



SOUTH KITSAP
SCHOOL DISTRICT

FINANCIAL REPORTS

as of

May 2019

Submitted by:

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And

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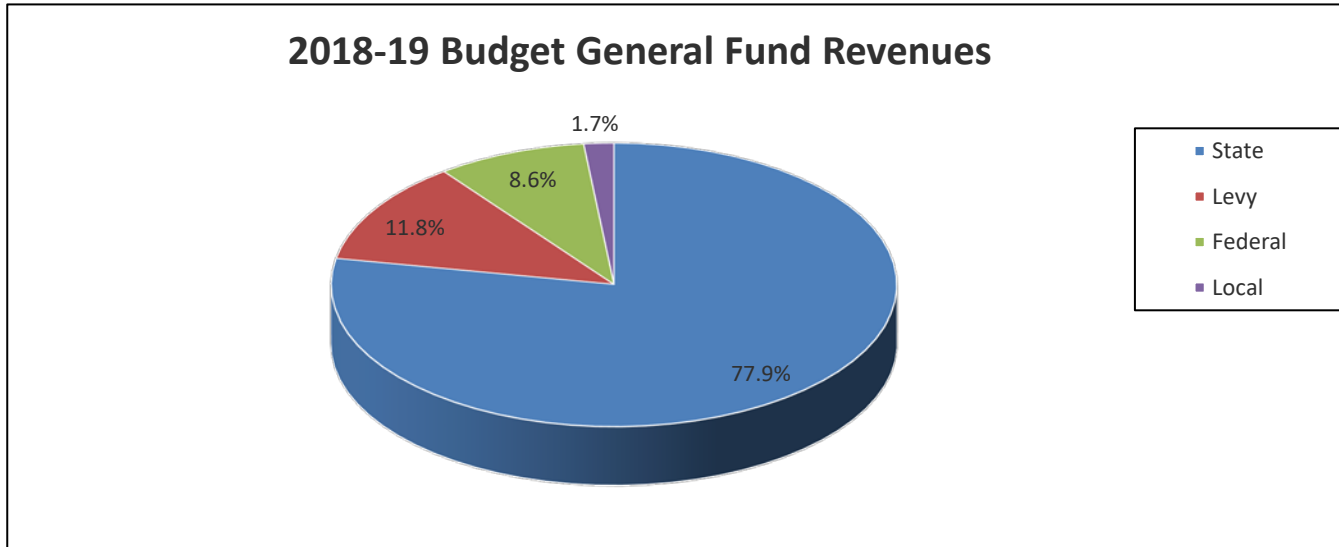
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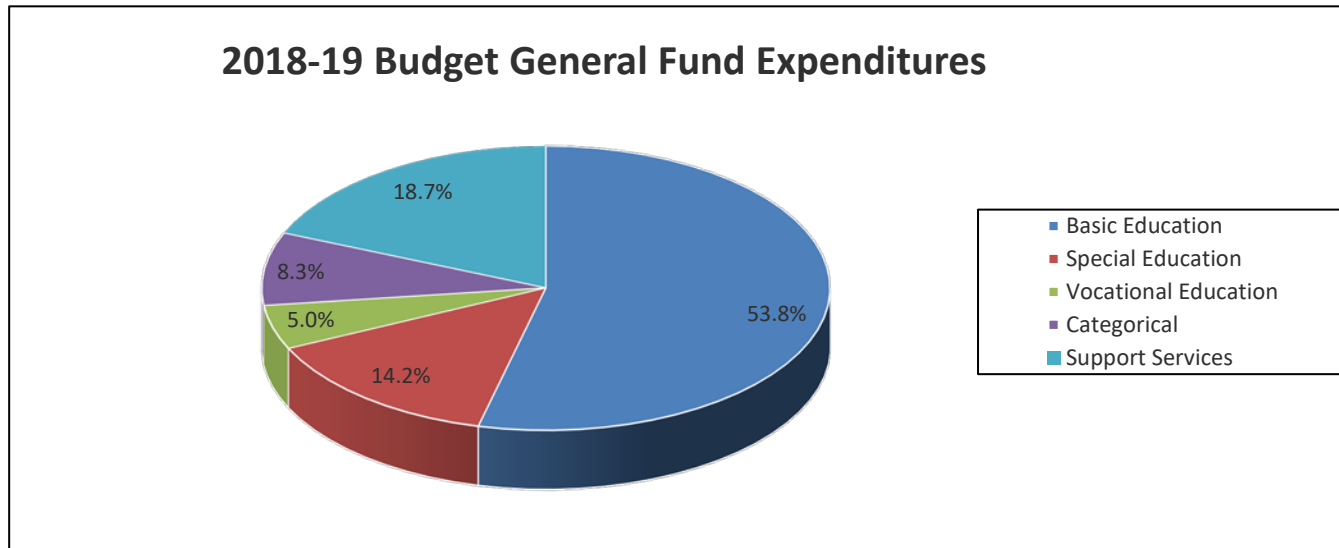
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GENERAL FUND

