



SOUTH KITSAP
SCHOOL DISTRICT

FINANCIAL REPORTS

as of

November 2018

Submitted by:

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And

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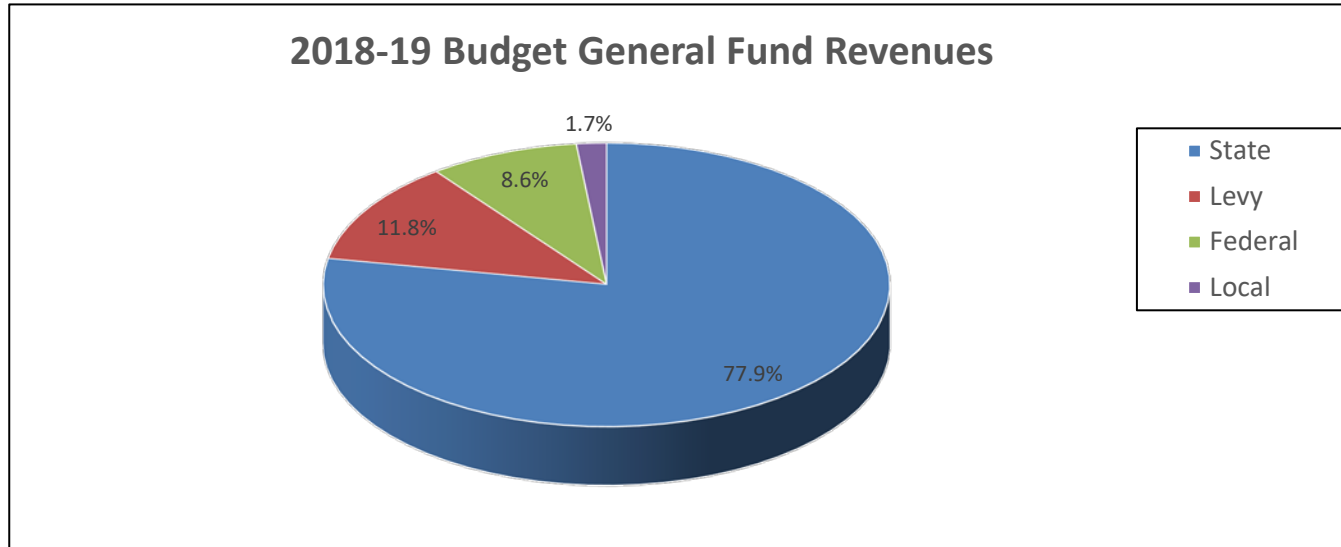
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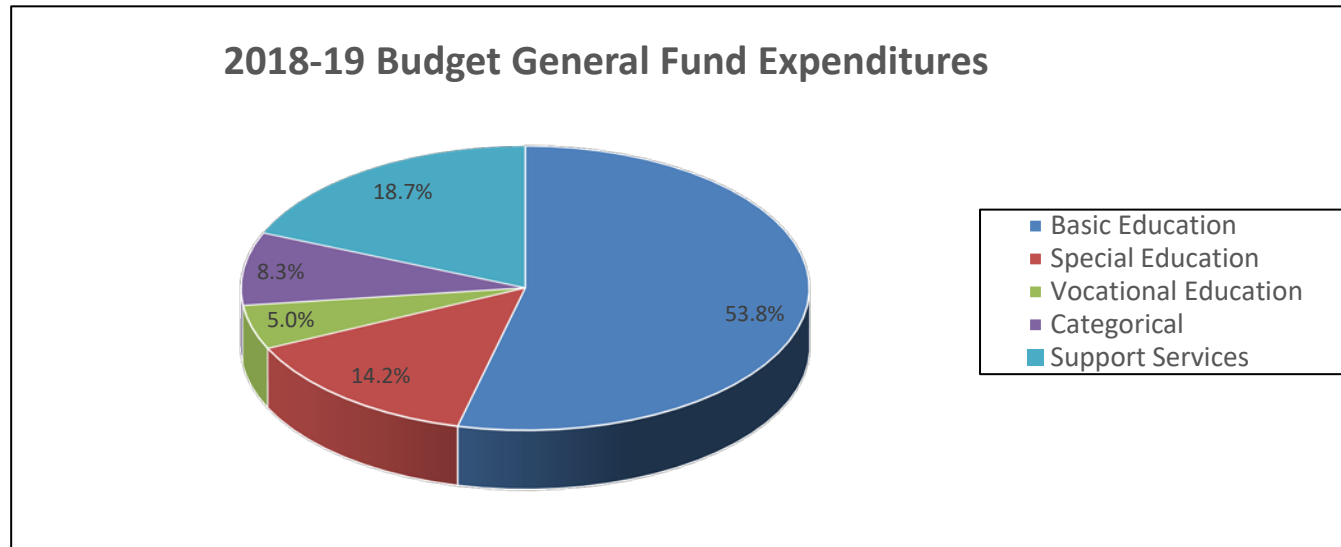
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GENERAL FUND

