



SOUTH KITSAP  
SCHOOL DISTRICT

# FINANCIAL REPORTS

*as of*

February 2019

*Submitted by:*

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And

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*Assistant Superintendent of Business Operations*

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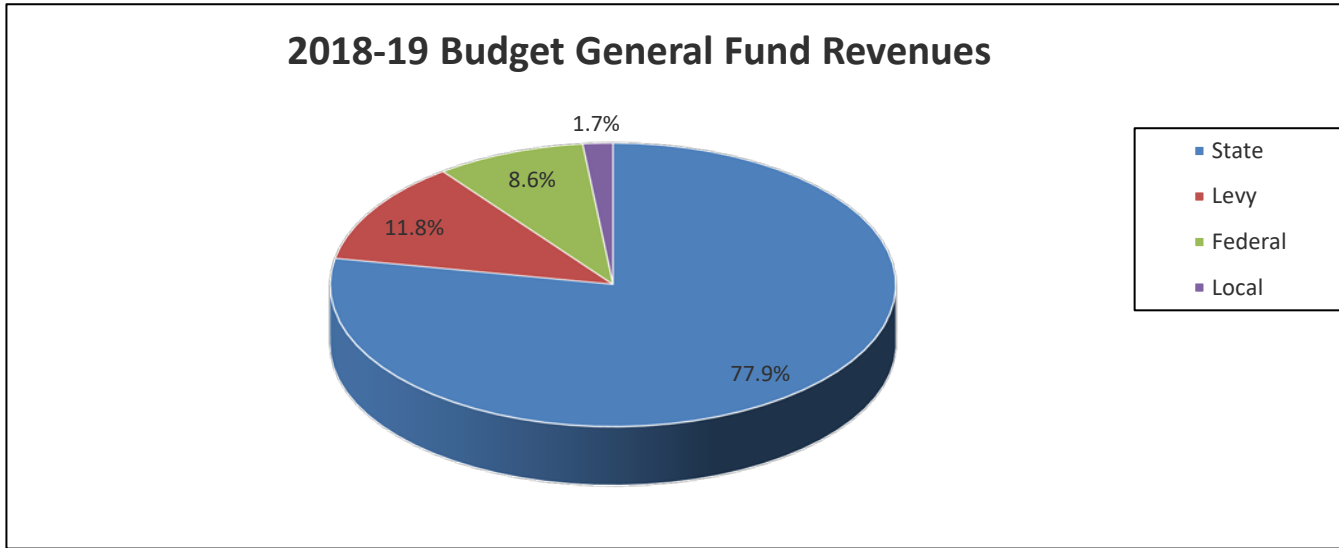
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## Glossary

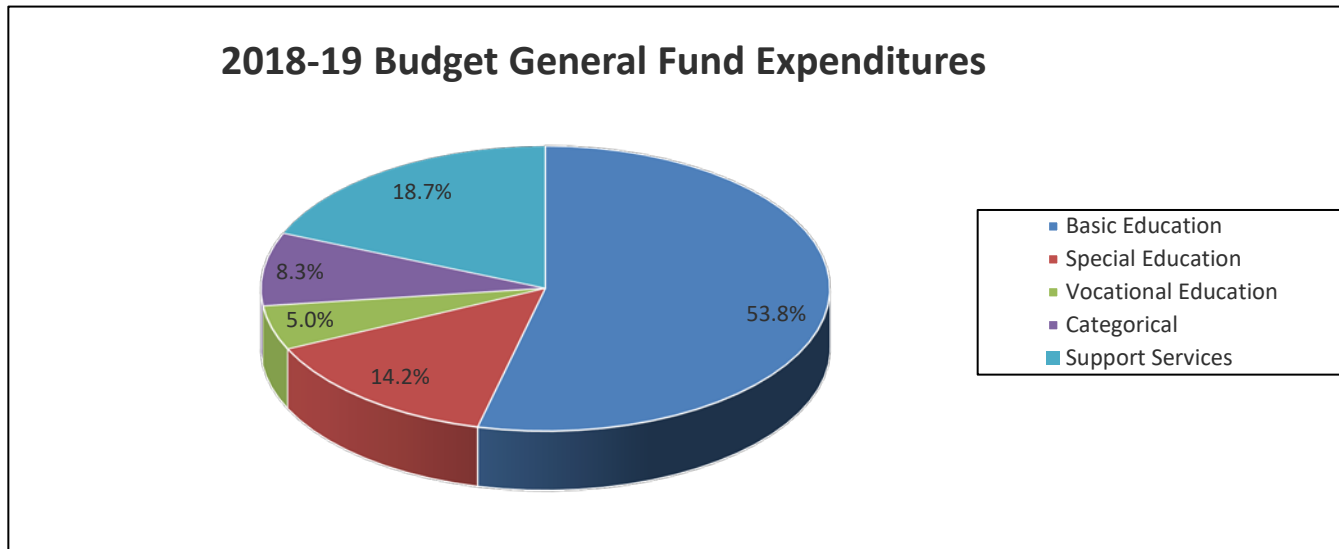
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# GENERAL FUND

