



FINANCIAL REPORTS

as of

April 2019

Submitted by:

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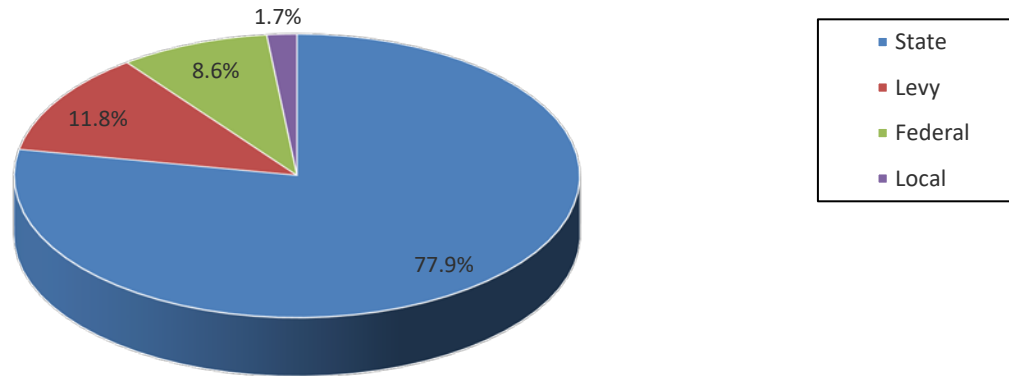
Glossary

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GENERAL FUND

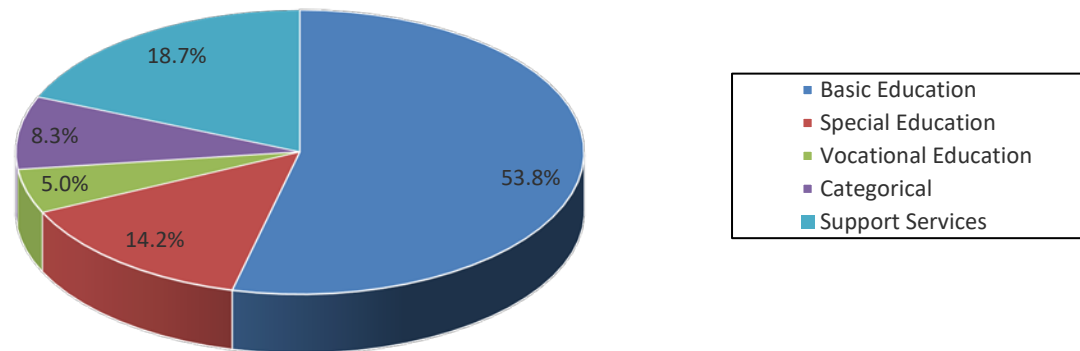
Budget Information

2018-19 Budget General Fund Revenues



**** Excludes Sale of Equipment**

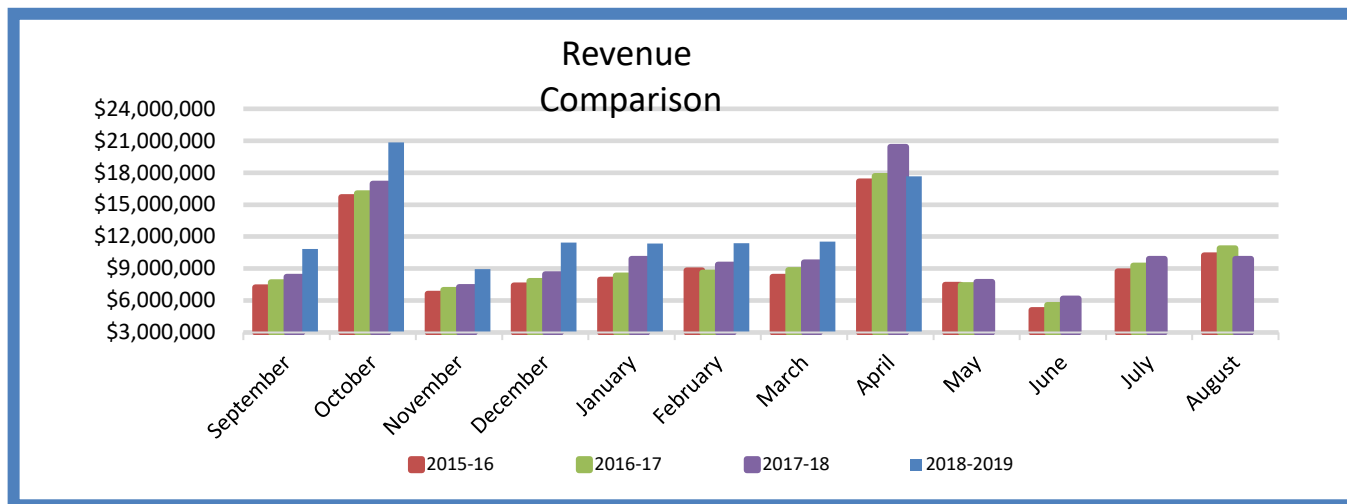
2018-19 Budget General Fund Expenditures



