



SOUTH KITSAP
SCHOOL DISTRICT

FINANCIAL REPORTS

as of

January 2019

Submitted by:

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And

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Staffing Summaries

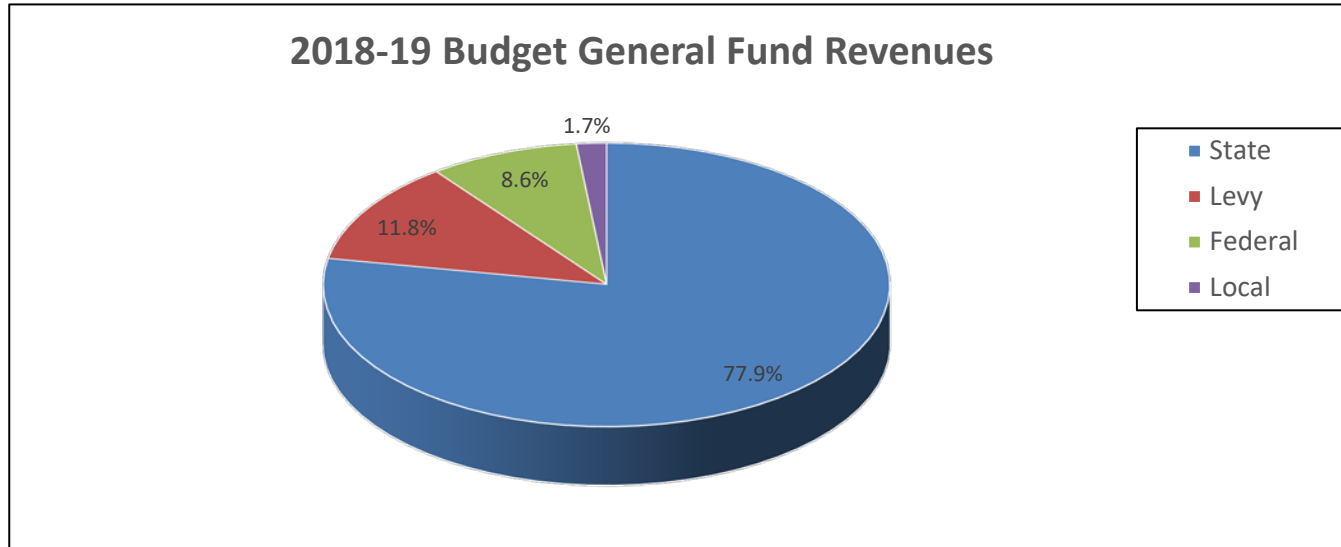
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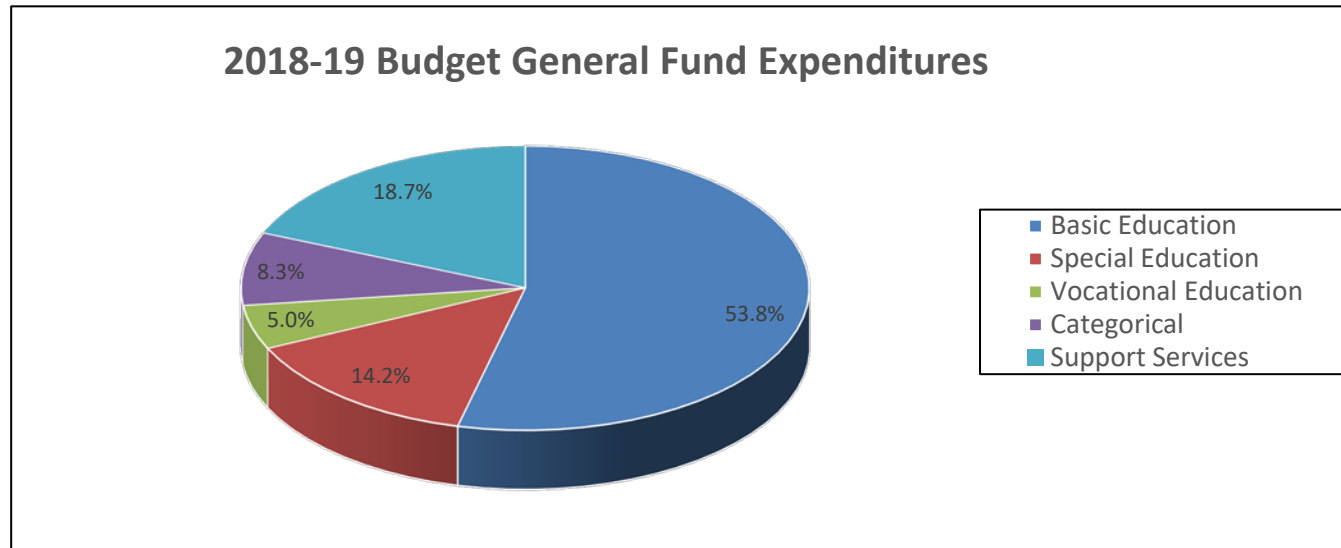
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GENERAL FUND