Budget Information



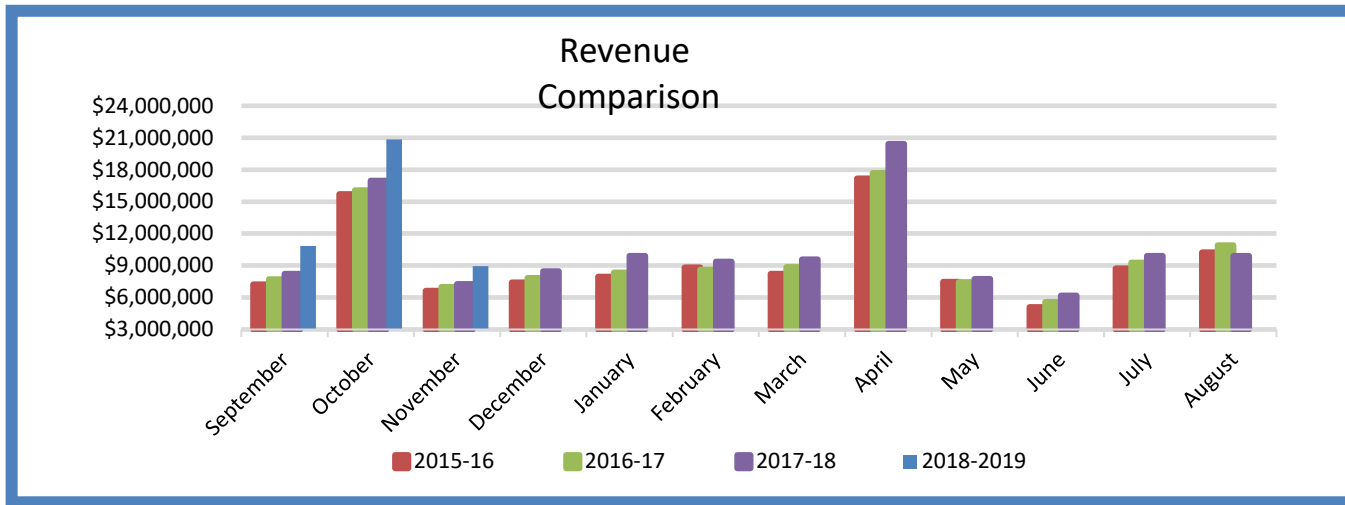
**** Excludes Sale of Equipment**



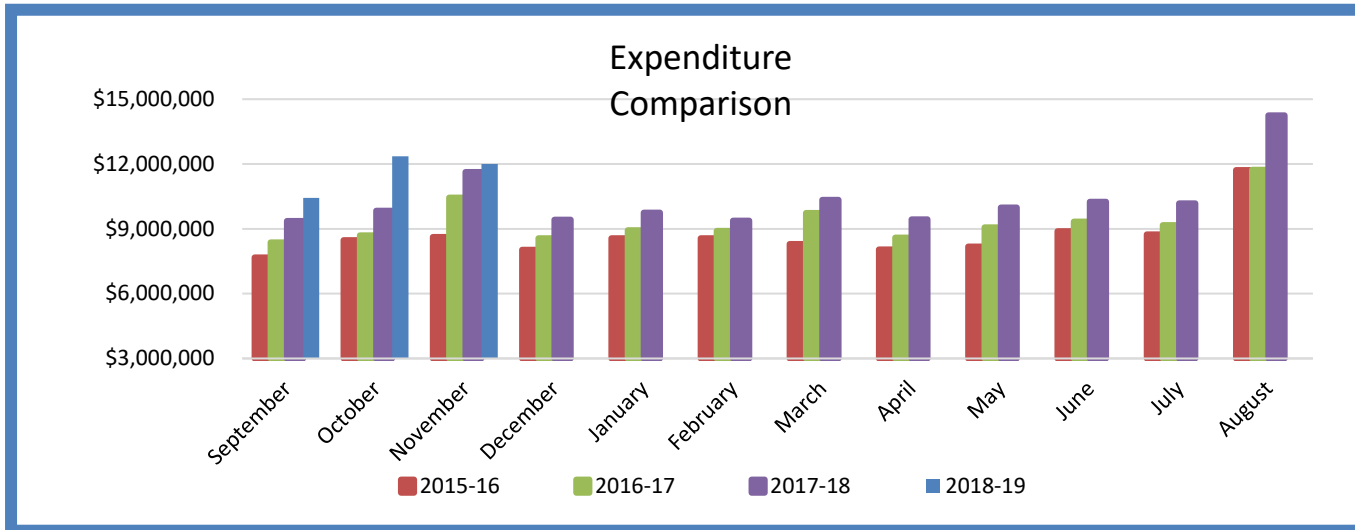
**** Excludes Transfers Out**

REVENUE AND EXPENDITURE TREND COMPARISONS

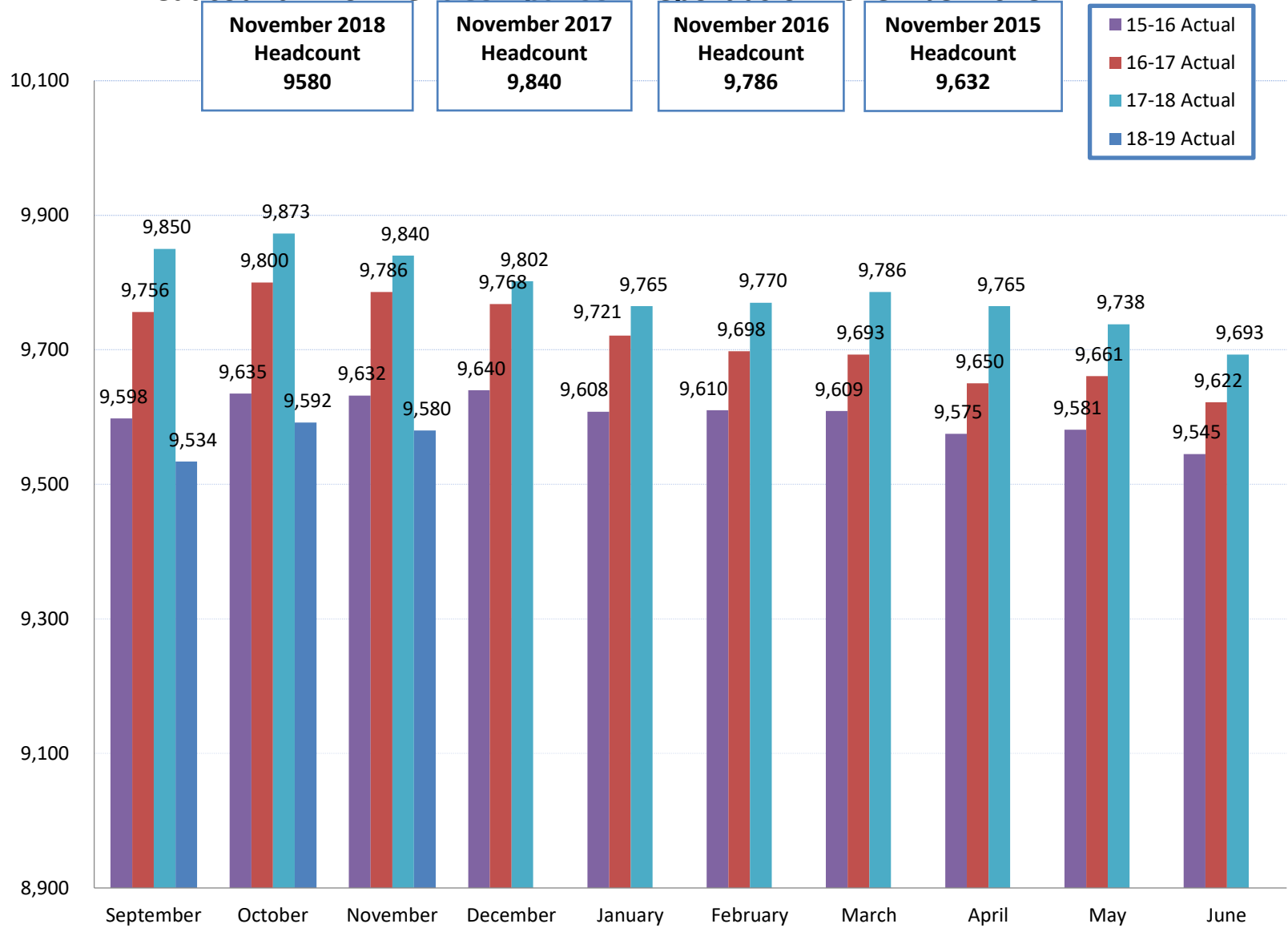
4 YEAR REVENUE TRENDS



4 YEAR EXPENDITURE TRENDS



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



Enrollment Head Count Summary

November 01, 2018

School	K	1	2	3	4	5	6	7	8	9	10	11	12	Total HC	Prior Month	Prior Oct 1	Prior June	Open Enroll	Out of District
Burley-Glenwood	82	70	83	96	78	63								472	470	470	476	43	8
East Port Orchard	79	85	84	63	73	93								477	474	474	423	29	4
Hidden Creek	64	81	80	68	80	82								455	451	451	460	52	4
Manchester	85	82	74	72	68	66								447	441	441	329	21	1
Mullenix Ridge	76	70	59	71	74	74								424	427	427	409	125	7
Olalla	60	53	57	61	62	43								336	334	334	317	15	10
Orchard Heights	87	80	95	119	135	135								651	655	655	692	117	10
Sidney Glen	78	80	77	82	84	82								483	488	488	578	73	9
South Colby	51	56	56	52	53	64								332	328	328	337	68	
Sunnyslope	104	68	104	71	72	65								484	485	485	523	20	4
SUBTOTAL	766	725	769	755	779	767								4561	4553	4553	4544	563	57
Cedar Heights							254	240	231					725	724	724	775	58	5
John Sedgwick							235	266	241					742	745	745	702	38	2
Marcus Whitman							247	204	217					668	669	669	662	80	1
SUBTOTAL							736	710	689					2135	2138	2138	2139	176	8
South Kitsap HS	1	2	1	1			1	1	1	676	665	579	576	2504	2524	2524	2600		7
Discovery											1	39	127	167	173	173	177		5
Explorer Academy	4	4	4	4	5	7	4	8	22	25	48	24	24	183	182	182	200		2
SK iGrad											4	11	18	33	30	30	37		
SUBTOTAL	5	6	5	5	5	7	5	9	23	701	718	653	745	2887	2909	2909	3014		14
Adjustments		-1		1										0	-11	-11	-1		
ALE													-3	-3	-4	-4	-3		
Kitsap Detention	0													0	0	0	0		
SUBTOTAL	0	-1		1									-3	-3	-15	-15	-4		
TOTALS	771	730	774	761	784	774	741	719	712	701	718	653	742	9580	9585	9585	9693	739	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	36	0	36
Explorer Academy	0	1	1
Discovery	0	1	1
South Kitsap HS	137	113	250
TOTAL	173	115	288

