



SOUTH KITSAP
SCHOOL DISTRICT

BUDGET STATUS REPORTS

as of

September 2019

Submitted by:

Andrea Nokell
Director of Business Services

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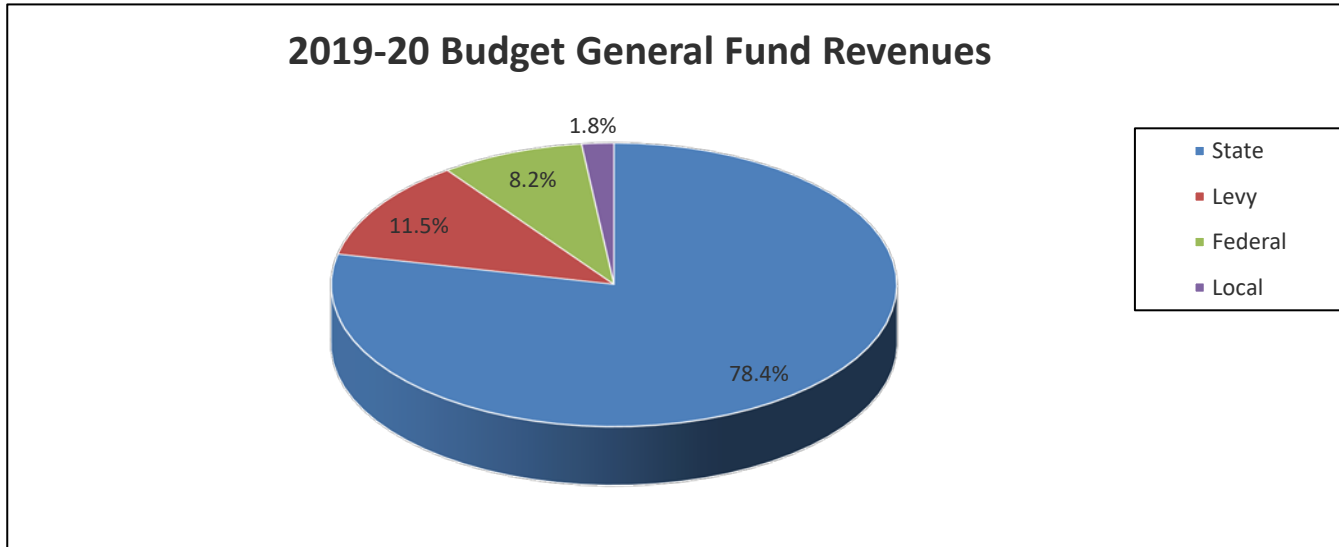
Jennifer Farmer
Assistant Superintendent of Business Operations

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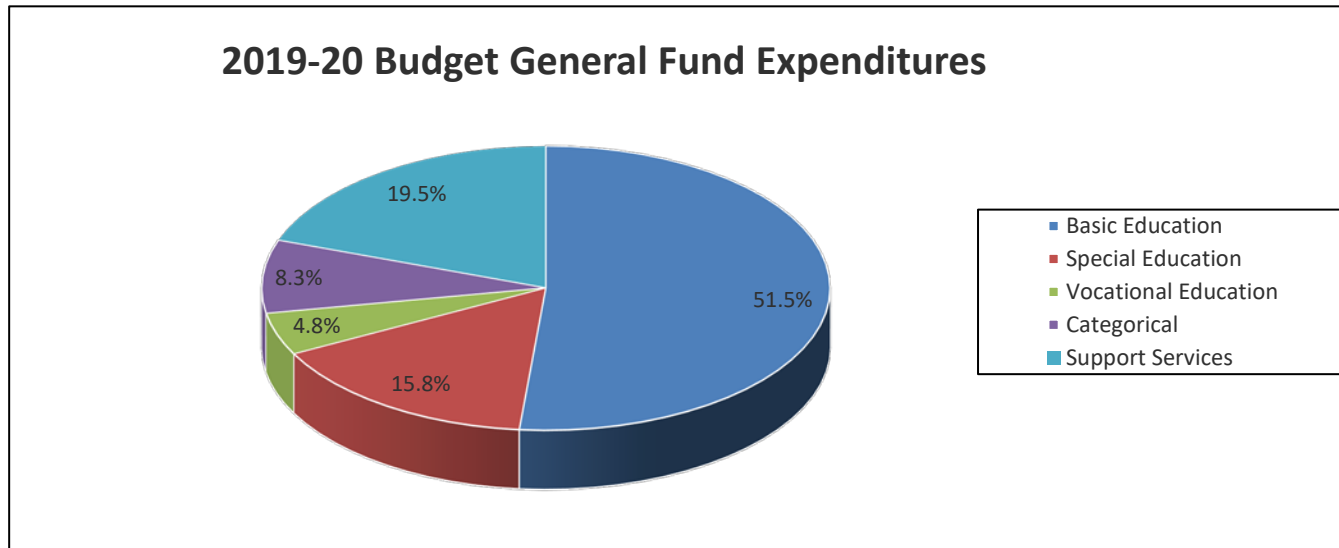
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GENERAL FUND

