



SOUTH KITSAP
SCHOOL DISTRICT

BUDGET STATUS REPORTS

as of

November 2019

Submitted by:

Andrea Nokell
Director of Business Services

And

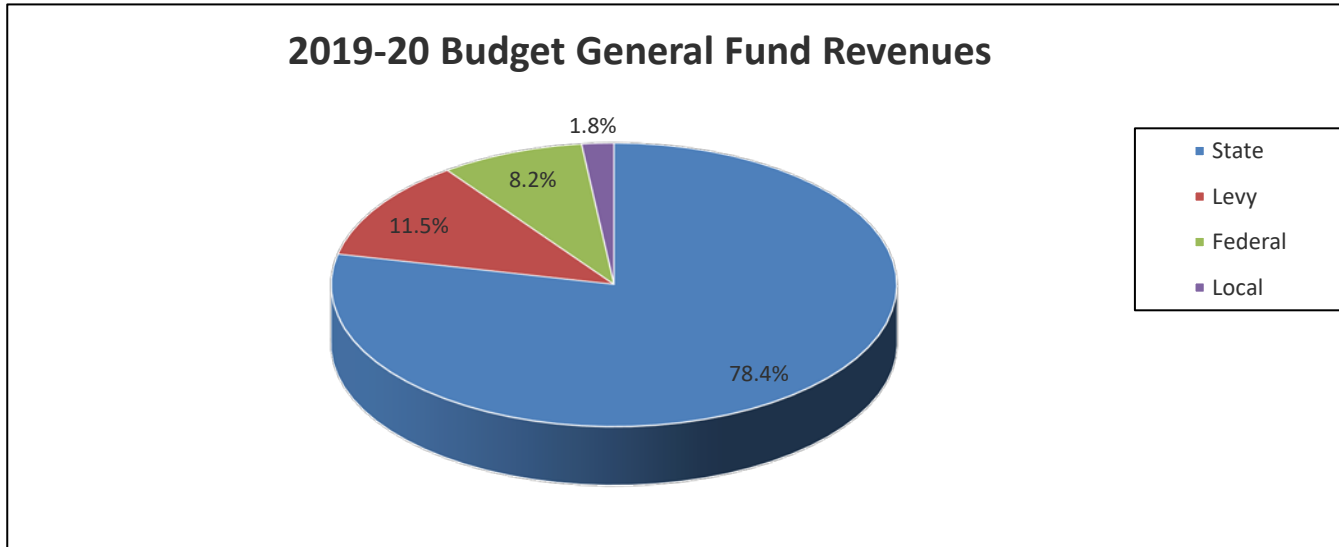
Jennifer Farmer
Assistant Superintendent of Business Operations

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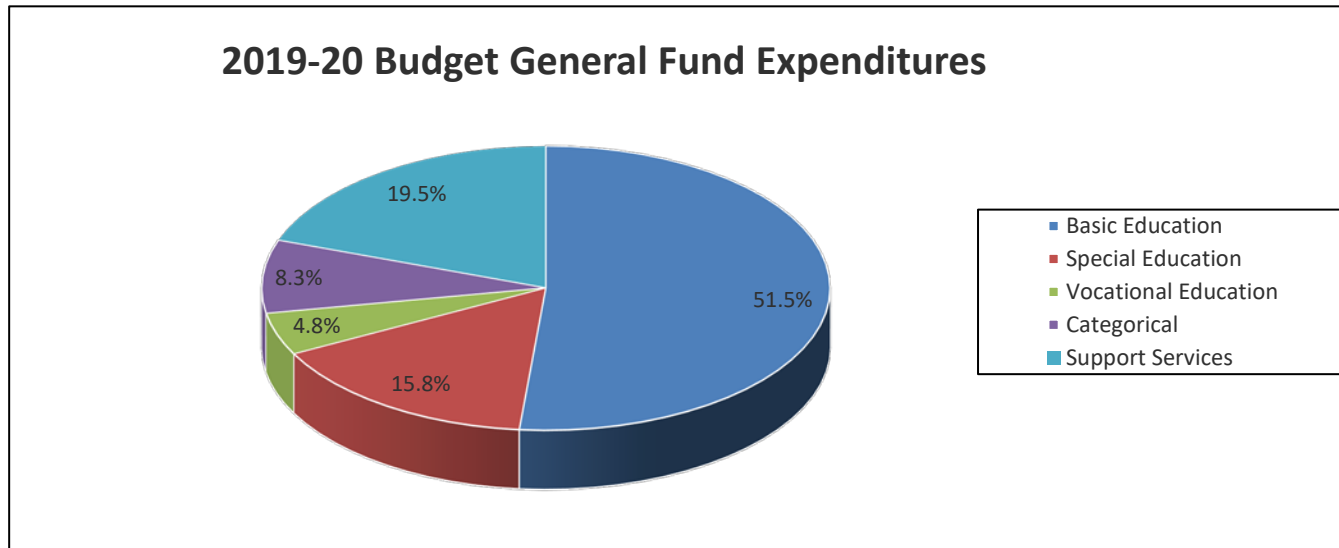
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GENERAL FUND