Bilingual	Transitioned Out
181	26

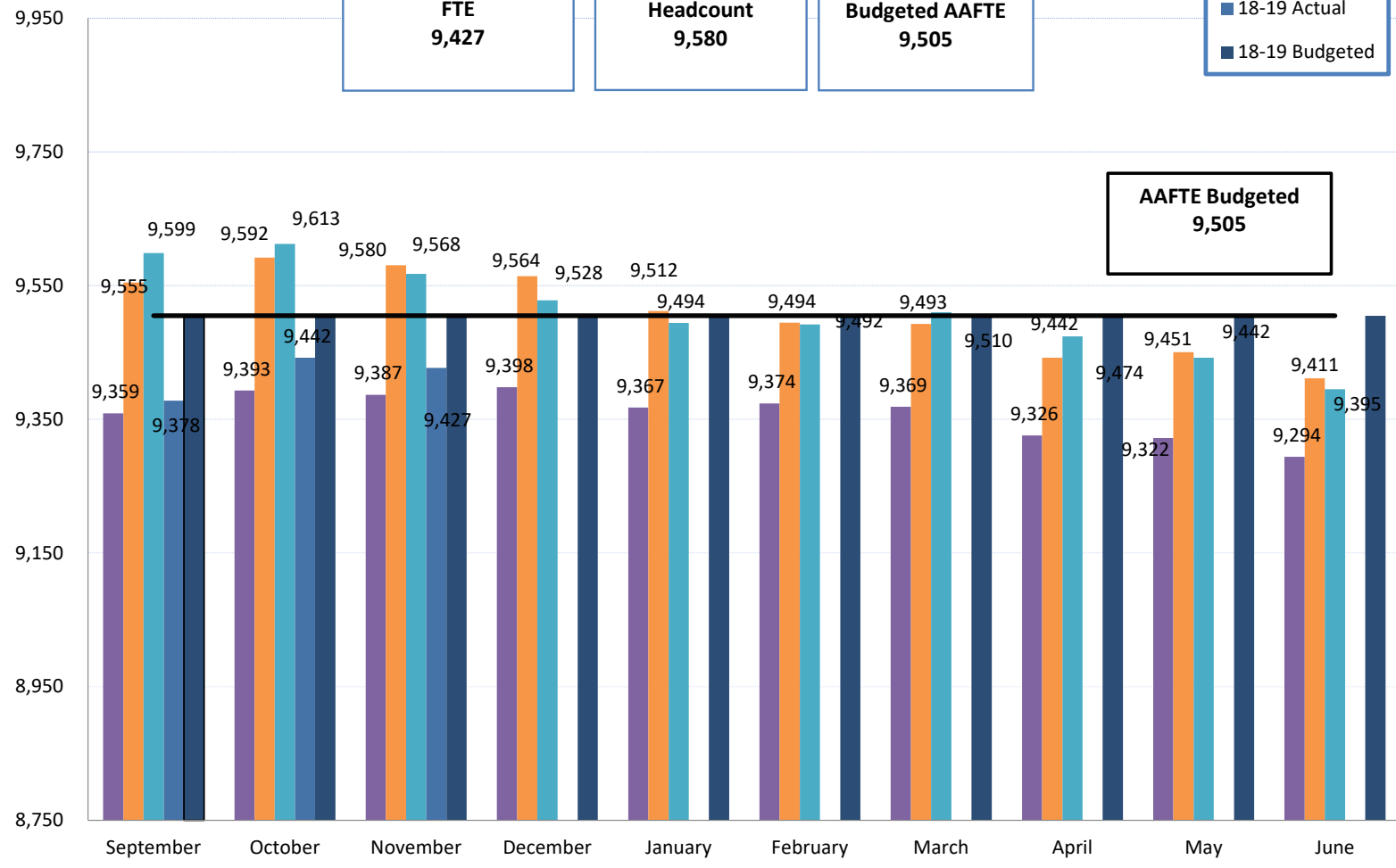
***Excludes adjustments**

School	Total
Discovery	167
SK iGrad	33
Explorer Academy	183
TOTAL	383

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

- 15-16 Actual
- 16-17 Actual
- 17-18 Actual
- 18-19 Actual
- 18-19 Budgeted

November 2018 FTE 9,427	November 2018 Headcount 9,580	2018-19 Budgeted AAFTE 9,505
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**AAFTE Budgeted
9,505**

Enrollment FTE Summary

November 01, 2018

School	K	1	2	3	4	5	6	7	8	9	10	11	12	Total FTE	Prior Month	Prior Oct 1	Prior June
Burley-Glenwood	82.00	69.02	83.00	96.00	78.00	63.00								471.02	469.02	469.02	474.17
East Port Orchard	79.18	85.00	84.00	63.00	73.00	93.00								477.18	474.18	474.18	422.03
Hidden Creek	64.00	81.00	80.00	68.00	80.00	82.00								455.00	451.00	451.00	460.00
Manchester	85.00	81.03	74.00	71.03	68.00	66.00								445.06	439.10	439.10	327.06
Mullenix Ridge	74.08	69.10	59.00	71.00	74.00	74.00								421.18	424.14	424.14	409.00
Olalla	58.22	52.02	56.02	61.00	62.00	43.00								332.26	330.26	330.26	315.31
Orchard Heights	87.00	80.00	95.00	119.00	135.00	135.00								651.00	655.00	655.00	692.00
Sidney Glen	78.00	80.00	77.05	81.02	84.00	81.72								481.79	486.74	486.74	577.03
South Colby	50.02	56.00	56.00	52.00	53.00	64.00								331.02	328.00	328.00	335.20
Sunnyslope	103.02	67.02	104.00	70.05	72.00	63.19								479.28	480.28	480.28	521.11
SUBTOTAL	760.52	720.19	768.07	752.10	779.00	764.91								4544.79	4537.72	4537.72	4532.91
Cedar Heights							254.00	239.30	230.95					724.25	723.50	723.50	770.60
John Sedgwick							235.36	266.36	241.72					743.44	746.08	746.08	700.80
Marcus Whitman							247.08	204.08	216.70					667.86	669.06	669.06	658.40
SUBTOTAL							736.44	709.74	689.37					2135.55	2138.64	2138.64	2129.80
South Kitsap HS	1.00	2.00	1.00	1.00			1.00	1.00	1.00	674.98	666.24	522.89	516.21	2388.32	2400.38	2400.38	2352.36
Discovery											1.00	38.32	123.48	162.80	168.88	168.88	172.00
Explorer Academy	3.82	3.96	3.95	4.00	5.00	7.00	3.28	6.94	18.83	23.51	42.14	20.95	21.35	164.73	164.23	164.23	175.47
SK iGrad											4.00	11.00	18.00	33.00	29.85	29.85	36.85
SUBTOTAL	4.82	5.96	4.95	5.00	5.00	7.00	4.28	7.94	19.83	698.49	713.38	593.16	679.04	2748.85	2763.34	2763.34	2736.68
Adjustments		-0.02		1.00										0.98	-2.02	-2.02	-1.00
ALE													-3.00	-3.00	-4.00	-4.00	-3.00
Kitsap Detention	0.00													0.00	0.00	0.00	0.00
SUBTOTAL	0.00	-0.02		1.00									-3.00	-2.02	-6.02	-6.02	-4.00
TOTALS	765.34	726.13	773.02	758.10	784.00	771.91	740.72	717.68	709.20	698.49	713.38	593.16	676.04	9427.17	9433.68	9433.68	9395.39

