



SOUTH KITSAP
SCHOOL DISTRICT

FINANCIAL REPORTS

as of

July 2019

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And

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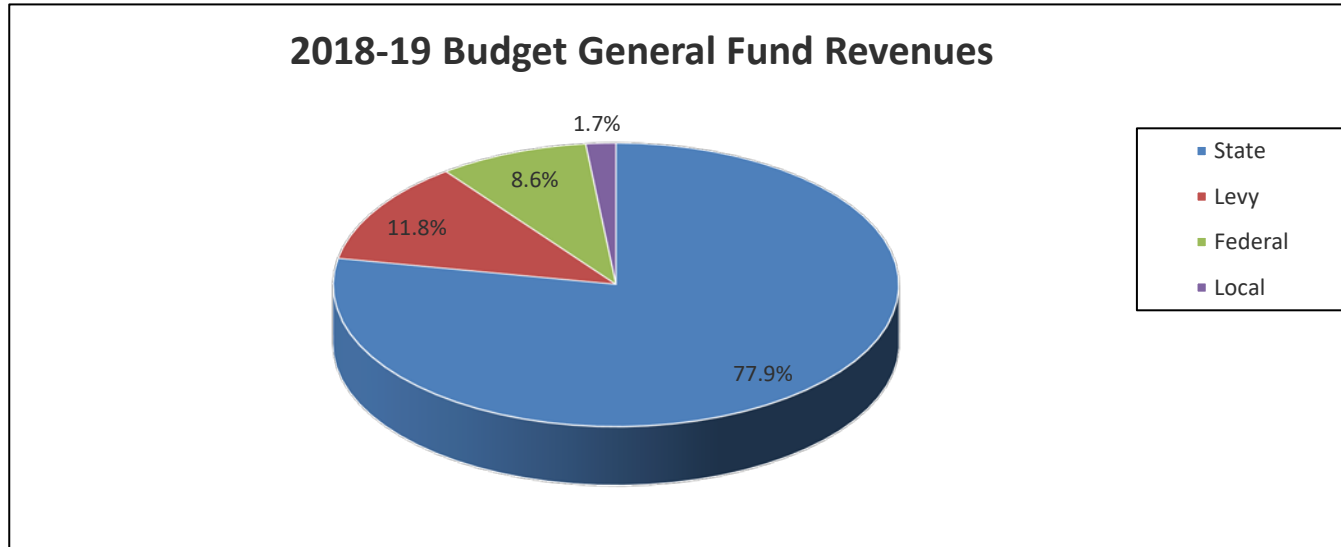
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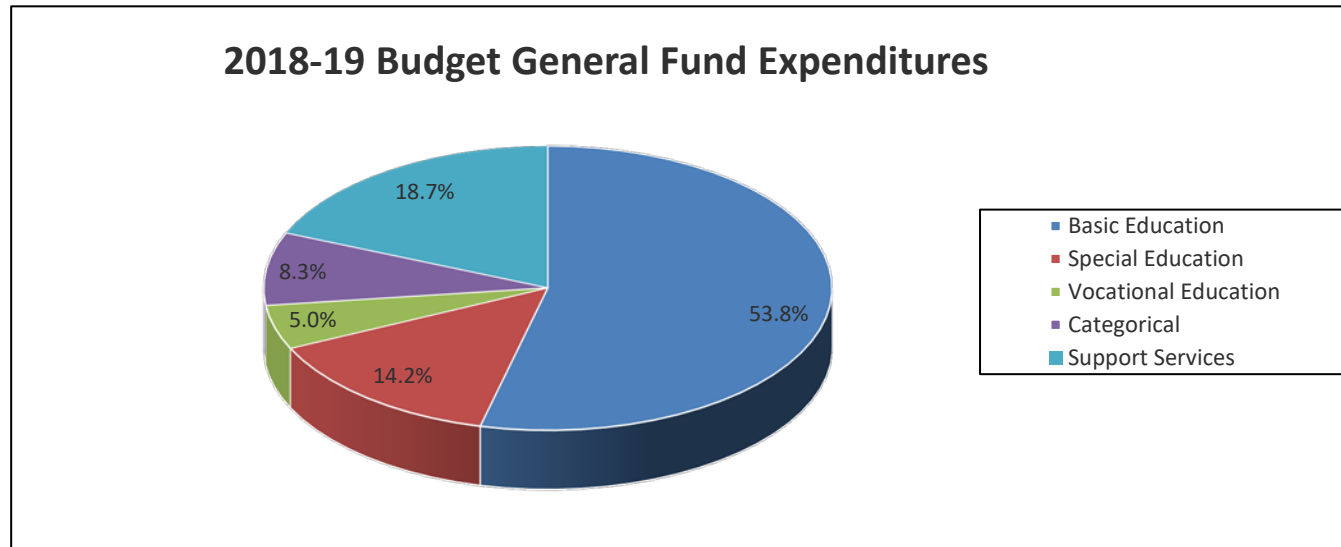
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GENERAL FUND

