



SOUTH KITSAP
SCHOOL DISTRICT

BUDGET STATUS REPORTS

as of

October 2019

Submitted by:

Andrea Nokell
Director of Business Services

And

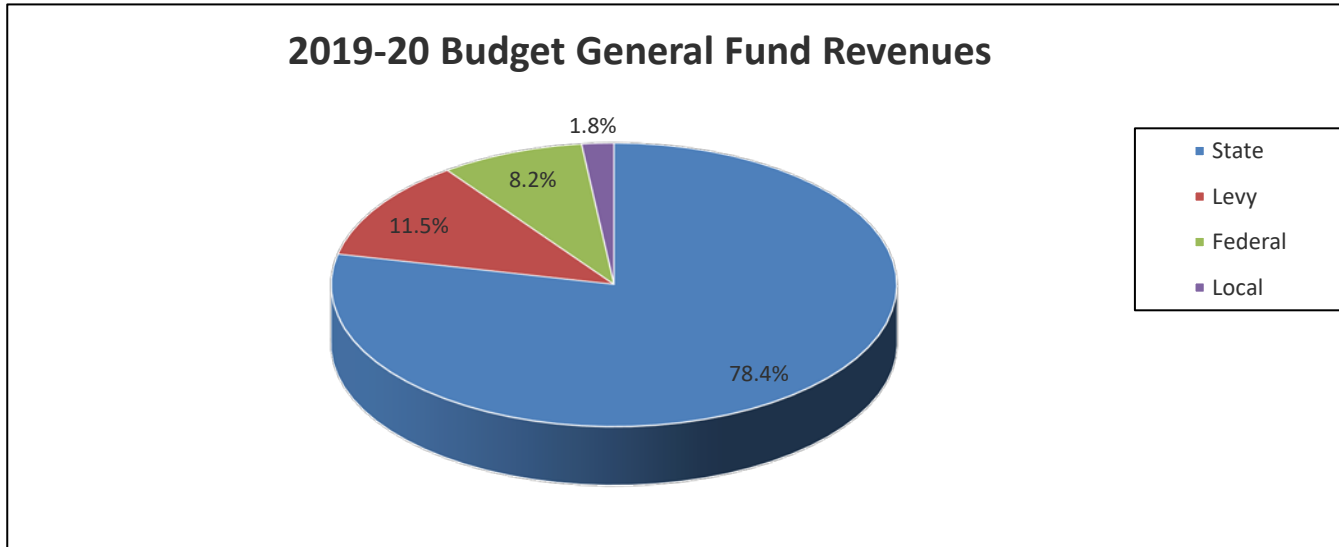
Jennifer Farmer
Assistant Superintendent of Business Operations

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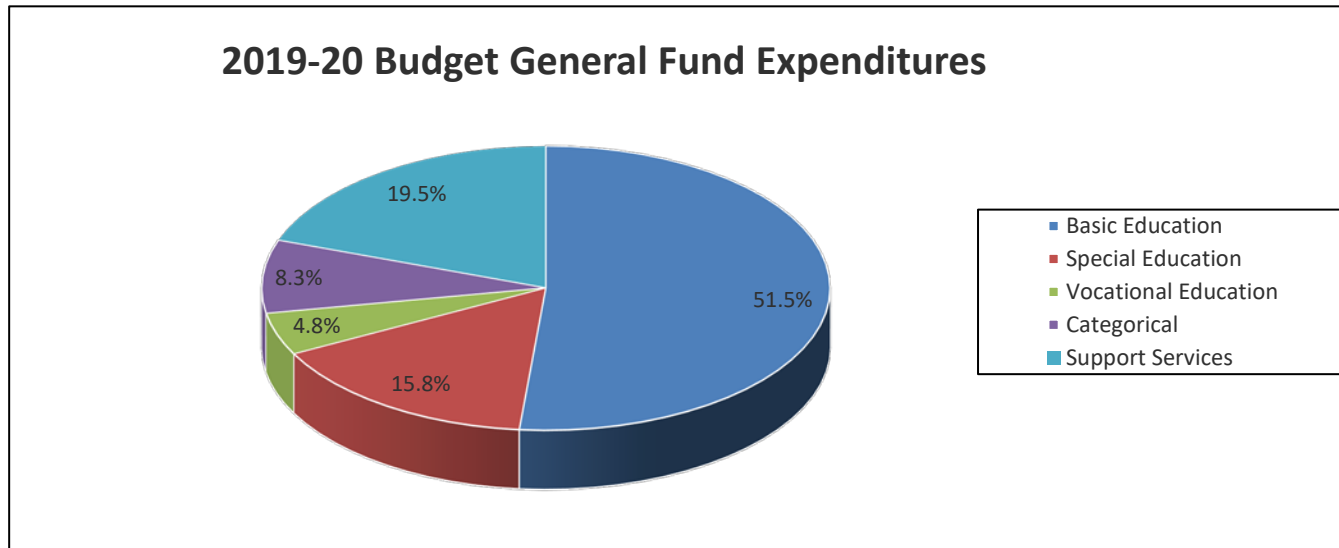
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GENERAL FUND

