enrollment (includes ALE)	24-25 A	25-26 B	25-26 A2	26-27 P
K-3	7	4	3	6
4-6	-	3	3	3
7-8	-	-	-	-
Total Basic Education	7	7	6	9
Special Education	0.44	0.00	0.44	1.00

GF - State Revenues

Additional Budget Drivers:

- IPD **(2.6% for 26-27)**
- Additional Funding Factors **(regionalization, LAP poverty percentage, additional SPED threshold)**

State Revenues	24-25 A	25-26 B	26-27 P
Basic Education	350,829	385,416	412,382
Special Education	307	12,050	16,929
Capacity	-	40,000	100,000
Trans. to Kindergarten	28,268	-	-
Other State	966	655	794
Total	380,371	438,121	530,105



GF - Federal Revenues

Budget Drivers:

- Applications Submitted/Grants Awarded

Federal Revenues	24-25 A	25-26 B	26-27 P
Title I, II	1,758	-	-
Special Purpose, Unassigned	-	26,500	26,500
REAP	41,013	-	26,954
Total	42,771	26,500	53,454

GF - Labor Costs (FTE)

Budget Drivers and Other Factors:

- Staffing Levels
- Benefit Rates

Employees (FTE)	24-25 A ^(10/1)	25-26 B	26-27 P
Certificated - Admin	0.219	-	-
Certificated - Instructional	1.000	1.000	1.800
Classified	1.512	1.484	0.696
Total	2.731	2.484	2.496

GF - Labor Costs

Budget Drivers and Other Factors:

- Staffing Levels
- Benefit Rates

Labor Costs	24-25 A	25-26 B	26-27 P
Certificated Staff	138,155	133,950	215,983
Classified Staff	113,960	123,797	81,037
Taxes/Benefits	84,071	88,196	96,980
Total	336,186	345,943	394,000

GF - Non-Labor Costs

Budget Drivers:

- Inflationary costs in general instructional materials and operating expenditures
- Instructional program changes

Non-Labor Costs	24-25 A	25-26 B	26-27 P
Supplies/Materials	11,297	5,600	4,800
Purchased Services	70,352	93,800	103,639
Travel	4,350	5,800	3,400
Capacity	-	40,000	100,000
Capital Outlay	-	-	-
Total	85,999	145,200	211,839

GF - Summary

Budget Drivers (current year goal): **Break-even** budget, OR **Intentional spend down** of available funds for non-continuous activities, OR **Intentional build up** of reserves for future activities

Budget Summary	24-25 A	25-26 B	26-27 P
Resources: Local / Lewy	20,130	15,600	20,600
State	380,371	438,121	530,105
Federal	42,771	26,500	53,454
Other	1,114	-	1,200
Total Resources	444,385	480,221	605,359
Expenditures: Labor Costs	336,186	345,943	394,000
MSOCs	85,999	145,200	211,839
Total Expenditures	422,185	491,143	605,839
<i>Transfers Out</i>	559,713	7,000	101,000
Net Difference	(537,513)	(17,922)	(101,480)

GF - Fund Balance

Budget Drivers:

- Restricted/Committed Fund Balance (Legal and Board Approved)

Fund Balance	24-25 A	25-26 B	26-27 P
Beginning Fund Balance	823,127	245,000	231,786
Net Budget Difference	(537,513)	(17,922)	(101,480)
Ending Fund Balance	285,614	227,078	130,306
Ending Fund Balance	24-25 A	25-26 B	26-27 P
Restricted/Committed	17,009	-	25,285
Unassigned Fund Balance	255,400	227,078	105,021
Total	272,409	227,078	130,306
Total as % of Expenditures	64.5%	46.2%	21.5%

MSOC Disclosure

- Legislative Requirement
- \$37,656 – state funding
- \$107,039 – budgeted expenditures*
- (\$69,383) - difference

* Does not include budgeted Capacity

Four-Year Forecast

Enrollment	2026-2027		2027-2028		2028-2029		2029-2030	
	Current	Forecast	Current	Forecast	Current	Forecast	Current	Forecast
K	2	-	2	-	2	-	2	-
1	2	2	2	2	2	2	2	2
2	1	2	1	2	1	2	1	2
3	1	1	1	1	1	1	1	1
4	-	1	-	1	-	1	-	1
5	3	-	3	-	3	-	3	-
6	-	3	-	3	-	3	-	3
7	-	-	-	-	-	-	-	-
8	-	-	-	-	-	-	-	-
Total	9	9	9	9	9	9	9	9
Total Enrollment	9	9	9	9	9	9	9	9
Staff Counts								
Cert FTE	1.800	1.800	1.800	1.800	1.800	1.800	1.800	1.800
Class FTE	0.696	0.696	0.696	0.696	0.696	0.696	0.696	0.696

Revenue	2026-2027		2027-2028		2028-2029		2029-2030	
	Current	Forecast	Current	Forecast	Current	Forecast	Current	Forecast
1000 Local Taxes	-	-	-	-	-	-	-	-
2000 Local Nontax	20,600	21,012	20,600	21,012	20,600	21,012	20,600	21,012
3000 State, General	414,644	422,937	414,644	422,937	414,644	422,937	414,644	422,937
4000 State, Special	115,461	117,770	115,461	117,770	115,461	117,770	115,461	117,770
5000 Federal, General	-	-	-	-	-	-	-	-
6000 Federal, Special	53,454	54,523	53,454	54,523	53,454	54,523	53,454	54,523
7000 Other Districts	-	-	-	-	-	-	-	-
8000 Other Entities	1,200	1,224	1,200	1,224	1,200	1,224	1,200	1,224
9000 Other Sources	-	-	-	-	-	-	-	-
Total	605,359	617,466	605,359	617,466	605,359	617,466	605,359	617,466

