



FINANCIAL REPORTS

as of

June 2018

Submitted by:

Kira Acker

Director of Business Services

And

Annette Baker

Interim Assistant Superintendent of Business Operations

Table of Contents

General Fund

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

Capital Fund

Budget Status	14
---------------	----

Debt Service Fund

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

ASB Fund

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

Transportation Vehicle Fund

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

Cash Report (Reconciled to the County Treasurer)

All Funds	18
-----------	----

Staffing Summaries

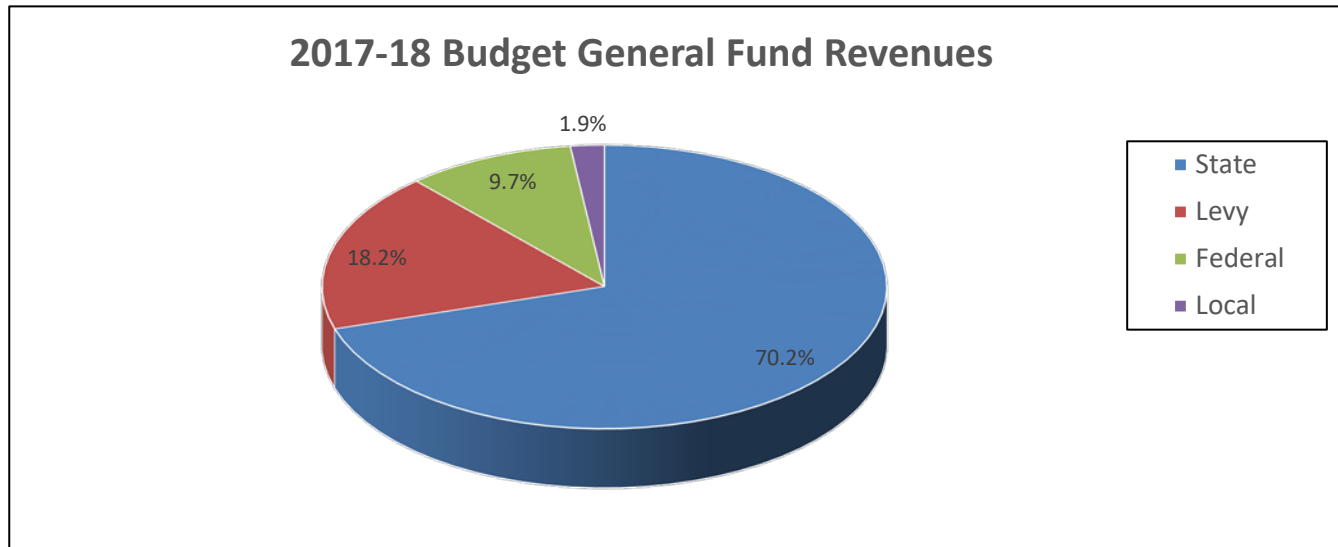
Certificated	21
Classified	22

Glossary

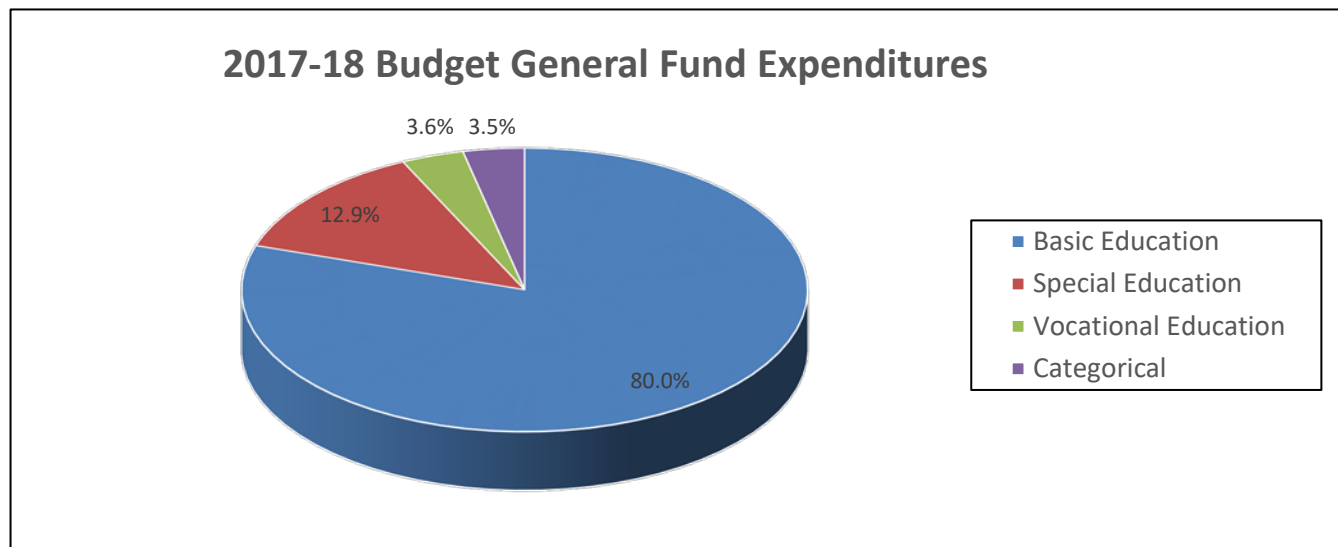
23

GENERAL FUND

Budget Information



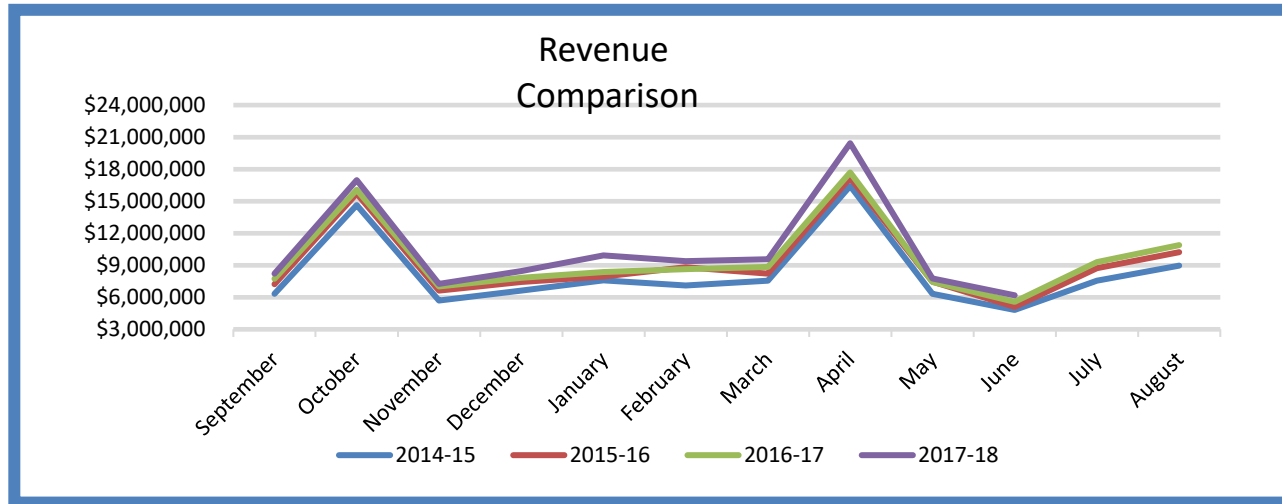
**** Excludes Sale of Equipment**



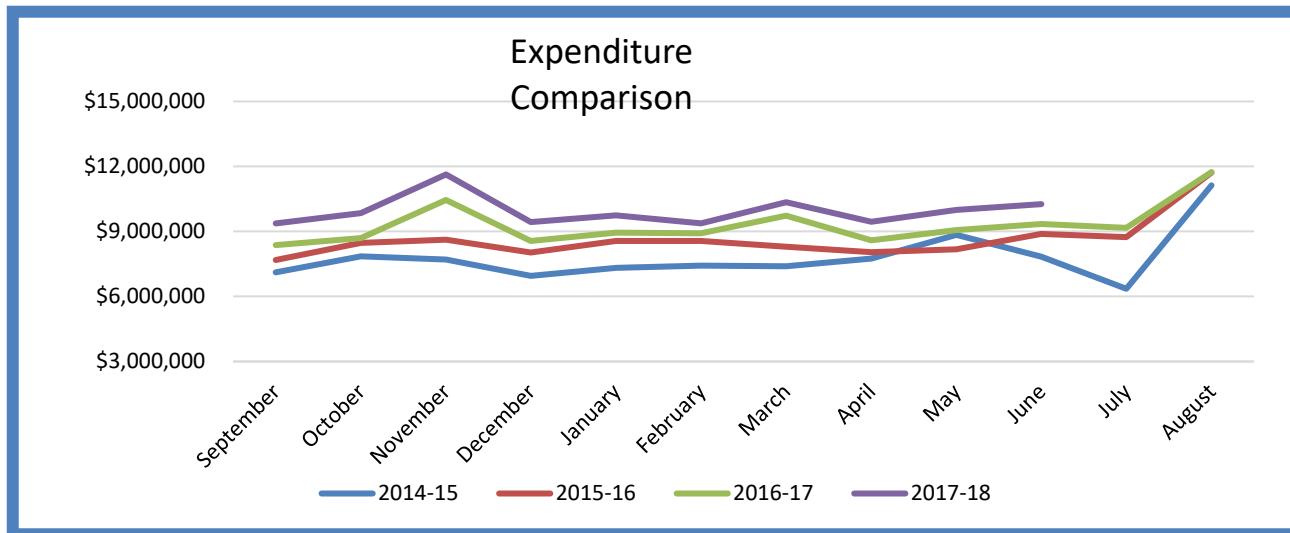