Budget Information

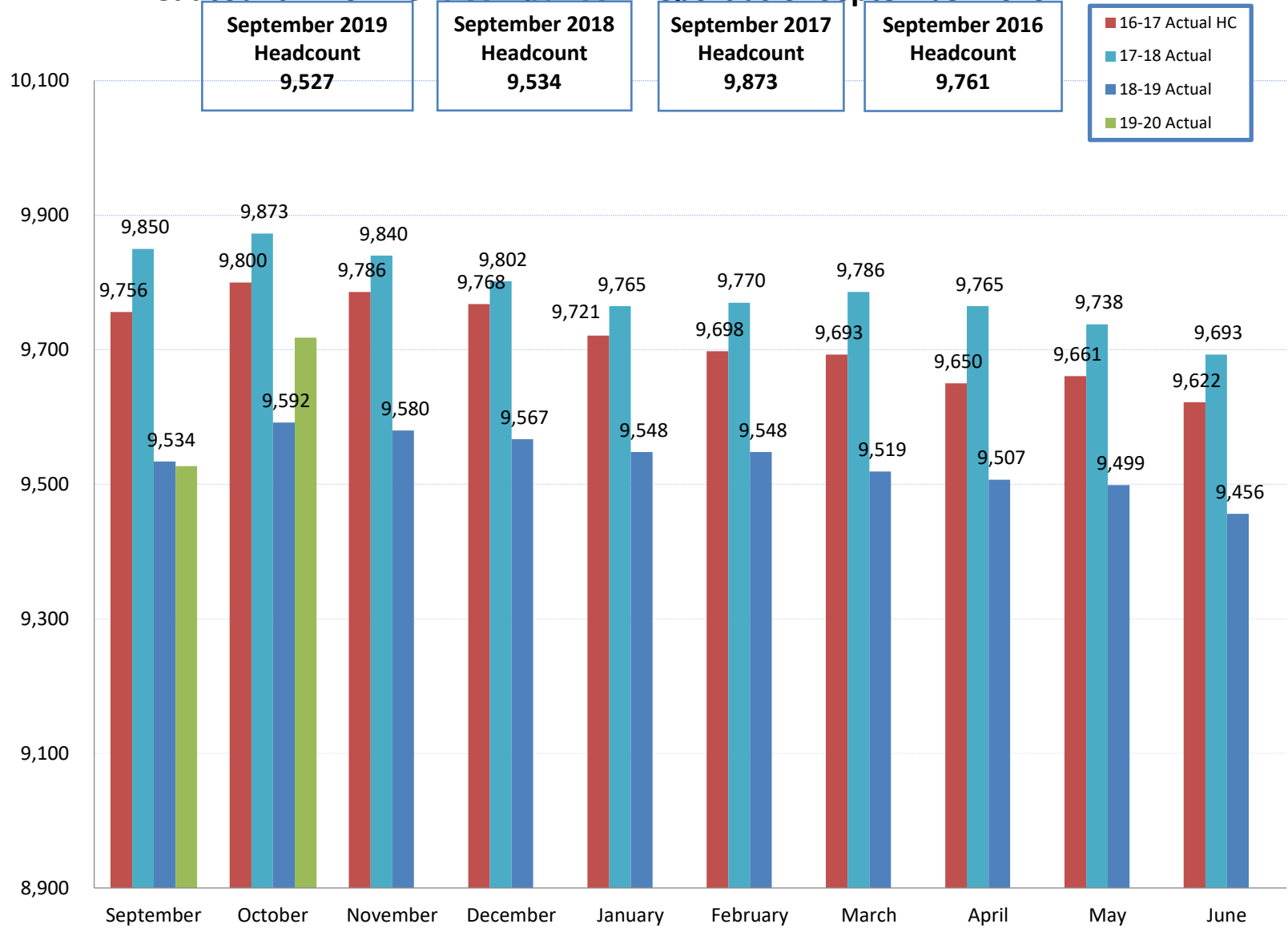


**** Excludes Sale of Equipment**



**** Excludes Transfers Out**

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



Enrollment Head Count Summary

September 09, 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	87	82	70	82	92	75								488	466	470	466	7	7
East Port Orchard	79	74	87	79	73	76								468	478	474	478	19	4
Hidden Creek	65	74	70	68	70	78								425	454	451	454	3	2
Manchester	74	92	88	68	68	72								462	453	441	453	6	2
Mullenix Ridge	83	67	71	56	80	74								431	424	427	424	4	5
Olalla	47	62	47	54	52	59								321	333	334	333	4	8
Orchard Heights	89	80	79	123	118	136								625	659	655	659	6	5
Sidney Glen	67	76	82	75	76	82								458	479	488	479	2	8
South Colby	57	64	52	58	46	53								330	333	328	333	2	
Sunnyslope	90	103	76	90	77	73								509	487	485	487		3
SUBTOTAL	738	774	722	753	752	778								4517	4566	4553	4566	53	44
Cedar Heights							218	239	236					693	724	724	724		7