Four-Year Forecast – con't

	2026-2027			2027-2028			2028-2029			2029-2030		
Expenditure	Current	Forecast	Forecast	Current	Forecast	Forecast	Current	Forecast	Forecast	Current	Forecast	Forecast
00 Regular Instruction	284,055	289,736	289,736	284,055	289,736	289,736	284,055	289,736	289,736	284,055	289,736	289,736
20 Special Education	18,813	19,189	19,189	18,813	19,189	19,189	18,813	19,189	19,189	18,813	19,189	19,189
50/60 Compensatory	-	-	-	-	-	-	-	-	-	-	-	-
70 Other Instruction	11,195	11,419	11,419	11,195	11,419	11,419	11,195	11,419	11,419	11,195	11,419	11,419
80 Community Services	-	-	-	-	-	-	-	-	-	-	-	-
90 Support Services	291,776	297,612	297,612	291,776	297,612	297,612	291,776	297,612	297,612	291,776	297,612	297,612
Total	605,839	617,956	617,956	605,839	617,956	617,956	605,839	617,956	617,956	605,839	617,956	617,956
Other Financing Uses 536	101,000	-	-	101,000	-	-	101,000	-	-	101,000	-	-
Excess of REV over (under) EXP	(101,480)	(490)	(490)	(101,480)	(490)	(490)	(101,480)	(490)	(490)	(101,480)	(490)	(509)

	2026-2027			2027-2028			2028-2029			2029-2030		
Beginning Fund Balance	Current	Forecast	Forecast	Current	Forecast	Forecast	Current	Forecast	Forecast	Current	Forecast	Forecast
821 Restricted Revenue	16,531	12,080	12,080	16,531	12,080	12,080	16,531	12,080	12,080	16,531	12,080	12,080
823 Restricted TTK	13,205	13,205	13,205	13,205	13,205	13,205	13,205	13,205	13,205	13,205	13,205	13,205
840 Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-
875 Contingencies	-	-	-	-	-	-	-	-	-	-	-	-
884 Other Cap. Proj.	-	-	-	-	-	-	-	-	-	-	-	-
890 Unassigned	202,050	105,021	105,021	202,050	105,021	105,021	202,050	105,021	105,021	202,050	105,021	105,021
891 MFBP	-	-	-	-	-	-	-	-	-	-	-	-
Total	231,786	130,306	130,306	231,786	130,306	130,306	231,786	130,306	130,306	231,786	130,306	130,306
Ending Fund Balance												
821 Restricted Revenue	12,080	-	-	12,080	-	-	12,080	-	-	12,080	-	-
823 Restricted TTK	13,205	-	-	13,205	-	-	13,205	-	-	13,205	-	-
840 Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-
875 Contingencies	-	-	-	-	-	-	-	-	-	-	-	-
884 Other Cap. Proj.	-	-	-	-	-	-	-	-	-	-	-	-
890 Unassigned	105,021	129,816	129,816	105,021	129,816	129,816	105,021	129,816	129,816	105,021	129,816	129,816
891 MFBP	-	-	-	-	-	-	-	-	-	-	-	-
Total	130,306	129,816	129,816	130,306	129,816	129,816	130,306	129,816	129,816	130,306	129,816	129,816



Other - Budget Summary

Budget Drivers

- Capital Projects – (New housing build project, locally funded)

Other Funds	CPF (capital)	DSF (debt)	ASB (student)	TVF (trans)
Beginning Fund Balance	643,989	-	150	-
Transfers In	101,000	-	-	-
Other Revenues	332,000	-	-	-
Expenditures	950,000	-	150	-
Net Difference	(517,000)	-	(150)	-
Ending Fund Balance	126,989	-	-	-



Questions?



@NWESD



@NWESD189



@nwesd189



Northwest Educational
Service District 189
Together We Can

Thank you!

Kara Moore

Shaw Island School District Business Manager

kmoore@nwesd.org



@NWESD



@NWESD189



@nwesd189



Northwest Educational
Service District 189
Together We Can

5.1. Resolution 2026-1

SHAW ISLAND SCHOOL DISTRICT NO. 010 SAN JUAN COUNTY, WASHINGTON

RESOLUTION NO. 2026-1

ADOPTION OF 2026-2027 BUDGET

A RESOLUTION of the Board of Directors of Shaw Island School District No. 010, San Juan County, Washington, fixing and determining fund appropriations; adopting the 2026-2027 budget, the four-year budget plan summary and the four-year enrollment projection; approving certain fund transfers; and providing for other related matters.

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF SHAW ISLAND SCHOOL DISTRICT NO. 010, SAN JUAN COUNTY, WASHINGTON, AS FOLLOWS:

Section 1. Findings and Determinations. The Board of Directors (the "Board") of Shaw Island School District No. 010, San Juan County, Washington (the "District"), takes note of the following facts and hereby makes the following findings and determinations:

(a) Pursuant to RCW 28A.505.040, the District has completed the budget for the 2026-2027 fiscal year and published electronic notice of the same on its website. The 2026-2027 budget includes, among other things, certain fund transfers, a complete financial plan of the District for the ensuing 2026-2027 fiscal year and a summary of the four-year budget plan that includes a four-year enrollment projection.

(b) Prior to adoption of the 2026-2027 budget, the Board shall meet and conduct a public hearing to allow any person to be heard for or against any part of the 2026-2027 budget, the four year budget plan, or any proposed changes to uses of enrichment funding under RCW 28A.505.240 (a/k/a educational programs and operations levy).

(c) The Board, following notice thereof being published in a newspaper of general circulation within the District, conducted a public hearing on July 14, 2026, in accordance with the requirements of RCW 28A.505.060 for the purpose of adopting the 2026-2027 budget.

Section 2. Fixing and Determining Fund Appropriations: Adoption of 2026-2027 Budget, Four-Year Budget Summary and Four-Year Enrollment Projection.

