



FINANCIAL REPORTS

as of

December 2018

Submitted by:

Jennifer Farmer
Assistant Superintendent of Business Operations

Table of Contents

General Fund

Budget information	3
Trends	4
Headcount Enrollment	5
FTE Enrollment	7
Budget Status	9
Fund Balance Comparison Chart	10
Expenditures by Program	11
Expenditures Other than Compensation	12
Salary & Benefit Expenditures	13
General Fund Budget Status	14

Capital Fund

Budget Status	15
---------------	----

Debt Service Fund

Budget Status	16
---------------	----

ASB Fund

Budget Status	17
---------------	----

Transportation Vehicle Fund

Budget Status	18
---------------	----

Cash Report (Reconciled to the County Treasurer)

All Funds	19
-----------	----

Staffing Summaries

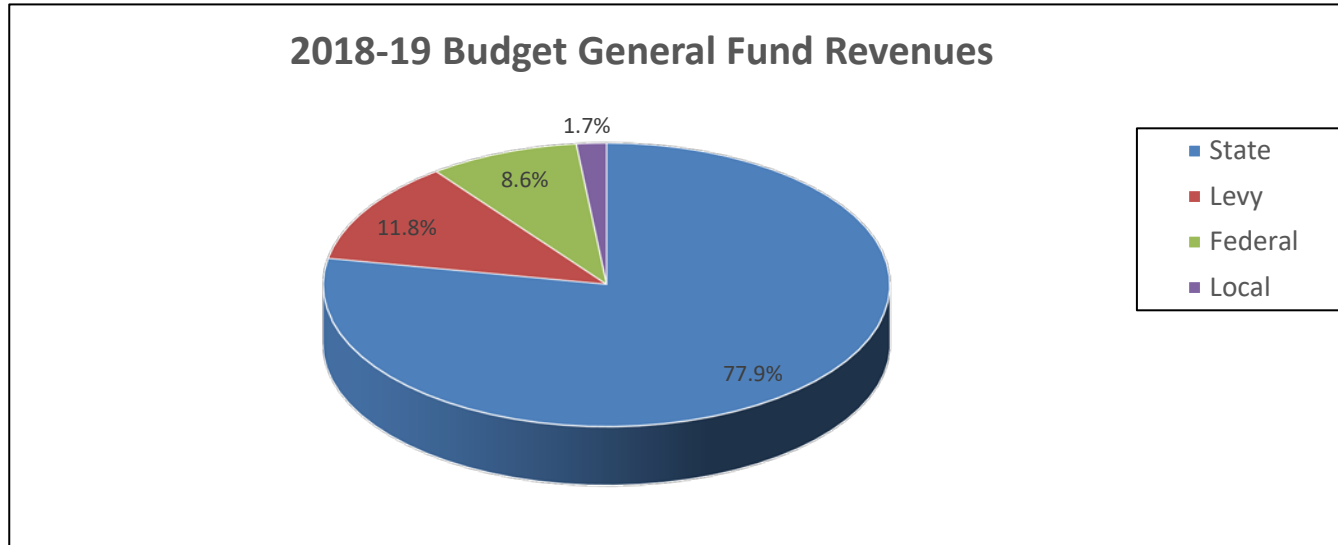
Certificated	20
Classified	22

Glossary

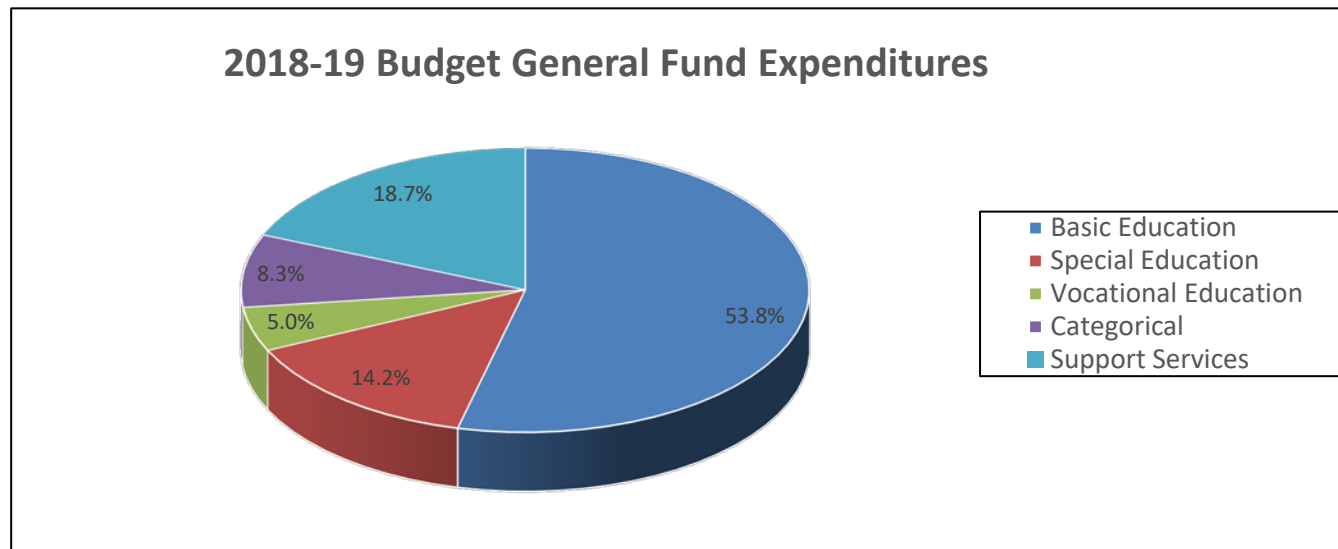
24

GENERAL FUND

Budget Information



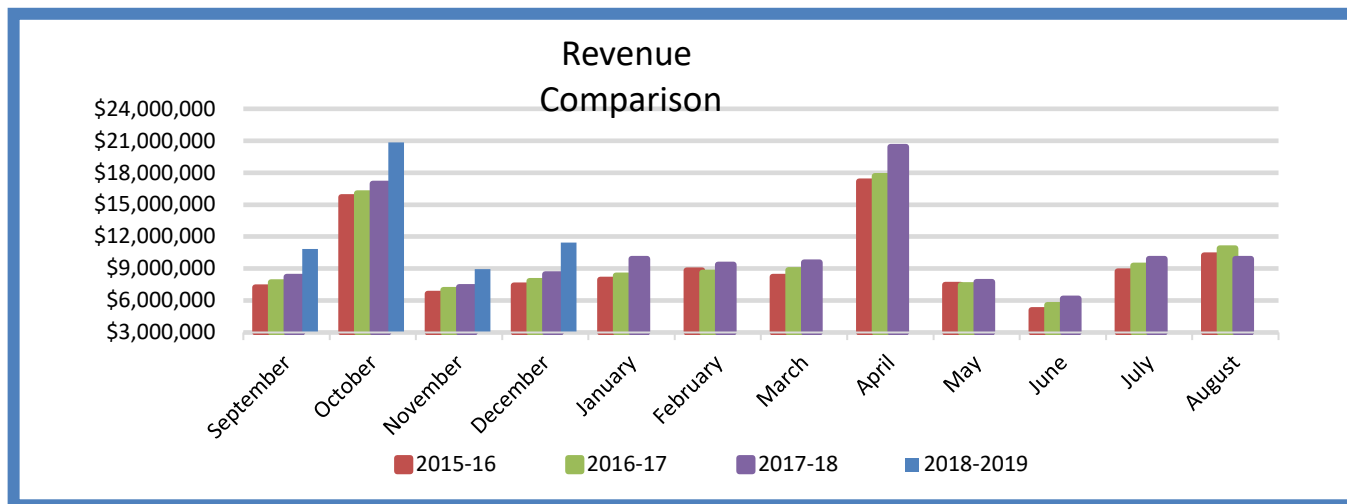
**** Excludes Sale of Equipment**



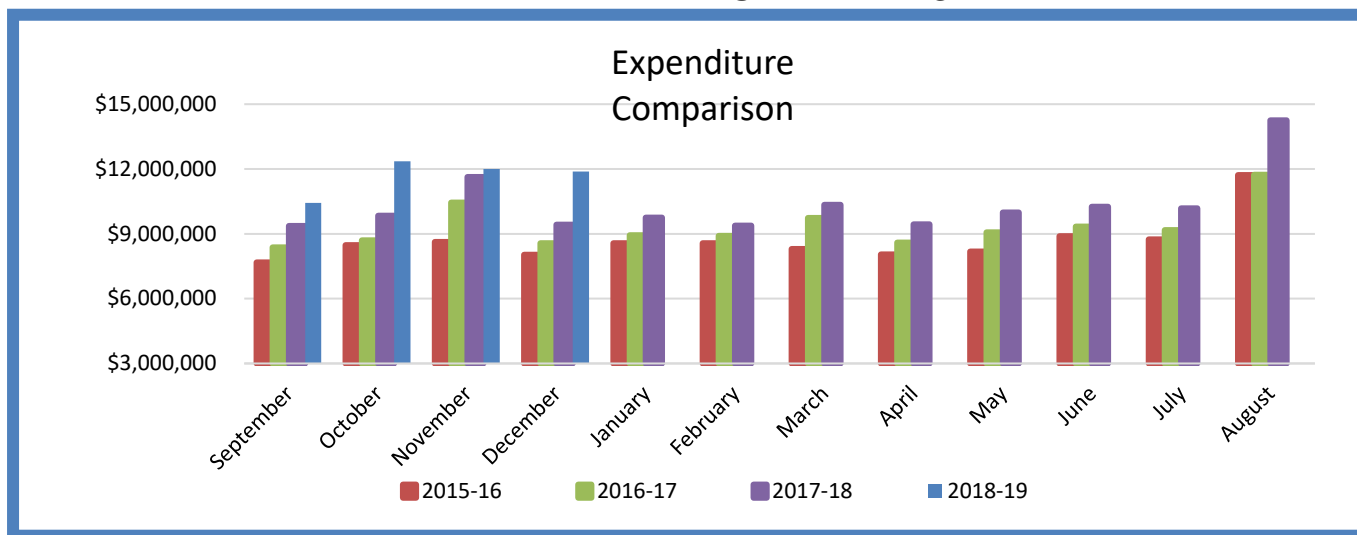
**** Excludes Transfers Out**

REVENUE AND EXPENDITURE TREND COMPARISONS

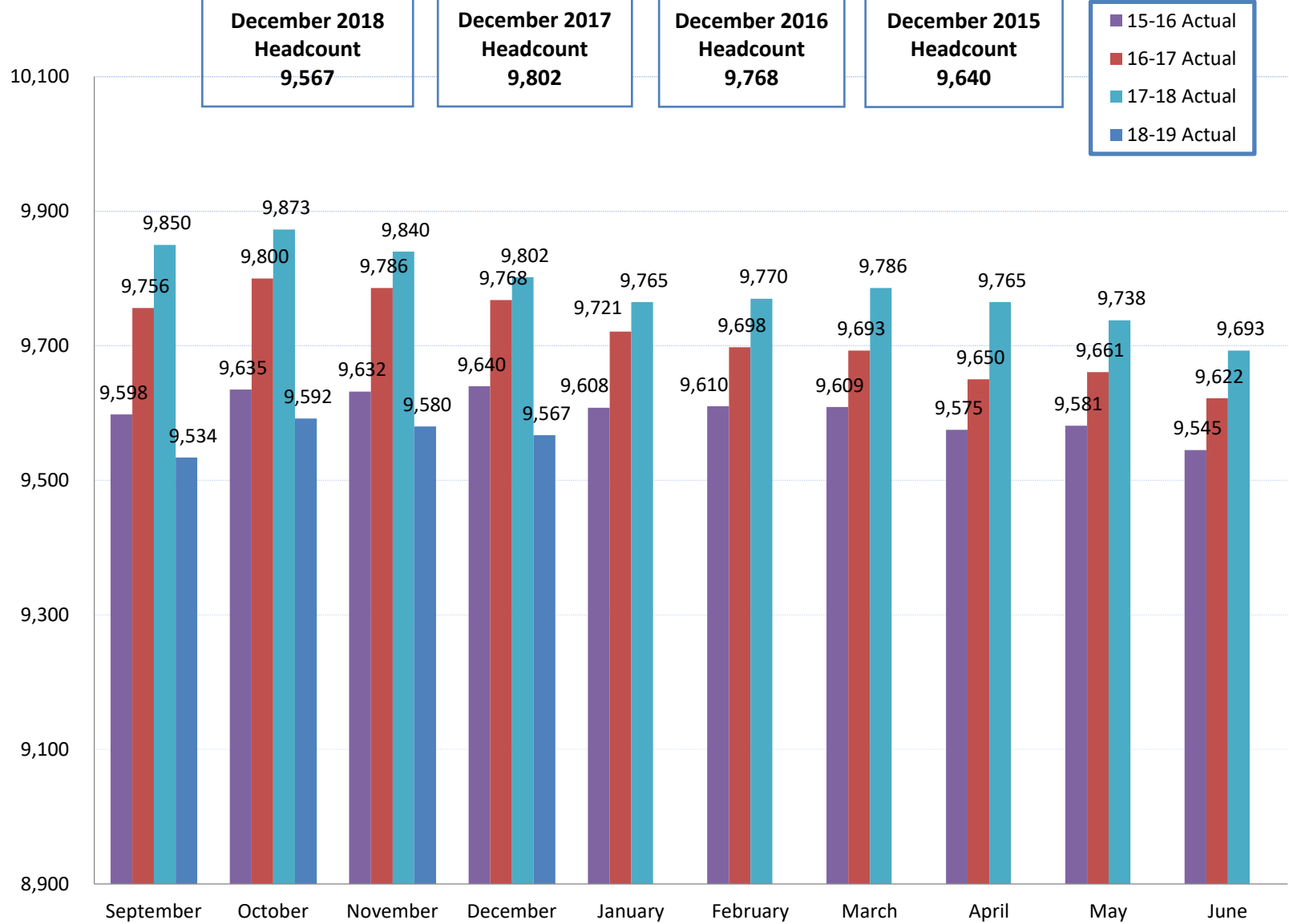
4 YEAR REVENUE TRENDS



4 YEAR EXPENDITURE TRENDS



South Kitsap School District Headcount Enrollment Comparison Report as of December 2018