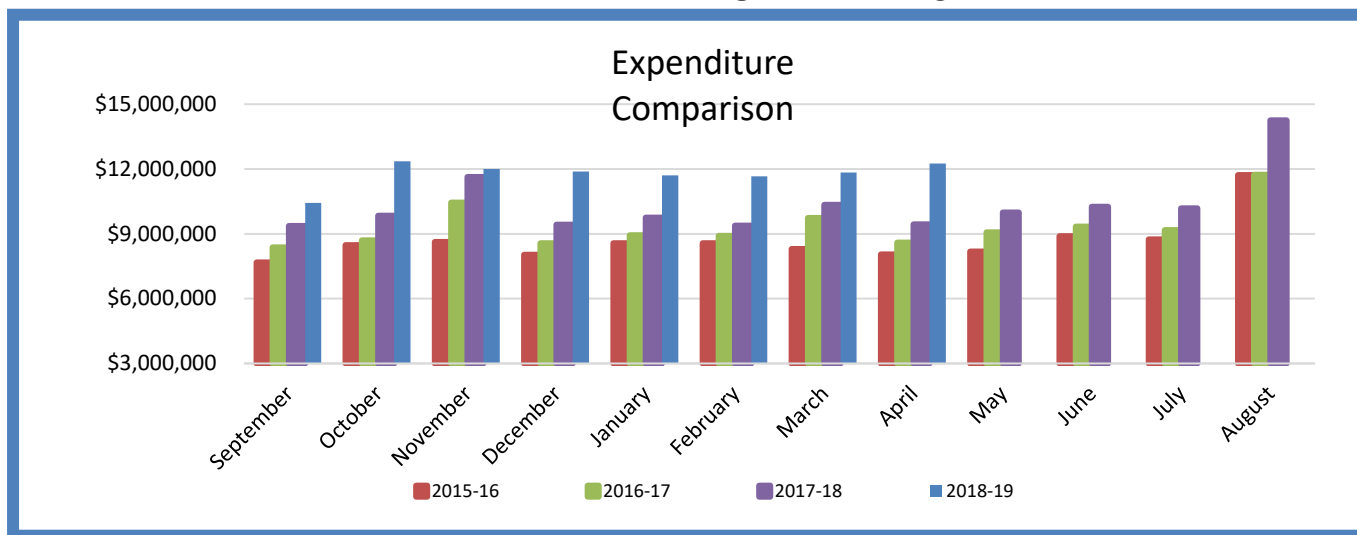
**** Excludes Transfers Out**

REVENUE AND EXPENDITURE TREND COMPARISONS

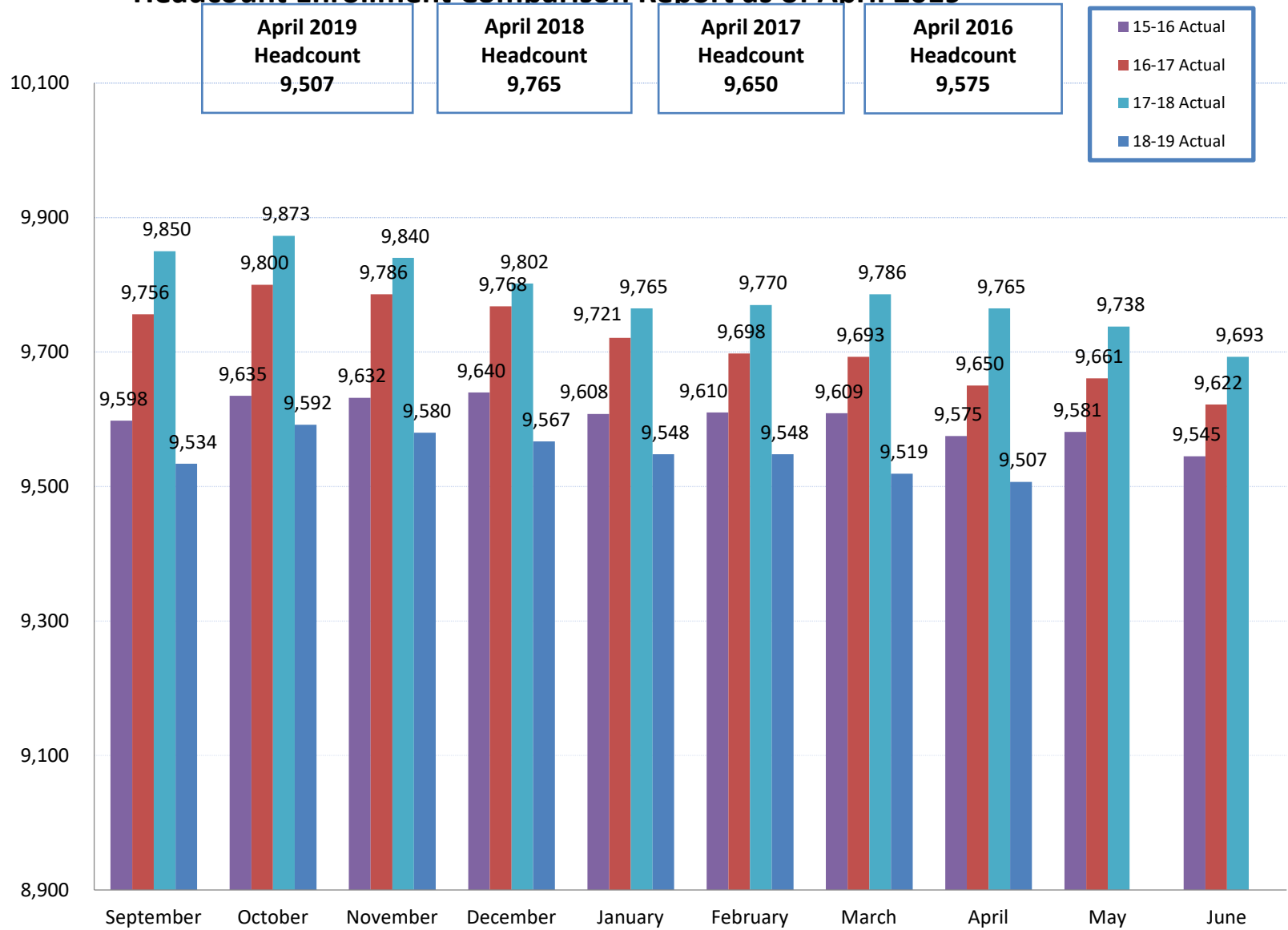
4 YEAR REVENUE TRENDS



4 YEAR EXPENDITURE TRENDS



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



Enrollment Head Count Summary

April 08, 2019

<i>School</i>	<i>K</i>	<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>	<i>12</i>	<i>Total 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	80	76	80	95	76	59								466	468	470	476	42	8
East Port Orchard	80	85	79	67	77	95								483	484	474	423	37	4
Hidden Creek	68	79	79	67	77	84								454	458	451	460	52	4
Manchester	88	86	76	75	69	66								460	458	441	329	13	1
Mullenix Ridge	76	70	59	74	74	71								424	428	427	409	128	7
Olalla	62	49	53	58	64	45								331	332	334	317	18	10
Orchard Heights	81	85	93	118	137	145								659	655	655	692	113	14
Sidney Glen	78	79	80	84	84	79								484	482	488	578	73	12
South Colby	56	58	58	50	52	63								337	339	328	337	69	
Sunnyslope	99	72	100	76	71	65								483	482	485	523	19	2
SUBTOTAL	768	739	757	764	781	772								4581	4586	4553	4544	564	62
Cedar Heights							248	236	232					716	714	724	775	56	6
John Sedgwick							238	265	236					739	735	745	702	39	1
Marcus Whitman							246	203	215					664	673	669	662	81	2
SUBTOTAL							732	704	683					2119	2122	2138	2139	176	9
South Kitsap HS	1	1	1	1			1	1	1	653	641	558	553	2412	2434	2524	2600		8
Discovery											1	48	99	148	152	173	177		6
Explorer Academy	5	3	4	4	5	6	9	14	23	36	55	23	22	209	196	182	200		4
SK iGrad										6	5	11	19	41	37	30	37		
SUBTOTAL	6	4	5	5	5	6	10	15	24	695	702	640	693	2810	2819	2909	3014		18
Adjustments									-1		-1	1		-1	-2	-12	-1		
ALE													-2	-2	-7	-4	-3		
Kitsap Detention	0													0	0	0	0		
SUBTOTAL	0								-1		-1	1	-2	-3	-9	-16	-4		
TOTALS	774	743	762	769	786	778	742	719	706	695	701	641	691	9507	9518	9584	9693	740	89