Budget Information



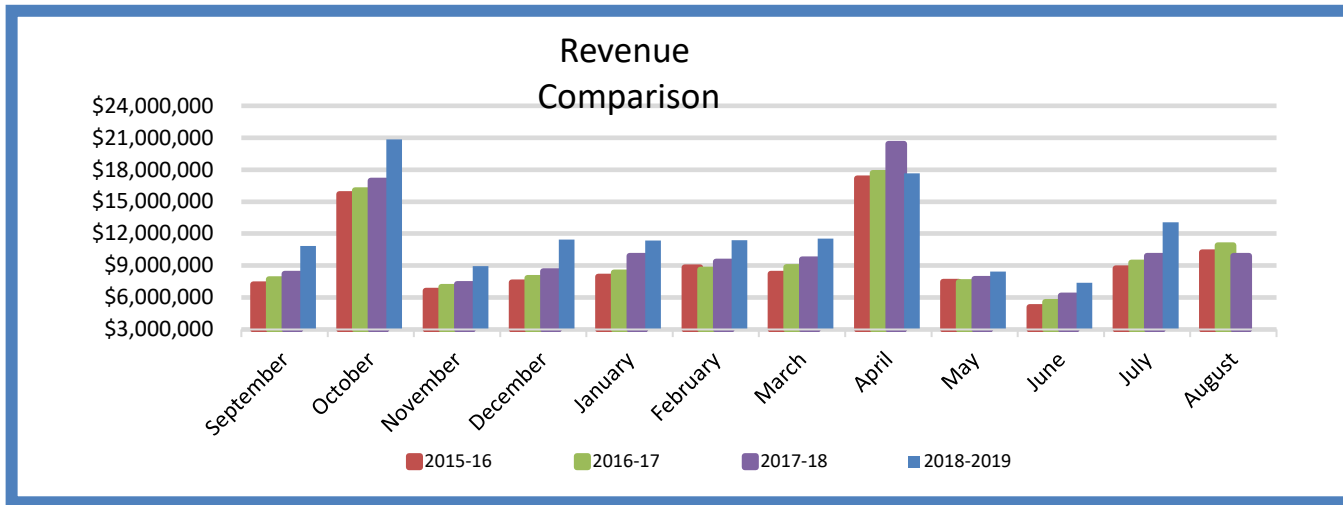
**** Excludes Sale of Equipment**



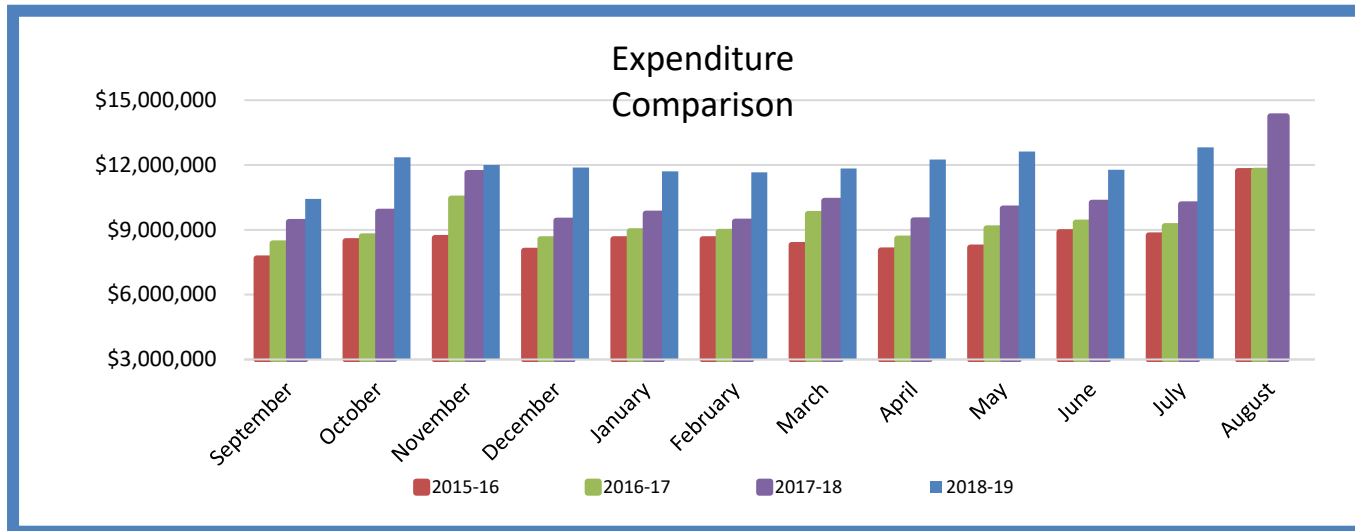
**** Excludes Transfers Out**

REVENUE AND EXPENDITURE TREND COMPARISONS

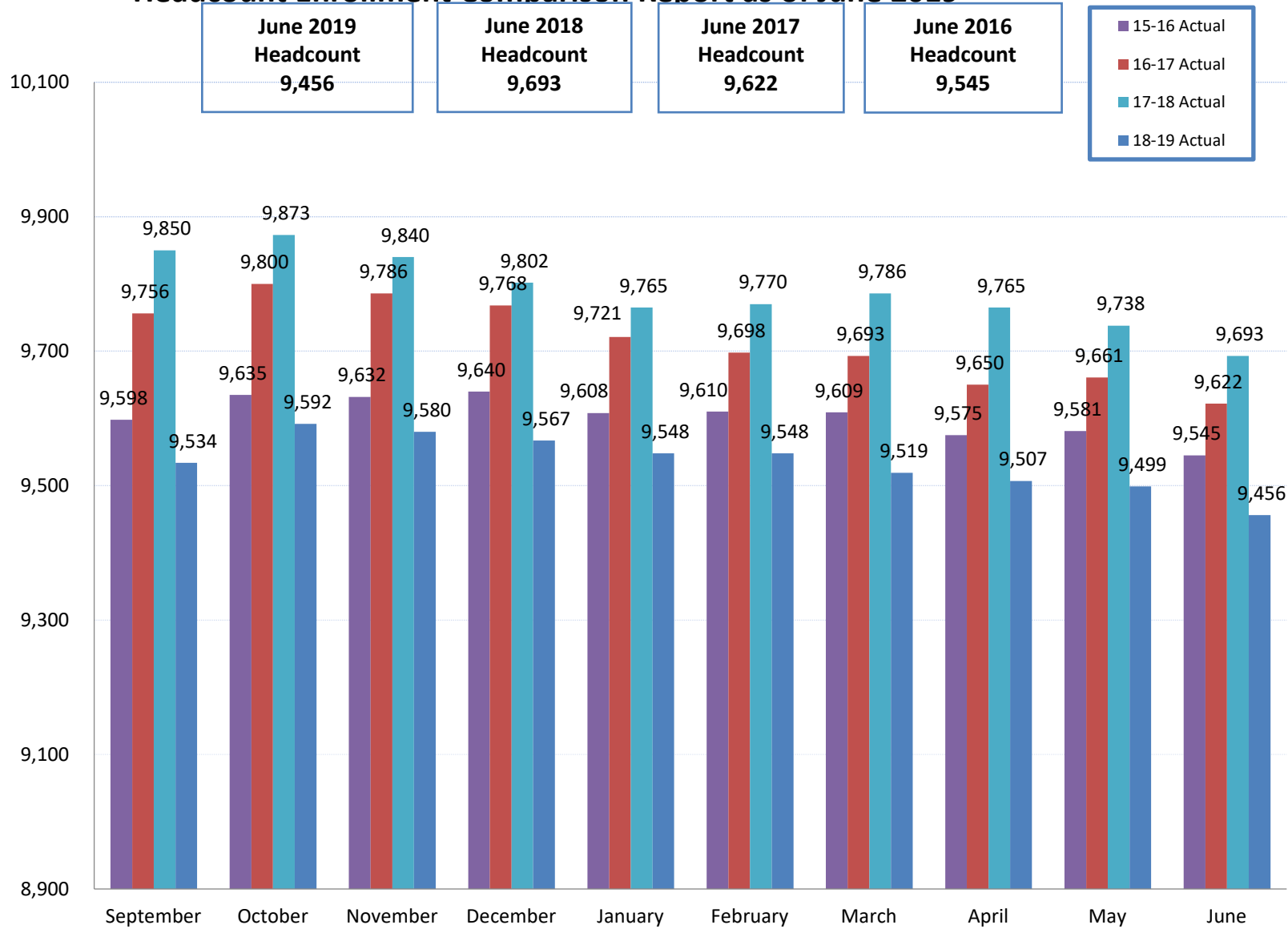
4 YEAR REVENUE TRENDS



4 YEAR EXPENDITURE TRENDS



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



Enrollment Head Count Summary

June 03, 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	79	75	80	94	79	59								466	467	470	476	42	8
East Port Orchard	81	83	78	66	76	94								478	483	474	423	40	4
Hidden Creek	68	80	78	66	77	85								454	457	451	460	54	4
Manchester	88	82	75	73	69	66								453	459	441	329	21	1
Mullenix Ridge	74	71	61	74	74	70								424	425	427	409	128	6
Olalla	62	48	56	59	63	45								333	336	334	317	18	10
Orchard Heights	79	86	94	118	137	145								659	656	655	692	114	14
Sidney Glen	79	78	79	84	83	76								479	484	488	578	74	12
South Colby	56	57	57	49	51	63								333	333	328	337	69	
Sunnyslope	99	71	100	79	71	67								487	482	485	523	19	3
SUBTOTAL	765	731	758	762	780	770								4566	4582	4553	4544	579	62
Cedar Heights							252	236	236					724	724	724	775	57	6
John Sedgwick							238	266	237					741	740	745	702	39	1
Marcus Whitman							243	206	218					667	668	669	662	81	2
SUBTOTAL							733	708	691					2132	2132	2138	2139	177	9
South Kitsap HS	1	1	1	1			1	1	1	651	635	553	545	2391	2400	2524	2600		9
Discovery												43	88	131	146	173	177		6
Explorer Academy	4	2	3	4	5	6	9	11	21	35	53	23	22	198	201	182	200		4
SK iGrad										5	5	13	16	39	42	30	37		
SUBTOTAL	5	3	4	5	5	6	10	12	22	691	693	632	671	2759	2789	2909	3014		19
Adjustments	0													0	-1	-13	-1		
ALE													-1	-1	-5	-4	-3		
Kitsap Detention	0													0	0	0	0		
SUBTOTAL	0												-1	-1	-6	-17	-4		
TOTALS	770	734	762	767	785	776	743	720	713	691	693	632	670	9456	9497	9583	9693	756	90