Enrollment Head Count Summary

December 03, 2018

<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 HC</i>	<i>Prior Month</i>	<i>Oct 1</i>	<i>Prior June</i>	<i>Open Enroll</i>	<i>Out of District</i>
Burley-Glenwood	83	73	84	96	78	63								477	472	470	476	43	8
East Port Orchard	80	86	82	66	75	95								484	477	474	423	29	4
Hidden Creek	67	80	81	68	80	82								458	455	451	460	49	6
Manchester	84	81	75	70	68	66								444	447	441	329	18	1
Mullenix Ridge	77	69	61	73	74	73								427	424	427	409	124	7
Olalla	61	53	57	61	64	44								340	336	334	317	15	10
Orchard Heights	83	77	95	116	134	136								641	651	655	692	118	10
Sidney Glen	77	79	78	82	83	82								481	483	488	578	71	9
South Colby	53	56	58	51	52	65								335	332	328	337	68	
Sunnyslope	101	68	100	70	70	64								473	484	485	523	18	2
SUBTOTAL	766	722	771	753	778	770								4560	4561	4553	4544	553	57
Cedar Heights							254	241	235					730	725	724	775	57	5
John Sedgwick							234	264	241					739	742	745	702	38	2
Marcus Whitman							252	206	218					676	668	669	662	80	1
SUBTOTAL							740	711	694					2145	2135	2138	2139	175	8
South Kitsap HS	1	1	1	2			1	1	1	668	664	570	573	2483	2504	2524	2600		7
Discovery											1	45	111	157	167	173	177		5
Explorer Academy	4	4	4	4	5	6	5	9	21	27	50	22	25	186	183	182	200		2
SK iGrad										2	6	13	15	36	33	30	37		
SUBTOTAL	5	5	5	6	5	6	6	10	22	697	721	650	724	2862	2887	2909	3014		14
Adjustments									-1					-1	1	-11	-1		
ALE											1			1	-4	-4	-3		
Kitsap Detention	0													0	0	0	0		
SUBTOTAL	0								-1		1			0	-3	-15	-4		
TOTALS	771	727	776	759	783	776	746	721	715	697	722	650	724	9567	9580	9585	9693	728	79

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

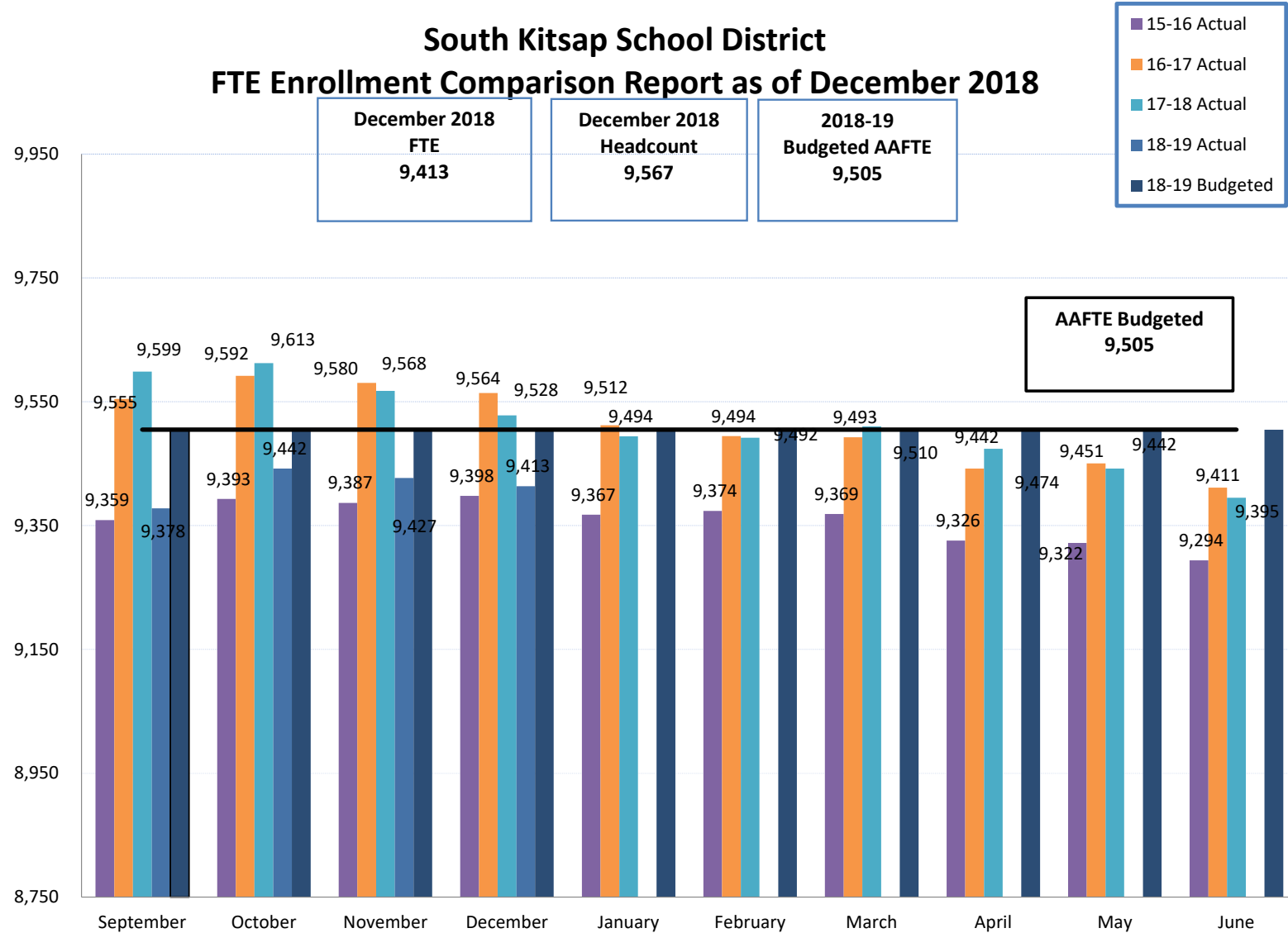
<i>School</i>	<i>Full Time</i>	<i>Part Time</i>	<i>Total</i>
Home Based	35	0	35
Explorer Academy	0	1	1
Discovery	0	1	1
South Kitsap HS	141	109	250
	176	111	287

<i>Bilingual</i>	<i>Transitioned Out</i>
184	26

***Excludes adjustments**

<i>School</i>	<i>Total</i>
Discovery	157
SK iGrad	36
Explorer Academy	186
	379

South Kitsap School District FTE Enrollment Comparison Report as of December 2018



Enrollment FTE Summary

December 03, 2018

<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	72.02	84.00	96.00	78.00	63.00								476.02	471.02	469.02	474.17	
East Port Orchard	80.18	86.00	82.00	66.00	75.00	95.00								484.18	477.18	474.18	422.03	
Hidden Creek	67.00	80.00	81.00	68.00	80.00	82.00								458.00	455.00	451.00	460.00	
Manchester	83.50	80.03	75.00	69.03	68.00	66.00								441.56	445.06	439.10	327.06	
Mullenix Ridge	76.04	68.10	61.00	72.05	74.00	73.00								424.19	421.18	424.14	409.00	
Olalla	59.47	52.02	56.02	61.00	64.00	44.00								336.51	332.26	330.26	315.31	
Orchard Heights	83.00	77.00	95.00	116.00	134.00	136.00								641.00	651.00	655.00	692.00	
Sidney Glen	77.00	79.00	78.05	81.02	83.00	82.00								480.07	481.79	486.74	577.03	
South Colby	52.02	56.00	58.00	51.00	52.00	65.00								334.02	331.02	328.00	335.20	
Sunnyslope	101.00	68.00	100.00	69.05	70.00	62.19								470.24	479.28	480.28	521.11	
SUBTOTAL	762.21	718.17	770.07	749.15	778.00	768.19								4545.79	4544.79	4537.72	4532.91	
Cedar Heights							254.00	240.30	233.75					728.05	724.25	723.50	770.60	
John Sedgwick							234.18	264.36	241.36					739.90	743.44	746.08	700.80	
Marcus Whitman							252.08	206.08	217.52					675.68	667.86	669.06	658.40	
SUBTOTAL							740.26	710.74	692.63					2143.63	2135.55	2138.64	2129.80	
South Kitsap HS	1.00	1.00	1.00	2.00			1.00	1.00	1.00	666.72	665.46	514.19	512.47	2366.84	2388.32	2400.38	2352.36	
Discovery											1.00	44.68	107.58	153.26	162.80	168.88	172.00	
Explorer Academy	3.82	3.96	3.95	4.00	5.00	6.00	4.28	7.94	18.16	25.23	44.68	18.95	21.95	167.92	164.73	164.23	175.47	
SK iGrad										2.00	6.00	13.00	15.00	36.00	33.00	29.85	36.85	
SUBTOTAL	4.82	4.96	4.95	6.00	5.00	6.00	5.28	8.94	19.16	693.95	717.14	590.82	657.00	2724.02	2748.85	2763.34	2736.68	
Adjustments									-1.00					-1.00	1.98	-2.02	-1.00	
ALE											1.00			1.00	-4.00	-4.00	-3.00	
Kitsap Detention	0.00													0.00	0.00	0.00	0.00	
SUBTOTAL	0.00								-1.00		1.00			0.00	-2.02	-6.02	-4.00	
TOTALS	767.03	723.13	775.02	755.15	783.00	774.19	745.54	719.68	710.79	693.95	718.14	590.82	657.00	9413.44	9427.17	9433.68	9395.39	