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

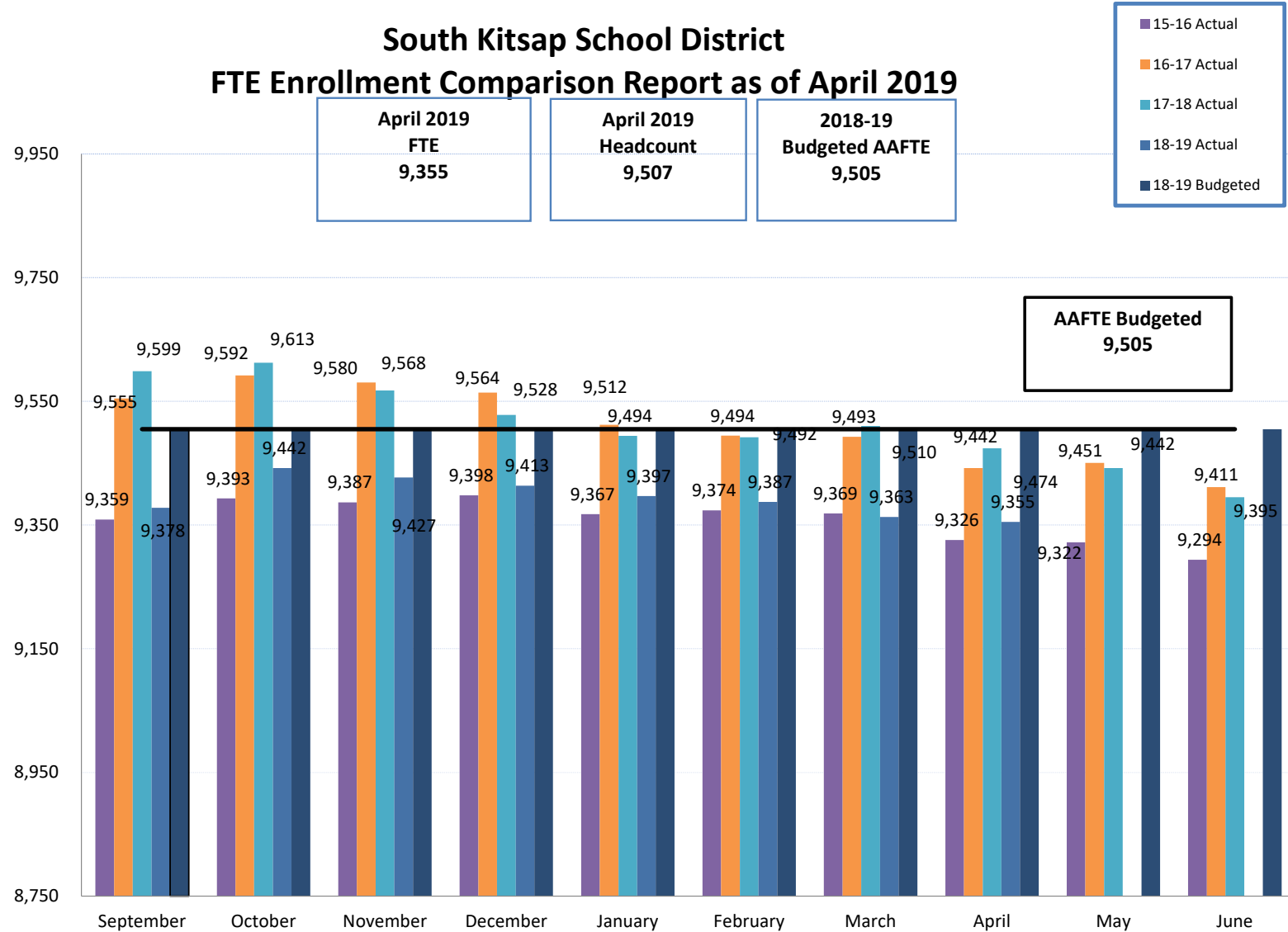
<i>School</i>	<i>Full Time</i>	<i>Part Time</i>	<i>Total</i>
Home Based	38	0	38
Explorer Academy	0	1	1
South Kitsap HS	145	95	240
	183	96	279

<i>Bilingual</i>	<i>Transitioned Out</i>
199	28

***Excludes adjustments**

<i>School</i>	<i>Total</i>
Discovery	148
SK iGrad	41
Explorer Academy	209
	398

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



Enrollment FTE Summary

April 08, 2019

<i>School</i>	<i>K</i>	<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>	<i>12</i>	<i>Total FTE</i>	<i>Prior Month</i>	<i>Oct 1</i>	<i>Prior June</i>	
Burley-Glenwood	80.00	75.02	80.00	95.00	76.00	59.00								465.02	467.02	469.02	474.17	
East Port Orchard	80.18	85.00	79.00	67.00	77.00	95.00								483.18	484.18	474.18	422.03	
Hidden Creek	68.00	79.00	79.00	67.00	77.00	84.00								454.00	458.00	451.00	460.00	
Manchester	87.04	85.03	76.00	74.03	69.00	66.00								457.10	455.10	439.10	327.06	
Mullenix Ridge	75.04	69.06	59.00	73.05	74.00	71.00								421.15	425.15	424.14	409.00	
Olalla	61.02	48.02	53.00	58.00	64.00	45.00								329.04	330.04	330.26	315.31	
Orchard Heights	81.00	85.00	93.00	118.00	137.00	145.00								659.00	655.00	655.00	692.00	
Sidney Glen	78.00	79.00	80.05	83.02	84.00	79.00								483.07	481.07	486.74	577.03	
South Colby	55.02	58.00	58.00	50.00	52.00	63.00								336.02	338.02	328.00	335.20	
Sunnyslope	99.00	72.00	100.00	75.05	71.00	64.07								481.12	480.12	480.28	521.11	
SUBTOTAL	764.30	735.13	757.05	760.15	781.00	771.07								4568.70	4573.70	4537.72	4532.91	
Cedar Heights							248.15	234.90	231.15					714.20	711.50	723.50	770.60	
John Sedgwick							238.90	265.36	236.72					740.98	736.80	746.08	700.80	
Marcus Whitman							246.26	203.36	214.44					664.06	671.42	669.06	658.40	
SUBTOTAL							733.31	703.62	682.31					2119.24	2119.72	2138.64	2129.80	
South Kitsap HS	1.00	1.00	1.00	1.00			1.00	1.00	1.00	650.19	644.75	505.02	488.91	2295.87	2316.07	2400.38	2352.36	
Discovery											1.00	47.82	96.40	145.22	148.38	168.88	172.00	
Explorer Academy	4.82	3.00	3.95	4.00	5.00	6.00	7.23	12.94	19.65	33.73	48.72	19.67	19.43	188.14	176.51	164.23	175.47	
SK iGrad										6.00	5.00	11.00	19.00	41.00	37.00	29.85	36.85	
SUBTOTAL	5.82	4.00	4.95	5.00	5.00	6.00	8.23	13.94	20.65	689.92	699.47	583.51	623.74	2670.23	2677.96	2763.34	2736.68	
Adjustments									-1.00		-1.00	1.00		-1.00	-1.91	-2.02	-1.00	
ALE													-2.00	-2.00	-7.54	-4.00	-3.00	
Kitsap Detention	0.00													0.00	0.00	0.00	0.00	
SUBTOTAL	0.00								-1.00		-1.00	1.00	-2.00	-3.00	-9.45	-6.02	-4.00	
TOTALS	770.12	739.13	762.00	765.15	786.00	777.07	741.54	717.56	701.96	689.92	698.47	584.51	621.74	9355.17	9361.93	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	3.66	29.34	33.00
Explorer Academy	0.00	1.00	1.00
South Kitsap HS	20.83	202.82	223.65
	24.49	233.16	257.65

<i>7-8 Voc FTE</i>	<i>9-12 Voc FTE</i>
231.39	567.71

***Excludes adjustments**

<i>School</i>	<i>Total</i>
Discovery	145.22
SK iGrad	41
Explorer Academy	188.14
	374.36