Budget Information



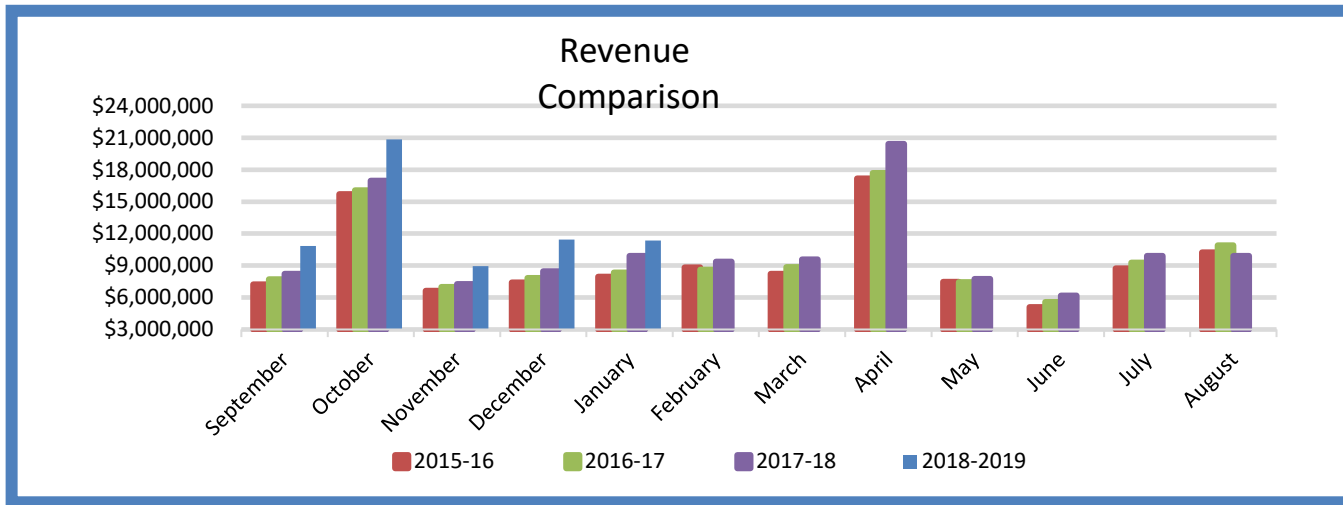
**** Excludes Sale of Equipment**



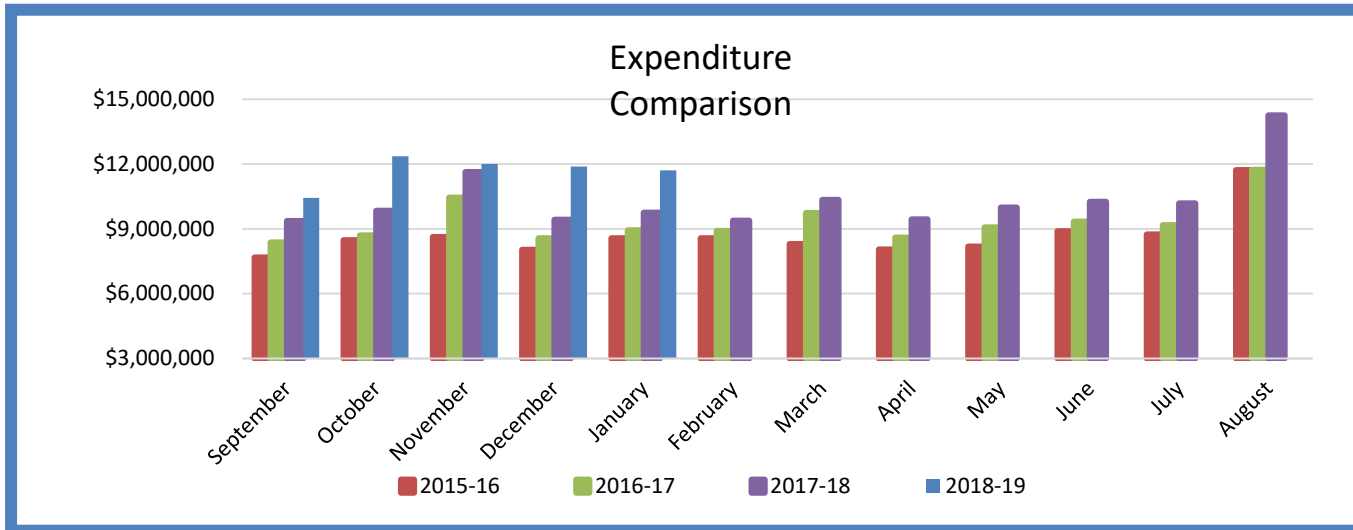
**** Excludes Transfers Out**

REVENUE AND EXPENDITURE TREND COMPARISONS

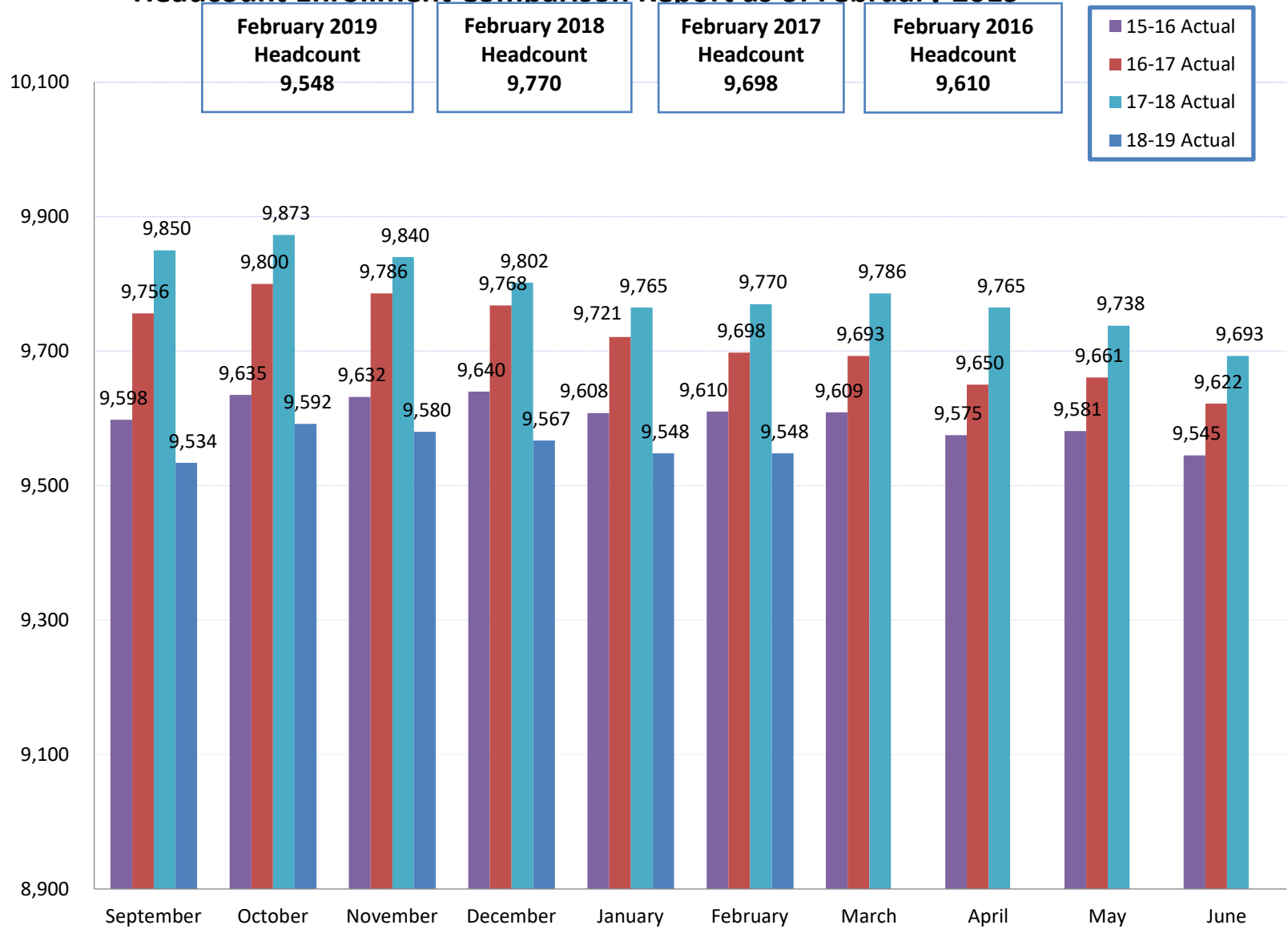
4 YEAR REVENUE TRENDS



4 YEAR EXPENDITURE TRENDS



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



Enrollment Head Count Summary

February 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	83	76	82	96	76	61								474	476	470	476	40	8
East Port Orchard	83	83	79	65	78	95								483	481	474	423	30	4
Hidden Creek	68	80	80	68	79	84								459	459	451	460	50	6
Manchester	86	86	76	74	68	66								456	449	441	329	18	1
Mullenix Ridge	77	70	61	74	74	73								429	428	427	409	124	7
Olalla	62	52	54	60	64	44								336	340	334	317	16	10
Orchard Heights	80	80	94	118	135	140								647	646	655	692	116	10
Sidney Glen	80	78	78	83	82	82								483	479	488	578	75	9
South Colby	56	58	57	52	52	63								338	334	328	337	68	
Sunnyslope	99	72	99	74	70	64								478	479	485	523	19	2
SUBTOTAL	774	735	760	764	778	772								4583	4571	4553	4544	556	57
Cedar Heights							253	236	232					721	722	724	775	56	5
John Sedgwick							232	264	238					734	735	745	702	39	2
Marcus Whitman							255	204	216					675	676	669	662	81	1
SUBTOTAL							740	704	686					2130	2133	2138	2139	176	8
South Kitsap HS	1	1	1	2			1	1	1	661	654	568	567	2458	2474	2524	2600		5
Discovery												48	108	156	156	173	177		4
Explorer Academy	4	3	4	4	5	5	7	12	20	28	52	22	21	187	185	182	200		4
SK iGrad										4	6	11	17	38	34	30	37		
SUBTOTAL	5	4	5	6	5	5	8	13	21	693	712	649	713	2839	2849	2909	3014		13
Adjustments								-1						-1	1	-12	-1		
ALE													-3	-3	-6	-4	-3		
Kitsap Detention	0													0	0	0	0		
SUBTOTAL	0							-1					-3	-4	-5	-16	-4		
TOTALS	779	739	765	770	783	777	748	716	707	693	712	649	710	9548	9548	9584	9693	732	78

