



FINANCIAL REPORTS

as of

May 2018

Submitted by:

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And

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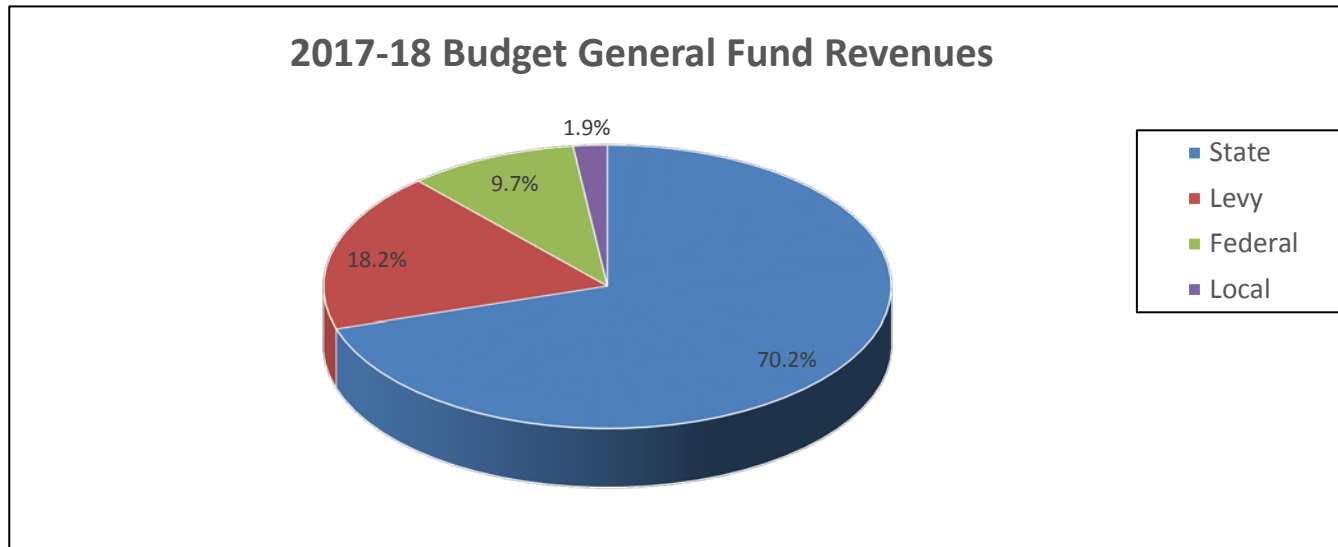
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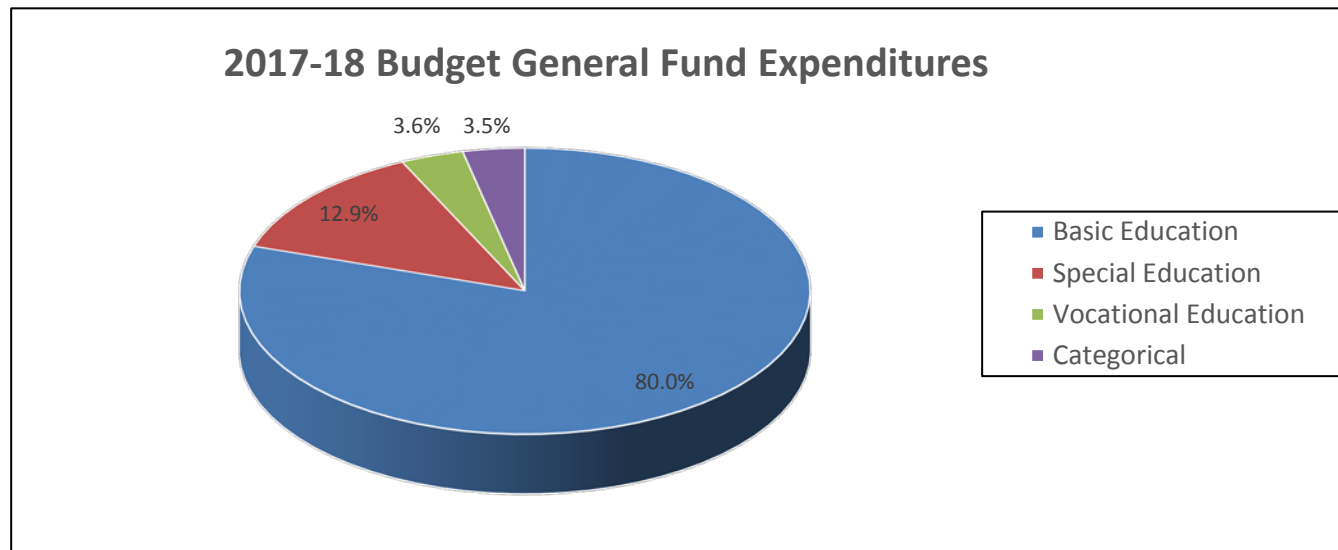
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GENERAL FUND

