



SOUTH KITSAP
SCHOOL DISTRICT

FINANCIAL REPORTS

as of

March 2019

Submitted by:

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And

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Staffing Summaries

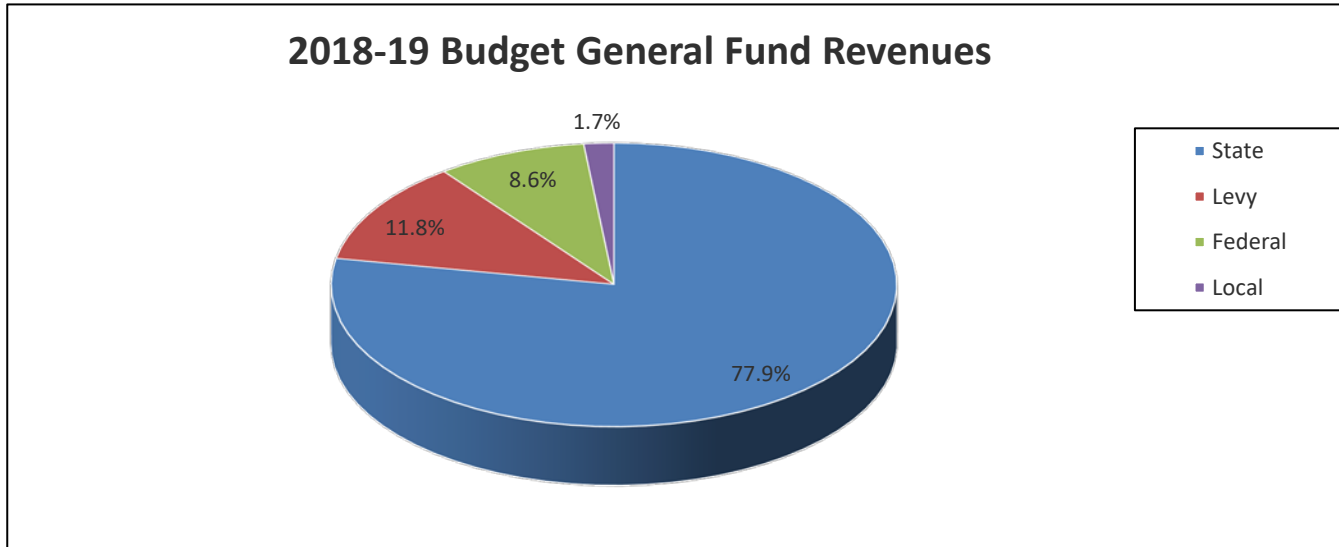
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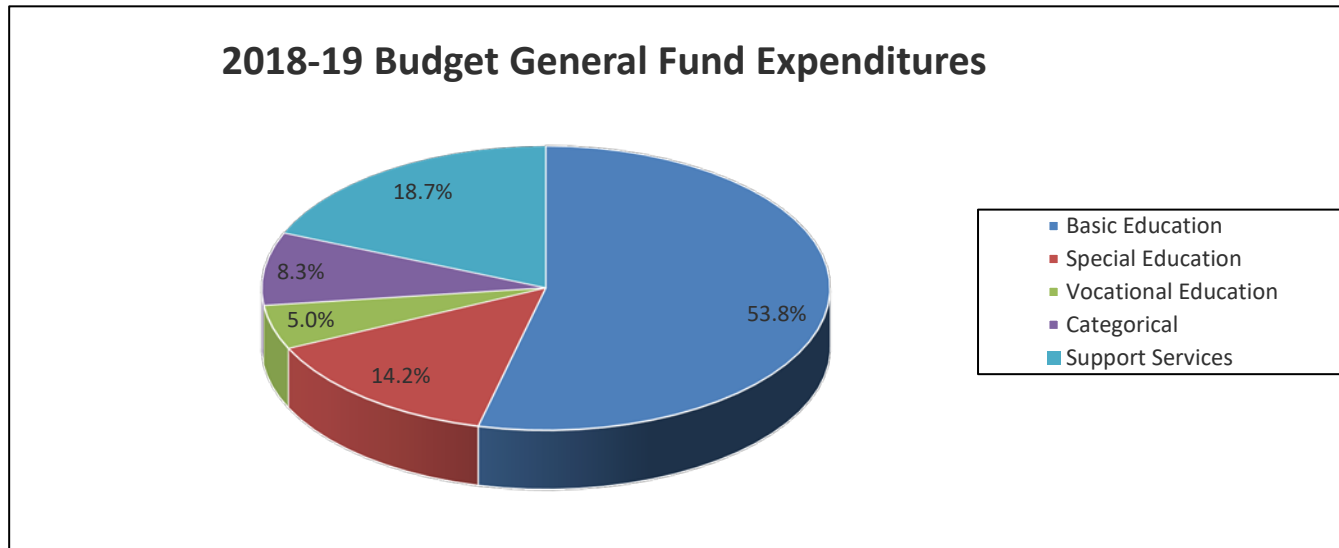
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GENERAL FUND