Budget Information



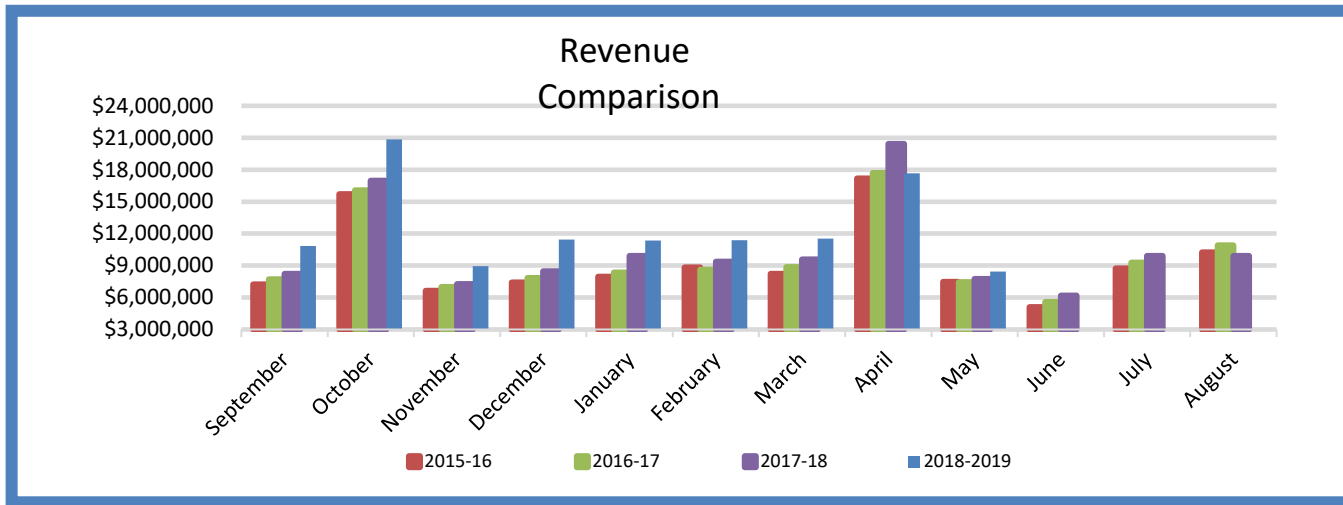
**** Excludes Sale of Equipment**



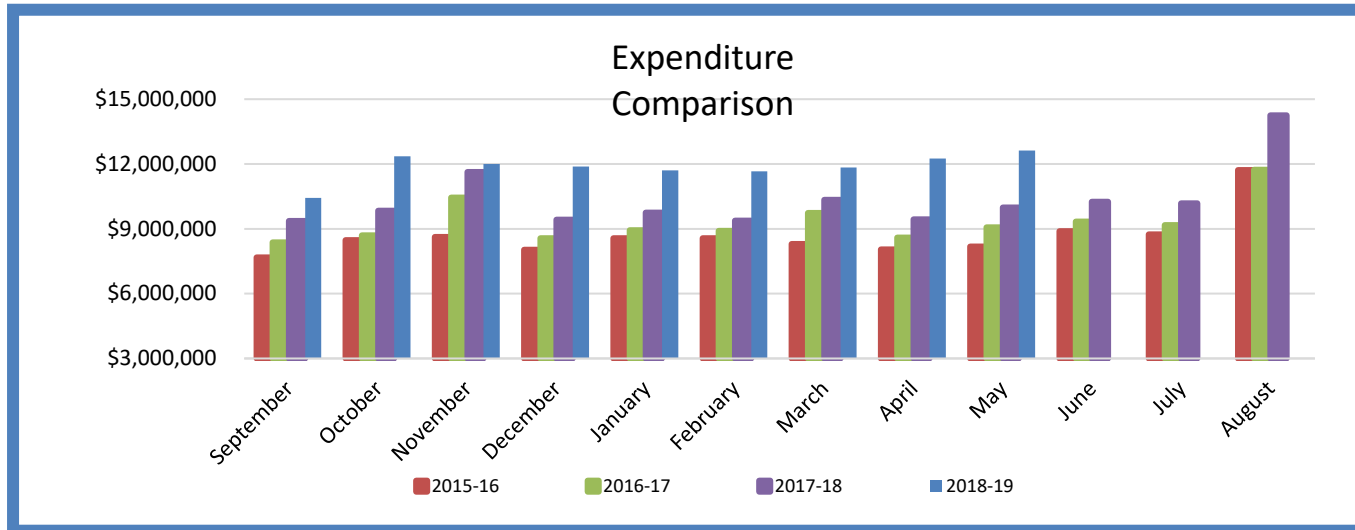
**** Excludes Transfers Out**

REVENUE AND EXPENDITURE TREND COMPARISONS

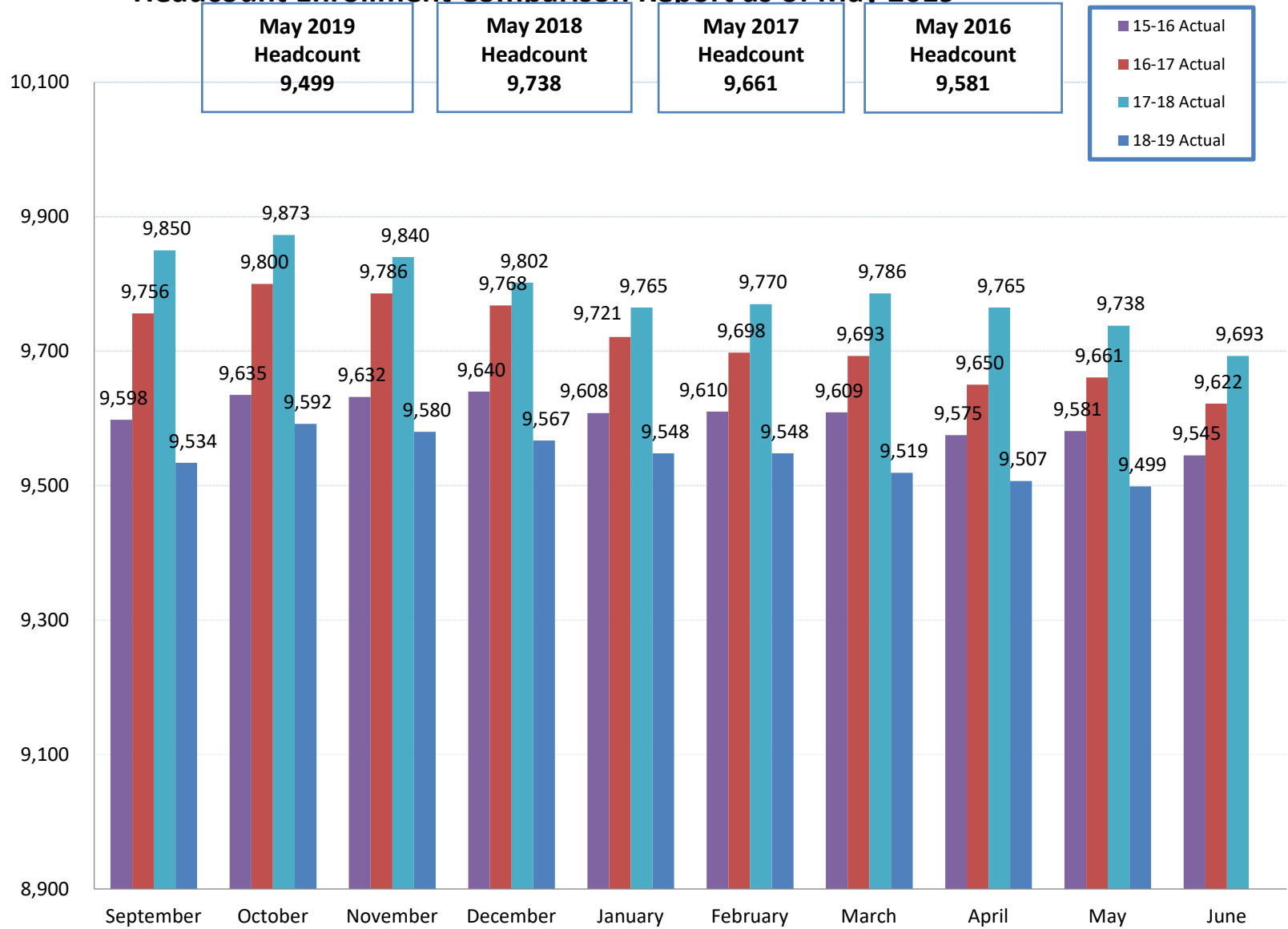
4 YEAR REVENUE TRENDS



4 YEAR EXPENDITURE TRENDS



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



Enrollment Head Count Summary

May 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	79	76	81	95	77	59								467	466	470	476	42	8
East Port Orchard	81	84	79	67	77	95								483	483	474	423	40	4
Hidden Creek	69	79	80	67	77	85								457	454	451	460	54	4
Manchester	88	85	76	74	70	66								459	460	441	329	21	1
Mullenix Ridge	76	71	60	74	74	70								425	424	427	409	128	7
Olalla	64	49	56	59	63	45								336	331	334	317	18	10
Orchard Heights	79	84	93	119	137	144								656	659	655	692	115	14
Sidney Glen	79	79	80	85	84	77								484	484	488	578	75	12
South Colby	56	57	57	49	51	63								333	337	328	337	69	
Sunnyslope	98	71	98	78	70	67								482	483	485	523	19	2
SUBTOTAL	769	735	760	767	780	771								4582	4581	4553	4544	581	62
Cedar Heights							252	238	234					724	716	724	775	57	5
John Sedgwick							237	266	237					740	739	745	702	39	1
Marcus Whitman							246	206	216					668	664	669	662	81	2
SUBTOTAL							735	710	687					2132	2119	2138	2139	177	8
South Kitsap HS	1	1	1	1			1	1	1	651	639	556	547	2400	2412	2524	2600		8
Discovery											1	46	99	146	148	173	177		6
Explorer Academy	4	2	3	4	5	6	9	11	22	35	54	23	23	201	209	182	200		4
SK iGrad										7	5	12	18	42	41	30	37		
SUBTOTAL	5	3	4	5	5	6	10	12	23	693	699	637	687	2789	2810	2909	3014		18
Adjustments	0													0	-1	-12	-1		
ALE													-4	-4	-2	-4	-3		
Kitsap Detention	0													0	0	0	0		
SUBTOTAL	0												-4	-4	-3	-16	-4		
TOTALS	774	738	764	772	785	777	745	722	710	693	699	637	683	9499	9507	9584	9693	758	88

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	146	97	243
Total	183	98	281