Budget Information

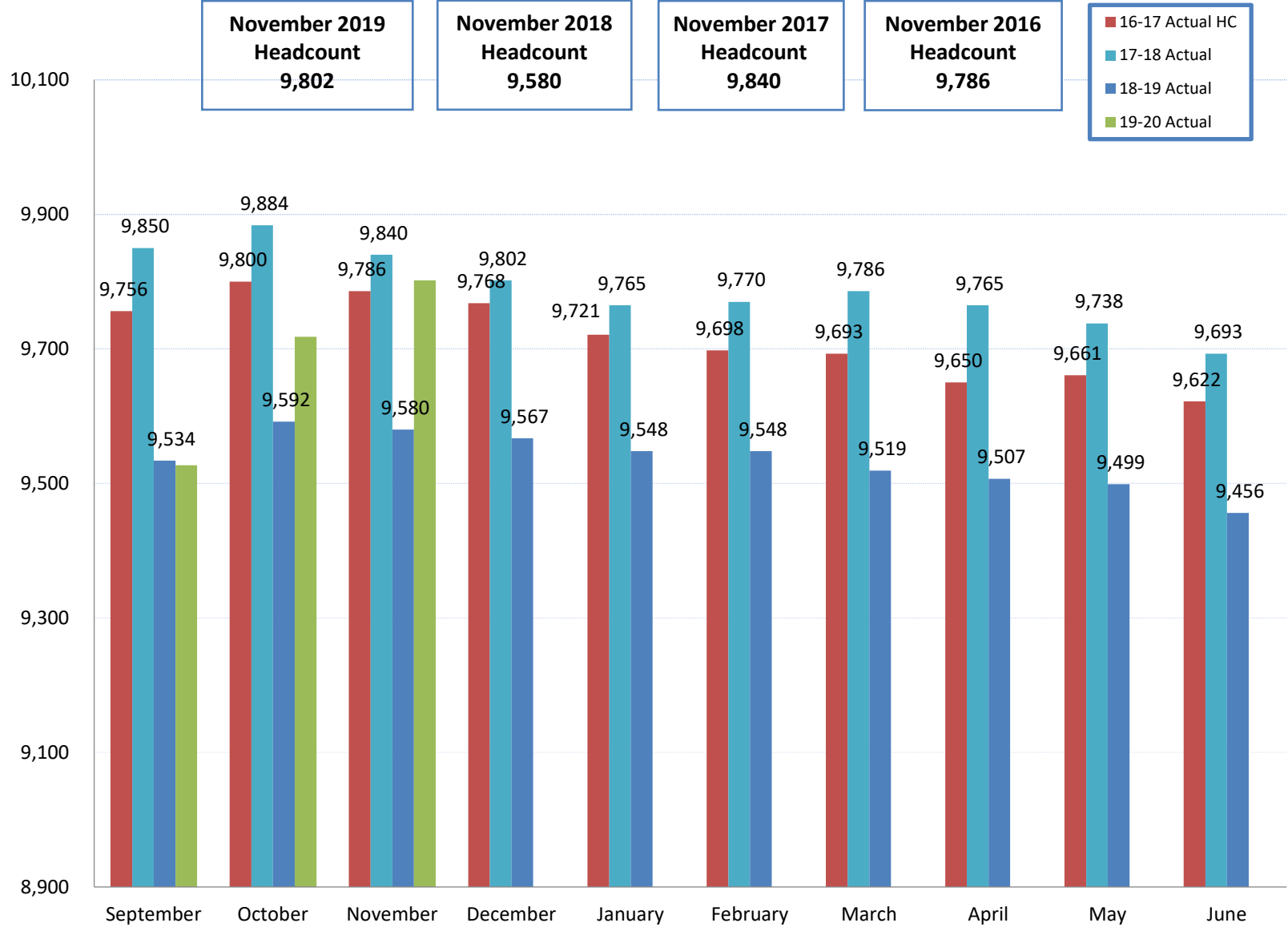


**** Excludes Sale of Equipment**



**** Excludes Transfers Out**

South Kitsap School District Headcount Enrollment Comparison Report as of November 2019



Enrollment Head Count Summary

November 01, 2019

School	K	1	2	3	4	5	6	7	8	9	10	11	12	Total HC	Prior Month	Prior Oct 1	Prior June	Open Enroll	Out of District
Burley-Glenwood	89	81	74	81	91	74								490	490	490	466	7	7
East Port Orchard	82	80	85	82	75	77								481	479	479	478	19	4
Hidden Creek	63	73	70	68	69	79								422	421	421	454	3	2
Manchester	74	92	89	70	67	72								464	460	460	453	5	2
Mullenix Ridge	83	67	71	57	80	74								432	433	433	424	4	5
Olalla	44	62	47	53	52	58								316	317	317	333	4	8
Orchard Heights	92	79	77	121	122	134								625	626	626	659	6	5
Sidney Glen	68	80	85	74	76	84								467	463	463	479	2	8
South Colby	59	64	52	58	46	54								333	330	330	333	2	
Sunnyslope	91	108	76	90	73	74								512	516	516	487		3
SUBTOTAL	745	786	726	754	751	780								4542	4535	4535	4566	52	44
Cedar Heights							216	239	239					694	693	693	724		7
John Sedgwick							275	239	248					762	765	765	741	1	1
Marcus Whitman							259	242	217					718	722	722	667		4
SUBTOTAL							750	720	704					2174	2180	2180	2132	1	12
South Kitsap HS	1	1	2	1					1	649	624	564	542	2385	2411	2411	2391		12
Discovery											24	36	104	164	168	168	131		2
Explorer Academy	4	2	3	5	5	10	7	14	13	22	29	46	28	188	179	179	198		1
SK iGrad											4	2	18	24	23	23	39		
Connections Acad								27	48	99	78	56	20	328	227	227	0		
SUBTOTAL	5	3	5	6	5	10	7	41	62	770	759	704	712	3089	3008	3008	2759		15
Adjustments														-1	-1	-1	-1		
ALE														1	-3	-2	-4		
Kitsap Detention	0													0	0	0	0		
SUBTOTAL	0													0	-3	-3	-5		
TOTALS	750	789	731	760	756	790	757	761	766	770	759	704	709	9802	9718	9718	9455	53	71