Budget Information

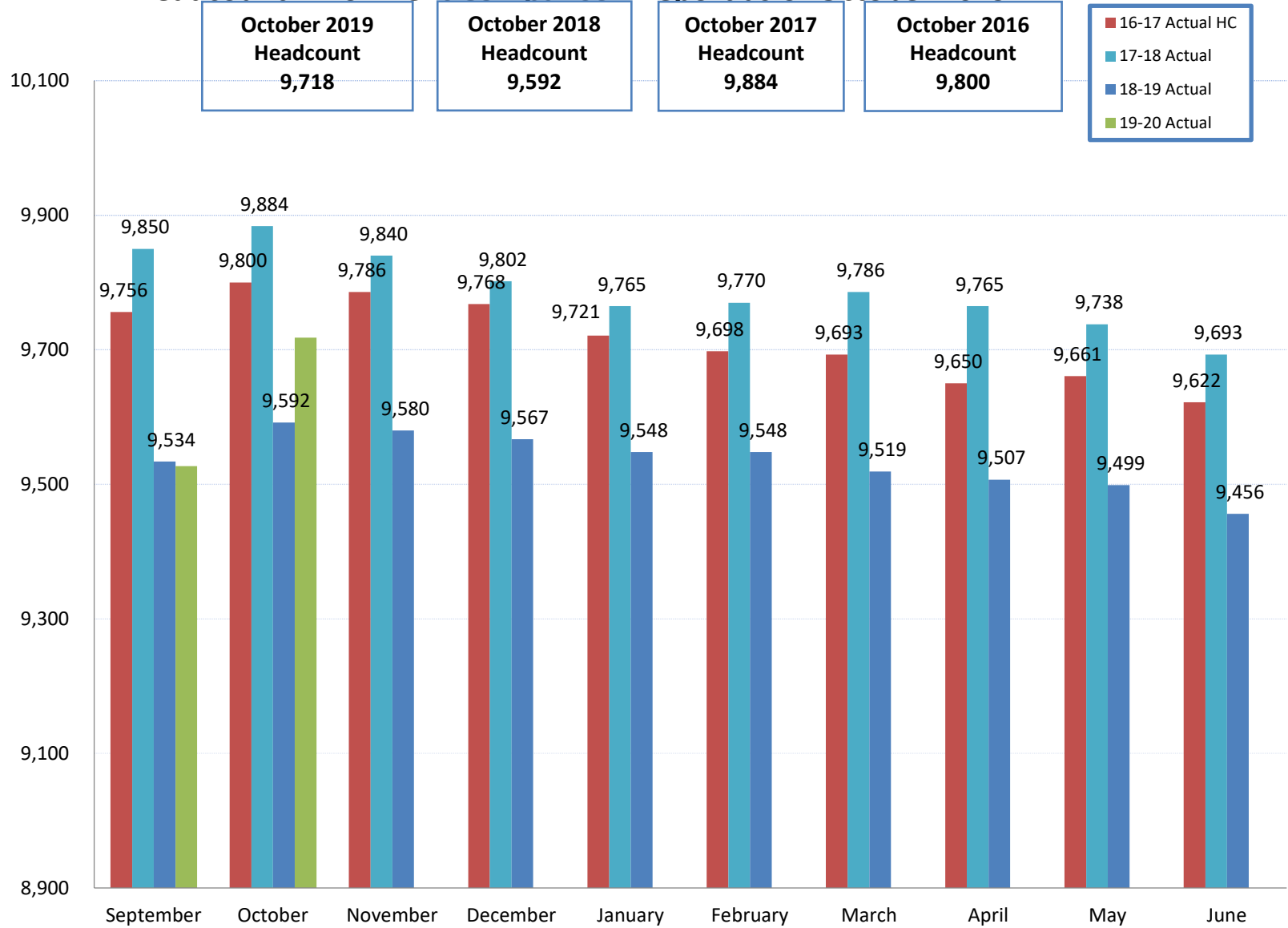


**** Excludes Sale of Equipment**



**** Excludes Transfers Out**

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



Enrollment Head Count Summary

October 01, 2019

School	K	1	2	3	4	5	6	7	8	9	10	11	12	Total HC	Prior Month	Oct 1	Prior June	Open Enroll	Out of District
Burley-Glenwood	88	82	72	81	92	75								490	488	470	466	7	7
East Port Orchard	81	80	85	80	75	78								479	468	474	478	19	4
Hidden Creek	62	74	69	69	69	78								421	425	451	454	3	2
Manchester	73	92	88	68	67	72								460	462	441	453	5	2
Mullenix Ridge	82	68	71	57	81	74								433	431	427	424	4	5
Olalla	45	62	47	53	52	58								317	321	334	333	4	8
Orchard Heights	91	79	78	121	121	136								626	625	655	659	6	5
Sidney Glen	68	77	83	74	77	84								463	458	488	479	2	8
South Colby	57	64	52	58	46	53								330	330	328	333	2	
Sunnyslope	91	107	77	91	76	74								516	509	485	487		3
SUBTOTAL	738	785	722	752	756	782								4535	4517	4553	4566	52	44
Cedar Heights							216	237	240					693	693	724	724		7