Budget Information



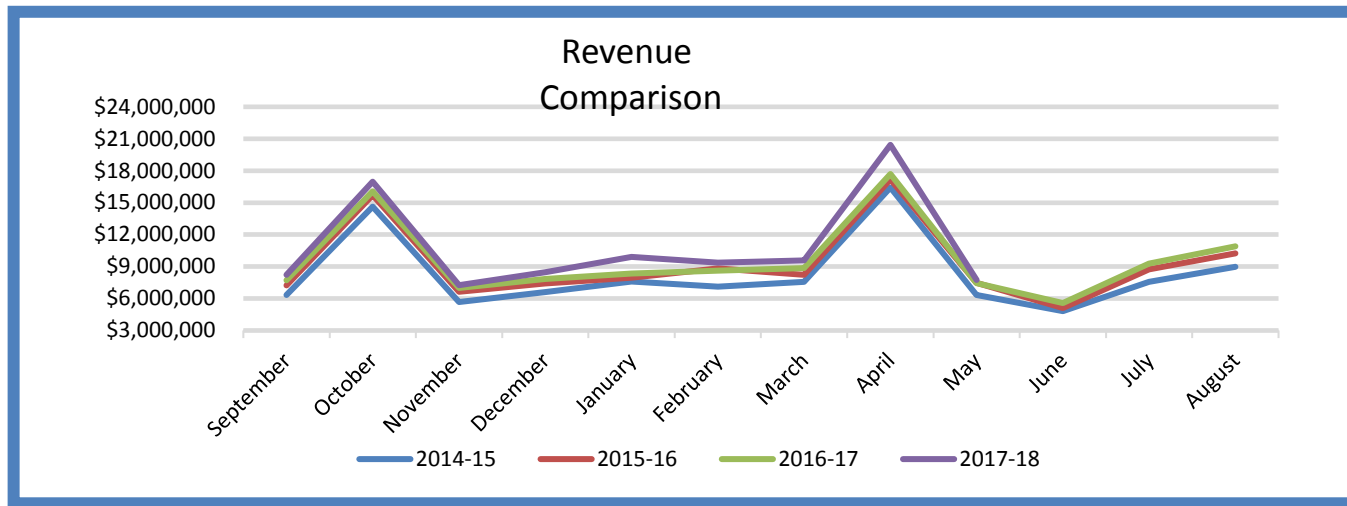
**** Excludes Sale of Equipment**



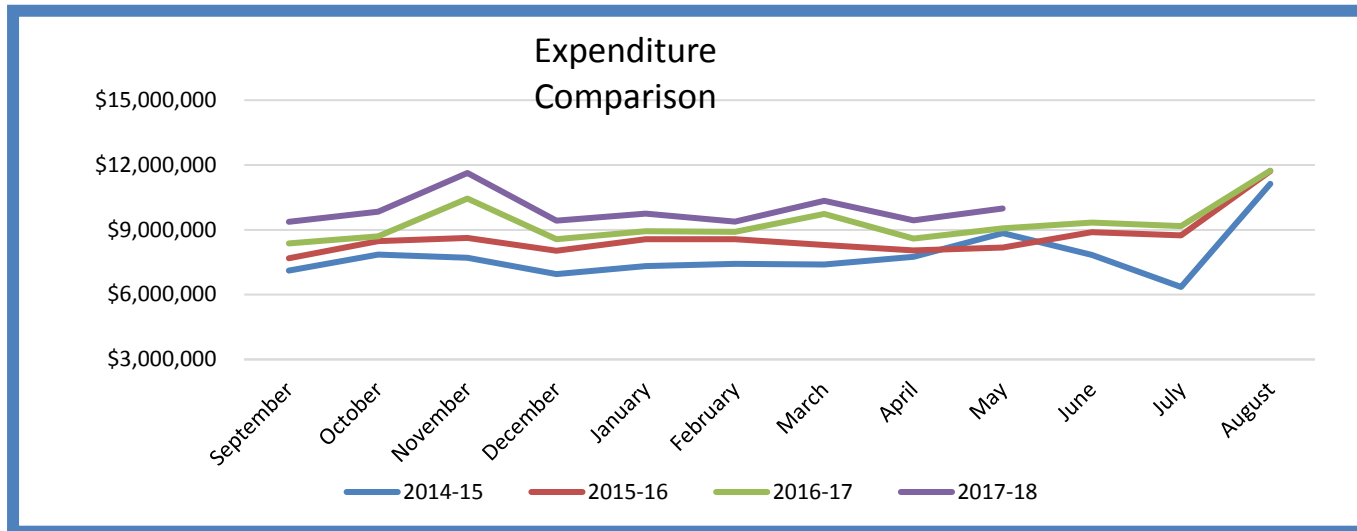
**** Excludes Transfers Out**

REVENUE AND EXPENDITURE TREND COMPARISONS

4 YEAR REVENUE TRENDS

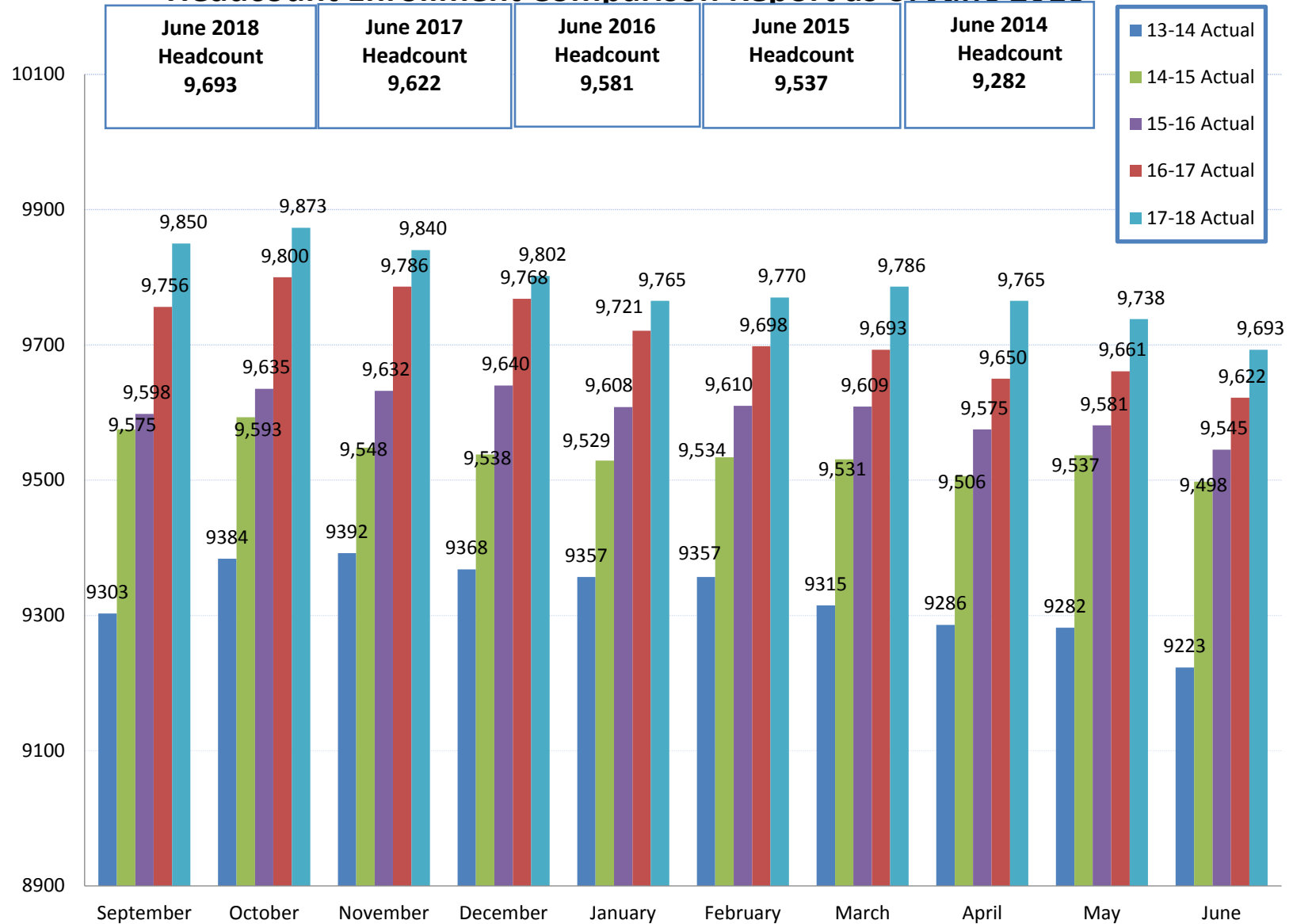


4 YEAR EXPENDITURE TRENDS



South Kitsap School District

Headcount Enrollment Comparison Report as of June 2018



Enrollment Head Count Summary

June 01, 2018

<i>School</i>	<i>K</i>	<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>	<i>12</i>	<i>Total HC</i>	<i>Prior Month</i>	<i>Oct 1</i>	<i>Prior June</i>	<i>Open Enroll</i>	<i>Out of District</i>
Burley-Glenwood	70	84	98	75	67	82								476	477	479	470	54	4
East Port Orchard	88	75	60	73	74	53								423	424	418	477	70	5
Hidden Creek	73	79	74	76	81	77								460	455	458	512	52	5
Manchester	57	56	47	64	47	58								329	329	322	369	22	2
Mullenix Ridge	67	59	65	74	70	74								409	409	422	530	128	2
Olalla	54	56	63	58	46	40								317	318	317	368	15	6
Orchard Heights	74	103	98	138	141	138								692	697	684	785	80	8
Sidney Glen	101	89	91	99	96	102								578	578	584	561	74	11
South Colby	57	57	62	53	59	49								337	339	339	388	76	
Sunnyslope	79	108	93	81	74	88								523	522	518	505	11	1
SUBTOTAL	720	766	751	791	755	761								4544	4548	4541	4965	582	44
Cedar Heights							249	269	257					775	780	807	766	24	4
John Sedgwick							247	232	223					702	702	705	661	61	1
Marcus Whitman							218	217	227					662	667	669	691	45	7
SUBTOTAL							714	718	707					2139	2149	2181	2118	130	12
South Kitsap HS	3	1	2			1	1		1	689	673	659	570	2600	2618	2803	2167		13
Discovery												56	121	177	184	203	183		7
Explorer Academy	3	5	9	5	8	6	8	16	17	44	24	26	29	200	203	150	185		7
SK iGrad										7	8	3	19	37	40	6	10		
SUBTOTAL	6	6	11	5	8	7	9	16	18	740	705	744	739	3014	3045	3162	2545		27
Adjustments									-1					-1	-1	-5	-2		
ALE													-3	-3	-3	-8	-4		
Kitsap Detention	0													0	0	0	0		
SUBTOTAL	0								-1				-3	-4	-4	-13	-6		
TOTALS	726	772	762	796	763	768	723	734	724	740	705	744	736	9693	9738	9871	9622	712	83