(a) The Board hereby fixes and determines the appropriation from each fund contained in the 2026-2027 budget, as follows:

General Fund	\$605,839
Capital Projects Fund	\$950,000
Associated Student Body Fund	\$150

(b) The Board hereby adopts the 2026-2027 budget, the four-year budget plan summary, and the four-year enrollment projection and the appropriations as fixed and determined above, all of which are on file with the District and incorporated herein by this reference.

Shaw Island School District Board of Directors Special Meeting

Wednesday, June 25, 2026

5:00 PM

The open public meeting was held at Shaw Island School, Shaw Island, Washington.

Directors Present: Shirley Lange, Jon Shannon, Carol Criss, Teresa Mason, and Shannon Klohr.

Administration Present: Superintendent Beck Bell (via Zoom online meeting platform) and Office Administrator Deanna Shannon.

Audience: Jennifer Swanson.

Minutes

1. Opening Items:

- 1.1. Call to Order: The meeting was called to order at 5:00 PM by Chair Shirley Lange.
- 1.2. Approval of Agenda: ***Director Shannon moved to approve the agenda; Director Criss seconded the motion; the motion carried unanimously.***

2. Special Topics:

- 2.1. Approval of Candidate to Fill .8 Certificated Teacher Position: Superintendent Bell recommended hiring Katie Pekar to fill the open certificated teacher position. ***Director Criss moved that Dr. Bell hire Katie Pekar for the .8 certificated teacher; Director Mason seconded the motion.*** The interview process was discussed. ***Chair Lange called for the question. The motion passed unanimously.***
- 2.2. Approval of 2025-26 Highly Capable Plan: ***Director Shannon moved to approve the 2025-26 Highly Capable Plan; Director Criss seconded the motion; the motion carried unanimously.***

3. Adjournment: *Director Shannon moved to adjourn the meeting; Director Lange seconded the motion; the meeting was adjourned by the Chair at 5:10 PM.*

Shirley Lange, Chair

Dr. Becky Bell, Superintendent/Secretary to the Board

Teresa Mason, Director

Shannon Klohr, Director

Shirley Lange, Director

Jon Shannon, Director

5.2.1. Minutes 2026-06-16

Shaw Island School District Board of Directors Regular Meeting and Budget Hearing

Tuesday, June 16, 2026

The open public meeting was held at Shaw Island Elementary School, 44 Hoffman Cove Road, Shaw Island, Washington.

Directors Present: Jon Shannon, Shannon Klohr, and Carol Criss (Director Lange and Director Mason were not present).

Administration Present: Superintendent Becky Bell and Office Administrator Deanna Shannon.

Guests: Philip Burkhardt from PBW Architects and Kara Moore from NWESD 189 were present via Zoom online platform. (Mr. Burkhardt and Ms. Moore left after Unfinished Business).

Minutes

1. Opening Items:

- 1.1. Call to Order: The meeting was called to order at 2:34 PM by Vice Chair Carol Criss.
- 1.2. Changes or Additions to the Agenda: None.
- 1.3. Approval of Agenda: **Director Klohr moved to approve the agenda as presented; Director Shannon seconded the motion; the motion carried unanimously.**

2. Hearing of Individuals or Groups on Agenda and Non-Agenda Items: None.

3. Superintendent Report and Discussion: Superintendent Bell reported on the following:

- The last interview for the certificated teacher had been that morning. The interview committee had someone to recommend to the board. Timing of approving the candidate was discussed. Dr. Bell recommended a special board meeting.
- ICOS (Information and Condition of Schools): The state would be paying for a team to evaluate District facilities.
- Dr. Bell was continuing to find an entity to resurface the parking lot.
- Scheduling a special meeting to approve the new teacher was discussed. **Director Shannon moved to schedule a special meeting to discuss teacher interviews on Wednesday, June 24, 2026, at 5 PM; Director Klohr seconded the motion; the motion carried unanimously.**

4. Business and Operations:

- 4.1. Consent Agenda: Items under the Consent Agenda are considered by the board to be routine and subject to one motion and vote. **Director Klohr moved to approve the consent agenda as amended; Director Shannon seconded the motion; the motion passed unanimously.**
 - Minutes from previous meetings (May 12, 2026 Regular).
 - Claims and Payroll: the following vouchers as audited and certified by the auditing officer, as required by RCW 42.24.080, and those expense reimbursement claims certified, as required by RCW 42.24.090, are approved for payment. In addition, payroll warrants in the amount of \$25,807.05 are also approved.

General Fund 6361:
Warrant numbers 250352 through 250362
Totaling \$19,335.55

Capital Fund 6367:
Warrant numbers 250368 through 250371
Totaling \$125,349.90

Payroll (April):
ACH numbers 9000000107 through 9000000112
Totaling \$13,027.59 and
Warrant numbers 250363 through 250367
Totaling \$12,779.46

- Donations since previous meeting: Teacher housing donations in the amount of \$27,600.
- May 2026 Budget Status Report.
- 2026-27 School year overnight field trip to Canoe Island, September 16-18.
- End of Year SIP (School Improvement Plan) update.

4.2 Review and Discussion of 2026-27 Draft Budget Summary:

- District Business Manager Kara Moore reviewed the draft budget summary with the board. She stated that it was a high level summary and that more detail would be presented at the July meeting. Enrollment was discussed. Capacity was explained. Other revenue sources were explained. Expenditures were explained. The Capital Projects Fund was discussed.

5. Unfinished Business

- Teacher Housing Construction Updates: Philip Burkhardt from PBW Architects gave an update on the status of the build. He stated that it was almost exactly on schedule. Pouring the concrete for the well house was discussed. The prep work on the forms for the well house had been done through a change order. The concrete sub was planning to pour the concrete as a donation when next on Shaw.
- Discussion of Bids for Septic System and Pumphouse: Getting estimates and thresholds were discussed. Director Shannon would send Dr. Bell a list of septic companies who were approved for the proprietary system in the septic design. The pumphouse structure and the water system would be two different estimates. Kara Moore gave information on the thresholds: \$100,000 or less minimal competition processes could be used like quotes or small works roster. Between \$100,000 and \$350,000 small works roster or formal competitive bidding could be used. Above \$350,000 formal bidding was required. Dr. Bell was directed to begin getting estimates for the water and septic systems.
- Teacher Housing Finance and Fundraising Update: Director Criss, who serves on the committee, updated the board on the revenues and expenditures for the project. Fundraising was continuing. The possibilities of using general fund investments or obtaining a loan to complete the project were discussed.