John Sedgwick							275	240	250					765	765	745	741	1	1
Marcus Whitman							258	245	219					722	722	669	667		4
SUBTOTAL							749	722	709					2180	2180	2138	2132	1	12
South Kitsap HS	1	1	2	1					1	657	628	572	548	2411	2428	2524	2391		12
Discovery											27	37	104	168	166	173	131		2
Explorer Academy	4	3	3	5	5	10	7	12	12	21	28	44	25	179	169	182	198		1
SK iGrad											5	2	16	23	24	30	39		
Connections Acad								19	41	61	54	41	11	227	48		0		
SUBTOTAL	5	4	5	6	5	10	7	31	54	739	742	696	704	3008	2835	2909	2759		15
Adjustments					-1									-1	-8	-13	-1		
ALE										-1	-1	-2		-4	-5	-4	-1		
Kitsap Detention	0													0	0	0	0		
SUBTOTAL	0				-1						-1	-1	-2	-5	-13	-17	-2		
TOTALS	743	789	727	758	760	792	756	753	763	739	741	695	702	9718	9519	9583	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	2	2
South Kitsap HS	117	73	190
Total	160	82	242

Bilingual	Transitioned Out
202	38

*Excludes adjustments

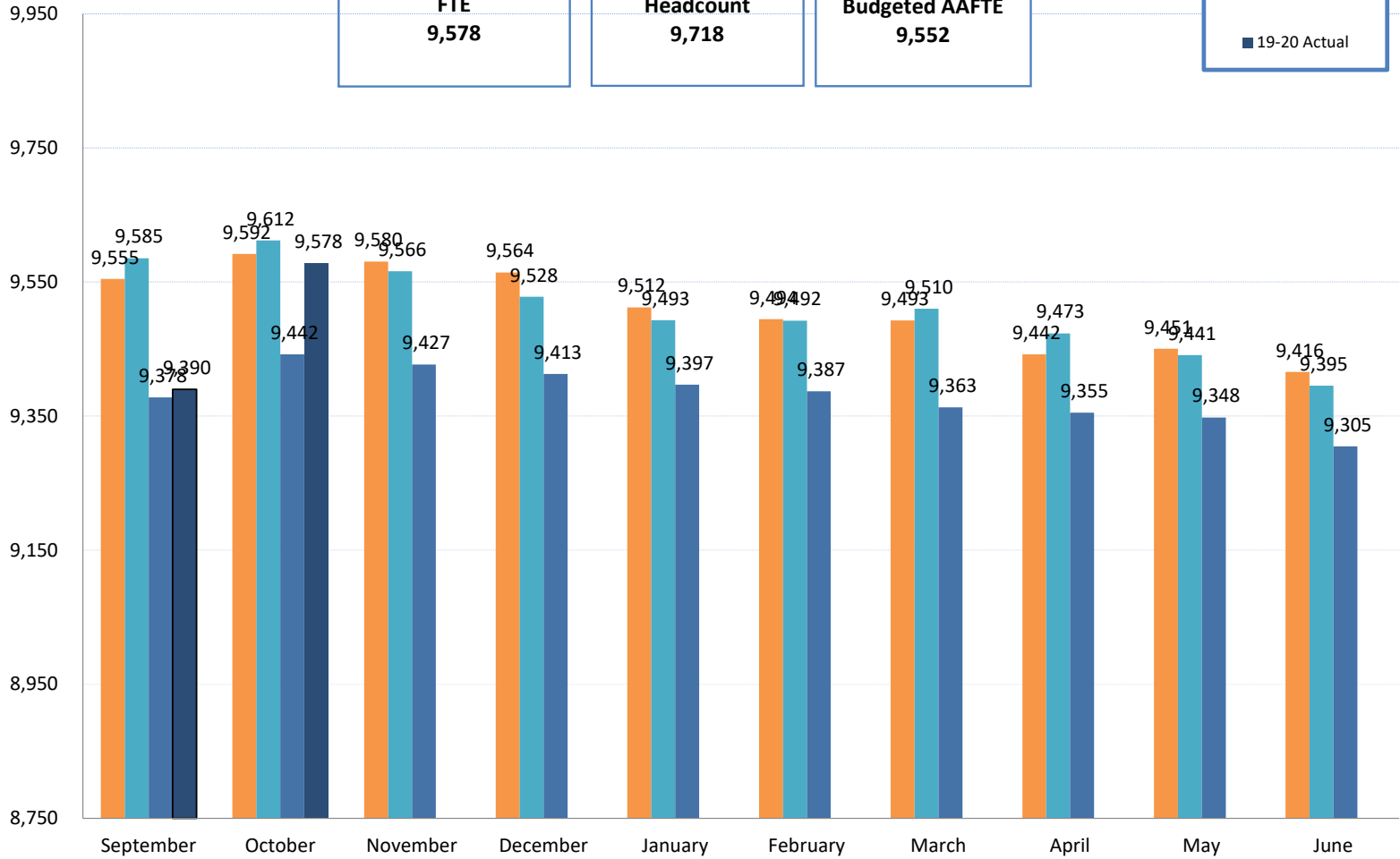
School	Total
Connections Academy	227
Discovery	168
SK iGrad	23
Explorer Academy	179
Total	597