Running Start in College Head Count (not included above) Bilingual Head Count (included above) ALE Head Count (included above)**

School	Full Time	Part Time	Total
Home Based	43	0	43
Explorer Academy	0	7	7
Discovery	0	1	1
South Kitsap HS	119	71	190
TOTAL	162	79	241

Bilingual	Transitioned Out
192	38

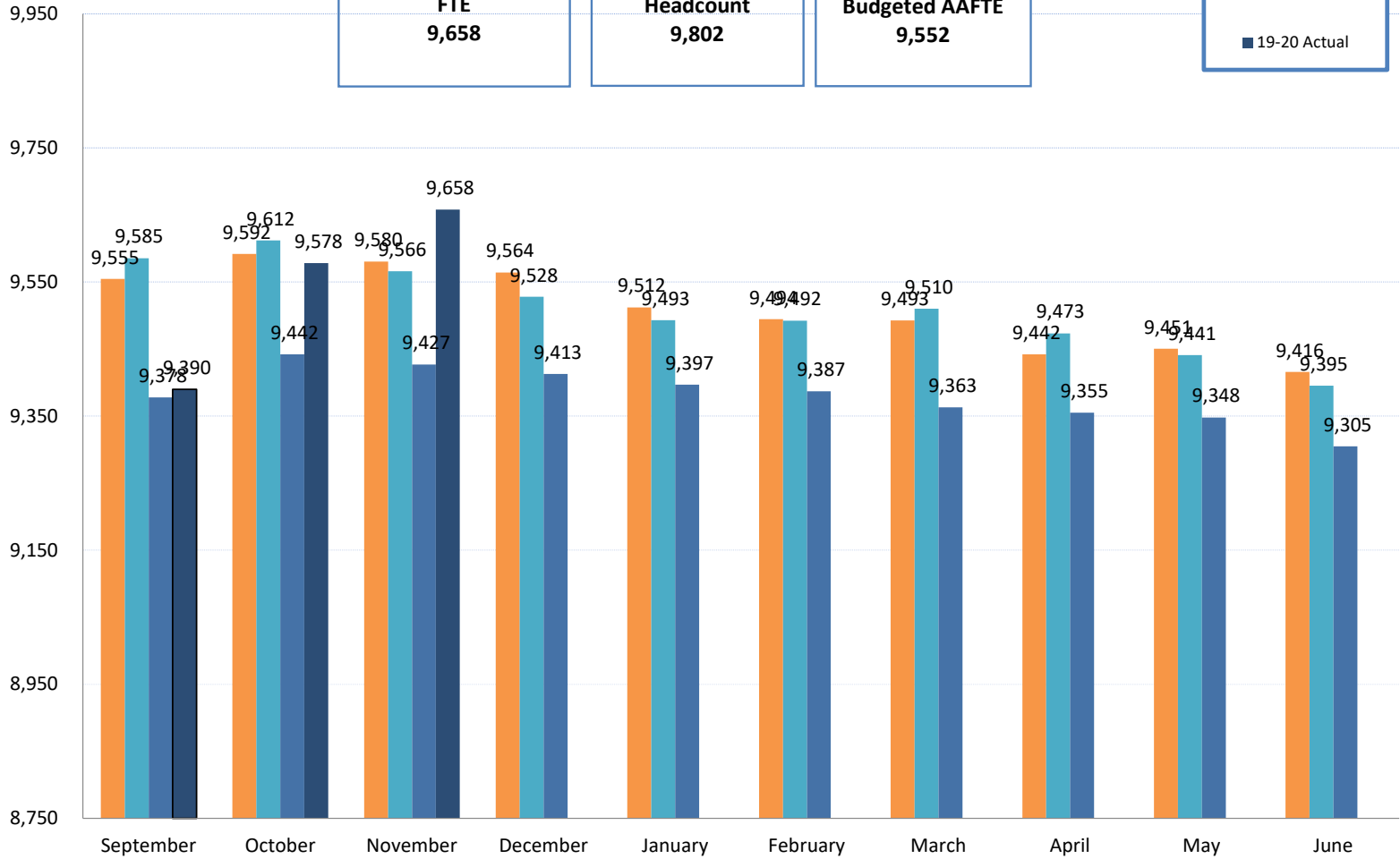
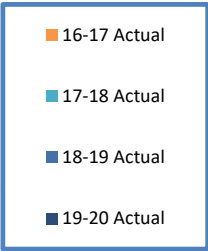
***Excludes adjustments**

School	Total
Connections Academy	328
Discovery	164
SK iGrad	24
Explorer Academy	188
TOTAL	704

South Kitsap School District

FTE Enrollment Comparison Report as of November 2019

November 2019 FTE 9,658	November 2019 Headcount 9,802	2019-20 Budgeted AAFTE 9,552
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Enrollment FTE Summary