## *Budget Information*



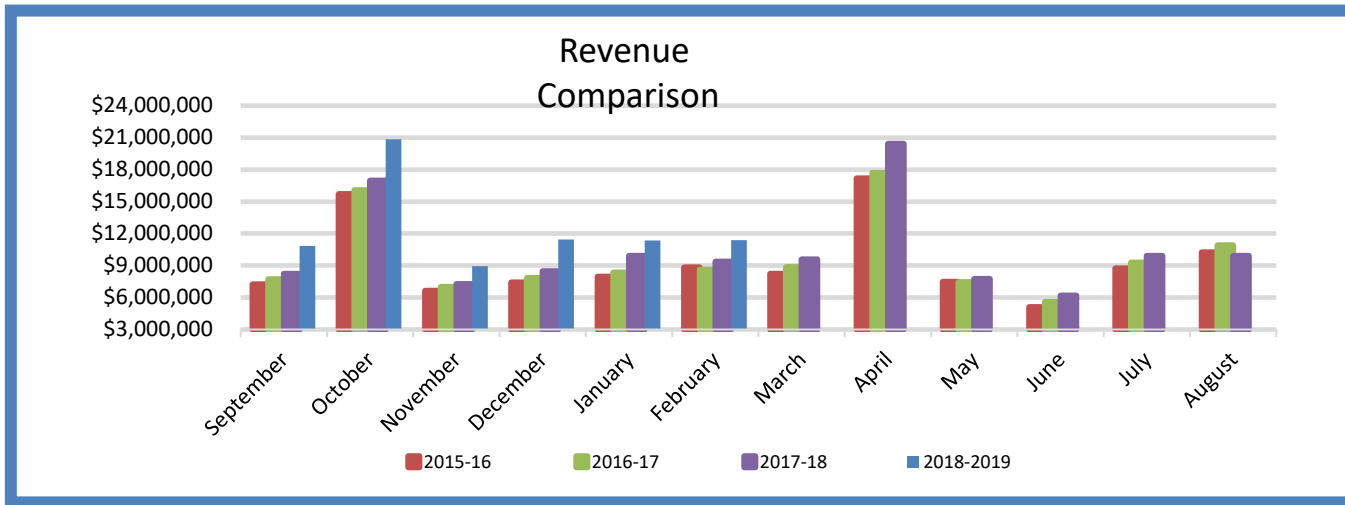
**\*\* Excludes Sale of Equipment**



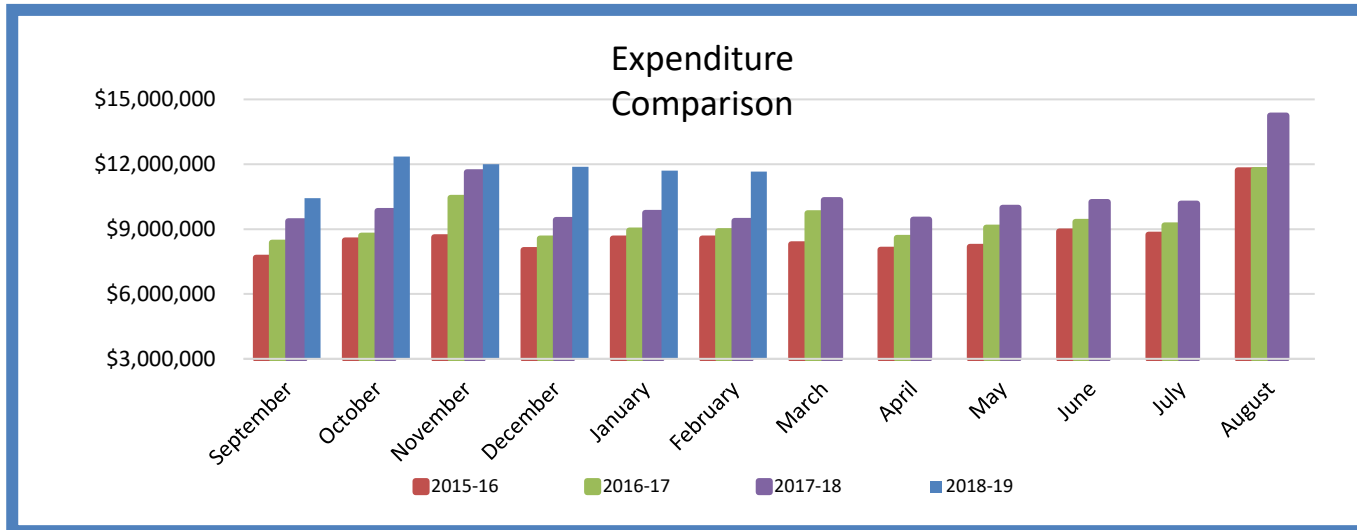
**\*\* Excludes Transfers Out**

# REVENUE AND EXPENDITURE TREND COMPARISONS

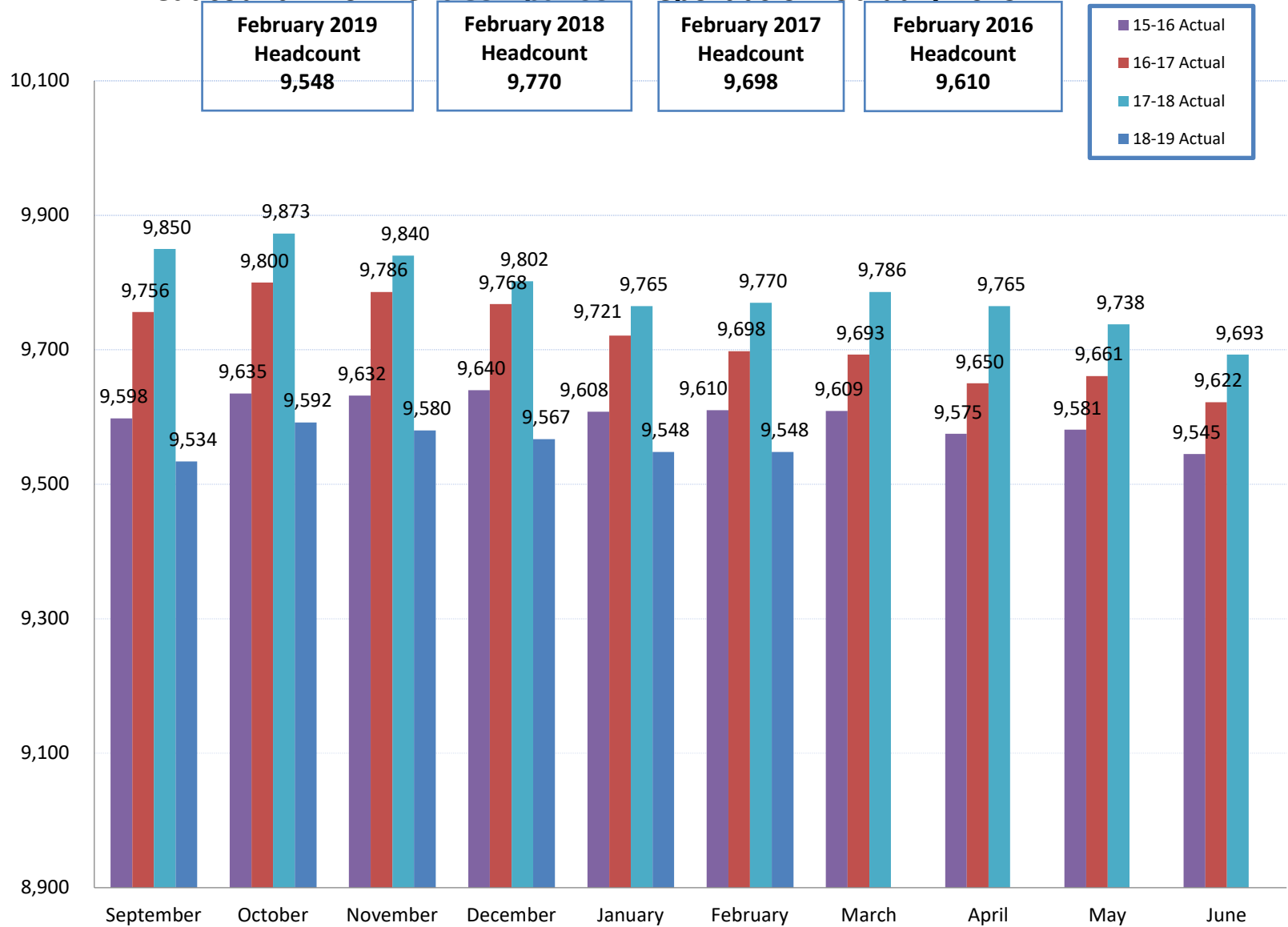
## 4 YEAR REVENUE TRENDS



## 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
<b>SUBTOTAL</b>	<b>774</b>	<b>735</b>	<b>760</b>	<b>764</b>	<b>778</b>	<b>772</b>								<b>4583</b>	<b>4571</b>	<b>4553</b>	<b>4544</b>	<b>556</b>	<b>57</b>
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
<b>SUBTOTAL</b>							<b>740</b>	<b>704</b>	<b>686</b>					<b>2130</b>	<b>2133</b>	<b>2138</b>	<b>2139</b>	<b>176</b>	<b>8</b>
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		
<b>SUBTOTAL</b>	<b>5</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>5</b>	<b>5</b>	<b>8</b>	<b>13</b>	<b>21</b>	<b>693</b>	<b>712</b>	<b>649</b>	<b>713</b>	<b>2839</b>	<b>2849</b>	<b>2909</b>	<b>3014</b>		<b>13</b>
Adjustments								-1						-1	1	-12	-1		
ALE													-3	-3	-6	-4	-3		
Kitsap Detention	0													0	0	0	0		
<b>SUBTOTAL</b>	<b>0</b>							<b>-1</b>					<b>-3</b>	<b>-4</b>	<b>-5</b>	<b>-16</b>	<b>-4</b>		
<b>TOTALS</b>	<b>779</b>	<b>739</b>	<b>765</b>	<b>770</b>	<b>783</b>	<b>777</b>	<b>748</b>	<b>716</b>	<b>707</b>	<b>693</b>	<b>712</b>	<b>649</b>	<b>710</b>	<b>9548</b>	<b>9548</b>	<b>9584</b>	<b>9693</b>	<b>732</b>	<b>78</b>

*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
<b>Total</b>	<b>177</b>	<b>103</b>	<b>280</b>