**** Excludes Transfers Out**

REVENUE AND EXPENDITURE TREND COMPARISONS

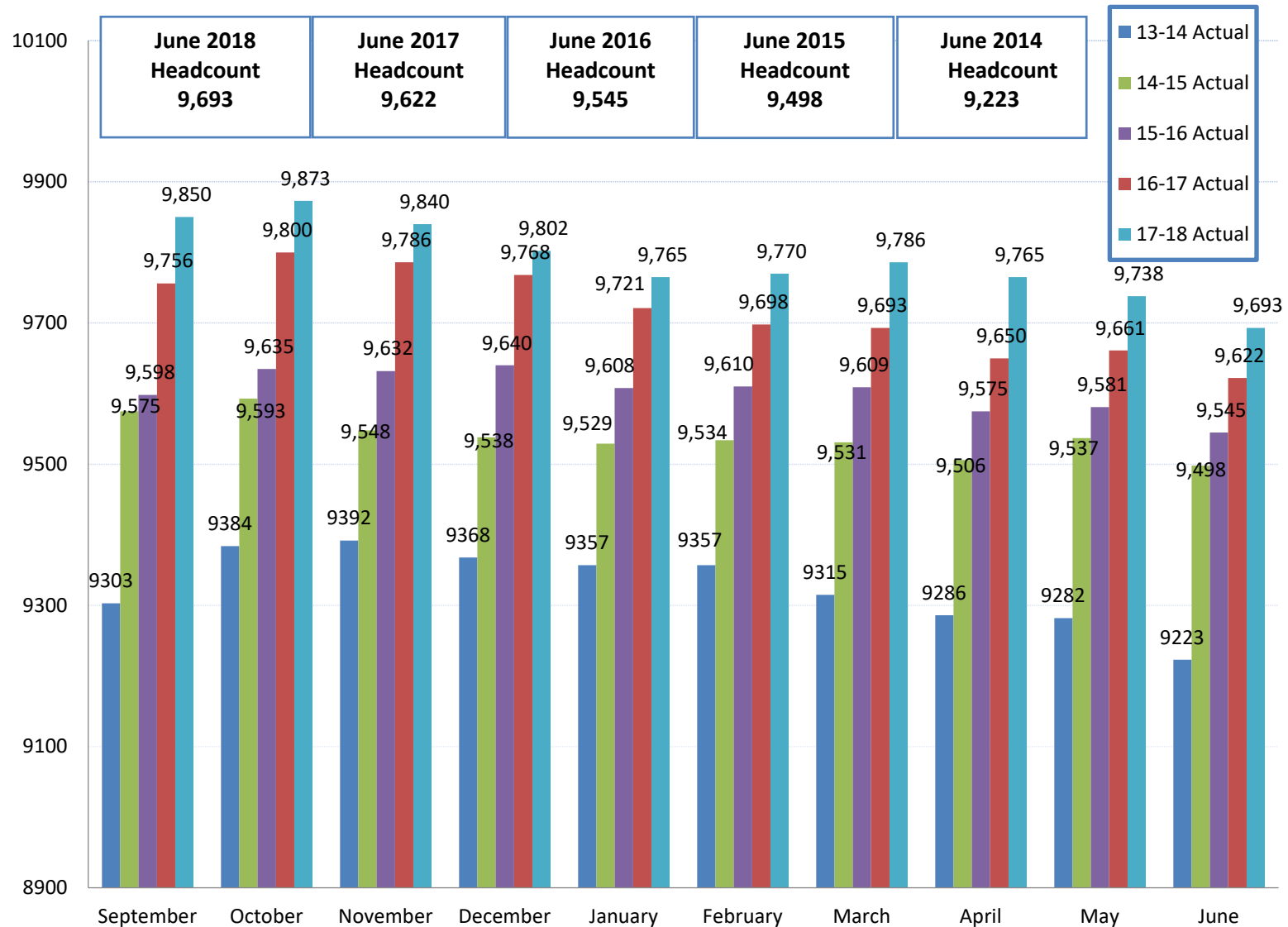
4 YEAR REVENUE TRENDS



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)**

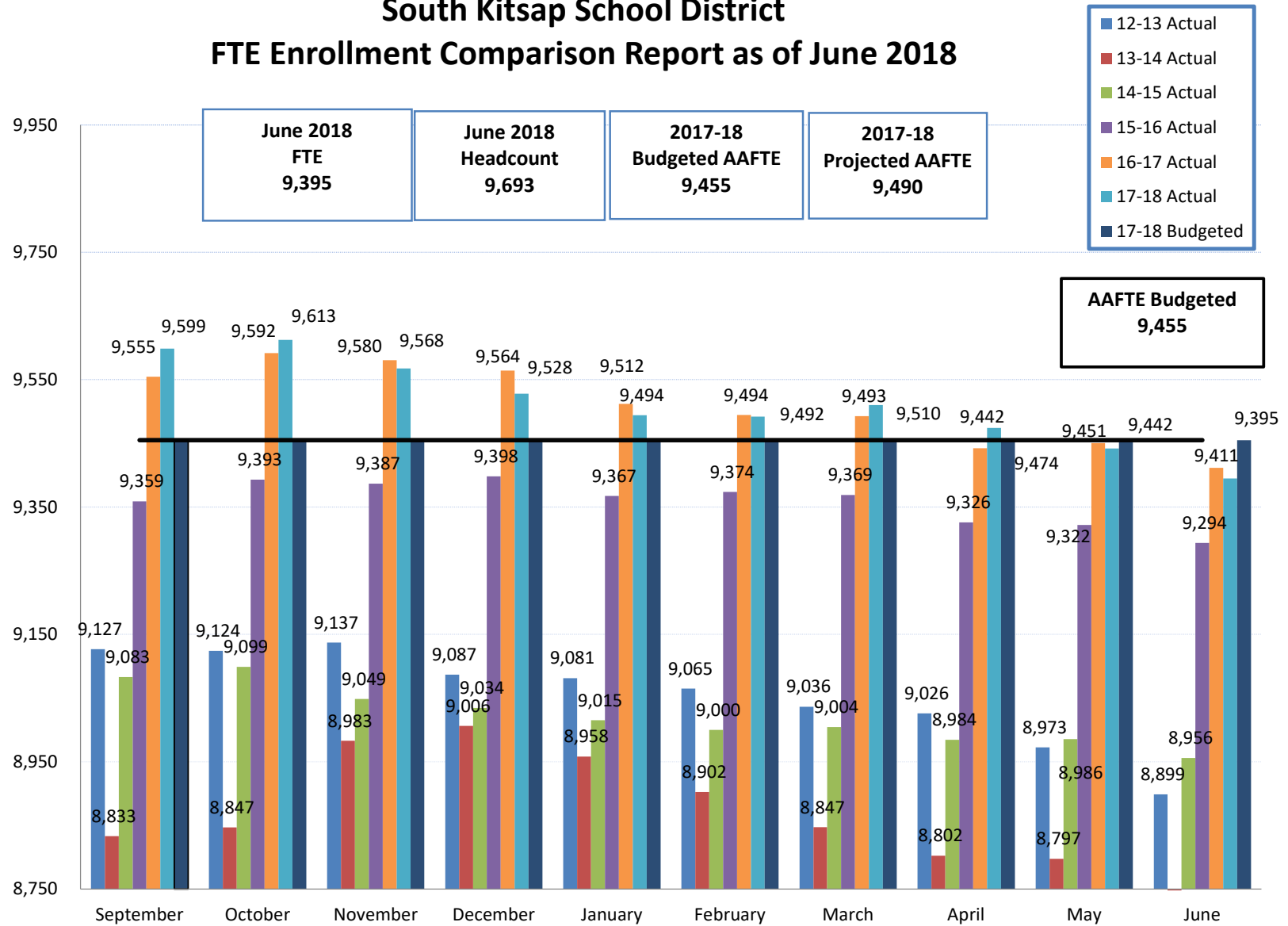
<i>School</i>	<i>Full Time</i>	<i>Part Time</i>	<i>Total</i>
Home Based	35	0	35
Explorer Academy	0	5	5
Discovery	0	2	2
South Kitsap HS	155	88	243
	190	95	285

<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
June 2018 - YTD FUND BUDGET STATUS REPORTS