John Sedgwick							273	239	253					765	741	745	741	1	1
Marcus Whitman							256	246	220					722	667	669	667		4
SUBTOTAL							747	724	709					2180	2132	2138	2132	1	12
South Kitsap HS	1	1	1	1				1	1	653	633	577	559	2428	2391	2524	2391		12
Discovery											24	37	105	166	131	173	131		2
Explorer Academy	4	4	2	4	4	10	7	11	10	20	27	41	25	169	198	182	198		
SK iGrad											4	2	18	24	39	30	39		
Connections Acad								4	17	10	11	4	2	48					
SUBTOTAL	5	5	3	5	4	10	7	16	28	683	699	661	709	2835	2759	2909	2759		14
Adjustments	-2		1	-1		1			-1					-2	-1	-13	-1		
ALE									1		0		-4	-3	-1	-4	-1		
Kitsap Detention	0													0	0	0	0		
SUBTOTAL	-2		1	-1		1			0		0		-4	-5	-2	-17	-2		
TOTALS	741	779	726	757	756	789	754	740	737	683	699	661	705	9527	9455	9583	9455	54	70

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

Bilingual	Transitioned Out
168	38

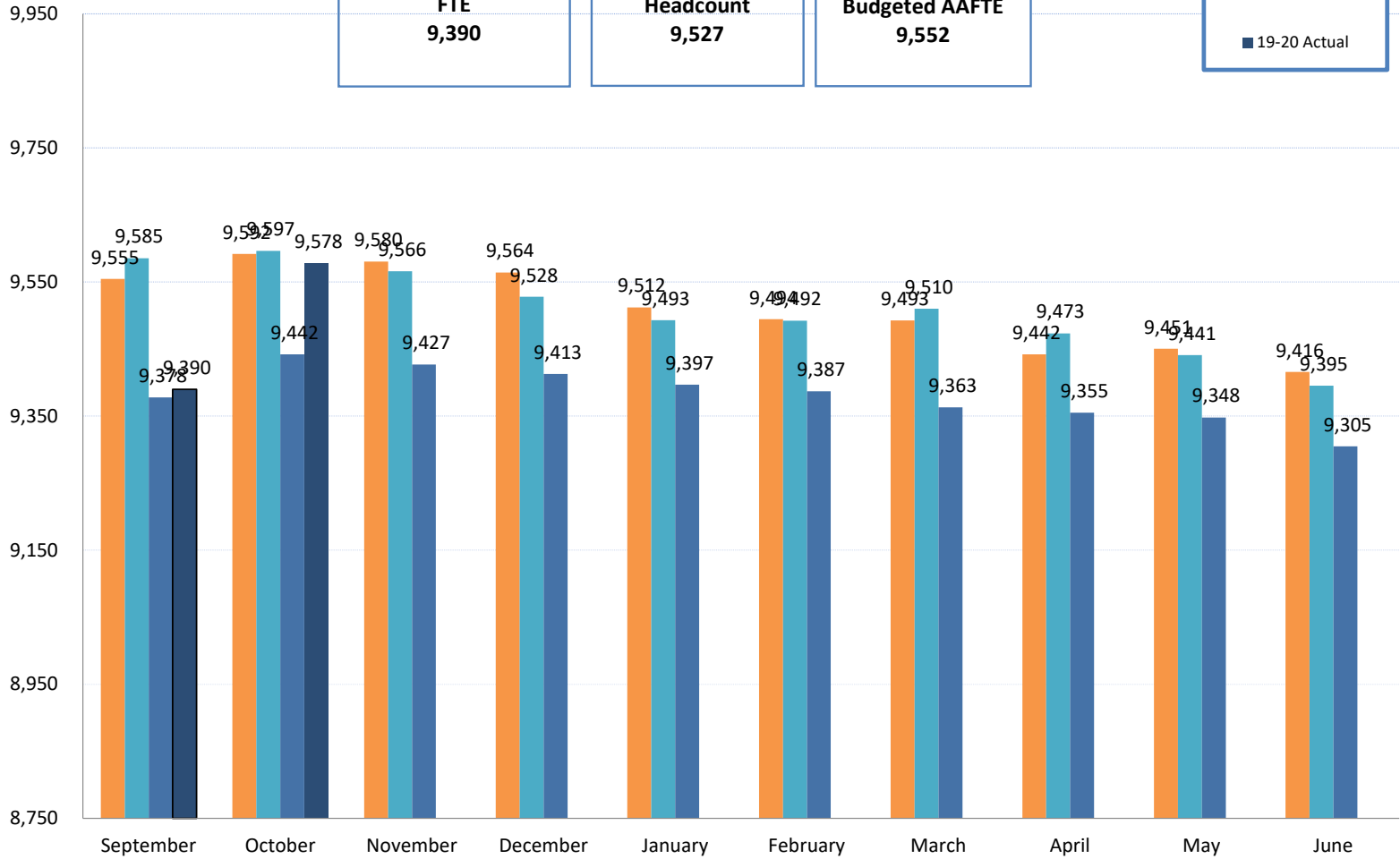
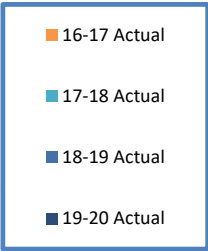
School	Total
Discovery	166
SK iGrad	24
Explorer Academy	169
	359