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	140	102	242
Total	177	103	280

Bilingual	Transitioned Out
187	27

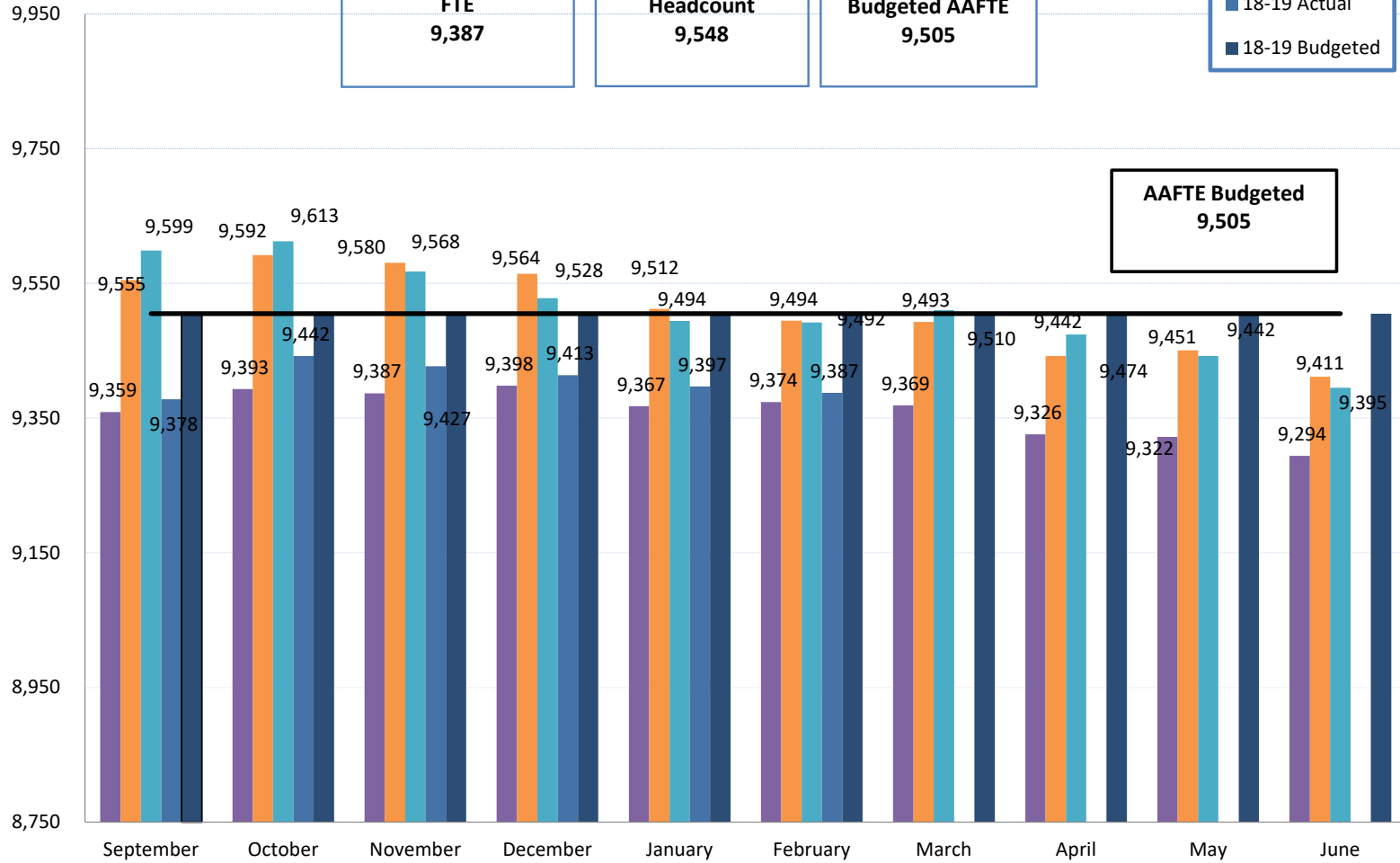
***Excludes adjustments**

School	Total
Discovery	156
SK iGrad	38
Explorer Academy	187
Total	381

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

February 2019 FTE 9,387	February 2019 Headcount 9,548	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



Enrollment FTE Summary

February 01, 2019

<i>School</i>	<i>K</i>	<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>	<i>12</i>	<i>Total FTE</i>	<i>Prior Month</i>	<i>Oct 1</i>	<i>Prior June</i>
Burley-Glenwood	83.00	75.02	82.00	96.00	76.00	61.00								473.02	475.02	469.02	474.17
East Port Orchard	83.18	83.00	79.00	65.00	78.00	95.00								483.18	481.18	474.18	422.03
Hidden Creek	68.00	80.00	80.00	68.00	79.00	84.00								459.00	459.00	451.00	460.00
Manchester	85.04	85.03	76.00	73.03	68.00	66.00								453.10	446.56	439.10	327.06
Mullenix Ridge	76.04	69.06	61.00	73.05	74.00	73.00								426.15	425.19	424.14	409.00
Olalla	61.02	51.02	54.00	60.00	64.00	44.00								334.04	337.49	330.26	315.31
Orchard Heights	80.00	80.00	94.00	118.00	135.00	140.00								647.00	646.00	655.00	692.00
Sidney Glen	80.00	78.00	78.05	82.02	82.00	82.00								482.07	478.07	486.74	577.03
South Colby	55.02	58.00	57.00	52.00	52.00	63.00								337.02	333.02	328.00	335.20
Sunnyslope	99.00	72.00	99.00	73.05	70.00	63.07								476.12	477.12	480.28	521.11
SUBTOTAL	770.30	731.13	760.05	760.15	778.00	771.07								4570.70	4558.65	4537.72	4532.91
Cedar Heights							253.00	234.50	229.95					717.45	720.05	723.50	770.60
John Sedgwick							232.90	264.36	238.36					735.62	735.62	746.08	700.80
Marcus Whitman							254.44	203.08	214.72					672.24	675.68	669.06	658.40
SUBTOTAL							740.34	701.94	683.03					2125.31	2131.35	2138.64	2129.80
South Kitsap HS	1.00	1.00	1.00	2.00			1.00	1.00	1.00	659.73	658.11	513.63	498.27	2337.74	2358.76	2400.38	2352.36
Discovery												47.06	105.14	152.20	152.82	168.88	172.00
Explorer Academy	3.82	2.96	3.95	4.00	5.00	5.00	5.56	10.94	17.49	25.81	46.13	18.95	17.86	167.47	165.82	164.23	175.47
SK iGrad										4.00	6.00	11.00	17.00	38.00	34.00	29.85	36.85
SUBTOTAL	4.82	3.96	4.95	6.00	5.00	5.00	6.56	11.94	18.49	689.54	710.24	590.64	638.27	2695.41	2711.40	2763.34	2736.68
Adjustments								-1.00						-1.00	0.35	-2.02	-1.00
ALE													-3.00	-3.00	-6.00	-4.00	-3.00
Kitsap Detention	0.00													0.00	0.00	0.00	0.00
SUBTOTAL	0.00							-1.00					-3.00	-4.00	-5.65	-6.02	-4.00
TOTALS	775.12	735.09	765.00	766.15	783.00	776.07	746.90	712.88	701.52	689.54	710.24	590.64	635.27	9387.42	9395.75	9433.68	9395.39