Bilingual	Transitioned Out
<b>187</b>	<b>27</b>

**\*Excludes adjustments**

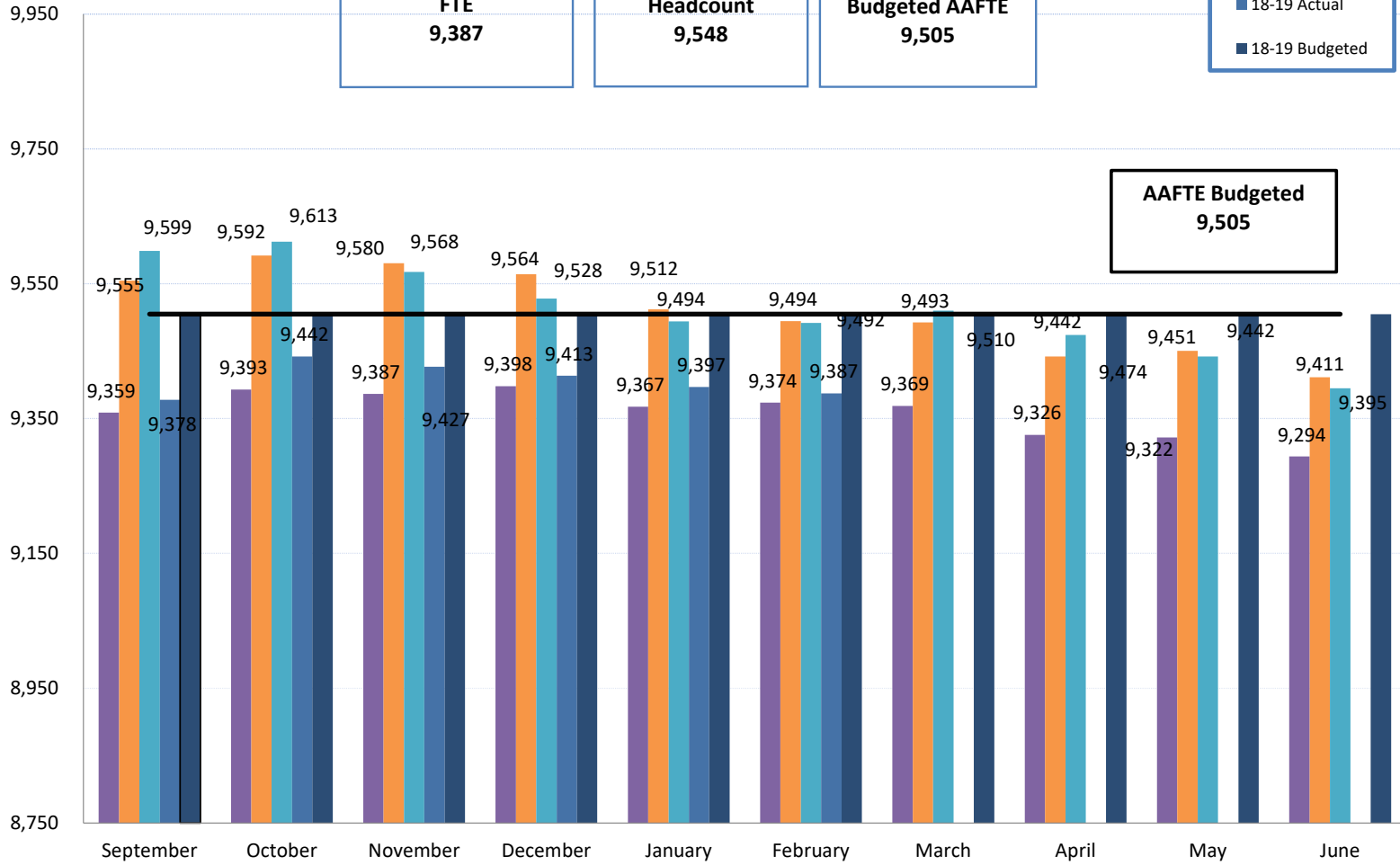
School	Total
Discovery	156
SK iGrad	38
Explorer Academy	187
<b>Total</b>	<b>381</b>

# South Kitsap School District

## FTE Enrollment Comparison Report as of February 2019

<b>February 2019 FTE 9,387</b>	<b>February 2019 Headcount 9,548</b>	<b>2018-19 Budgeted AAFTE 9,505</b>
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- 15-16 Actual
- 16-17 Actual
- 17-18 Actual
- 18-19 Actual
- 18-19 Budgeted



**AAFTE Budgeted  
9,505**

# Enrollment FTE Summary

February 01, 2019

School	K	1	2	3	4	5	6	7	8	9	10	11	12	Total FTE	Prior Month	Oct 1	Prior June
Burley-Glenwood	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
<b>SUBTOTAL</b>	<b>770.30</b>	<b>731.13</b>	<b>760.05</b>	<b>760.15</b>	<b>778.00</b>	<b>771.07</b>								<b>4570.70</b>	<b>4558.65</b>	<b>4537.72</b>	<b>4532.91</b>
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
<b>SUBTOTAL</b>							<b>740.34</b>	<b>701.94</b>	<b>683.03</b>					<b>2125.31</b>	<b>2131.35</b>	<b>2138.64</b>	<b>2129.80</b>
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
<b>SUBTOTAL</b>	<b>4.82</b>	<b>3.96</b>	<b>4.95</b>	<b>6.00</b>	<b>5.00</b>	<b>5.00</b>	<b>6.56</b>	<b>11.94</b>	<b>18.49</b>	<b>689.54</b>	<b>710.24</b>	<b>590.64</b>	<b>638.27</b>	<b>2695.41</b>	<b>2711.40</b>	<b>2763.34</b>	<b>2736.68</b>
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
<b>SUBTOTAL</b>	<b>0.00</b>							<b>-1.00</b>					<b>-3.00</b>	<b>-4.00</b>	<b>-5.65</b>	<b>-6.02</b>	<b>-4.00</b>
<b>TOTALS</b>	<b>775.12</b>	<b>735.09</b>	<b>765.00</b>	<b>766.15</b>	<b>783.00</b>	<b>776.07</b>	<b>746.90</b>	<b>712.88</b>	<b>701.52</b>	<b>689.54</b>	<b>710.24</b>	<b>590.64</b>	<b>635.27</b>	<b>9387.42</b>	<b>9395.75</b>	<b>9433.68</b>	<b>9395.39</b>

**Running Start in College FTE (not included above)**

School	Voc FTE	Non-Voc FTE	Total
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
	<b>20.70</b>	<b>243.14</b>	<b>263.84</b>

**Vocational FTE (included above)\***

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

**ALE FTE (included above)\***

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

\*Excludes adjustments



**SOUTH KITSAP SCHOOL DISTRICT**  
**February 2019 - YTD FUND BUDGET STATUS REPORTS**

	2017-18 Budget	YTD 2/28/2018	\$ Variance	Monthly % Budget	2018-19 Budget	YTD 2/28/2019	\$ Variance	Monthly % Budget	% Year
<b>General Fund</b>									
<b>Beginning Fund Balance</b>	\$ 18,900,000	\$ 18,911,886	\$ 11,886		\$ 16,000,000	\$ 17,687,410	\$ 1,687,410		
Revenues	125,079,351	60,177,480	\$ (64,901,871)	48.11%	148,188,839	74,820,310	\$ (73,368,529)	50.49%	50%
Expenditures	130,577,309	60,147,306	\$ (70,430,003)	46.06%	151,115,565	70,035,213	\$ (81,080,352)	46.35%	50%
Transfers Out	2,330,000	965,050	\$ (1,364,950)	41.42%	1,883,291	1,958,656	\$ 75,365	104.00%	50%
<b>Ending Fund Balance</b>	<b>\$ 11,072,042</b>	<b>\$ 17,977,010</b>	<b>\$ 6,904,968</b>		<b>\$ 11,189,983</b>	<b>\$ 20,513,850</b>	<b>\$ 9,323,867</b>		
<b>Capital Projects Fund</b>									
<b>Beginning Fund Balance</b>	\$ 1,700,000	\$ 1,596,192	\$ (103,808)		\$ 1,825,972	\$ 1,295,139	\$ (530,833)		
Revenues	418,000	1,113,146	\$ 695,146	266.30%	7,500,000	272,569	\$ (7,227,431)	3.63%	50%
Expenditures	2,800,000	1,324,624	\$ (1,475,376)	47.31%	8,603,955	1,717,150	\$ (6,886,805)	19.96%	50%
Transfers In	2,100,000	-	\$ (2,100,000)	0.00%	1,153,291	1,153,291	\$ -	100.00%	50%
Transfers Out	390,000	313,150	\$ (76,850)	80.29%	390,000	315,039	\$ (74,961)	80.78%	50%
<b>Ending Fund Balance</b>	<b>\$ 1,028,000</b>	<b>\$ 1,071,564</b>	<b>\$ 43,564</b>		<b>\$ 1,485,308</b>	<b>\$ 688,810</b>	<b>\$ (796,498)</b>		
<b>Debt Service Fund</b>									
<b>Beginning Fund Balance</b>	\$ 2,000	\$ 2,050	\$ 50		\$ 2,000	\$ 2,085	\$ 85		
Revenues	20	378,215	\$ 378,195	1891075%	20	37	\$ 17	182.90%	50%
Expenditures	620,000	378,201	\$ (241,799)	61.00%	620,000	380,112	\$ (239,888)	61.31%	50%
Transfers In	620,000	-	\$ -		620,000	380,112	\$ 239,888		
<b>Ending Fund Balance</b>	<b>\$ 2,020</b>	<b>\$ 2,064</b>	<b>\$ 44</b>		<b>\$ 2,020</b>	<b>\$ 2,121</b>	<b>\$ 101</b>		
<b>ASB Fund</b>									
<b>Beginning Fund Balance</b>	\$ 675,533	\$ 705,697	\$ 30,164		\$ 661,137	\$ 734,667	\$ 73,530		
Revenues	1,536,761	559,646	\$ (977,115)	36.42%	2,140,826	679,077	\$ (1,461,749)	31.72%	50%
Expenditures	1,533,920	406,715	\$ (1,127,205)	26.51%	2,174,712	500,538	\$ (1,674,174)	23.02%	50%
Transfers In	-	-	\$ -		-	-	\$ -		50%
<b>Ending Fund Balance</b>	<b>\$ 678,374</b>	<b>\$ 858,628</b>	<b>\$ 180,254</b>		<b>\$ 627,251</b>	<b>\$ 913,206</b>	<b>\$ 285,955</b>		
<b>Transportation Vehicle Fund</b>									
<b>Beginning Fund Balance</b>		\$ 1,674,247	\$ 1,674,247		\$ 620,700	\$ 625,086	\$ 4,386		
Revenues	479,000	26,974	\$ (452,026)	5.63%	845,222	76,281	\$ (768,941)	9.02%	50%
Expenditures	2,000,000	1,615,915	\$ (384,085)	80.80%	1,650,000	1,360,662	\$ (289,338)	82.46%	50%
Transfers In	-	-	\$ -		500,000	740,292	\$ 240,292	148.06%	50%
<b>Ending Fund Balance</b>	<b>\$ (1,521,000)</b>	<b>\$ 85,306</b>	<b>\$ 1,606,306</b>		<b>\$ 315,922</b>	<b>\$ 80,996</b>	<b>\$ (234,926)</b>		