South Kitsap School District

FTE Enrollment Comparison Report as of October 2019

October 2019 FTE 9,578	October 2019 Headcount 9,718	2019-20 Budgeted AAFTE 9,552
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- 16-17 Actual
- 17-18 Actual
- 18-19 Actual
- 19-20 Actual



Enrollment FTE Summary

October 01, 2019

School	K	1	2	3	4	5	6	7	8	9	10	11	12	Total FTE	Prior Month	Oct 1	Prior June
Burley-Glenwood	88.00	82.00	71.02	81.00	92.00	75.00								489.02	487.02	469.02	465.02
East Port Orchard	80.07	77.41	85.00	80.00	75.00	78.00								475.48	468.18	474.18	478.18
Hidden Creek	61.02	74.00	69.00	69.00	69.00	78.00								420.02	424.02	451.00	454.00
Manchester	73.00	92.00	88.00	68.00	67.00	72.00								460.00	462.00	439.10	450.10
Mullenix Ridge	82.00	68.00	70.12	57.00	80.12	74.00								431.24	430.02	424.14	423.06
Olalla	44.00	62.00	47.00	53.00	52.00	58.00								316.00	321.00	330.26	333.00
Orchard Heights	91.00	79.00	77.10	121.00	121.00	136.00								625.10	624.10	655.00	659.00
Sidney Glen	68.00	77.00	82.02	74.05	77.00	84.00								462.07	458.05	486.74	478.07
South Colby	57.00	62.12	52.00	58.00	46.00	53.00								328.12	328.13	328.00	332.02
Sunnyslope	90.47	107.00	77.00	91.09	76.00	74.00								515.56	507.66	480.28	485.12
SUBTOTAL	734.56	780.53	718.26	752.14	755.12	782.00								4522.61	4510.18	4537.72	4557.57
Cedar Heights							215.15	236.45	239.45					691.05	691.60	723.50	722.75
John Sedgwick							274.44	240.26	250.36					765.06	764.34	746.08	742.98
Marcus Whitman							256.72	244.54	217.16					718.42	719.70	669.06	664.78
SUBTOTAL							746.31	721.25	706.97					2174.53	2175.64	2138.64	2130.51
South Kitsap HS	1.00	1.00	2.00	1.00					1.00	657.12	626.64	537.67	479.55	2306.98	2318.57	2400.38	2272.85
Discovery											27.00	36.92	102.18	166.10	163.84	168.88	129.20
Explorer Academy	4.00	3.00	3.00	4.86	5.00	10.00	6.28	10.95	12.26	18.52	26.24	36.57	22.29	162.97	153.70	164.23	177.42
SK iGrad											5.00	2.00	16.00	23.00	24.00	29.85	39.00
Connections Acad								19.00	41.00	61.00	54.00	41.00	11.00	227.00	48.00		0.00
SUBTOTAL	5.00	4.00	5.00	5.86	5.00	10.00	6.28	29.95	54.26	736.64	738.88	654.16	631.02	2886.05	2708.11	2763.34	2618.47
Adjustments					-1.00									-1.00	-6.45	-2.06	0.33
ALE											-1.00	-0.87	-2.00	-3.87	-5.00	-4.00	-1.00
Kitsap Detention	0.00													0.00	0.00	0.00	0.00
SUBTOTAL	0.00				-1.00						-1.00	-0.87	-2.00	-4.87	-11.45	-6.06	-0.67
TOTALS	739.56	784.53	723.26	758.00	759.12	792.00	752.59	751.20	761.23	736.64	737.88	653.29	629.02	9578.32	9382.48	9433.64	9305.88

Running Start in College FTE (not included above)

School	Voc FTE	Non-Voc FTE	Total
Home Based	4.07	35.70	39.77
Explorer Academy	0.00	6.34	6.34
Discovery	0.00	1.20	1.20
South Kitsap HS	7.17	171.02	178.19
TOTAL	11.24	214.26	225.50

Vocational FTE (included above)*

7-8 Voc FTE	9-12 Voc FTE
247.59	638.82

*Excludes adjustments

ALE FTE (included above)*

School	Total
Connections Academy	227
Discovery	166.1
SK iGrad	23
Explorer Academy	162.97
TOTAL	579.07