*Excludes adjustments

South Kitsap School District

FTE Enrollment Comparison Report as of September 2019

September 2019 FTE 9,390	September 2019 Headcount 9,527	2019-20 Budgeted AAFTE 9,552
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Enrollment FTE Summary

September 09, 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	87.00	82.00	69.02	82.00	92.00	75.00								487.02	465.02	469.02	465.02
East Port Orchard	79.00	74.18	87.00	79.00	73.00	76.00								468.18	478.18	474.18	478.18
Hidden Creek	64.02	74.00	70.00	68.00	70.00	78.00								424.02	454.00	451.00	454.00
Manchester	74.00	92.00	88.00	68.00	68.00	72.00								462.00	450.10	439.10	450.10
Mullenix Ridge	82.02	67.00	71.00	56.00	80.00	74.00								430.02	423.06	424.14	423.06
Olalla	47.00	62.00	47.00	54.00	52.00	59.00								321.00	333.00	330.26	333.00
Orchard Heights	89.00	80.00	78.10	123.00	118.00	136.00								624.10	659.00	655.00	659.00
Sidney Glen	67.00	76.00	82.00	75.05	76.00	82.00								458.05	478.07	486.74	478.07
South Colby	57.00	62.13	52.00	58.00	46.00	53.00								328.13	332.02	328.00	332.02
Sunnyslope	89.47	103.00	75.10	90.09	77.00	73.00								507.66	485.12	480.28	485.12
SUBTOTAL	735.51	772.31	719.22	753.14	752.00	778.00								4510.18	4557.57	4537.72	4557.57
Cedar Heights							217.15	239.00	235.45					691.60	722.75	723.50	722.75
John Sedgwick							272.44	238.90	253.00					764.34	742.98	746.08	742.98
Marcus Whitman							255.54	246.00	218.16					719.70	664.78	669.06	664.78
SUBTOTAL							745.13	723.90	706.61					2175.64	2130.51	2138.64	2130.51
South Kitsap HS	1.00	1.00	1.00	1.00				1.00	1.00	653.21	632.38	542.50	484.48	2318.57	2272.85	2400.38	2272.85
Discovery											24.00	36.92	102.92	163.84	129.20	168.88	129.20
Explorer Academy	4.00	3.82	2.00	3.86	4.00	10.00	6.28	10.10	10.62	17.79	25.24	34.11	21.88	153.70	177.42	164.23	177.42
SK iGrad											4.00	2.00	18.00	24.00	39.00	29.85	39.00
Connections Acad								4.00	17.00	10.00	11.00	4.00	2.00	48.00			
SUBTOTAL	5.00	4.82	3.00	4.86	4.00	10.00	6.28	15.10	28.62	681.00	696.62	619.53	629.28	2708.11	2618.47	2763.34	2618.47
Adjustments	-1.02		1.00	-1.00		1.00			-1.00					-1.02	0.33	-2.06	0.33
ALE									1.00		0.00		-4.00	-3.00	-1.00	-4.00	-1.00
Kitsap Detention	0.00													0.00	0.00	0.00	0.00
SUBTOTAL	-1.02		1.00	-1.00		1.00			0.00		0.00		-4.00	-4.02	-0.67	-6.06	-0.67
TOTALS	739.49	777.13	723.22	757.00	756.00	789.00	751.41	739.00	735.23	681.00	696.62	619.53	625.28	9389.91	9305.88	9433.64	9305.88

Running Start in College FTE (not included above)