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

	2017-18 Budget	YTD 4/30/2018	\$ Variance	Monthly % Budget		2018-19 Budget	YTD 4/30/2019	\$ Variance	Monthly % Budget	% Year
General Fund										
Beginning Fund Balance	\$ 18,900,000	\$ 18,911,886	\$ 11,886			\$ 16,000,000	\$ 17,687,410	\$ 1,687,410		
Revenues	125,079,351	90,172,887	\$ (34,906,464)	72.09%		148,188,839	104,013,824	\$ (44,175,015)	70.19%	66%
Expenditures	130,577,309	79,955,769	\$ (50,621,540)	61.23%		151,115,565	94,128,279	\$ (56,987,286)	62.29%	66%
Transfers Out	2,330,000	965,051	\$ (1,364,949)	41.42%		1,883,291	1,958,656	\$ 75,365	104.00%	66%
Ending Fund Balance	\$ 11,072,042	\$ 28,163,953	\$ 17,091,911			\$ 11,189,983	\$ 25,614,299	\$ 14,424,316		
Capital Projects Fund										
Beginning Fund Balance	\$ 1,700,000	\$ 1,596,192	\$ (103,808)			\$ 1,825,972	\$ 1,295,139	\$ (530,833)		
Revenues	418,000	1,186,276	\$ 768,276	283.80%		7,500,000	2,744,225	\$ (4,755,775)	36.59%	66%
Expenditures	2,800,000	1,506,692	\$ (1,293,308)	53.81%		8,603,955	1,912,654	\$ (6,691,301)	22.23%	66%
Transfers In	2,100,000	-	\$ (2,100,000)	0.00%		1,153,291	1,153,291	\$ -	100.00%	66%
Transfers Out	390,000	313,151	\$ (76,849)	80.30%		390,000	315,039	\$ (74,961)	80.78%	66%
Ending Fund Balance	\$ 1,028,000	\$ 962,625	\$ (65,375)			\$ 1,485,308	\$ 2,964,962	\$ 1,479,654		
Debt Service Fund										
Beginning Fund Balance	\$ 2,000	\$ 2,051	\$ 51			\$ 2,000	\$ 2,085	\$ 85		
Revenues	20	378,221	\$ 378,201	1891106%		20	45	\$ 25	223.90%	66%
Expenditures	620,000	378,202	\$ (241,798)	61.00%		620,000	380,112	\$ (239,888)	61.31%	66%
Transfers In	620,000	-				620,000	380,112	\$ 239,888		
Ending Fund Balance	\$ 2,020	\$ 2,070	\$ 50			\$ 2,020	\$ 2,130	\$ 110		
ASB Fund										
Beginning Fund Balance	\$ 675,533	\$ 705,697	\$ 30,164			\$ 661,137	\$ 734,667	\$ 73,530		
Revenues	1,536,761	739,760	\$ (797,001)	48.14%		2,140,826	794,940	\$ (1,345,886)	37.13%	66%
Expenditures	1,533,920	556,026	\$ (977,894)	36.25%		2,174,712	704,988	\$ (1,469,724)	32.42%	66%
Transfers In	-	-	\$ -			-	-	\$ -		66%
Ending Fund Balance	\$ 678,374	\$ 889,431	\$ 211,057			\$ 627,251	\$ 824,618	\$ 197,367		
Transportation Vehicle Fund										
Beginning Fund Balance		\$ 1,675,247	\$ 1,675,247			\$ 620,700	\$ 625,086	\$ 4,386		
Revenues	479,000	27,142	\$ (451,858)	5.67%		845,222	76,301	\$ (768,921)	9.03%	66%
Expenditures	2,000,000	1,615,915	\$ (384,085)	80.80%		1,650,000	1,360,662	\$ (289,338)	82.46%	66%
Transfers In	-	-	\$ -			500,000	740,292	\$ 240,292	148.06%	66%
Ending Fund Balance	\$ (1,521,000)	\$ 86,474	\$ 1,607,474			\$ 315,922	\$ 81,017	\$ (234,905)		

Budget = School Board approved budget for fiscal year

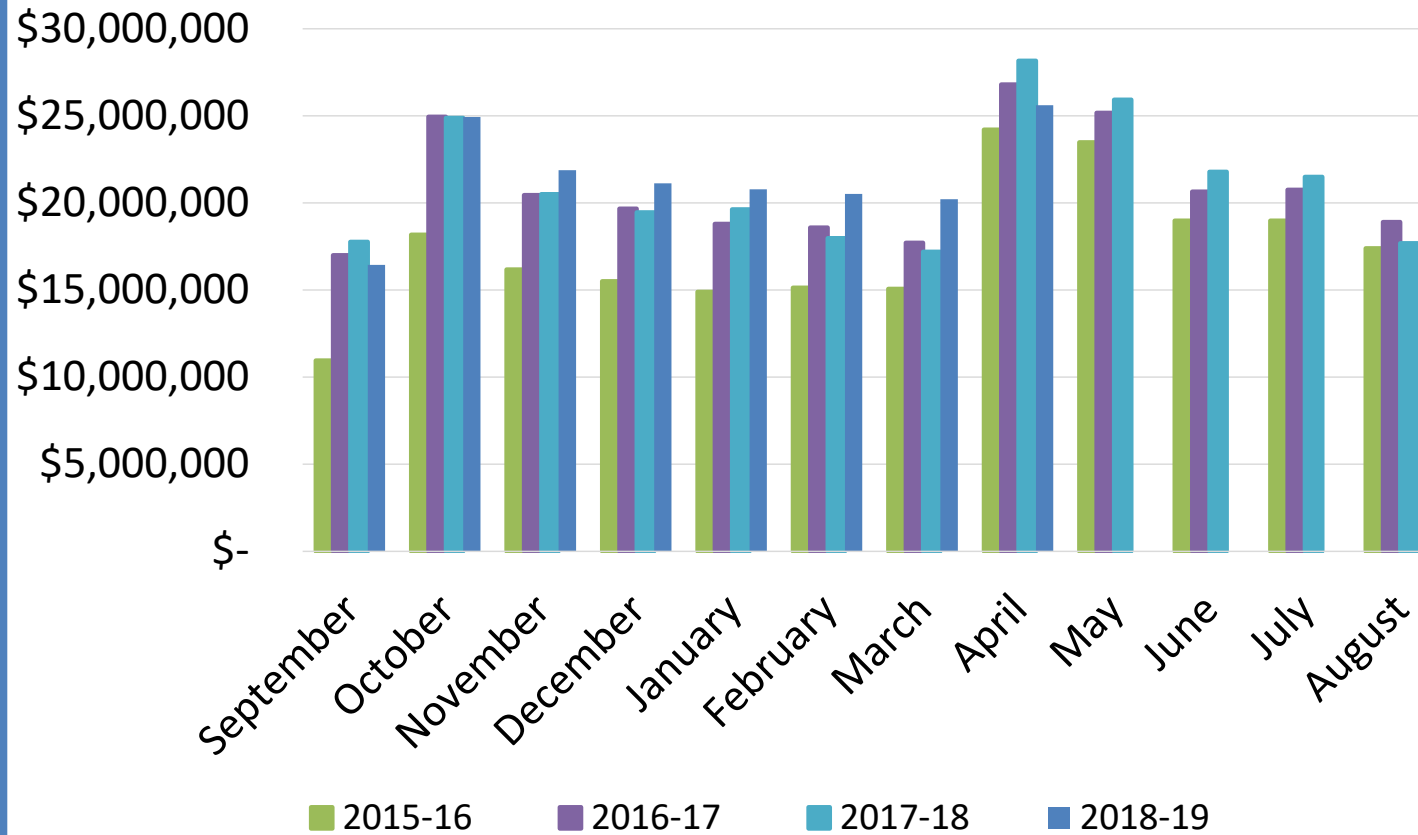
Actual = Fiscal year-to-date totals to the date of the report.