November 01, 2019

School	K	1	2	3	4	5	6	7	8	9	10	11	12	Total FTE	Prior Month	Prior Oct 1	Prior June	
Burley-Glenwood	88.10	81.00	73.02	81.00	91.00	74.00								488.12	489.02	489.02	465.02	
East Port Orchard	81.07	77.41	85.00	82.00	75.00	77.00								477.48	475.48	475.48	478.18	
Hidden Creek	62.02	73.00	70.00	68.00	69.00	79.00								421.02	420.02	420.02	454.00	
Manchester	74.00	92.00	89.00	70.00	67.00	72.00								464.00	460.00	460.00	450.10	
Mullenix Ridge	83.00	67.00	70.12	57.00	79.12	74.00								430.24	431.24	431.24	423.06	
Olalla	43.00	62.00	47.00	53.00	52.00	58.00								315.00	316.00	316.00	333.00	
Orchard Heights	92.00	79.00	76.10	121.00	122.00	134.00								624.10	625.10	625.10	659.00	
Sidney Glen	68.00	80.00	84.02	74.05	76.00	84.00								466.07	462.07	462.07	478.07	
South Colby	59.00	62.12	52.00	58.00	46.00	54.00								331.12	328.12	328.12	332.02	
Sunnyslope	90.47	108.00	76.00	90.09	73.00	74.00								511.56	515.56	515.56	485.12	
SUBTOTAL	740.66	781.53	722.26	754.14	750.12	780.00								4528.71	4522.61	4522.61	4557.57	
Cedar Heights							215.15	238.30	238.60					692.05	691.05	691.05	722.75	
John Sedgwick							274.44	239.26	248.36					762.06	765.06	765.06	742.98	
Marcus Whitman							257.72	241.54	215.16					714.42	718.42	718.42	664.78	
SUBTOTAL							747.31	719.10	702.12					2168.53	2174.53	2174.53	2130.51	
South Kitsap HS	1.00	1.00	2.00	1.00						1.00	647.38	621.90	529.71	472.63	2277.62	2306.98	2306.98	2272.85
Discovery												24.00	35.92	102.14	162.06	166.10	166.10	129.20
Explorer Academy	4.00	2.00	3.00	4.86	5.00	10.00	6.28	13.10	13.11	19.52	27.24	38.56	25.61	172.28	162.97	162.97	177.42	
SK iGrad												4.00	2.00	18.00	24.00	23.00	23.00	39.00
Connections Acad								27.00	48.00	99.00	78.00	56.00	20.00	328.00	227.00	227.00	0.00	
SUBTOTAL	5.00	3.00	5.00	5.86	5.00	10.00	6.28	40.10	62.11	765.90	755.14	662.19	638.38	2963.96	2886.05	2886.05	2618.47	
Adjustments														-1.00	-1.87	-1.87	0.33	
ALE														1.00	-4.87	-4.87	-1.00	
Kitsap Detention	0.00													0.00	0.00	0.00	0.00	
SUBTOTAL	0.00													0.00	-6.74	-6.74	-0.67	
TOTALS	745.66	784.53	727.26	760.00	755.12	790.00	753.59	759.20	764.23	765.90	755.14	662.19	635.38	9658.20	9576.45	9576.45	9305.88	

Running Start in College FTE (not included above)

School	Voc FTE	Non-Voc FTE	Total
Home Based	4.34	35.57	39.91
Explorer Academy	0.00	6.01	6.01
Discovery	0.00	0.60	0.60
South Kitsap HS	7.17	170.15	177.32
TOTAL	11.51	212.33	223.84

Vocational FTE (included above)*

7-8 Voc FTE	9-12 Voc FTE
245.40	629.07

*Excludes adjustments

ALE FTE (included above)*

School	Total
Connections Academy	328
Discovery	162.06
SK iGrad	24
Explorer Academy	172.28
TOTAL	686.34

SOUTH KITSAP SCHOOL DISTRICT
November 2019 - YTD FUND BUDGET STATUS REPORTS

25%

	2019-20 Budget	YTD 11/30/2019	\$ Variance	Monthly % Budget	% Of Year Elapsed
<u>General Fund</u>					
Beginning Fund Balance	\$ 13,749,475	\$ 17,573,938	\$ 3,824,463		
Revenues	151,698,341	33,894,012	\$ (117,804,329)	22.34%	25%
Expenditures	156,678,529	36,388,812	\$ (120,289,717)	23.23%	25%
Transfers Out	135,000	-	\$ (135,000)	0.00%	
Ending Fund Balance	\$ 8,634,287	\$ 15,079,138	\$ 6,444,851		
<u>Capital Projects Fund</u>					
Beginning Fund Balance	\$ 1,210,520	\$ 1,712,497	\$ 501,977		
Revenues	5,799,737	2,541,189	\$ (3,258,548)	43.82%	25%
Expenditures	6,500,340	302,463	\$ (6,197,877)	4.65%	25%
Transfers In			\$ -		
Transfers Out	395,000		\$ (395,000)		
Ending Fund Balance	\$ 114,917	\$ 3,951,222	\$ 3,836,305		
<u>Debt Service Fund</u>					
Beginning Fund Balance	\$ 2,100	\$ 2,154	\$ 54		
Revenues	530,100	12	\$ (530,088)	0.00%	25%
Expenditures	530,000	-	\$ (530,000)	0.00%	25%
Transfers In			\$ -		
Ending Fund Balance	\$ 2,200	\$ 2,166	\$ (34)		
<u>ASB Fund</u>					
Beginning Fund Balance	\$ 618,317	\$ 748,616	\$ 130,299		
Revenues	1,457,807	315,007	\$ (1,142,800)	21.61%	25%
Expenditures	1,545,226	184,574	\$ (1,360,652)	11.94%	25%
Transfers In	-		\$ -		
Ending Fund Balance	\$ 530,898	\$ 879,048	\$ 348,150		
<u>Transportation Vehicle Fund</u>					
Beginning Fund Balance	\$ 621,250	\$ 622,069	\$ 819		
Revenues	656,000	147,113	\$ (508,887)	22.43%	25%
Expenditures	1,250,000	609,659	\$ (640,341)	48.77%	25%
Transfers In			\$ -		
Ending Fund Balance	\$ 27,250	\$ 159,524	\$ 132,274		