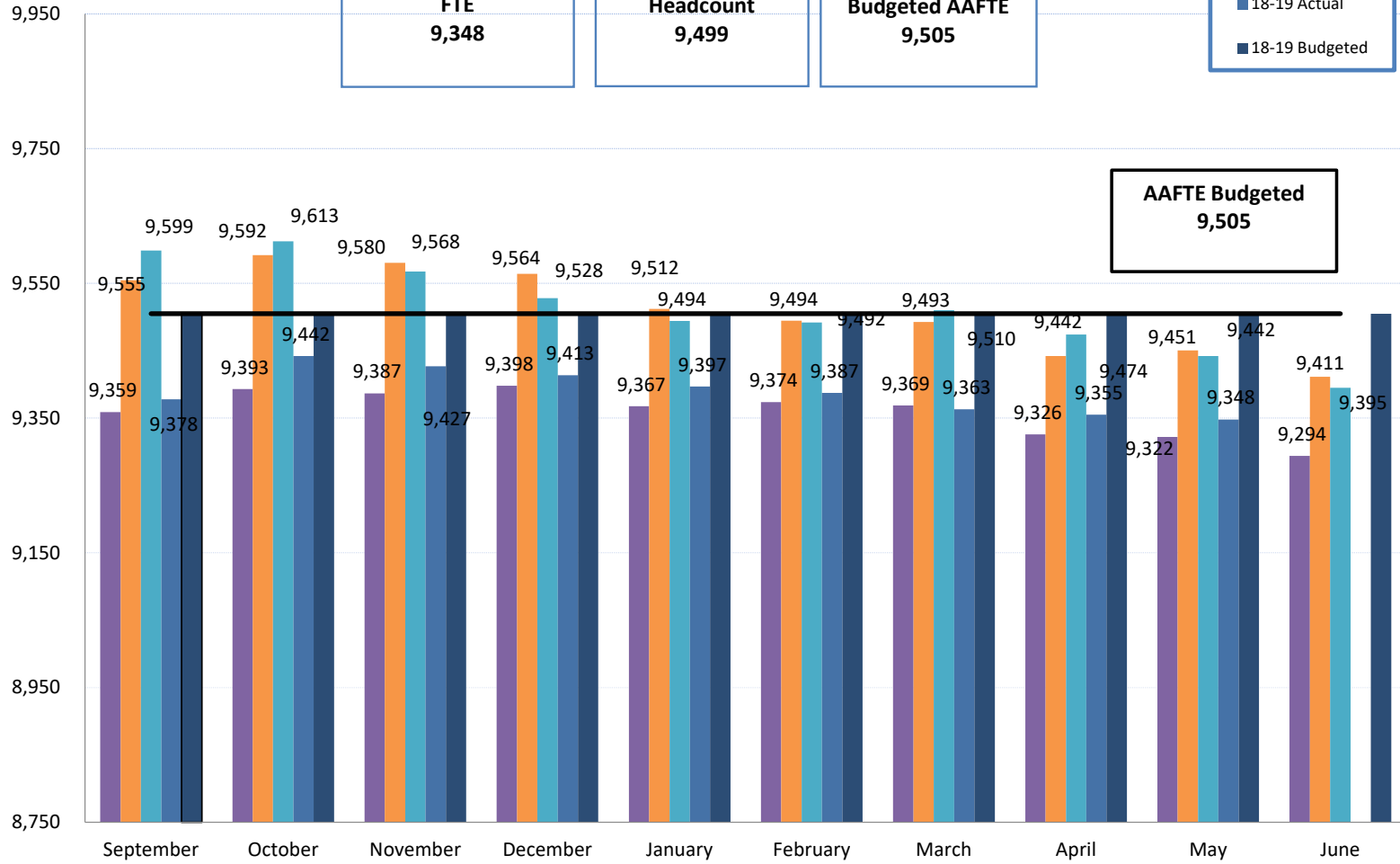
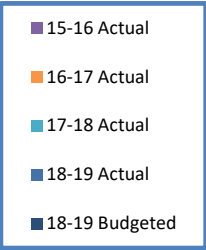
Bilingual	Transitioned Out
204	28

***Excludes adjustments**

School	Total
Discovery	146
SK iGrad	42
Explorer Academy	201
Total	389

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

May 2019 FTE 9,348	May 2019 Headcount 9,499	2018-19 Budgeted AAFTE 9,505
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**AAFTE Budgeted
9,505**

Enrollment FTE Summary

May 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	79.00	75.02	81.00	95.00	77.00	59.00								466.02	465.02	469.02	474.17
East Port Orchard	81.18	84.00	79.00	67.00	77.00	95.00								483.18	483.18	474.18	422.03
Hidden Creek	69.00	79.00	80.00	67.00	77.00	85.00								457.00	454.00	451.00	460.00
Manchester	87.04	84.03	76.00	73.03	70.00	66.00								456.10	457.10	439.10	327.06
Mullenix Ridge	75.04	70.06	60.00	74.00	74.00	70.00								423.10	421.15	424.14	409.00
Olalla	63.02	48.02	56.00	59.00	63.00	45.00								334.04	329.04	330.26	315.31
Orchard Heights	79.00	84.00	93.00	119.00	137.00	144.00								656.00	659.00	655.00	692.00
Sidney Glen	79.00	79.00	80.05	84.02	84.00	77.00								483.07	483.07	486.74	577.03
South Colby	55.02	57.00	57.00	49.00	51.00	63.00								332.02	336.02	328.00	335.20
Sunnyslope	98.00	71.00	98.00	77.05	70.00	66.07								480.12	481.12	480.28	521.11
SUBTOTAL	765.30	731.13	760.05	764.10	780.00	770.07								4570.65	4568.70	4537.72	4532.91
Cedar Heights							252.15	236.50	234.10					722.75	714.20	723.50	770.60
John Sedgwick							237.90	266.36	237.72					741.98	740.98	746.08	700.80
Marcus Whitman							246.26	205.08	214.44					665.78	664.06	669.06	658.40
SUBTOTAL							736.31	707.94	686.26					2130.51	2119.24	2138.64	2129.80
South Kitsap HS	1.00	1.00	1.00	1.00			1.00	1.00	1.00	648.19	642.75	502.80	484.05	2284.79	2295.87	2400.38	2352.36
Discovery											1.00	45.82	96.40	143.22	145.22	168.88	172.00
Explorer Academy	3.82	2.00	2.95	4.00	5.00	6.00	7.23	9.94	19.01	32.73	47.72	20.27	20.43	181.10	188.14	164.23	175.47
SK iGrad										7.00	5.00	12.00	18.00	42.00	41.00	29.85	36.85
SUBTOTAL	4.82	3.00	3.95	5.00	5.00	6.00	8.23	10.94	20.01	687.92	696.47	580.89	618.88	2651.11	2670.23	2763.34	2736.68
Adjustments	0.00													0.00	-1.00	-2.02	-1.00
ALE													-4.00	-4.00	-3.00	-4.00	-3.00
Kitsap Detention	0.00													0.00	0.00	0.00	0.00
SUBTOTAL	0.00													-4.00	-4.00	-4.00	-6.02
TOTALS	770.12	734.13	764.00	769.10	785.00	776.07	744.54	718.88	706.27	687.92	696.47	580.89	614.88	9348.27	9354.17	9433.68	9395.39

Running Start in College FTE (not included above)

School	Voc FTE	Non-Voc FTE	Total
Home Based	3.53	29.02	32.55
Explorer Academy	0.00	0.33	0.33
South Kitsap HS	21.25	206.90	228.15
	24.78	236.25	261.03