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	37	0	37
Explorer Academy	0	1	1
South Kitsap HS	145	96	241
Total	182	97	279

Bilingual	Transitioned Out
205	29

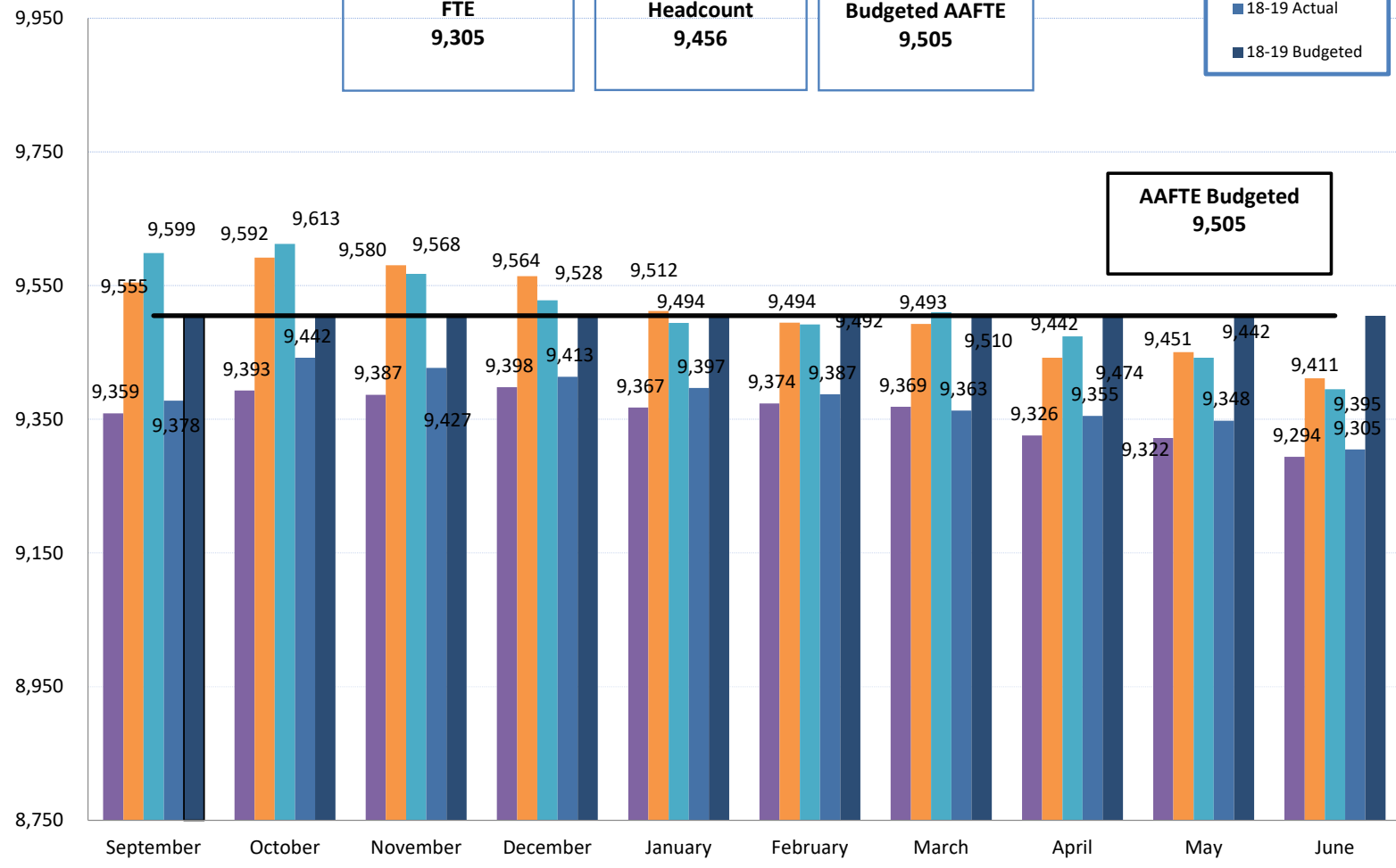
***Excludes adjustments**

School	Total
Discovery	131
SK iGrad	39
Explorer Academy	198
Total	368

South Kitsap School District FTE Enrollment Comparison Report as of June 2019

June 2019 FTE 9,305	June 2019 Headcount 9,456	2018-19 Budgeted AAFTE 9,505
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- 15-16 Actual
- 16-17 Actual
- 17-18 Actual
- 18-19 Actual
- 18-19 Budgeted



**AAFTE Budgeted
9,505**

Enrollment FTE Summary

June 03, 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	79.00	74.02	80.00	94.00	79.00	59.00								465.02	466.02	469.02	474.17
East Port Orchard	81.18	83.00	78.00	66.00	76.00	94.00								478.18	483.18	474.18	422.03
Hidden Creek	68.00	80.00	78.00	66.00	77.00	85.00								454.00	457.00	451.00	460.00
Manchester	87.04	81.03	75.00	72.03	69.00	66.00								450.10	456.10	439.10	327.06
Mullenix Ridge	74.00	70.06	61.00	74.00	74.00	70.00								423.06	423.10	424.14	409.00
Olalla	62.00	48.00	56.00	59.00	63.00	45.00								333.00	334.04	330.26	315.31
Orchard Heights	79.00	86.00	94.00	118.00	137.00	145.00								659.00	656.00	655.00	692.00
Sidney Glen	79.00	78.00	79.05	83.02	83.00	76.00								478.07	483.07	486.74	577.03
South Colby	55.02	57.00	57.00	49.00	51.00	63.00								332.02	332.02	328.00	335.20
Sunnyslope	99.00	71.00	100.00	78.05	71.00	66.07								485.12	480.12	480.28	521.11
SUBTOTAL	763.24	728.11	758.05	759.10	780.00	769.07								4557.57	4570.65	4537.72	4532.91
Cedar Heights							252.15	234.50	236.10					722.75	722.75	723.50	770.60
John Sedgwick							238.90	266.36	237.72					742.98	741.98	746.08	700.80
Marcus Whitman							243.26	205.08	216.44					664.78	665.78	669.06	658.40
SUBTOTAL							734.31	705.94	690.26					2130.51	2130.51	2138.64	2129.80
South Kitsap HS	1.00	1.00	1.00	1.00			1.00	1.00	1.00	645.72	638.72	499.36	482.05	2272.85	2284.79	2400.38	2352.36
Discovery												42.28	86.92	129.20	143.22	168.88	172.00
Explorer Academy	3.82	2.00	2.95	4.00	5.00	6.00	7.23	9.60	18.01	32.87	46.24	20.27	19.43	177.42	181.10	164.23	175.47
SK iGrad										5.00	5.00	13.00	16.00	39.00	42.00	29.85	36.85
SUBTOTAL	4.82	3.00	3.95	5.00	5.00	6.00	8.23	10.60	19.01	683.59	689.96	574.91	604.40	2618.47	2651.11	2763.34	2736.68
Adjustments	0.00													0.00	-1.13	-2.06	-1.00
ALE													-1.00	-1.00	-5.00	-4.00	-3.00
Kitsap Detention	0.00													0.00	0.00	0.00	0.00
SUBTOTAL	0.00												-1.00	-1.00	-6.13	-6.06	-4.00
TOTALS	768.06	731.11	762.00	764.10	785.00	775.07	742.54	716.54	709.27	683.59	689.96	574.91	603.40	9305.55	9346.14	9433.64	9395.39