	2016-17 Budget	YTD 6/30/2017	\$ Variance	Monthly % Budget	2017-18 Budget	YTD 6/30/2018	\$ 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	95,155,565	\$ (22,299,031)	81.01%	125,079,351	104,110,161	\$ (20,969,190)	83.24%	83%
Expenditures	117,111,358	90,652,212	\$ (26,459,146)	77.41%	130,577,310	100,203,351	\$ (30,373,959)	76.74%	83%
Transfers Out	1,357,000	1,253,957	\$ (103,043)	92.41%	2,330,000	1,028,958	\$ (1,301,042)	44.16%	83%
Ending Fund Balance	\$ 14,286,238	\$ 20,647,256	\$ 6,361,018		\$ 11,072,041	\$ 21,789,738	\$ 10,717,697		
<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	351,774	\$ (1,055,207)	25.00%	2,518,000	1,325,489	\$ (1,192,511)	52.64%	83%
Expenditures	1,500,000	149,424	\$ (1,350,576)	9.96%	2,800,000	1,681,616	\$ (1,118,384)	60.06%	83%
Transfers In	800,000	700,000	\$ (100,000)	87.50%	2,100,000	\$ (2,100,000)		0.00%	83%
Transfers Out	496,000	389,921	\$ (106,079)	78.61%	390,000	388,564	\$ (1,436)	99.63%	83%
Ending Fund Balance	\$ 2,033,981	\$ 2,215,357	\$ 181,376		\$ 3,128,000	\$ 851,501	\$ (2,276,499)		
<u>Debt Service Fund</u>									
Beginning Fund Balance	\$ 1,984	\$ 2,027	\$ 43		\$ 2,000	\$ 2,051	\$ 51		
Revenues	628,000	518,879	\$ (109,121)	83%	620,020	517,548	\$ (102,472)	83.47%	83%
Expenditures	628,000	518,879	\$ (109,121)	82.62%	620,000	517,522	\$ (102,478)	83.47%	83%
Transfers In									
Ending Fund Balance	\$ 1,984	\$ 2,042	\$ 58		\$ 2,020	\$ 2,077	\$ 57		
<u>ASB Fund</u>									
Beginning Fund Balance	\$ 675,611	\$ 592,311	\$ (83,300)		\$ 675,533	\$ 705,697	\$ 30,164		
Revenues	1,732,954	959,294	\$ (773,660)	55.36%	1,536,761	888,988	\$ (647,773)	57.85%	83%
Expenditures	1,873,117	832,443	\$ (1,040,674)	44.44%	1,533,920	793,177	\$ (740,743)	51.71%	83%
Transfers In	-		\$ -		-		\$ -		83%
Ending Fund Balance	\$ 535,448	\$ 719,163	\$ 183,715		\$ 678,374	\$ 801,508	\$ 123,134		
<u>Transportation Vehicle Fund</u>									
Beginning Fund Balance	\$ 688,950	\$ 704,743	\$ 15,793		\$ 1,675,951	\$ 1,675,247	\$ (704)		
Revenues	965,000	441,706	\$ (523,294)	45.77%	479,000	27,327	\$ (451,673)	5.71%	83%
Expenditures	1,350,000	1,038,498	\$ (311,502)	76.93%	2,000,000	1,615,914	\$ (384,086)	80.80%	83%
Ending Fund Balance	\$ 303,950	\$ 107,951	\$ (195,999)		\$ 154,951	\$ 86,660	\$ (68,291)		

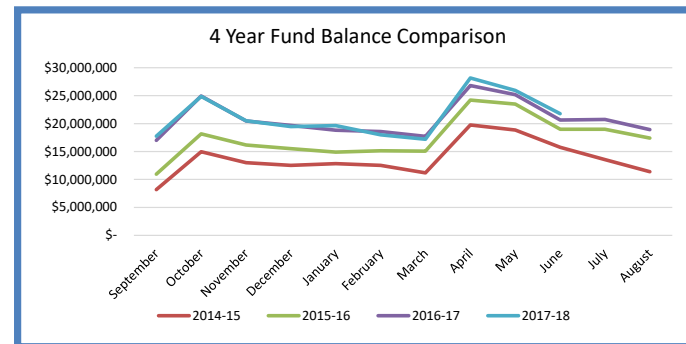
Budget = School Board approved budget for fiscal year

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.

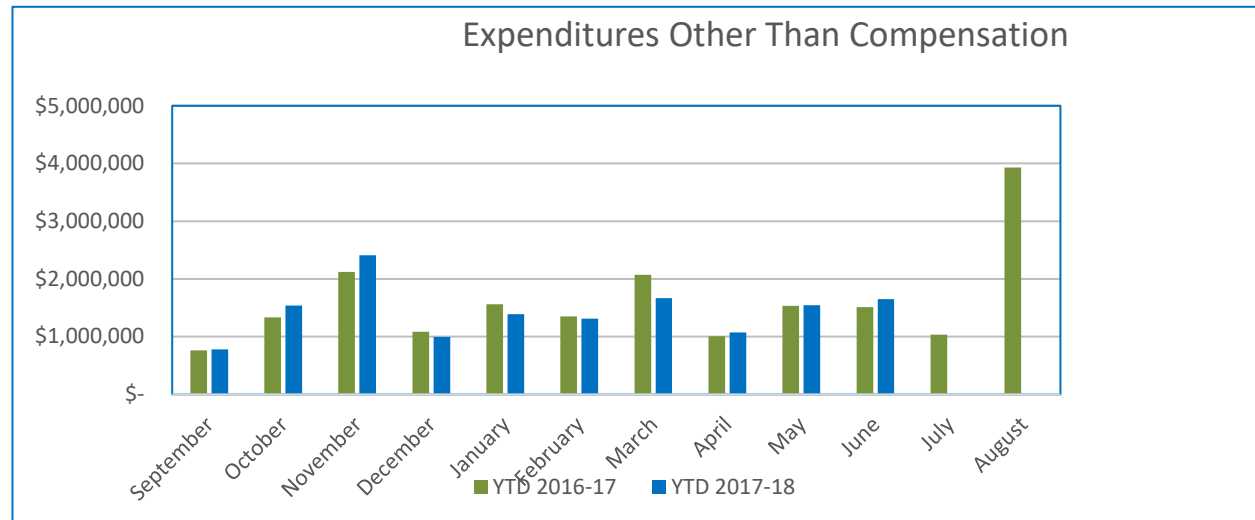
% Year = The months reported as a percentage of the 12-month fiscal year.



General Fund

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	\$ 1,648,956	\$ 137,928
July	\$ 1,036,775	\$ (1,036,775)	
August	\$ 3,930,259	\$ (3,930,259)	
Total	\$ 19,305,367	\$ 14,355,687	\$ (4,949,680)
Budget	\$ 22,402,475	\$ 24,389,185	
% Actual Vs. Budget	86.2%	58.9%	