6. Personnel

- 6.1. Executive Session for Superintendent Review 30 Minutes. Vice Chair Criss called an executive session to review the superintendent at 3:20. Dr. Bell and Deanna Shannon left the room. Dr. Bell was later called into the executive session. The executive session ended at 3:46.
- 6.2. Approval of Interlocal Agreement with South Whidbey School District (SWSD): **Director Shannon moved to approve the agreement with SWSD; Director Criss seconded the motion; the motion carried unanimously.**
- 6.3. Approval of Personal Services Contract with Dr. Becky Bell: **Director Shannon moved to approve the Personal Services Contract with Dr. Bell; Director Klohr seconded the motion; the motion carried unanimously.**

7. School Board

- 7.1. School Board Directors' Reports: None.

7.2. Set 2026-27 Budget Hearing Date: ***Director Shannon moved to set the Budget Hearing Date for the next regular meeting on July, 14, 2026; Director Criss seconded the motion; the motion carried unanimously.***

8. Adjournment: ***Director Shannon moved to adjourn; Director Klohr seconded the motion; the meeting was adjourned at 3:54 PM.***

Shirley Lange, Chair

Becky Bell
Superintendent/Secretary to the Board

Shannon Klohr, Vice Chair

Carol Criss, Director

Teresa Mason, Director

Jon Shannon, Director

5.2.2.

AP Check Summary with Board Certification

Shaw Island School District

Warrant Date: 06/30/2026

BOARD CERTIFICATION STATEMENT

The following vouchers, as audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090 are approved for payment. Those payments have been recorded on this listing which has been made available to the board.

As of July 14, 2026, the Board, by a _____ vote, approves payments, totaling \$12,968.43. The payments and/or voids are further identified in this document.

Total by Payment Type: BANK - AP & Payroll Warrants and ACH

Warrant Numbers 250372 through 250376, totaling \$12,968.43

Secretary _____	Board Member _____
Board Member _____	Board Member _____
Board Member _____	Board Member _____

Check Number	Vendor Name	Check Date	Check Amount
250372	Department of Retirement Systems	06/30/2026	\$3,663.97
250373	HCA-SEBB Benefits	06/30/2026	\$4,257.00
250374	HCA-SEBB Flex Spend	06/30/2026	\$283.34
250375	Shaw Island School District #10	06/30/2026	\$4,707.16
250376	The Standard Insurance Company	06/30/2026	\$56.96
5 Check(s) for a Total of:			\$12,968.43

Fund Summary

Fund

10 - General Fund	\$12,968.43
Total:	\$12,968.43

5.2.2

Payroll Check Summary

Payroll Run: 06/30/2026

Shaw Island School District

BOARD CERTIFICATION STATEMENT

Payments have been audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090. Those payments have been recorded on a listing which has been made available to the board.

As of July 14, 2026, the Board, by a _____ vote, approves payments, totaling \$14,086.17, and/or voids (cancellations), totaling \$0.00. The payments and/or voids are further identified in this document.

Total by Payment Type: AP & Payroll Warrants and ACH

Direct Deposit Numbers 9000000113 through 9000000120, totaling \$14,086.17

Additional Direct Deposit amount, totaling \$0.00

Secretary _____ Board Member _____

Board Member _____ Board Member _____

Board Member _____ Board Member _____

5.2.2.

Check Listing Summary

Payroll Run: 06/30/2026

Check Number	Employee	Gross Pay	Deductions	Benefits	Net Pay	Additional Direct Deposit
9000000113	Bates, Adam	2,781.21	675.57	1,787.47	2,105.64	0.00
9000000114	Clifton, Diane Carol	10,275.00	3,989.11	3,070.94	6,285.89	0.00
9000000115	Criss, Carol N	275.83	24.81	33.03	251.02	0.00
9000000116	Hopkins, Christine M	100.00	8.81	10.60	91.19	0.00
9000000117	Orne, Anita G	883.50	194.74	91.42	688.76	0.00
9000000118	Shannon, Deanna	5,733.36	1,734.01	2,256.03	3,999.35	0.00
9000000119	Shannon, Jon R	529.92	48.04	64.76	481.88	0.00
9000000120	Swanson, Jennifer L	200.00	17.56	21.04	182.44	0.00
Totals:		20,778.82	6,692.65	7,335.29	14,086.17	0.00

5.2.2.

Pay Code Totals

Payroll Run: 06/30/2026

Pay Type	Count	Gross Amount
EX3 - Extra Pay 613	1	883.50
EX4 - Extra Pay 614	3	1,121.09
SAL3 - Salary 613	3	18,224.23
ST-NOHR - Stipend No Hours	1	250.00
SUB3 - Substitute Pay 613	2	300.00
Totals:	10	20,778.82

5.2.2.