Budget Information



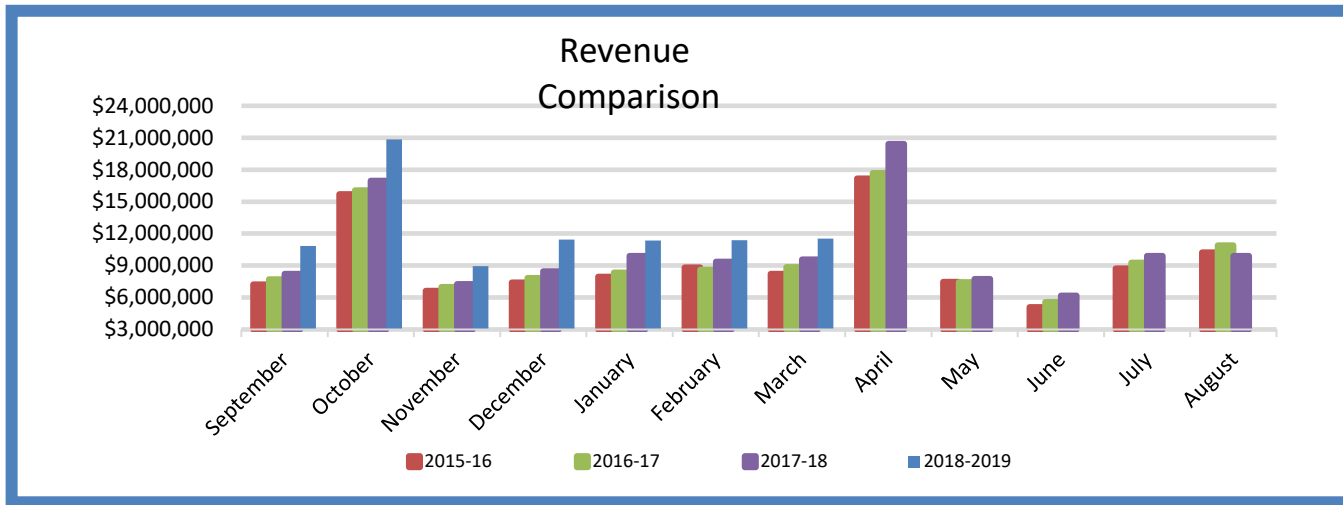
**** Excludes Sale of Equipment**



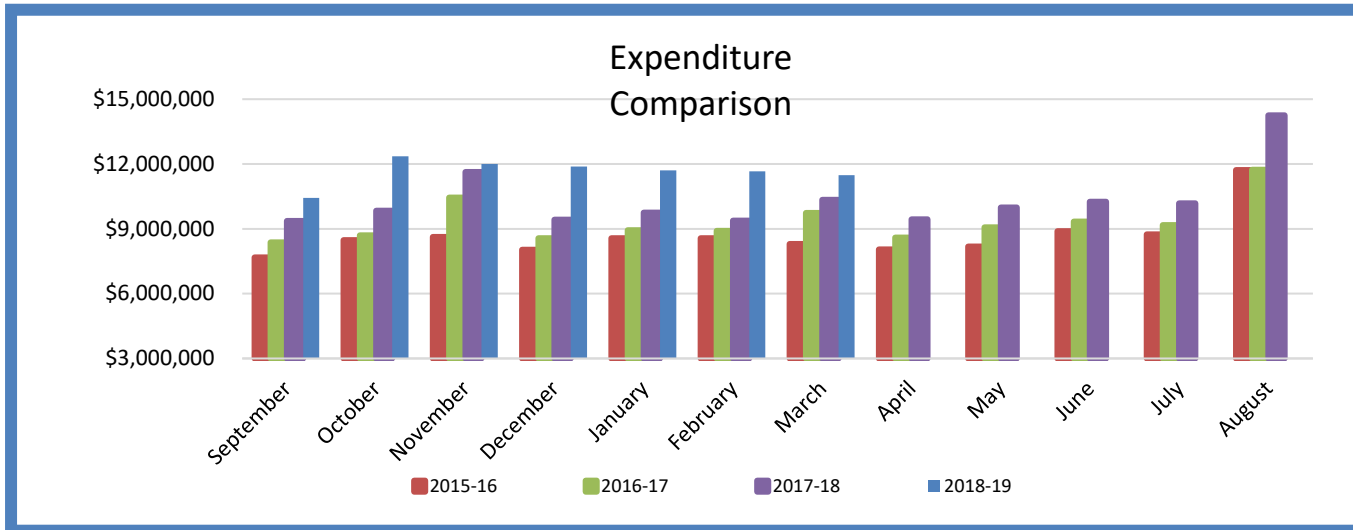
**** Excludes Transfers Out**

REVENUE AND EXPENDITURE TREND COMPARISONS

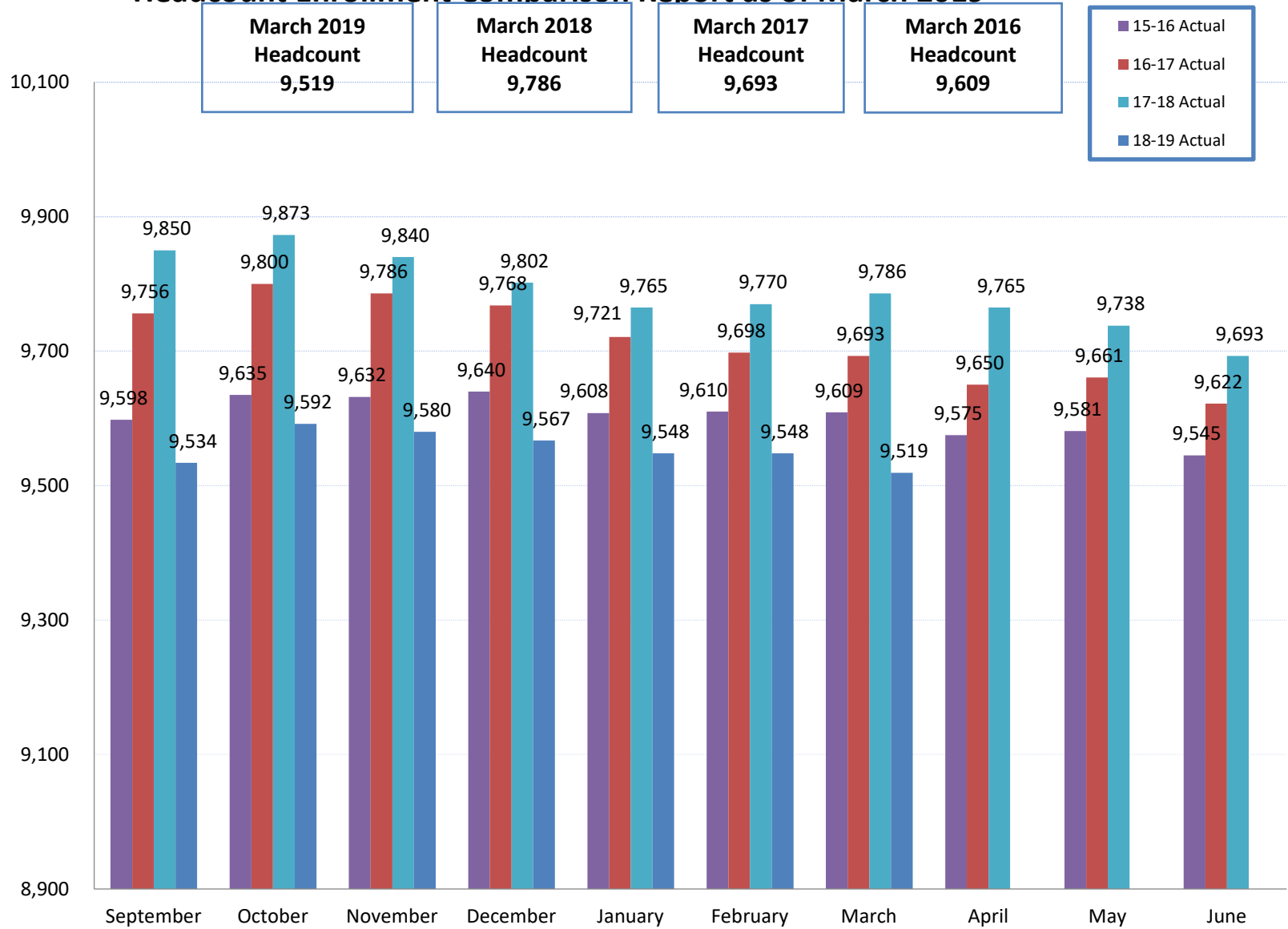
4 YEAR REVENUE TRENDS



4 YEAR EXPENDITURE TRENDS



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



Enrollment Head Count Summary

March 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	81	76	80	95	75	61								468	474	470	476	40	8	
East Port Orchard	80	85	79	67	78	95								484	483	474	423	30	4	
Hidden Creek	70	79	81	67	77	84								458	459	451	460	49	6	
Manchester	87	86	76	74	69	66								458	456	441	329	12	1	
Mullenix Ridge	77	70	60	74	74	73								428	429	427	409	125	7	
Olalla	62	51	53	58	64	44								332	336	334	317	15	10	
Orchard Heights	81	81	94	118	137	144								655	647	655	692	116	10	
Sidney Glen	80	79	77	83	82	81								482	483	488	578	73	9	
South Colby	56	58	58	52	52	63								339	338	328	337	68		
Sunnyslope	99	72	100	76	70	65								482	478	485	523	19	2	
SUBTOTAL	773	737	758	764	778	776								4586	4583	4553	4544	547	57	
Cedar Heights							249	235	230					714	721	724	775	56	4	
John Sedgwick							235	263	237					735	734	745	702	39	2	
Marcus Whitman							253	203	217					673	675	669	662	81	1	
SUBTOTAL							737	701	684					2122	2130	2138	2139	176	7	
South Kitsap HS	1	1	1	2			1	1	1	653	647	567	559	2434	2458	2524	2600		8	
Discovery												49	103	152	156	173	177		4	
Explorer Academy	4	3	4	4	5	5	7	12	21	32	55	22	22	196	187	182	200		3	
SK iGrad										5	4	11	17	37	38	30	37			
SUBTOTAL	5	4	5	6	5	5	8	13	22	690	706	649	701	2819	2839	2909	3014		15	
Adjustments													-1	-1	-1	-12	-1			
ALE													-2	-5	-7	-4	-3			
Kitsap Detention	0													0	0	0	0			
SUBTOTAL	0												-1	-2	-5	-8	-4	-16	-4	
TOTALS	778	741	763	770	783	781	745	714	706	690	705	647	696	9519	9548	9584	9693	723	79	

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	97	242
TOTAL	182	98	280

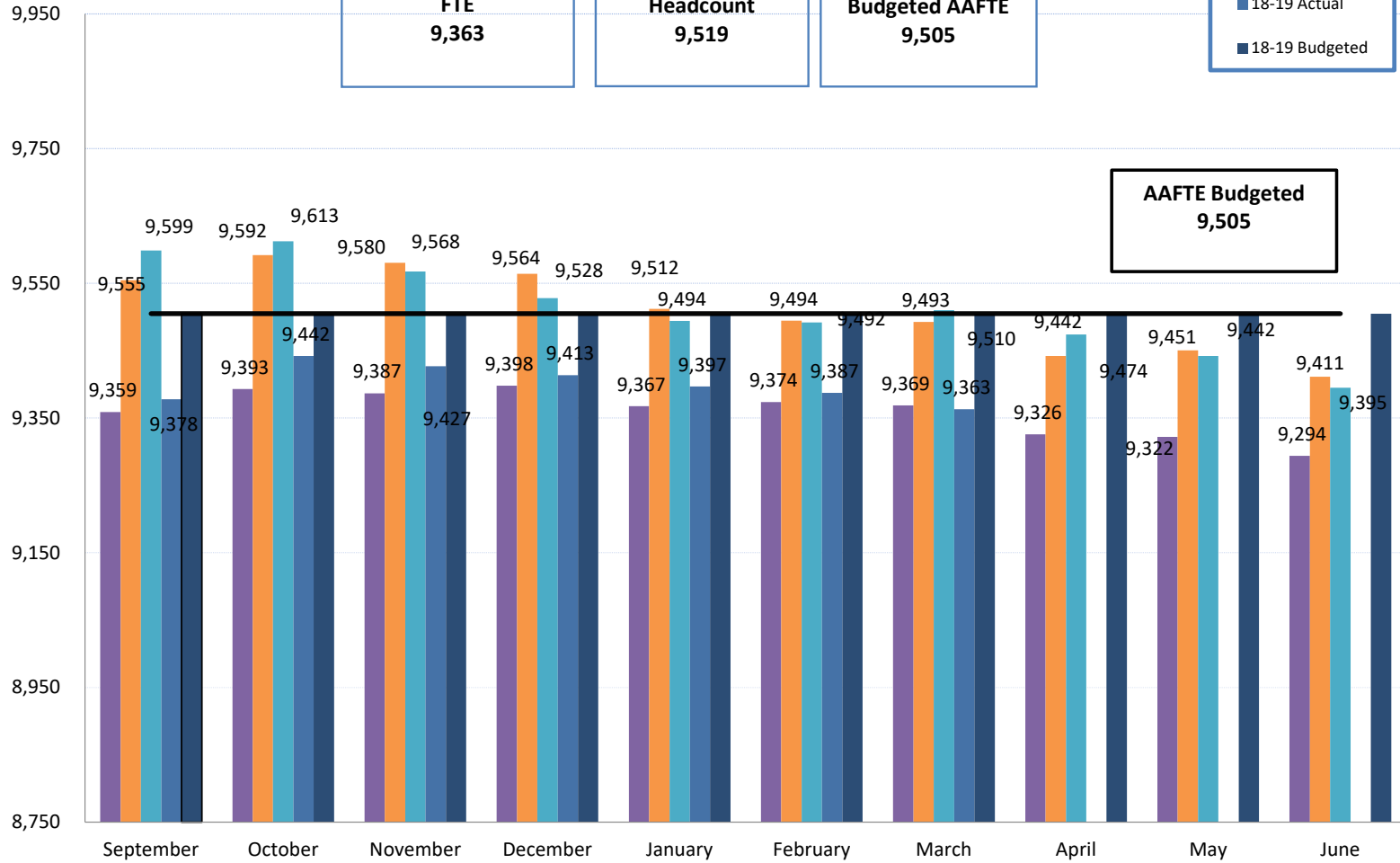
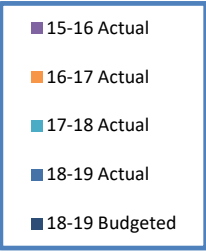
Bilingual	Transitioned Out
193	27

***Excludes adjustments**

School	Total
Discovery	152
SK iGrad	37
Explorer Academy	196
TOTAL	385

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