Budget = School Board approved budget for fiscal year

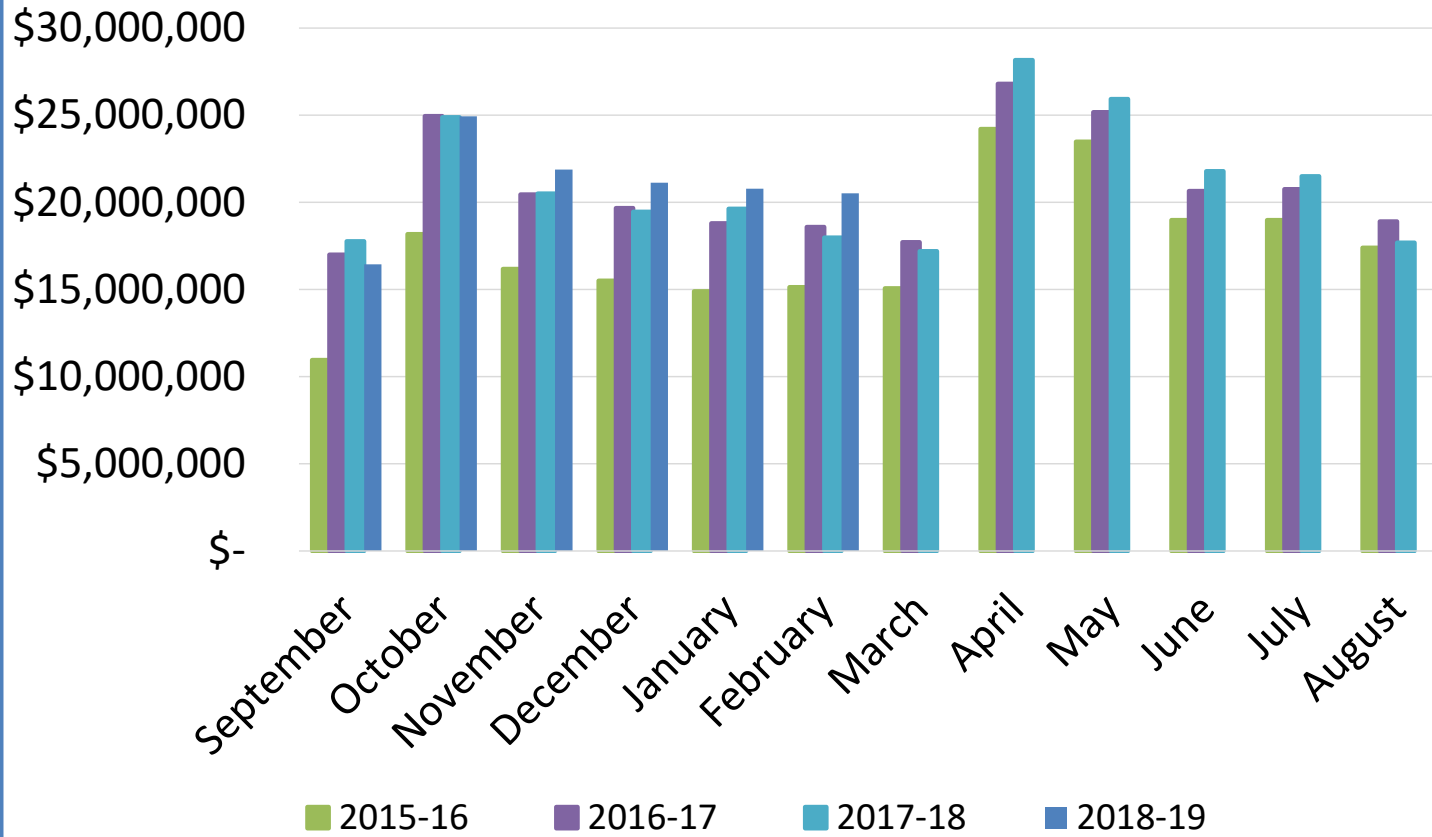
Actual = Fiscal year-to-date totals to the date of the report.

\$ 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 02/28/2019

Program	Title	Revised Budget	Current	YTD	Balance	% To Date
01	BASIC EDUCATION	\$ 77,736,674	\$ 6,240,493	\$ 36,460,856	\$ 41,275,819	46.90%
02	ALT LEARN EXP	\$ 3,012,744	\$ 242,435	\$ 1,600,233	\$ 1,412,511	53.12%
21	HANDICAPPED	\$ 18,250,450	\$ 1,503,032	\$ 8,749,944	\$ 9,500,506	47.94%
22	INFANTS/TODDLERS	\$ 679,671	\$ 96,309	\$ 415,040	\$ 264,631	61.06%
24	HANDICAPPED, SUPPLEMENETAL	\$ 2,467,431	\$ 193,201	\$ 1,141,663	\$ 1,325,767	46.27%
29	FEDERAL IMPACT AID	\$ 56,500	\$ -	\$ -	\$ 56,500	0.00%
31	HS CAREER & TECHNICAL	\$ 5,873,904	\$ 423,067	\$ 2,545,796	\$ 3,328,108	43.34%
34	MS CAREER & TECHNICAL	\$ 2,098,307	\$ 144,845	\$ 791,649	\$ 1,306,658	37.73%
38	VOCATIONAL, FEDERAL	\$ 62,627	\$ 5,698	\$ 22,559	\$ 40,068	36.02%
51	DISADVANTAGED	\$ 1,765,351	\$ 105,876	\$ 786,017	\$ 979,334	44.52%
52	SCHOOL IMPROVEMENT	\$ 643,878	\$ 6,004	\$ 39,944	\$ 603,934	6.20%
55	LEARNING ASSISTANCE	\$ 2,776,110	\$ 223,186	\$ 1,314,794	\$ 1,461,316	47.36%
58	SPECIAL & PILOT PROGRAMS	\$ 509,809	\$ 3,129	\$ 47,380	\$ 462,429	9.29%
61	FEDERAL HEAD START	\$ 21,167	\$ 1,293	\$ 7,834	\$ 13,333	37.01%
64	LIMITED ENGLISH	\$ 43,759	\$ 655	\$ 1,086	\$ 42,673	2.48%
65	TRANSITIONAL BILINGUAL	\$ 192,070	\$ 17,477	\$ 93,843	\$ 98,226	48.86%
68	INDIAN ED	\$ 39,494	\$ 4,086	\$ 23,755	\$ 15,739	60.15%
73	SUMMER SCHOOL	\$ 49,007	\$ -	\$ 342	\$ 48,665	0.70%
74	HIGHLY CAPABLE	\$ 1,284,961	\$ 109,227	\$ 673,788	\$ 611,173	52.44%
79	OTHER INSTRUCTIONAL	\$ 5,059,757	\$ 37,533	\$ 190,243	\$ 4,869,514	3.76%
86	COMMUNITY SCHOOLS	\$ 24,045	\$ -	\$ -	\$ 24,045	0.00%
89	OTHER COMMUNITY SERVICES	\$ 1,015,003	\$ 48,000	\$ 258,999	\$ 756,004	25.52%
97	SUPPORT SERVICES	\$ 17,070,547	\$ 1,411,628	\$ 9,561,007	\$ 7,509,540	56.01%
98	FOOD SERVICES	\$ 4,025,259	\$ 238,146	\$ 1,804,054	\$ 2,221,205	44.82%
99	PUPIL TRANSPORTATION	\$ 6,357,040	\$ 608,059	\$ 3,504,388	\$ 2,852,652	55.13%
*****	<b>REPORT TOTALS</b>	<b>\$ 151,115,562</b>	<b>\$ 11,663,379</b>	<b>\$ 70,035,213</b>	<b>\$ 81,080,349</b>	<b>46.35%</b>