Vocational FTE (included above)*

7-8 Voc FTE	9-12 Voc FTE
232.95	563.42

ALE FTE (included above)*

School	Total
Discovery	143.22
SK iGrad	42
Explorer Academy	181.1
	366.32

*Excludes adjustments

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

	2017-18 Budget	YTD 5/31/2018	\$ Variance	Monthly % Budget	2018-19 Budget	YTD 5/31/2019	\$ 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	97,924,243	\$ (27,155,108)	78.29%	148,188,839	112,441,500	\$ (35,747,339)	75.88%	75%
Expenditures	130,577,309	89,946,111	\$ (40,631,198)	68.88%	151,115,565	106,754,291	\$ (44,361,274)	70.64%	75%
Transfers Out	2,330,000	965,050	\$ (1,364,950)	41.42%	1,883,291	1,958,656	\$ 75,365	104.00%	75%
Ending Fund Balance	\$ 11,072,042	\$ 25,924,968	\$ 14,852,926		\$ 11,189,983	\$ 21,415,963	\$ 10,225,980		
Capital Projects Fund									
Beginning Fund Balance	\$ 1,700,000	\$ 1,596,192	\$ (103,808)		\$ 1,825,972	\$ 1,295,139	\$ (530,833)		
Revenues	418,000	1,246,450	\$ 828,450	298.19%	7,500,000	3,095,796	\$ (4,404,204)	41.28%	75%
Expenditures	2,800,000	1,612,269	\$ (1,187,731)	57.58%	8,603,955	2,023,527	\$ (6,580,428)	23.52%	75%
Transfers In	2,100,000	-	\$ (2,100,000)	0.00%	1,153,291	1,153,291	\$ -	100.00%	75%
Transfers Out	390,000	313,150	\$ (76,850)	80.29%	390,000	315,039	\$ (74,961)	80.78%	75%
Ending Fund Balance	\$ 1,028,000	\$ 917,223	\$ (110,777)		\$ 1,485,308	\$ 3,205,660	\$ 1,720,352		
Debt Service Fund									
Beginning Fund Balance	\$ 2,000	\$ 2,051	\$ 51		\$ 2,000	\$ 2,085	\$ 85		
Revenues	20	378,221	\$ 378,201	1891106%	20	49	\$ 29	243.90%	75%
Expenditures	620,000	378,202	\$ (241,798)	61.00%	620,000	380,112	\$ (239,888)	61.31%	75%
Transfers In	620,000	-	\$ -		620,000	380,112	\$ 239,888		
Ending Fund Balance	\$ 2,020	\$ 2,071	\$ 51		\$ 2,020	\$ 2,134	\$ 114		
ASB Fund									
Beginning Fund Balance	\$ 675,533	\$ 705,697	\$ 30,164		\$ 661,137	\$ 734,667	\$ 73,530		
Revenues	1,536,761	830,830	\$ (705,931)	54.06%	2,140,826	880,462	\$ (1,260,364)	41.13%	75%
Expenditures	1,533,920	685,218	\$ (848,702)	44.67%	2,174,712	786,598	\$ (1,388,114)	36.17%	75%
Transfers In	-	-	\$ -		-	-	\$ -		75%
Ending Fund Balance	\$ 678,374	\$ 851,309	\$ 172,935		\$ 627,251	\$ 828,531	\$ 201,280		
Transportation Vehicle Fund									
Beginning Fund Balance		\$ 1,675,247	\$ 1,675,247		\$ 620,700	\$ 625,086	\$ 4,386		
Revenues	479,000	27,237	\$ (451,763)	5.69%	845,222	207,503	\$ (637,719)	24.55%	75%
Expenditures	2,000,000	1,615,914	\$ (384,086)	80.80%	1,650,000	1,360,662	\$ (289,338)	82.46%	75%
Transfers In	-	-	\$ -		500,000	740,292	\$ 240,292	148.06%	75%
Ending Fund Balance	\$ (1,521,000)	\$ 86,570	\$ 1,607,570		\$ 315,922	\$ 212,218	\$ (103,704)		

Budget = School Board approved budget for fiscal year

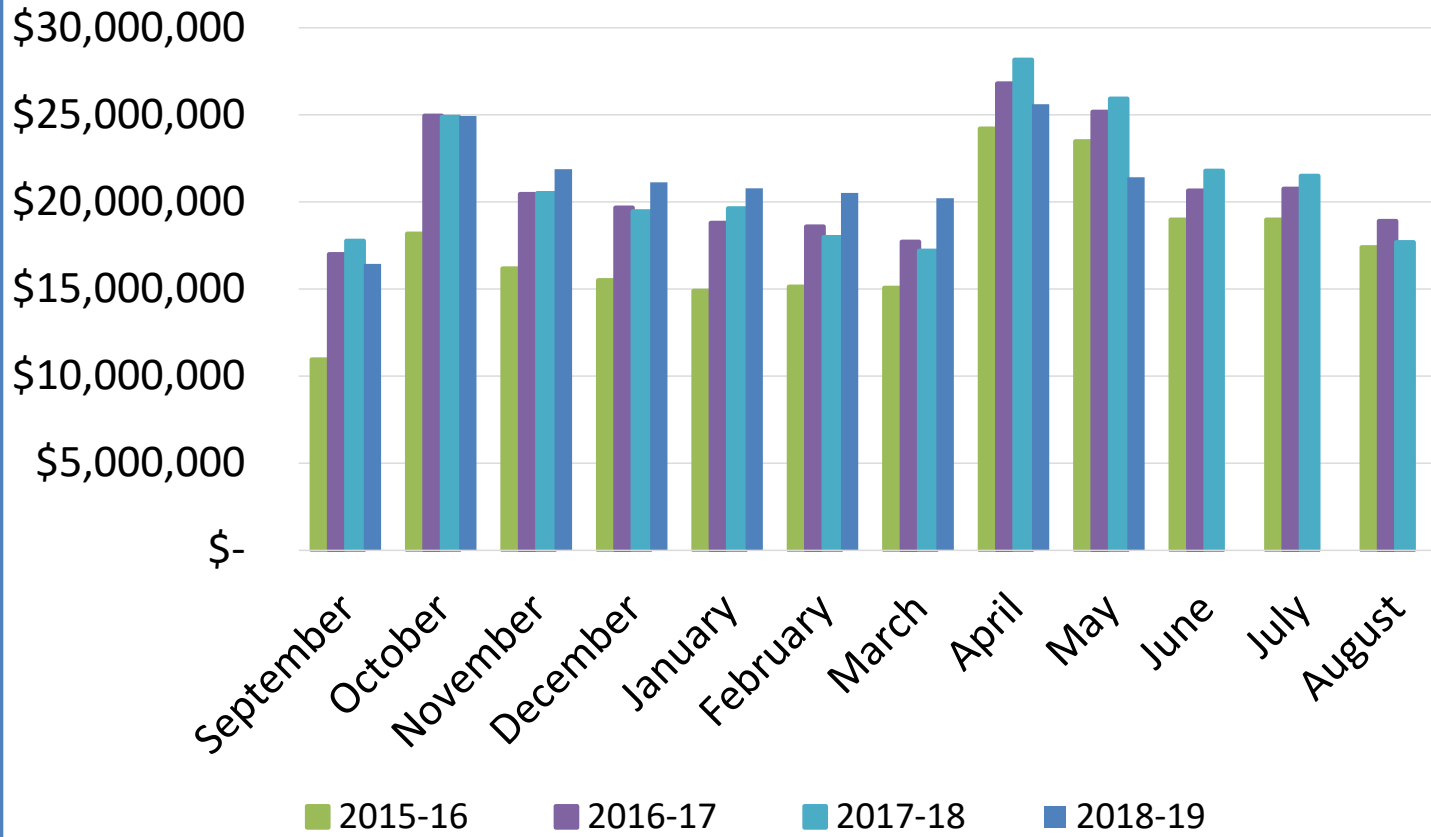
Actual = Fiscal year-to-date totals to the date of the report.