March 2019 FTE 9,363	March 2019 Headcount 9,519	2018-19 Budgeted AAFTE 9,505
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**AAFTE Budgeted
9,505**

Enrollment FTE Summary

March 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	81.00	75.02	80.00	95.00	75.00	61.00								467.02	473.02	469.02	474.17
East Port Orchard	80.18	85.00	79.00	67.00	78.00	95.00								484.18	483.18	474.18	422.03
Hidden Creek	70.00	79.00	81.00	67.00	77.00	84.00								458.00	459.00	451.00	460.00
Manchester	86.04	85.03	76.00	73.03	69.00	66.00								455.10	453.10	439.10	327.06
Mullenix Ridge	76.04	69.06	60.00	73.05	74.00	73.00								425.15	426.15	424.14	409.00
Olalla	61.02	50.02	53.00	58.00	64.00	44.00								330.04	334.04	330.26	315.31
Orchard Heights	81.00	81.00	94.00	118.00	137.00	144.00								655.00	647.00	655.00	692.00
Sidney Glen	80.00	79.00	77.05	82.02	82.00	81.00								481.07	482.07	486.74	577.03
South Colby	55.02	58.00	58.00	52.00	52.00	63.00								338.02	337.02	328.00	335.20
Sunnyslope	99.00	72.00	100.00	75.05	70.00	64.07								480.12	476.12	480.28	521.11
SUBTOTAL	769.30	733.13	758.05	760.15	778.00	775.07								4573.70	4570.70	4537.72	4532.91
Cedar Heights							249.00	233.50	229.00					711.50	717.45	723.50	770.60
John Sedgwick							236.08	263.36	237.36					736.80	735.62	746.08	700.80
Marcus Whitman							252.62	202.72	216.08					671.42	672.24	669.06	658.40
SUBTOTAL							737.70	699.58	682.44					2119.72	2125.31	2138.64	2129.80
South Kitsap HS	1.00	1.00	1.00	2.00			1.00	1.00	1.00	650.99	650.79	512.76	493.53	2316.07	2337.74	2400.38	2352.36
Discovery												48.06	100.32	148.38	152.20	168.88	172.00
Explorer Academy	3.82	3.00	3.95	4.00	5.00	5.00	5.38	10.94	18.64	29.81	48.59	18.95	19.43	176.51	167.47	164.23	175.47
SK iGrad										5.00	4.00	11.00	17.00	37.00	38.00	29.85	36.85
SUBTOTAL	4.82	4.00	4.95	6.00	5.00	5.00	6.38	11.94	19.64	685.80	703.38	590.77	630.28	2677.96	2695.41	2763.34	2736.68
Adjustments												-0.91		-0.91	-1.13	-2.02	-1.00
ALE													-2.00	-5.00	-7.00	-2.82	-4.00
Kitsap Detention	0.00													0.00	0.00	0.00	0.00
SUBTOTAL	0.00											-0.91	-2.00	-5.00	-7.91	-3.95	-6.02
TOTALS	774.12	737.13	763.00	766.15	783.00	780.07	744.08	711.52	702.08	685.80	702.47	588.77	625.28	9363.47	9387.47	9433.68	9395.39