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

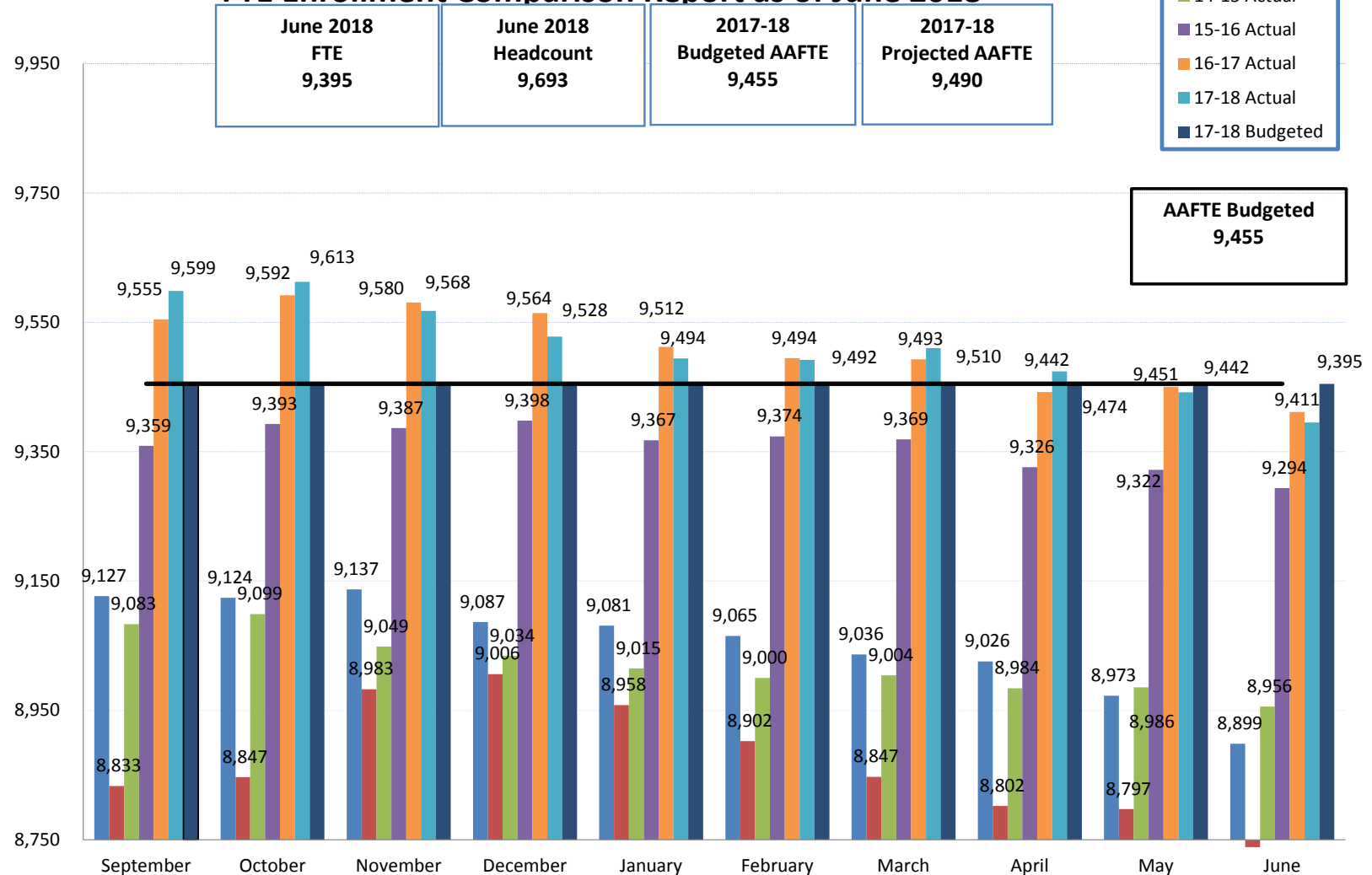
<i>School</i>	<i>Full Time</i>	<i>Part Time</i>	<i>Total</i>
Home Based	35	0	35
Explorer Academy	0	5	5
Discovery	0	2	2
South Kitsap HS	155	88	243
	190	95	285

<i>Bilingual</i>	<i>Transitioned Out</i>
158	37

***Excludes adjustments**

<i>School</i>	<i>Total</i>
Discovery	177
SK iGrad	37
Explorer Academy	200
	414

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



Enrollment FTE Summary

June 01, 2018

<i>School</i>	<i>K</i>	<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>	<i>12</i>	<i>Total FTE</i>	<i>Prior Month</i>	<i>Oct 1</i>	<i>Prior June</i>	
Burley-Glenwood	69.03	83.03	98.00	75.11	67.00	82.00								474.17	475.17	475.14	466.15	
East Port Orchard	87.03	75.00	60.00	73.00	74.00	53.00								422.03	423.03	417.03	477.00	
Hidden Creek	73.00	79.00	74.00	76.00	81.00	77.00								460.00	455.00	458.00	511.02	
Manchester	56.03	56.00	46.03	64.00	47.00	58.00								327.06	327.06	321.03	367.53	
Mullenix Ridge	67.00	59.00	65.00	74.00	70.00	74.00								409.00	409.00	421.03	529.03	
Olalla	53.17	55.03	63.00	58.00	46.11	40.00								315.31	316.31	316.07	367.03	
Orchard Heights	74.00	103.00	98.00	138.00	141.00	138.00								692.00	697.00	684.00	785.00	
Sidney Glen	101.00	89.00	90.03	99.00	96.00	102.00								577.03	578.00	584.00	560.06	
South Colby	57.00	57.00	62.00	52.13	59.00	48.07								335.20	337.20	337.20	385.68	
Sunnyslope	78.03	108.00	93.00	81.00	73.08	88.00								521.11	520.11	516.11	504.03	
SUBTOTAL	715.29	764.06	749.06	790.24	754.19	760.07								4532.91	4537.88	4529.61	4952.53	
Cedar Heights							247.50	268.30	254.80					770.60	776.90	804.30	765.10	
John Sedgwick							246.40	232.00	222.40					700.80	700.80	703.60	660.00	
Marcus Whitman							217.40	215.60	225.40					658.40	664.40	669.00	691.40	
SUBTOTAL							711.30	715.90	702.60					2129.80	2142.10	2176.90	2116.50	
South Kitsap HS	3.00	1.00	2.00			1.00	1.00		1.00	692.33	671.27	542.53	437.23	2352.36	2370.43	2575.36	1998.08	
Discovery												55.80	116.20	172.00	177.20	202.40	177.73	
Explorer Academy	1.50	5.00	9.00	4.89	7.88	6.00	8.00	14.60	15.60	36.62	20.95	24.18	21.25	175.47	180.62	133.42	163.95	
SK iGrad										6.85	8.00	3.00	19.00	36.85	40.00	6.00	10.00	
SUBTOTAL	4.50	6.00	11.00	4.89	7.88	7.00	9.00	14.60	16.60	735.80	700.22	625.51	593.68	2736.68	2768.25	2917.18	2349.76	
Adjustments									-1.00					-1.00	-1.97	-17.06	-2.00	
ALE													-3.00	-3.00	-5.10	-10.00	-5.40	
Kitsap Detention	0.00													0.00	0.00	0.00	0.00	
SUBTOTAL	0.00								-1.00				-3.00	-4.00	-7.07	-27.06	-7.40	
TOTALS	719.79	770.06	760.06	795.13	762.07	767.07	720.30	730.50	718.20	735.80	700.22	625.51	590.68	9395.39	9441.16	9596.63	9411.39	

Running Start in College FTE (not included above)

<i>School</i>	<i>Voc FTE</i>	<i>Non-Voc FTE</i>	<i>Total</i>
Home Based	4.72	27.21	31.93
Explorer Academy	1.33	3.00	4.33
Discovery	0.00	1.67	1.67
South Kitsap HS	20.83	199.91	220.74
	26.88	231.79	258.67

*Vocational FTE (included above)**

<i>7-8 Voc FTE</i>	<i>9-12 Voc FTE</i>
177.00	659.70

***Excludes adjustments**

*ALE FTE (included above)**

<i>School</i>	<i>Total</i>
Discovery	172
SK iGrad	36.85
Explorer Academy	175.47
	384.32