*Vocational FTE (included above)**

*ALE FTE (included above)**

7-8 Voc FTE	9-12 Voc FTE
248.49	644.28

School	Total
Discovery	163.84
SK iGrad	24
Explorer Academy	153.7
	341.54

***Excludes adjustments**

SOUTH KITSAP SCHOOL DISTRICT
September 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	10,314,718	\$ (141,383,623)	6.80%	8%
Expenditures	156,678,529	11,129,702	\$ (145,548,827)	7.10%	8%
Transfers Out	135,000	-	\$ (135,000)	0.00%	
Ending Fund Balance	\$ 8,634,287	\$ 16,758,953	\$ 8,124,666		
<u>Capital Projects Fund</u>					
Beginning Fund Balance	\$ 1,210,520	\$ 1,712,497	\$ 501,977		
Revenues	5,799,737	121,355	\$ (5,678,382)	2.09%	8%
Expenditures	6,500,340	4,784	\$ (6,495,556)	0.07%	8%
Transfers In			\$ -		
Transfers Out	395,000		\$ (395,000)		
Ending Fund Balance	\$ 114,917	\$ 1,829,068	\$ 1,714,151		
<u>Debt Service Fund</u>					
Beginning Fund Balance	\$ 2,100	\$ 2,154	\$ 54		
Revenues	530,100	3	\$ (530,097)	0.00%	8%
Expenditures	530,000	-	\$ (530,000)	0.00%	8%
Transfers In			\$ -		
Ending Fund Balance	\$ 2,200	\$ 2,158	\$ (42)		
<u>ASB Fund</u>					
Beginning Fund Balance	\$ 618,317	\$ 748,616	\$ 130,299		
Revenues	1,457,807	162,731	\$ (1,295,076)	11.16%	8%
Expenditures	1,545,226	39,373	\$ (1,505,853)	2.55%	8%
Transfers In	-		\$ -		
Ending Fund Balance	\$ 530,898	\$ 871,975	\$ 341,077		
<u>Transportation Vehicle Fund</u>					
Beginning Fund Balance	\$ 621,250	\$ 622,069	\$ 819		
Revenues	656,000	1,042	\$ (654,958)	0.16%	8%
Expenditures	1,250,000	-	\$ (1,250,000)	0.00%	8%
Transfers In			\$ -		
Ending Fund Balance	\$ 27,250	\$ 623,112	\$ 595,862		

Budget = School Board approved budget for fiscal year

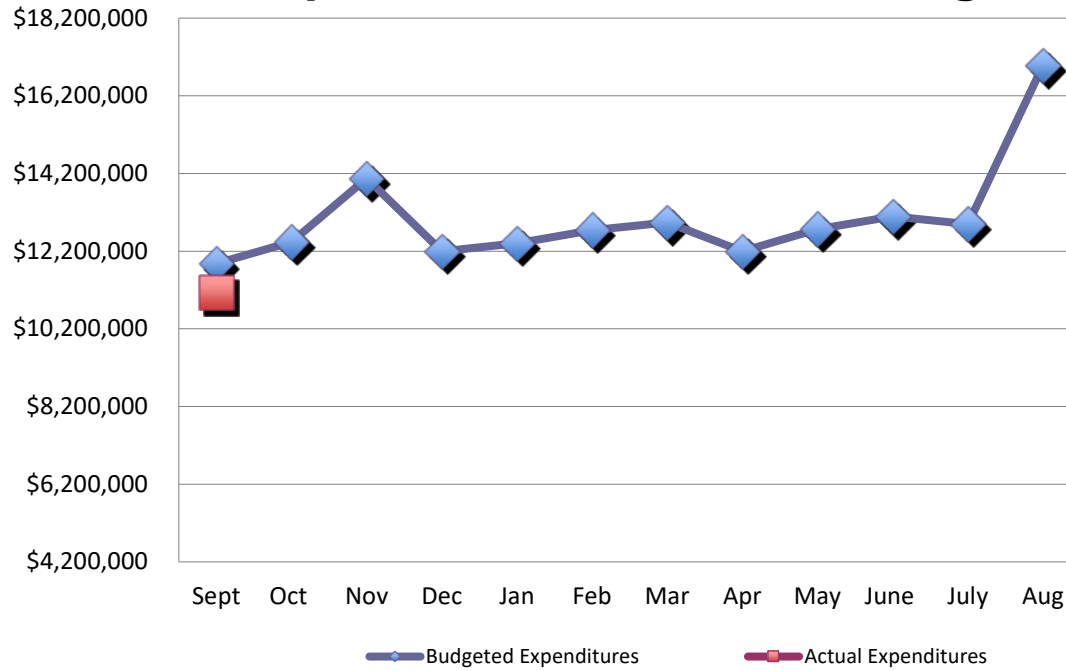
Actual = Fiscal year-to-date totals to the date of the report.

\$ 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.