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

	2019-20 Budget	YTD 9/30/2019	\$ 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	26,441,323	\$ (125,257,018)	17.43%	17%
Expenditures	156,678,529	24,045,874	\$ (132,632,655)	15.35%	17%
Transfers Out	135,000	-	\$ (135,000)	0.00%	
Ending Fund Balance	\$ 8,634,287	\$ 19,969,387	\$ 11,335,100		
<u>Capital Projects Fund</u>					
Beginning Fund Balance	\$ 1,210,520	\$ 1,712,497	\$ 501,977		
Revenues	5,799,737	2,250,026	\$ (3,549,711)	38.80%	17%
Expenditures	6,500,340	13,870	\$ (6,486,470)	0.21%	17%
Transfers In			\$ -		
Transfers Out	395,000		\$ (395,000)		
Ending Fund Balance	\$ 114,917	\$ 3,948,653	\$ 3,833,736		
<u>Debt Service Fund</u>					
Beginning Fund Balance	\$ 2,100	\$ 2,154	\$ 54		
Revenues	530,100	7	\$ (530,093)	0.00%	17%
Expenditures	530,000	-	\$ (530,000)	0.00%	17%
Transfers In			\$ -		
Ending Fund Balance	\$ 2,200	\$ 2,161	\$ (39)		
<u>ASB Fund</u>					
Beginning Fund Balance	\$ 618,317	\$ 748,616	\$ 130,299		
Revenues	1,457,807	261,525	\$ (1,196,282)	17.94%	17%
Expenditures	1,545,226	115,149	\$ (1,430,077)	7.45%	17%
Transfers In	-		\$ -		
Ending Fund Balance	\$ 530,898	\$ 894,992	\$ 364,094		
<u>Transportation Vehicle Fund</u>					
Beginning Fund Balance	\$ 621,250	\$ 622,069	\$ 819		
Revenues	656,000	1,185	\$ (654,815)	0.18%	17%
Expenditures	1,250,000	609,659	\$ (640,341)	48.77%	17%
Transfers In			\$ -		
Ending Fund Balance	\$ 27,250	\$ 13,596	\$ (13,654)		

Budget = School Board approved budget for fiscal year

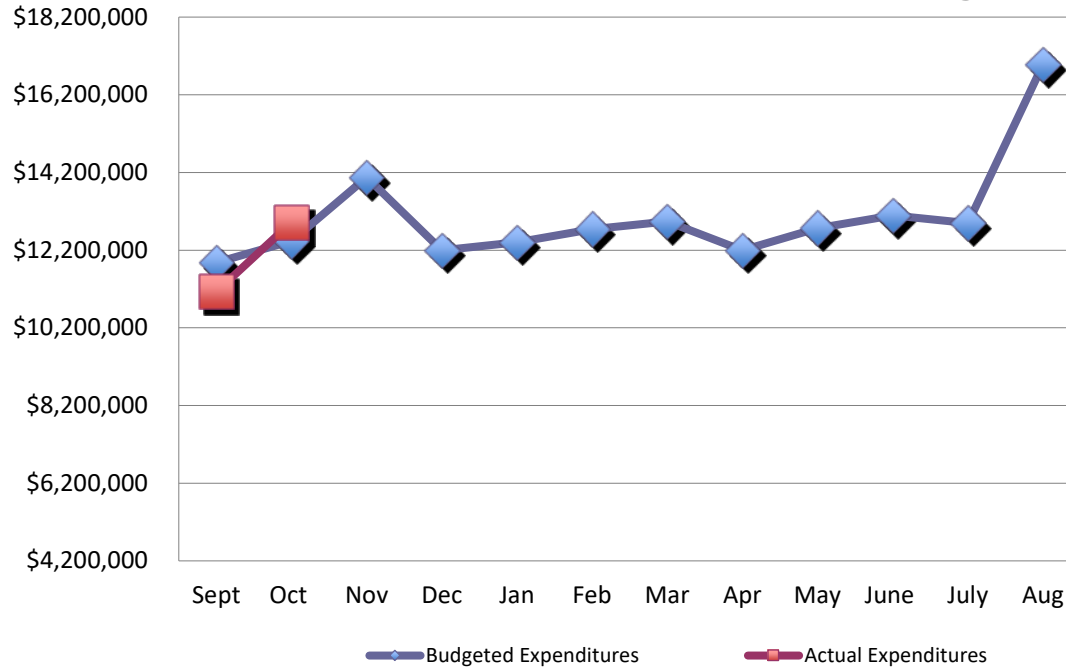
Actual = Fiscal year-to-date totals to the date of the report.

\$ 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.