Running Start in College FTE (not included above)

*Vocational FTE (included above)**

*ALE FTE (included above)**

<i>School</i>	<i>Voc FTE</i>	<i>Non-Voc FTE</i>	<i>Total</i>
Home Based	1.92	30.93	32.85
Explorer Academy	0.00	1.00	1.00
Discovery	0.00	0.73	0.73
South Kitsap HS	12.34	222.04	234.38
	14.26	254.70	268.96

<i>7-8 Voc FTE</i>	<i>9-12 Voc FTE</i>
230.79	582.14

***Excludes adjustments**

<i>School</i>	<i>Total</i>
Discovery	153.26
SK iGrad	36
Explorer Academy	167.92
	357.18

SOUTH KITSAP SCHOOL DISTRICT
December 2018 - YTD FUND BUDGET STATUS REPORTS

	2017-18 Budget	YTD 12/31/2017	\$ Variance	Monthly % Budget		2018-19 Budget	YTD 12/31/2018	\$ 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	40,890,930	\$ (84,188,421)	32.69%		148,188,839	52,071,658	\$ (96,117,181)	35.14%	33%
Expenditures	130,577,310	40,271,006	\$ (90,306,304)	30.84%		151,115,565	46,673,455	\$ (104,442,110)	30.89%	33%
Transfers Out	2,330,000	65,051	\$ (2,264,949)	2.79%		1,883,291	1,958,656	\$ 75,365	104.00%	33%
Ending Fund Balance	\$ 11,072,041	\$ 19,466,759	\$ 8,394,718			\$ 11,189,983	\$ 21,126,957	\$ 9,936,974		
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	141,734	\$ (276,266)	33.91%		7,500,000	101,667	\$ (7,398,333)	1.36%	33%
Expenditures	2,800,000	804,685	\$ (1,995,315)	28.74%		8,603,955	1,546,965	\$ (7,056,990)	17.98%	33%
Transfers In	2,100,000	-	\$ (2,100,000)	0.00%		1,153,291	1,153,291	\$ -	100.00%	33%
Transfers Out	390,000	313,151	\$ (76,849)	80.30%		390,000	315,039	\$ (74,961)	80.78%	33%
Ending Fund Balance	\$ 1,028,000	\$ 620,090	\$ (407,910)			\$ 1,485,308	\$ 688,093	\$ (797,215)		
Debt Service Fund										
Beginning Fund Balance	\$ 2,000	\$ 2,051	\$ 51			\$ 2,000	\$ 2,085	\$ 85		
Revenues	20	8	\$ (12)	39%		20	14	\$ (6)	70.00%	33%
Expenditures	620,000	378,202	\$ (241,798)	61.00%		620,000	380,112	\$ (239,888)	61.31%	33%
Transfers In	620,000	378,202				620,000	380,112	\$ 239,888		
Ending Fund Balance	\$ 2,020	\$ 2,059	\$ 39			\$ 2,020	\$ 2,099	\$ 79		
ASB Fund										
Beginning Fund Balance	\$ 675,533	\$ 705,697	\$ 30,164			\$ 661,137	\$ 734,667	\$ 73,530		
Revenues	1,536,761	422,662	\$ (1,114,099)	27.50%		2,140,826	472,105	\$ (1,668,721)	22.05%	33%
Expenditures	1,533,920	217,484	\$ (1,316,436)	14.18%		2,174,712	278,215	\$ (1,896,497)	12.79%	33%
Transfers In	-	-	\$ -			-	-	\$ -		33%
Ending Fund Balance	\$ 678,374	\$ 910,874	\$ 232,500			\$ 627,251	\$ 928,557	\$ 301,306		
Transportation Vehicle Fund										
Beginning Fund Balance	\$ 1,675,951	\$ 1,675,247	\$ (704)			\$ 620,700	\$ 625,086	\$ 4,386		
Revenues	479,000	394	\$ (478,606)	0.08%		845,222	396	\$ (844,826)	0.05%	33%
Expenditures	2,000,000	1,615,915	\$ (384,085)	80.80%		1,650,000	1,058,293	\$ (591,707)	64.14%	33%
Transfers In	-	-	\$ -			500,000	740,292	\$ 240,292	148.06%	33%
Ending Fund Balance	\$ 154,951	\$ 59,726	\$ (95,225)			\$ 315,922	\$ 307,481	\$ (8,441)		

Budget = School Board approved budget for fiscal year

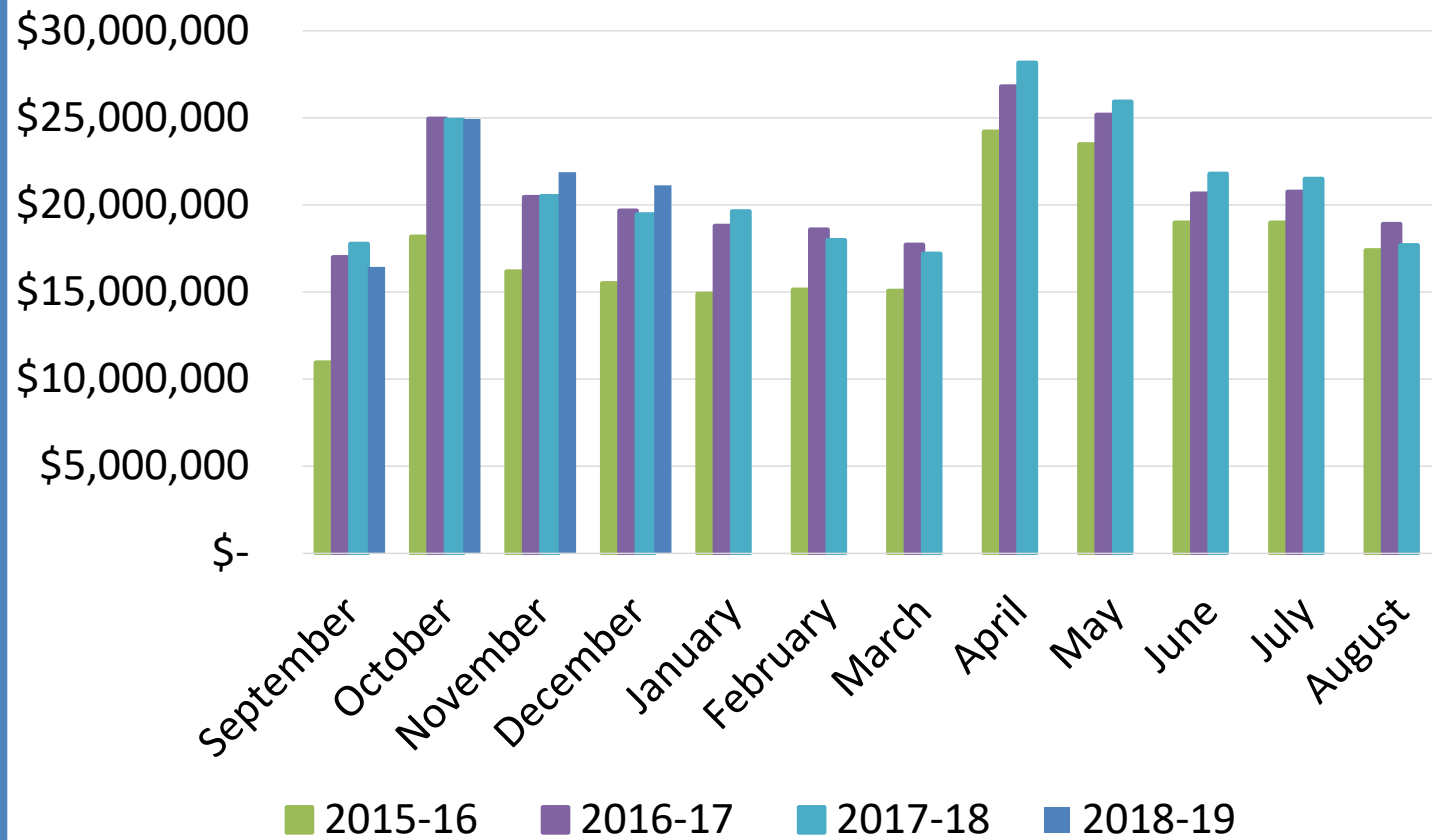
Actual = Fiscal year-to-date totals to the date of the report.