Deduction Code Totals

Payroll Run: 06/30/2026

Deduction	Count	Amount
1FICA - FICA	8	1,235.49
1FIT - FEDERAL INCOME TAX	8	1,438.30
1FIT+ - FIT ADDITIONAL AMOUNT	1	220.00
1MED - MEDICARE	8	288.94
1WC - WORKERS' COMPENSATION	8	46.41
1WLTC - WA CARES LTC TAX	8	120.51
2E0 - SERS PLAN 0	3	0.00
2E2 - SERS PLAN 2	2	584.95
2T0 - TRS PLAN 0	2	0.00
2T3 - TRS PLAN 3	1	513.75
DCP - Deferred Compensation-457	3	1,168.00
HCFSA - Flexible Spending Arrangement	1	283.34
HEHSA - Health Equity HSA	1	400.00
LTD-B - Employee Paid LTD 50%	3	56.96
SEBB-T - SEBB Tobacco Surcharge	1	25.00
VAER - UMP ACHIEVE 2 EMP ONLY	1	135.00
VHSAE - UMP CDHP EMP ONLY	1	35.00
VUFR - UMP ACHIEVE 1 FULL FAMILY	1	141.00
Totals:	61	6,692.65

5.2.2.

Benefit Code Totals

Payroll Run: 06/30/2026

Benefit	Count	Amount
1FICA - FICA	8	1,235.49
1MED - Medicare	8	288.94
1PFML - WA PFML EE Premium paid by ER	8	167.73
1UC - Unemployment	8	56.10
1WC - WORKERS' COMPENSATION	8	101.03
1XPFML - Adj EE Taxable Gross Wage	8	167.73
2E0 - SERS Plan 0	3	0.00
2E2 - SERS Plan 2	2	601.98
2T0 - TRS Plan 0	2	0.00
2T3 - TRS Plan 3	1	795.29
3SEBB - SEBB ER Share	3	3,921.00
Totals:	59	7,335.29

5.2.2.

AP Check Summary with Board Certification

Shaw Island School District

Warrant Date: 06/18/2026

BOARD CERTIFICATION STATEMENT

The following vouchers, as audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090 are approved for payment. Those payments have been recorded on this listing which has been made available to the board.

As of July 14, 2026, the Board, by a _____ vote, approves payments, totaling \$8,716.17. The payments and/or voids are further identified in this document.

Total by Payment Type: BANK - AP & Payroll Warrants and ACH

Warrant Numbers 250377 through 250390, totaling \$8,716.17

Secretary _____	Board Member _____
Board Member _____	Board Member _____
Board Member _____	Board Member _____

Check Number	Vendor Name	Check Date	Check Amount
250377	ACE Hardware of Anacortes	06/18/2026	\$108.61
250378	Banner Bank	06/18/2026	\$633.59
250379	Bell, Becky	06/18/2026	\$1,250.00
250380	CenturyLink/Lumen	06/18/2026	\$241.24
250381	Flying Heart Ventures, LLC	06/18/2026	\$551.25
250382	Great American Financial Services	06/18/2026	\$103.09
250383	Guardian Security	06/18/2026	\$227.02
250384	Northwest Educational Service District #189	06/18/2026	\$1,743.00
250385	OPALCO	06/18/2026	\$425.26
250386	San Juan Sanitation Co	06/18/2026	\$42.72
250387	Shannon, Jon R	06/18/2026	\$102.49
250388	Sound Publishing, Inc.	06/18/2026	\$77.50
250389	Turn the Tides	06/18/2026	\$2,998.80
250390	Washington State Ferries	06/18/2026	\$211.60
14 Check(s) for a Total of:			\$8,716.17

Fund Summary

Fund

10 - General Fund	\$8,716.17
Total:	\$8,716.17

5.2.2.

AP Check Summary with Board Certification

Shaw Island School District

Warrant Date: 06/29/2026

BOARD CERTIFICATION STATEMENT

The following vouchers, as audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090 are approved for payment. Those payments have been recorded on this listing which has been made available to the board.

As of July 14, 2026, the Board, by a _____ vote, approves payments, totaling \$81,785.72. The payments and/or voids are further identified in this document.

Total by Payment Type: BANK - AP & Payroll Warrants and ACH

Warrant Numbers 250391 through 250394, totaling \$81,785.72

Secretary _____	Board Member _____
Board Member _____	Board Member _____
Board Member _____	Board Member _____

Check Number	Vendor Name	Check Date	Check Amount
250391	Harriott Valentine Engineers Inc	06/29/2026	\$251.78
250392	OPALCO	06/29/2026	\$109.41
250393	Prentiss + Balance + Wickline Architects	06/29/2026	\$1,422.05
250394	Swaltech Construction, LLC	06/29/2026	\$80,002.48
4 Check(s) for a Total of:			\$81,785.72

Fund Summary

Fund		
20 - Capital Projects Fund		\$81,785.72
	Total:	\$81,785.72

5.2.3. Donations

5.2.3. Donations since previous meeting

Teacher Housing Donations for approval 07/14/2026		
Donor	Amount	Date Rec'd
anonymous	3.00	6/16/2026
Carolyn Haugen	200.00	6/24/2026
Jeff Osborn	500.00	6/24/2026
Jon & Joan Christoffersen	5,000.00	6/24/2026
	5,703.00	

5.1. Contract Orne

2026-27 School Year Special Program Aide Employment Agreement

Agreement between Shaw Island SD 10 and Anita Orne.

Anita Orne
545 Boddington
Eastsound, WA 98245

Special Program Aide – Music

Program:

- 1) To develop music appreciation by exposing students to a variety of types of music, to introduce music theory, and to help students develop an enjoyment of singing, movement and dance as it relates to music.

Schedule: 3 hour block each Friday, schedule to be determined as grade appropriate

Planning Time: 1.5 hours per week prep time
.5 hour per week creative development

Regular Schedule: Total of 5.0 hours per week not to exceed 180 hours per year

Program: Up to 4 hours: 2 times per year additional time with students up to 2 hours per time

Special Programs: Up to 6 hours special music events as approved by Superintendent

Training: Up to 6 hours professional development including required in-service trainings

Other Hours: Not to exceed 16 hours

Compensation: Special Program Aide Salary Schedule - \$36.93 per hour

Term of Contract: This contract shall begin on August 27, 2026 and end on June 11, 2027. This contract may be terminated by either party with thirty days' advance notice. It is understood and agreed that this contract is for a specific assignment for a set period of time, is not a continuing contract, and in no case will the term of the contract exceed one year.