\$ 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 05/31/2019

Program	Title	Revised Budget	Current	YTD	Balance	% To Date
01	BASIC EDUCATION	77,768,422.47	6,593,383.67	55,416,428.07	22,351,994.40	71.23
02	ALT LEARN EXP	3,013,344.27	295,563.87	2,491,598.35	521,745.92	75.86
21	HANDICAPPED	18,250,449.99	1,569,996.09	13,574,122.98	4,676,327.01	74.38
22	INFANTS/TODDLERS	679,670.97	11,765.66	799,188.59	-119,517.62	117.58
24	HANDICAPPED, SUPPLEMENETAL	2,467,430.75	188,837.86	1,716,595.69	750,835.06	69.57
29	FEDERAL IMPACT AID	56,500.00	0	0	56,500.00	0
31	HS CAREER & TECHNICAL	5,873,903.53	542,157.84	3,974,878.77	1,899,024.76	67.67
34	MS CAREER & TECHNICAL	2,098,306.58	211,252.14	1,393,421.35	704,885.23	66.41
38	VOCATIONAL, FEDERAL	71,627.00	17,634.90	54,459.44	17,167.56	76.03
51	DISADVANTAGED	1,765,350.58	154,496.91	1,256,799.42	508,551.16	71.19
52	SCHOOL IMPROVEMENT	643,936.00	1,765.53	66,431.44	577,504.56	10.32
55	LEARNING ASSISTANCE	2,776,109.75	212,368.95	1,951,616.48	824,493.27	70.3
58	SPECIAL & PILOT PROGRAMS	590,089.69	35,670.81	125,832.00	518,557.69	19.53
61	FEDERAL HEAD START	21,167.00	3,751.80	14,007.87	7,159.13	66.18
64	LIMITED ENGLISH	43,759.00	1,771.04	5,401.31	38,357.69	12.34
65	TRANSITIONAL BILINGUAL	192,069.78	29,560.96	180,497.41	11,572.37	93.97
68	INDIAN ED	39,494.00	4,069.26	35,800.79	3,693.21	90.65
73	SUMMER SCHOOL	49,006.68	0	342	48,664.68	0.7
74	HIGHLY CAPABLE	1,284,960.59	114,249.47	1,003,558.16	281,402.43	78.1
79	OTHER INSTRUCTIONAL	4,970,417.57	45,788.76	300,693.52	4,615,424.05	6.15
86	COMMUNITY SCHOOLS	24,045.00	0	860	23,185.00	3.58
89	OTHER COMMUNITY SERVICES	1,015,002.66	62,745.59	392,613.61	622,389.05	38.68
97	SUPPORT SERVICES	17,038,199.28	1,670,466.51	14,018,410.96	3,019,788.32	82.28
98	FOOD SERVICES	4,025,259.08	269,556.04	2,613,715.77	1,411,543.31	64.93
99	PUPIL TRANSPORTATION	6,357,040.11	589,158.49	5,367,016.83	990,023.28	84.43
*****	REPORT TOTALS	\$ 151,115,562	\$ 12,626,012	\$ 106,754,291	\$ 44,361,272	70.64%

General Fund
Summary of Expenditures by Object

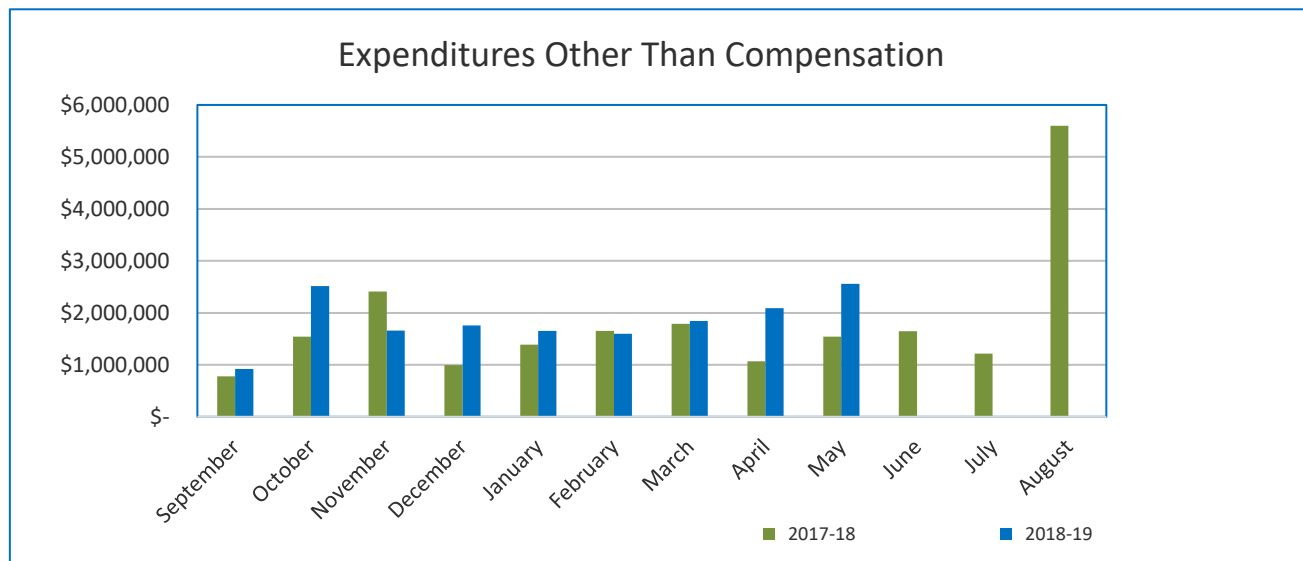
FY 2018/19
REPORT DATE 05/31/2019

Object	Title	Budget	Current	YTD	Balance	% To Date
2000	CERTIFICATED SALARIES	65,872,742.26	5,437,057.78	48,776,828.47	17,089,913.79	74.05
3000	CLASSIFIED SALARIES	23,177,415.44	1,840,519.36	16,571,495.82	6,611,919.62	71.48
4000	EMPLOYEE BENEFITS	33,611,419.00	2,789,826.01	24,815,678.47	8,795,740.53	73.83
5000	SUPPLIES& INST RESOURCES	13,651,890.58	918,845.59	5,045,646.42	\$ 8,609,324	36.96%
7000	CONTRACTUAL SERVICES	13,827,711.05	1,546,709.76	10,300,478.24	3,469,852.81	74.71
8000	TRAVEL	486,170.00	34,141.29	313,270.74	172,899.26	64.44
9000	CAPITAL OUTLAY	488,214.00	58,912.36	930,892.65	-388,378.65	164.35
*****	REPORT TOTALS	\$ 151,115,562	\$ 12,626,012	\$ 106,754,291	\$ 44,361,272	70.64%