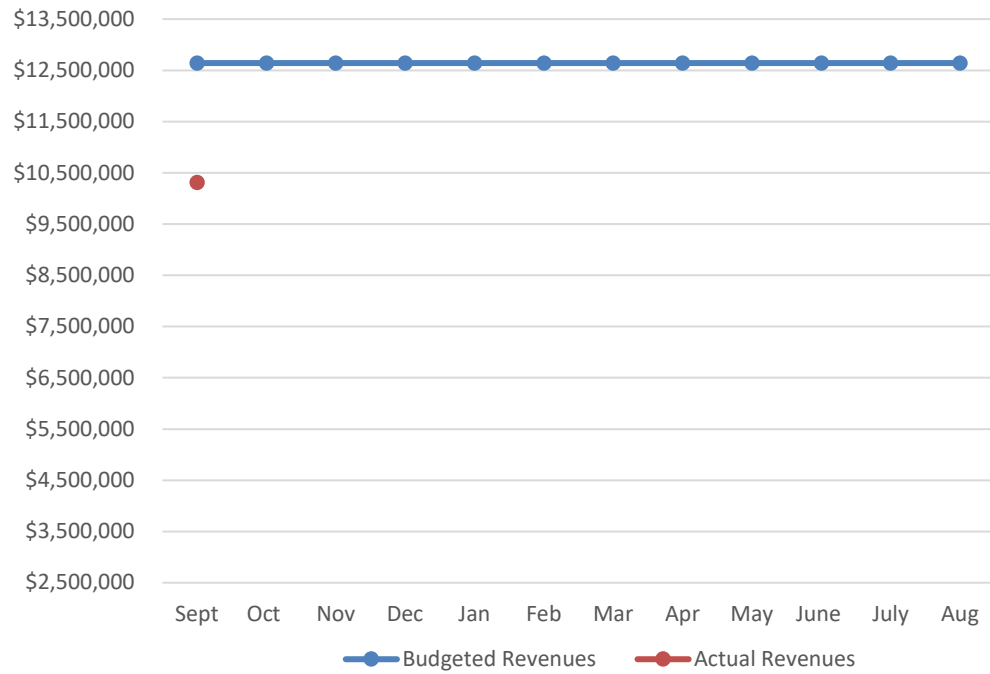
% Year = The months reported as a percentage of the 12-month fiscal year.

Expenditure Actual vs Budget

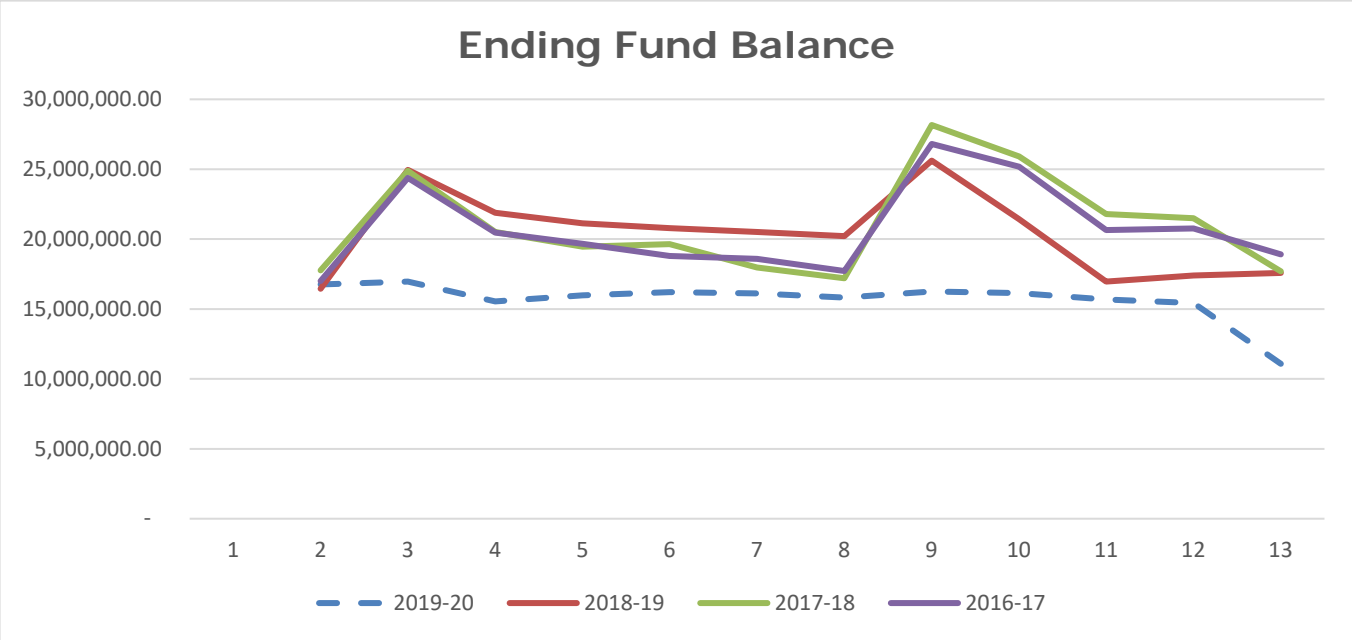


EXPENDITURES	
Actual Expenditures Year to Date	\$ 11,129,702
Budgeted Expenditures Year to Date	\$ 11,881,480
Difference	\$ 751,778

Revenue Actual vs Budget



REVENUES	
Actual Revenue Year to Date	\$ 10,314,718
Budgeted Revenue Year to Date	\$ 12,641,528
Difference	\$ (2,326,811)