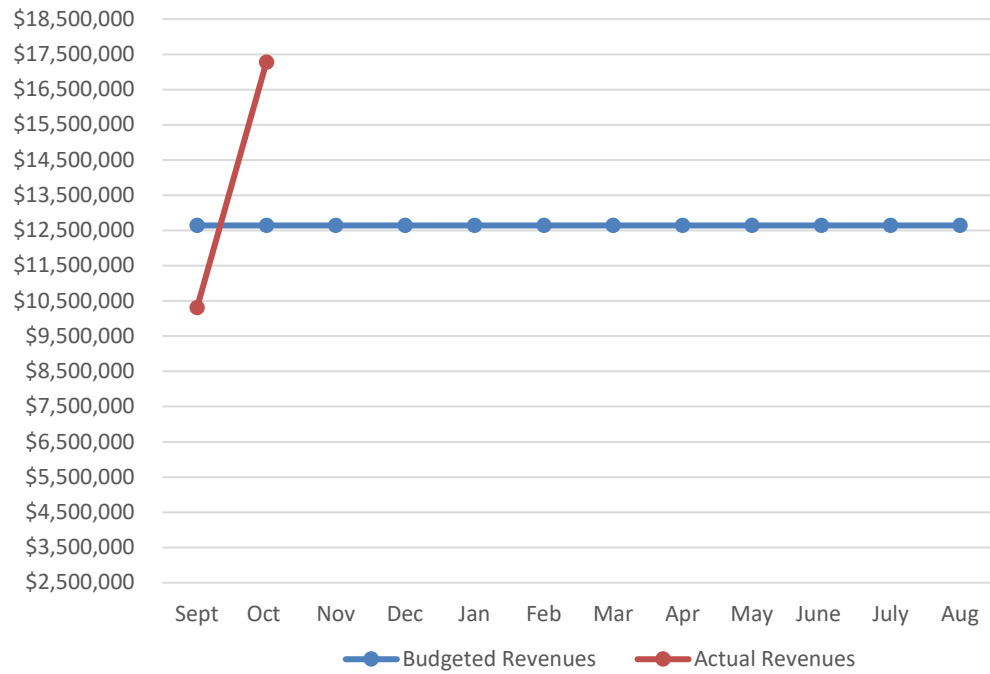
% Year = The months reported as a percentage of the 12-month fiscal year.

Expenditure Actual vs Budget

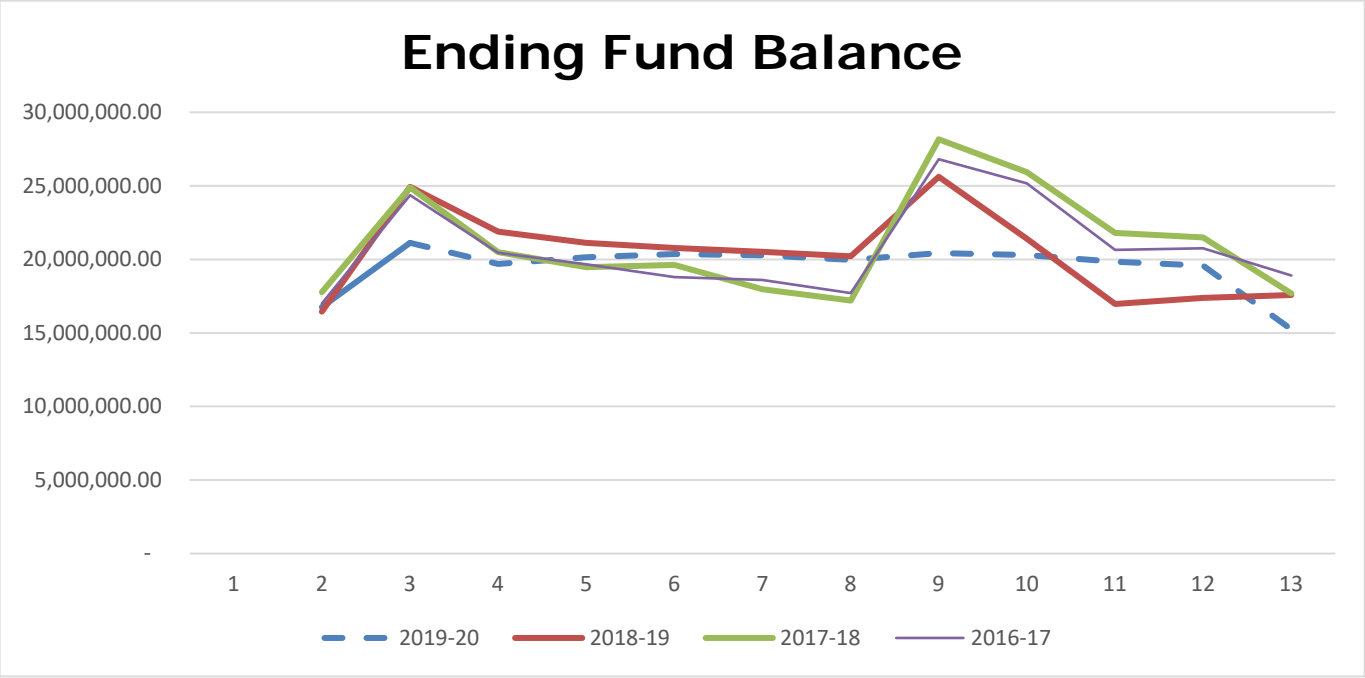


EXPENDITURES	
Actual Expenditures Year to Date	\$ 24,045,874
Budgeted Expenditures Year to Date	\$ 24,320,060
Difference	\$ 274,186

Revenue Actual vs Budget



REVENUES		
Actual Revenue Year to Date	\$	27,594,614
Budgeted Revenue Year to Date	\$	25,283,057
Difference	\$	2,311,557