General Fund

Comparison of Expenditures Other Than Compensation

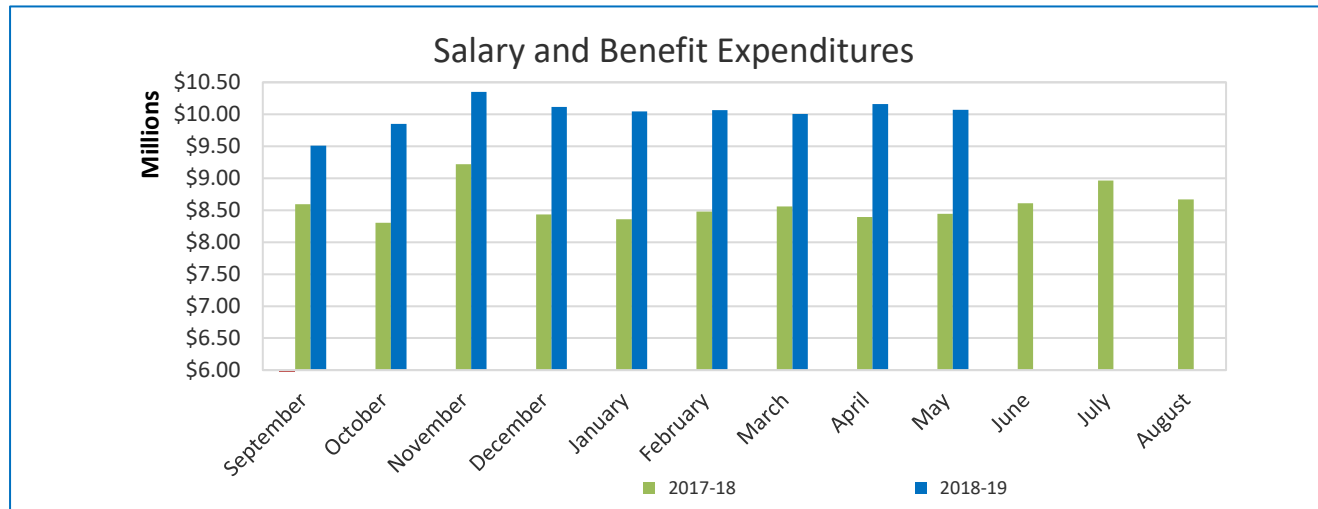
Month	2017-18	2018-19	Variance
September	\$ 779,817	\$ 919,144	\$ 139,327
October	\$ 1,539,120	\$ 2,512,530	\$ 973,410
November	\$ 2,410,717	\$ 1,657,395	\$ (753,322)
December	\$ 993,561	\$ 1,759,954	\$ 766,393
January	\$ 1,388,075	\$ 1,655,021	\$ 266,946
February	\$ 1,652,184	\$ 1,599,203	\$ (52,981)
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		\$ (1,648,956)
July	\$ 1,218,553		\$ (1,218,553)
August	\$ 5,597,653		\$ (5,597,653)
Total	\$ 21,629,986	\$ 16,590,902	\$ (5,039,084)
Budget	\$ 24,389,185	\$ 28,900,125	
% Actual Vs. Budget	88.7%	57.4%	



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		\$ (8,608,284)
July	\$ 8,963,512		\$ (8,963,512)
August	\$ 8,667,731		\$ (8,667,731)
Total	\$ 103,020,816	\$ 90,163,386	\$ (12,857,430)
Budget	\$ 92,788,134	\$ 122,215,437	
% Actual Vs. Budget	111.0%	73.8%	



SOUTH KITSAP SCHOOL DISTRICT NO. 402
GENERAL FUND
BUDGET STATUS REPORT
AS OF MAY 2019
75% 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	\$ 736,706	\$ 18,151,224		\$ (705,189)	104.04%
2000 Non-Tax	2,543,790	2,543,790	370,235	3,064,015		(520,225)	120.45%
Total Local Revenues	19,989,825	19,989,825	1,106,942	21,215,238		(1,225,413)	106.13%
State Revenues							
3000 General Purpose	92,137,696	92,137,696	5,281,647	67,806,696		24,331,000	73.59%
4000 Special Purpose	23,363,439	23,363,439	1,435,927	18,368,222		4,995,217	78.62%
Total State Revenues	115,501,135	115,501,135	6,717,574	86,174,918		29,326,217	74.61%
Federal Revenues							
5000 General Purpose	294,640	294,640	-	302,606		(7,966)	102.70%
6000 Special Purpose	12,403,239	12,403,239	593,539	4,735,409		7,667,830	38.18%
Total Federal Revenues	12,697,879	12,697,879	593,539	5,038,014		7,659,865	39.68%
Other Revenues							
7000 Revenues From Other School Districts	-	-	-	-		-	0.00%
8000 Revenues From Other Agencies & Assoc.	-	-	-	-		-	0.00%
9000 Other Financing Sources	-	-	9,625	13,330		(13,330)	0.00%
Total Other Revenues	-	-	9,625	13,330		(13,330)	0.00%
TOTAL REVENUES	\$ 148,188,839	\$ 148,188,839	\$ 8,427,680	\$ 112,441,500	\$ -	\$ 35,747,339	75.88%
EXPENDITURES BY PROGRAM							
00 Regular Instruction	\$ 81,324,864	\$ 80,811,293	\$ 6,888,948	\$ 57,908,026	\$ 18,245,642	\$ 4,657,625	94.24%
20 Special Education Instruction	21,426,113	21,454,039	1,770,600	16,089,907	5,374,278	(10,147)	100.05%
30 Vocation Education Instruction	7,595,154	8,043,837	771,045	5,422,760	1,739,514	881,563	89.04%
50&60 Compensatory Education Instruction	5,708,780	6,126,277	443,455	3,636,387	1,567,993	921,897	84.95%
70 Other Instructional Programs	6,837,329	6,220,561	160,038	1,304,594	389,973	4,525,994	27.24%
80 Community Services	996,885	1,039,047	62,746	393,474	130,526	515,048	50.43%
90 Support Services	27,226,440	27,420,511	2,529,181	21,999,144	6,257,079	(835,712)	103.05%
TOTAL EXPENDITURES BY PROGRAM	\$ 151,115,565	\$ 151,115,565	\$ 12,626,012	\$ 106,754,291	\$ 33,705,006	10,656,269	92.95%
Operating Transfers Out	1,883,291	1,883,291	-	1,958,656			
Excess Revenues/Other Financing Sources Over/Under	(4,810,017)	(4,810,017)	(4,198,332)	3,728,553			
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	\$ 11,189,983		\$ 21,415,963			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
 CAPITAL PROJECTS FUND
 BUDGET STATUS REPORT
 AS OF MAY 2019
 75% 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	\$ 294,763	\$ 2,802,228		\$ (302,228)	112.09%
2000 Non-Tax	\$ 500,000	\$ 56,808	\$ 293,568		206,432	58.71%
Total Local Revenues	3,000,000	351,571	3,095,796		(95,796)	103.19%
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	\$ 351,571	\$ 4,249,087	\$ -	\$ 4,404,204	49.10%
<u>EXPENDITURES BY PROGRAM</u>						
10 Sites	\$ 195,200	\$ 44,363	\$ 826,023	\$ 694,500	\$ (1,325,323)	778.96%
20 Buildings	8,380,602	66,509	1,157,483	137,801	7,085,318	15.46%
30 Equipment		-	40,021	247,161	(287,182)	
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	\$ 110,873	\$ 2,023,527	\$ 1,079,463	\$ 5,500,966	36.06%
Operating Transfers Out	390,000		315,039		74,961	
Excess Revenues/Other Financing Sources Over/Under	(340,664)	240,698	1,910,522			
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		\$ 3,205,661			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
DEBT SERVICE FUND
BUDGET STATUS REPORT
AS OF MAY 2019
75% 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	\$ 4	\$ 49		\$ (29)	243.90%
Total Local Revenues	20	4	49		(29)	243.90%
Other Revenues						
7000 Revenues From Other School Districts						
8000 Revenues From Other Agencies & Assoc.						
9000 Other Financing Sources	620,000	-	380,112		239,888	61.31%
Total Other Revenues	620,000	-	380,112		239,888	61.31%
TOTAL REVENUES	\$ 620,020	\$ 4	\$ 380,161	\$ -	\$ 239,859	61.31%
<u>EXPENDITURES BY PROGRAM</u>						
Matured Bond Expenditures	553,000	-	350,299		202,701	63.35%
Interest on Bonds	67,000	-	29,813		37,187	44.50%
Interfund Loan Interest	-	-	-		-	
Bond Transfer Fees	-	-	-		-	
Arbitrage Rebate	-	-	-		-	
Underwriter's Fees	-	-	-		-	
TOTAL EXPENDITURES BY PROGRAM	\$ 620,000	-	380,112	-	239,888	61.31%
Operating Transfers Out	-	-	-		-	
Excess Revenues/Other Financing Sources Over/Under	20	4	49			
BEGINNING FUND BALANCE as of Sept 01, 2016	2,000		2,085			
ENDING FUND BALANCE as of August 31, 2017	\$ 2,020		\$ 2,134			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
ASSOCIATED STUDENT BODY FUND
BUDGET STATUS REPORT
AS OF MAY 2019
75% 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	\$ 42,206	\$ 254,931		\$ 377,247	40.33%
2000 Athletics	237,575	14,353	135,661		101,914	57.10%
3000 Classes	44,700	13,107	33,869		10,831	75.77%
4000 Clubs	1,204,425	13,983	437,443		766,982	36.32%
6000 Private Moneys	21,948	1,872	18,557		3,391	84.55%
TOTAL REVENUES	<u>\$ 2,140,826</u>	<u>\$ 85,522</u>	<u>\$ 880,462</u>	<u>\$ -</u>	<u>\$ 1,260,364</u>	<u>41.13%</u>
<u>EXPENDITURES BY PROGRAM</u>						
1000 General Student Body	\$ 507,350	\$ 19,175	\$ 103,912	\$ 38,284	\$ 365,154	28.03%
2000 Athletics	366,420	14,865	191,794	42,184	132,442	63.86%
3000 Classes	39,900	28,559	36,691	-	3,209	91.96%
4000 Clubs	1,219,787	15,982	434,458	10,348	774,981	36.47%
6000 Private Moneys	41,255	3,029	19,742	-	21,513	47.85%
TOTAL EXPENDITURES BY PROGRAM	<u>\$ 2,174,712</u>	<u>\$ 81,609</u>	<u>\$ 786,598</u>	<u>\$ 90,816</u>	<u>\$ 1,297,298</u>	<u>40.35%</u>
Excess Revenues/Other Financing Sources Over/Under	<u>(33,886)</u>	<u>3,913</u>	<u>93,864</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>\$ 828,531</u>			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
TRANSPORTATION VEHICLE FUND
BUDGET STATUS REPORT
AS OF MAY 2019
75% 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	\$ 10	\$ 446		\$ 554	44.57%
Total Local Revenues	1,000	10	446		554	44.57%
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	-	131,192	132,349		(132,349)	0.00%
Total Other Revenues	-	131,192	132,349		(132,349)	0.00%
9900 Transfers In from GF	500,000	-	740,292		(240,292)	
TOTAL REVENUES	\$ 1,345,222	\$ 131,202	\$ 947,795	\$ -	\$ 397,427	70.46%
<u>EXPENDITURES BY PROGRAM</u>						
10 Equipment (buses)	1,650,000	-	1,360,662	611,904	(322,566)	119.55%
60 Bond Levy Issuance	-		-			
90 Debt	-					
TOTAL EXPENDITURES BY PROGRAM	\$ 1,650,000	-	1,360,662	611,904	(322,566)	119.55%
Operating Transfers Out			-			
Excess Revenues/Other Financing Sources Over/Under	(304,778)	131,202	(412,867)			
BEGINNING FUND BALANCE as of Sept 01, 2016	620,700		625,086			
ENDING FUND BALANCE as of August 31, 2017	\$ 315,922		\$ 212,219			