Running Start in College FTE (not included above)

School	Voc FTE	Non-Voc FTE	Total
Home Based	1.92	31.93	33.85
Explorer Academy	0.00	1.00	1.00
Discovery	0.00	0.73	0.73
South Kitsap HS	12.34	222.37	234.71
TOTAL	14.26	256.03	270.29

Vocational FTE (included above)*

7-8 Voc FTE	9-12 Voc FTE
231.21	590.33

ALE FTE (included above)*

School	Total
Discovery	162.8
SK iGrad	33
Explorer Academy	164.73
TOTAL	360.53

*Excludes adjustments

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

	2017-18 Budget	YTD 11/30/2017	\$ Variance	Monthly % Budget	2018-19 Budget	YTD 11/30/2018	\$ Variance	Monthly % Budget	% Year
General Fund									
Beginning Fund Balance	\$ 18,900,000	\$ 18,911,886	\$ 11,886		\$ 16,000,000	\$ 17,687,409	\$ 1,687,409		
Revenues	125,079,351	32,436,690	\$ (92,642,661)	25.93%	148,188,839	40,640,869	\$ (107,547,970)	27.43%	25%
Expenditures	130,577,310	30,844,317	\$ (99,732,993)	23.62%	151,115,565	34,797,608	\$ (116,317,957)	23.03%	25%
Transfers Out	2,330,000	-	\$ (2,330,000)	0.00%	1,883,291	1,653,291	\$ (230,000)	87.79%	25%
Ending Fund Balance	\$ 11,072,041	\$ 20,504,259	\$ 9,432,218		\$ 11,189,983	\$ 21,877,379	\$ 10,687,396		
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	103,064	\$ (314,936)	24.66%	8,653,291	1,232,497	\$ (7,420,794)	14.24%	25%
Expenditures	2,800,000	567,449	\$ (2,232,551)	20.27%	8,603,955	1,263,516	\$ (7,340,439)	14.69%	25%
Transfers In	2,100,000	-	\$ (2,100,000)	0.00%	390,000	-	\$ (390,000)	0.00%	25%
Transfers Out	390,000	-	\$ (390,000)	0.00%	780,000	-	\$ (780,000)	0.00%	25%
Ending Fund Balance	\$ 1,028,000	\$ 1,131,806	\$ 103,806		\$ 1,485,308	\$ 1,264,120	\$ (221,188)		
Debt Service Fund									
Beginning Fund Balance	\$ 2,000	\$ 2,051	\$ 51		\$ 2,000	\$ 2,085	\$ 85		
Revenues	20	6	\$ (14)	28%	620,020	11	\$ (620,009)	0.00%	25%
Expenditures	620,000	-	\$ (620,000)	0.00%	620,000	-	\$ (620,000)	0.00%	25%
Transfers In	620,000	-							
Ending Fund Balance	\$ 2,020	\$ 2,056	\$ 36		\$ 2,020	\$ 2,096	\$ 76		
ASB Fund									
Beginning Fund Balance	\$ 675,533	\$ 705,697	\$ 30,164		\$ 661,137	\$ 734,667	\$ 73,530		
Revenues	1,536,761	378,984	\$ (1,157,777)	24.66%	2,140,826	404,963	\$ (1,735,863)	18.92%	25%
Expenditures	1,533,920	165,543	\$ (1,368,377)	10.79%	2,174,712	183,496	\$ (1,991,216)	8.44%	25%
Transfers In	-	-	\$ -		-	-	\$ -		25%
Ending Fund Balance	\$ 678,374	\$ 919,139	\$ 240,765		\$ 627,251	\$ 956,134	\$ 328,883		
Transportation Vehicle Fund									
Beginning Fund Balance	\$ 1,675,951	\$ 1,675,247	\$ (704)		\$ 620,700	\$ 625,085	\$ 4,385		
Revenues	479,000	305	\$ (478,695)	0.06%	1,345,222	500,320	\$ (844,902)	37.19%	25%
Expenditures	2,000,000	1,226,033	\$ (773,967)	61.30%	1,650,000	1,058,292	\$ (591,708)	64.14%	25%
Ending Fund Balance	\$ 154,951	\$ 449,519	\$ 294,568		\$ 315,922	\$ 67,113	\$ (248,809)		

Budget = School Board approved budget for fiscal year

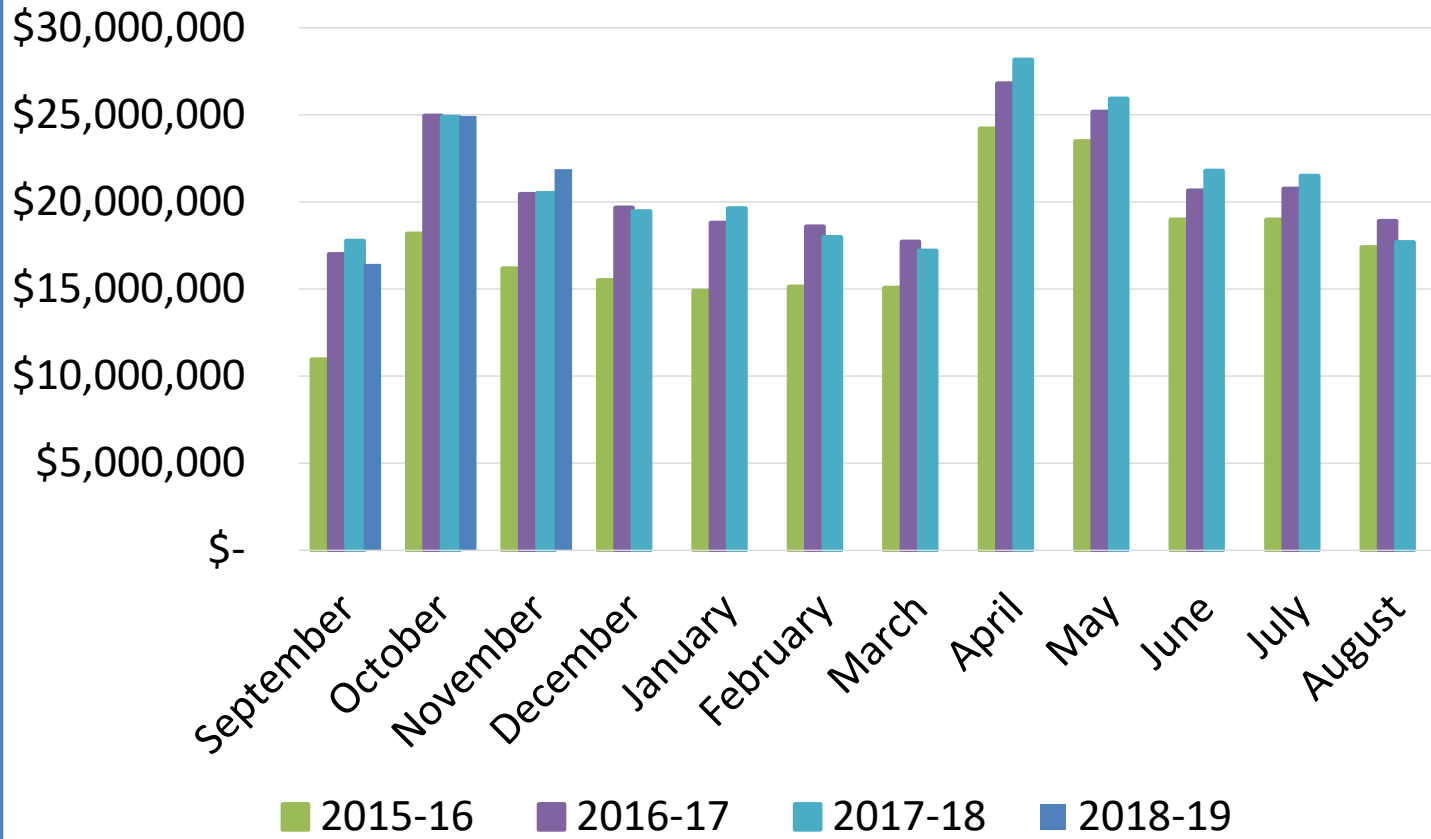
Actual = Fiscal year-to-date totals to the date of the report.