Running Start in College FTE (not included above)

<i>School</i>	<i>Voc FTE</i>	<i>Non-Voc FTE</i>	<i>Total</i>
Home Based	2.58	31.88	34.46
Explorer Academy	0.00	0.33	0.33
South Kitsap HS	18.12	210.93	229.05
TOTAL	20.70	243.14	263.84

Vocational FTE (included above)*

<i>7-8 Voc FTE</i>	<i>9-12 Voc FTE</i>
231.21	585.65

ALE FTE (included above)*

<i>School</i>	<i>Total</i>
Discovery	152.2
SK iGrad	38
Explorer Academy	167.47
TOTAL	357.67

*Excludes adjustments

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

	2017-18 Budget	YTD 1/31/2018	\$ Variance	Monthly % Budget	2018-19 Budget	YTD 1/31/2019	\$ 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	50,804,614	\$ (74,274,737)	40.62%	148,188,839	63,426,951	\$ (84,761,888)	42.80%	42%
Expenditures	130,577,309	50,018,529	\$ (80,558,780)	38.31%	151,115,565	58,371,834	\$ (92,743,731)	38.63%	42%
Transfers Out	2,330,000	65,051	\$ (2,264,949)	2.79%	1,883,291	1,958,656	\$ 75,365	104.00%	42%
Ending Fund Balance	\$ 11,072,042	\$ 19,632,920	\$ 8,560,878		\$ 11,189,983	\$ 20,783,870	\$ 9,593,887		
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	187,315	\$ (230,685)	44.81%	7,500,000	141,064	\$ (7,358,936)	1.88%	42%
Expenditures	2,800,000	805,025	\$ (1,994,975)	28.75%	8,603,955	1,566,956	\$ (7,036,999)	18.21%	42%
Transfers In	2,100,000	-	\$ (2,100,000)	0.00%	1,153,291	1,153,291	\$ -	100.00%	42%
Transfers Out	390,000	313,151	\$ (76,849)	80.30%	390,000	315,039	\$ (74,961)	80.78%	42%
Ending Fund Balance	\$ 1,028,000	\$ 665,331	\$ (362,669)		\$ 1,485,308	\$ 707,500	\$ (777,808)		
Debt Service Fund									
Beginning Fund Balance	\$ 2,000	\$ 2,051	\$ 51		\$ 2,000	\$ 2,085	\$ 85		
Revenues	20	10	\$ (10)	51%	20	33	\$ 13	163.85%	42%
Expenditures	620,000	378,202	\$ (241,798)	61.00%	620,000	380,112	\$ (239,888)	61.31%	42%
Transfers In	620,000	378,202			620,000	380,112	\$ 239,888		
Ending Fund Balance	\$ 2,020	\$ 2,061	\$ 41		\$ 2,020	\$ 2,118	\$ 98		
ASB Fund									
Beginning Fund Balance	\$ 675,533	\$ 705,697	\$ 30,164		\$ 661,137	\$ 734,667	\$ 73,530		
Revenues	1,536,761	487,957	\$ (1,048,804)	31.75%	2,140,826	573,559	\$ (1,567,267)	26.79%	42%
Expenditures	1,533,920	285,957	\$ (1,247,963)	18.64%	2,174,712	421,645	\$ (1,753,067)	19.39%	42%
Transfers In	-	-	\$ -		-	-	\$ -		42%
Ending Fund Balance	\$ 678,374	\$ 907,698	\$ 229,324		\$ 627,251	\$ 886,581	\$ 259,330		
Transportation Vehicle Fund									
Beginning Fund Balance	\$ 1,675,951	\$ 1,675,247	\$ (704)		\$ 620,700	\$ 625,086	\$ 4,386		
Revenues	479,000	464	\$ (478,536)	0.10%	845,222	406	\$ (844,816)	0.05%	42%
Expenditures	2,000,000	1,615,915	\$ (384,085)	80.80%	1,650,000	1,360,662	\$ (289,338)	82.46%	42%
Transfers In	-	-	\$ -		500,000	740,292	\$ 240,292	148.06%	42%
Ending Fund Balance	\$ 154,951	\$ 59,797	\$ (95,154)		\$ 315,922	\$ 5,122	\$ (310,800)		

Budget = School Board approved budget for fiscal year

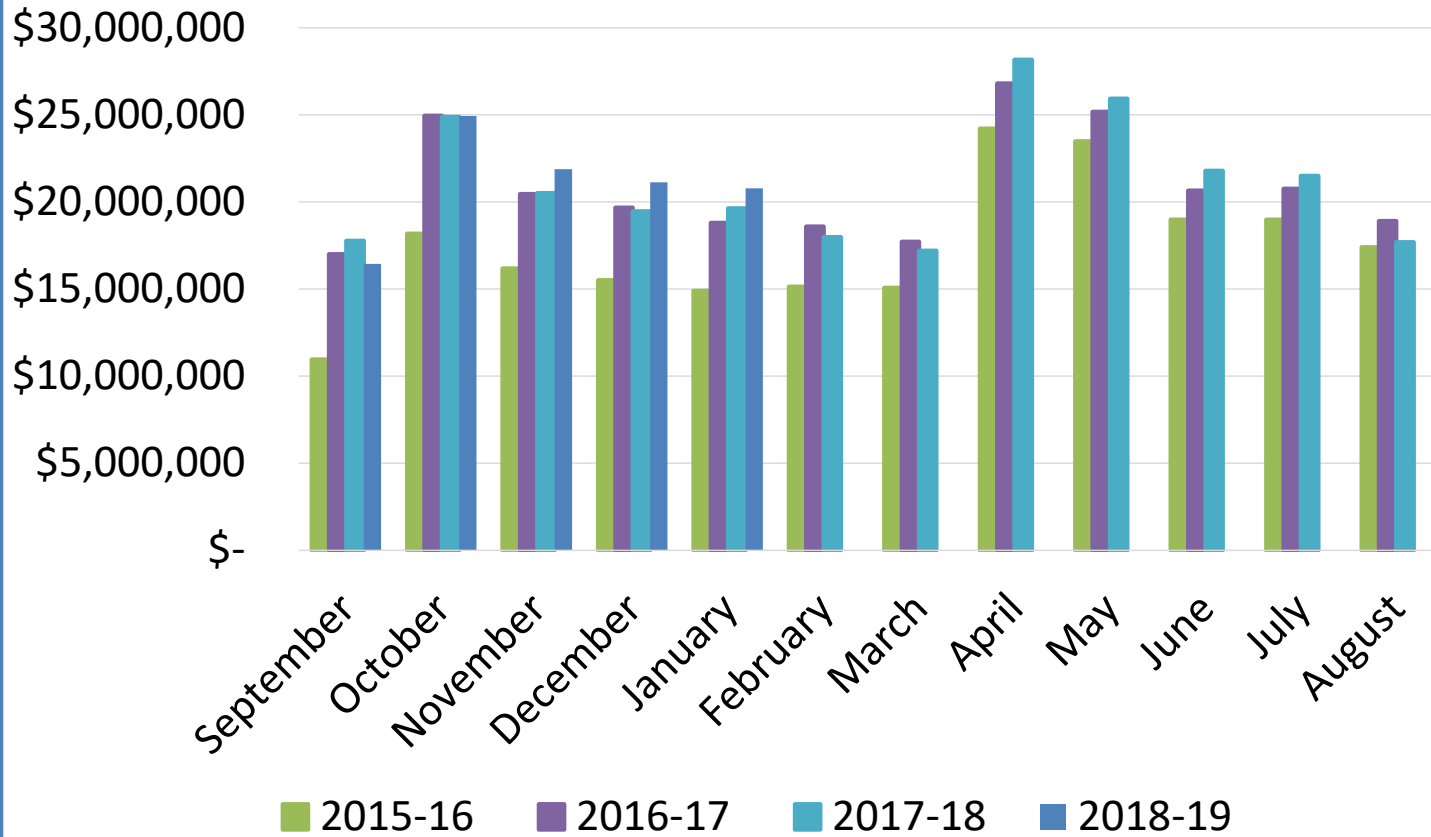
Actual = Fiscal year-to-date totals to the date of the report.