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

**FOR THE MONTH OF
May-19**

GENERAL FUND

Beginning Balances:

Imprest Accounts	\$	10,180.00
Cash on Deposit		8,383,740.99
Warrants Outstanding		(565,582.83)
Investments		<u>17,347,834.77</u>

Net Amounts

Net Cash Plus Investments	\$	25,176,172.93
Revenues and Reimbursements Received		8,429,457.60
Disbursements		(12,647,577.22)

Ending Balances:

Imprest Accounts	\$	10,180.00
Cash on Deposit		4,346,515.65
Warrants Outstanding		(780,035.53)
Investments		<u>17,381,393.19</u>

Net Cash Plus Investments

\$ 20,958,053.31

CAPITAL PROJECTS FUND

Beginning Balances:

Imprest Accounts	\$	-
Cash on Deposit	\$	2,764,108.89
Warrants Outstanding	\$	(11,107.30)
Investments	\$	<u>329,082.54</u>

Net Amounts

Net Cash Plus Investments	\$	3,082,084.13
Revenues and Reimbursements Received	\$	357,054.19
Disbursements	\$	(110,872.70)

Ending Balances:

Imprest Accounts	\$	-
Cash on Deposit	\$	3,022,319.39
Warrants Outstanding	\$	(23,772.90)
Investments	\$	<u>329,719.13</u>

Net Cash Plus Investments

\$ 3,328,265.62

Cash Report (Reconciled to the County Treasurer)
Debt Service

FOR THE MONTH OF
May-19

DEBT SERVICE FUND

Beginning Balances:

Cash on Deposit	\$	62.85	
Investments		<u>2,066.70</u>	

Net Amounts

Net Cash Plus Investments			\$	2,129.55
Revenues and Reimbursements Received				4.00
Disbursements				

Ending Balances:

Cash on Deposit	\$	62.85	
Investments		<u>2,070.70</u>	

Net Cash Plus Investments

\$ 2,133.55

ASB FUND

Beginning Balances:

Imprest Accounts	\$	12,000.00	
Cash on Deposit		71,164.54	
Warrants Outstanding		(9,369.67)	
Investments		<u>725,434.22</u>	

Net Amounts

Net Cash Plus Investments			\$	799,229.09
Revenues and Reimbursements Received				83,639.02
Disbursements				(85,239.40)

Ending Balances:

Imprest Accounts	\$	12,000.00	
Cash on Deposit		75,731.90	
Warrants Outstanding		(16,940.72)	
Investments		<u>726,837.53</u>	

Net Cash Plus Investments

\$ 797,628.71

**Cash Report (Reconciled to the County Treasurer)
Transportation Vehicle, Trust & Agency Fund**

**FOR THE MONTH OF
May-19**

TRANSPORTATION VEHICLE FUND

Beginning Balances:

Cash on Deposit	\$	75,865.49
Investments	\$	5,151.17

Net Amounts

Net Cash Plus Investments	\$	81,016.66
Revenues and Reimbursements Received	\$	9.97
Disbursements		

Ending Balances:

Cash on Deposit	\$	75,865.49
Warrants Outstanding		-
Investments	\$	5,161.14

Net Cash Plus Investments	\$	81,026.63
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TRUST & AGENCY FUND

Beginning Balances:

Cash on Deposit	\$	-
Warrants Outstanding		-
Investments		603.35

Net Amounts

Net Cash Plus Investments	\$	603.35
Revenues and Reimbursements Received		1.17
Disbursements		

Ending Balances:

Cash on Deposit	\$	-
Warrants Outstanding		-
Investments		604.52

Net Cash Plus Investments	\$	604.52
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Parameters:

- Fiscal Year: 2018
- Program Range: 0000-
- Activity Range: 00-
- Object Range: 2000-2999
- Location Range: 000-999
- Responsibility Range: 0000-9999
- Group Type : Activity
- Jane Doe Plan : ***18-19 Combined BO Budget v2- SN
- Suppress 0 Amt lines on Summary : No

South Kitsap School District NO. 402
Staffing Summary
Budgeted To Projected Actual Costs
As of 06/06/2019
 SKSD FI Staff & Salary Summary

ROC-RateOf Consump

Total By Acct Dimensions	GL Budgets, Expenses And Rate of Consumption			
Activity	Origina	Revised	Expenses	Rev Monthly ROC
12-SUPERINTENDENT'S OFFICE	224,548.00	224,548.00	160,535.00	18,712.33
13-BUSINESS OFFICE	171,166.00	171,166.00	136,091.71	14,263.83
14-HUMAN RESOURCES	148,429.00	148,429.00	120,068.04	12,369.08
21-SUPERVISION - INSTRUCTION	1,558,097.10	1,583,458.10	1,205,956.02	131,954.84
22-LEARNING RESOURCES	909,475.97	909,475.97	654,630.58	75,789.66
23-PRINCIPAL'S OFFICE	3,124,859.50	3,124,859.50	2,412,790.21	260,404.96
24-GUIDANCE - COUNSELING	2,455,268.90	2,455,268.90	1,861,574.98	204,605.74
25-PUPIL MANAGEMENT & SAFETY	734,313.88	777,313.88	488,413.85	64,776.16
26-HEALTH SERVICES	3,240,827.74	3,240,827.74	2,196,825.27	270,068.98
27-TEACHING	50,371,517.35	50,376,517.35	37,708,771.13	4,198,043.11
28-EXTRA CURRICULAR	224,521.03	224,521.03	142,941.97	18,710.09
31-INSTRUCTIONAL PROF DEVEL	2,164,070.79	2,510,177.79	1,610,463.66	209,181.48
72-INFORMATION SYSTEMS	3,932.00	3,932.00	260.00	327.67
91-COMMUNITY SERVICE	116,247.00	116,247.00	77,506.05	9,687.25
	65,447,274.26	65,866,742.26	48,776,828.47	5,488,895.19