General Fund

Summary of Expenditures by Program

FY 2017-18

REPORT DATE 6/30/2018

Program	Title	Revised Budget		Current		YTD	Balance	% To Date
01	BASIC EDUCATION	\$	67,624,025	\$	5,244,864	\$ 52,059,960	\$ 15,564,065	76.98%
02	ALT LEARN EXP	\$	2,573,257	\$	192,257	\$ 2,095,203	\$ 478,054	81.42%
21	HANDICAPPED	\$	14,182,207	\$	1,344,693	\$ 11,885,618	\$ 2,296,589	83.81%
22	INFANTS/TODDLERS	\$	660,335	\$	4,708	\$ 645,390	\$ 14,945	97.74%
24	HANDICAPPED, SUPPLEMENETAL	\$	1,925,045	\$	164,687	\$ 1,650,146	\$ 274,899	85.72%
29	FEDERAL IMPACT AID	\$	60,000	\$	-	\$ 1,671	\$ 58,329	2.78%
31	HS CAREER & TECHNICAL	\$	5,211,690	\$	484,394	\$ 3,530,072	\$ 1,681,618	67.73%
34	MS CAREER & TECHNICAL	\$	1,245,189	\$	122,396	\$ 934,901	\$ 310,288	75.08%
38	VOCATIONAL, FEDERAL	\$	50,866	\$	4,142	\$ 22,072	\$ 28,794	43.39%
51	DISADVANTAGED	\$	1,584,160	\$	132,784	\$ 1,261,593	\$ 322,567	79.64%
52	SCHOOL IMPROVEMENT	\$	567,562	\$	13,613	\$ 114,946	\$ 452,616	20.25%
55	LEARNING ASSISTANCE	\$	2,321,373	\$	198,395	\$ 1,908,576	\$ 412,797	82.22%
58	SPECIAL & PILOT PROGRAMS	\$	523,025	\$	4,479	\$ 70,136	\$ 452,889	13.41%
61	FEDERAL HEAD START	\$	21,167	\$	6,859	\$ 18,374	\$ 2,793	86.80%
64	LIMITED ENGLISH	\$	36,046	\$	4,637	\$ 23,546	\$ 12,500	65.32%
65	TRANSITIONAL BILINGUAL	\$	102,014	\$	15,194	\$ 151,128	\$ (49,114)	148.14%
68	INDIAN ED	\$	54,299	\$	3,047	\$ 31,605	\$ 22,694	58.21%
73	SUMMER SCHOOL	\$	46,659	\$	-	\$ 3,379	\$ 43,280	7.24%
74	HIGHLY CAPABLE	\$	823,824	\$	94,468	\$ 839,868	\$ (16,044)	101.95%
79	OTHER INSTRUCTIONAL	\$	2,976,957	\$	875	\$ 122,190	\$ 2,854,767	4.10%
86	COMMUNITY SCHOOLS	\$	24,045	\$	-	\$ 1,131	\$ 22,914	4.70%
89	OTHER COMMUNITY SERVICES	\$	908,538	\$	59,546	\$ 541,626	\$ 366,912	59.62%
97	SUPPORT SERVICES	\$	17,233,373	\$	1,235,797	\$ 14,231,823	\$ 3,001,550	82.58%
98	FOOD SERVICES	\$	3,626,408	\$	374,886	\$ 2,978,545	\$ 647,863	82.13%
99	PUPIL TRANSPORTATION	\$	6,195,244	\$	550,520	\$ 5,079,853	\$ 1,115,391	82.00%
*****	REPORT TOTALS	\$	130,577,308	\$	10,257,240	\$ 100,203,351	\$ 30,373,957	76.74%

General Fund

Summary of Expenditures by Object

FY 2017-18

REPORT DATE 6/30/2018

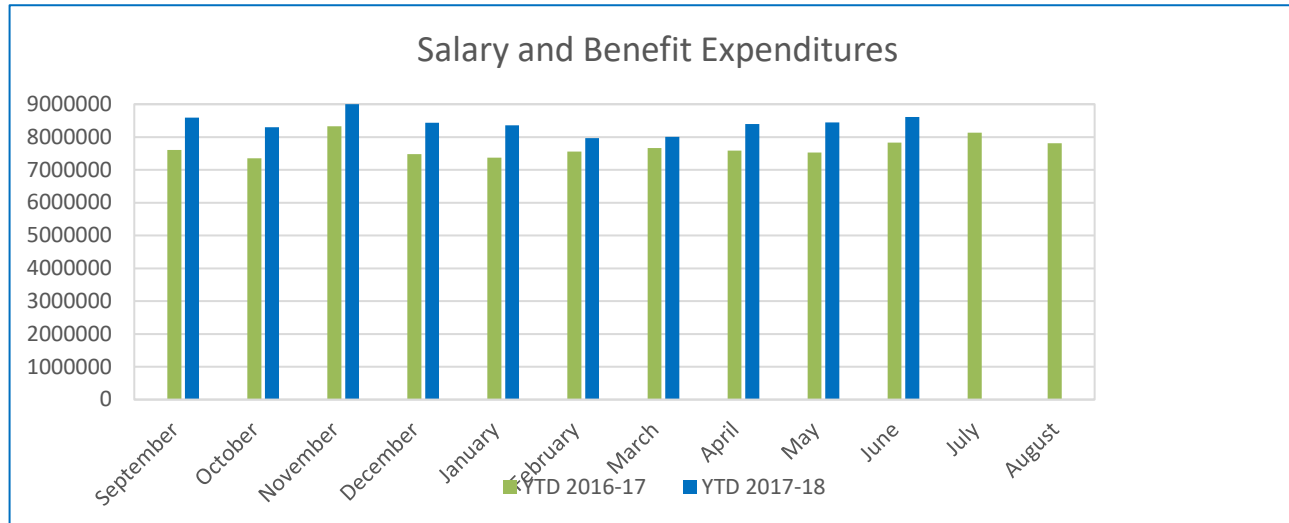
Object	Title	Budget		Current		YTD	Balance	% To Date
0000	DEBIT TRANSFERS	\$	505,422	\$	74,997	\$ 456,639	\$ 48,783	90.35%
1000	CREDIT TRANSFERS	\$	(520,145)	\$	(75,308)	\$ (459,220)	\$ (60,925)	88.29%
2000	CERTIFICATED SALARIES	\$	55,635,828	\$	4,554,356	\$ 45,474,590	\$ 10,161,239	81.74%
3000	CLASSIFIED SALARIES	\$	19,276,864	\$	1,677,704	\$ 16,151,146	\$ 3,125,718	83.79%
4000	EMPLOYEE BENEFITS	\$	29,536,587	\$	2,376,223	\$ 23,763,836	\$ 5,772,751	80.46%
5000	SUPPLIES& INST RESOURCES	\$	10,904,585	\$	737,215	\$ 5,445,559	\$ 5,459,025	49.94%
7000	CONTRACTUAL SERVICES	\$	14,293,376	\$	719,126	\$ 8,596,200	\$ 5,697,176	60.14%
8000	TRAVEL	\$	443,738	\$	26,376	\$ 303,837	\$ 139,901	68.47%
9000	CAPITAL OUTLAY	\$	501,056	\$	166,550	\$ 470,763	\$ 30,293	93.95%
*****	REPORT TOTALS	\$	130,577,310	\$	10,257,240	\$ 100,203,351	\$ 30,373,959	76.74%