\$ 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 11/30/2018

Program	Title	Original Budget	Current	YTD	Balance	% To Date
01	BASIC EDUCATION	\$ 78,253,948.47	\$ 6,243,542.00	\$ 18,067,595.37	\$ 60,332,468.49	23.09%
02	ALT LEARN EXP	\$ 3,003,400.27	\$ 253,710.45	\$ 747,023.19	\$ 2,256,387.08	24.87%
21	HANDICAPPED	\$ 18,250,449.99	\$ 1,420,864.69	\$ 4,176,088.51	\$ 14,074,361.48	22.88%
22	INFANTS/TODDLERS	\$ 679,670.97	\$ 109,022.91	\$ 121,878.88	\$ 557,792.09	17.93%
24	HANDICAPPED, SUPPLEMENETAL	\$ 2,439,504.70	\$ 194,458.61	\$ 562,096.78	\$ 1,877,407.92	23.04%
29	FEDERAL IMPACT AID	\$ 56,500.00	\$ -	\$ -	\$ 56,500.00	0.00%
31	HS CAREER & TECHNICAL	\$ 5,211,947.53	\$ 434,622.39	\$ 1,306,253.39	\$ 3,905,694.14	25.06%
34	MS CAREER & TECHNICAL	\$ 2,331,756.58	\$ 136,899.83	\$ 391,431.82	\$ 1,940,324.76	16.79%
38	VOCATIONAL, FEDERAL	\$ 51,450.36	\$ 2,971.76	\$ 9,955.79	\$ 41,494.57	19.35%
51	DISADVANTAGED	\$ 1,773,042.58	\$ 133,573.63	\$ 391,674.66	\$ 1,381,367.92	22.09%
52	SCHOOL IMPROVEMENT	\$ 387,315.08	\$ 6,788.48	\$ 9,640.52	\$ 377,674.56	2.49%
55	LEARNING ASSISTANCE	\$ 2,776,109.75	\$ 215,010.24	\$ 638,623.64	\$ 2,137,486.11	23.00%
58	SPECIAL & PILOT PROGRAMS	\$ 468,789.69	\$ 5,599.17	\$ 23,370.11	\$ 445,419.58	4.99%
61	FEDERAL HEAD START	\$ 22,633.69	\$ 1,689.92	\$ 3,942.66	\$ 18,691.03	17.42%
64	LIMITED ENGLISH	\$ 27,949.00	\$ -	\$ -	\$ 27,949.00	0.00%
65	TRANSITIONAL BILINGUAL	\$ 192,069.78	\$ 15,901.91	\$ 45,434.58	\$ 146,635.20	23.66%
68	INDIAN ED	\$ 60,869.55	\$ 4,123.30	\$ 11,607.65	\$ 49,261.90	19.07%
73	SUMMER SCHOOL	\$ 49,006.68	\$ -	\$ 342.00	\$ 48,664.68	0.70%
74	HIGHLY CAPABLE	\$ 1,284,960.59	\$ 110,659.09	\$ 338,804.69	\$ 946,155.90	26.37%
79	OTHER INSTRUCTIONAL	\$ 5,570,874.02	\$ 27,290.15	\$ 48,226.05	\$ 5,410,312.97	0.87%
86	COMMUNITY SCHOOLS	\$ 24,045.00	\$ -	\$ -	\$ 24,045.00	0.00%
89	OTHER COMMUNITY SERVICES	\$ 972,840.66	\$ 57,293.52	\$ 144,051.93	\$ 828,788.73	14.81%
97	SUPPORT SERVICES	\$ 16,844,128.20	\$ 1,711,009.81	\$ 5,128,764.93	\$ 11,715,363.27	30.45%
98	FOOD SERVICES	\$ 4,025,259.08	\$ 332,385.04	\$ 942,561.13	\$ 3,082,697.95	23.42%
99	PUPIL TRANSPORTATION	\$ 6,357,040.11	\$ 589,104.37	\$ 1,688,855.07	\$ 4,668,185.04	26.57%
*****	REPORT TOTALS	\$ 151,115,562	\$ 12,006,521	\$ 34,798,223	\$ 116,351,129	23.03%