Budget = School Board approved budget for fiscal year

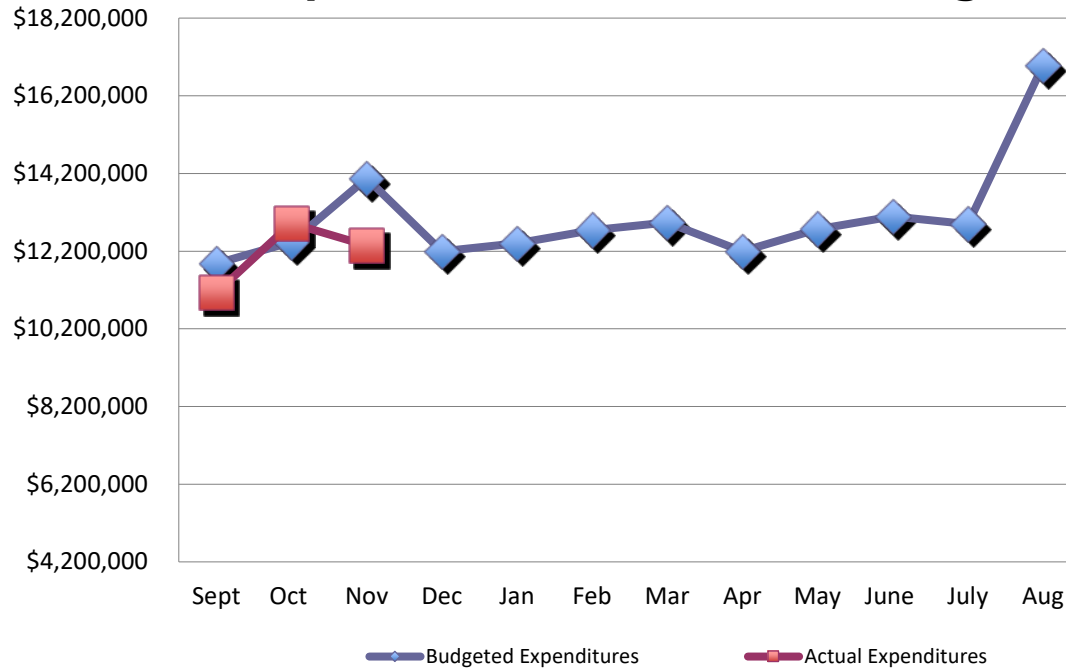
Actual = Fiscal year-to-date totals to the date of the report.

\$ Variance - The difference between the annual budget and year-to-date amounts.

% Budget = the amount received / spent year-to-date as a percentage of the annual budget.

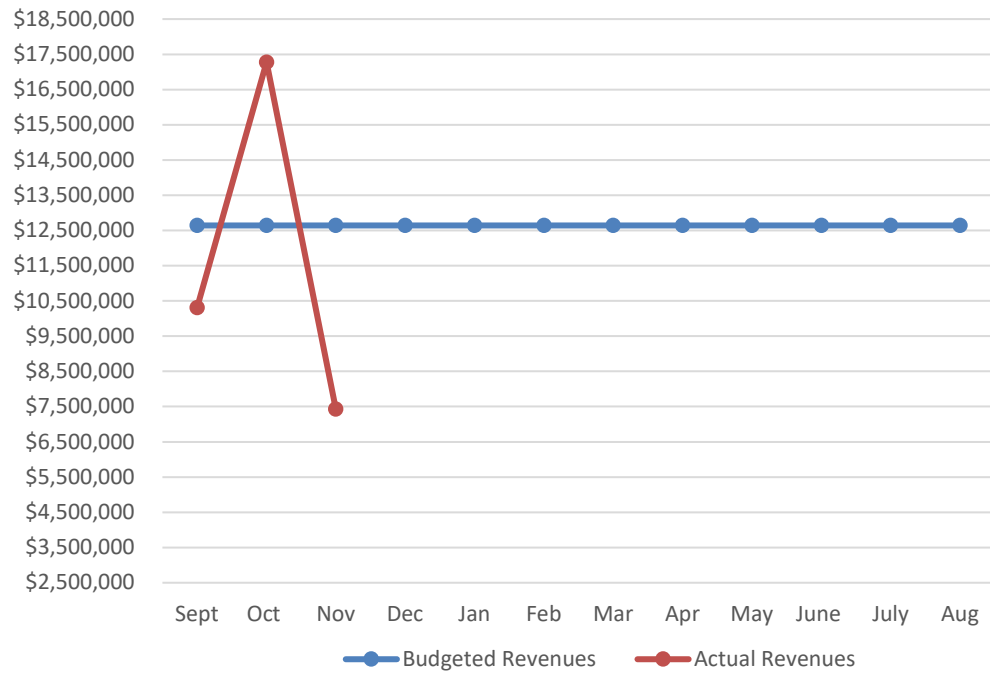
% Year = The months reported as a percentage of the 12-month fiscal year.