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 10/31/2019

Program	Title	Revised Budget	Current	YTD	Balance	% To Date
01	BASIC EDUCATION	77,657,477.00	6,122,400.42	12,116,824.68	65,541,652.32	16%
02	ALTERNATIVE LEARNING	3,059,808.00	245,952.71	482,850.52	2,575,957.48	16%
21	SPECIAL EDUCATION	21,212,923.00	1,463,417.21	2,772,560.48	18,365,362.52	13%
22	SPED INFANTS/TODDLERS SUPPLEMENT	950,000.00	0.00	0.00	950,000.00	0%
24	SPED SUPPLEMENETAL	2,713,872.00	330,455.22	650,953.00	2,062,919.00	24%
29	SPED FEDERAL IMPACT AID	0	0	0	0	
31	HS CAREER & TECHNICAL	5,108,538.00	451,557.94	887,782.09	4,220,755.91	17%
34	MS CAREER & TECHNICAL	2,372,874.00	146,667.32	286,097.37	2,086,776.63	12%
38	VOCATIONAL, FEDERAL	61,908.00	8,692.61	9,392.61	52,515.39	15%
51	DISADVANTAGED	1,657,972.00	93,926.75	205,352.25	1,452,619.75	12%
52	SCHOOL IMPROVEMENT	326,344.00	25,838.58	38,655.82	287,688.18	12%
55	LEARNING ASSISTANCE	2,817,739.00	214,193.32	429,889.71	2,387,849.29	15%
58	SPECIAL & PILOT PROGRAMS	690,943.00	16,336.08	23,746.01	667,196.99	3%
61	FEDERAL HEAD START	27,883.00	1,636.14	2,910.92	24,972.08	10%
64	LIMITED ENGLISH	36,404.00	0.00	0.00	36,404.00	0%
65	TRANSITIONAL BILINGUAL	293,143.00	21,177.15	47,338.08	245,804.92	16%
68	INDIAN ED	54,789.00	4,233.38	8,400.53	46,388.47	15%
73	SUMMER SCHOOL	49,007.00	2822.95	2822.95	46,184.05	6%
74	HIGHLY CAPABLE	1,439,374.00	93,357.26	186,343.08	1,253,030.92	13%
79	OTHER INSTRUCTIONAL	5,530,126.00	56,562.43	72,931.63	5,532,194.37	1%
86	COMMUNITY SCHOOLS	24,045.00	0	0	24,045.00	0%
89	OTHER COMMUNITY SERVICES	914,022.00	-24,409.27	40,647.98	873,374.02	4%
97	SUPPORT SERVICES	18,778,781.00	2,563,491.17	3,981,446.66	14,797,334.34	21% \$ -
98	FOOD SERVICES	4,038,484.00	327,807.66	589,396.07	3,449,087.93	15%
99	PUPIL TRANSPORTATION	6,862,073.00	750,054.16	1,209,531.12	5,652,541.88	18%
*****	REPORT TOTALS	\$ 156,678,529	\$ 12,916,171	\$ 24,045,874	\$ 132,632,655	15.35%