\$ 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 01/31/2019

Program	Title	Revised Budget	Current	YTD	Balance	% To Date
01	BASIC EDUCATION	\$ 77,706,976	\$ 5,947,438	\$ 30,220,362	\$ 47,486,614	38.89%
02	ALT LEARN EXP	\$ 3,003,410	\$ 277,890	\$ 1,357,798	\$ 1,645,613	45.21%
21	HANDICAPPED	\$ 18,250,450	\$ 1,466,290	\$ 7,246,912	\$ 11,003,538	39.71%
22	INFANTS/TODDLERS	\$ 679,671	\$ 100,478	\$ 318,732	\$ 360,939	46.90%
24	HANDICAPPED, SUPPLEMENETAL	\$ 2,467,431	\$ 193,481	\$ 948,463	\$ 1,518,968	38.44%
29	FEDERAL IMPACT AID	\$ 56,500	\$ -	\$ -	\$ 56,500	0.00%
31	HS CAREER & TECHNICAL	\$ 5,873,904	\$ 405,928	\$ 2,122,728	\$ 3,751,175	36.14%
34	MS CAREER & TECHNICAL	\$ 2,098,307	\$ 126,913	\$ 646,804	\$ 1,451,503	30.83%
38	VOCATIONAL, FEDERAL	\$ 51,450	\$ 1,865	\$ 16,861	\$ 34,589	32.77%
51	DISADVANTAGED	\$ 1,762,799	\$ 148,556	\$ 680,141	\$ 1,082,657	38.58%
52	SCHOOL IMPROVEMENT	\$ 387,602	\$ 20,049	\$ 33,940	\$ 353,662	8.76%
55	LEARNING ASSISTANCE	\$ 2,776,110	\$ 237,674	\$ 1,091,607	\$ 1,684,502	39.32%
58	SPECIAL & PILOT PROGRAMS	\$ 508,191	\$ 10,286	\$ 44,251	\$ 463,940	8.71%
61	FEDERAL HEAD START	\$ 22,634	\$ 1,235	\$ 6,541	\$ 16,092	28.90%
64	LIMITED ENGLISH	\$ 27,953	\$ 257	\$ 431	\$ 27,522	1.54%
65	TRANSITIONAL BILINGUAL	\$ 192,070	\$ 15,385	\$ 76,366	\$ 115,704	39.76%
68	INDIAN ED	\$ 60,870	\$ 4,052	\$ 19,669	\$ 41,200	32.31%
73	SUMMER SCHOOL	\$ 49,007	\$ -	\$ 342	\$ 48,665	0.70%
74	HIGHLY CAPABLE	\$ 1,284,961	\$ 107,233	\$ 564,561	\$ 720,399	43.94%
79	OTHER INSTRUCTIONAL	\$ 5,324,603	\$ 67,466	\$ 152,710	\$ 5,171,893	2.87%
86	COMMUNITY SCHOOLS	\$ 24,045	\$ -	\$ -	\$ 24,045	0.00%
89	OTHER COMMUNITY SERVICES	\$ 1,015,003	\$ 25,039	\$ 210,999	\$ 804,004	20.79%
97	SUPPORT SERVICES	\$ 17,109,319	\$ 1,508,548	\$ 8,149,379	\$ 8,959,940	47.63%
98	FOOD SERVICES	\$ 4,025,259	\$ 383,817	\$ 1,565,908	\$ 2,459,351	38.90%
99	PUPIL TRANSPORTATION	\$ 6,357,040	\$ 648,500	\$ 2,896,329	\$ 3,460,711	45.56%
*****	REPORT TOTALS	\$ 151,115,562	\$ 11,698,380	\$ 58,371,834	\$ 92,743,728	38.63%