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

	2016-17 Budget	YTD 5/31/2017	\$ Variance	Monthly % Budget		2017-18 Budget	YTD 5/31/2018	\$ Variance	Monthly % Budget	% Year
<u>General Fund</u>										
Beginning Fund Balance	\$ 15,300,000	\$ 17,397,860	\$ 2,097,860			\$ 18,900,000	\$ 18,911,886	\$ 11,886		
Revenues	117,454,596	89,579,935	\$ (27,874,661)	76.27%		125,079,351	97,924,243	\$ (27,155,108)	78.29%	75%
Expenditures	117,111,358	81,309,935	\$ (35,801,423)	69.43%		130,577,310	89,946,111	\$ (40,631,199)	68.88%	75%
Transfers Out	1,357,000	490,029	\$ (866,971)	36.11%		2,330,000	965,050	\$ (1,364,950)	41.42%	75%
Ending Fund Balance	\$ 14,286,238	\$ 25,177,831	\$ 10,891,593			\$ 11,072,041	\$ 25,924,968	\$ 14,852,927		
<u>Capital Projects Fund</u>										
Beginning Fund Balance	\$ 1,823,000	\$ 1,702,929	\$ (120,071)			\$ 1,700,000	\$ 1,596,192	\$ (103,808)		
Revenues	1,406,981	275,825	\$ (1,131,156)	19.60%		2,518,000	1,246,450	\$ (1,271,550)	49.50%	75%
Expenditures	1,500,000	129,040	\$ (1,370,960)	8.60%		2,800,000	1,612,269	\$ (1,187,731)	57.58%	75%
Transfers In	800,000	-	\$ (800,000)	0.00%		2,100,000	-	\$ (2,100,000)	0.00%	75%
Transfers Out	496,000	310,753	\$ (185,247)	62.65%		390,000	313,150	\$ (76,850)	80.29%	75%
Ending Fund Balance	\$ 2,033,981	\$ 1,538,961	\$ (495,020)			\$ 3,128,000	\$ 917,223	\$ (2,210,777)		
<u>Debt Service Fund</u>										
Beginning Fund Balance	\$ 1,984	\$ 2,027	\$ 43			\$ 2,000	\$ 2,051	\$ 51		
Revenues	20	13	\$ (7)	66%		620,020	378,221	\$ (241,799)	61.00%	75%
Expenditures	628,000	375,781	\$ (252,219)	59.84%		620,000	378,202	\$ (241,798)	61.00%	75%
Transfers In	628,000	375,781	\$ (252,219)	59.84%		620,000	-	\$ (620,000)	0.00%	75%
Ending Fund Balance	\$ 2,004	\$ 2,040	\$ 36			\$ 622,020	\$ 2,071	\$ (619,949)		
<u>ASB Fund</u>										
Beginning Fund Balance	\$ 675,611	\$ 592,311	\$ (83,300)			\$ 675,533	\$ 705,697	\$ 30,164		
Revenues	1,732,954	859,804	\$ (873,150)	49.61%		1,536,761	830,830	\$ (705,931)	54.06%	75%
Expenditures	1,873,117	697,431	\$ (1,175,686)	37.23%		1,533,920	685,218	\$ (848,702)	44.67%	75%
Transfers In	-	-	\$ -			-	-	\$ -		75%
Ending Fund Balance	\$ 535,448	\$ 754,684	\$ 219,236			\$ 678,374	\$ 851,309	\$ 172,935		
<u>Transportation Vehicle Fund</u>										
Beginning Fund Balance	\$ 688,950	\$ 704,743	\$ 15,793			\$ 1,675,951	\$ 1,675,247	\$ (704)		
Revenues	965,000	441,613	\$ (523,387)	45.76%		479,000	27,237	\$ (451,763)	5.69%	75%
Expenditures	1,350,000	1,038,498	\$ (311,502)	76.93%		2,000,000	1,615,914	\$ (384,086)	80.80%	75%
Ending Fund Balance	\$ 303,950	\$ 107,858	\$ (196,092)			\$ 154,951	\$ 86,570	\$ (68,381)		

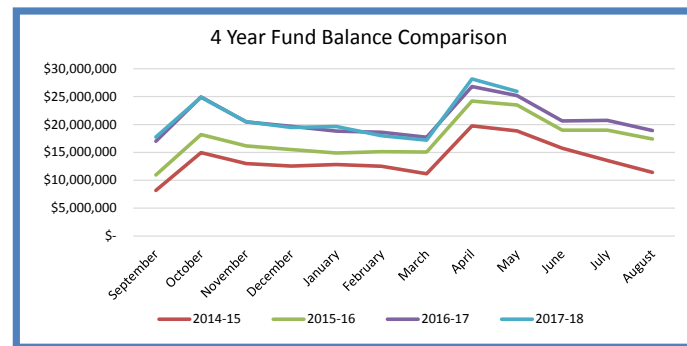
Budget = School Board approved budget for fiscal year

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.



General Fund

Summary of Expenditures by Program

FY 2017-18

REPORT DATE 5/31/2018

Program	Title	Revised Budget	Current	YTD	Balance	% To Date
01	BASIC EDUCATION	\$ 67,624,025	\$ 5,060,955	\$ 46,815,096	\$ 20,808,929	69.23%
02	ALT LEARN EXP	\$ 2,573,257	\$ 214,279	\$ 1,902,945	\$ 670,312	73.95%
21	HANDICAPPED	\$ 14,182,207	\$ 1,255,630	\$ 10,540,925	\$ 3,641,282	74.32%
22	INFANTS/TODDLERS	\$ 660,335	\$ 149,248	\$ 640,683	\$ 19,652	97.02%
24	HANDICAPPED, SUPPLEMENETAL	\$ 1,925,045	\$ 164,099	\$ 1,485,459	\$ 439,586	77.16%
29	FEDERAL IMPACT AID	\$ 60,000	\$ -	\$ 1,671	\$ 58,329	2.78%
31	HS CAREER & TECHNICAL	\$ 5,211,690	\$ 318,225	\$ 3,045,679	\$ 2,166,012	58.44%
34	MS CAREER & TECHNICAL	\$ 1,245,189	\$ 87,854	\$ 812,506	\$ 432,683	65.25%
38	VOCATIONAL, FEDERAL	\$ 50,866	\$ 2,709	\$ 17,930	\$ 32,936	35.25%
51	DISADVANTAGED	\$ 1,584,160	\$ 111,068	\$ 1,128,809	\$ 455,351	71.26%
52	SCHOOL IMPROVEMENT	\$ 567,562	\$ 16,750	\$ 101,333	\$ 466,229	17.85%
55	LEARNING ASSISTANCE	\$ 2,321,373	\$ 211,623	\$ 1,710,181	\$ 611,192	73.67%
58	SPECIAL & PILOT PROGRAMS	\$ 523,025	\$ 4,258	\$ 65,657	\$ 457,368	12.55%
61	FEDERAL HEAD START	\$ 21,167	\$ 1,286	\$ 11,515	\$ 9,652	54.40%
64	LIMITED ENGLISH	\$ 36,046	\$ 3,653	\$ 18,908	\$ 17,138	52.46%
65	TRANSITIONAL BILINGUAL	\$ 102,014	\$ 11,819	\$ 135,934	\$ (33,920)	133.25%
68	INDIAN ED	\$ 54,299	\$ 3,276	\$ 28,558	\$ 25,741	52.59%
73	SUMMER SCHOOL	\$ 46,659	\$ -	\$ 3,379	\$ 43,280	7.24%
74	HIGHLY CAPABLE	\$ 823,824	\$ 82,277	\$ 745,400	\$ 78,424	90.48%
79	OTHER INSTRUCTIONAL	\$ 2,976,957	\$ 16,486	\$ 121,315	\$ 2,855,642	4.08%
86	COMMUNITY SCHOOLS	\$ 24,045	\$ 52	\$ 1,131	\$ 22,914	4.70%
89	OTHER COMMUNITY SERVICES	\$ 908,538	\$ 64,546	\$ 482,079	\$ 426,459	53.06%
97	SUPPORT SERVICES	\$ 17,233,373	\$ 1,418,673	\$ 12,996,026	\$ 4,237,347	75.41%
98	FOOD SERVICES	\$ 3,626,408	\$ 330,251	\$ 2,603,660	\$ 1,022,748	71.80%
99	PUPIL TRANSPORTATION	\$ 6,195,244	\$ 461,323	\$ 4,529,333	\$ 1,665,911	73.11%
*****	REPORT TOTALS	\$ 130,577,310	\$ 9,990,342	\$ 89,946,111	\$ 40,631,199	68.88%