\$ 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 04/30/2019

Program	Title	Revised Budget	Current	YTD	Balance	% To Date
01	BASIC EDUCATION	77,768,422.47	6,487,263.79	48,823,044.40	28,945,378.07	62.78
02	ALT LEARN EXP	3,013,344.27	334,820.00	2,196,034.48	817,309.79	67.78
21	HANDICAPPED	18,250,449.99	1,584,682.66	12,004,126.89	6,246,323.10	65.77
22	INFANTS/TODDLERS	679,670.97	128,370.95	787,422.93	-107,751.96	115.85
24	HANDICAPPED, SUPPLEMENETAL	2,467,430.75	193,931.86	1,527,757.83	939,672.92	61.92
29	FEDERAL IMPACT AID	56,500.00	0	0	56,500.00	0
31	HS CAREER & TECHNICAL	5,873,903.53	446,654.72	3,432,720.93	2,441,182.60	58.44
34	MS CAREER & TECHNICAL	2,098,306.58	232,201.01	1,182,169.21	916,137.37	56.34
38	VOCATIONAL, FEDERAL	71,627.00	9,432.26	36,824.54	34,802.46	51.41
51	DISADVANTAGED	1,765,350.58	191,986.95	1,102,302.51	663,048.07	62.44
52	SCHOOL IMPROVEMENT	643,936.00	3,850.05	64,665.91	579,270.09	10.04
55	LEARNING ASSISTANCE	2,776,109.75	190,638.40	1,739,247.53	1,036,862.22	62.65
58	SPECIAL & PILOT PROGRAMS	590,089.69	38,367.03	90,161.19	499,928.50	15.28
61	FEDERAL HEAD START	21,167.00	1,171.39	10,256.07	10,910.93	48.45
64	LIMITED ENGLISH	43,759.00	1,456.66	3,630.27	40,128.73	8.3
65	TRANSITIONAL BILINGUAL	192,069.78	39,708.87	150,936.45	41,133.33	78.58
68	INDIAN ED	39,494.00	3,989.98	31,731.53	7,762.47	80.35
73	SUMMER SCHOOL	49,006.68	0	342	48,664.68	0.7
74	HIGHLY CAPABLE	1,284,960.59	108,572.28	889,308.69	395,651.90	69.21
79	OTHER INSTRUCTIONAL	4,970,417.57	26,986.32	254,904.76	4,715,512.81	5.13
86	COMMUNITY SCHOOLS	24,045.00	860	860	23,185.00	3.58
89	OTHER COMMUNITY SERVICES	1,015,002.66	49,822.50	329,868.02	685,134.64	32.5
97	SUPPORT SERVICES	17,038,199.28	1,371,744.04	12,347,944.45	4,690,254.83	72.47
98	FOOD SERVICES	4,025,259.08	250,492.48	2,344,159.73	1,681,099.35	58.24
99	PUPIL TRANSPORTATION	6,357,040.11	552,544.98	4,777,858.34	1,579,181.77	75.16
*****	REPORT TOTALS	\$ 151,115,562	\$ 12,249,549	\$ 94,128,279	\$ 56,987,284	62.29%

General Fund

Summary of Expenditures by Object

FY 2018/19

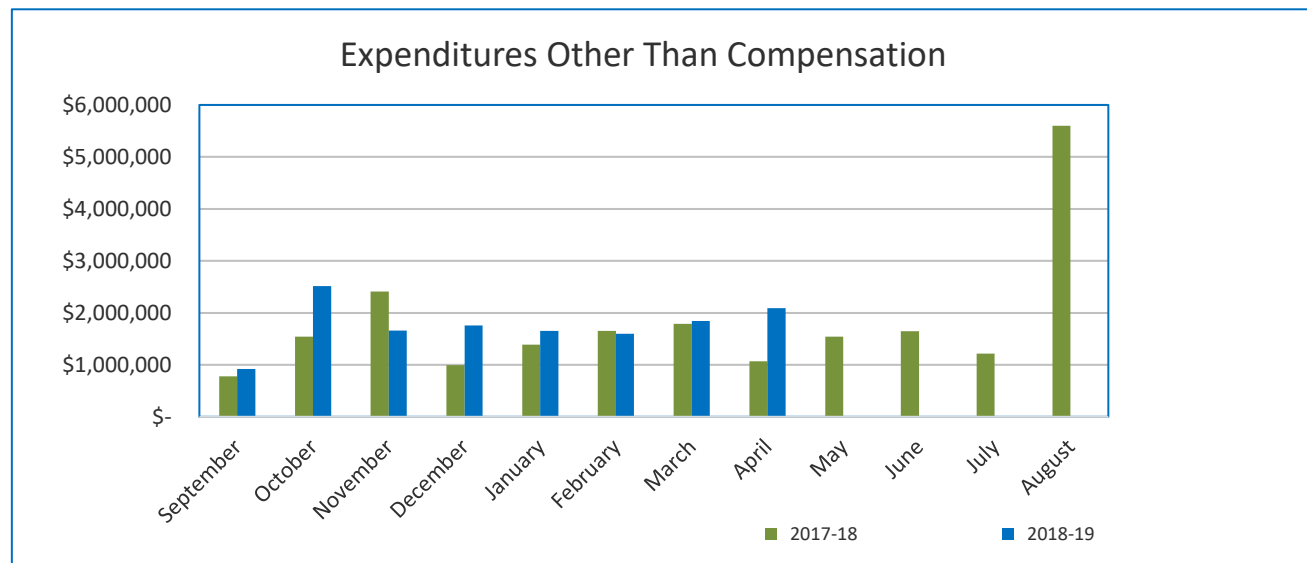
REPORT DATE 04/30/2019

Object	Title	Budget	Current	YTD	Balance	% To Date
2000	CERTIFICATED SALARIES	65,872,742.26	5,496,595.50	43,339,770.69	22,532,971.57	65.79
3000	CLASSIFIED SALARIES	23,177,415.44	1,887,237.08	14,730,976.46	8,446,438.98	63.56
4000	EMPLOYEE BENEFITS	33,611,419.00	2,777,205.60	22,025,852.46	11,585,566.54	65.53
5000	SUPPLIES& INST RESOURCES	13,651,890.58	361,606.27	4,143,749.72	\$ 9,508,141	30.35%
7000	CONTRACTUAL SERVICES	13,827,711.05	1,521,458.57	8,732,994.08	5,094,716.97	63.16
8000	TRAVEL	486,170.00	34,773.16	282,954.96	203,215.04	58.2
9000	CAPITAL OUTLAY	488,214.00	170,673.00	871,980.29	-383,766.29	178.61
*****	REPORT TOTALS	\$ 151,115,562	\$ 12,249,549	\$ 94,128,279	\$ 56,987,284	62.29%