Expenditure Actual vs Budget

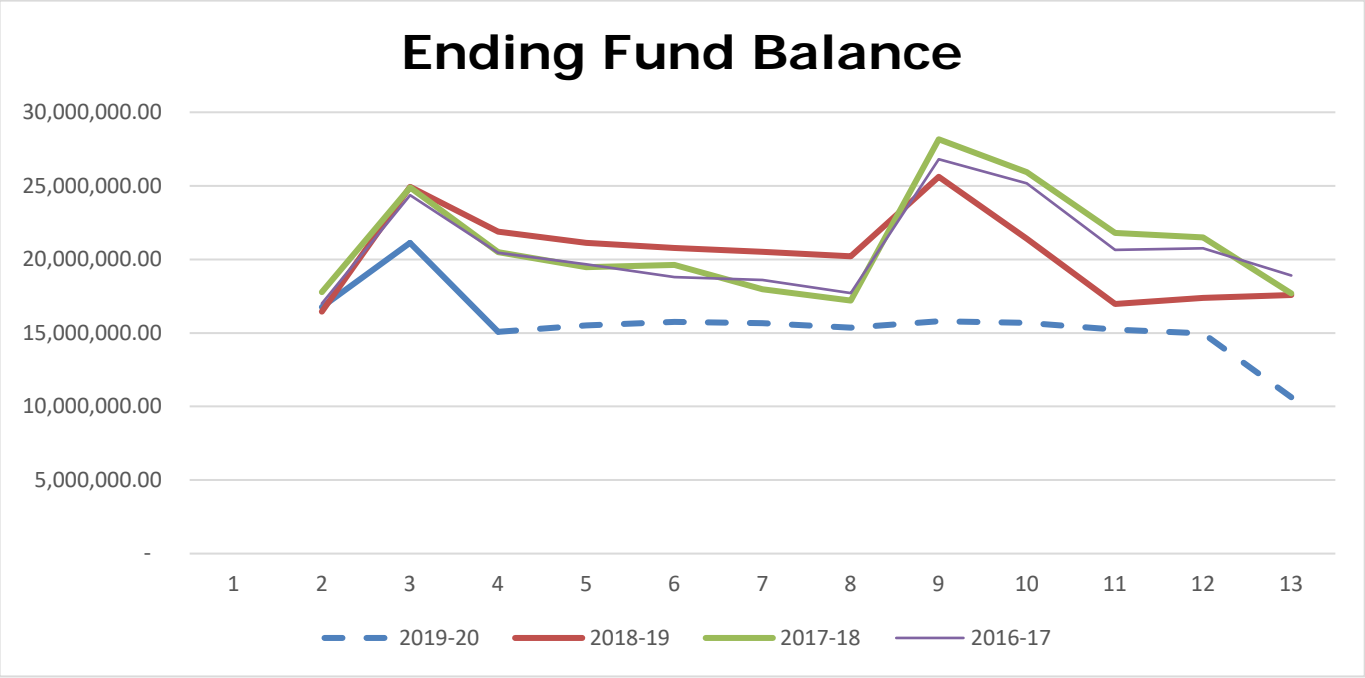


EXPENDITURES	
Actual Expenditures Year to Date	\$ 36,388,812
Budgeted Expenditures Year to Date	\$ 38,390,823
Difference	\$ 2,002,010

Revenue Actual vs Budget



REVENUES		
Actual Revenue Year to Date	\$	35,024,064
Budgeted Revenue Year to Date	\$	37,924,585
Difference	\$	(2,900,521)



Ending Fund Balances			
2019-20	\$	8,634,287.00	BUDGETED
2018-19	\$	17,573,937.73	
2017-18	\$	17,686,537.79	
2016-17	\$	18,911,014.11	

General Fund

Summary of Expenditures by Program

FY 2019-20

REPORT DATE 11/30/2019

Program	Title	Revised Budget	Current	YTD	Balance	% To Date
01	BASIC EDUCATION	77,807,025.00	6,113,518.80	18,230,343.48	59,427,133.52	23%
02	ALTERNATIVE LEARNING	3,059,808.00	239,342.03	722,192.55	2,337,615.45	24%
21	SPECIAL EDUCATION	21,212,923.00	1,777,011.64	4,549,572.12	16,663,350.88	21%
22	SPED INFANTS/TODDLERS SUPPLEMENT	950,000.00	213,615.34	213,615.34	736,384.66	22%
24	SPED SUPPLEMENETAL	2,713,872.00	348,420.67	999,373.67	1,714,498.33	37%
29	SPED FEDERAL IMPACT AID	0	0	0	0.00	
31	HS CAREER & TECHNICAL	5,108,538.00	446,655.44	1,334,437.53	3,774,100.47	26%
34	MS CAREER & TECHNICAL	2,372,874.00	150,468.50	436,565.87	1,936,308.13	18%
38	VOCATIONAL, FEDERAL	60,458.00	9,069.67	18,462.28	43,445.72	31%
51	DISADVANTAGED	1,657,972.00	111,869.53	317,221.78	1,340,750.22	19%
52	SCHOOL IMPROVEMENT	326,344.00	18,525.64	57,181.46	269,162.54	18%
55	LEARNING ASSISTANCE	2,817,739.00	209,879.67	639,769.38	2,177,969.62	23%
58	SPECIAL & PILOT PROGRAMS	1,018,046.00	35,039.64	58,785.65	959,260.35	6%
61	FEDERAL HEAD START	27,883.00	1,678.92	4,589.84	23,293.16	16%
64	LIMITED ENGLISH	36,404.00	181.56	181.56	36,222.44	0%
65	TRANSITIONAL BILINGUAL	293,143.00	19,991.92	67,330.00	225,813.00	23%
68	INDIAN ED	54,789.00	4,192.64	12,593.17	42,195.83	23%
73	SUMMER SCHOOL	49,007.00	0	2822.95	46,184.05	6%
74	HIGHLY CAPABLE	1,439,374.00	105,254.42	291,597.50	1,147,776.50	20%
79	OTHER INSTRUCTIONAL	5,011,067.00	21,980.47	94,912.10	5,108,110.90	2%
86	COMMUNITY SCHOOLS	24,045.00	120.89	120.89	23,924.11	1%
89	OTHER COMMUNITY SERVICES	914,022.00	60,450.43	101,098.41	812,923.59	11%
97	SUPPORT SERVICES	18,822,639.00	1,447,522.56	5,428,969.22	13,349,811.78	29%
98	FOOD SERVICES	4,038,484.00	316,699.65	906,095.72	3,132,388.28	22%
99	PUPIL TRANSPORTATION	6,862,073.00	691,448.59	1,900,979.71	4,961,093.29	28%
*****	REPORT TOTALS	\$ 156,678,529	\$ 12,342,939	\$ 36,388,812	\$ 120,289,717	23.23%