General Fund

Summary of Expenditures by Object

FY 2017-18

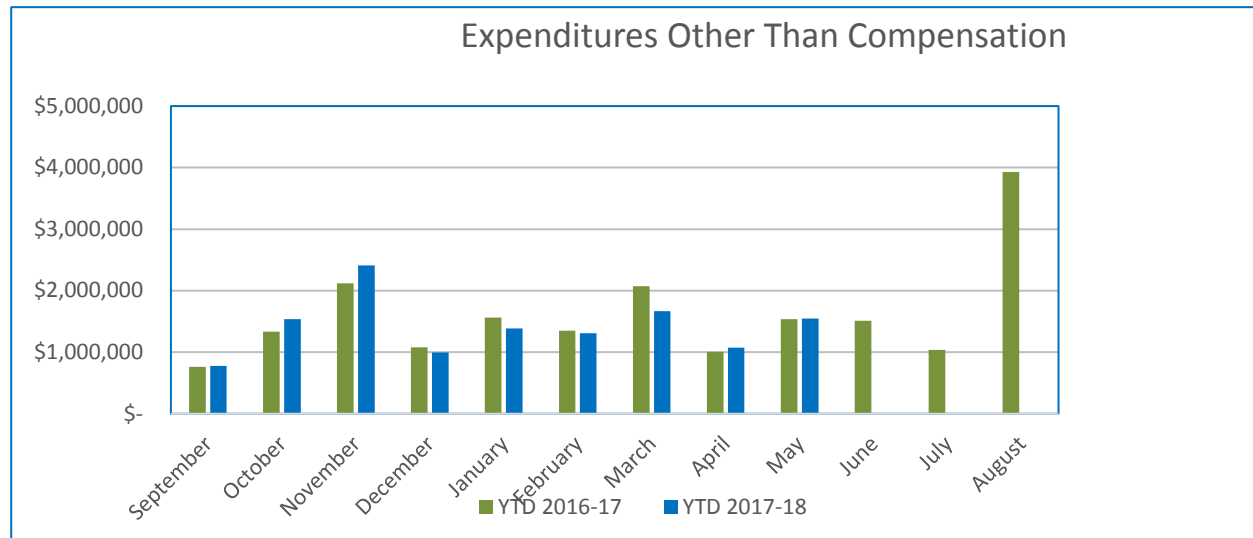
REPORT DATE 5/31/2018

Object	Title	Budget	Current	YTD	Balance	% To Date
0000	DEBIT TRANSFERS	\$ 505,422	\$ 124,989	\$ 381,642	\$ 123,780	75.51%
1000	CREDIT TRANSFERS	\$ (520,145)	\$ (125,281)	\$ (383,911)	\$ (136,234)	73.81%
2000	CERTIFICATED SALARIES	\$ 55,635,828	\$ 4,448,608	\$ 40,920,233	\$ 14,715,595	73.55%
3000	CLASSIFIED SALARIES	\$ 19,276,864	\$ 1,624,356	\$ 14,473,442	\$ 4,803,422	75.08%
4000	EMPLOYEE BENEFITS	\$ 29,536,587	\$ 2,372,728	\$ 21,387,613	\$ 8,148,974	72.41%
5000	SUPPLIES& INST RESOURCES	\$ 10,904,585	\$ 582,480	\$ 4,708,344	\$ 6,196,241	43.18%
7000	CONTRACTUAL SERVICES	\$ 14,293,376	\$ 892,191	\$ 7,877,074	\$ 6,416,302	55.11%
8000	TRAVEL	\$ 443,738	\$ 31,323	\$ 277,461	\$ 166,277	62.53%
9000	CAPITAL OUTLAY	\$ 501,056	\$ 38,949	\$ 304,213	\$ 196,843	60.71%
*****	REPORT TOTALS	\$ 130,577,310	\$ 9,990,342	\$ 89,946,111	\$ 40,631,199	68.88%

General Fund

Comparison of Expenditures Other Than Compensation

Month	YTD 2016-17	YTD 2017-18	Variance
September	\$ 761,307	\$ 779,817	\$ 18,511
October	\$ 1,336,693	\$ 1,539,120	\$ 202,427
November	\$ 2,120,339	\$ 2,410,717	\$ 290,378
December	\$ 1,081,893	\$ 993,561	\$ (88,332)
January	\$ 1,563,767	\$ 1,388,075	\$ (175,692)
February	\$ 1,351,271	\$ 1,310,245	\$ (41,026)
March	\$ 2,072,168	\$ 1,667,535	\$ (404,633)
April	\$ 1,004,597	\$ 1,072,718	\$ 68,121
May	\$ 1,535,271	\$ 1,544,943	\$ 9,672
June	\$ 1,511,028		\$ (1,511,028)
July	\$ 1,036,775		\$ (1,036,775)
August	\$ 3,930,259		\$ (3,930,259)
Total	\$ 19,305,367	\$ 12,706,731	\$ (6,598,636)
Budget	\$ 22,402,475	\$ 24,389,185	
% Actual Vs. Budget	86.2%	52.1%	

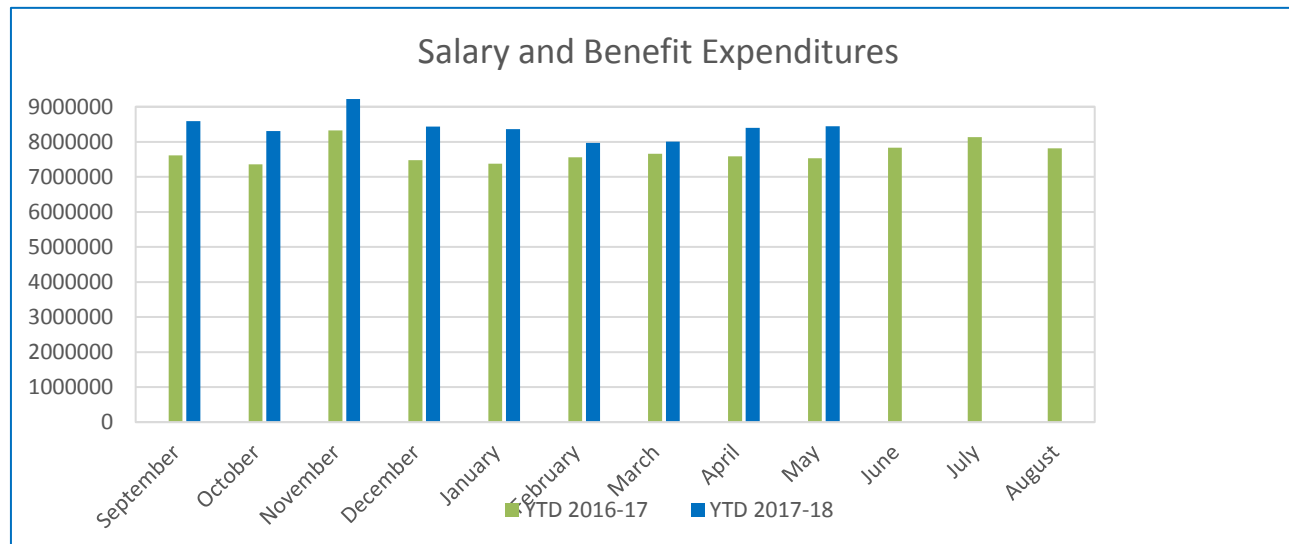


General Fund

Salary and Benefit Expenditures

Month	YTD 2016-17	YTD 2017-18	Variance
September	\$ 7,609,778	\$ 8,591,794	\$ 982,016
October	\$ 7,355,457	\$ 8,302,143	\$ 946,686
November	\$ 8,328,600	\$ 9,220,727	\$ 892,127
December	\$ 7,478,698	\$ 8,433,129	\$ 954,430
January	\$ 7,375,001	\$ 8,359,447	\$ 984,446
February	\$ 7,558,272	\$ 7,970,094	\$ 411,822
March	\$ 7,660,289	\$ 8,008,705	\$ 348,416
April	\$ 7,588,531	\$ 8,394,686	\$ 806,155
May	\$ 7,528,004	\$ 8,445,692	\$ 917,688
June	\$ 7,831,249		\$ (7,831,249)
July	\$ 8,132,653		\$ (8,132,653)
August	\$ 7,809,219		\$ (7,809,219)
Total	\$ 92,255,751	\$ 75,726,416	\$ (16,529,335)