General Fund  
Summary of Expenditures by Object

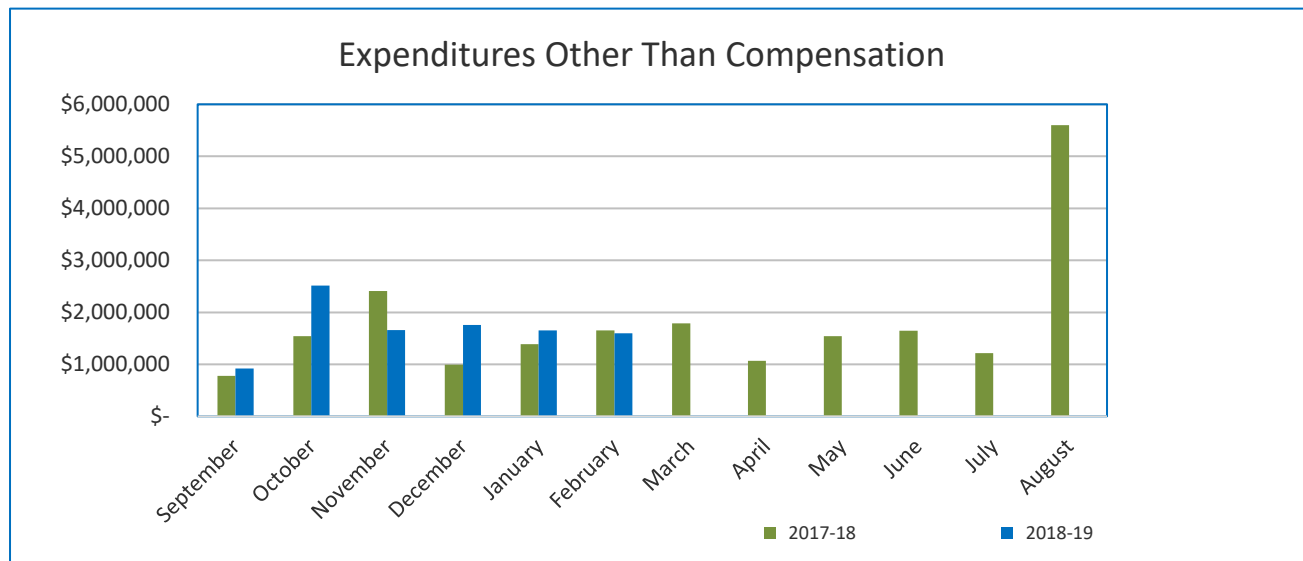
FY 2018/19  
REPORT DATE 02/28/2019

Object	Title	Budget	Current	YTD	Balance	% To Date
2000	CERTIFICATED SALARIES	\$ 65,799,761	\$ 5,446,431	\$ 32,508,219	\$ 33,291,542	49.40%
3000	CLASSIFIED SALARIES	\$ 23,174,415	\$ 1,832,771	\$ 10,958,939	\$ 12,215,476	47.29%
4000	EMPLOYEE BENEFITS	\$ 33,599,523	\$ 2,784,974	\$ 16,465,421	\$ 17,134,102	49.00%
5000	SUPPLIES& INST RESOURCES	\$ 13,705,238	\$ 447,261	\$ 3,261,571	\$ 10,443,667	23.80%
7000	CONTRACTUAL SERVICES	\$ 13,943,339	\$ 929,558	\$ 6,144,251	\$ 7,799,088	44.07%
8000	TRAVEL	\$ 437,420	\$ 15,098	\$ 160,282	\$ 277,138	36.64%
9000	CAPITAL OUTLAY	\$ 455,866	\$ 207,285	\$ 536,530	\$ (80,663.55)	117.69%
*****	<b>REPORT TOTALS</b>	<b>\$ 151,115,562</b>	<b>\$ 11,663,379</b>	<b>\$ 70,035,213</b>	<b>\$ 81,080,349</b>	<b>46.35%</b>

# General Fund

## Comparison of Expenditures Other Than Compensation

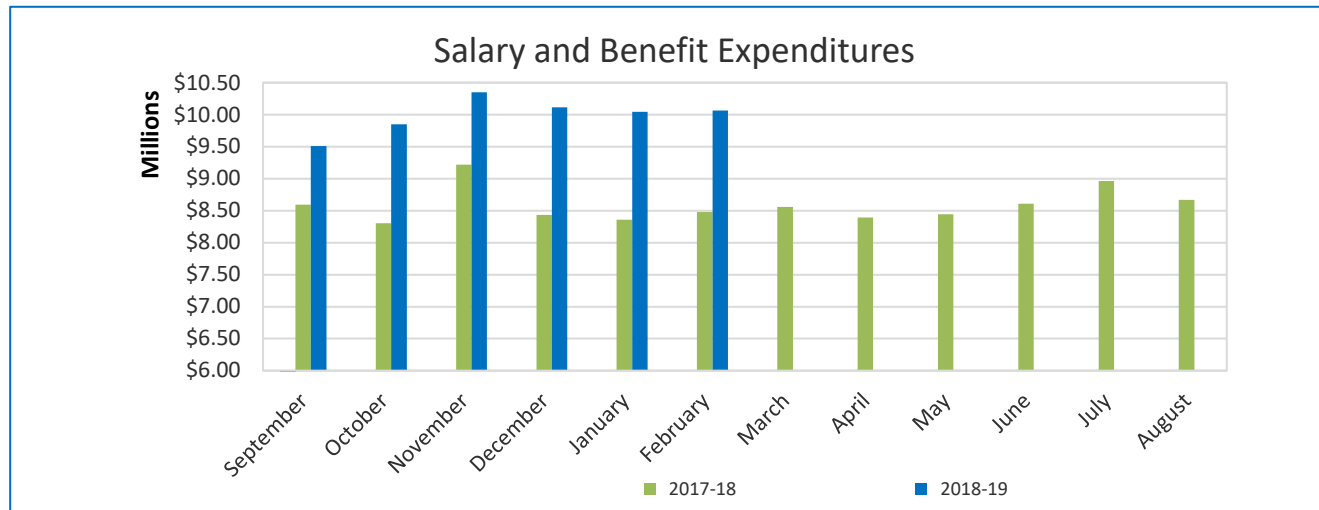
Month	2017-18	2018-19	Variance
September	\$ 779,817	\$ 919,144	\$ 139,327
October	\$ 1,539,120	\$ 2,512,530	\$ 973,410
November	\$ 2,410,717	\$ 1,657,395	\$ (753,322)
December	\$ 993,561	\$ 1,759,954	\$ 766,393
January	\$ 1,388,075	\$ 1,655,021	\$ 266,946
February	\$ 1,652,184	\$ 1,599,203	\$ (52,981)
March	\$ 1,786,006		\$ (1,786,006)
April	\$ 1,070,693		\$ (1,070,693)
May	\$ 1,544,651		\$ (1,544,651)
June	\$ 1,648,956		\$ (1,648,956)
July	\$ 1,218,553		\$ (1,218,553)
August	\$ 5,597,653		\$ (5,597,653)
<b>Total</b>	<b>\$ 21,629,986</b>	<b>\$ 10,103,247</b>	<b>\$ (11,526,739)</b>
Budget	\$ 24,389,185	\$ 28,900,125	
% Actual Vs. Budget	88.7%	35.0%	