\$ 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 12/31/2018

Program	Title	Revised Budget	Current	YTD	Balance	% To Date
01	BASIC EDUCATION	\$ 78,280,273.47	\$ 6,205,944.18	\$ 24,272,924.16	\$ 54,007,349.31	31.01%
02	ALT LEARN EXP	\$ 3,003,410.27	\$ 332,883.89	\$ 1,079,907.08	\$ 1,923,503.19	35.96%
21	HANDICAPPED	\$ 18,250,449.99	\$ 1,604,533.57	\$ 5,780,622.08	\$ 12,469,827.91	31.67%
22	INFANTS/TODDLERS	\$ 679,670.97	\$ 96,375.03	\$ 218,253.91	\$ 461,417.06	32.11%
24	HANDICAPPED, SUPPLEMENETAL	\$ 2,467,430.75	\$ 192,885.16	\$ 754,981.94	\$ 1,712,448.81	30.60%
29	FEDERAL IMPACT AID	\$ 56,500.00	\$ -	\$ -	\$ 56,500.00	0.00%
31	HS CAREER & TECHNICAL	\$ 5,211,947.53	\$ 410,546.47	\$ 1,716,799.86	\$ 3,495,147.67	32.94%
34	MS CAREER & TECHNICAL	\$ 2,331,756.58	\$ 128,458.74	\$ 519,890.56	\$ 1,811,866.02	22.30%
38	VOCATIONAL, FEDERAL	\$ 51,450.36	\$ 5,040.64	\$ 14,996.43	\$ 36,453.93	29.15%
51	DISADVANTAGED	\$ 1,762,798.58	\$ 139,910.95	\$ 531,585.61	\$ 1,231,212.97	30.16%
52	SCHOOL IMPROVEMENT	\$ 387,602.00	\$ 4,249.98	\$ 13,890.50	\$ 373,711.50	3.58%
55	LEARNING ASSISTANCE	\$ 2,776,109.75	\$ 215,309.99	\$ 853,933.63	\$ 1,922,176.12	30.76%
58	SPECIAL & PILOT PROGRAMS	\$ 507,068.69	\$ 8,964.05	\$ 32,334.16	\$ 474,734.53	6.38%
61	FEDERAL HEAD START	\$ 22,633.69	\$ 1,363.55	\$ 5,306.21	\$ 17,327.48	23.44%
64	LIMITED ENGLISH	\$ 27,953.00	\$ 173.78	\$ 173.78	\$ 27,779.22	0.62%
65	TRANSITIONAL BILINGUAL	\$ 192,069.78	\$ 15,546.67	\$ 60,981.25	\$ 131,088.53	31.75%
68	INDIAN ED	\$ 60,869.55	\$ 4,009.79	\$ 15,617.44	\$ 45,252.11	25.66%
73	SUMMER SCHOOL	\$ 49,006.68	\$ -	\$ 342.00	\$ 48,664.68	0.70%
74	HIGHLY CAPABLE	\$ 1,284,960.59	\$ 118,523.82	\$ 457,328.51	\$ 827,632.08	35.59%
79	OTHER INSTRUCTIONAL	\$ 5,360,125.05	\$ 38,648.45	\$ 86,874.50	\$ 5,273,250.55	1.62%
86	COMMUNITY SCHOOLS	\$ 24,045.00	\$ -	\$ -	\$ 24,045.00	0.00%
89	OTHER COMMUNITY SERVICES	\$ 1,015,002.66	\$ 41,907.22	\$ 185,959.15	\$ 829,043.51	18.32%
97	SUPPORT SERVICES	\$ 16,930,128.20	\$ 1,512,066.08	\$ 6,640,831.01	\$ 10,289,297.19	39.22%
98	FOOD SERVICES	\$ 4,025,259.08	\$ 239,530.51	\$ 1,182,091.64	\$ 2,843,167.44	29.37%
99	PUPIL TRANSPORTATION	\$ 6,357,040.11	\$ 558,974.19	\$ 2,247,829.26	\$ 4,109,210.85	35.36%
*****	REPORT TOTALS	\$ 151,115,562	\$ 11,875,847	\$ 46,673,455	\$ 104,442,108	30.89%