Running Start in College FTE (not included above)

School	Voc FTE	Non-Voc FTE	Total
Home Based	3.53	28.69	32.22
Explorer Academy	0.00	0.33	0.33
South Kitsap HS	21.18	203.43	224.61
	24.71	232.45	257.16

Vocational FTE (included above)*

7-8 Voc FTE	9-12 Voc FTE
233.49	559.65

ALE FTE (included above)*

School	Total
Discovery	129.2
SK iGrad	39
Explorer Academy	177.42
	345.62

*Excludes adjustments

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

	2017-18 Budget	YTD 7/31/2018	\$ Variance	Monthly % Budget	2018-19 Budget	YTD 7/31/2019	\$ Variance	Monthly % Budget	% Year
General Fund									
Beginning Fund Balance	\$ 18,900,000	\$ 18,911,886	\$ 11,886		\$ 16,000,000	\$ 17,687,410	\$ 1,687,410		
Revenues	125,079,351	114,006,905	\$ (11,072,446)	91.15%	148,188,839	132,988,810	\$ (15,200,029)	89.74%	92%
Expenditures	130,577,309	110,385,415	\$ (20,191,894)	84.54%	151,115,565	131,345,372	\$ (19,770,193)	86.92%	92%
Transfers Out	2,330,000	1,028,957	\$ (1,301,043)	44.16%	1,883,291	2,022,540	\$ 139,249	107.39%	92%
Ending Fund Balance	\$ 11,072,042	\$ 21,504,419	\$ 10,432,377		\$ 11,189,983	\$ 17,308,308	\$ 6,118,325		
Capital Projects Fund									
Beginning Fund Balance	\$ 1,700,000	\$ 1,596,192	\$ (103,808)		\$ 1,825,972	\$ 1,295,139	\$ (530,833)		
Revenues	2,518,000	1,348,972	\$ (1,169,028)	53.57%	7,500,000	3,203,787	\$ (4,296,213)	42.72%	92%
Expenditures	2,800,000	1,790,628	\$ (1,009,372)	63.95%	8,603,955	2,489,442	\$ (6,114,513)	28.93%	92%
Transfers In	2,100,000		\$ (2,100,000)	0.00%	1,153,291	1,153,291	\$ -	100.00%	92%
Transfers Out	390,000	388,564	\$ (1,436)	99.63%	390,000	386,500	\$ (3,500)	99.10%	92%
Ending Fund Balance	\$ 3,128,000	\$ 765,972	\$ (2,362,028)		\$ 1,485,308	\$ 2,776,275	\$ 1,290,967		
Debt Service Fund									
Beginning Fund Balance	\$ 2,000	\$ 2,051	\$ 51		\$ 2,000	\$ 2,085	\$ 85		
Revenues	20	517,552	\$ 517,532	2587760%	20	66	\$ 46	328.20%	92%
Expenditures	620,000	517,521	\$ (102,479)	83.47%	620,000	515,458	\$ (104,542)	83.14%	92%
Transfers In	620,000	-			620,000	515,458	\$ 104,542		
Ending Fund Balance	\$ 2,020	\$ 2,082	\$ 62		\$ 2,020	\$ 2,150	\$ 130		
ASB Fund									
Beginning Fund Balance	\$ 675,533	\$ 705,697	\$ 30,164		\$ 661,137	\$ 734,667	\$ 73,530		
Revenues	1,536,761	900,243	\$ (636,518)	58.58%	2,140,826	957,848	\$ (1,182,978)	44.74%	92%
Expenditures	1,533,920	824,397	\$ (709,523)	53.74%	2,174,712	909,291	\$ (1,265,421)	41.81%	92%
Transfers In	-	-	\$ -		-	-	\$ -		92%
Ending Fund Balance	\$ 678,374	\$ 781,543	\$ 103,169		\$ 627,251	\$ 783,224	\$ 155,973		
Transportation Vehicle Fund									
Beginning Fund Balance	\$ 1,675,951	\$ 1,675,247	\$ (704)		\$ 620,700	\$ 625,086	\$ 4,386		
Revenues	479,000	27,416	\$ (451,584)	5.72%	845,222	208,140	\$ (637,082)	24.63%	92%
Expenditures	2,000,000	1,615,914	\$ (384,086)	80.80%	1,650,000	1,360,662	\$ (289,338)	82.46%	92%
Transfers In	-	-	\$ -		500,000	740,292	\$ 240,292	148.06%	92%
Ending Fund Balance	\$ 154,951	\$ 86,749	\$ (68,202)		\$ 315,922	\$ 212,855	\$ (103,067)		