Running Start in College FTE (not included above)

School	Voc FTE	Non-Voc FTE	Total
Home Based	3.19	32.21	35.40
Explorer Academy	0.00	0.33	0.33
South Kitsap HS	18.12	209.26	227.38
	21.31	241.80	263.11

Vocational FTE (included above)*

7-8 Voc FTE	9-12 Voc FTE
232.32	577.07

ALE FTE (included above)*

School	Total
Discovery	148.38
SK iGrad	37
Explorer Academy	176.51
	361.89

*Excludes adjustments

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

	2017-18 Budget	YTD 3/31/2018	\$ Variance	Monthly % Budget	2018-19 Budget	YTD 3/31/2019	\$ 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	69,743,814	\$ (55,335,537)	55.76%	148,188,839	86,358,879	\$ (61,829,960)	58.28%	58%
Expenditures	130,577,309	70,490,390	\$ (60,086,919)	53.98%	151,115,565	81,878,729	\$ (69,236,836)	54.18%	58%
Transfers Out	2,330,000	965,051	\$ (1,364,949)	41.42%	1,883,291	1,958,656	\$ 75,365	104.00%	58%
Ending Fund Balance	\$ 11,072,042	\$ 17,200,259	\$ 6,128,217		\$ 11,189,983	\$ 20,208,903	\$ 9,018,920		
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	1,137,761	\$ 719,761	272.19%	7,500,000	496,124	\$ (7,003,876)	6.61%	58%
Expenditures	2,800,000	1,463,716	\$ (1,336,284)	52.28%	8,603,955	1,842,804	\$ (6,761,151)	21.42%	58%
Transfers In	2,100,000	-	\$ (2,100,000)	0.00%	1,153,291	1,153,291	\$ -	100.00%	58%
Transfers Out	390,000	313,151	\$ (76,849)	80.30%	390,000	315,039	\$ (74,961)	80.78%	58%
Ending Fund Balance	\$ 1,028,000	\$ 957,086	\$ (70,914)		\$ 1,485,308	\$ 786,712	\$ (698,596)		
Debt Service Fund									
Beginning Fund Balance	\$ 2,000	\$ 2,051	\$ 51		\$ 2,000	\$ 2,085	\$ 85		
Revenues	20	378,218	\$ 378,198	1891092%	20	41	\$ 21	203.80%	58%
Expenditures	620,000	378,202	\$ (241,798)	61.00%	620,000	380,112	\$ (239,888)	61.31%	58%
Transfers In	620,000	-	\$ -		620,000	380,112	\$ 239,888		
Ending Fund Balance	\$ 2,020	\$ 2,067	\$ 47		\$ 2,020	\$ 2,126	\$ 106		
ASB Fund									
Beginning Fund Balance	\$ 675,533	\$ 705,697	\$ 30,164		\$ 661,137	\$ 734,667	\$ 73,530		
Revenues	1,536,761	679,374	\$ (857,387)	44.21%	2,140,826	738,188	\$ (1,402,638)	34.48%	58%
Expenditures	1,533,920	485,869	\$ (1,048,051)	31.67%	2,174,712	633,386	\$ (1,541,326)	29.13%	58%
Transfers In	-	-	\$ -		-	-	\$ -		58%
Ending Fund Balance	\$ 678,374	\$ 899,202	\$ 220,828		\$ 627,251	\$ 839,469	\$ 212,218		
Transportation Vehicle Fund									
Beginning Fund Balance		\$ 1,675,247	\$ 1,675,247		\$ 620,700	\$ 625,086	\$ 4,386		
Revenues	479,000	27,058	\$ (451,942)	5.65%	845,222	76,291	\$ (768,931)	9.03%	58%
Expenditures	2,000,000	1,615,915	\$ (384,085)	80.80%	1,650,000	1,360,662	\$ (289,338)	82.46%	58%
Transfers In	-	-	\$ -		500,000	740,292	\$ 240,292	148.06%	58%
Ending Fund Balance	\$ (1,521,000)	\$ 86,390	\$ 1,607,390		\$ 315,922	\$ 81,007	\$ (234,915)		