General Fund

Summary of Expenditures by Object

FY 2018/19

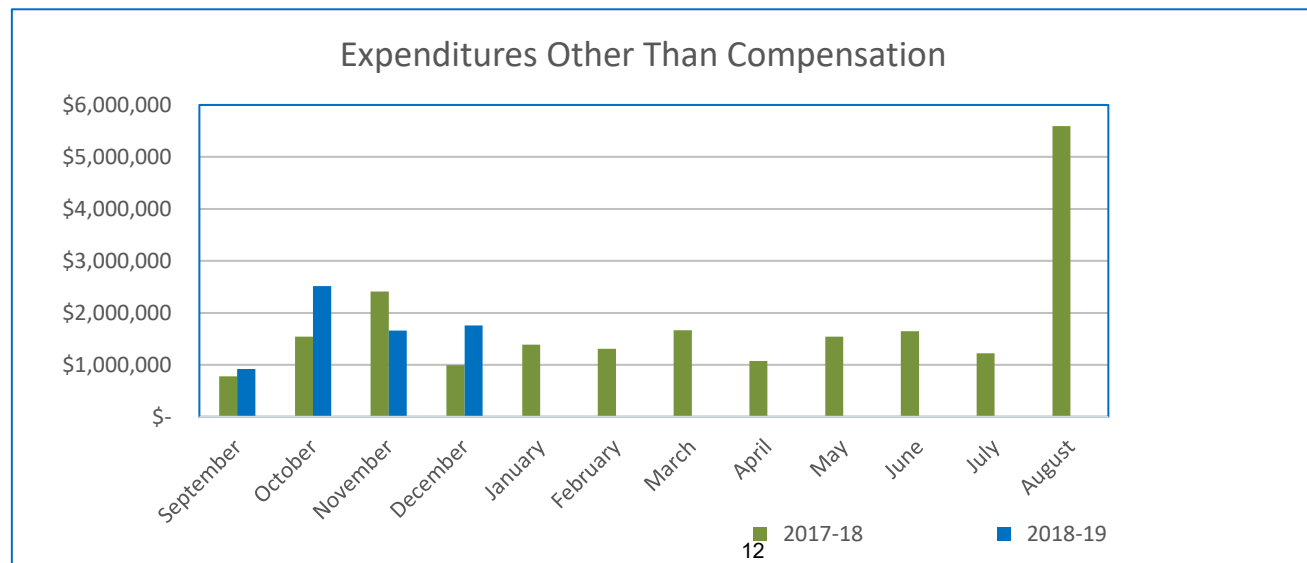
REPORT DATE 12/31/2018

Object	Title	Budget	Current	YTD	Balance	% To Date
2000	CERTIFICATED SALARIES	\$ 65,592,960	\$ 5,475,712	\$ 21,654,707	\$ 43,938,253	33.01%
3000	CLASSIFIED SALARIES	\$ 23,194,677	\$ 1,872,706	\$ 7,272,700	\$ 15,921,978	31.36%
4000	EMPLOYEE BENEFITS	\$ 33,548,209	\$ 2,767,475	\$ 10,897,639	\$ 22,650,570	32.48%
5000	SUPPLIES& INST RESOURCES	\$ 13,572,725	\$ 585,837	\$ 2,217,979	\$ 11,354,746	16.34%
7000	CONTRACTUAL SERVICES	\$ 14,383,859	\$ 1,044,329	\$ 4,228,778	\$ 10,155,081	29.40%
8000	TRAVEL	\$ 418,003	\$ 34,114	\$ 117,493	\$ 300,510	28.11%
9000	CAPITAL OUTLAY	\$ 405,129.00	\$ 95,674.26	\$ 284,159.51	\$ 120,969.49	70.14%
*****	REPORT TOTALS	\$ 151,115,562	\$ 11,875,847	\$ 46,673,455	\$ 104,442,108	30.89%

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		\$ (1,388,075)
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	\$ 6,849,023	\$ (14,318,261)
Budget	\$ 24,389,185	\$ 28,900,125	
% Actual Vs. Budget	86.8%	23.7%	

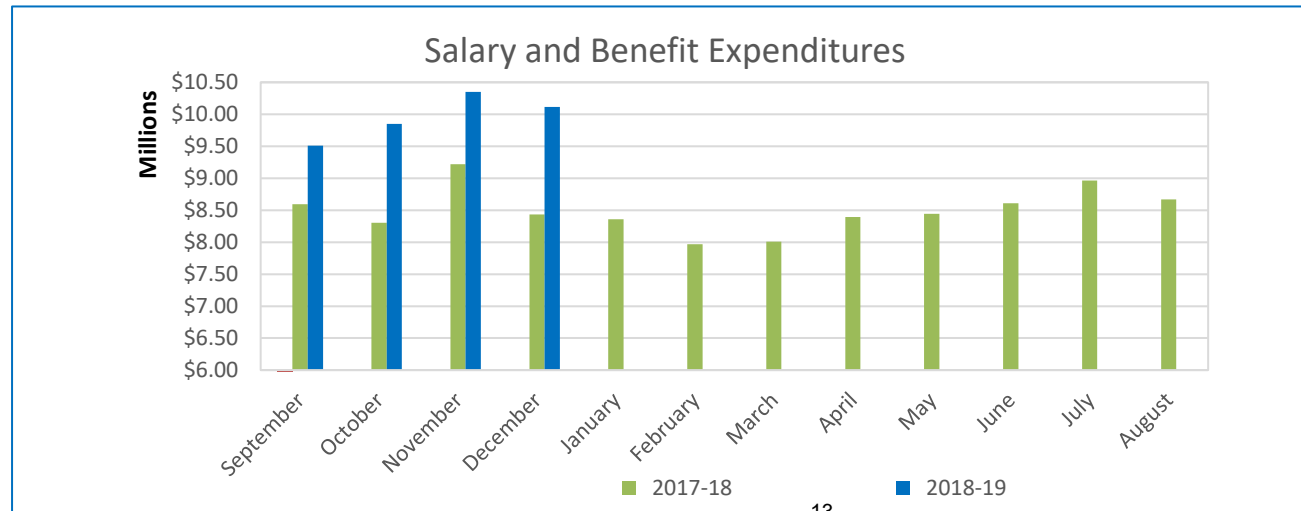


General Fund

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		\$ (8,359,447)
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	<u>\$ 93,298,212</u>	<u>\$ 39,824,429</u>	<u>\$ (62,141,514)</u>