Budget = School Board approved budget for fiscal year

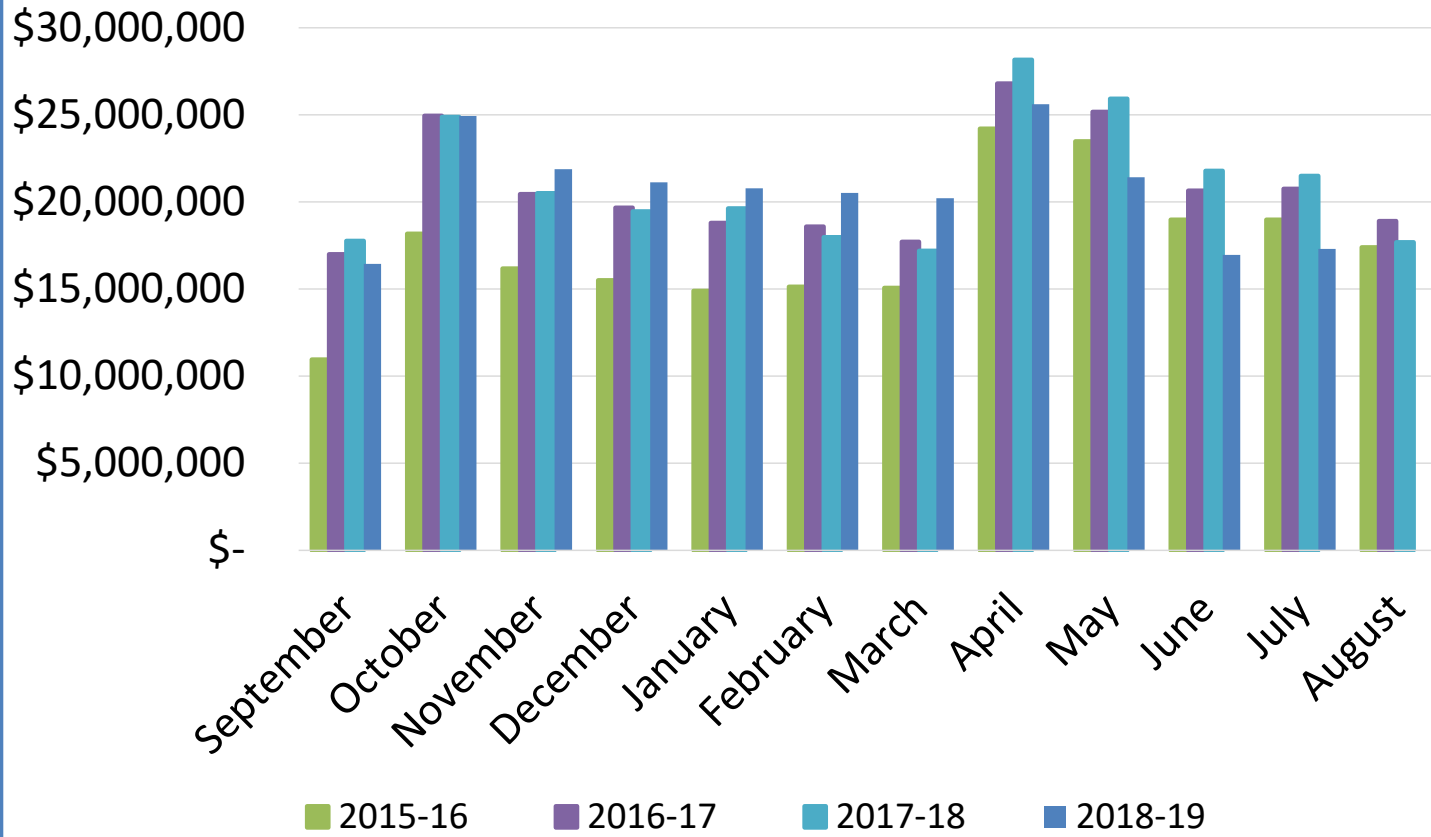
Actual = Fiscal year-to-date totals to the date of the report.

\$ 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.

4 Year Fund Balance Comparison



General Fund
Summary of Expenditures by Program

FY 2018-19
REPORT DATE 07/31/2019

Program	Title	Revised Budget	Current	YTD	Balance	% To Date
01	BASIC EDUCATION	77,837,780.47	6,667,676.26	68,220,433.24	9,617,347.23	87.64
02	ALT LEARN EXP	3,014,572.27	237,239.55	2,990,625.49	23,946.78	91.57
21	HANDICAPPED	18,250,449.99	1,602,774.83	16,865,366.83	1,385,083.16	92.41
22	INFANTS/TODDLERS	679,670.97	227,552.05	918,331.26	-238,660.29	135.11
24	HANDICAPPED, SUPPLEMENETAL	2,467,430.75	186,463.58	2,091,184.17	376,246.58	84.75
29	FEDERAL IMPACT AID	56,500.00	0	0	56,500.00	0
31	HS CAREER & TECHNICAL	5,873,903.53	596,899.83	5,021,987.31	851,916.22	85.5
34	MS CAREER & TECHNICAL	2,098,306.58	221,130.80	1,764,637.71	333,668.87	84.1
38	VOCATIONAL, FEDERAL	71,627.00	6,854.22	72,378.18	-751.18	101.05
51	DISADVANTAGED	1,765,350.58	155,140.39	1,621,180.16	144,170.42	91.83
52	SCHOOL IMPROVEMENT	643,936.00	33,099.68	125,091.31	518,844.69	19.43
55	LEARNING ASSISTANCE	2,776,109.75	178,050.02	2,343,748.13	432,361.62	84.43
58	SPECIAL & PILOT PROGRAMS	644,389.69	551,838.68	705,107.52	-60,717.83	109.42
61	FEDERAL HEAD START	21,167.00	1,906.81	17,673.14	3,493.86	83.49
64	LIMITED ENGLISH	43,759.00	0	5,709.56	38,049.44	13.05
65	TRANSITIONAL BILINGUAL	192,069.78	57,898.59	266,832.50	-74,762.72	138.92
68	INDIAN ED	39,494.00	3,961.34	43,767.37	-4,273.37	110.82
73	SUMMER SCHOOL	49,006.68	3,647.27	3,989.27	45,017.41	8.14
74	HIGHLY CAPABLE	1,284,960.59	113,654.89	1,236,599.34	48,361.25	96.24
79	OTHER INSTRUCTIONAL	4,845,531.57	45,410.58	365,174.14	4,480,357.43	7.54
86	COMMUNITY SCHOOLS	24,045.00	4,337.00	5,197.00	18,848.00	21.61
89	OTHER COMMUNITY SERVICES	1,015,002.66	55,234.49	536,823.29	478,179.37	52.89
97	SUPPORT SERVICES	17,038,199.28	1,187,317.99	16,487,095.99	551,103.29	96.77
98	FOOD SERVICES	4,025,259.08	155,137.04	3,087,958.65	937,300.43	76.71
99	PUPIL TRANSPORTATION	6,357,040.11	523,328.84	6,548,480.01	-191,439.90	103.01
*****	REPORT TOTALS	\$ 151,115,562	\$ 12,816,555	\$ 131,345,372	\$ 19,770,191	86.92%