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	\$ 8,608,284	\$ 777,035
July	\$ 8,132,653		\$ (8,132,653)
August	\$ 7,809,219		\$ (7,809,219)
Total	<u>\$ 92,255,751</u>	<u>\$ 84,334,700</u>	<u>\$ (7,921,051)</u>

Budget \$ 86,493,928 \$ 92,788,134
 % Actual Vs. Budget 97.1% 90.9%



SOUTH KITSAP SCHOOL DISTRICT NO. 402
GENERAL FUND
BUDGET STATUS REPORT
AS OF JUNE 2018
83% 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	\$ 77,160	\$ 23,291,568		\$ (509,131)	102.23%
2000 Non-Tax	2,427,861	2,427,861	216,667	2,768,054		(340,193)	114.01%
Total Local Revenues	25,210,298	25,210,298	293,827	26,059,622		(849,324)	103.37%
State Revenues							
3000 General Purpose	70,318,691	70,318,691	4,135,659	57,886,543		12,432,148	82.32%
4000 Special Purpose	17,434,490	17,434,490	1,154,829	15,001,253		2,433,237	86.04%
Total State Revenues	87,753,181	87,753,181	5,290,488	72,887,796		14,865,385	83.06%
Federal Revenues							
5000 General Purpose	160,000	160,000		251,741		(91,741)	157.34%
6000 Special Purpose	11,955,872	11,955,872	597,872	4,897,981		7,057,891	40.97%
Total Federal Revenues	12,115,872	12,115,872	597,872	5,149,722		6,966,150	42.50%
Other Revenues							
7000 Revenues From Other School Districts	-	-				-	0.00%
8000 Revenues From Other Agencies & Assoc.	-	-	1,963	6,389		(6,389)	0.00%
9000 Other Financing Sources	-	-	1,768	6,632		(6,632)	0.00%
Total Other Revenues	-	-	3,731	13,021		(13,021)	0.00%
TOTAL REVENUES	\$ 125,079,351	\$ 125,079,351	\$ 6,185,918	\$ 104,110,161	\$ -	\$ 20,969,190	83.24%
EXPENDITURES BY PROGRAM							
00 Regular Instruction	\$ 71,069,354	\$ 70,455,119	\$ 5,437,121	\$ 54,155,162	\$ 10,381,786	\$ 5,918,171	91.60%
20 Special Education Instruction	16,825,080	16,827,587	1,514,088	14,182,825	2,904,464	(259,702)	101.54%
30 Vocation Education Instruction	4,661,463	6,507,745	610,931	4,487,046	1,165,816	854,883	86.86%
50&60 Compensatory Education Instruction	4,577,922	5,209,646	379,009	3,579,903	1,040,069	589,674	88.68%
70 Other Instructional Programs	6,460,993	3,694,603	95,342	965,437	243,945	2,485,221	32.73%
80 Community Services	858,124	932,583	59,546	542,757	94,151	295,675	68.30%
90 Support Services	26,124,373	26,950,026	2,161,202	22,290,221	4,426,654	233,151	99.13%
TOTAL EXPENDITURES BY PROGRAM	\$ 130,577,309	\$ 130,577,309	\$ 10,257,239	\$ 100,203,351	\$ 20,256,885	10,117,073	92.25%
Operating Transfers Out	2,330,000	2,330,000	63,907	1,028,958			
Excess Revenues/Other Financing Sources Over/Under	(7,827,958)	(7,827,958)	(4,135,228)	2,877,852			
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	\$ 11,072,042	\$ 11,072,042		\$ 21,789,738			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
CAPITAL PROJECTS FUND
BUDGET STATUS REPORT
AS OF JUNE 2018
83% 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	\$ 79,039	\$ 425,489		(7,489)	101.79%
Total Local Revenues	418,000	79,039	425,489		(7,489)	101.79%
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	\$ 79,039	\$ 1,325,489	\$ -	\$ 2,092,511	52.64%
<u>EXPENDITURES BY PROGRAM</u>						
10 Sites	\$ 7,297		\$ 12,569	\$ 120,716	\$ (125,988)	
20 Buildings	1,892,703	82,221	1,669,047	1,896,121	(1,672,465)	188.36%
30 Equipment					-	
40 Energy	900,000	(12,874)		28,154	871,846	3.13%
50 Sales & Lease Expenditure					-	
60 Bond Issuance Expenditure					-	
90 Debt					-	
TOTAL EXPENDITURES BY PROGRAM	\$ 2,800,000	\$ 69,347	\$ 1,681,616	\$ 2,044,991	\$ (926,607)	133.09%
Operating Transfers Out	390,000	75,413	388,564		1,436	
Excess Revenues/Other Financing Sources Over/Under	(672,000)	(65,721)	(744,691)			
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		\$ 851,501			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
DEBT SERVICE FUND
BUDGET STATUS REPORT
AS OF JUNE 2018
83% 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	\$ 26		\$ (6)	130.00%
Total Local Revenues	20	3	26		(6)	130.00%
Other Revenues						
7000 Revenues From Other School Districts						
8000 Revenues From Other Agencies & Assoc.						
9000 Other Financing Sources	620,000	130,323	517,521		102,479	83.47%
Total Other Revenues	620,000	139,320	517,521		102,479	83.47%
TOTAL REVENUES	\$ 620,020	\$ 139,323	\$ 517,547	\$ -	\$ 102,473	83.47%
<u>EXPENDITURES BY PROGRAM</u>						
Matured Bond Expenditures	542,200	107,911	450,189		92,011	83.03%
Interest on Bonds	77,800	31,409	67,333		10,467	86.55%
Interfund Loan Interest	-				-	
Bond Transfer Fees	-	-	-		-	
Arbitrage Rebate	-				-	
Underwriter's Fees	-				-	
TOTAL EXPENDITURES BY PROGRAM	\$ 620,000	139,320	517,522	-	102,478	83.47%
Operating Transfers Out	-		-			
Excess Revenues/Other Financing Sources Over/Under	20	3	25			
BEGINNING FUND BALANCE as of Sept 01, 2016	2,000		2,051			
ENDING FUND BALANCE as of August 31, 2017	\$ 2,020		\$ 2,076			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
ASSOCIATED STUDENT BODY FUND
BUDGET STATUS REPORT
AS OF JUNE 2018
83% 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	\$ 32,611	\$ 304,276		\$ 100,242	75.22%
2000 Athletics	345,107	10,793	249,911		95,196	72.42%
3000 Classes	44,100	4,381	48,466		(4,366)	109.90%
4000 Clubs	718,100	4,592	263,892		454,208	36.75%
6000 Private Moneys	24,936	5,780	22,442		2,494	90.00%
TOTAL REVENUES	<u>\$ 1,536,761</u>	<u>\$ 58,157</u>	<u>\$ 888,987</u>	<u>\$ -</u>	<u>\$ 647,774</u>	<u>57.85%</u>
<u>EXPENDITURES BY PROGRAM</u>						
1000 General Student Body	\$ 235,740	\$ 28,717	\$ 152,934	\$ 25,056	\$ 57,750	75.50%
2000 Athletics	508,970	57,157	316,703	26,563	165,704	67.44%
3000 Classes	34,700	4,465	31,415		3,285	90.53%
4000 Clubs	715,898	13,157	274,030	24,287	417,581	41.67%
6000 Private Moneys	38,612	4,464	18,095	828	19,689	49.01%
TOTAL EXPENDITURES BY PROGRAM	<u>\$ 1,533,920</u>	<u>\$ 107,960</u>	<u>\$ 793,177</u>	<u>\$ 76,734</u>	<u>\$ 664,009</u>	<u>56.71%</u>
Excess Revenues/Other Financing Sources Over/Under	<u>2,841</u>	<u>(49,803)</u>	<u>95,810</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>\$ 801,507</u>			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
TRANSPORTATION VEHICLE FUND
BUDGET STATUS REPORT
AS OF JUNE 2018
83% OF YEAR ELAPSED