General Fund
Summary of Expenditures by Object

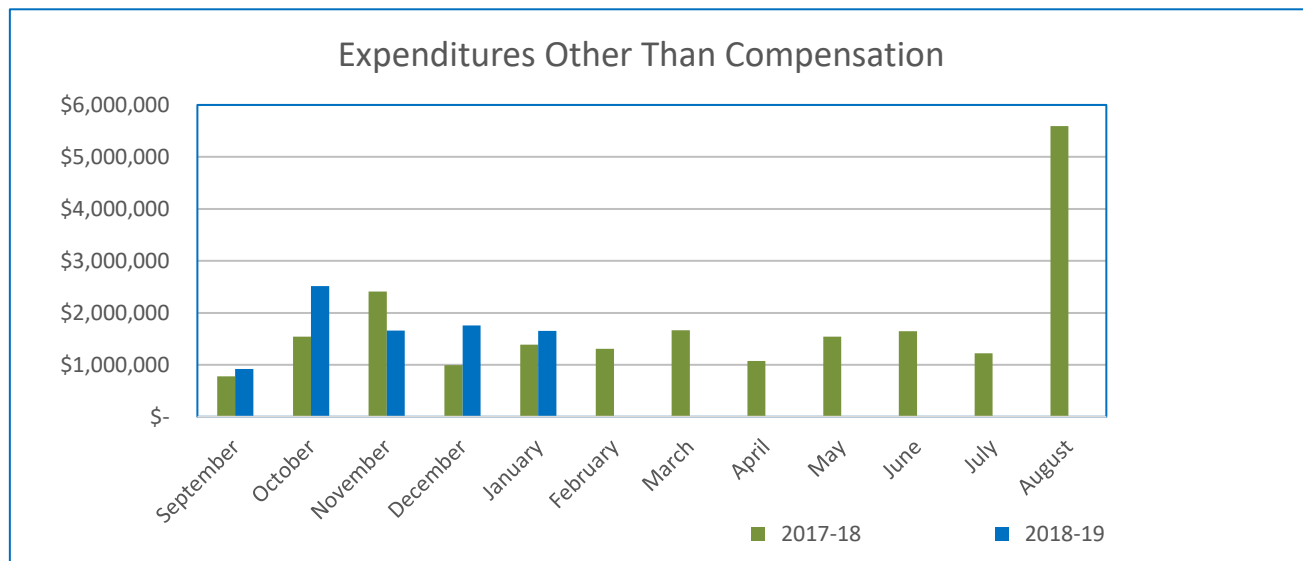
FY 2018/19
REPORT DATE 01/31/2019

Object	Title	Budget	Current	YTD	Balance	% To Date
2000	CERTIFICATED SALARIES	\$ 65,592,960	\$ 5,407,082	\$ 27,061,789	\$ 38,531,172	41.26%
3000	CLASSIFIED SALARIES	\$ 23,194,677	\$ 1,853,468	\$ 9,126,168	\$ 14,068,509	39.35%
4000	EMPLOYEE BENEFITS	\$ 33,548,209	\$ 2,782,809	\$ 13,680,447	\$ 19,867,761	40.78%
5000	SUPPLIES& INST RESOURCES	\$ 13,669,048	\$ 602,182	\$ 2,814,310	\$ 10,854,738	20.59%
7000	CONTRACTUAL SERVICES	\$ 14,272,831	\$ 995,476	\$ 5,230,105	\$ 9,042,726	36.64%
8000	TRAVEL	\$ 421,003	\$ 12,279	\$ 129,771	\$ 291,232	30.82%
9000	CAPITAL OUTLAY	\$ 416,834	\$ 45,085	\$ 329,244	\$ 87,589.77	78.99%
*****	REPORT TOTALS	\$ 151,115,562	\$ 11,698,380	\$ 58,371,834	\$ 92,743,728	38.63%

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	\$ 1,310,245		\$ (1,310,245)
March	\$ 1,667,535		\$ (1,667,535)
April	\$ 1,072,718		\$ (1,072,718)
May	\$ 1,544,943		\$ (1,544,943)
June	\$ 1,648,956		\$ (1,648,956)
July	\$ 1,220,638		\$ (1,220,638)
August	\$ 5,590,959		\$ (5,590,959)
Total	\$ 21,167,284	\$ 8,504,044	\$ (12,663,240)
Budget	\$ 24,389,185	\$ 28,900,125	
% Actual Vs. Budget	86.8%	29.4%	

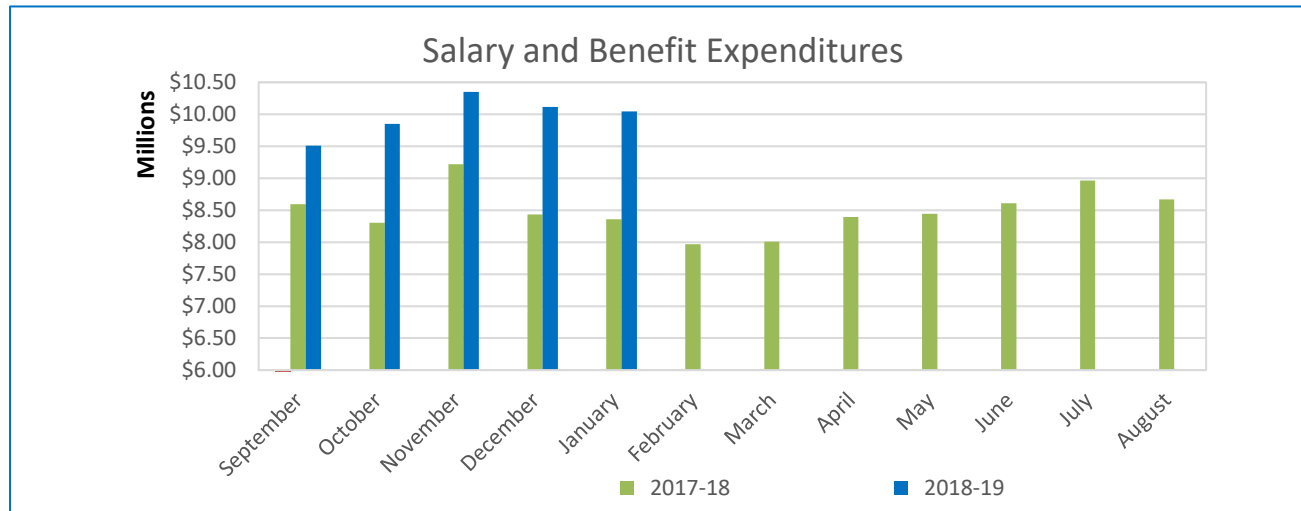


General Fund

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	\$ 7,970,094		\$ (7,970,094)
March	\$ 8,008,705		\$ (8,008,705)
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	\$ 93,298,212	\$ 49,867,787	\$ (52,098,155)