General Fund
Summary of Expenditures by Object

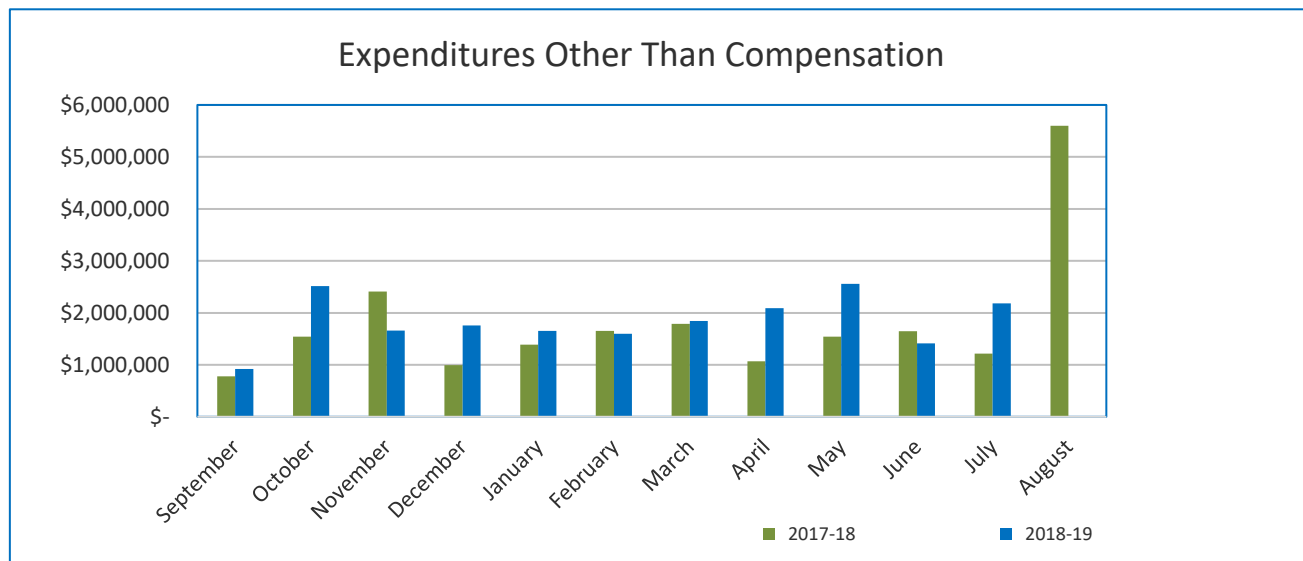
FY 2018/19
REPORT DATE 07/31/2019

Object	Title	Budget	Current	YTD	Balance	% To Date
2000	CERTIFICATED SALARIES	65,858,679.26	6,040,146.95	60,460,602.51	5,398,076.75	92%
3000	CLASSIFIED SALARIES	23,191,478.44	1,749,931.39	20,240,469.17	2,951,009.27	87%
4000	EMPLOYEE BENEFITS	33,611,419.00	2,844,967.56	30,459,507.11	3,151,911.89	91%
5000	SUPPLIES& INST RESOURCES	13,582,538.12	497,920.43	6,169,900.72	\$ 7,412,637	45%
7000	CONTRACTUAL SERVICES	13,818,257.12	1,468,385.39	12,495,962.98	1,322,294.14	90%
8000	TRAVEL	479,510.00	55,367.31	414,722.58	64,787.42	86%
9000	CAPITAL OUTLAY	573,680.39	159,835.70	1,104,206.50	-530,526.11	192%
*****	REPORT TOTALS	\$ 151,115,562	\$ 12,816,555	\$ 131,345,372	\$ 19,770,191	86.92%

General Fund

Comparison of Expenditures Other Than Compensation

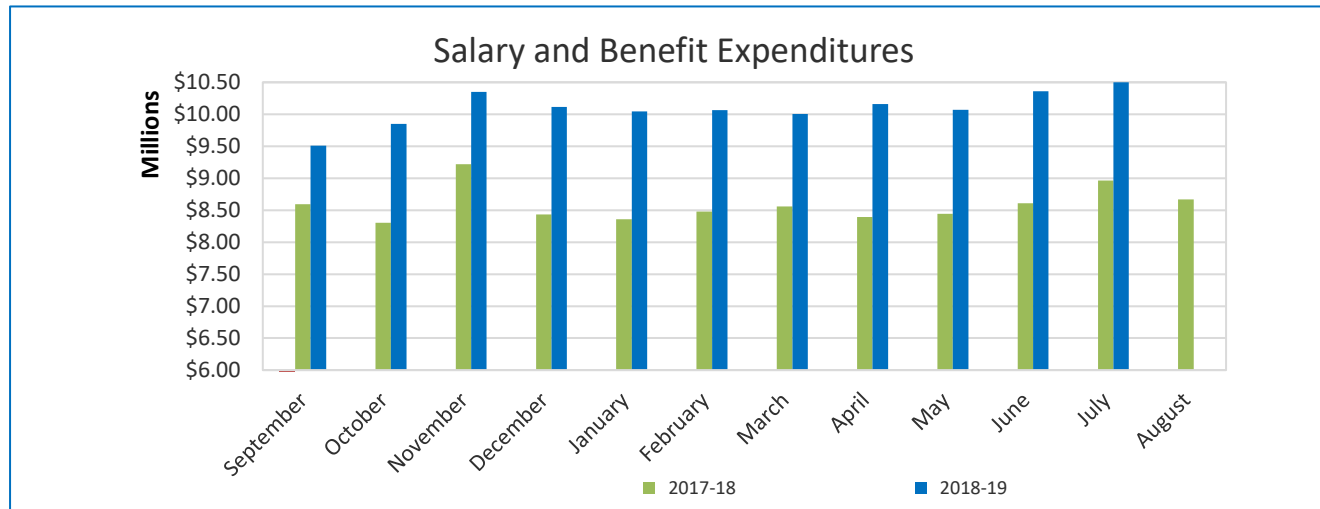
Month	2017-18	2018-19	Variance
September	\$ 779,817	\$ 919,144	\$ 139,327
October	\$ 1,539,120	\$ 2,512,530	\$ 973,410
November	\$ 2,410,717	\$ 1,657,395	\$ (753,322)
December	\$ 993,561	\$ 1,759,954	\$ 766,393
January	\$ 1,388,075	\$ 1,655,021	\$ 266,946
February	\$ 1,652,184	\$ 1,599,203	\$ (52,981)
March	\$ 1,786,006	\$ 1,840,535	\$ 54,529
April	\$ 1,070,693	\$ 2,088,511	\$ 1,017,818
May	\$ 1,544,651	\$ 2,558,609	\$ 1,013,958
June	\$ 1,648,956	\$ 1,412,996	\$ (235,960)
July	\$ 1,218,553	\$ 2,181,509	\$ 962,956
August	\$ 5,597,653		\$ (5,597,653)
Total	\$ 21,629,986	\$ 20,185,407	\$ (1,444,579)
Budget	\$ 24,389,185	\$ 28,900,125	
% Actual Vs. Budget	88.7%	69.8%	



General Fund

Salary and Benefit Expenditures

Month	2017-18	2018-19	Variance
September	\$ 8,591,794	\$ 9,507,903	\$ 916,109
October	\$ 8,302,143	\$ 9,851,508	\$ 1,549,365
November	\$ 9,220,727	\$ 10,349,125	\$ 1,128,398
December	\$ 8,433,129	\$ 10,115,893	\$ 1,682,764
January	\$ 8,359,447	\$ 10,043,359	\$ 1,683,912
February	\$ 8,476,594	\$ 10,064,176	\$ 1,587,582
March	\$ 8,557,078	\$ 10,002,981	\$ 1,445,903
April	\$ 8,394,686	\$ 10,161,038	\$ 1,766,352
May	\$ 8,445,692	\$ 10,067,403	\$ 1,621,711
June	\$ 8,608,284	\$ 10,361,530	\$ 1,753,246
July	\$ 8,963,512	\$ 10,635,046	\$ 1,671,534
August	\$ 8,667,731		\$ (8,667,731)
Total	\$ 103,020,816	\$ 111,159,962	\$ 8,139,146
Budget	\$ 92,788,134	\$ 122,215,437	
% Actual Vs. Budget	111.0%	91.0%	