General Fund

Comparison of Expenditures Other Than Compensation

Month	2017-18	2018-19	Variance
September	\$ 779,817	\$ 919,144	\$ 139,327
October	\$ 1,539,120	\$ 2,512,530	\$ 973,410
November	\$ 2,410,717	\$ 1,657,395	\$ (753,322)
December	\$ 993,561	\$ 1,759,954	\$ 766,393
January	\$ 1,388,075	\$ 1,655,021	\$ 266,946
February	\$ 1,652,184	\$ 1,599,203	\$ (52,981)
March	\$ 1,786,006	\$ 1,840,535	\$ 54,529
April	\$ 1,070,693	\$ 2,088,511	\$ 1,017,818
May	\$ 1,544,651		\$ (1,544,651)
June	\$ 1,648,956		\$ (1,648,956)
July	\$ 1,218,553		\$ (1,218,553)
August	\$ 5,597,653		\$ (5,597,653)
Total	\$ 21,629,986	\$ 14,032,293	\$ (7,597,693)
Budget	\$ 24,389,185	\$ 28,900,125	
% Actual Vs. Budget	88.7%	48.6%	

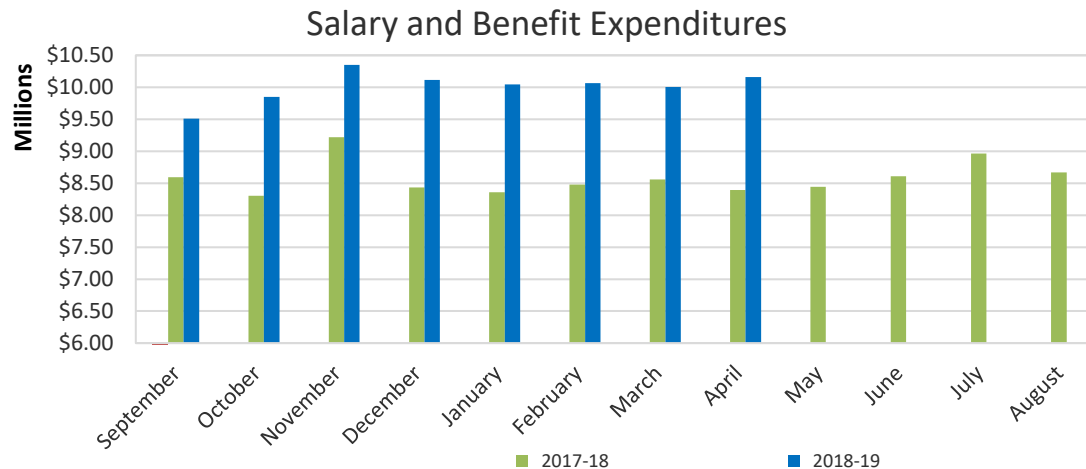


General Fund

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	\$ 10,115,893	\$ 1,682,764
January	\$ 8,359,447	\$ 10,043,359	\$ 1,683,912
February	\$ 8,476,594	\$ 10,064,176	\$ 1,587,582
March	\$ 8,557,078	\$ 10,002,981	\$ 1,445,903
April	\$ 8,394,686	\$ 10,161,038	\$ 1,766,352
May	\$ 8,445,692		\$ (8,445,692)
June	\$ 8,608,284		\$ (8,608,284)
July	\$ 8,963,512		\$ (8,963,512)
August	\$ 8,667,731		\$ (8,667,731)
Total	\$ 103,020,816	\$ 80,095,983	\$ (22,924,833)

Budget \$ 92,788,134 \$ 122,215,437
 % Actual Vs. Budget 111.0% 65.5%



SOUTH KITSAP SCHOOL DISTRICT NO. 402
GENERAL FUND
BUDGET STATUS REPORT
AS OF APRIL 2019
66% OF YEAR ELAPSED

	ANNUAL BUDGET	REVISED BUDGET	MONTH ACTUAL	YTD ACTUAL	ENCUMBRANCES	BUDGET BALANCE	YTD PERCENT OF BUDGET
<u>REVENUES</u>							
Local Revenues							
1000 Local Tax	\$ 17,446,035	\$ 17,446,035	\$ 5,377,484	\$ 17,414,521		\$ 31,514	99.82%
2000 Non-Tax	2,543,790	2,543,790	339,661	2,693,779		(149,989)	105.90%
Total Local Revenues	19,989,825	19,989,825	5,717,146	20,108,300		(118,475)	100.59%
State Revenues							
3000 General Purpose	92,137,696	92,137,696	8,528,348	62,525,049		29,612,647	67.86%
4000 Special Purpose	23,363,439	23,363,439	2,753,705	16,932,296		6,431,143	72.47%
Total State Revenues	115,501,135	115,501,135	11,282,053	79,457,344		36,043,791	68.79%
Federal Revenues							
5000 General Purpose	294,640	294,640	32,609	302,606		(7,966)	102.70%
6000 Special Purpose	12,403,239	12,403,239	622,664	4,141,869		8,261,370	33.39%
Total Federal Revenues	12,697,879	12,697,879	655,274	4,444,475		8,253,404	35.00%
Other Revenues							
7000 Revenues From Other School Districts	-	-				-	0.00%
8000 Revenues From Other Agencies & Assoc.	-	-				-	0.00%
9000 Other Financing Sources	-	-	472	3,705		(3,705)	0.00%
Total Other Revenues	-	-	472	3,705		(3,705)	0.00%
TOTAL REVENUES	\$ 148,188,839	\$ 148,188,839	\$ 17,654,945	\$ 104,013,824	\$ -	\$ 44,175,015	70.19%
<u>EXPENDITURES BY PROGRAM</u>							
00 Regular Instruction	\$ 81,324,864	\$ 80,781,772	\$ 6,822,084	\$ 51,019,079	\$ 23,094,771	\$ 6,667,922	91.75%
20 Special Education Instruction	21,426,113	21,454,039	1,906,985	14,319,308	6,774,999	359,733	98.32%
30 Vocation Education Instruction	7,595,154	8,034,837	688,288	4,651,715	2,243,191	1,139,931	85.81%
50&60 Compensatory Education Instruction	5,708,780	6,071,977	471,169	3,192,931	1,873,508	1,005,537	83.44%
70 Other Instructional Programs	6,837,329	6,313,382	135,559	1,144,556	512,842	4,655,985	26.25%
80 Community Services	996,885	1,039,047	50,683	330,728	180,511	527,808	49.20%
90 Support Services	27,226,440	27,420,511	2,174,782	19,469,963	8,542,006	(591,458)	102.16%
TOTAL EXPENDITURES BY PROGRAM	\$ 151,115,565	\$ 151,115,565	\$ 12,249,549	\$ 94,128,279	\$ 43,221,828	13,765,459	90.89%
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)	5,405,396	7,926,889			
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		\$ 25,614,299			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
CAPITAL PROJECTS FUND
BUDGET STATUS REPORT
AS OF APRIL 2019
66% 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	\$ 2,206,229	\$ 2,507,465		\$ (7,465)	
2000 Non-Tax	\$ 500,000	\$ 41,872	\$ 236,760		263,240	47.35%
Total Local Revenues	3,000,000	2,248,101	2,744,225		255,775	91.47%
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	<u>\$ 8,653,291</u>	<u>\$ 2,248,101</u>	<u>\$ 3,897,516</u>	<u>\$ -</u>	<u>\$ 4,755,775</u>	<u>45.04%</u>
<u>EXPENDITURES BY PROGRAM</u>						
10 Sites	\$ 195,200	\$ 23,113	\$ 781,659	\$ 730,100	\$ (1,316,560)	
20 Buildings	8,380,602	30,993	1,090,974	225,745	7,063,884	15.71%
30 Equipment		15,744	40,021	249	(40,270)	
40 Energy	28,153				28,153	0.00%
50 Sales & Lease Expenditure					-	
60 Bond Issuance Expenditure					-	
90 Debt					-	
TOTAL EXPENDITURES BY PROGRAM	<u>\$ 8,603,955</u>	<u>\$ 69,850</u>	<u>\$ 1,912,654</u>	<u>\$ 956,094</u>	<u>\$ 5,735,207</u>	<u>33.34%</u>
Operating Transfers Out	390,000		315,039		74,961	
Excess Revenues/Other Financing Sources Over/Under	<u>(340,664)</u>	<u>2,178,251</u>	<u>1,669,823</u>			
BEGINNING FUND BALANCE as of Sept 01, 2017	1,825,972		1,295,139			
ENDING FUND BALANCE as of August 31, 2018	<u>\$ 1,485,308</u>		<u>\$ 2,964,962</u>			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
DEBT SERVICE FUND
BUDGET STATUS REPORT
AS OF APRIL 2019
66% 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	\$ 45		\$ (25)	223.90%
Total Local Revenues	20	4	45		(25)	223.90%
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%
TOTAL REVENUES	\$ 620,020	\$ 4	\$ 380,157	\$ -	\$ 239,863	61.31%
<u>EXPENDITURES BY PROGRAM</u>						
Matured Bond Expenditures	553,000	-	350,299		202,701	63.35%
Interest on Bonds	67,000	-	29,813		37,187	44.50%
Interfund Loan Interest	-				-	
Bond Transfer Fees	-	-	-		-	
Arbitrage Rebate	-				-	
Underwriter's Fees	-				-	
TOTAL EXPENDITURES BY PROGRAM	\$ 620,000	-	380,112	-	239,888	61.31%
Operating Transfers Out	-		-			
Excess Revenues/Other Financing Sources Over/Under	20	4	45			
BEGINNING FUND BALANCE as of Sept 01, 2016	2,000		2,085			
ENDING FUND BALANCE as of August 31, 2017	\$ 2,020		\$ 2,130			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
ASSOCIATED STUDENT BODY FUND
BUDGET STATUS REPORT
AS OF APRIL 2019
66% 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	\$ 23,796	\$ 212,724		\$ 419,454	33.65%
2000 Athletics	237,575	12,075	121,309		116,266	51.06%
3000 Classes	44,700	3,177	20,762		23,938	46.45%
4000 Clubs	1,204,425	15,209	423,460		780,965	35.16%
6000 Private Moneys	21,948	2,495	16,685		5,263	76.02%
TOTAL REVENUES	<u>\$ 2,140,826</u>	<u>\$ 56,752</u>	<u>\$ 794,940</u>	<u>\$ -</u>	<u>\$ 1,345,886</u>	<u>37.13%</u>
<u>EXPENDITURES BY PROGRAM</u>						
1000 General Student Body	\$ 507,350	\$ 13,842	\$ 84,738	\$ 51,345	\$ 371,267	26.82%
2000 Athletics	366,420	29,457	176,929	49,299	140,192	61.74%
3000 Classes	39,900	466	8,132	8,845	22,923	42.55%
4000 Clubs	1,219,787	25,326	418,476	21,425	779,886	36.06%
6000 Private Moneys	41,255	2,512	16,714	231	24,311	41.07%
TOTAL EXPENDITURES BY PROGRAM	<u>\$ 2,174,712</u>	<u>\$ 71,603</u>	<u>\$ 704,988</u>	<u>\$ 131,144</u>	<u>\$ 1,338,579</u>	<u>38.45%</u>
Excess Revenues/Other Financing Sources Over/Under	<u>(33,886)</u>	<u>(14,851)</u>	<u>89,951</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>\$ 824,618</u>			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
TRANSPORTATION VEHICLE FUND
BUDGET STATUS REPORT
AS OF APRIL 2019
66% OF YEAR ELAPSED