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 09/30/2019

Program	Title	Revised Budget	Current	YTD	Balance	% To Date
01	BASIC EDUCATION	77,657,477.00	5,994,424.26	5,994,424.26	71,646,562.74	7.72
02	ALTERNATIVE LEARNING	3,059,808.00	236,897.81	236,897.81	2,795,655.19	7.18
21	SPECIAL EDUCATION	21,212,923.00	1,309,143.27	1,309,143.27	19,828,779.73	6.17
22	SPED INFANTS/TODDLERS SUPPLEMENT	950,000.00	0.00	0.00	950,000.00	0
24	SPED SUPPLEMENETAL	2,713,872.00	320,497.78	320,497.78	2,393,374.22	11.81
29	SPED FEDERAL IMPACT AID	0	0	0	0.00	0
31	HS CAREER & TECHNICAL	5,108,538.00	436,224.15	436,224.15	4,672,313.85	8.54
34	MS CAREER & TECHNICAL	2,372,874.00	139,430.05	139,430.05	2,233,443.95	5.88
38	VOCATIONAL, FEDERAL	61,908.00	700.00	700.00	61,208.00	1.13
51	DISADVANTAGED	1,657,972.00	111,425.50	111,425.50	1,542,171.50	6.72
52	SCHOOL IMPROVEMENT	326,344.00	12,817.24	12,817.24	313,526.76	3.93
55	LEARNING ASSISTANCE	2,817,739.00	215,696.39	215,696.39	2,602,042.61	7.65
58	SPECIAL & PILOT PROGRAMS	690,943.00	7,409.93	7,409.93	630,844.07	1.07
61	FEDERAL HEAD START	27,883.00	1,274.78	1,274.78	26,608.22	4.57
64	LIMITED ENGLISH	36,404.00	0.00	0.00	36,404.00	0
65	TRANSITIONAL BILINGUAL	293,143.00	26,160.93	26,160.93	266,982.07	8.92
68	INDIAN ED	54,789.00	4,167.15	4,167.15	50,621.85	7.61
73	SUMMER SCHOOL	49,007.00	0	0	49,007.00	0
74	HIGHLY CAPABLE	1,439,374.00	92,985.82	92,985.82	1,346,388.18	6.46
79	OTHER INSTRUCTIONAL	5,530,126.00	16,369.20	16,369.20	5,689,565.80	0.3
86	COMMUNITY SCHOOLS	24,045.00	0	0	24,045.00	0
89	OTHER COMMUNITY SERVICES	914,022.00	65,057.25	65,057.25	848,964.75	7.12
97	SUPPORT SERVICES	18,778,781.00	1,417,955.49	1,417,955.49	17,360,825.51	7.55
98	FOOD SERVICES	4,038,484.00	261,588.41	261,588.41	3,776,895.59	6.48
99	PUPIL TRANSPORTATION	6,862,073.00	459,476.96	459,476.96	6,402,596.04	6.7
*****	REPORT TOTALS	\$ 156,678,529	\$ 11,129,702	\$ 11,129,702	\$ 145,548,827	7.10%