SOUTH KITSAP SCHOOL DISTRICT NO. 402
GENERAL FUND
BUDGET STATUS REPORT
AS OF July 2019
92% OF YEAR ELAPSED

	ANNUAL BUDGET	REVISED BUDGET	MONTH ACTUAL	YTD ACTUAL	ENCUMBRANCES	BUDGET BALANCE	YTD PERCENT OF BUDGET
REVENUES							
Local Revenues							
1000 Local Tax	\$ 17,446,035	\$ 17,446,035	\$ 42,510	\$ 18,239,607		\$ (793,572)	104.55%
2000 Non-Tax	2,543,790	2,543,790	148,326	3,439,444		(895,654)	135.21%
Total Local Revenues	19,989,825	19,989,825	190,837	21,679,051		(1,689,226)	108.45%
State Revenues							
3000 General Purpose	92,137,696	92,137,696	8,910,708	82,063,638		10,074,058	89.07%
4000 Special Purpose	23,363,439	23,363,439	3,302,193	22,894,479		468,960	97.99%
Total State Revenues	115,501,135	115,501,135	12,212,901	104,958,117		10,543,018	90.87%
Federal Revenues							
5000 General Purpose	294,640	294,640	-	302,606		(7,966)	102.70%
6000 Special Purpose	12,403,239	12,403,239	759,470	6,033,819		6,369,420	48.65%
Total Federal Revenues	12,697,879	12,697,879	759,470	6,336,424		6,361,455	49.90%
Other Revenues							
7000 Revenues From Other School Districts	-	-	-	-		-	0.00%
8000 Revenues From Other Agencies & Assoc.	-	-	-	1,852		(1,852)	0.00%
9000 Other Financing Sources	-	-	-	13,366		(13,366)	0.00%
Total Other Revenues	-	-	-	15,218		(15,218)	0.00%
TOTAL REVENUES	\$ 148,188,839	\$ 148,188,839	\$ 13,163,208	\$ 132,988,810	\$ -	\$ 15,200,029	89.74%
EXPENDITURES BY PROGRAM							
00 Regular Instruction	\$ 81,324,864	\$ 80,852,356	\$ 6,904,916	\$ 71,211,059	\$ 6,900,988	\$ 2,740,309	96.61%
20 Special Education Instruction	21,426,113	21,454,039	2,016,790	19,874,882	1,765,249	(186,092)	100.87%
30 Vocation Education Instruction	7,595,154	8,043,837	824,885	6,859,003	672,560	512,274	93.63%
50&60 Compensatory Education Instruction	5,708,780	6,126,277	981,896	5,129,110	491,860	505,307	91.75%
70 Other Instructional Programs	6,837,329	6,179,496	162,713	1,605,763	169,862	4,403,871	28.73%
80 Community Services	996,885	1,039,047	59,571	542,020	51,644	445,383	57.14%
90 Support Services	27,226,440	27,420,511	1,865,784	26,123,535	3,097,330	(1,800,353)	106.57%
TOTAL EXPENDITURES BY PROGRAM	\$ 151,115,565	\$ 151,115,563	\$ 12,816,555	\$ 131,345,372	\$ 13,149,493	6,620,699	95.62%
Operating Transfers Out	1,883,291	1,883,291		2,022,540			
Excess Revenues/Other Financing Sources Over/Under	(4,810,017)	(4,810,015)	346,653	(379,102)			
BEGINNING FUND BALANCE as of Sept 01, 2018	16,000,000	16,000,000		17,687,410			
ENDING FUND BALANCE as of August 31, 2019	\$ 11,189,983	\$ 11,189,985		\$ 17,308,308			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
 CAPITAL PROJECTS FUND
 BUDGET STATUS REPORT
 AS OF July 2019
 92% OF YEAR ELAPSED

	REVISED BUDGET	MONTH ACTUAL	YTD ACTUAL	ENCUMBRANCES	BUDGET BALANCE	YTD PERCENT OF BUDGET
<u>REVENUES</u>						
Local Revenues						
1000 Local Tax	\$ 2,500,000	\$ 15,281	\$ 2,832,461		\$ (332,461)	113.30%
2000 Non-Tax	\$ 500,000	\$ 39,526	\$ 371,326		128,674	74.27%
Total Local Revenues	3,000,000	54,807	3,203,787		(203,787)	106.79%
Other Revenues						
7000 Revenues From Other School Districts						
8000 Revenues From Other Agencies & Assoc.						
9000 Other Financing Sources	5,653,291	-	1,153,291		4,500,000	20.40%
Total Other Revenues	5,653,291		1,153,291		4,500,000	20.40%
TOTAL REVENUES	\$ 8,653,291	\$ 54,807	\$ 4,357,078	\$ -	\$ 4,296,213	50.35%
<u>EXPENDITURES BY PROGRAM</u>						
10 Sites	\$ 195,200	\$ 16,130	\$ 952,768	\$ 612,315	\$ (1,369,883)	801.78%
20 Buildings	8,380,602	-	1,178,223	993,133	6,209,246	25.91%
30 Equipment		299,460	358,451	194,468	(552,919)	
40 Energy	28,153				28,153	0.00%
50 Sales & Lease Expenditure					-	
60 Bond Issuance Expenditure					-	
90 Debt					-	
TOTAL EXPENDITURES BY PROGRAM	\$ 8,603,955	\$ 315,590	\$ 2,489,442	\$ 1,799,916	\$ 4,314,598	49.85%
Operating Transfers Out	390,000	-	386,500		3,500	
Excess Revenues/Other Financing Sources Over/Under	(340,664)	(260,783)	1,481,136			
BEGINNING FUND BALANCE as of Sept 01, 2017	1,825,972		1,295,139			
ENDING FUND BALANCE as of August 31, 2018	\$ 1,485,308		\$ 2,776,275			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
DEBT SERVICE FUND
BUDGET STATUS REPORT
AS OF July 2019
92% OF YEAR ELAPSED

	REVISED BUDGET	MONTH ACTUAL	YTD ACTUAL	ENCUMBRANCES	BUDGET BALANCE	YTD PERCENT OF BUDGET
<u>REVENUES</u>						
Local Revenues						
1000 Local Tax						
2000 Non-Tax	\$ 20	\$ 13	\$ 66		\$ (46)	328.20%
Total Local Revenues	20	13	66		(46)	328.20%
Other Revenues						
7000 Revenues From Other School Districts						
8000 Revenues From Other Agencies & Assoc.						
9000 Other Financing Sources	620,000	-	515,458		104,542	83.14%
Total Other Revenues	620,000	-	515,458		104,542	83.14%
TOTAL REVENUES	\$ 620,020	\$ 13	\$ 515,523	\$ -	\$ 104,497	83.15%
<u>EXPENDITURES BY PROGRAM</u>						
Matured Bond Expenditures	553,000		460,520		92,480	83.28%
Interest on Bonds	67,000		54,938		12,062	82.00%
Interfund Loan Interest	-				-	
Bond Transfer Fees	-	-	-		-	
Arbitrage Rebate	-				-	
Underwriter's Fees	-				-	
TOTAL EXPENDITURES BY PROGRAM	\$ 620,000	-	515,458	-	104,542	83.14%
Operating Transfers Out	-		-			
Excess Revenues/Other Financing Sources Over/Under	20	13	66			
BEGINNING FUND BALANCE as of Sept 01, 2016	2,000		2,085			
ENDING FUND BALANCE as of August 31, 2017	\$ 2,020		\$ 2,151			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
ASSOCIATED STUDENT BODY FUND
BUDGET STATUS REPORT
AS OF July 2019
92% OF YEAR ELAPSED