Budget = School Board approved budget for fiscal year

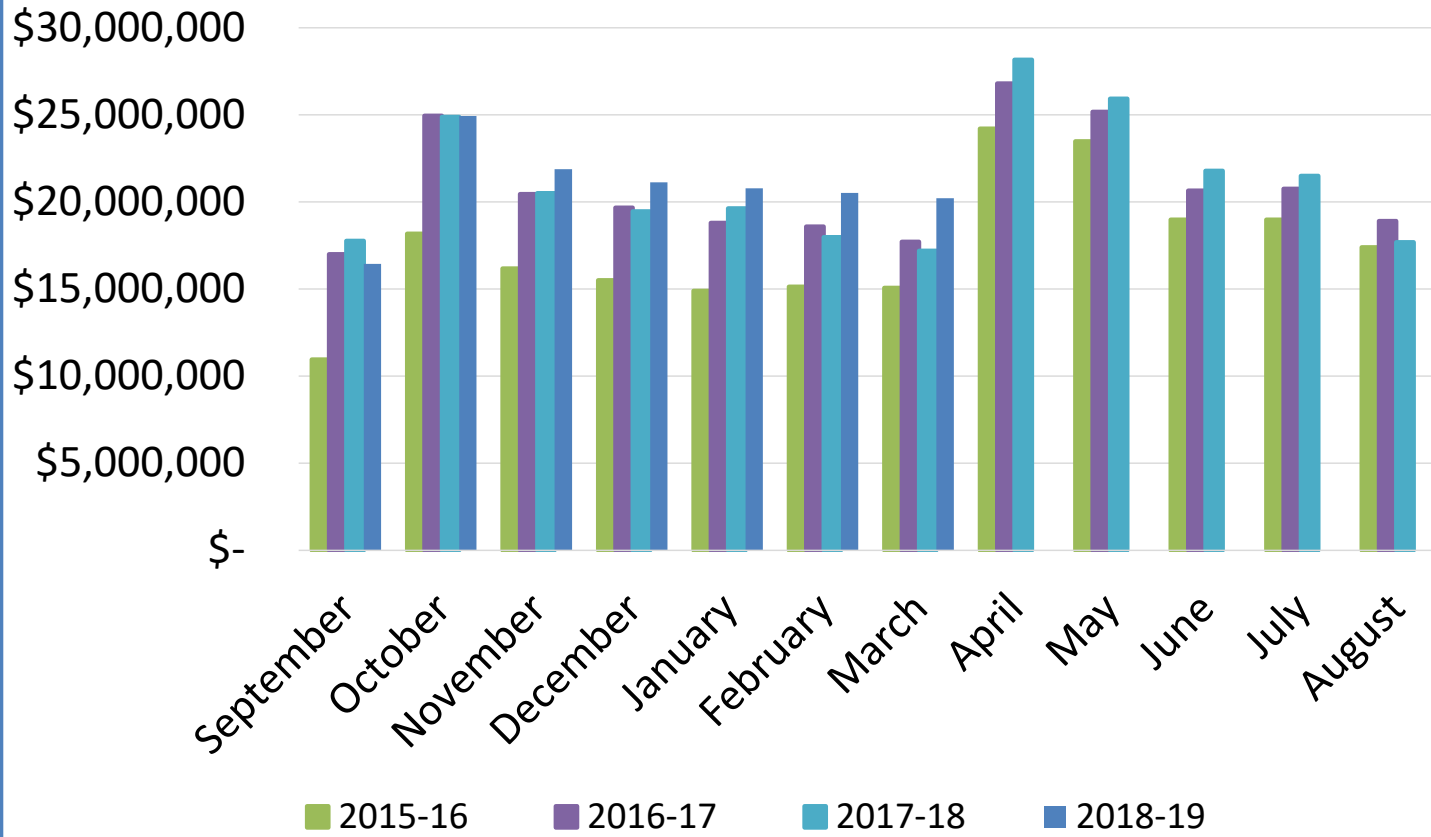
Actual = Fiscal year-to-date totals to the date of the report.

\$ 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 03/31/2019

Program	Title	Revised Budget	Current	YTD	Balance	% To Date
01	BASIC EDUCATION	77,768,522.47	\$ 5,874,925	\$ 42,335,781	\$ 35,432,742	54.44%
02	ALT LEARN EXP	3,013,244.27	\$ 260,982	\$ 1,861,214	\$ 1,152,030	61.77%
21	HANDICAPPED	18,250,449.99	1,669,500.47	10,419,444.23	7,831,005.76	57.09%
22	INFANTS/TODDLERS	679,670.97	244,011.51	659,051.98	20,618.99	96.97%
24	HANDICAPPED, SUPPLEMENETAL	2,467,430.75	192,162.65	1,333,825.97	1,133,604.78	54.06%
29	FEDERAL IMPACT AID	56,500.00	0	0	56,500.00	0.00%
31	HS CAREER & TECHNICAL	5,873,903.53	440,270.50	2,986,066.21	2,887,837.32	50.84%
34	MS CAREER & TECHNICAL	2,098,306.58	158,319.53	949,968.20	1,148,338.38	45.27%
38	VOCATIONAL, FEDERAL	62,627.00	4,832.88	27,392.28	35,234.72	43.74%
51	DISADVANTAGED	1,765,350.58	124,298.52	910,315.56	855,035.02	51.57%
52	SCHOOL IMPROVEMENT	643,936.00	20,871.99	60,815.86	583,062.14	9.44%
55	LEARNING ASSISTANCE	2,776,109.75	233,815.25	1,548,609.13	1,227,500.62	55.78%
58	SPECIAL & PILOT PROGRAMS	590,089.69	4,414.27	51,794.16	458,014.53	8.78%
61	FEDERAL HEAD START	21,167.00	1,250.49	9,084.68	12,082.32	42.92%
64	LIMITED ENGLISH	43,759.00	1,087.72	2,173.61	41,585.39	4.97%
65	TRANSITIONAL BILINGUAL	192,069.78	17,384.29	111,227.58	80,842.20	57.91%
68	INDIAN ED	39,494.00	3,986.59	27,741.55	11,752.45	70.24%
73	SUMMER SCHOOL	49,006.68	0	342	48,664.68	0.70%
74	HIGHLY CAPABLE	1,284,960.59	106,948.35	780,736.41	504,224.18	60.76%
79	OTHER INSTRUCTIONAL	4,979,417.57	37,675.82	227,918.44	4,831,838.13	4.58%
86	COMMUNITY SCHOOLS	24,045.00	0	0	24,045.00	0.00%
89	OTHER COMMUNITY SERVICES	1,015,002.66	21,046.63	280,045.52	734,957.14	27.59%
97	SUPPORT SERVICES	17,038,199.28	1,415,193.48	10,976,200.41	6,094,346.87	64.42%
98	FOOD SERVICES	4,025,259.08	289,613.27	2,093,667.25	1,931,591.83	52.01%
99	PUPIL TRANSPORTATION	6,357,040.11	720,925.36	4,225,313.36	2,131,726.75	66.47%
*****	REPORT TOTALS	\$ 151,115,562	\$ 11,843,516	\$ 81,878,729	\$ 69,269,181	54.18%