	REVISED BUDGET	MONTH ACTUAL	YTD ACTUAL	ENCUMBRANCES	BUDGET BALANCE	YTD PERCENT OF BUDGET
<u>REVENUES</u>						
Local Revenues						
1000 Local Tax	\$ 1,000	\$ 90	\$ 885		\$ 115	88.50%
2000 Non-Tax						
Total Local Revenues	1,000	90	885		115	88.50%
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	\$ 90	\$ 27,327	\$ -	\$ 451,673	5.71%
<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)	90	(1,588,588)			
BEGINNING FUND BALANCE as of Sept 01, 2016	1,675,951		1,675,247			
ENDING FUND BALANCE as of August 31, 2017	\$ 154,951		\$ 86,659			

Cash Report (Reconciled to the County Treasurer)**General, Capital Projects****FOR THE MONTH OF****Jun-18****GENERAL FUND****Beginning 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 Amounts

Net Cash Plus Investments	\$ 25,360,281.03
Revenues and Reimbursements Received	6,259,535.42
Disbursements	(10,411,448.46)

Ending Balances:

Imprest Accounts	\$ 10,180.00
Cash on Deposit	3,855,159.00
Warrants Outstanding	(706,707.62)
Investments	<u>18,049,736.61</u>

Net Cash Plus Investments**\$ 21,208,367.99****CAPITAL PROJECTIONS FUND****Beginning Balances:**

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

Net Amounts

Net Cash Plus Investments	\$ 1,039,837.69
Revenues and Reimbursements Received	\$ 135,927.62
Disbursements	\$ (217,274.91)

Ending Balances:

Imprest Accounts	\$ -
Cash on Deposit	\$ 635,361.00
Warrants Outstanding	
Investments	<u>\$ 323,129.40</u>

Net Cash Plus Investments**\$ 958,490.40**

Cash Report (Reconciled to the County Treasurer)**Debt Service****FOR THE MONTH OF****Jun-18****DEBT SERVICE FUND****Beginning Balances:**

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

Net Amounts

Net Cash Plus Investments	\$	2,073.50
Revenues and Reimbursements Received		3.02
Disbursements		

Ending Balances:

Cash on Deposit	\$	47.21
Investments		<u>2,029.31</u>

Net Cash Plus Investments**\$ 2,076.52****ASB FUND****Beginning Balances:**

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

Net Amounts

Net Cash Plus Investments	\$	842,153.37
Revenues and Reimbursements Received		95,147.60
Disbursements		(110,867.11)

Ending Balances:

Imprest Accounts	\$	12,000.00
Cash on Deposit		33,960.97
Warrants Outstanding		(25,912.61)
Investments		<u>806,385.50</u>

Net Cash Plus Investments**\$ 826,433.86**

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

FOR THE MONTH OF
Jun-18

TRANSPORTATION VEHICLE FUND

Beginning Balances:

Cash on Deposit	\$	26,442.50
Investments	\$	60,127.28

Net Amounts

Net Cash Plus Investments	\$	86,569.78
Revenues and Reimbursements Received	\$	89.59
Disbursements		

Ending Balances:

Cash on Deposit	\$	26,442.50
Warrants Outstanding		-
Investments	\$	60,216.87

Net Cash Plus Investments	\$	86,659.37
----------------------------------	-----------	------------------

TRUST & AGENCY FUND

Beginning Balances:

Cash on Deposit	\$	-
Warrants Outstanding		-
Investments		591.55

Net Amounts

Net Cash Plus Investments	\$	591.55
Revenues and Reimbursements Received		0.88
Disbursements		

Ending Balances:

Cash on Deposit	\$	-
Warrants Outstanding		-
Investments		592.43

Net Cash Plus Investments	\$	592.43
----------------------------------	-----------	---------------

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 07/16/2018
 SKSD FI Staff & Salary Summary