Budget \$ 92,788,134 \$ 122,215,437
 % Actual Vs. Budget 97.1% 32.6%



SOUTH KITSAP SCHOOL DISTRICT NO. 402
GENERAL FUND
BUDGET STATUS REPORT
AS OF DECEMBER 2018
33% 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	\$ 57,611	\$ 11,201,569		\$ 6,244,466	64.21%
2000 Non-Tax	2,543,790	2,543,790	198,251	1,155,997		1,387,793	45.44%
Total Local Revenues	19,989,825	19,989,825	255,862	12,357,566		7,632,260	61.82%
State Revenues							
3000 General Purpose	92,137,696	92,137,696	8,065,941	29,839,753		62,297,943	32.39%
4000 Special Purpose	23,363,439	23,363,439	2,160,317	7,798,564		15,564,875	33.38%
Total State Revenues	115,501,135	115,501,135	10,226,258	37,638,317		77,862,818	32.59%
Federal Revenues							
5000 General Purpose	294,640	294,640	114,527	269,996		24,644	91.64%
6000 Special Purpose	12,403,239	12,403,239	833,793	1,803,742		10,599,497	14.54%
Total Federal Revenues	12,697,879	12,697,879	948,319	2,073,739		10,624,140	16.33%
Other Revenues							
7000 Revenues From Other School Districts	-	-				-	0.00%
8000 Revenues From Other Agencies & Assoc.	-	-				-	0.00%
9000 Other Financing Sources	-	-	349	2,037		(2,037)	0.00%
Total Other Revenues	-	-	349	2,037		(2,037)	0.00%
TOTAL REVENUES	\$ 148,188,839	\$ 148,188,839	\$ 11,430,789	\$ 52,071,658	\$ -	\$ 96,117,181	35.14%
EXPENDITURES BY PROGRAM							
00 Regular Instruction	\$ 81,324,864	\$ 81,283,689	\$ 6,538,828	\$ 25,352,831	\$ 47,243,561	\$ 8,687,296	89.31%
20 Special Education Instruction	21,426,113	21,454,039	1,893,794	6,753,858	13,650,574	1,049,607	95.11%
30 Vocation Education Instruction	7,595,154	7,595,154	544,046	2,251,687	4,046,732	1,296,735	82.93%
50&60 Compensatory Education Instruction	5,708,780	5,737,106	389,529	1,513,823	3,275,545	947,738	83.48%
70 Other Instructional Programs	6,837,329	6,694,090	157,172	544,545	1,008,913	5,140,632	23.21%
80 Community Services	996,885	1,039,047	41,907	185,959	378,044	475,044	54.28%
90 Support Services	27,226,440	27,312,440	2,310,571	10,070,752	15,620,790	1,620,898	94.07%
TOTAL EXPENDITURES BY PROGRAM	\$ 151,115,565	\$ 151,115,565	\$ 11,875,847	\$ 46,673,455	\$ 85,224,161	19,217,949	87.28%
Operating Transfers Out	1,883,291	1,883,291	305,365	1,958,656			
Excess Revenues/Other Financing Sources Over/Under	(4,810,017)	(4,810,017)	(750,423)	3,439,547			
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		\$ 21,126,957			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
CAPITAL PROJECTS FUND
BUDGET STATUS REPORT
AS OF DECEMBER 2018
33% 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	\$ 22,461	\$ 101,667		398,333	20.33%
Total Local Revenues	3,000,000	22,461	101,667		2,898,333	3.39%
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	\$ 22,461	\$ 1,254,958	\$ -	\$ 7,398,333	14.50%
<u>EXPENDITURES BY PROGRAM</u>						
10 Sites	\$ 195,200	\$ 139,385	\$ 653,249	\$ 340,020	\$ (798,069)	
20 Buildings	8,380,602	144,064	871,237	419,896	7,089,469	15.41%
30 Equipment			22,479	249	(22,728)	
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	\$ 283,449	\$ 1,546,965	\$ 760,165	\$ 6,296,825	26.81%
Operating Transfers Out	390,000	315,039	315,039		74,961	
Excess Revenues/Other Financing Sources Over/Under	(340,664)	(576,027)	(607,046)			
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		\$ 688,093			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
DEBT SERVICE FUND
BUDGET STATUS REPORT
AS OF DECEMBER 2018
33% 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	\$ 14		\$ 6	70.00%
Total Local Revenues	20	4	14		6	70.00%
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	\$ 380,116	\$ 380,126	\$ -	\$ 239,894	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	4	14			
BEGINNING FUND BALANCE as of Sept 01, 2016	2,000		2,085			
ENDING FUND BALANCE as of August 31, 2017	\$ 2,020		\$ 2,099			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
ASSOCIATED STUDENT BODY FUND
BUDGET STATUS REPORT
AS OF DECEMBER 2018
33% 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	\$ 7,045	\$ 153,647		\$ 478,531	24.30%
2000 Athletics	237,575	10,906	69,600		167,975	29.30%
3000 Classes	44,700	1,227	3,238		41,462	7.24%
4000 Clubs	1,204,425	45,975	236,148		968,277	19.61%
6000 Private Moneys	21,948	1,989	9,472		12,476	43.16%
TOTAL REVENUES	<u>\$ 2,140,826</u>	<u>\$ 67,142</u>	<u>\$ 472,105</u>	<u>\$ -</u>	<u>\$ 1,668,721</u>	<u>22.05%</u>
<u>EXPENDITURES BY PROGRAM</u>						
1000 General Student Body	\$ 507,350	\$ 13,737	\$ 54,263	\$ 44,122	\$ 408,965	19.39%
2000 Athletics	366,420	18,380	74,625	127,490	164,305	55.16%
3000 Classes	39,900	605	1,203	2,445	36,252	9.14%
4000 Clubs	1,219,787	60,961	143,388	341,398	735,001	39.74%
6000 Private Moneys	41,255	1,037	4,736		36,519	11.48%
TOTAL EXPENDITURES BY PROGRAM	<u>\$ 2,174,712</u>	<u>\$ 94,719</u>	<u>\$ 278,215</u>	<u>\$ 515,454</u>	<u>\$ 1,381,043</u>	<u>36.50%</u>
Excess Revenues/Other Financing Sources Over/Under	<u>(33,886)</u>	<u>(27,577)</u>	<u>193,890</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>\$ 928,557</u>			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
TRANSPORTATION VEHICLE FUND
BUDGET STATUS REPORT
AS OF DECEMBER 2018
33% 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	\$ 76	\$ 396		\$ 604	39.55%
Total Local Revenues	1,000	76	396		604	39.55%
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	240,292	740,292		(240,292)	0.00%
Total Other Revenues	500,000	240,292	740,292		(240,292)	0.00%
9900 Transfers In from GF	-	-	-		-	
TOTAL REVENUES	\$ 1,345,222	\$ 240,368	\$ 740,688	\$ -	\$ 604,534	55.06%
<u>EXPENDITURES BY PROGRAM</u>						
10 Equipment (buses)	1,650,000		1,058,293	302,369	289,338	82.46%
60 Bond Levy Issuance	-	-	-			
90 Debt	-				-	
TOTAL EXPENDITURES BY PROGRAM	\$ 1,650,000	-	1,058,293	302,369	289,338	82.46%
Operating Transfers Out			-			
Excess Revenues/Other Financing Sources Over/Under	(304,778)	240,368	(317,605)			
BEGINNING FUND BALANCE as of Sept 01, 2016	620,700		625,086			
ENDING FUND BALANCE as of August 31, 2017	\$ 315,922		\$ 307,481			

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

FOR THE MONTH OF
Dec-18

GENERAL FUND

Beginning Balances:

Imprest Accounts	\$ 10,180.00
Cash on Deposit	7,967,513.67
Warrants Outstanding	(747,288.04)
Investments	<u>14,185,971.81</u>

Net Amounts

Net Cash Plus Investments	\$ 21,416,377.44
Revenues and Reimbursements Received	11,493,144.43
Disbursements	(12,218,429.25)

Ending 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 Cash Plus Investments

\$ 20,691,092.62

CAPITAL PROJECTS FUND

Beginning Balances:

Imprest Accounts	\$ -
Cash on Deposit	\$ 1,062,719.91
Warrants Outstanding	\$ (1,905.00)
Investments	<u>\$ 325,910.32</u>

Net Amounts

Net Cash Plus Investments	\$ 1,386,725.23
Revenues and Reimbursements Received	\$ 22,461.06
Disbursements	\$ (598,487.90)

Ending Balances:

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

Net Cash Plus Investments

\$ 810,698.39

Cash Report (Reconciled to the County Treasurer)
Debt Service

FOR THE MONTH OF
Dec-18

DEBT SERVICE FUND

Beginning Balances:

Cash on Deposit	\$	48.77
Investments		<u>2,046.77</u>

Net Amounts

Net Cash Plus Investments	\$	2,095.54
Revenues and Reimbursements Received		3.79
Disbursements		

Ending Balances:

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

Net Cash Plus Investments	\$	<u>2,099.33</u>
----------------------------------	-----------	------------------------

ASB FUND

Beginning Balances:

Imprest Accounts	\$	12,000.00
Cash on Deposit		198,577.84
Warrants Outstanding		(16,635.92)
Investments		<u>737,895.75</u>

Net Amounts

Net Cash Plus Investments	\$	931,837.67
Revenues and Reimbursements Received		77,493.66
Disbursements		(90,908.76)

Ending Balances:

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

Net Cash Plus Investments	\$	<u>918,422.57</u>
----------------------------------	-----------	--------------------------

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

**FOR THE MONTH OF
Dec-18**

TRANSPORTATION VEHICLE FUND

Beginning Balances:

Cash on Deposit	\$	6,377.64
Investments	\$	60,735.11

Net Amounts

Net Cash Plus Investments	\$	67,112.75
Revenues and Reimbursements Received	\$	240,367.84
Disbursements		

Ending Balances:

Cash on Deposit	\$	302,369.64
Warrants Outstanding		-
Investments	\$	5,110.95

Net Cash Plus Investments	\$	307,480.59
----------------------------------	-----------	-------------------

TRUST & AGENCY FUND

Beginning Balances:

Cash on Deposit	\$	-
Warrants Outstanding		-
Investments		597.53

Net Amounts

Net Cash Plus Investments	\$	597.53
Revenues and Reimbursements Received		1.11
Disbursements		

Ending Balances:

Cash on Deposit	\$	-
Warrants Outstanding		-
Investments		598.64

Net Cash Plus Investments	\$	598.64
----------------------------------	-----------	---------------

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 01/10/2019
 SKSD FI Staff & Salary Summary