General Fund
Summary of Expenditures by Object

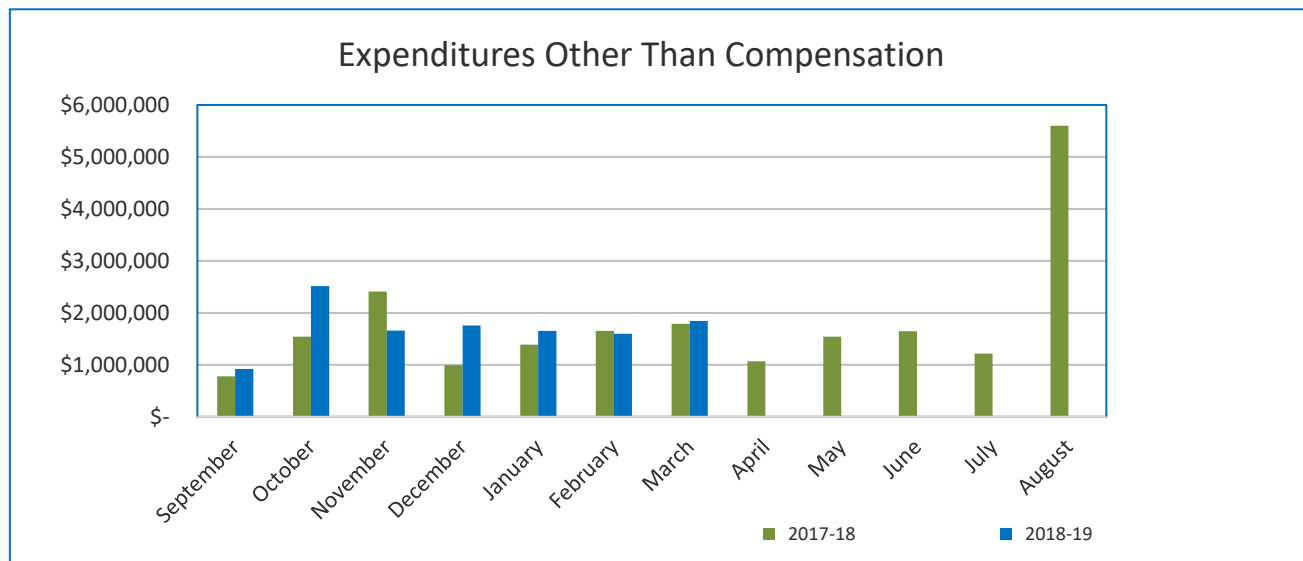
FY 2018/19
REPORT DATE 03/31/2019

Object	Title	Budget	Current	YTD	Balance	% To Date
2000	CERTIFICATED SALARIES	65,872,742.26	5,334,955.85	37,843,175.19	\$ 28,029,567	57.45%
3000	CLASSIFIED SALARIES	23,174,415.44	1,884,799.90	12,843,739.38	\$ 10,330,676	55.42%
4000	EMPLOYEE BENEFITS	33,610,819.00	2,783,225.63	19,248,646.86	\$ 14,362,172	57.27%
5000	SUPPLIES& INST RESOURCES	13,643,235.58	520,383.65	3,781,954.56	\$ 9,861,281	27.72%
7000	CONTRACTUAL SERVICES	13,839,966.05	1,069,548.58	7,211,724.40	\$ 6,628,242	52.11%
8000	TRAVEL	486,170.00	85,824.86	248,181.80	\$ 237,988	51.05%
9000	CAPITAL OUTLAY	488,214.00	164,777.74	701,307.29	\$ (213,093.29)	143.65%
*****	REPORT TOTALS	\$ 151,115,562	\$ 11,843,516	\$ 81,878,729	\$ 69,236,833	54.18%

General Fund

Comparison of Expenditures Other Than Compensation

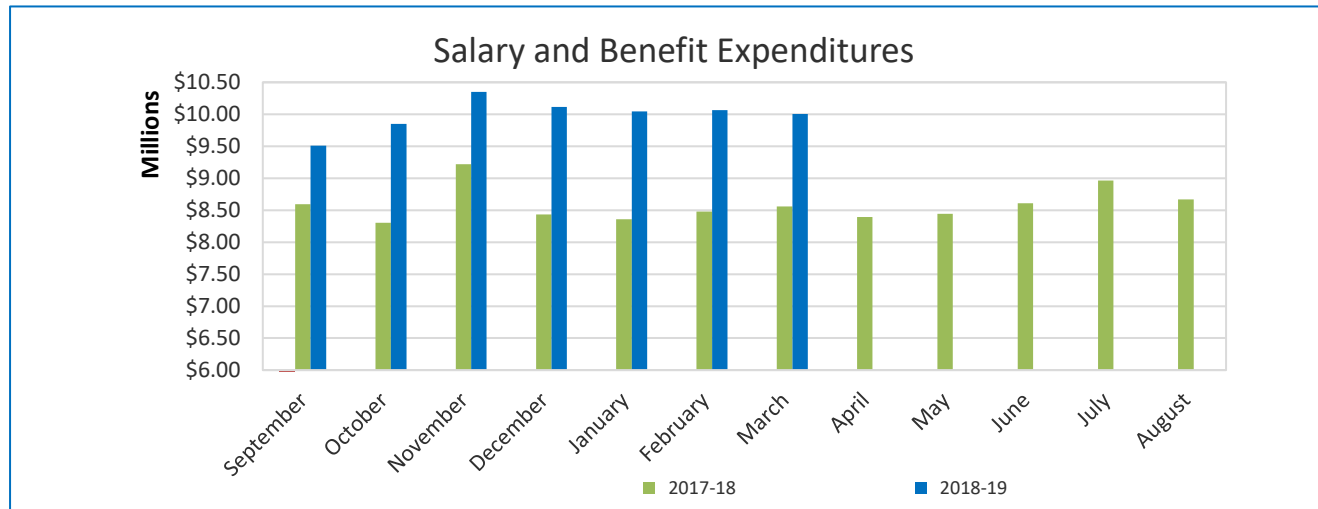
Month	2017-18	2018-19	Variance
September	\$ 779,817	\$ 919,144	\$ 139,327
October	\$ 1,539,120	\$ 2,512,530	\$ 973,410
November	\$ 2,410,717	\$ 1,657,395	\$ (753,322)
December	\$ 993,561	\$ 1,759,954	\$ 766,393
January	\$ 1,388,075	\$ 1,655,021	\$ 266,946
February	\$ 1,652,184	\$ 1,599,203	\$ (52,981)
March	\$ 1,786,006	\$ 1,840,535	\$ 54,529
April	\$ 1,070,693		\$ (1,070,693)
May	\$ 1,544,651		\$ (1,544,651)
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	\$ 11,943,782	\$ (9,686,204)
Budget	\$ 24,389,185	\$ 28,900,125	
% Actual Vs. Budget	88.7%	41.3%	



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		\$ (8,394,686)
May	\$ 8,445,692		\$ (8,445,692)
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	\$ 69,934,945	\$ (33,085,871)
Budget	\$ 92,788,134	\$ 122,215,437	
% Actual Vs. Budget	111.0%	57.2%	