	REVISED BUDGET	MONTH ACTUAL	YTD ACTUAL	ENCUMBRANCES	BUDGET BALANCE	YTD PERCENT OF BUDGET
<u>REVENUES</u>						
Local Revenues						
1000 Local Tax						
2000 Non-Tax	\$ 1,000	\$ 10	\$ 436		\$ 564	43.58%
Total Local Revenues	1,000	10	436		564	43.58%
State Revenues						
3000 General Purpose						
4000 Special Purpose	844,222	-	74,708		769,514	8.85%
Total State Revenues	844,222	-	74,708	-	769,514	8.85%
Other Revenues						
7000 Revenues From Other School Districts						
8000 Revenues From Other Agencies & Assoc.						
9000 Other Financing Sources	-	-	1,157		(1,157)	0.00%
Total Other Revenues	-	-	1,157		(1,157)	0.00%
9900 Transfers In from GF	500,000	-	740,292		(240,292)	
TOTAL REVENUES	\$ 1,345,222	\$ 10	\$ 816,593	\$ -	\$ 528,629	60.70%
<u>EXPENDITURES BY PROGRAM</u>						
10 Equipment (buses)	1,650,000	-	1,360,662	-	289,338	82.46%
60 Bond Levy Issuance	-		-			
90 Debt	-				-	
TOTAL EXPENDITURES BY PROGRAM	\$ 1,650,000	-	1,360,662	-	289,338	82.46%
Operating Transfers Out			-			
Excess Revenues/Other Financing Sources Over/Under	(304,778)	10	(544,069)			
BEGINNING FUND BALANCE as of Sept 01, 2016	620,700		625,086			
ENDING FUND BALANCE as of August 31, 2017	\$ 315,922		\$ 81,017			

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

FOR THE MONTH OF
Apr-19

GENERAL FUND

Beginning Balances:

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

Net Amounts

Net Cash Plus Investments	\$ 19,685,353.80
Revenues and Reimbursements Received	17,813,566.66
Disbursements	(12,322,747.53)

Ending Balances:

Imprest Accounts	\$ 10,180.00
Cash on Deposit	8,383,740.99
Warrants Outstanding	(565,582.83)
Investments	<u>17,347,834.77</u>

Net Cash Plus Investments

\$ 25,176,172.93

CAPITAL PROJECTS FUND

Beginning Balances:

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

Net Amounts

Net Cash Plus Investments	\$ 909,316.83
Revenues and Reimbursements Received	\$ 2,242,617.32
Disbursements	\$ (58,742.72)

Ending Balances:

Imprest Accounts	\$ -
Cash on Deposit	\$ 2,764,108.89
Warrants Outstanding	\$ -
Investments	<u>\$ 329,082.54</u>

Net Cash Plus Investments

\$ 3,093,191.43

Cash Report (Reconciled to the County Treasurer)
Debt Service

FOR THE MONTH OF
Apr-19

DEBT SERVICE FUND

Beginning Balances:

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

Net Amounts

Net Cash Plus Investments	\$	2,125.53
Revenues and Reimbursements Received		4.02
Disbursements		

Ending Balances:

Cash on Deposit	\$	62.85
Investments		<u>2,066.70</u>

Net Cash Plus Investments	\$	<u>2,129.55</u>
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ASB FUND

Beginning Balances:

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

Net Amounts

Net Cash Plus Investments	\$	810,547.12
Revenues and Reimbursements Received		61,677.08
Disbursements		(72,995.11)

Ending Balances:

Imprest Accounts	\$	12,000.00
Cash on Deposit		71,164.54
Warrants Outstanding		(9,369.67)
Investments		<u>725,434.22</u>