# General Fund

## Salary and Benefit Expenditures

Month	2017-18	2018-19	Variance
September	\$ 8,591,794	\$ 9,507,903	\$ 916,109
October	\$ 8,302,143	\$ 9,851,508	\$ 1,549,365
November	\$ 9,220,727	\$ 10,349,125	\$ 1,128,398
December	\$ 8,433,129	\$ 10,115,893	\$ 1,682,764
January	\$ 8,359,447	\$ 10,043,359	\$ 1,683,912
February	\$ 8,476,594	\$ 10,064,176	\$ 1,587,582
March	\$ 8,557,078		\$ (8,557,078)
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)
<b>Total</b>	<b>\$ 103,020,816</b>	<b>\$ 59,931,963</b>	<b>\$ (43,088,852)</b>
Budget	\$ 92,788,134	\$ 122,215,437	
% Actual Vs. Budget	111.0%	49.0%	



SOUTH KITSAP SCHOOL DISTRICT NO. 402

GENERAL FUND

BUDGET STATUS REPORT

AS OF FEBRUARY 2019

50% OF YEAR ELAPSED

	ANNUAL BUDGET	REVISED BUDGET	MONTH ACTUAL	YTD ACTUAL	ENCUMBRANCES	BUDGET BALANCE	YTD PERCENT OF BUDGET
<b>REVENUES</b>							
Local Revenues							
1000 Local Tax	\$ 17,446,035	\$ 17,446,035	\$ 273,913	\$ 11,538,048		\$ 5,907,987	66.14%
2000 Non-Tax	2,543,790	2,543,790	497,054	1,969,953		573,837	77.44%
Total Local Revenues	19,989,825	19,989,825	770,967	13,508,001		6,481,824	67.57%
State Revenues							
3000 General Purpose	92,137,696	92,137,696	8,013,080	46,005,664		46,132,032	49.93%
4000 Special Purpose	23,363,439	23,363,439	2,006,321	12,025,518		11,337,921	51.47%
Total State Revenues	115,501,135	115,501,135	10,019,401	58,031,182		57,469,953	50.24%
Federal Revenues							
5000 General Purpose	294,640	294,640	-	269,996		24,644	91.64%
6000 Special Purpose	12,403,239	12,403,239	602,991	3,008,090		9,395,149	24.25%
Total Federal Revenues	12,697,879	12,697,879	602,991	3,278,086		9,419,793	25.82%
Other Revenues							
7000 Revenues From Other School Districts	-	-	-	-		-	0.00%
8000 Revenues From Other Agencies & Assoc.	-	-	-	-		-	0.00%
9000 Other Financing Sources	-	-	-	3,042		(3,042)	0.00%
Total Other Revenues	-	-	-	3,042		(3,042)	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 148,188,839</b>	<b>\$ 148,188,839</b>	<b>\$ 11,393,359</b>	<b>\$ 74,820,310</b>	<b>\$ -</b>	<b>\$ 73,368,529</b>	<b>50.49%</b>
<b>EXPENDITURES BY PROGRAM</b>							
00 Regular Instruction	\$ 81,324,864	\$ 80,710,392	\$ 6,482,928	\$ 38,061,088	\$ 35,236,913	\$ 7,412,390	90.82%
20 Special Education Instruction	21,426,113	21,454,039	1,792,541	10,306,648	10,494,571	652,821	96.96%
30 Vocation Education Instruction	7,595,154	8,034,837	573,611	3,360,004	3,161,732	1,513,101	81.17%
50&60 Compensatory Education Instruction	5,708,780	5,991,638	361,706	2,314,653	2,563,627	1,113,358	81.42%
70 Other Instructional Programs	6,837,329	6,393,721	146,759	864,373	758,710	4,770,638	25.39%
80 Community Services	996,885	1,039,047	48,000	258,999	279,687	500,361	51.84%
90 Support Services	27,226,440	27,491,891	2,257,832	14,869,449	11,990,406	632,036	97.70%
<b>TOTAL EXPENDITURES BY PROGRAM</b>	<b>\$ 151,115,565</b>	<b>\$ 151,115,565</b>	<b>\$ 11,663,379</b>	<b>\$ 70,035,213</b>	<b>\$ 64,485,646</b>	<b>16,594,706</b>	<b>89.02%</b>
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)	(270,020)	2,826,441			
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		\$ 20,513,850			

SOUTH KITSAP SCHOOL DISTRICT NO. 402  
 CAPITAL PROJECTS FUND  
 BUDGET STATUS REPORT  
 AS OF FEBRUARY 2019  
 50% 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	\$ 112,020	\$ 112,020		\$ 2,387,980	
2000 Non-Tax	\$ 500,000	\$ 19,484	\$ 160,548		339,452	32.11%
Total Local Revenues	3,000,000	131,504	272,569		2,727,431	9.09%
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%
<b>TOTAL REVENUES</b>	<b>\$ 8,653,291</b>	<b>\$ 131,504</b>	<b>\$ 1,425,860</b>	<b>\$ -</b>	<b>\$ 7,227,431</b>	<b>16.48%</b>
<u>EXPENDITURES BY PROGRAM</u>						
10 Sites	\$ 195,200	\$ 65,489	\$ 718,999	\$ 414,360	\$ (938,158)	
20 Buildings	8,380,602	82,906	973,874	344,953	7,061,776	15.74%
30 Equipment		1,799	24,277	249	(24,527)	
40 Energy	28,153				28,153	0.00%
50 Sales & Lease Expenditure					-	
60 Bond Issuance Expenditure					-	
90 Debt					-	
<b>TOTAL EXPENDITURES BY PROGRAM</b>	<b>\$ 8,603,955</b>	<b>\$ 150,194</b>	<b>\$ 1,717,150</b>	<b>\$ 759,561</b>	<b>\$ 6,127,244</b>	<b>28.79%</b>
Operating Transfers Out	390,000		315,039		74,961	
Excess Revenues/Other Financing Sources Over/Under	(340,664)	(18,690)	(606,329)			
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		\$ 688,810			

SOUTH KITSAP SCHOOL DISTRICT NO. 402  
DEBT SERVICE FUND  
BUDGET STATUS REPORT  
AS OF FEBRUARY 2019  
50% 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	\$ 37		\$ (17)	182.90%
Total Local Revenues	20	4	37		(17)	182.90%
Other Revenues						
7000 Revenues From Other School Districts						
8000 Revenues From Other Agencies & Assoc.						
9000 Other Financing Sources	620,000	-	380,112		239,888	61.31%
Total Other Revenues	620,000	-	380,112		239,888	61.31%
<b>TOTAL REVENUES</b>	<b>\$ 620,020</b>	<b>\$ 4</b>	<b>\$ 380,149</b>	<b>\$ -</b>	<b>\$ 239,871</b>	<b>61.31%</b>
<u>EXPENDITURES BY PROGRAM</u>						
Matured Bond Expenditures	553,000	-	350,299		202,701	63.35%
Interest on Bonds	67,000	-	29,813		37,187	44.50%
Interfund Loan Interest	-	-	-		-	
Bond Transfer Fees	-	-	-		-	
Arbitrage Rebate	-	-	-		-	
Underwriter's Fees	-	-	-		-	
<b>TOTAL EXPENDITURES BY PROGRAM</b>	<b>\$ 620,000</b>	<b>-</b>	<b>380,112</b>	<b>-</b>	<b>239,888</b>	<b>61.31%</b>
Operating Transfers Out	-	-	-		-	
Excess Revenues/Other Financing Sources Over/Under	20	4	37			
BEGINNING FUND BALANCE as of Sept 01, 2016	2,000		2,085			
ENDING FUND BALANCE as of August 31, 2017	\$ 2,020		\$ 2,122			