General Fund

Summary of Expenditures by Object

FY 2019-20

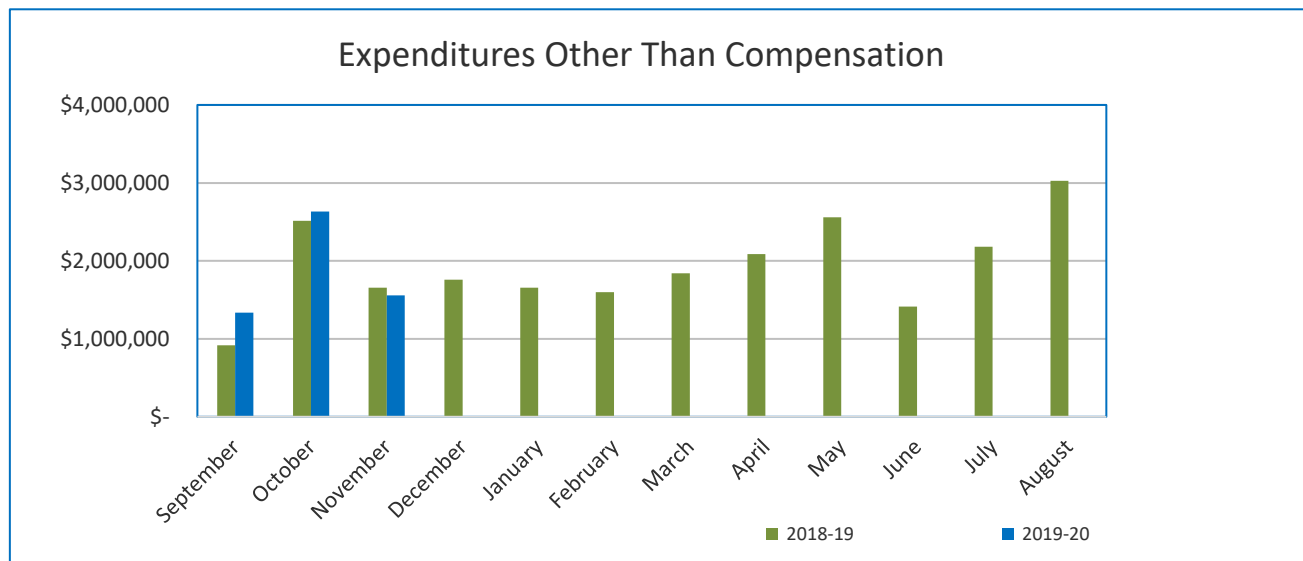
REPORT DATE 11/30/2019

Object	Title	Budget	Current	YTD	Balance	% To Date
2000	CERTIFICATED SALARIES	65,564,939.26	5,573,206.94	16,303,245.21	49,259,133.05	16.39
3000	CLASSIFIED SALARIES	24,121,708.00	2,291,211.20	6,078,911.30	18,042,396.70	15.74
4000	EMPLOYEE BENEFITS	37,505,294.74	2,923,139.10	8,479,550.67	29,024,628.07	14.84
5000	SUPPLIES& INST RESOURCES	12,875,669.03	467,550.56	1,580,024.06	11,356,171.97	8.61
7000	CONTRACTUAL SERVICES	15,512,643.16	1,042,021.97	3,841,579.33	11,634,613.83	17.74
8000	TRAVEL	504,847.00	28,204.60	59,110.01	425,736.99	7.59
9000	CAPITAL OUTLAY	593,427.81	17,604.25	46,391.60	547,036.21	4.85
*****	REPORT TOTALS	\$ 156,678,529	\$ 12,342,939	\$ 36,388,812	\$ 120,289,717	23.23%