Budget \$ 86,493,928 \$ 92,788,134
 % Actual Vs. Budget 97.1% 81.6%



SOUTH KITSAP SCHOOL DISTRICT NO. 402
GENERAL FUND
BUDGET STATUS REPORT
AS OF May 2018
75% OF YEAR ELAPSED

	ANNUAL BUDGET	REVISED BUDGET	MONTH ACTUAL	YTD ACTUAL	ENCUMBRANCES	BUDGET BALANCE	YTD PERCENT OF BUDGET
REVENUES							
Local Revenues							
1000 Local Tax	\$ 22,782,437	\$ 22,782,437	\$ 1,305,465	\$ 23,214,408		\$ (431,971)	101.90%
2000 Non-Tax	2,427,861	2,427,861	342,596	2,551,387		(123,526)	105.09%
Total Local Revenues	25,210,298	25,210,298	1,648,061	25,765,795		(555,497)	102.20%
State Revenues							
3000 General Purpose	70,318,691	70,318,691	4,536,418	53,750,884		16,567,807	76.44%
4000 Special Purpose	17,434,490	17,434,490	1,053,113	13,846,424		3,588,066	79.42%
Total State Revenues	87,753,181	87,753,181	5,589,531	67,597,308		20,155,873	77.03%
Federal Revenues							
5000 General Purpose	160,000	160,000		250,741		(90,741)	156.71%
6000 Special Purpose	11,955,872	11,955,872	512,563	4,300,109		7,655,763	35.97%
Total Federal Revenues	12,115,872	12,115,872	512,563	4,550,850		7,565,022	37.56%
Other Revenues							
7000 Revenues From Other School Districts	-	-				-	0.00%
8000 Revenues From Other Agencies & Assoc.	-	-	222	4,426		(4,426)	0.00%
9000 Other Financing Sources	-	-	979	4,864		(4,864)	0.00%
Total Other Revenues	-	-	1,201	9,290		(9,290)	0.00%
TOTAL REVENUES	\$ 125,079,351	\$ 125,079,351	\$ 7,751,356	\$ 97,923,243	\$ -	\$ 27,156,108	78.29%
EXPENDITURES BY PROGRAM							
00 Regular Instruction	\$ 70,083,767	\$ 70,198,181	\$ 5,275,234	\$ 48,718,041	\$ 14,862,710	\$ 6,617,430	90.57%
20 Special Education Instruction	16,827,587	16,827,587	1,568,977	12,668,737	4,255,687	(96,837)	100.58%
30 Vocation Education Instruction	6,507,745	6,507,745	408,789	3,876,115	1,365,025	1,266,605	80.54%
50&60 Compensatory Education Instruction	5,209,646	5,209,646	363,733	3,200,894	1,303,127	705,625	86.46%
70 Other Instructional Programs	4,080,571	3,847,440	98,763	870,095	334,999	2,642,346	31.32%
80 Community Services	932,583	932,583	64,598	483,210	124,569	324,804	65.17%
90 Support Services	26,935,408	27,054,125	2,210,248	20,129,019	6,299,312	625,794	97.69%
TOTAL EXPENDITURES BY PROGRAM	\$ 130,577,307	\$ 130,577,307	\$ 9,990,342	\$ 89,946,111	\$ 28,545,429	12,085,767	90.74%
Operating Transfers Out	2,330,000	2,330,000		965,051			
Excess Revenues/Other Financing Sources Over/Under	(7,827,956)	(7,827,956)	(2,238,986)	7,012,080			
BEGINNING FUND BALANCE as of Sept 01, 2016	18,900,000	18,900,000		18,911,886			
ENDING FUND BALANCE as of August 31, 2017	\$ 11,072,044	\$ 11,072,044		\$ 25,923,966			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
CAPITAL PROJECTS FUND
BUDGET STATUS REPORT
AS OF May 2018
75% 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	\$ 418,000	\$ 60,174	\$ 346,450		71,550	82.88%
Total Local Revenues	418,000	60,174	346,450		71,550	82.88%
Other Revenues						
7000 Revenues From Other School Districts						
8000 Revenues From Other Agencies & Assoc.						
9000 Other Financing Sources	2,100,000	-	-		2,100,000	0.00%
Total Other Revenues	2,100,000		900,000		2,100,000	42.86%
TOTAL REVENUES	\$ 2,518,000	\$ 60,174	\$ 1,246,450	\$ -	\$ 2,171,550	49.50%
<u>EXPENDITURES BY PROGRAM</u>						
10 Sites	\$ 7,297	\$ 6,890	\$ 12,569	\$ 116,198	\$ (121,470)	
20 Buildings	1,892,703	85,813	1,586,826	1,799,298	(1,493,421)	178.90%
30 Equipment					-	
40 Energy	900,000	12,874	12,874	28,154	858,972	4.56%
50 Sales & Lease Expenditure					-	
60 Bond Issuance Expenditure					-	
90 Debt					-	
TOTAL EXPENDITURES BY PROGRAM	\$ 2,800,000	\$ 105,577	\$ 1,612,269	\$ 1,943,650	\$ (755,919)	127.00%
Operating Transfers Out	390,000	-	313,151		76,849	
Excess Revenues/Other Financing Sources Over/Under	(672,000)	(45,403)	(678,970)			
BEGINNING FUND BALANCE as of Sept 01, 2016	1,700,000		1,596,192			
ENDING FUND BALANCE as of August 31, 2017	\$ 1,028,000		\$ 917,222			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
DEBT SERVICE FUND
BUDGET STATUS REPORT
AS OF May 2018
75% 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	\$ 3	\$ 20		\$ -	100.00%
Total Local Revenues	20	3	20		-	100.00%
Other Revenues						
7000 Revenues From Other School Districts						
8000 Revenues From Other Agencies & Assoc.						
9000 Other Financing Sources	620,000	-	378,202		241,798	61.00%
Total Other Revenues	620,000	-	378,202		241,798	61.00%
TOTAL REVENUES	\$ 620,020	\$ 3	\$ 378,222	\$ -	\$ 241,798	61.00%
<u>EXPENDITURES BY PROGRAM</u>						
Matured Bond Expenditures	542,200	-	342,278		199,922	63.13%
Interest on Bonds	77,800	-	35,923		41,877	46.17%
Interfund Loan Interest	-				-	
Bond Transfer Fees	-	-	-		-	
Arbitrage Rebate	-				-	
Underwriter's Fees	-				-	
TOTAL EXPENDITURES BY PROGRAM	\$ 620,000	-	378,201	-	241,799	61.00%
Operating Transfers Out	-		-			
Excess Revenues/Other Financing Sources Over/Under	20	3	21			
BEGINNING FUND BALANCE as of Sept 01, 2016	2,000		2,051			
ENDING FUND BALANCE as of August 31, 2017	\$ 2,020		\$ 2,072			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
ASSOCIATED STUDENT BODY FUND
BUDGET STATUS REPORT
AS OF May 2018
75% 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	\$ 404,518	\$ 22,777	\$ 271,665		\$ 132,853	67.16%
2000 Athletics	345,107	31,573	239,118		105,989	69.29%
3000 Classes	44,100	15,709	44,086		14	99.97%
4000 Clubs	718,100	20,177	259,299		458,801	36.11%
6000 Private Moneys	24,936	833	16,662		8,274	66.82%
TOTAL REVENUES	<u>\$ 1,536,761</u>	<u>\$ 91,069</u>	<u>\$ 830,830</u>	<u>\$ -</u>	<u>\$ 705,931</u>	<u>54.06%</u>
<u>EXPENDITURES BY PROGRAM</u>						
1000 General Student Body	\$ 235,740	\$ 22,426	\$ 124,217	\$ 45,692	\$ 65,831	72.07%
2000 Athletics	508,970	47,178	259,546	67,637	181,787	64.28%
3000 Classes	34,700	17,051	26,950		7,750	77.67%
4000 Clubs	715,898	41,572	260,874	29,908	425,116	40.62%
6000 Private Moneys	38,612	964	13,631	645	24,336	36.97%
TOTAL EXPENDITURES BY PROGRAM	<u>\$ 1,533,920</u>	<u>\$ 129,191</u>	<u>\$ 685,218</u>	<u>\$ 143,882</u>	<u>\$ 704,820</u>	<u>54.05%</u>
Excess Revenues/Other Financing Sources Over/Under	<u>2,841</u>	<u>(38,122)</u>	<u>145,612</u>			
BEGINNING FUND BALANCE as of Sept 01, 2016	675,533		705,697			
ENDING FUND BALANCE as of August 31, 2017	<u>\$ 678,374</u>		<u>\$ 851,310</u>			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
TRANSPORTATION VEHICLE FUND
BUDGET STATUS REPORT
AS OF May 2018
75% 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	\$ 96	\$ 795		\$ 205	79.50%
Total Local Revenues	1,000	96	795		205	79.50%
State Revenues						
3000 General Purpose						
4000 Special Purpose	478,000	-	-		478,000	0.00%
Total State Revenues	478,000	-	-	-	478,000	0.00%
Other Revenues						
7000 Revenues From Other School Districts						
8000 Revenues From Other Agencies & Assoc.						
9000 Other Financing Sources	-		26,442		(26,442)	0.00%
Total Other Revenues	-	-	26,442		(26,442)	0.00%
9900 Transfers In from GF	-	-	-		-	
TOTAL REVENUES	\$ 479,000	\$ 96	\$ 27,237	\$ -	\$ 451,763	5.69%
<u>EXPENDITURES BY PROGRAM</u>						
10 Equipment (buses)	2,000,000		1,615,915	-	384,085	80.80%
60 Bond Levy Issuance	-	-	-			
90 Debt	-				-	
TOTAL EXPENDITURES BY PROGRAM	\$ 2,000,000	-	1,615,915	-	384,085	80.80%
Operating Transfers Out			-			
Excess Revenues/Other Financing Sources Over/Under	(1,521,000)	96	(1,588,678)			
BEGINNING FUND BALANCE as of Sept 01, 2016	1,675,951		1,675,247			
ENDING FUND BALANCE as of August 31, 2017	\$ 154,951		\$ 86,569			