SOUTH KITSAP SCHOOL DISTRICT NO. 402  
ASSOCIATED STUDENT BODY FUND  
BUDGET STATUS REPORT  
AS OF FEBRUARY 2019  
50% 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	\$ 13,321	\$ 176,064		\$ 456,114	27.85%
2000 Athletics	237,575	5,956	95,517		142,058	40.20%
3000 Classes	44,700	2,017	12,643		32,057	28.28%
4000 Clubs	1,204,425	83,640	382,394		822,031	31.75%
6000 Private Moneys	21,948	585	12,460		9,488	56.77%
TOTAL REVENUES	<u>\$ 2,140,826</u>	<u>\$ 105,519</u>	<u>\$ 679,077</u>	<u>\$ -</u>	<u>\$ 1,461,749</u>	<u>31.72%</u>
<u>EXPENDITURES BY PROGRAM</u>						
1000 General Student Body	\$ 507,350	\$ 6,563	\$ 67,012	\$ 59,656	\$ 380,682	24.97%
2000 Athletics	366,420	13,462	120,658	115,330	130,432	64.40%
3000 Classes	39,900	796	4,458	2,445	32,997	17.30%
4000 Clubs	1,219,787	54,869	298,520	217,295	703,973	42.29%
6000 Private Moneys	41,255	3,204	9,891	785	30,579	25.88%
TOTAL EXPENDITURES BY PROGRAM	<u>\$ 2,174,712</u>	<u>\$ 78,893</u>	<u>\$ 500,538</u>	<u>\$ 395,511</u>	<u>\$ 1,278,663</u>	<u>41.20%</u>
Excess Revenues/Other Financing Sources Over/Under	<u>(33,886)</u>	<u>26,625</u>	<u>178,539</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>\$ 913,206</u>			

SOUTH KITSAP SCHOOL DISTRICT NO. 402  
TRANSPORTATION VEHICLE FUND  
BUDGET STATUS REPORT  
AS OF FEBRUARY 2019  
50% 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	\$ 9	\$ 415		\$ 585	41.53%
Total Local Revenues	1,000	9	415		585	41.53%
State Revenues						
3000 General Purpose						
4000 Special Purpose	844,222	74,708	74,708		769,514	8.85%
Total State Revenues	844,222	74,708	74,708	-	769,514	8.85%
Other Revenues						
7000 Revenues From Other School Districts						
8000 Revenues From Other Agencies & Assoc.						
9000 Other Financing Sources	500,000	1,157	1,157		498,843	0.00%
Total Other Revenues	500,000	1,157	1,157		498,843	0.00%
9900 Transfers In from GF	-	-	740,292		(740,292)	
TOTAL REVENUES	\$ 1,345,222	\$ 75,875	\$ 816,573	\$ -	\$ 528,649	60.70%
<u>EXPENDITURES BY PROGRAM</u>						
10 Equipment (buses)	1,650,000	-	1,360,662	-	289,338	82.46%
60 Bond Levy Issuance	-	-	-			
90 Debt	-	-	-			
TOTAL EXPENDITURES BY PROGRAM	\$ 1,650,000	-	1,360,662	-	289,338	82.46%
Operating Transfers Out			-			
Excess Revenues/Other Financing Sources Over/Under	(304,778)	75,875	(544,090)			
BEGINNING FUND BALANCE as of Sept 01, 2016	620,700		625,086			
ENDING FUND BALANCE as of August 31, 2017	\$ 315,922		\$ 80,996			

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

**FOR THE MONTH OF**  
**Feb-19**

**GENERAL FUND**

**Beginning 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 Amounts**

Net Cash Plus Investments	\$	20,249,455.73
Revenues and Reimbursements Received		13,365,859.17
Disbursements		(13,561,665.79)

**Ending Balances:**

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

**Net Cash Plus Investments**

**\$ 20,053,649.11**

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**CAPITAL PROJECTS FUND**

**Beginning Balances:**

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

**Net Amounts**

Net Cash Plus Investments	\$	828,734.34
Revenues and Reimbursements Received	\$	270,805.19
Disbursements	\$	(290,866.11)

**Ending Balances:**

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

**Net Cash Plus Investments**

**\$ 808,673.42**

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**Cash Report (Reconciled to the County Treasurer)**  
**Debt Service**

**FOR THE MONTH OF**  
**Feb-19**

**DEBT SERVICE FUND**

**Beginning Balances:**

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

**Net Amounts**

Net Cash Plus Investments	\$	2,117.54
Revenues and Reimbursements Received		3.81
Disbursements		

**Ending Balances:**

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

<b>Net Cash Plus Investments</b>	<b>\$</b>	<b><u>2,121.35</u></b>
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**ASB FUND**

**Beginning Balances:**

Imprest Accounts	\$	12,000.00
Cash on Deposit		44,450.49
Warrants Outstanding		(18,109.74)
Investments		<u>820,962.22</u>

**Net Amounts**

Net Cash Plus Investments	\$	859,302.97
Revenues and Reimbursements Received		103,668.53
Disbursements		(124,756.57)

**Ending Balances:**

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

<b>Net Cash Plus Investments</b>	<b>\$</b>	<b><u>838,214.97</u></b>
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**Cash Report (Reconciled to the County Treasurer)  
Transportation Vehicle, Trust & Agency Fund**

**FOR THE MONTH OF  
Feb-19**

**TRANSPORTATION VEHICLE FUND**

**Beginning Balances:**

Cash on Deposit	\$	0.28	
Investments	\$	5,121.23	

**Net Amounts**

Net Cash Plus Investments		\$	5,121.51
Revenues and Reimbursements Received		\$	75,874.70
Disbursements			

**Ending Balances:**

Cash on Deposit	\$	75,865.49	
Warrants Outstanding		-	
Investments	\$	5,130.72	

<b>Net Cash Plus Investments</b>			<b>\$ 80,996.21</b>
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**TRUST & AGENCY FUND**

**Beginning Balances:**

Cash on Deposit	\$	-	
Warrants Outstanding		-	
Investments		599.85	

**Net Amounts**

Net Cash Plus Investments		\$	599.85
Revenues and Reimbursements Received			1.11
Disbursements			

**Ending Balances:**

Cash on Deposit	\$	-	
Warrants Outstanding		-	
Investments		600.96	

<b>Net Cash Plus Investments</b>			<b>\$ 600.96</b>
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**Parameters:**

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

**South Kitsap School District NO. 402**  
**Staffing Summary**  
**Budgeted To Projected Actual Costs**  
**As of 03/28/2019**  
 SKSD FI Staff & Salary Summary

**ROC-RateOf Consump**

Total By Acct Dimensions	GL Budgets, Expenses And Rate of Consumption			
Activity	Origina	Revised	Expenses	Rev Monthly ROC
12-SUPERINTENDENT'S OFFICE	224,548.00	224,548.00	124,119.74	18,712.33
13-BUSINESS OFFICE	171,166.00	171,166.00	105,339.41	14,263.83
14-HUMAN RESOURCES	148,429.00	148,429.00	90,592.01	12,369.08
21-SUPERVISION - INSTRUCTION	1,558,097.10	1,583,458.10	942,073.22	131,954.84
22-LEARNING RESOURCES	909,475.97	909,475.97	514,931.75	75,789.66
23-PRINCIPAL'S OFFICE	3,124,859.50	3,124,859.50	1,902,482.97	260,404.96
24-GUIDANCE - COUNSELING	2,455,268.90	2,455,268.90	1,443,259.42	204,605.74
25-PUPIL MANAGEMENT & SAFETY	734,313.88	783,313.88	379,843.34	65,276.16
26-HEALTH SERVICES	3,240,827.74	3,240,827.74	1,702,402.61	270,068.98
27-TEACHING	50,371,517.35	50,376,517.35	29,230,806.06	4,198,043.11
28-EXTRA CURRICULAR	224,521.03	224,521.03	111,426.82	18,710.09
31-INSTRUCTIONAL PROF DEVEL	2,164,070.79	2,437,196.79	1,241,186.57	203,099.73
72-INFORMATION SYSTEMS	3,932.00	3,932.00	260.00	327.67
91-COMMUNITY SERVICE	116,247.00	116,247.00	58,959.61	9,687.25
	65,447,274.26	65,799,761.26	37,847,683.53	5,483,313.44