General Fund
Summary of Expenditures by Object

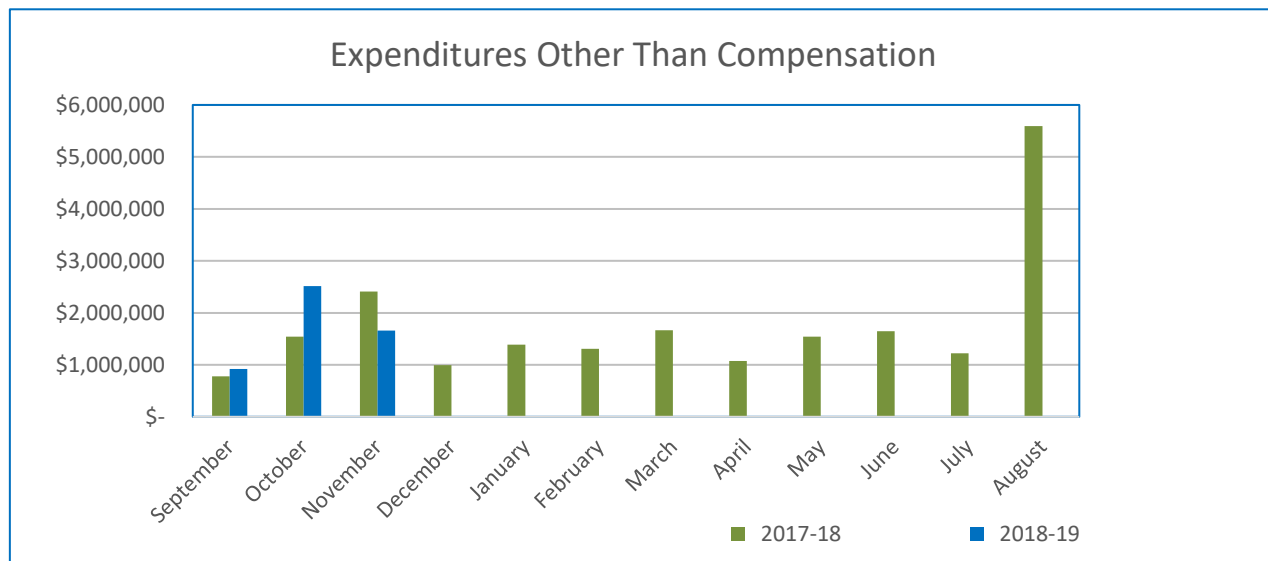
FY 2018/19
REPORT DATE 11/30/2018

Object	Title	Budget	Current	YTD	Balance	% To Date
2000	CERTIFICATED SALARIES	\$ 65,521,635	\$ 5,581,145	\$ 16,178,995	\$ 49,376,431	24.69%
3000	CLASSIFIED SALARIES	\$ 23,165,438	\$ 1,972,340	\$ 5,399,994	\$ 17,765,444	23.31%
4000	EMPLOYEE BENEFITS	\$ 33,528,364	\$ 2,795,640	\$ 8,130,164	\$ 25,398,200	24.25%
5000	SUPPLIES& INST RESOURCES	\$ 13,614,496	\$ 562,960	\$ 1,632,758	\$ 11,981,738	11.99%
7000	CONTRACTUAL SERVICES	\$ 14,516,008	\$ 933,946	\$ 3,184,449	\$ 11,331,559	21.94%
8000	TRAVEL	\$ 383,492	\$ 29,363	\$ 83,379	\$ 300,113	21.74%
9000	CAPITAL OUTLAY	\$ 386,129	\$ 131,127	\$ 188,485	\$ 197,644	48.81%
*****	REPORT TOTALS	\$ 151,115,562	\$ 12,006,521	\$ 34,798,224	\$ 116,351,130	23.03%

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		\$ (993,561)
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	\$ 5,089,069	\$ (16,078,215)
Budget	\$ 24,389,185	\$ 28,900,125	
% Actual Vs. Budget	86.8%	17.6%	

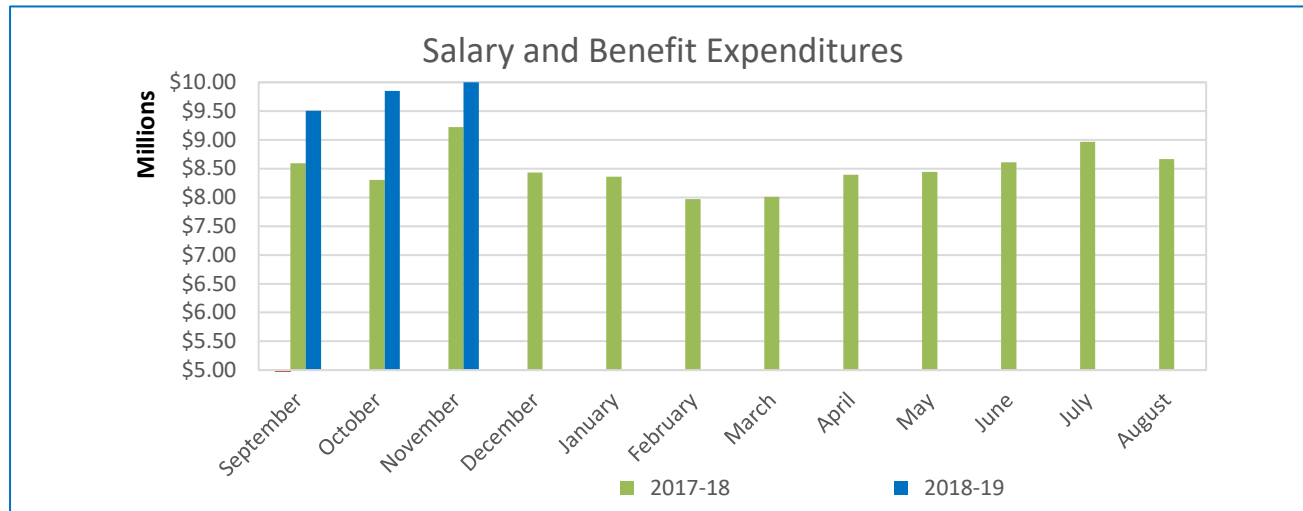


General Fund

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		\$ (8,433,129)
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	\$ 93,298,212	\$ 29,708,536	\$ (72,257,407)

Budget \$ 92,788,134 \$ 122,215,437
 % Actual Vs. Budget 97.1% 24.3%



SOUTH KITSAP SCHOOL DISTRICT NO. 402

GENERAL FUND

BUDGET STATUS REPORT

AS OF November 2018

24% 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	\$ 1,164,868	\$ 11,143,957		\$ 6,302,078	63.88%
2000 Non-Tax	2,543,790	2,543,790	247,485	957,745		1,586,045	37.65%
Total Local Revenues	19,989,825	19,989,825	1,412,353	12,101,702		7,888,123	60.54%
State Revenues							
3000 General Purpose	92,137,696	92,137,696	5,470,409	21,773,811		70,363,885	23.63%
4000 Special Purpose	23,363,439	23,363,439	1,387,165	5,638,247		17,725,192	24.13%
Total State Revenues	115,501,135	115,501,135	6,857,574	27,412,058		88,089,077	23.73%
Federal Revenues							
5000 General Purpose	294,640	294,640		155,469		139,171	52.77%
6000 Special Purpose	12,403,239	12,403,239	672,996	969,950		11,433,289	7.82%
Total Federal Revenues	12,697,879	12,697,879	672,996	1,125,419		11,572,460	8.86%
Other Revenues							
7000 Revenues From Other School Districts	-	-				-	0.00%
8000 Revenues From Other Agencies & Assoc.	-	-				-	0.00%
9000 Other Financing Sources	-	-	277	1,687		(1,687)	0.00%
Total Other Revenues	-	-	277	1,687		(1,687)	0.00%
TOTAL REVENUES	\$ 148,188,839	\$ 148,188,839	\$ 8,943,200	\$ 40,640,866	\$ -	\$ 107,547,973	27.43%
EXPENDITURES BY PROGRAM							
00 Regular Instruction	\$ 81,324,864	\$ 81,324,864	\$ 6,497,252	\$ 18,814,003	\$ 52,685,716	\$ 9,825,145	87.92%
20 Special Education Instruction	21,426,113	21,426,113	1,724,346	4,860,064	15,315,483	1,250,566	94.16%
30 Vocation Education Instruction	7,595,154	7,595,154	574,493	1,707,641	4,452,422	1,435,091	81.11%
50&60 Compensatory Education Instruction	5,708,780	5,708,780	382,686	1,124,293	3,647,697	936,790	83.59%
70 Other Instructional Programs	6,837,329	6,837,329	137,949	387,372	1,100,338	5,349,619	21.76%
80 Community Services	996,885	996,885	57,293	144,051	426,638	426,196	57.25%
90 Support Services	27,226,440	27,226,440	2,632,499	7,760,181	17,397,618	2,068,641	92.40%
TOTAL EXPENDITURES BY PROGRAM	\$ 151,115,565	\$ 151,115,565	\$ 12,006,518	\$ 34,797,605	\$ 95,025,912	21,292,048	85.91%
Operating Transfers Out	1,883,291	1,883,291		1,653,291			
Excess Revenues/Other Financing Sources Over/Under	(4,810,017)	(4,810,017)	(3,063,318)	4,189,970			
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		\$ 21,877,380			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
 CAPITAL PROJECTS FUND
 BUDGET STATUS REPORT
 AS OF November 2018
 24% OF YEAR ELAPSED