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

FOR THE MONTH OF
May-18

GENERAL FUND

Beginning Balances:

Imprest Accounts	\$ 10,180.00
Cash on Deposit	12,765,041.00
Warrants Outstanding	(629,730.00)
Investments	<u>15,501,532.00</u>

Net Amounts

Net Cash Plus Investments	\$ 27,647,023.00
Revenues and Reimbursements Received	7,778,353.57
Disbursements	(10,065,095.53)

Ending Balances:

Imprest Accounts	\$ 10,180.00
Cash on Deposit	10,430,467.46
Warrants Outstanding	(606,607.62)
Investments	<u>15,526,241.19</u>

Net Cash Plus Investments

\$ 25,360,281.03

CAPITAL PROJECTIONS FUND

Beginning Balances:

Imprest Accounts	\$ -
Cash on Deposit	\$ 760,450.73
Warrants Outstanding	\$ (41.30)
Investments	<u>\$ 322,135.17</u>

Net Amounts

Net Cash Plus Investments	\$ 1,082,544.60
Revenues and Reimbursements Received	\$ 62,860.00
Disbursements	\$ (105,567.22)

Ending Balances:

Imprest Accounts	\$ -
Cash on Deposit	\$ 730,063.04
Warrants Outstanding	\$ (12,873.99)
Investments	<u>\$ 322,648.64</u>

Net Cash Plus Investments

\$ 1,039,837.69

Cash Report (Reconciled to the County Treasurer)
Debt Service

FOR THE MONTH OF
May-18

DEBT SERVICE FUND

Beginning Balances:

Cash on Deposit	\$	47.21
Investments		<u>2,023.07</u>

Net Amounts

Net Cash Plus Investments	\$	2,070.28
Revenues and Reimbursements Received		2.83
Disbursements		

Ending Balances:

Cash on Deposit	\$	47.21
Investments		<u>2,026.29</u>

Net Cash Plus Investments	\$	<u>2,073.50</u>
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ASB FUND

Beginning Balances:

Imprest Accounts	\$	12,000.00
Cash on Deposit		68,488.22
Warrants Outstanding		(3,466.07)
Investments		<u>803,904.34</u>

Net Amounts

Net Cash Plus Investments	\$	880,926.49
Revenues and Reimbursements Received		92,235.68
Disbursements		(131,008.45)

Ending Balances:

Imprest Accounts	\$	12,000.00
Cash on Deposit		74,039.65
Warrants Outstanding		(49,072.01)
Investments		<u>805,185.73</u>

Net Cash Plus Investments	\$	<u>842,153.37</u>
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Cash Report (Reconciled to the County Treasurer)
Transportation Vehicle, Trust & Agency Fund

FOR THE MONTH OF
May-18

TRANSPORTATION VEHICLE FUND

Beginning Balances:

Cash on Deposit	\$	26,442.50
Investments	\$	60,031.59

Net Amounts

Net Cash Plus Investments	\$	86,474.09
Revenues and Reimbursements Received	\$	95.69
Disbursements		

Ending Balances:

Cash on Deposit	\$	26,442.50
Warrants Outstanding		-
Investments	\$	60,127.28

Net Cash Plus Investments	\$	86,569.78
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TRUST & AGENCY FUND

Beginning Balances:

Cash on Deposit	\$	-
Warrants Outstanding		-
Investments		590.61

Net Amounts

Net Cash Plus Investments	\$	590.61
Revenues and Reimbursements Received		0.94
Disbursements		

Ending Balances:

Cash on Deposit	\$	-
Warrants Outstanding		-
Investments		591.55

Net Cash Plus Investments	\$	591.55
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Parameters:

- Fiscal Year: 2017
- Program Range: 0000-9999
- Activity Range: 00-99
- Object Range: 2000-2999
- Location Range: 000-999
- Responsibility Range: 0000-9999
- Group Type : Activity
- Jane Doe Plan : **17-18 Combined final Bdgt-SN
- Suppress 0 Amt lines on Summary : No

South Kitsap School District NO. 402
Staffing Summary
Budgeted To Projected Actual Costs
As of 06/19/2018
 SKSD FI Staff & Salary Summary

06/19/2018 5:03

ROC-RateOf Consumption

Total By Acct Dimensions		GL Budgets, Expenses And Rate of Consumption		
Activity	Original	Revised	Expenses	Rev Monthly ROC
12-SUPERINTENDENT'S OFFICE	222,548.00	222,548.00	160,122.75	18,545.67
13-BUSINESS OFFICE	150,582.00	150,582.00	120,429.72	12,548.50
14-HUMAN RESOURCES	443,700.00	443,700.00	232,897.25	36,975.00
21-SUPERVISION - INSTRUCTION	1,176,152.00	1,376,480.00	1,050,463.53	114,706.67
22-LEARNING RESOURCES	704,973.00	704,973.00	541,069.48	58,747.75
23-PRINCIPAL'S OFFICE	3,030,857.00	3,030,857.00	2,293,214.37	252,571.42
24-GUIDANCE - COUNSELING	2,138,100.00	2,140,633.00	1,562,713.27	178,386.08
25-PUPIL MANAGEMENT & SAFETY	545,690.00	589,690.00	409,533.06	49,140.83
26-HEALTH SERVICES	2,396,937.00	2,276,937.00	1,744,196.11	189,744.75
27-TEACHING	42,194,077.00	42,299,661.00	30,906,325.04	3,524,971.75
28-EXTRA CURRICULAR	204,189.00	204,189.00	117,188.36	17,015.75
31-INSTRUCTIONAL PROF DEVEL	1,957,208.00	2,125,735.00	1,902,541.92	177,144.58
72-INFORMATION SYSTEMS	2,570.00	2,570.00	1,654.17	214.17
91-COMMUNITY SERVICE	79,648.00	67,273.00	54,625.46	5,606.08
	55,247,231.00	55,635,828.00	41,096,974.49	4,636,319.00