Board Approval Date: _____

Anita Orne: _____

Date: _____

Becky Bell: _____
Superintendent

Date: _____

6.2 Contract Shannon

SHAW ISLAND SCHOOL DISTRICT #10

CLASSIFIED MANAGEMENT EMPLOYEE LETTER OF ASSIGNMENT

September 1, 2026 – August 31, 2027

Name: Deanna Shannon
Name of Position: Office Administrator

Date: July 14, 2026
FLSA Status: Exempt

It is hereby agreed by and between the Board of Directors (*Board*) of Shaw Island School District (*District*) #10, San Juan County, Washington, that said *Employee*,

Deanna Shannon

Shall be employed for the **2026-2027** school year or portion thereof as Office Administrator to include the duties of the Office Administrator and other duties as assigned on the following terms and conditions:

I

The *Employee* shall administer and perform assigned professional services to the public schools in the District in accordance with District policies and procedures. All performed duties shall be as prescribed by the laws of the State of Washington and by rules, regulations and codes made thereunder pertaining to the District.

Period:	September 1, 2025 - August 31, 2026
Annual Salary:	\$61,651.20
Per Diem Rate:	\$395.20
Full Time Equivalent (FTE):	.6
Benefits Eligible	Yes
Calendar Days:	156
Work Days:	142
Days per Week:	3
Hours per Day:	8.0
Annual Hours	1248
Vacation Leave:	17 days (136 hours)
Annual Sick Leave:	7.2 days (57.6 hours)
Holidays:	14
Personal Leave	2 (16 hours)

II

The employee shall notify the superintendent in advance, if possible, (except in cases of emergency) when choosing to use a personal day. Utilization of personal days in excess of two days in a row or attached to a holiday requires prior approval of the superintendent. The *Employee* may choose to rollover 1-2 personal days per year, not to exceed 5 personal days in any one work year. The employee may choose to buy out (at per diem rate) any unused yearly personal days. They must notify the superintendent in writing by August 1st if they wish the buyout. The *Employee* shall schedule his or her vacation days at reasonable times and submit leave requests to the superintendent for preapproval.

III

During the term of this employment, the *Employee* shall devote his or her time energies and skills to the district and to the promotion of its interests. Salaries and all other manner of compensation will be rendered in accordance with applicable District policies and procedures and the State of Washington rules, regulations and/or codes. Said salary is to be paid in twelve (12) equal monthly installments, with the first installment to be paid on the last business day of **September**, unless mutually agreed otherwise by the *Employee* and the District.

IV

The *Employee* may participate in the state sponsored insurance programs offered through the State Employees Benefits Board (SEBB). The *Employee* may also participate in limited additional insurance program(s) available through SEBB and through the District.

The *Employee* may participate in the Section 125 HSA option offered through SEBB.

V

The District agrees to provide funds for professional growth to enhance job performance and satisfaction as approved by the

SHAW ISLAND SCHOOL DISTRICT #10

Superintendent.

VI

The *Employee* shall be provided bereavement leave with pay for no more than five (5) days per year, for the death of a relative or close personal friend.

VII

The *Employee's* performance under the terms of this contract, will be evaluated annually by the **Superintendent**. Matters of non-renewal, discharge, or other adverse change in contract status, must be conducted in accordance with applicable state laws.

VIII

If this contract is not signed by the *Employee* and returned to the District within ten (10) days of the date of the contract, the District reserves the right to withdraw this offer. The *Employee* further affirms that he or she is not bound by any other contract which might interfere with these duties.

IX

This contract represents the entirety of the agreement between the *Employee* and the District. It supersedes and replaces all prior agreements between the parties. Any revision and/or addendum must be written, approved by the Board and be attached hereto.

DISTRICT agrees to defend, hold harmless, and indemnify the above named confidential employee from any and all demands, suits, actions and legal proceedings brought against the employee in his or her official capacity as agent and employee of the district, provided the incident giving rise to such demand, claim, suit, action or legal proceeding arose while employee was acting within the scope of his or her employment and further provided that this indemnification shall not extend to actions between district and employee wherein district and employee have adverse interests in such litigation.

SHAW ISLAND SCHOOL DISTRICT, #10
San Juan County, Washington

EMPLOYEE

Becky Bell, Superintendent

Deanna Shannon

Date

Issued: July 14, 2026

*Sign and return **one** copy to the District Office.
Please keep a signed copy for your records.*



Document G702 - 1992

Application and Certificate for Payment

TO OWNER: Shaw Island School District 44 Hoffman Cove Rd Shaw Island, WA 98286		PROJECT: 2212 Shaw Teacher Housing	APPLICATION NO: 003	Distribution to: OWNER: [X] ARCHITECT: [X] CONTRACTOR: [X] FIELD: [] OTHER: []
FROM: Swalltech Construction 140 Swal Lech Ln Lopez Island, WA 98261	VIA: PBW Architects, Inc. 224 W Galer St Seattle, WA 98119	PERIOD TO: May 29, 2026	CONTRACT FOR: Shaw Teacher Housing Alt 3 Construction	
CONTRACTOR: Swalltech Construction	ARCHITECT: PBW Architects, Inc.	CONTRACT DATE: 11-01-2025	PROJECT NOS: 2212 /	

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract. AIA Document G703, Continuation Sheet, is attached.

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, that prevailing wages have been paid in accordance with the Agreement Between School District and Contractor, and that current payment shown herein is now due.

1. ORIGINAL CONTRACT SUM	\$915,453.73
2. NET CHANGE BY CHANGE ORDERS	\$13,324.65
3. CONTRACT SUM TO DATE (Line 1 ± 2).....	\$928,778.38
4. TOTAL COMPLETED & STORED TO DATE (Column G on G703).....	\$331,357.71
5. RETAINAGE:	
a. 5.00% of Completed Work	
(Column D + E on G703: \$331,357.71) =	\$16,567.89
b. 0.00% of Stored Material	
(Column F on G703: \$0.00) =	\$0.00
Total Retainage (Lines 5a + 5b or Total in Column I of G703).....	