	REVISED BUDGET	MONTH ACTUAL	YTD ACTUAL	ENCUMBRANCES	BUDGET BALANCE	YTD PERCENT OF BUDGET
<u>REVENUES</u>						
Local Revenues						
1000 Local Tax	\$ 2,500,000	\$ 15,302	\$ 79,205			
2000 Non-Tax	\$ 500,000				500,000	0.00%
Total Local Revenues	3,000,000	15,302	79,205		500,000	2.64%
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	\$ 15,302	\$ 1,232,496	\$ -	\$ 5,000,000	14.24%
<u>EXPENDITURES BY PROGRAM</u>						
10 Sites	\$ 195,200		\$ 513,864	\$ 479,404	\$ (798,068)	
20 Buildings	8,380,602	104,032	727,172	548,303	7,105,127	15.22%
30 Equipment			22,478	249	(22,727)	
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	\$ 104,032	\$ 1,263,514	\$ 1,027,956	\$ 6,312,485	26.63%
Operating Transfers Out	390,000				390,000	
Excess Revenues/Other Financing Sources Over/Under	(340,664)	(88,730)	(31,018)			
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		\$ 1,264,121			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
DEBT SERVICE FUND
BUDGET STATUS REPORT
AS OF November 2018
24% 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	\$ 11		\$ 9	55.00%
Total Local Revenues	20	4	11		9	55.00%
Other Revenues						
7000 Revenues From Other School Districts						
8000 Revenues From Other Agencies & Assoc.						
9000 Other Financing Sources	620,000				620,000	0.00%
Total Other Revenues	620,000		-		620,000	0.00%
TOTAL REVENUES	\$ 620,020	\$ 4	\$ 11	\$ -	\$ 620,009	0.00%
<u>EXPENDITURES BY PROGRAM</u>						
Matured Bond Expenditures	553,000				553,000	0.00%
Interest on Bonds	67,000				67,000	0.00%
Interfund Loan Interest	-				-	
Bond Transfer Fees	-	-	-		-	
Arbitrage Rebate	-				-	
Underwriter's Fees	-				-	
TOTAL EXPENDITURES BY PROGRAM	\$ 620,000	-	-	-	620,000	0.00%
Operating Transfers Out	-		-			
Excess Revenues/Other Financing Sources Over/Under	20	4	11			
BEGINNING FUND BALANCE as of Sept 01, 2016	2,000		2,085			
ENDING FUND BALANCE as of August 31, 2017	\$ 2,020		\$ 2,096			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
ASSOCIATED STUDENT BODY FUND
BUDGET STATUS REPORT
AS OF November 2018
24% 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	\$ 14,012	\$ 146,602		\$ 485,576	23.19%
2000 Athletics	237,575	6,673	58,694		178,881	24.71%
3000 Classes	44,700	408	2,011		42,689	4.50%
4000 Clubs	1,204,425	45,625	190,173		1,014,252	15.79%
6000 Private Moneys	21,948	2,052	7,483		14,465	34.09%
TOTAL REVENUES	<u>\$ 2,140,826</u>	<u>\$ 68,770</u>	<u>\$ 404,963</u>	<u>\$ -</u>	<u>\$ 1,735,863</u>	<u>18.92%</u>
<u>EXPENDITURES BY PROGRAM</u>						
1000 General Student Body	\$ 507,350	\$ 19,450	\$ 40,526	\$ 48,465	\$ 418,359	17.54%
2000 Athletics	366,420	26,375	56,246	128,549	181,625	50.43%
3000 Classes	39,900	(150)	598	2,445	36,857	7.63%
4000 Clubs	1,219,787	17,982	82,427	386,794	750,566	38.47%
6000 Private Moneys	41,255	1,438	3,698		37,557	8.96%
TOTAL EXPENDITURES BY PROGRAM	<u>\$ 2,174,712</u>	<u>\$ 65,095</u>	<u>\$ 183,495</u>	<u>\$ 566,253</u>	<u>\$ 1,424,964</u>	<u>34.48%</u>
Excess Revenues/Other Financing Sources Over/Under	<u>(33,886)</u>	<u>3,675</u>	<u>221,468</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>\$ 956,135</u>			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
TRANSPORTATION VEHICLE FUND
BUDGET STATUS REPORT
AS OF November 2018
24% 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	\$ 110	\$ 320		\$ 680	32.00%
Total Local Revenues	1,000	110	320		680	32.00%
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		500,000		-	0.00%
Total Other Revenues	500,000	-	500,000		-	0.00%
9900 Transfers In from GF	-	-	-		-	
TOTAL REVENUES	\$ 1,345,222	\$ 110	\$ 500,320	\$ -	\$ 844,902	37.19%
<u>EXPENDITURES BY PROGRAM</u>						
10 Equipment (buses)	1,650,000		1,058,293	-	591,707	64.14%
60 Bond Levy Issuance	-	-	-			
90 Debt	-					
TOTAL EXPENDITURES BY PROGRAM	\$ 1,650,000	-	1,058,293	-	591,707	64.14%
Operating Transfers Out			-			
Excess Revenues/Other Financing Sources Over/Under	(304,778)	110	(557,973)			
BEGINNING FUND BALANCE as of Sept 01, 2016	620,700		625,086			
ENDING FUND BALANCE as of August 31, 2017	\$ 315,922		\$ 67,113			

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

FOR THE MONTH OF
Nov-18

GENERAL FUND

Beginning Balances:

Imprest Accounts	\$	10,180.00
Cash on Deposit		11,199,492.74
Warrants Outstanding		(948,148.58)
Investments		<u>14,160,294.50</u>

Net Amounts

Net Cash Plus Investments	\$	24,421,818.66
Revenues and Reimbursements Received		9,033,281.50
Disbursements		(12,265,260.57)

Ending Balances:

Imprest Accounts	\$	10,180.00
Cash on Deposit		7,967,513.00
Warrants Outstanding		(747,288.00)
Investments		<u>14,185,971.00</u>

Net Cash Plus Investments

\$ 21,416,376.00

CAPITAL PROJECTS FUND

Beginning Balances:

Imprest Accounts	\$	-
Cash on Deposit	\$	1,567,038.38
Warrants Outstanding	\$	(418,274.53)
Investments	\$	<u>325,320.41</u>

Net Amounts

Net Cash Plus Investments	\$	1,474,084.26
Revenues and Reimbursements Received	\$	16,673.58
Disbursements	\$	(520,992.05)

Ending Balances:

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

Net Cash Plus Investments

\$ 1,386,725.23

Cash Report (Reconciled to the County Treasurer)
Debt Service

FOR THE MONTH OF
Nov-18

DEBT SERVICE FUND

Beginning Balances:

Cash on Deposit	\$	48.77	
Investments		<u>2,043.77</u>	

Net Amounts

Net Cash Plus Investments	\$		2,092.54
Revenues and Reimbursements Received			3.76
Disbursements			(3.76)

Ending Balances:

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

Net Cash Plus Investments \$ 2,095.54

ASB FUND

Beginning Balances:

Imprest Accounts	\$	12,000.00	
Cash on Deposit		184,926.71	
Warrants Outstanding		(15,230.12)	
Investments		<u>736,560.12</u>	

Net Amounts

Net Cash Plus Investments	\$		918,256.71
Revenues and Reimbursements Received			77,834.20
Disbursements			(64,183.07)

Ending Balances:

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

Net Cash Plus Investments \$ 931,837.67

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

**FOR THE MONTH OF
Nov-18**

TRANSPORTATION VEHICLE FUND

Beginning Balances:

Cash on Deposit	\$	6,377.64	
Investments	\$	60,625.18	

Net Amounts

Net Cash Plus Investments			\$	67,002.82
Revenues and Reimbursements Received				
Disbursements				

Ending Balances:

Cash on Deposit	\$	6,377.64	
Warrants Outstanding		-	
Investments	\$	60,735.11	

Net Cash Plus Investments			\$	67,112.75
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TRUST & AGENCY FUND

Beginning Balances:

Cash on Deposit	\$	-	
Warrants Outstanding		-	
Investments		596.45	

Net Amounts

Net Cash Plus Investments			\$	596.45
Revenues and Reimbursements Received				1.08
Disbursements				(1.08)

Ending Balances:

Cash on Deposit	\$	-	
Warrants Outstanding		-	
Investments		597.53	

Net Cash Plus Investments			\$	597.53
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Parameters:

- Fiscal Year: 2018
- Program Range: 0100-
- Activity Range: 00-
- Object Range: 2000-2999
- Location Range: -
- Responsibility Range: -
- 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
Certificated Staffing Summary
Budgeted To Projected Actual Costs
As of 12/12/2018
 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	51,549.22	18,712.33
13-BUSINESS OFFICE	171,166.00	171,166.00	45,227.20	14,263.83
14-HUMAN RESOURCES	148,429.00	148,429.00	39,787.46	12,369.08
21-SUPERVISION - INSTRUCTION	1,558,097.10	1,583,458.10	421,410.68	131,954.84
22-LEARNING RESOURCES	909,475.97	909,475.97	233,496.48	75,789.66
23-PRINCIPAL'S OFFICE	3,124,859.50	3,124,859.50	842,940.75	260,404.96
24-GUIDANCE - COUNSELING	2,455,268.90	2,455,268.90	613,382.88	204,605.74
25-PUPIL MANAGEMENT & SAFETY	734,313.88	734,313.88	162,417.06	61,192.82
26-HEALTH SERVICES	3,240,827.74	3,240,827.74	718,326.84	270,068.98
27-TEACHING	50,371,517.35	50,420,517.35	12,500,795.53	4,201,709.78
28-EXTRA CURRICULAR	224,521.03	224,521.03	46,697.13	18,710.09
31-INSTRUCTIONAL PROF DEVEL	2,164,070.79	2,164,070.79	565,886.14	180,339.23
72-INFORMATION SYSTEMS	3,932.00	3,932.00	.00	327.67
91-COMMUNITY SERVICE	116,247.00	116,247.00	20,998.83	9,687.25
	65,447,274.26	65,521,635.26	16,262,916.20	5,460,136.27

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	27.5541	2,481,235.02		-.55	-25,966.12
8.50	734,313.88	7.5000	703,106.03		1.00	31,207.85
44.00	3,240,827.74	35.0162	2,957,449.23		8.98	283,378.51
599.25	50,371,517.36	590.5180	49,616,634.11		8.74	754,883.25
0.00	224,521.03	.0000	188,288.14		.00	36,232.89
20.68	2,164,070.79	17.3691	1,944,201.44		3.31	219,869.35
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	726.3386	64,001,985.27		22.22	1,445,288.99

Parameters:

- Fiscal Year: 2018
- Program Range: 0100-
- Activity Range: 00-
- Object Range: 3000-3999
- Location Range: -
- Responsibility Range: -
- 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
Classified Staffing Summary
Budgeted To Projected Actual Costs
As of 12/12/2018
 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	3,250.00	694.00	0.00	8,328.00	.0000	.00	.00	.00	8,328.00
12-SUPERINTENDENT'S OFFICE	140,577.80	140,577.80	39,647.56	11,714.82	2.00	140,577.80	2.3188	145,070.38		-0.32	-4,492.58
13-BUSINESS OFFICE	807,046.00	807,046.00	216,425.74	67,253.83	12.00	807,046.00	11.9423	787,907.90		.06	19,138.10
14-HUMAN RESOURCES	532,376.48	532,376.48	136,373.68	44,364.71	7.73	532,376.48	7.7269	528,951.58		.00	3,424.90
15-PUBLIC RELATIONS	177,483.60	177,483.60	58,447.12	14,790.30	2.00	177,483.60	2.3188	191,181.18		-0.32	-13,697.58
21-SUPERVISION - INSTRUCTION	877,436.20	919,147.20	163,076.50	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	3,220.38	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	451,761.30	153,288.31	38.09	1,839,459.90	38.2936	1,815,529.69		-0.20	23,930.21
24-GUIDANCE - COUNSELING	262,254.37	262,254.37	65,391.90	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	284,826.08	99,059.20	25.42	1,188,710.21	25.3137	1,130,833.83		.10	57,876.38
26-HEALTH SERVICES	391,715.03	391,715.03	122,122.87	32,642.92	9.71	391,715.03	10.8869	513,847.40		-1.17	-122,132.37
27-TEACHING	5,847,661.96	5,847,661.96	1,216,863.52	487,305.16	107.56	5,847,661.96	110.6105	4,865,703.34		-3.05	981,958.62
28-EXTRA CURRICULAR	833,772.69	833,772.69	248,879.36	69,481.06	2.37	833,772.68	1.7606	84,895.73		.60	748,876.95
31-INSTRUCTIONAL PROF DEVEL	690.00	690.00	2,171.80	57.50	0.00	690.00	.0000	.00		.00	690.00
41-FNS SUPERVISION	269,260.55	269,260.55	71,811.76	22,438.38	2.85	269,260.55	2.8538	260,844.55		.00	8,416.00
44-FNS OPERATIONS	889,397.51	889,397.51	211,579.10	74,116.46	23.48	889,397.51	22.1533	765,146.26		1.33	124,251.25
51-SUPERVISION - TRANSPORT	663,922.60	663,922.60	178,800.16	55,326.88	9.50	663,922.60	9.4981	648,499.56		.00	15,423.04
52-OPERATIONS	2,455,832.71	2,455,832.71	602,067.52	204,652.73	45.43	2,455,832.71	45.2017	2,157,506.29		.23	298,326.42
53-MAINT. OF SCHOOL BUSES	479,010.11	479,010.11	102,790.32	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	126,725.87	41,198.48	6.00	494,381.80	6.0000	485,629.28		.00	8,752.52
62-GROUNDS MAINTENANCE	394,223.60	394,223.60	104,210.59	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	576,675.75	189,514.63	53.25	2,274,175.60	54.9712	2,297,189.46		-1.72	-23,013.86
64-BLDG MAINTENANCE	789,613.20	789,613.20	183,409.25	65,801.10	14.00	789,613.20	12.1077	701,739.84		1.89	87,873.36
72-INFORMATION SYSTEMS	1,219,855.60	1,219,855.60	264,508.32	101,654.63	16.50	1,219,855.60	14.2831	1,051,361.31		2.22	168,494.29
74-WAREHOUSING & DISTRIBUTN	138,548.80	138,548.80	34,637.25	11,545.73	3.00	138,548.80	3.0000	138,548.80		.00	.00
91-COMMUNITY SERVICE	139,742.56	139,742.56	25,068.47	11,645.21	0.81	139,742.56	.8087	45,582.20		.00	94,160.36
	23,123,727.07	23,165,438.07	5,494,742.17	1,930,453.17	426.51	23,511,187.64	416.8389	20,382,012.49		9.68	3,129,175.15

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