07/16/2018

12:41

ROC-RateOf Consumption

Total By Acct Dimensions		GL Budgets, Expenses And Rate of Consumption		
Activity	Origina	Revised	Expenses	Rev Monthly ROC
12-SUPERINTENDENT'S OFFICE	222,548.00	222,548.00	180,668.37	18,545.67
13-BUSINESS OFFICE	150,582.00	150,582.00	152,960.21	12,548.50
14-HUMAN RESOURCES	443,700.00	443,700.00	244,735.80	36,975.00
21-SUPERVISION - INSTRUCTION	1,176,152.00	1,376,480.00	1,182,967.31	114,706.67
22-LEARNING RESOURCES	704,973.00	704,973.00	601,206.86	58,747.75
23-PRINCIPAL'S OFFICE	3,030,857.00	3,030,857.00	2,542,896.14	252,571.42
24-GUIDANCE - COUNSELING	2,138,100.00	2,140,633.00	1,745,029.69	178,386.08
25-PUPIL MANAGEMENT & SAFETY	545,690.00	589,690.00	454,335.67	49,140.83
26-HEALTH SERVICES	2,396,937.00	2,276,937.00	1,939,380.44	189,744.75
27-TEACHING	42,194,077.00	42,349,661.00	34,281,494.49	3,529,138.42
28-EXTRA CURRICULAR	204,189.00	204,189.00	146,664.11	17,015.75
31-INSTRUCTIONAL PROF DEVEL	1,957,208.00	2,125,735.00	2,038,743.28	177,144.58
72-INFORMATION SYSTEMS	2,570.00	2,570.00	2,666.55	214.17
91-COMMUNITY SERVICE	79,648.00	67,273.00	58,056.37	5,606.08
	55,247,231.00	55,685,828.00	45,571,805.29	4,640,485.67

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	1,322,244.50		-2.00	-266,306.61
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	2,366,106.52		-.02	-56,141.23
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	52,040,042.76		10.65	2,022,625.86

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 07/16/2018
 SKSD FI Staff & Salary Summary

07/16/2018

12:48

ROC-RateOf Consumption

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	7,650.00	694.00
12-SUPERINTENDENT'S OFFICE	364,494.00	364,494.00	132,925.90	30,374.50
13-BUSINESS OFFICE	717,955.00	717,955.00	648,426.83	59,829.58
14-HUMAN RESOURCES	691,558.00	691,856.00	408,990.49	57,654.67
15-PUBLIC RELATIONS	134,044.00	134,044.00	129,155.44	11,170.33
21-SUPERVISION - INSTRUCTION	486,440.00	558,740.00	436,625.43	46,561.67
22-LEARNING RESOURCES	14,576.00	14,576.00	12,259.94	1,214.67
23-PRINCIPAL'S OFFICE	1,738,909.00	1,683,776.24	1,349,577.41	140,314.69
24-GUIDANCE - COUNSELING	229,708.00	229,708.00	181,843.95	19,142.33
25-PUPIL MANAGEMENT & SAFETY	790,498.00	796,498.00	759,050.70	66,374.83
26-HEALTH SERVICES	335,365.00	335,365.00	288,121.80	27,947.08
27-TEACHING	3,748,705.00	3,762,065.00	3,241,926.18	313,505.42
28-EXTRA CURRICULAR	732,929.00	732,929.00	737,735.45	61,077.42
31-INSTRUCTIONAL PROF DEVEL	425.00	5,104.00	3,413.03	425.33
41-FNS SUPERVISION	245,859.00	245,859.00	215,080.46	20,488.25
44-FNS OPERATIONS	852,952.00	852,952.00	675,501.12	71,079.33
51-SUPERVISION - TRANSPORT	569,342.00	569,342.00	512,985.05	47,445.17
52-OPERATIONS	2,470,949.00	2,470,949.00	1,958,673.68	205,912.42
53-MAINT. OF SCHOOL BUSES	295,174.00	295,174.00	341,275.83	24,597.83
61-SUPERVISION - PLANT	370,847.00	370,847.00	357,979.17	30,903.92
62-GROUNDS MAINTENANCE	398,845.00	398,845.00	342,467.42	33,237.08
63-OPERATION OF BUILDINGS Custodi	2,052,956.00	2,052,956.00	1,851,216.43	171,079.67
64-BLDG MAINTENANCE	777,085.00	777,085.00	620,273.59	64,757.08
72-INFORMATION SYSTEMS	921,311.00	893,902.00	785,538.07	74,491.83
74-WAREHOUSING & DISTRIBUTN	129,168.00	129,168.00	114,846.58	10,764.00
75-MOTOR POOL	55,996.00	55,996.00	31,971.31	4,666.33
91-COMMUNITY SERVICE	128,216.00	128,216.00	95,539.02	10,684.67
	19,262,634.00	19,276,729.24	16,241,050.28	1,606,394.10

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
7.38	364,494.40	2.3750	131,934.40		5.00	232,560.00
12.00	717,955.37	11.0038	691,624.37		1.00	26,331.00
8.73	691,558.48	7.7115	468,876.34		1.02	222,682.14
1.83	134,045.16	1.8308	137,702.86		.00	-3,657.70
10.36	486,439.45	11.5356	519,088.27		-1.17	-32,648.82
0.43	14,575.72	.4103	13,339.15		.02	1,236.57
35.09	1,738,906.99	38.8561	1,542,641.69		-3.76	196,265.30
5.14	224,208.37	5.1423	212,607.97		.00	11,600.40
20.63	790,499.39	23.0893	877,625.02		-2.46	-87,125.63
8.17	335,364.99	8.5380	341,405.26		-.37	-6,040.27
88.91	3,748,130.49	88.7502	3,478,727.87		.16	269,402.62
1.60	732,929.12	1.6115	66,170.35		-.02	666,758.77
0.00	425.00	.0000	.00		.00	425.00
2.85	245,858.92	2.8538	249,276.23		.00	-3,417.31
22.93	852,953.69	21.7673	725,927.52		1.17	127,026.17
8.89	569,342.36	9.0000	590,333.50		-.11	-20,991.14
46.50	2,470,948.89	43.6407	2,025,911.43		2.86	445,037.46
5.00	295,174.40	7.0978	368,889.86		-2.10	-73,715.46
4.00	370,847.29	5.5385	406,907.35		-1.54	-36,060.06
8.00	398,844.80	8.4731	389,637.92		-.47	9,206.88
51.98	2,052,955.84	50.8115	2,075,867.11		1.17	-22,911.27
13.00	777,084.60	12.1923	680,377.58		.81	96,707.02
14.12	921,311.29	13.9192	930,962.96		.20	-9,651.67
3.00	129,168.00	2.7923	126,881.51		.21	2,286.49
1.00	55,996.40	.0000	.00		1.00	55,996.40
0.81	128,217.12	.8087	39,392.44		.00	88,824.68
382.37	19,256,564.54	379.7497	17,092,108.96		2.62	2,164,455.58

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