General Fund

Summary of Expenditures by Object

FY 2019-20

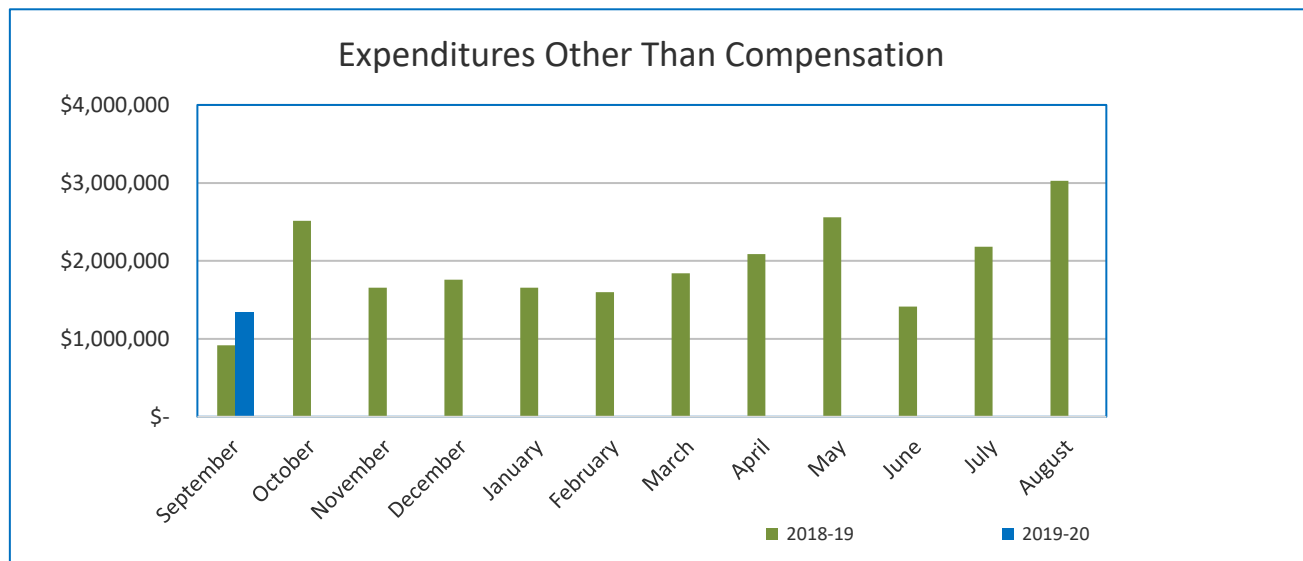
REPORT DATE 09/30/2019

Object	Title	Budget	Current	YTD	Balance	% To Date
2000	CERTIFICATED SALARIES	65,461,610.26	5,265,053.67	5,265,053.67	60,159,049.59	8.04
3000	CLASSIFIED SALARIES	24,062,239.00	1,791,762.70	1,791,762.70	22,301,373.30	7.45
4000	EMPLOYEE BENEFITS	37,439,600.74	2,735,977.22	2,735,977.22	34,714,965.52	7.31
5000	SUPPLIES& INST RESOURCES	12,918,471.03	500,874.13	500,874.13	\$ 12,379,477	3.88
7000	CONTRACTUAL SERVICES	15,796,021.16	817,571.58	817,571.58	15,011,975.42	5.18
8000	TRAVEL	407,159.00	2,216.59	2,216.59	404,804.41	0.54
9000	CAPITAL OUTLAY	593,427.81	16,246.48	16,246.48	577,181.33	2.74
*****	REPORT TOTALS	\$ 156,678,529	\$ 11,129,702	\$ 11,129,702	\$ 145,548,827	7.10%

General Fund

Comparison of Expenditures Other Than Compensation

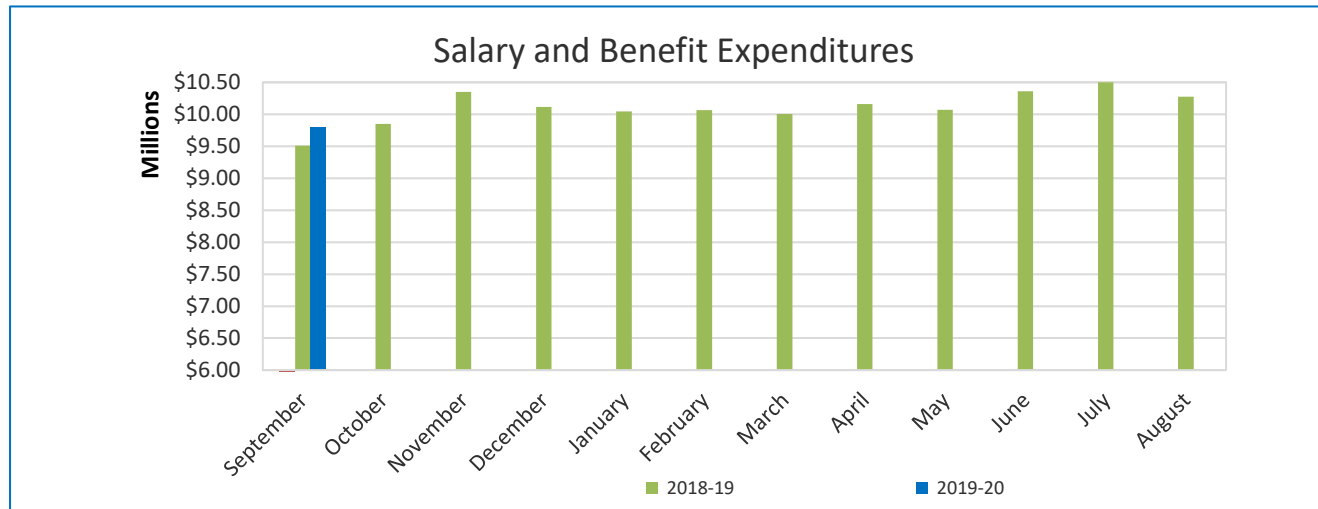
Month	2018-19	2019-20	Variance
September	\$ 919,144	\$ 1,336,909	\$ 417,765
October	\$ 2,512,530		\$ (2,512,530)
November	\$ 1,657,395		\$ (1,657,395)
December	\$ 1,759,954		\$ (1,759,954)
January	\$ 1,655,021		\$ (1,655,021)
February	\$ 1,599,203		\$ (1,599,203)
March	\$ 1,840,535		\$ (1,840,535)
April	\$ 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	\$ 1,336,909	\$ (21,874,393)
Budget	\$ 28,453,986	\$ 29,715,079	
% Actual Vs. Budget	81.6%	4.5%	



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		\$ (9,851,508)
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	\$ 9,792,794	\$ (111,643,060)
Budget	\$ 122,661,577	\$ 126,963,450	
% Actual Vs. Budget	99.0%	7.7%	



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