Orig HR/SN Budget		Projected EMS Budget			Unfilled Positions	
FTE	Salaries	FTE	Salaries		FTE	Salaries
1.00	224,548.00	.8192	217,711.60		.18	6,836.40
1.00	171,166.00	.9423	165,888.48		.06	5,277.52
1.00	148,429.00	1.0000	149,344.50		.00	-915.50
11.58	1,558,097.10	11.5846	1,575,786.35		.00	-17,689.25
8.53	909,475.96	8.0350	862,938.12		.50	46,537.84
25.00	3,124,859.50	25.0000	3,063,674.25		.00	61,185.25
27.00	2,455,268.90	27.1378	2,480,647.72		-.14	-25,378.82
8.50	734,313.88	6.5000	650,326.03		2.00	83,987.85
44.00	3,240,827.74	40.3400	2,855,563.94		3.66	385,263.80
599.25	50,371,517.36	585.6036	49,351,635.18		13.65	1,019,882.18
0.00	224,521.03	.0000	186,175.66		.00	38,345.37
20.68	2,164,070.79	17.5124	1,953,613.99		3.17	210,456.80
0.00	3,932.00	.0000	.00		.00	3,932.00
1.00	116,247.00	1.0000	103,872.00		.00	12,375.00
748.56	65,447,274.26	725.4750	63,617,177.82		23.08	1,830,096.44

Parameters:

- Fiscal Year: 2018
- Program Range: 0000-
- Activity Range: 00-
- Object Range: 3000-3999
- Location Range: 000-999
- Responsibility Range: 0000-9999
- Group Type : Activity
- Jane Doe Plan : ***18-19 Combined BO Budget v2- SN
- Suppress 0 Amt lines on Summary : No

South Kitsap School District NO. 402
Staffing Summary
Budgeted To Projected Actual Costs
As of 06/06/2019
 SKSD FI Staff & Salary Summary

ROC-RateOf Consump

Total By Acct Dimensions	GL Budgets, Expenses And Rate of Consumption				Orig HR/SN Budget		Projected EMS Budget		Unfilled Positions		
Activity	Origina	Revised	Expenses	Rev Monthly ROC	FTE	Salaries	FTE	Salaries		FTE	Salaries
11-BOARD OF DIRECTORS	8,328.00	8,328.00	7,216.57	694.00	0.00	8,328.00	.0000	.00		.00	8,328.00
12-SUPERINTENDENT'S OFFICE	140,577.80	140,577.80	116,532.71	11,714.82	2.00	140,577.80	2.3188	145,070.38		-.32	-4,492.58
13-BUSINESS OFFICE	807,046.00	807,046.00	608,877.62	67,253.83	12.00	807,046.00	11.7385	763,726.49		.26	43,319.51
14-HUMAN RESOURCES	532,376.48	532,376.48	406,785.57	44,364.71	7.73	532,376.48	7.7240	529,819.54		.00	2,556.94
15-PUBLIC RELATIONS	177,483.60	177,483.60	162,310.53	14,790.30	2.00	177,483.60	2.3188	194,498.67		-.32	-17,015.07
21-SUPERVISION - INSTRUCTION	877,436.20	919,147.20	525,331.52	76,595.60	24.00	1,264,896.77	13.1394	695,819.85		10.86	569,076.92
22-LEARNING RESOURCES	8,250.20	8,250.20	7,114.74	687.52	0.20	8,250.20	.1962	7,788.72		.00	461.48
23-PRINCIPAL'S OFFICE	1,839,459.75	1,838,468.51	1,360,065.78	153,205.71	38.09	1,839,459.90	37.1814	1,765,805.89		.91	73,654.01
24-GUIDANCE - COUNSELING	262,254.37	262,254.37	191,804.75	21,854.53	5.14	262,254.37	5.1269	250,090.06		.02	12,164.31
25-PUPIL MANAGEMENT & SAFETY	1,188,710.35	1,194,710.35	870,654.38	99,559.20	25.42	1,188,710.21	25.3737	1,133,031.39		.04	55,678.82
26-HEALTH SERVICES	391,715.03	391,715.03	386,729.81	32,642.92	9.71	391,715.03	10.9566	518,696.98		-1.24	-126,981.95
27-TEACHING	5,847,661.96	5,857,951.57	3,774,195.60	488,162.63	107.56	5,847,661.96	110.4164	4,840,658.98		-2.86	1,007,002.98
28-EXTRA CURRICULAR	833,772.69	833,772.69	636,130.69	69,481.06	2.37	833,772.68	1.7606	84,895.73		.60	748,876.95
31-INSTRUCTIONAL PROF DEVEL	690.00	3,369.00	4,726.89	280.75	0.00	690.00	.0000	.00		.00	690.00
41-FNS SUPERVISION	269,260.55	269,260.55	207,439.12	22,438.38	2.85	269,260.55	2.8538	266,090.55		.00	3,170.00
44-FNS OPERATIONS	889,397.51	889,397.51	628,570.97	74,116.46	23.48	889,397.51	21.5755	747,493.20		1.91	141,904.31
51-SUPERVISION - TRANSPORT	663,922.60	663,922.60	515,731.75	55,326.88	9.50	663,922.60	9.4981	654,162.36		.00	9,760.24
52-OPERATIONS	2,455,832.71	2,455,832.71	1,823,090.41	204,652.73	45.43	2,455,832.71	44.4205	2,121,655.86		1.01	334,176.85
53-MAINT. OF SCHOOL BUSES	479,010.11	479,010.11	339,241.49	39,917.51	7.47	479,010.11	6.8808	370,132.72		.59	108,877.39
61-SUPERVISION - PLANT	494,381.80	494,381.80	379,821.11	41,198.48	6.00	494,381.80	5.6962	473,553.59		.30	20,828.21
62-GROUNDS MAINTENANCE	394,223.60	394,223.60	355,529.62	32,851.97	8.00	394,223.60	9.4462	440,124.47		-1.45	-45,900.87
63-OPERATION OF BUILDINGS Custodi	2,274,175.60	2,274,175.60	1,726,810.71	189,514.63	53.25	2,274,175.60	52.4788	2,185,406.74		.77	88,768.86
64-BLDG MAINTENANCE	789,613.20	789,613.20	551,077.65	65,801.10	14.00	789,613.20	12.1077	701,739.84		1.89	87,873.36
67-BLDG & PROP SECURITY	.00	.00	2,154.79	0.00	0.00	.00	.0000	.00		.00	.00
72-INFORMATION SYSTEMS	1,219,855.60	1,219,855.60	798,657.53	101,654.63	16.50	1,219,855.60	14.5485	1,073,396.55		1.95	146,459.05
74-WAREHOUSING & DISTRIBUTN	138,548.80	138,548.80	103,521.75	11,545.73	3.00	138,548.80	3.0000	138,548.80		.00	.00
91-COMMUNITY SERVICE	139,742.56	139,742.56	81,345.65	11,645.21	0.81	139,742.56	.8087	45,582.20		.00	94,160.36
	23,123,727.07	23,183,415.44	16,571,469.71	1,931,951.29	426.51	23,511,187.64	411.5657	20,147,789.56		14.95	3,363,398.08

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