Orig HR/SN Budget		Projected EMS Budget		Unfilled Positions	
FTE	Salaries	FTE	Salaries	FTE	Salaries
1.00	224,548.00	.8192	217,711.60	.18	6,836.40
1.00	171,166.00	.9423	165,888.48	.06	5,277.52
1.00	148,429.00	1.0000	144,344.50	.00	4,084.50
11.58	1,558,097.10	11.5846	1,575,786.35	.00	-17,689.25
8.53	909,475.96	8.0350	862,938.12	.50	46,537.84
25.00	3,124,859.50	25.0000	3,063,674.25	.00	61,185.25
27.00	2,455,268.90	27.3378	2,480,647.72	-.34	-25,378.82
8.50	734,313.88	7.5000	703,106.03	1.00	31,207.85
44.00	3,240,827.74	33.8514	2,896,466.46	10.15	344,361.28
599.25	50,371,517.36	591.7018	49,623,701.54	7.55	747,815.82
0.00	224,521.03	.0000	189,271.15	.00	35,249.88
20.68	2,164,070.79	17.5124	1,952,368.99	3.17	211,701.80
0.00	3,932.00	.0000	.00	.00	3,932.00
1.00	116,247.00	1.0000	103,872.00	.00	12,375.00
748.56	65,447,274.26	726.2845	63,979,777.19	22.27	1,467,497.07

**Parameters:**

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

**South Kitsap School District NO. 402**  
**Staffing Summary**  
**Budgeted To Projected Actual Costs**  
**As of 03/28/2019**  
 SKSD FI Staff & Salary Summary

**ROC-RateOf Consump**

Total By Acct Dimensions	GL Budgets, Expenses And Rate of Consumption				Orig HR/SN Budget		Projected EMS Budget		Unfilled Positions		
Activity	Origina	Revised	Expenses	Rev Monthly ROC	FTE	Salaries	FTE	Salaries		FTE	Salaries
11-BOARD OF DIRECTORS	8,328.00	8,328.00	4,982.45	694.00	0.00	8,328.00	.0000	.00		.00	8,328.00
12-SUPERINTENDENT'S OFFICE	140,577.80	140,577.80	91,353.32	11,714.82	2.00	140,577.80	2.3188	145,070.38		-.32	-4,492.58
13-BUSINESS OFFICE	807,046.00	807,046.00	476,786.33	67,253.83	12.00	807,046.00	11.7385	763,538.73		.26	43,507.27
14-HUMAN RESOURCES	532,376.48	532,376.48	316,186.52	44,364.71	7.73	532,376.48	7.7240	528,547.54		.00	3,828.94
15-PUBLIC RELATIONS	177,483.60	177,483.60	132,686.78	14,790.30	2.00	177,483.60	2.3188	194,930.68		-.32	-17,447.08
21-SUPERVISION - INSTRUCTION	877,436.20	919,147.20	406,234.02	76,595.60	24.00	1,264,896.77	13.1394	696,691.93		10.86	568,204.84
22-LEARNING RESOURCES	8,250.20	8,250.20	5,816.62	687.52	0.20	8,250.20	.1962	7,788.72		.00	461.48
23-PRINCIPAL'S OFFICE	1,839,459.75	1,838,468.51	1,056,129.51	153,205.71	38.09	1,839,459.90	37.7967	1,788,384.86		.30	51,075.04
24-GUIDANCE - COUNSELING	262,254.37	262,254.37	149,901.02	21,854.53	5.14	262,254.37	5.1269	250,090.06		.02	12,164.31
25-PUPIL MANAGEMENT & SAFETY	1,188,710.35	1,188,710.35	674,562.68	99,059.20	25.42	1,188,710.21	25.3737	1,133,031.39		.04	55,678.82
26-HEALTH SERVICES	391,715.03	391,715.03	297,427.85	32,642.92	9.71	391,715.03	11.0446	522,709.96		-1.33	-130,994.93
27-TEACHING	5,847,661.96	5,854,951.57	2,899,787.73	487,912.63	107.56	5,847,661.96	113.7090	4,983,847.29		-6.15	863,814.67
28-EXTRA CURRICULAR	833,772.69	833,772.69	511,087.28	69,481.06	2.37	833,772.68	1.7606	84,895.73		.60	748,876.95
31-INSTRUCTIONAL PROF DEVEL	690.00	3,369.00	4,216.51	280.75	0.00	690.00	.0000	.00		.00	690.00
41-FNS SUPERVISION	269,260.55	269,260.55	158,883.00	22,438.38	2.85	269,260.55	2.8538	261,090.55		.00	8,170.00
44-FNS OPERATIONS	889,397.51	889,397.51	485,899.92	74,116.46	23.48	889,397.51	22.3742	772,322.27		1.11	117,075.24
51-SUPERVISION - TRANSPORT	663,922.60	663,922.60	400,369.82	55,326.88	9.50	663,922.60	9.4981	648,741.56		.00	15,181.04
52-OPERATIONS	2,455,832.71	2,455,832.71	1,396,127.24	204,652.73	45.43	2,455,832.71	45.2017	2,157,679.43		.23	298,153.28
53-MAINT. OF SCHOOL BUSES	479,010.11	479,010.11	260,208.65	39,917.51	7.47	479,010.11	6.8808	370,132.72		.59	108,877.39
61-SUPERVISION - PLANT	494,381.80	494,381.80	296,424.92	41,198.48	6.00	494,381.80	5.6962	473,553.59		.30	20,828.21
62-GROUNDS MAINTENANCE	394,223.60	394,223.60	274,213.02	32,851.97	8.00	394,223.60	9.4462	442,140.48		-1.45	-47,916.88
63-OPERATION OF BUILDINGS Custodi	2,274,175.60	2,274,175.60	1,348,809.37	189,514.63	53.25	2,274,175.60	54.1327	2,264,378.02		-.88	9,797.58
64-BLDG MAINTENANCE	789,613.20	789,613.20	428,823.76	65,801.10	14.00	789,613.20	12.1077	701,739.84		1.89	87,873.36
67-BLDG & PROP SECURITY	.00	.00	2,154.79	0.00	0.00	.00	.0000	.00		.00	.00
72-INFORMATION SYSTEMS	1,219,855.60	1,219,855.60	622,907.72	101,654.63	16.50	1,219,855.60	14.2831	1,055,987.27		2.22	163,868.33
74-WAREHOUSING & DISTRIBUTN	138,548.80	138,548.80	80,430.25	11,545.73	3.00	138,548.80	3.0000	138,548.80		.00	.00
91-COMMUNITY SERVICE	139,742.56	139,742.56	61,403.27	11,645.21	0.81	139,742.56	.8087	45,582.20		.00	94,160.36
	23,123,727.07	23,174,415.44	12,843,814.35	1,931,201.29	426.51	23,511,187.64	418.5301	20,431,424.00		7.98	3,079,763.64

## Glossary

**Enrollment– FTE.** Each individual student who is enrolled full time in each of the prescribed count days for the school months running from September through June. To be full-time, a student must be enrolled to attend school for a given number of minutes each day.

**Enrollment – Headcount.** Each individual student who is enrolled less than full time in each of the prescribed count days for the school months running from September through June.

**Fund – General.** The fund that is available for any legally authorized purpose and which is therefore used to account for all revenues and all activities not provided for in other funds. The general fund is used to finance the ordinary operations of a school system.

**Fund – Capital Projects.** This fund is used to account for all moneys and resources set aside for the acquisition of fixed assets through construction and remodeling projects.

**Fund – Debt Service.** The fund that is used to account for the redemption of outstanding bonds and the payment of interest incurred by the bonds.

**Fund – Special Revenue.** A fund used to account for the proceeds of specific revenue sources, (other than private-purpose trusts or major capital projects) that are legally restricted to expenditure for specified purposes.

**Fund – Transportation Vehicle.** The fund is used to account for expenditures for the purchase, major repair, rebuilding, and related debt service incurred for pupil transportation equipment.



The South Kitsap School District provides equal educational and employment opportunity without regard to race, creed, religion, color, national origin, age, honorably-discharged veteran or military status, sex, sexual orientation – including gender expression or identity, marital status, or the presence of any sensory, mental, or physical disability, the use of a trained dog guide or service animal by a person with a disability. Equal access to activities, facilities and program is provided to the Boy Scouts of America and other designated youth groups. District procedure complies with all applicable state and federal laws.

The Title IX Officer and Section 504 Coordinator with the responsibility for monitoring, auditing and ensuring compliance with this policy are: Compliance/ADA/Title IX Coordinator: Jerry Holsten, Executive Director of Human Resources 2689 Hoover Avenue SE, Port Orchard, WA 98366 360-874-7006, [holsten@skschools.org](mailto: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](mailto:shipp@skschools.org)