Orig HR/SN Budget		Projected EMS Budget		Unfilled Positions	
FTE	Salaries	FTE	Salaries	FTE	Salaries
1.00	217,097.94	.9627	210,817.82	.04	6,280.12
1.00	150,582.00	1.0000	154,145.00	.00	-3,563.00
3.00	443,262.70	2.0000	291,444.50	1.00	151,818.20
8.50	1,055,937.89	10.5000	1,318,244.50	-2.00	-262,306.61
8.72	697,270.14	8.5345	707,501.07	.19	-10,230.93
25.17	3,030,859.36	25.0000	2,958,342.33	.17	72,517.03
27.60	2,134,906.98	27.1396	2,067,259.74	.46	67,647.24
7.00	545,490.89	7.2000	547,945.60	-.20	-2,454.71
34.60	2,309,965.29	34.6195	2,368,745.22	-.02	-58,779.93
583.79	41,246,294.43	572.6804	39,792,103.04	11.11	1,454,191.39
0.00	203,409.42	.0000	158,020.39	.00	45,389.03
15.00	1,945,373.28	15.0908	1,396,838.95	-.09	548,534.33
0.00	2,570.00	.0000	.00	.00	2,570.00
1.00	79,648.30	1.0000	67,273.30	.00	12,375.00
716.38	54,062,668.62	705.7274	52,038,681.46	10.65	2,023,987.16

Parameters:

- Fiscal Year: 2017
- Program Range: 0000-9999
- Activity Range: 00-99
- Object Range: 3000-3999
- Location Range: 000-999
- Responsibility Range: 0000-9999
- Group Type : Activity
- Jane Doe Plan : **17-18 Combined final Bdgt-SN
- Suppress 0 Amt lines on Summary : No

South Kitsap School District NO. 402
Staffing Summary
Budgeted To Projected Actual Costs
As of 06/19/2018
 SKSD FI Staff & Salary Summary

ROC-RateOf Consumption

Total By Acct Dimensions		GL Budgets, Expenses And Rate of Consumption				Orig HR/SN Budget		Projected EMS Budget		Unfilled Positions	
Activity	Original	Revised	Expenses	Rev Monthly ROC		FTE	Salaries	FTE	Salaries	FTE	Salaries
11-BOARD OF DIRECTORS	8,328.00	8,328.00	6,200.00	694.00		0.00	8,328.00	.0000	.00	.00	8,328.00
12-SUPERINTENDENT'S OFFICE	364,494.00	364,494.00	118,723.57	30,374.50		7.38	364,494.40	2.3750	131,934.40	5.00	232,560.00
13-BUSINESS OFFICE	717,955.00	717,955.00	592,341.16	59,829.58		12.00	717,955.37	11.0038	691,624.37	1.00	26,331.00
14-HUMAN RESOURCES	691,558.00	691,856.00	369,394.14	57,654.67		8.73	691,558.48	7.7115	468,867.59	1.02	222,690.89
15-PUBLIC RELATIONS	134,044.00	134,044.00	116,177.80	11,170.33		1.83	134,045.16	1.8308	137,702.86	.00	-3,657.70
21-SUPERVISION - INSTRUCTION	486,440.00	558,740.00	392,528.83	46,561.67		10.36	486,439.45	11.4663	516,566.82	-1.10	-30,127.37
22-LEARNING RESOURCES	14,576.00	14,576.00	10,551.41	1,214.67		0.43	14,575.72	.4103	13,339.15	.02	1,236.57
23-PRINCIPAL'S OFFICE	1,738,909.00	1,683,776.24	1,212,107.05	140,314.69		35.09	1,738,906.99	38.8561	1,542,641.69	-3.76	196,265.30
24-GUIDANCE - COUNSELING	229,708.00	229,708.00	163,984.18	19,142.33		5.14	224,208.37	5.1423	212,619.97	.00	11,588.40
25-PUPIL MANAGEMENT & SAFETY	790,498.00	796,498.00	678,367.28	66,374.83		20.63	790,499.39	22.9355	870,550.62	-2.31	-80,051.23
26-HEALTH SERVICES	335,365.00	335,365.00	259,196.68	27,947.08		8.17	335,364.99	8.5380	341,361.09	-.37	-5,996.10
27-TEACHING	3,748,705.00	3,762,065.00	2,914,023.06	313,505.42		88.91	3,748,130.49	88.7502	3,497,649.07	.16	250,481.42
28-EXTRA CURRICULAR	732,929.00	732,929.00	683,352.51	61,077.42		1.60	732,929.12	1.6115	66,122.35	-.02	666,806.77
31-INSTRUCTIONAL PROF DEVEL	425.00	5,104.00	3,273.05	425.33		0.00	425.00	.0000	.00	.00	425.00
41-FNS SUPERVISION	245,859.00	245,859.00	192,176.81	20,488.25		2.85	245,858.92	2.8538	249,276.23	.00	-3,417.31
44-FNS OPERATIONS	852,952.00	852,952.00	609,204.15	71,079.33		22.93	852,953.69	21.7673	725,927.52	1.17	127,026.17
51-SUPERVISION - TRANSPORT	569,342.00	569,342.00	460,541.02	47,445.17		8.89	569,342.36	9.0000	590,333.50	-.11	-20,991.14
52-OPERATIONS	2,470,949.00	2,470,949.00	1,773,204.89	205,912.42		46.50	2,470,948.89	43.6407	2,026,155.75	2.86	444,793.14
53-MAINT. OF SCHOOL BUSES	295,174.00	295,174.00	311,100.66	24,597.83		5.00	295,174.40	7.0978	368,742.17	-2.10	-73,567.77
61-SUPERVISION - PLANT	370,847.00	370,847.00	320,238.94	30,903.92		4.00	370,847.29	5.5385	406,962.07	-1.54	-36,114.78
62-GROUNDS MAINTENANCE	398,845.00	398,845.00	304,710.30	33,237.08		8.00	398,844.80	8.4731	389,637.92	-.47	9,206.88
63-OPERATION OF BUILDINGS Custodi	2,052,956.00	2,052,956.00	1,670,628.61	171,079.67		51.98	2,052,955.84	50.3385	2,057,880.40	1.65	-4,924.56
64-BLDG MAINTENANCE	777,085.00	777,085.00	567,109.14	64,757.08		13.00	777,084.60	12.1923	680,377.58	.81	96,707.02
72-INFORMATION SYSTEMS	921,311.00	893,902.00	708,229.01	74,491.83		14.12	921,311.29	13.9192	930,962.96	.20	-9,651.67
74-WAREHOUSING & DISTRIBUTN	129,168.00	129,168.00	103,873.96	10,764.00		3.00	129,168.00	2.7923	126,881.51	.21	2,286.49
75-MOTOR POOL	55,996.00	55,996.00	31,971.31	4,666.33		1.00	55,996.40	.0000	.00	1.00	55,996.40
91-COMMUNITY SERVICE	128,216.00	128,216.00	82,701.44	10,684.67		0.81	128,217.12	.8087	39,392.44	.00	88,824.68
	19,262,634.00	19,276,729.24	14,655,910.96	1,606,394.10		382.37	19,256,564.54	379.0535	17,083,510.03	3.31	2,173,054.51

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: Title IX Officer/Compliance/ADA Coordinator: Jerry Holsten Director of Human Resources 2689 Hoover Avenue SE, Port Orchard, WA 98366 360-874-7074, holsten@skschools.org Section 504 Coordinator: Robin Christman Assistant Director Office of Special Services 2689 Hoover Avenue SE, Port Orchard, WA 98366 360-874-3627, christmanr@skschools.org