SOUTH KITSAP SCHOOL DISTRICT NO. 402

GENERAL FUND

BUDGET STATUS REPORT

AS OF MARCH 2019

58% 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	\$ 498,989	\$ 12,037,037		\$ 5,408,998	69.00%
2000 Non-Tax	2,543,790	2,543,790	384,165	2,354,118		189,672	92.54%
Total Local Revenues	19,989,825	19,989,825	883,154	14,391,154		5,598,671	71.99%
State Revenues							
3000 General Purpose	92,137,696	92,137,696	7,991,037	53,996,701		38,140,995	58.60%
4000 Special Purpose	23,363,439	23,363,439	2,153,073	14,178,591		9,184,848	60.69%
Total State Revenues	115,501,135	115,501,135	10,144,110	68,175,291		47,325,844	59.03%
Federal Revenues							
5000 General Purpose	294,640	294,640	-	269,996		24,644	91.64%
6000 Special Purpose	12,403,239	12,403,239	511,114	3,519,205		8,884,034	28.37%
Total Federal Revenues	12,697,879	12,697,879	511,114	3,789,201		8,908,678	29.84%
Other Revenues							
7000 Revenues From Other School Districts	-	-	-	-		-	0.00%
8000 Revenues From Other Agencies & Assoc.	-	-	-	-		-	0.00%
9000 Other Financing Sources	-	-	191	3,233		(3,233)	0.00%
Total Other Revenues	-	-	191	3,233		(3,233)	0.00%
TOTAL REVENUES	\$ 148,188,839	\$ 148,188,839	\$ 11,538,569	\$ 86,358,879	\$ -	\$ 61,829,960	58.28%
EXPENDITURES BY PROGRAM							
00 Regular Instruction	\$ 81,324,864	\$ 80,781,772	\$ 6,135,907	\$ 44,196,995	\$ 29,290,796	\$ 7,293,981	90.97%
20 Special Education Instruction	21,426,113	21,454,039	2,105,675	12,412,322	8,849,881	191,836	99.11%
30 Vocation Education Instruction	7,595,154	8,034,837	603,423	3,963,427	2,701,176	1,370,234	82.95%
50&60 Compensatory Education Instruction	5,708,780	6,071,977	407,109	2,721,762	2,235,543	1,114,672	81.64%
70 Other Instructional Programs	6,837,329	6,313,382	144,624	1,008,997	630,855	4,673,530	25.97%
80 Community Services	996,885	1,039,047	21,047	280,046	229,723	529,278	49.06%
90 Support Services	27,226,440	27,420,511	2,425,732	17,295,181	10,096,950	28,380	99.90%
TOTAL EXPENDITURES BY PROGRAM	\$ 151,115,565	\$ 151,115,565	\$ 11,843,516	\$ 81,878,729	\$ 54,034,924	15,201,912	89.94%
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)	(304,947)	2,521,494			
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		\$ 20,208,903			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
 CAPITAL PROJECTS FUND
 BUDGET STATUS REPORT
 AS OF MARCH 2019
 58% 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	\$ 189,216	\$ 301,237		\$ 2,198,763	
2000 Non-Tax	\$ 500,000	\$ 34,339	\$ 194,888		305,112	38.98%
Total Local Revenues	3,000,000	223,556	496,124		2,503,876	16.54%
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	\$ 223,556	\$ 1,649,415	\$ -	\$ 7,003,876	19.06%
<u>EXPENDITURES BY PROGRAM</u>						
10 Sites	\$ 195,200	\$ 39,547	\$ 758,546	\$ 374,812	\$ (938,158)	
20 Buildings	8,380,602	86,107	1,059,981	256,935	7,063,686	15.71%
30 Equipment		-	24,277	249	(24,527)	
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	\$ 125,654	\$ 1,842,804	\$ 631,997	\$ 6,129,154	28.76%
Operating Transfers Out	390,000		315,039		74,961	
Excess Revenues/Other Financing Sources Over/Under	(340,664)	97,902	(508,427)			
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		\$ 786,712			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
DEBT SERVICE FUND
BUDGET STATUS REPORT
AS OF MARCH 2019
58% 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	\$ 41		\$ (21)	203.80%
Total Local Revenues	20	4	41		(21)	203.80%
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	\$ 380,153	\$ -	\$ 239,867	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	41			
BEGINNING FUND BALANCE as of Sept 01, 2016	2,000		2,085			
ENDING FUND BALANCE as of August 31, 2017	\$ 2,020		\$ 2,126			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
ASSOCIATED STUDENT BODY FUND
BUDGET STATUS REPORT
AS OF MARCH 2019
58% 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	\$ 12,864	\$ 188,928		\$ 443,250	29.89%
2000 Athletics	237,575	13,716	109,233		128,342	45.98%
3000 Classes	44,700	4,942	17,585		27,115	39.34%
4000 Clubs	1,204,425	25,857	408,251		796,174	33.90%
6000 Private Moneys	21,948	1,731	14,191		7,757	64.66%
TOTAL REVENUES	\$ 2,140,826	\$ 59,110	\$ 738,188	\$ -	\$ 1,402,638	34.48%
<u>EXPENDITURES BY PROGRAM</u>						
1000 General Student Body	\$ 507,350	\$ 3,883	\$ 70,896	\$ 59,982	\$ 376,473	25.80%
2000 Athletics	366,420	26,814	147,472	75,502	143,446	60.85%
3000 Classes	39,900	3,208	7,666	9,973	22,262	44.21%
4000 Clubs	1,219,787	94,630	393,150	25,598	801,039	34.33%
6000 Private Moneys	41,255	4,311	14,202	-	27,053	34.42%
TOTAL EXPENDITURES BY PROGRAM	\$ 2,174,712	\$ 132,847	\$ 633,386	\$ 171,055	\$ 1,370,272	36.99%
Excess Revenues/Other Financing Sources Over/Under	(33,886)	(73,737)	104,802			
BEGINNING FUND BALANCE as of Sept 01, 2016	661,137		734,667			
ENDING FUND BALANCE as of August 31, 2017	\$ 627,251		\$ 839,469			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
TRANSPORTATION VEHICLE FUND
BUDGET STATUS REPORT
AS OF MARCH 2019
58% 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	\$ 426		\$ 574	42.57%
Total Local Revenues	1,000	10	426		574	42.57%
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	-	-	1,157		(1,157)	0.00%
Total Other Revenues	-	-	1,157		(1,157)	0.00%
9900 Transfers In from GF	500,000	-	740,292		(240,292)	
TOTAL REVENUES	\$ 1,345,222	\$ 10	\$ 816,583	\$ -	\$ 528,639	60.70%
<u>EXPENDITURES BY PROGRAM</u>						
10 Equipment (buses)	1,650,000	-	1,360,662	-	289,338	82.46%
60 Bond Levy Issuance	-		-			
90 Debt	-					
TOTAL EXPENDITURES BY PROGRAM	\$ 1,650,000	-	1,360,662	-	289,338	82.46%
Operating Transfers Out			-			
Excess Revenues/Other Financing Sources Over/Under	(304,778)	10	(544,079)			
BEGINNING FUND BALANCE as of Sept 01, 2016	620,700		625,086			
ENDING FUND BALANCE as of August 31, 2017	\$ 315,922		\$ 81,007			

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

FOR THE MONTH OF
Mar-19

GENERAL FUND

Beginning Balances:

Imprest Accounts	\$	10,180.00
Cash on Deposit		3,680,343.70
Warrants Outstanding		(915,867.17)
Investments		<u>17,278,992.58</u>

Net Amounts

Net Cash Plus Investments	\$	20,053,649.11
Revenues and Reimbursements Received		11,531,414.36
Disbursements		(11,899,709.67)

Ending Balances:

Imprest Accounts	\$	10,180.00
Cash on Deposit		3,384,111.96
Warrants Outstanding		(1,023,033.59)
Investments		<u>17,314,095.43</u>

Net Cash Plus Investments

\$ 19,685,353.80

CAPITAL PROJECTS FUND

Beginning Balances:

Imprest Accounts	\$	-
Cash on Deposit	\$	513,505.19
Warrants Outstanding	\$	(32,608.40)
Investments	\$	<u>327,776.63</u>

Net Amounts

Net Cash Plus Investments	\$	808,673.42
Revenues and Reimbursements Received	\$	228,380.92
Disbursements	\$	(127,737.51)

Ending Balances:

Imprest Accounts	\$	-
Cash on Deposit	\$	580,874.31
Warrants Outstanding	\$	-
Investments	\$	<u>328,442.52</u>

Net Cash Plus Investments

\$ 909,316.83

Cash Report (Reconciled to the County Treasurer)
Debt Service

FOR THE MONTH OF
Mar-19

DEBT SERVICE FUND

Beginning Balances:

Cash on Deposit	\$	62.85	
Investments		<u>2,058.50</u>	

Net Amounts

Net Cash Plus Investments			\$	2,121.35
Revenues and Reimbursements Received				4.18
Disbursements				

Ending Balances:

Cash on Deposit	\$	62.85	
Investments		<u>2,062.68</u>	

Net Cash Plus Investments \$ **2,125.53**

ASB FUND

Beginning Balances:

Imprest Accounts	\$	12,000.00	
Cash on Deposit		56,301.86	
Warrants Outstanding		(52,570.40)	
Investments		<u>822,483.51</u>	

Net Amounts

Net Cash Plus Investments			\$	838,214.97
Revenues and Reimbursements Received				108,457.33
Disbursements				(136,125.18)

Ending Balances:

Imprest Accounts	\$	12,000.00	
Cash on Deposit		88,943.27	
Warrants Outstanding		(14,419.49)	
Investments		<u>724,023.34</u>	

Net Cash Plus Investments \$ **810,547.12**

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

FOR THE MONTH OF
Mar-19

TRANSPORTATION VEHICLE FUND

Beginning Balances:

Cash on Deposit	\$	75,865.49
Investments	\$	5,130.72

Net Amounts

Net Cash Plus Investments	\$	80,996.21
Revenues and Reimbursements Received	\$	10.43
Disbursements		

Ending Balances:

Cash on Deposit	\$	75,865.49
Warrants Outstanding		-
Investments	\$	5,141.15

Net Cash Plus Investments	\$	81,006.64
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TRUST & AGENCY FUND

Beginning Balances:

Cash on Deposit	\$	-
Warrants Outstanding		-
Investments		600.96

Net Amounts

Net Cash Plus Investments	\$	600.96
Revenues and Reimbursements Received		1.22
Disbursements		

Ending Balances:

Cash on Deposit	\$	-
Warrants Outstanding		-
Investments		602.18

Net Cash Plus Investments	\$	602.18
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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 03/28/2019
 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	124,119.74	18,712.33
13-BUSINESS OFFICE	171,166.00	171,166.00	105,339.41	14,263.83
14-HUMAN RESOURCES	148,429.00	148,429.00	90,592.01	12,369.08
21-SUPERVISION - INSTRUCTION	1,558,097.10	1,583,458.10	942,073.22	131,954.84
22-LEARNING RESOURCES	909,475.97	909,475.97	514,931.75	75,789.66
23-PRINCIPAL'S OFFICE	3,124,859.50	3,124,859.50	1,902,482.97	260,404.96
24-GUIDANCE - COUNSELING	2,455,268.90	2,455,268.90	1,443,259.42	204,605.74
25-PUPIL MANAGEMENT & SAFETY	734,313.88	783,313.88	379,843.34	65,276.16
26-HEALTH SERVICES	3,240,827.74	3,240,827.74	1,702,402.61	270,068.98
27-TEACHING	50,371,517.35	50,376,517.35	29,230,806.06	4,198,043.11
28-EXTRA CURRICULAR	224,521.03	224,521.03	111,426.82	18,710.09
31-INSTRUCTIONAL PROF DEVEL	2,164,070.79	2,437,196.79	1,241,186.57	203,099.73
72-INFORMATION SYSTEMS	3,932.00	3,932.00	260.00	327.67
91-COMMUNITY SERVICE	116,247.00	116,247.00	58,959.61	9,687.25
	65,447,274.26	65,799,761.26	37,847,683.53	5,483,313.44

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	144,344.50	.00	4,084.50
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	27.3378	2,480,647.72	-.34	-25,378.82
8.50	734,313.88	7.5000	703,106.03	1.00	31,207.85
44.00	3,240,827.74	33.8514	2,896,466.46	10.15	344,361.28
599.25	50,371,517.36	591.7018	49,623,701.54	7.55	747,815.82
0.00	224,521.03	.0000	189,271.15	.00	35,249.88
20.68	2,164,070.79	17.5124	1,952,368.99	3.17	211,701.80
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	726.2845	63,979,777.19	22.27	1,467,497.07

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 03/28/2019
 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	4,982.45	694.00	0.00	8,328.00	.0000	.00	.00	.00	8,328.00
12-SUPERINTENDENT'S OFFICE	140,577.80	140,577.80	91,353.32	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	476,786.33	67,253.83	12.00	807,046.00	11.7385	763,538.73		.26	43,507.27
14-HUMAN RESOURCES	532,376.48	532,376.48	316,186.52	44,364.71	7.73	532,376.48	7.7240	528,547.54		.00	3,828.94
15-PUBLIC RELATIONS	177,483.60	177,483.60	132,686.78	14,790.30	2.00	177,483.60	2.3188	194,930.68		-.32	-17,447.08
21-SUPERVISION - INSTRUCTION	877,436.20	919,147.20	406,234.02	76,595.60	24.00	1,264,896.77	13.1394	696,691.93		10.86	568,204.84
22-LEARNING RESOURCES	8,250.20	8,250.20	5,816.62	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	1,056,129.51	153,205.71	38.09	1,839,459.90	37.7967	1,788,384.86		.30	51,075.04
24-GUIDANCE - COUNSELING	262,254.37	262,254.37	149,901.02	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	1,188,710.35	674,562.68	99,059.20	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	297,427.85	32,642.92	9.71	391,715.03	11.0446	522,709.96		-1.33	-130,994.93
27-TEACHING	5,847,661.96	5,854,951.57	2,899,787.73	487,912.63	107.56	5,847,661.96	113.7090	4,983,847.29		-6.15	863,814.67
28-EXTRA CURRICULAR	833,772.69	833,772.69	511,087.28	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	4,216.51	280.75	0.00	690.00	.0000	.00		.00	690.00
41-FNS SUPERVISION	269,260.55	269,260.55	158,883.00	22,438.38	2.85	269,260.55	2.8538	261,090.55		.00	8,170.00
44-FNS OPERATIONS	889,397.51	889,397.51	485,899.92	74,116.46	23.48	889,397.51	22.3742	772,322.27		1.11	117,075.24
51-SUPERVISION - TRANSPORT	663,922.60	663,922.60	400,369.82	55,326.88	9.50	663,922.60	9.4981	648,741.56		.00	15,181.04
52-OPERATIONS	2,455,832.71	2,455,832.71	1,396,127.24	204,652.73	45.43	2,455,832.71	45.2017	2,157,679.43		.23	298,153.28
53-MAINT. OF SCHOOL BUSES	479,010.11	479,010.11	260,208.65	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	296,424.92	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	274,213.02	32,851.97	8.00	394,223.60	9.4462	442,140.48		-1.45	-47,916.88
63-OPERATION OF BUILDINGS Custodi	2,274,175.60	2,274,175.60	1,348,809.37	189,514.63	53.25	2,274,175.60	54.1327	2,264,378.02		-.88	9,797.58
64-BLDG MAINTENANCE	789,613.20	789,613.20	428,823.76	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	622,907.72	101,654.63	16.50	1,219,855.60	14.2831	1,055,987.27		2.22	163,868.33
74-WAREHOUSING & DISTRIBUTN	138,548.80	138,548.80	80,430.25	11,545.73	3.00	138,548.80	3.0000	138,548.80		.00	.00
91-COMMUNITY SERVICE	139,742.56	139,742.56	61,403.27	11,645.21	0.81	139,742.56	.8087	45,582.20		.00	94,160.36
	23,123,727.07	23,174,415.44	12,843,814.35	1,931,201.29	426.51	23,511,187.64	418.5301	20,431,424.00		7.98	3,079,763.64

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