Signed by: 	Date: 6/23/2026
By: 	
State of: _____	
County of: _____	
Subscribed and sworn to before me this _____ day of _____	
Notary Public: _____	
My Commission expires: _____	

ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising this application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED plus applicable tax.

6. TOTAL EARNED LESS RETAINAGE	\$314,789.82
(Line 4 Less Line 5 Total)	
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT	\$241,251.02
(Line 6 from prior Certificate)	
8. CURRENT PAYMENT DUE	\$73,538.81

9. BALANCE TO FINISH, INCLUDING RETAINAGE
(Line 3 less Line 6) \$613,988.56

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	\$4,550.00	\$0.00
Total approved this Month	\$8,774.65	\$0.00
TOTALS	\$13,324.65	\$0.00

Signed by: 	Date: 6/18/2026
By: Philip Burkhardt, PBW Architects	
08D0E97B81F0A409...	

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

NET CHANGES by Change Order	\$13,324.65
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Document G703® – 1992

Continuation Sheet

AIA Document G702®, Application and Certification for Payment, or G732™, Application and Certificate for Payment, Construction Manager as Adviser Edition, containing Contractor's signed certification is attached.
Use Column I on Contracts where variable retainage for line items may apply.

2212 Shaw Teacher Housing APPLICATION NO:

APPLICATION DATE:

PERIOD TO:

ARCHITECT'S PROJECT NO:

003
06-18-2026
May 29, 2026
2212

A	B	C	D	E	F	G		H	I
ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED		MATERIALS PRESENTLY STORED (NOT IN D OR E)	TOTAL COMPLETED AND STORED TO DATE (D + E + F)	% (G+C)	BALANCE TO FINISH (C - G)	RETAINAGE (IF VARIABLE RATE)
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD					
	Excavation	137,105.10	137,105.10	0.00	0.00	137,105.10	100.00%	0.00	6,855.26
	Concrete footings	48,914.25	46,468.54	0.00	0.00	46,468.54	95.00%	2,445.71	2,323.43
	Electric	76,556.38	11,495.00	0.00	0.00	11,495.00	15.02%	65,061.38	574.75
	Plumbing	46,340.58	0.00	0.00	0.00	0.00	0.00%	46,340.58	0.00
	HVAC	67,020.69	0.00	0.00	0.00	0.00	0.00%	67,020.69	0.00
	Insulation	18,960.70	0.00	0.00	0.00	0.00	0.00%	18,960.70	0.00
	Gutter	5,485.71	0.00	0.00	0.00	0.00	0.00%	5,485.71	0.00
	Tile	27,503.30	0.00	0.00	0.00	0.00	0.00%	27,503.30	0.00
	Paint	43,923.00	0.00	0.00	0.00	0.00	0.00%	43,923.00	0.00
	Roofing	26,511.10	0.00	0.00	0.00	0.00	0.00%	26,511.10	0.00
	Sheetrock	34,122.00	0.00	0.00	0.00	0.00	0.00%	34,122.00	0.00
	Framing materials	64,935.10	18,237.30	20,406.16	0.00	38,643.46	59.51%	26,291.64	1,932.17
	Exterior doors	3,630.00	0.00	0.00	0.00	0.00	0.00%	3,630.00	0.00
	Interior doors	4,691.85	0.00	0.00	0.00	0.00	0.00%	4,691.85	0.00
	Windows	20,172.61	0.00	0.00	0.00	0.00	0.00%	20,172.61	0.00
	Flooring materials	9,711.46	0.00	0.00	0.00	0.00	0.00%	9,711.46	0.00
	Cabinets (kitchen)	8,470.00	0.00	0.00	0.00	0.00	0.00%	8,470.00	0.00
	Cabinets (bath)	1,076.90	0.00	0.00	0.00	0.00	0.00%	1,076.90	0.00
	Closet system 1	2,085.63	0.00	0.00	0.00	0.00	0.00%	2,085.63	0.00
	Closet system 2	605.00	0.00	0.00	0.00	0.00	0.00%	605.00	0.00
	Cabinet hardware	149.56	0.00	0.00	0.00	0.00	0.00%	149.56	0.00
	Window & door trim mtl	3,000.36	0.00	0.00	0.00	0.00	0.00%	3,000.36	0.00
	Cabinets & counter tops mtl	242.00	0.00	0.00	0.00	0.00	0.00%	242.00	0.00
	Appliances	6,739.46	0.00	0.00	0.00	0.00	0.00%	6,739.46	0.00
	Appliances & materials	242.00	0.00	0.00	0.00	0.00	0.00%	242.00	0.00
	Labor	217,679.66	36,092.50	48,228.46	0.00	84,320.96	38.74%	133,358.70	4,216.05
	Misc	39,569.33	0.00	0.00	0.00	0.00	0.00%	39,569.33	0.00
	Change Order 01	3,150.00	3,150.00	0.00	0.00	3,150.00	100.00%	0.00	157.50
	Change Order 02	1,400.00	1,400.00	0.00	0.00	1,400.00	100.00%	0.00	70.00
	Change Order 03	1,846.80	0.00	1,846.80	0.00	1,846.80	100.00%	0.00	0.00
	Change Order 04	6,172.88	0.00	6,172.88	0.00	6,172.88	100.00%	0.00	0.00

A	B	C	D	E	F	G	H	I
ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED		MATERIALS PRESENTLY STORED (NOT IN D OR E)	TOTAL COMPLETED AND STORED TO DATE (D + E + F)	BALANCE TO FINISH (C - G)	RETAINAGE (IF VARIABLE RATE)
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD				
	Bid Bond Increase	754.97	0.00	754.97	0.00	754.97	0.00	0.00
	GRAND TOTAL	928,768.38	253,948.44	77,409.27	0.00	331,357.71	597,410.67	16,129.16