Budget \$ 92,788,134 \$ 122,215,437
 % Actual Vs. Budget 97.1% 40.8%



SOUTH KITSAP SCHOOL DISTRICT NO. 402

GENERAL FUND

BUDGET STATUS REPORT

AS OF JANUARY 2019

42% 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	\$ 62,566	\$ 11,264,134		\$ 6,181,901	64.57%
2000 Non-Tax	2,543,790	2,543,790	316,902	1,472,899		1,070,891	57.90%
Total Local Revenues	19,989,825	19,989,825	379,468	12,737,033		7,252,792	63.72%
State Revenues							
3000 General Purpose	92,137,696	92,137,696	8,152,831	37,992,584		54,145,112	41.23%
4000 Special Purpose	23,363,439	23,363,439	2,220,633	10,019,197		13,344,242	42.88%
Total State Revenues	115,501,135	115,501,135	10,373,464	48,011,781		67,489,354	41.57%
Federal Revenues							
5000 General Purpose	294,640	294,640	-	269,996		24,644	91.64%
6000 Special Purpose	12,403,239	12,403,239	601,357	2,405,099		9,998,140	19.39%
Total Federal Revenues	12,697,879	12,697,879	601,357	2,675,096		10,022,783	21.07%
Other Revenues							
7000 Revenues From Other School Districts	-	-	-	-		-	0.00%
8000 Revenues From Other Agencies & Assoc.	-	-	-	-		-	0.00%
9000 Other Financing Sources	-	-	1,005	3,042		(3,042)	0.00%
Total Other Revenues	-	-	1,005	3,042		(3,042)	0.00%
TOTAL REVENUES	\$ 148,188,839	\$ 148,188,839	\$ 11,355,294	\$ 63,426,951	\$ -	\$ 84,761,888	42.80%
EXPENDITURES BY PROGRAM							
00 Regular Instruction	\$ 81,324,864	\$ 80,710,392	\$ 6,225,329	\$ 31,578,160	\$ 41,288,992	\$ 7,843,240	90.28%
20 Special Education Instruction	21,426,113	21,454,039	1,760,248	8,514,106	12,132,810	807,123	96.24%
30 Vocation Education Instruction	7,595,154	8,023,660	534,706	2,786,393	3,599,157	1,638,110	79.58%
50&60 Compensatory Education Instruction	5,708,780	5,738,228	437,493	1,952,947	2,941,082	844,200	85.29%
70 Other Instructional Programs	6,837,329	6,658,568	174,699	717,613	880,693	5,060,262	24.00%
80 Community Services	996,885	1,039,047	25,039	210,999	329,656	498,392	52.03%
90 Support Services	27,226,440	27,491,631	2,540,865	12,611,617	13,719,990	1,160,024	95.78%
TOTAL EXPENDITURES BY PROGRAM	\$ 151,115,565	\$ 151,115,565	\$ 11,698,380	\$ 58,371,834	\$ 74,892,380	17,851,351	88.19%
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)	(343,086)	3,096,461			
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		\$ 20,783,870			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
 CAPITAL PROJECTS FUND
 BUDGET STATUS REPORT
 AS OF JANUARY 2019
 42% 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	\$ -	\$ -		\$ 2,500,000	
2000 Non-Tax	\$ 500,000	\$ 39,398	\$ 141,064		358,936	28.21%
Total Local Revenues	3,000,000	39,398	141,064		2,858,936	4.70%
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	\$ 39,398	\$ 1,294,355	\$ -	\$ 7,358,936	14.96%
<u>EXPENDITURES BY PROGRAM</u>						
10 Sites	\$ 195,200	\$ 260	\$ 653,509	\$ 474,461	\$ (932,771)	
20 Buildings	8,380,602	19,731	890,968	403,211	7,086,423	15.44%
30 Equipment			22,479	2,065	(24,544)	
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	\$ 19,991	\$ 1,566,956	\$ 879,738	\$ 6,157,262	28.44%
Operating Transfers Out	390,000	315,039	315,039		74,961	
Excess Revenues/Other Financing Sources Over/Under	(340,664)	(295,632)	(587,639)			
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		\$ 707,500			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
DEBT SERVICE FUND
BUDGET STATUS REPORT
AS OF JANUARY 2019
42% 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	\$ 18	\$ 33		\$ (13)	163.85%
Total Local Revenues	20	18	33		(13)	163.85%
Other Revenues						
7000 Revenues From Other School Districts						
8000 Revenues From Other Agencies & Assoc.						
9000 Other Financing Sources	620,000	380,112	380,112		239,888	61.31%
Total Other Revenues	620,000	380,112	380,112		239,888	61.31%
TOTAL REVENUES	\$ 620,020	\$ 380,130	\$ 380,145	\$ -	\$ 239,875	61.31%
<u>EXPENDITURES BY PROGRAM</u>						
Matured Bond Expenditures	553,000	350,299	350,299		202,701	63.35%
Interest on Bonds	67,000	29,813	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	380,112	-	239,888	61.31%
Operating Transfers Out	-	-	-		-	
Excess Revenues/Other Financing Sources Over/Under	20	18	33			
BEGINNING FUND BALANCE as of Sept 01, 2016	2,000		2,085			
ENDING FUND BALANCE as of August 31, 2017	\$ 2,020		\$ 2,118			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
ASSOCIATED STUDENT BODY FUND
BUDGET STATUS REPORT
AS OF JANUARY 2019
42% 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	\$ 9,167	\$ 162,814		\$ 469,364	25.75%
2000 Athletics	237,575	19,962	89,562		148,014	37.70%
3000 Classes	44,700	7,388	10,626		34,074	23.77%
4000 Clubs	1,204,425	62,605	298,754		905,671	24.80%
6000 Private Moneys	21,948	2,332	11,804		10,144	53.78%
TOTAL REVENUES	<u>\$ 2,140,826</u>	<u>\$ 101,454</u>	<u>\$ 573,559</u>	<u>\$ -</u>	<u>\$ 1,567,267</u>	<u>26.79%</u>
<u>EXPENDITURES BY PROGRAM</u>						
1000 General Student Body	\$ 507,350	\$ 6,187	\$ 60,450	\$ 47,408	\$ 399,492	21.26%
2000 Athletics	366,420	32,571	107,196	122,360	136,864	62.65%
3000 Classes	39,900	2,459	3,662	2,945	33,293	16.56%
4000 Clubs	1,219,787	100,263	243,651	262,020	714,116	41.46%
6000 Private Moneys	41,255	1,951	6,686	679	33,890	17.85%
TOTAL EXPENDITURES BY PROGRAM	<u>\$ 2,174,712</u>	<u>\$ 143,430</u>	<u>\$ 421,645</u>	<u>\$ 435,412</u>	<u>\$ 1,317,655</u>	<u>39.41%</u>
Excess Revenues/Other Financing Sources Over/Under	<u>(33,886)</u>	<u>(41,976)</u>	<u>151,914</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>\$ 886,581</u>			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
TRANSPORTATION VEHICLE FUND
BUDGET STATUS REPORT
AS OF JANUARY 2019
42% 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	\$ 406		\$ 594	40.58%
Total Local Revenues	1,000	10	406		594	40.58%
State Revenues						
3000 General Purpose						
4000 Special Purpose	844,222	-	-		844,222	0.00%
Total State Revenues	844,222	-	-	-	844,222	0.00%
Other Revenues						
7000 Revenues From Other School Districts						
8000 Revenues From Other Agencies & Assoc.						
9000 Other Financing Sources	500,000	-	740,292		(240,292)	0.00%
Total Other Revenues	500,000	-	740,292		(240,292)	0.00%
9900 Transfers In from GF	-	-	-		-	
TOTAL REVENUES	\$ 1,345,222	\$ 10	\$ 740,698	\$ -	\$ 604,524	55.06%
<u>EXPENDITURES BY PROGRAM</u>						
10 Equipment (buses)	1,650,000	302,369	1,360,662	-	289,338	82.46%
60 Bond Levy Issuance	-	-	-			
90 Debt	-	-	-		-	
TOTAL EXPENDITURES BY PROGRAM	\$ 1,650,000	302,369	1,360,662	-	289,338	82.46%
Operating Transfers Out						
Excess Revenues/Other Financing Sources Over/Under	(304,778)	(302,359)	(619,964)			
BEGINNING FUND BALANCE as of Sept 01, 2016	620,700		625,086			
ENDING FUND BALANCE as of August 31, 2017	\$ 315,922		\$ 5,122			

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

**FOR THE MONTH OF
Jan-19**

GENERAL FUND

Beginning Balances:

Imprest Accounts	\$	10,180.00
Cash on Deposit		4,044,351.80
Warrants Outstanding		(575,847.15)
Investments		<u>17,212,407.97</u>

Net Amounts

Net Cash Plus Investments	\$	20,691,092.62
Revenues and Reimbursements Received		11,273,073.22
Disbursements		(11,714,710.11)

Ending Balances:

Imprest Accounts	\$	10,180.00
Cash on Deposit		3,719,422.62
Warrants Outstanding		(727,179.76)
Investments		<u>17,247,032.87</u>

Net Cash Plus Investments

\$ 20,249,455.73

CAPITAL PROJECTS FUND

Beginning Balances:

Imprest Accounts	\$	-
Cash on Deposit	\$	493,458.59
Warrants Outstanding	\$	(9,273.75)
Investments	\$	<u>326,513.55</u>

Net Amounts

Net Cash Plus Investments	\$	810,698.39
Revenues and Reimbursements Received	\$	38,026.74
Disbursements	\$	(19,990.79)

Ending Balances:

Imprest Accounts	\$	-
Cash on Deposit	\$	518,496.03
Warrants Outstanding	\$	(16,932.05)
Investments	\$	<u>327,170.36</u>