	REVISED BUDGET	MONTH ACTUAL	YTD ACTUAL	ENCUMBRANCES	BUDGET BALANCE	YTD PERCENT OF BUDGET
<u>REVENUES</u>						
Local Revenues						
1000 General Student Body	\$ 632,178	\$ 2,039	\$ 291,602		\$ 340,576	46.13%
2000 Athletics	237,575	5,720	156,648		80,927	65.94%
3000 Classes	44,700	(13)	42,594		2,106	95.29%
4000 Clubs	1,204,425	1,630	447,416		757,009	37.15%
6000 Private Moneys	21,948	438	19,588		2,360	89.25%
TOTAL REVENUES	<u>\$ 2,140,826</u>	<u>\$ 9,813</u>	<u>\$ 957,848</u>	<u>\$ -</u>	<u>\$ 1,182,978</u>	<u>44.74%</u>
<u>EXPENDITURES BY PROGRAM</u>						
1000 General Student Body	\$ 507,350	\$ 16,945	\$ 150,132	\$ 32,611	\$ 324,607	36.02%
2000 Athletics	366,420	24,943	246,057	9,349	111,014	69.70%
3000 Classes	39,900	143	38,179	-	1,721	95.69%
4000 Clubs	1,219,787	3,601	452,444		767,343	37.09%
6000 Private Moneys	41,255	379	22,480	-	18,775	54.49%
TOTAL EXPENDITURES BY PROGRAM	<u>\$ 2,174,712</u>	<u>\$ 46,011</u>	<u>\$ 909,291</u>	<u>\$ 41,960</u>	<u>\$ 1,223,461</u>	<u>43.74%</u>
Excess Revenues/Other Financing Sources Over/Under	<u>(33,886)</u>	<u>(36,198)</u>	<u>48,557</u>			
BEGINNING FUND BALANCE as of Sept 01, 2016	661,137		734,667			
ENDING FUND BALANCE as of August 31, 2017	<u>\$ 627,251</u>		<u>\$ 783,224</u>			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
TRANSPORTATION VEHICLE FUND
BUDGET STATUS REPORT
AS OF July 2019
92% OF YEAR ELAPSED

	REVISED BUDGET	MONTH ACTUAL	YTD ACTUAL	ENCUMBRANCES	BUDGET BALANCE	YTD PERCENT OF BUDGET
<u>REVENUES</u>						
Local Revenues						
1000 Local Tax						
2000 Non-Tax	\$ 1,000	\$ 408	\$ 1,083		\$ (83)	108.28%
Total Local Revenues	1,000	408	1,083		(83)	108.28%
State Revenues						
3000 General Purpose						
4000 Special Purpose	844,222	-	74,708		769,514	8.85%
Total State Revenues	844,222	-	74,708	-	769,514	8.85%
Other Revenues						
7000 Revenues From Other School Districts						
8000 Revenues From Other Agencies & Assoc.						
9000 Other Financing Sources	-		132,349		(132,349)	0.00%
Total Other Revenues	-	-	132,349		(132,349)	0.00%
9900 Transfers In from GF	500,000	-	740,292		(240,292)	
TOTAL REVENUES	\$ 1,345,222	\$ 408	\$ 948,432	\$ -	\$ 396,790	70.50%
<u>EXPENDITURES BY PROGRAM</u>						
10 Equipment (buses)	1,650,000	-	1,360,662	750,211	(460,874)	127.93%
60 Bond Levy Issuance	-		-			
90 Debt	-				-	
TOTAL EXPENDITURES BY PROGRAM	\$ 1,650,000	-	1,360,662	750,211	(460,874)	127.93%
Operating Transfers Out			-			
Excess Revenues/Other Financing Sources Over/Under	(304,778)	408	(412,230)			
BEGINNING FUND BALANCE as of Sept 01, 2016	620,700		625,086			
ENDING FUND BALANCE as of August 31, 2017	\$ 315,922		\$ 212,856			

Cash Report (Reconciled to the County Treasurer)
General and Capital Projects

FOR THE MONTH OF
Jul-19

GENERAL FUND

Beginning Balances:

Imprest Accounts	\$	10,180.00
Cash on Deposit		3,271,435.71
Warrants Outstanding		(668,221.93)
Investments		<u>13,913,427.87</u>

Net Amounts

Net Cash Plus Investments	\$	16,526,821.65
Revenues and Reimbursements Received		13,381,755.71
Disbursements		(12,920,568.81)

Ending Balances:

Imprest Accounts	\$	10,180.00
Cash on Deposit		3,833,601.65
Warrants Outstanding		(795,939.21)
Investments		<u>13,940,166.11</u>

Net Cash Plus Investments

\$ 16,988,008.55

CAPITAL PROJECTS FUND

Beginning Balances:

Imprest Accounts	\$	-
Cash on Deposit	\$	736,522.59
Warrants Outstanding	\$	(130,915.46)
Investments	\$	<u>2,552,685.19</u>

Net Amounts

Net Cash Plus Investments	\$	3,158,292.32
Revenues and Reimbursements Received	\$	56,125.48
Disbursements	\$	(318,279.55)

Ending Balances:

Imprest Accounts	\$	-
Cash on Deposit	\$	375,963.92
Warrants Outstanding	\$	(37,416.50)
Investments	\$	<u>2,557,590.83</u>

Net Cash Plus Investments

\$ 2,896,138.25

Cash Report (Reconciled to the County Treasurer)
Debt Service

FOR THE MONTH OF
Jul-19

DEBT SERVICE FUND

Beginning Balances:

Cash on Deposit	\$	62.85	
Investments		<u>2,074.56</u>	

Net Amounts

Net Cash Plus Investments			\$	2,137.41
Revenues and Reimbursements Received				13.00
Disbursements				

Ending Balances:

Cash on Deposit	\$	71.86	
Investments		<u>2,078.55</u>	

Net Cash Plus Investments			\$	<u>2,150.41</u>
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ASB FUND

Beginning Balances:

Imprest Accounts	\$	12,000.00	
Cash on Deposit		79,282.32	
Warrants Outstanding		(15,214.71)	
Investments		<u>728,195.35</u>	

Net Amounts

Net Cash Plus Investments			\$	804,262.96
Revenues and Reimbursements Received				11,843.45
Disbursements				(37,302.94)

Ending Balances:

Imprest Accounts	\$	12,000.00	
Cash on Deposit		49,433.19	
Warrants Outstanding		(12,224.49)	
Investments		<u>729,594.77</u>	

Net Cash Plus Investments			\$	<u>778,803.47</u>
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**Cash Report (Reconciled to the County Treasurer)
Transportation Vehicle, Trust & Agency Fund**

**FOR THE MONTH OF
Jul-19**

TRANSPORTATION VEHICLE FUND

Beginning Balances:

Cash on Deposit		
Investments	\$	212,447.10

Net Amounts

Net Cash Plus Investments		\$	212,447.10
Revenues and Reimbursements Received		\$	408.27
Disbursements			

Ending Balances:

Cash on Deposit	\$	-
Warrants Outstanding		-
Investments	\$	212,855.37

Net Cash Plus Investments		\$	212,855.37
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TRUST & AGENCY FUND

Beginning Balances:

Cash on Deposit	\$	-
Warrants Outstanding		-
Investments		605.65

Net Amounts

Net Cash Plus Investments		\$	605.65
Revenues and Reimbursements Received			1.17
Disbursements			

Ending Balances:

Cash on Deposit	\$	-
Warrants Outstanding		-
Investments		606.82

Net Cash Plus Investments		\$	606.82
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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