01/10/2019

10:43

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	69,691.85	18,712.33
13-BUSINESS OFFICE	171,166.00	171,166.00	60,139.22	14,263.83
14-HUMAN RESOURCES	148,429.00	148,429.00	52,275.57	12,369.08
21-SUPERVISION - INSTRUCTION	1,558,097.10	1,583,458.10	550,380.54	131,954.84
22-LEARNING RESOURCES	909,475.97	909,475.97	309,413.88	75,789.66
23-PRINCIPAL'S OFFICE	3,124,859.50	3,124,859.50	1,124,971.96	260,404.96
24-GUIDANCE - COUNSELING	2,455,268.90	2,455,268.90	818,787.16	204,605.74
25-PUPIL MANAGEMENT & SAFETY	734,313.88	783,313.88	216,611.00	65,276.16
26-HEALTH SERVICES	3,240,827.74	3,240,827.74	978,358.32	270,068.98
27-TEACHING	50,371,517.35	50,371,517.35	16,722,601.57	4,197,626.45
28-EXTRA CURRICULAR	224,521.03	224,521.03	62,977.29	18,710.09
31-INSTRUCTIONAL PROF DEVEL	2,164,070.79	2,235,395.79	735,680.30	186,282.98
72-INFORMATION SYSTEMS	3,932.00	3,932.00	.00	327.67
91-COMMUNITY SERVICE	116,247.00	116,247.00	28,848.13	9,687.25
	65,447,274.26	65,592,960.26	21,730,736.79	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	164,031.98		.06	7,134.02
1.00	148,429.00	1.0000	142,488.00		.00	5,941.00
11.58	1,558,097.10	11.5846	1,559,522.10		.00	-1,425.00
8.53	909,475.96	8.0350	862,938.12		.50	46,537.84
25.00	3,124,859.50	25.0000	3,060,507.50		.00	64,352.00
27.00	2,455,268.90	27.3378	2,478,319.72		-.34	-23,050.82
8.50	734,313.88	7.5000	703,106.03		1.00	31,207.85
44.00	3,240,827.74	35.0162	2,972,576.94		8.98	268,250.80
599.25	50,371,517.36	590.5180	49,608,822.48		8.74	762,694.88
0.00	224,521.03	.0000	188,288.14		.00	36,232.89
20.68	2,164,070.79	17.3691	1,943,201.44		3.31	220,869.35
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	726.1224	64,005,386.05		22.43	1,441,888.21

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 01/10/2019
 SKSD FI Staff & Salary Summary

01/10/2019

10:49

ROC-RateOf Consump

Total By Acct Dimensions		GL Budgets, Expenses And Rate of Consumption		
Activity	Origina	Revised	Expenses	Rev Monthly ROC
11-BOARD OF DIRECTORS	8,328.00	8,328.00	3,450.00	694.00
12-SUPERINTENDENT'S OFFICE	140,577.80	140,577.80	52,212.70	11,714.82
13-BUSINESS OFFICE	807,046.00	807,046.00	297,938.90	67,253.83
14-HUMAN RESOURCES	532,376.48	532,376.48	182,155.28	44,364.71
15-PUBLIC RELATIONS	177,483.60	177,483.60	77,234.22	14,790.30
21-SUPERVISION - INSTRUCTION	877,436.20	919,147.20	223,865.88	76,595.60
22-LEARNING RESOURCES	8,250.20	8,250.20	3,869.44	687.52
23-PRINCIPAL'S OFFICE	1,839,459.75	1,839,459.75	601,158.84	153,288.31
24-GUIDANCE - COUNSELING	262,254.37	262,254.37	88,019.18	21,854.53
25-PUPIL MANAGEMENT & SAFETY	1,188,710.35	1,188,710.35	383,238.73	99,059.20
26-HEALTH SERVICES	391,715.03	391,715.03	166,332.08	32,642.92
27-TEACHING	5,847,661.96	5,874,222.25	1,639,659.52	489,518.52
28-EXTRA CURRICULAR	833,772.69	833,772.69	328,458.53	69,481.06
31-INSTRUCTIONAL PROF DEVEL	690.00	3,369.00	3,436.97	280.75
41-FNS SUPERVISION	269,260.55	269,260.55	93,548.82	22,438.38
44-FNS OPERATIONS	889,397.51	889,397.51	278,924.62	74,116.46
51-SUPERVISION - TRANSPORT	663,922.60	663,922.60	234,215.73	55,326.88
52-OPERATIONS	2,455,832.71	2,455,832.71	802,551.28	204,652.73
53-MAINT. OF SCHOOL BUSES	479,010.11	479,010.11	140,467.33	39,917.51
61-SUPERVISION - PLANT	494,381.80	494,381.80	167,447.71	41,198.48
62-GROUNDS MAINTENANCE	394,223.60	394,223.60	144,615.58	32,851.97
63-OPERATION OF BUILDINGS Custodi	2,274,175.60	2,274,175.60	768,069.77	189,514.63
64-BLDG MAINTENANCE	789,613.20	789,613.20	244,861.90	65,801.10
72-INFORMATION SYSTEMS	1,219,855.60	1,219,855.60	351,349.73	101,654.63
74-WAREHOUSING & DISTRIBUTN	138,548.80	138,548.80	46,183.00	11,545.73
91-COMMUNITY SERVICE	139,742.56	139,742.56	35,324.83	11,645.21
	23,123,727.07	23,194,677.36	7,358,590.57	1,932,889.78

Orig HR/SN Budget		Projected EMS Budget			Unfilled Positions	
FTE	Salaries	FTE	Salaries		FTE	Salaries
0.00	8,328.00	.0000	.00		.00	8,328.00
2.00	140,577.80	2.3188	145,070.38		-.32	-4,492.58
12.00	807,046.00	11.9423	787,907.90		.06	19,138.10
7.73	532,376.48	7.7269	528,951.58		.00	3,424.90
2.00	177,483.60	2.3188	191,181.18		-.32	-13,697.58
24.00	1,264,896.77	13.1394	696,691.93		10.86	568,204.84
0.20	8,250.20	.1962	7,788.72		.00	461.48
38.09	1,839,459.90	37.8912	1,790,920.79		.20	48,539.11
5.14	262,254.37	5.1269	250,090.06		.02	12,164.31
25.42	1,188,710.21	25.2873	1,130,751.84		.13	57,958.37
9.71	391,715.03	10.8869	513,847.40		-1.17	-122,132.37
107.56	5,847,661.96	111.5390	4,897,587.41		-3.98	950,074.55
2.37	833,772.68	1.7606	84,895.73		.60	748,876.95
0.00	690.00	.0000	.00		.00	690.00
2.85	269,260.55	2.8538	260,844.55		.00	8,416.00
23.48	889,397.51	22.1533	765,146.26		1.33	124,251.25
9.50	663,922.60	9.4981	648,499.56		.00	15,423.04
45.43	2,455,832.71	45.2017	2,157,681.06		.23	298,151.65
7.47	479,010.11	6.8808	369,332.72		.59	109,677.39
6.00	494,381.80	6.0000	485,629.28		.00	8,752.52
8.00	394,223.60	9.4462	442,140.48		-1.45	-47,916.88
53.25	2,274,175.60	54.8327	2,291,818.26		-1.58	-17,642.66
14.00	789,613.20	12.1077	701,739.84		1.89	87,873.36
16.50	1,219,855.60	14.2831	1,054,193.27		2.22	165,662.33
3.00	138,548.80	3.0000	138,548.80		.00	.00
0.81	139,742.56	.8087	45,582.20		.00	94,160.36
426.51	23,511,187.64	417.2001	20,386,841.20		9.31	3,124,346.44

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