Net Cash Plus Investments	\$	<u>799,229.09</u>
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Cash Report (Reconciled to the County Treasurer)
Transportation Vehicle, Trust & Agency Fund

FOR THE MONTH OF
Apr-19

TRANSPORTATION VEHICLE FUND

Beginning Balances:

Cash on Deposit	\$	75,865.49
Investments	\$	5,141.15

Net Amounts

Net Cash Plus Investments	\$	81,006.64
Revenues and Reimbursements Received	\$	10.02
Disbursements		

Ending Balances:

Cash on Deposit	\$	75,865.49
Warrants Outstanding		-
Investments	\$	5,151.17

Net Cash Plus Investments	\$	81,016.66
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TRUST & AGENCY FUND

Beginning Balances:

Cash on Deposit	\$	-
Warrants Outstanding		-
Investments		602.18

Net Amounts

Net Cash Plus Investments	\$	602.18
Revenues and Reimbursements Received		1.17
Disbursements		

Ending Balances:

Cash on Deposit	\$	-
Warrants Outstanding		-
Investments		603.35

Net Cash Plus Investments	\$	603.35
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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 05/06/2019
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	142,392.37	18,712.33
13-BUSINESS OFFICE	171,166.00	171,166.00	120,715.56	14,263.83
14-HUMAN RESOURCES	148,429.00	148,429.00	107,884.61	12,369.08
21-SUPERVISION - INSTRUCTION	1,558,097.10	1,583,458.10	1,073,546.73	131,954.84
22-LEARNING RESOURCES	909,475.97	909,475.97	582,119.47	75,789.66
23-PRINCIPAL'S OFFICE	3,124,859.50	3,124,859.50	2,157,636.59	260,404.96
24-GUIDANCE - COUNSELING	2,455,268.90	2,455,268.90	1,651,417.20	204,605.74
25-PUPIL MANAGEMENT & SAFETY	734,313.88	783,313.88	434,687.80	65,276.16
26-HEALTH SERVICES	3,240,827.74	3,240,827.74	1,949,926.97	270,068.98
27-TEACHING	50,371,517.35	50,376,517.35	33,484,504.43	4,198,043.11
28-EXTRA CURRICULAR	224,521.03	224,521.03	127,542.79	18,710.09
31-INSTRUCTIONAL PROF DEVEL	2,164,070.79	2,510,177.79	1,439,803.57	209,181.48
72-INFORMATION SYSTEMS	3,932.00	3,932.00	260.00	327.67
91-COMMUNITY SERVICE	116,247.00	116,247.00	67,332.60	9,687.25
	65,447,274.26	65,872,742.26	43,339,770.69	5,489,395.19

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	149,344.50		.00	-915.50
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	6.5000	650,326.03		2.00	83,987.85
44.00	3,240,827.74	32.8643	2,855,563.94		11.14	385,263.80
599.25	50,371,517.36	587.2361	49,374,294.06		12.02	997,223.30
0.00	224,521.03	.0000	186,175.66		.00	38,345.37
20.68	2,164,070.79	17.5124	1,953,613.99		3.17	210,456.80
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	719.8318	63,639,836.70		28.73	1,807,437.56

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 05/06/2019

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
11-BOARD OF DIRECTORS	8,328.00	8,328.00	6,990.92	694.00
12-SUPERINTENDENT'S OFFICE	140,577.80	140,577.80	103,542.53	11,714.82
13-BUSINESS OFFICE	807,046.00	807,046.00	543,128.36	67,253.83
14-HUMAN RESOURCES	532,376.48	532,376.48	361,687.99	44,364.71
15-PUBLIC RELATIONS	177,483.60	177,483.60	147,441.97	14,790.30
21-SUPERVISION - INSTRUCTION	877,436.20	919,147.20	465,531.95	76,595.60
22-LEARNING RESOURCES	8,250.20	8,250.20	6,465.68	687.52
23-PRINCIPAL'S OFFICE	1,839,459.75	1,838,468.51	1,209,254.04	153,205.71
24-GUIDANCE - COUNSELING	262,254.37	262,254.37	171,060.24	21,854.53
25-PUPIL MANAGEMENT & SAFETY	1,188,710.35	1,188,710.35	773,167.96	99,059.20
26-HEALTH SERVICES	391,715.03	391,715.03	341,042.72	32,642.92
27-TEACHING	5,847,661.96	5,857,951.57	3,339,018.10	488,162.63
28-EXTRA CURRICULAR	833,772.69	833,772.69	579,212.14	69,481.06
31-INSTRUCTIONAL PROF DEVEL	690.00	3,369.00	4,381.51	280.75
41-FNS SUPERVISION	269,260.55	269,260.55	185,661.06	22,438.38
44-FNS OPERATIONS	889,397.51	889,397.51	557,115.04	74,116.46
51-SUPERVISION - TRANSPORT	663,922.60	663,922.60	461,187.78	55,326.88
52-OPERATIONS	2,455,832.71	2,455,832.71	1,603,929.50	204,652.73
53-MAINT. OF SCHOOL BUSES	479,010.11	479,010.11	304,921.95	39,917.51
61-SUPERVISION - PLANT	494,381.80	494,381.80	340,850.17	41,198.48
62-GROUNDS MAINTENANCE	394,223.60	394,223.60	314,974.99	32,851.97
63-OPERATION OF BUILDINGS Custodi	2,274,175.60	2,274,175.60	1,542,506.63	189,514.63
64-BLDG MAINTENANCE	789,613.20	789,613.20	490,520.57	65,801.10
67-BLDG & PROP SECURITY	.00	.00	2,154.79	0.00
72-INFORMATION SYSTEMS	1,219,855.60	1,219,855.60	712,214.59	101,654.63
74-WAREHOUSING & DISTRIBUTN	138,548.80	138,548.80	91,976.00	11,545.73
91-COMMUNITY SERVICE	139,742.56	139,742.56	71,037.28	11,645.21
	23,123,727.07	23,177,415.44	14,730,976.46	1,931,451.29

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	11.7385	763,726.49		.26	43,319.51
7.73	532,376.48	7.7240	528,547.54		.00	3,828.94
2.00	177,483.60	1.9034	171,930.99		.10	5,552.61
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	36.9011	1,751,353.68		1.19	88,106.22
5.14	262,254.37	4.9885	243,728.14		.15	18,526.23
25.42	1,188,710.21	25.2621	1,127,055.07		.15	61,655.14
9.71	391,715.03	10.8821	515,536.63		-1.17	-123,821.60
107.56	5,847,661.96	109.4689	4,799,695.20		-1.91	1,047,966.76
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	266,090.55		.00	3,170.00
23.48	889,397.51	21.5118	745,569.30		1.97	143,828.21
9.50	663,922.60	9.4981	654,162.36		.00	9,760.24
45.43	2,455,832.71	44.2927	2,115,936.57		1.14	339,896.14
7.47	479,010.11	6.8808	370,132.72		.59	108,877.39
6.00	494,381.80	5.6962	473,553.59		.30	20,828.21
8.00	394,223.60	9.4462	442,140.48		-1.45	-47,916.88
53.25	2,274,175.60	51.8596	2,170,937.62		1.39	103,237.98
14.00	789,613.20	12.1077	701,739.84		1.89	87,873.36
0.00	.00	.0000	.00		.00	.00
16.50	1,219,855.60	14.2831	1,055,987.27		2.22	163,868.33
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	408.5219	20,016,401.80		17.99	3,494,785.84

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