General Fund
Summary of Expenditures by Object

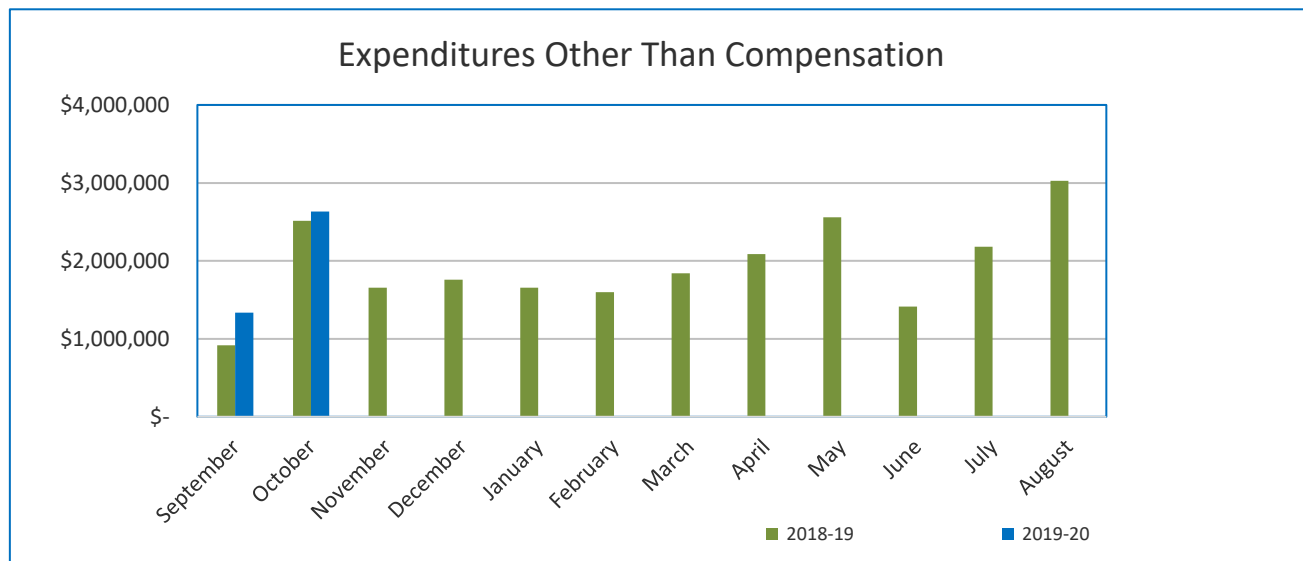
FY 2019-20
REPORT DATE 10/31/2019

Object	Title	Budget	Current	YTD	Balance	% To Date
2000	CERTIFICATED SALARIES	65,461,610.26	5,464,984.60	10,730,038.27	54,715,519.99	16.39
3000	CLASSIFIED SALARIES	24,062,239.00	1,995,937.40	3,787,700.10	20,305,435.90	15.74
4000	EMPLOYEE BENEFITS	37,439,600.74	2,820,434.35	5,556,411.57	31,901,531.17	14.84
5000	SUPPLIES& INST RESOURCES	12,918,471.03	611,599.37	1,112,473.50	11,761,678.69	8.61
7000	CONTRACTUAL SERVICES	15,796,021.16	1,981,985.78	2,799,557.36	13,007,267.64	17.74
8000	TRAVEL	407,159.00	28,688.82	30,905.41	376,581.59	7.59
9000	CAPITAL OUTLAY	593,427.81	12,540.87	28,787.35	564,640.46	4.85
*****	REPORT TOTALS	\$ 156,678,529	\$ 12,916,171	\$ 24,045,874	\$ 132,632,655	15.35%

General Fund

Comparison of Expenditures Other Than Compensation

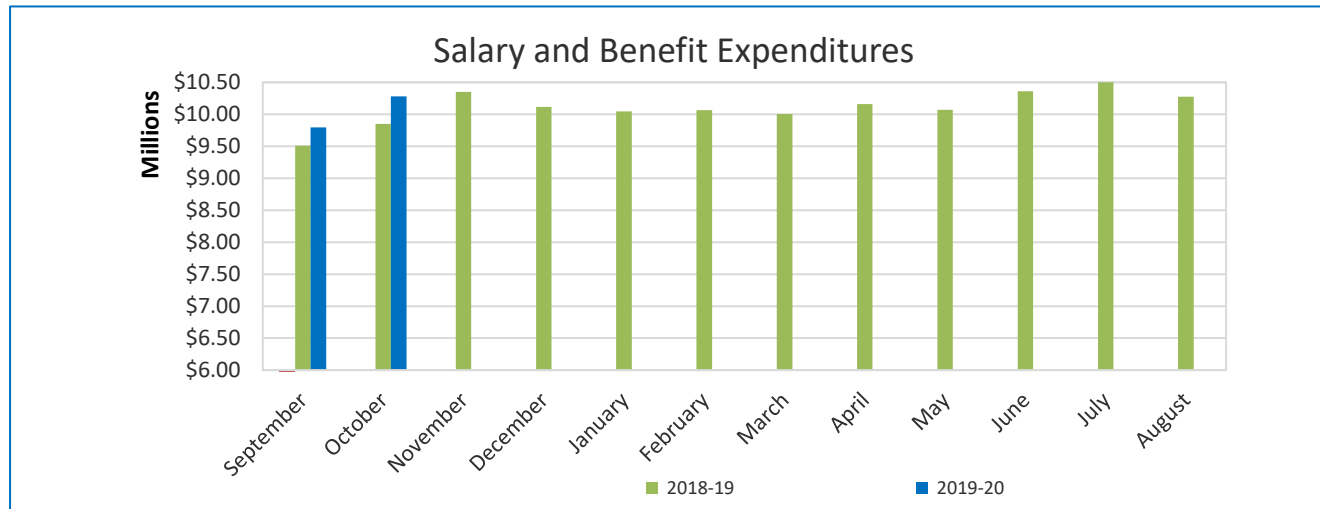
Month	2018-19	2019-20	Variance
September	\$ 919,144	\$ 1,336,909	\$ 417,765
October	\$ 2,512,530	\$ 2,634,815	\$ 122,285
November	\$ 1,657,395		\$ (1,657,395)
December	\$ 1,759,954		\$ (1,759,954)
January	\$ 1,655,021		\$ (1,655,021)
February	\$ 1,599,203		\$ (1,599,203)
March	\$ 1,840,535		\$ (1,840,535)
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	\$ 3,971,724	\$ (19,239,578)
Budget	\$ 28,453,986	\$ 29,715,079	
% Actual Vs. Budget	81.6%	13.4%	



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		\$ (10,349,125)
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	\$ 20,074,150	\$ (101,361,704)
Budget	\$ 122,661,577	\$ 126,963,450	
% Actual Vs. Budget	99.0%	15.8%	



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: Kimberly Shipp, Director of Office of Special Services, 2689 Hoover Avenue SE, Port Orchard, WA 98366 360- 874-3648, shipp@skschools.org