7.1.1. Plan Costs Summary

ARCHITECTURE

7/5/2022 PBW 072239	2,715.30	architect
8/1/2022 PBW 082237	768.60	architect
9/1/2022 PBW 092243	879.20	architect
10/3/2022 PBW 102240	627.20	architect
11/1/2022 PBW 112236	4,431.70	architect
12/1/2022 PBW 122235	5,345.20	architect
1/2/2023 PBW 012336	3,957.10	architect
6/1/2023 PBW 062327	17,500.00	architect
10/4/2023 PBW 102331	6,500.00	architect
10/3/2024 PBW 102428	23,500.00	architect
7/1/2025 PBW 062531	2,035.21	architect
12/2/2025 PBW 122532	931.36	architect
2/10/2026 PBW 022629	3,141.25	architect 2026 contract starts
3/3/2026 PBW 032631	1,132.60	architect/projct Running Balance TD
4/6/2026 PBW 042631	1,941.45	architect/projct \$8,373.05
5/8/2026 PBW 052630	735.70	architect/projct
6/3/2026 PBW 062627	1,422.05	architect/projct
TOTAL ARCHITECTURE	77,563.92	

ENGINEERING

2/27/2023 Harriott Valentine Eng 27502	689.51	engineering
3/28/2023 Harriott Valentine Eng 27654	1,487.08	engineering
8/28/2023 Harriott Valentine Eng 28398	1,471.93	engineering
9/28/2023 Harriott Valentine Eng 28548	476.25	engineering
10/27/2023 Harriott Valentine Eng 28696	1,129.25	engineering
11/27/2023 Harriott Valentine Eng 28841	112.50	engineering
3/27/2026 Harriott Valentine Eng 32725	143.00	engineering
5/29/2026 Harriott Valentine Eng 32970	251.78	engineering
TOTAL ENGINEERING	5,761.30	

PERMITTING

11/8/2023 SJC Health 262834006000	700.00	permitting
1/15/2024 SJC Dept of Community Dev	2,223.65	permitting
8/1/2025 SJC Dept of Community Dev	5,091.40	permitting
TOTAL PERMITTING	8,015.05	

PROJECT MANAGER

2/29/2024 John Bingham 101	455.00	project manager
4/8/2024 John Bingham 102	325.00	project manager
5/1/2024 John Bingham 103	853.05	project manager
6/3/2024 John Bingham 104	707.35	project manager
7/1/2024 John Bingham 105	227.50	project manager
8/1/2024 John Bingham 106	715.00	project manager
9/4/2024 John Bingham 107	487.50	project manager
10/1/2024 John Bingham 108	195.00	project manager
11/1/2024 John Bingham 109	780.00	project manager
12/1/2024 John Bingham 110	455.00	project manager
1/1/2025 John Bingham 111	227.50	project manager
2/1/2025 John Bingham 112	195.00	project manager
3/1/2025 John Bingham 113	635.60	project manager
4/1/2025 John Bingham 114	390.00	project manager
5/4/2025 John Bingham 115	195.00	project manager

8/30/2025 John Bingham 116	895.60	project manager	
10/31/2025 John Bingham 117	1,025.60	project manager	
12/31/2025 John Bingham 118	585.00	project manager	
1/30/2026 John Bingham 119	1,027.60	project manager	
TOTAL PROJECT MANAGER	10,377.30		-195.00

SITE WORK

7/19/2024 Greenstone Excavation 20-925	5,715.93	site prep	
11/8/2024 Shaw Island Excavation	417.34	site prep	
12/6/2024 Shaw Island Excavation	4,200.50	site prep	
TOTAL SITE WORK	10,333.77		

SURVEYING

9/30/2022 San Juan Surveying 5673	1,425.00	survey	
2/15/2026 San Juan Surveying 7131	876.25	survey	
TOTAL SURVEYING	2,301.25		

WELL

7/7/2024 CRM, Inc (water)	510.00	well	
1/2/2025 Livermore & Sons, LLC	48,668.35	well	
2/11/2025 SJC water permit	170.00	well	
water sample	32.00		
TOTAL WELL	49,380.35		

LEGAL

6/1/2025 Perkins Coie 7233309	238.50	legal	
8/1/2025 Perkins Coie 7249182	2,077.50	legal	
8/12/2025 Perkins Coie 7261809	327.50	legal	
12/10/2025 Perkins Coie 7318416	1,712.00	legal	
11/11/2025 Perkins Coie 7304430	262.00	legal paid in Jan 2026	
3/6/2026 Prkins Coie 7353933	74.00	legal	
TOTAL LEGAL	4,691.50		

ELECTRICAL

11/26/2025 OPALCO (service construction)	17,439.59		
4/15/2026 OPALCO	136.88		
5/15/2026 OPALCO	96.43		
6/15/2026 OPALCO	109.41		
TOTAL ELECTRICAL	17,782.31		

INSURANCE

3/5/2026	Arthur J Gallagher (builder's risk)	13,794.00	
		13,794.00	

CONSTRUCTION

2/27/2026 Swal'lech Construction Bn2008-1170	126,924.91	Retainage	6,680.26
Swal'lech Construction Bn2008-1170 TAX	10,598.23		
4/30/2026 Swal'lech Construction Bn2008-1181	114,326.11		6,017.16
Swal'lech Construction Bn2008-1181 TAX	10,048.66		
5/29/2026 Swal'lech Construction Bn2008-1184	73,538.81		3,870.46
Swal'lech Construction Bn2008-1184 TAX	6,463.67		
	341,900.39		16,567.88

Total Expenditures without construction	200,000.75
Total Expenditures	541,901.14
Total Expenditures with retainage	558,469.02