General Fund

Comparison of Expenditures Other Than Compensation

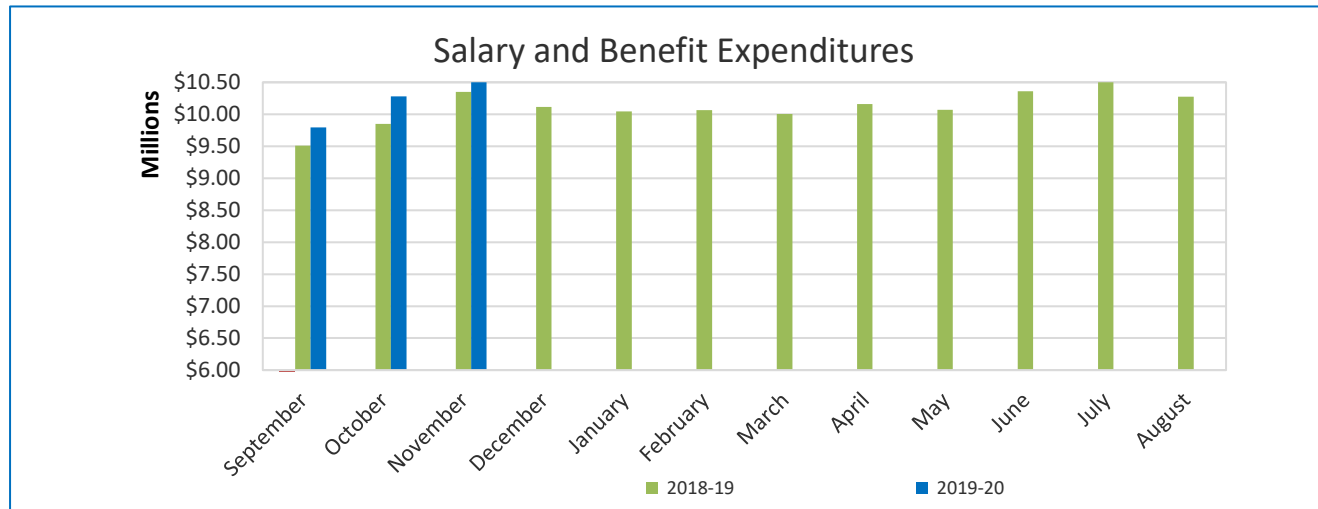
Month	2018-19	2019-20	Variance
September	\$ 919,144	\$ 1,336,909	\$ 417,765
October	\$ 2,512,530	\$ 2,634,815	\$ 122,285
November	\$ 1,657,395	\$ 1,555,381	\$ (102,014)
December	\$ 1,759,954		\$ (1,759,954)
January	\$ 1,655,021		\$ (1,655,021)
February	\$ 1,599,203		\$ (1,599,203)
March	\$ 1,840,535		\$ (1,840,535)
April	\$ 2,088,511		\$ (2,088,511)
May	\$ 2,558,609		\$ (2,558,609)
June	\$ 1,412,996		\$ (1,412,996)
July	\$ 2,181,509		\$ (2,181,509)
August	\$ 3,025,895		\$ (3,025,895)
Total	\$ 23,211,302	\$ 5,527,105	\$ (17,684,197)
Budget	\$ 28,453,986	\$ 29,715,079	
% Actual Vs. Budget	81.6%	18.6%	



General Fund

Salary and Benefit Expenditures

Month	2018-19	2019-20	Variance
September	\$ 9,507,903	\$ 9,792,794	\$ 284,891
October	\$ 9,851,508	\$ 10,281,356	\$ 429,848
November	\$ 10,349,125	\$ 10,787,557	\$ 438,432
December	\$ 10,115,893		\$ (10,115,893)
January	\$ 10,043,359		\$ (10,043,359)
February	\$ 10,064,176		\$ (10,064,176)
March	\$ 10,002,981		\$ (10,002,981)
April	\$ 10,161,038		\$ (10,161,038)
May	\$ 10,067,403		\$ (10,067,403)
June	\$ 10,361,530		\$ (10,361,530)
July	\$ 10,635,046		\$ (10,635,046)
August	\$ 10,275,892		\$ (10,275,892)
Total	\$ 121,435,854	\$ 30,861,707	\$ (90,574,147)
Budget	\$ 122,661,577	\$ 126,963,450	
% Actual Vs. Budget	99.0%	24.3%	



Glossary

Enrollment– FTE. Each individual student who is enrolled full time in each of the prescribed count days for the school months running from September through June. To be full-time, a student must be enrolled to attend school for a given number of minutes each day.

Enrollment – Headcount. Each individual student who is enrolled less than full time in each of the prescribed count days for the school months running from September through June.

Fund – General. The fund that is available for any legally authorized purpose and which is therefore used to account for all revenues and all activities not provided for in other funds. The general fund is used to finance the ordinary operations of a school system.

Fund – Capital Projects. This fund is used to account for all moneys and resources set aside for the acquisition of fixed assets through construction and remodeling projects.

Fund – Debt Service. The fund that is used to account for the redemption of outstanding bonds and the payment of interest incurred by the bonds.

Fund – Special Revenue. A fund used to account for the proceeds of specific revenue sources, (other than private-purpose trusts or major capital projects) that are legally restricted to expenditure for specified purposes.

Fund – Transportation Vehicle. The fund is used to account for expenditures for the purchase, major repair, rebuilding, and related debt service incurred for pupil transportation equipment.

The South Kitsap School District provides equal educational and employment opportunity without regard to race, creed, religion, color, national origin, age, honorably-discharged veteran or military status, sex, sexual orientation – including gender expression or identity, marital status, or the presence of any sensory, mental, or physical disability, the use of a trained dog guide or service animal by a person with a disability. Equal access to activities, facilities and program is provided to the Boy Scouts of America and other designated youth groups. District procedure complies with all applicable state and federal laws.

The Title IX Officer and Section 504 Coordinator with the responsibility for monitoring, auditing and ensuring compliance with this policy are: Compliance/ADA/Title IX Coordinator: Jerry Holsten, Executive Director of Human Resources 2689 Hoover Avenue SE, Port Orchard, WA 98366 360-874-7006, holsten@skschools.org Section 504 Coordinator: Robin Christman, Assistant Director Office of Special Services, 2689 Hoover Avenue SE, Port Orchard, WA 98366 360-874-3627, christmanr@skschools.org