Net Cash Plus Investments

\$ 828,734.34

Cash Report (Reconciled to the County Treasurer)
Debt Service

FOR THE MONTH OF
Jan-19

DEBT SERVICE FUND

Beginning Balances:

Cash on Deposit	\$	48.77	
Investments		<u>2,050.56</u>	

Net Amounts

Net Cash Plus Investments			\$	2,099.33
Revenues and Reimbursements Received				18.21
Disbursements				

Ending Balances:

Cash on Deposit	\$	62.85	
Investments		<u>2,054.69</u>	

Net Cash Plus Investments

\$ 2,117.54

ASB FUND

Beginning Balances:

Imprest Accounts	\$	12,000.00	
Cash on Deposit		96,057.40	
Warrants Outstanding		(8,948.90)	
Investments		<u>819,314.07</u>	

Net Amounts

Net Cash Plus Investments			\$	918,422.57
Revenues and Reimbursements Received				88,229.91
Disbursements				(147,349.47)

Ending Balances:

Imprest Accounts	\$	12,000.00	
Cash on Deposit		44,450.49	
Warrants Outstanding		(18,109.70)	
Investments		<u>820,962.22</u>	

Net Cash Plus Investments

\$ 859,303.01

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

**FOR THE MONTH OF
Jan-19**

TRANSPORTATION VEHICLE FUND

Beginning Balances:

Cash on Deposit	\$	302,369.64
Investments	\$	5,110.95

Net Amounts

Net Cash Plus Investments	\$	307,480.59
Revenues and Reimbursements Received	\$	10.28
Disbursements		

Ending Balances:

Cash on Deposit	\$	302,369.36
Warrants Outstanding		-
Investments	\$	5,121.23

Net Cash Plus Investments	\$	<u>307,490.59</u>
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TRUST & AGENCY FUND

Beginning Balances:

Cash on Deposit	\$	-
Warrants Outstanding		-
Investments		<u>598.64</u>

Net Amounts

Net Cash Plus Investments	\$	598.64
Revenues and Reimbursements Received		1.21
Disbursements		

Ending Balances:

Cash on Deposit	\$	-
Warrants Outstanding		-
Investments		<u>599.85</u>

Net Cash Plus Investments	\$	<u>599.85</u>
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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 02/14/2019
 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	87,834.48	18,712.33
13-BUSINESS OFFICE	171,166.00	171,166.00	75,051.24	14,263.83
14-HUMAN RESOURCES	148,429.00	148,429.00	64,459.00	12,369.08
21-SUPERVISION - INSTRUCTION	1,558,097.10	1,583,458.10	683,560.90	131,954.84
22-LEARNING RESOURCES	909,475.97	909,475.97	370,033.57	75,789.66
23-PRINCIPAL'S OFFICE	3,124,859.50	3,124,859.50	1,380,125.58	260,404.96
24-GUIDANCE - COUNSELING	2,455,268.90	2,455,268.90	1,026,943.86	204,605.74
25-PUPIL MANAGEMENT & SAFETY	734,313.88	783,313.88	270,804.94	65,276.16
26-HEALTH SERVICES	3,240,827.74	3,240,827.74	1,219,084.71	270,068.98
27-TEACHING	50,371,517.35	50,371,517.35	20,956,906.02	4,197,626.45
28-EXTRA CURRICULAR	224,521.03	224,521.03	78,342.67	18,710.09
31-INSTRUCTIONAL PROF DEVEL	2,164,070.79	2,235,395.79	907,214.19	186,282.98
72-INFORMATION SYSTEMS	3,932.00	3,932.00	260.00	327.67
91-COMMUNITY SERVICE	116,247.00	116,247.00	39,404.33	9,687.25
	65,447,274.26	65,592,960.26	27,160,025.49	5,466,080.02

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	1,573,929.85		.00	-15,832.75
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	33.4730	2,874,520.56		10.53	366,307.18
599.25	50,371,517.36	590.4910	49,607,639.69		8.76	763,877.67
0.00	224,521.03	.0000	188,288.15		.00	36,232.88
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	724.6954	63,938,929.94		23.86	1,508,344.32

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 02/14/2019
 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	
00-Unassigned	.00	.00	67.50	0.00	0.00	.00	.0000	.00	.00	.00	
11-BOARD OF DIRECTORS	8,328.00	8,328.00	3,900.00	694.00	0.00	8,328.00	.0000	.00	.00	8,328.00	
12-SUPERINTENDENT'S OFFICE	140,577.80	140,577.80	64,964.47	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	354,706.04	67,253.83	12.00	807,046.00	11.9423	788,010.90	.06	19,035.10	
14-HUMAN RESOURCES	532,376.48	532,376.48	229,321.78	44,364.71	7.73	532,376.48	7.7817	533,742.34	-.05	-1,365.86	
15-PUBLIC RELATIONS	177,483.60	177,483.60	97,510.74	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	284,655.26	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	4,518.50	687.52	0.20	8,250.20	.1962	7,788.72	.00	461.48	
23-PRINCIPAL'S OFFICE	1,839,459.75	1,839,459.75	753,471.18	153,288.31	38.09	1,839,459.90	38.1205	1,799,273.06	-.03	40,186.84	
24-GUIDANCE - COUNSELING	262,254.37	262,254.37	108,612.02	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	482,777.17	99,059.20	25.42	1,188,710.21	25.3572	1,133,052.70	.06	55,657.51	
26-HEALTH SERVICES	391,715.03	391,715.03	209,207.54	32,642.92	9.71	391,715.03	10.8869	513,847.40	-1.17	-122,132.37	
27-TEACHING	5,847,661.96	5,874,222.25	2,073,216.77	489,518.52	107.56	5,847,661.96	112.2368	4,923,405.54	-4.68	924,256.42	
28-EXTRA CURRICULAR	833,772.69	833,772.69	379,609.57	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	3,719.48	280.75	0.00	690.00	.0000	.00	.00	690.00	
41-FNS SUPERVISION	269,260.55	269,260.55	115,326.88	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	349,268.96	74,116.46	23.48	889,397.51	22.3206	770,454.75	1.16	118,942.76	
51-SUPERVISION - TRANSPORT	663,922.60	663,922.60	289,635.49	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	1,010,986.32	204,652.73	45.43	2,455,832.71	45.2017	2,157,954.35	.23	297,878.36	
53-MAINT. OF SCHOOL BUSES	479,010.11	479,010.11	179,518.99	39,917.51	7.47	479,010.11	6.8808	369,332.72	.59	109,677.39	
61-SUPERVISION - PLANT	494,381.80	494,381.80	208,176.01	41,198.48	6.00	494,381.80	6.0000	489,985.03	.00	4,396.77	
62-GROUNDS MAINTENANCE	394,223.60	394,223.60	181,686.69	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	961,349.28	189,514.63	53.25	2,274,175.60	54.5365	2,280,329.86	-1.29	-6,154.26	
64-BLDG MAINTENANCE	789,613.20	789,613.20	307,378.47	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	442,139.14	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	57,728.75	11,545.73	3.00	138,548.80	3.0000	138,548.80	.00	.00	
91-COMMUNITY SERVICE	139,742.56	139,742.56	46,580.47	11,645.21	0.81	139,742.56	.8087	45,582.20	.00	94,160.36	
	23,123,727.07	23,194,677.36	9,202,188.26	1,932,889.78	426.51	23,511,187.64	418.1232	20,432,686.85	8.39	3,078,500.79	

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