



SOUTH KITSAP
SCHOOL DISTRICT

FINANCIAL REPORTS

as of

October 2018

Submitted by:

Kira Acker

Director of Business Services

And

Jennifer Farmer

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

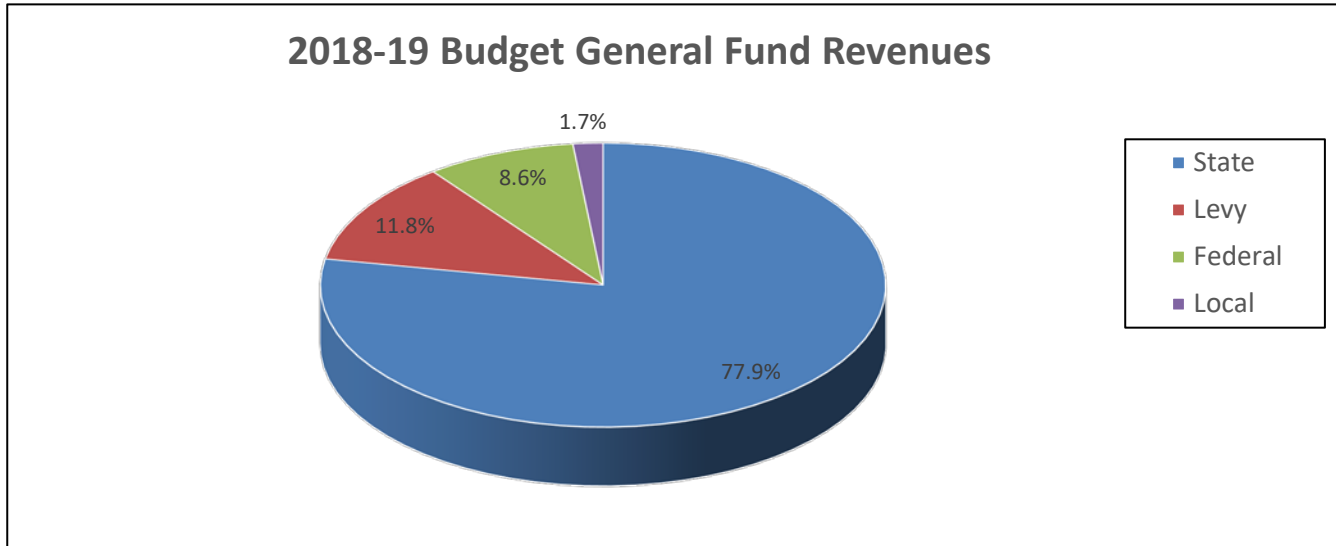
Certificated	21
Classified	22

Glossary

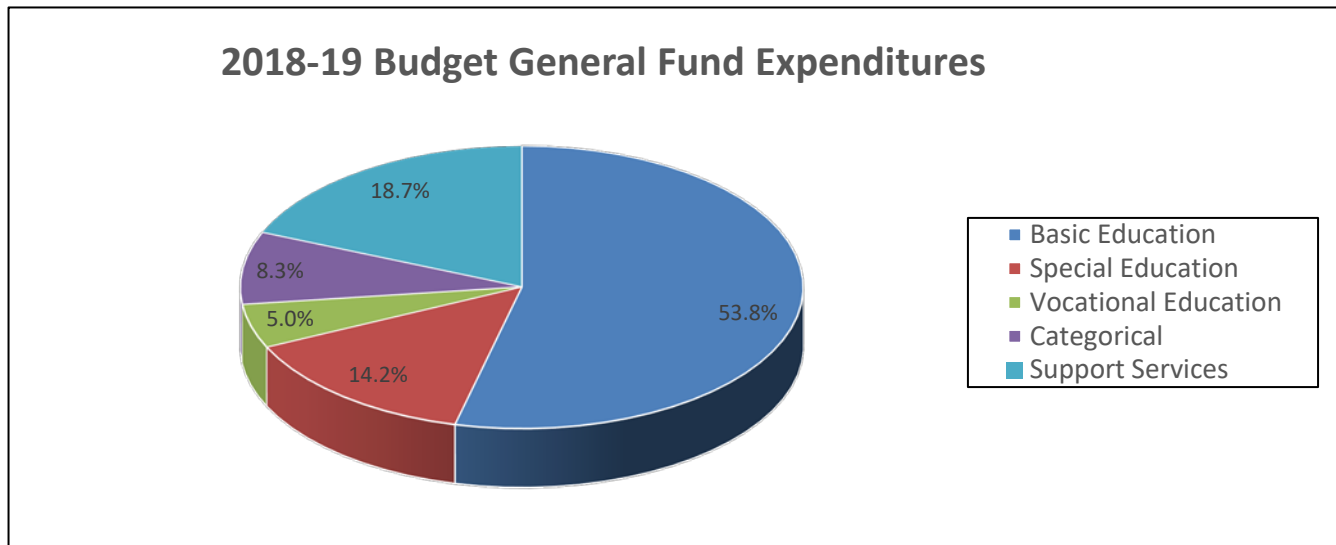
23

GENERAL FUND

Budget Information



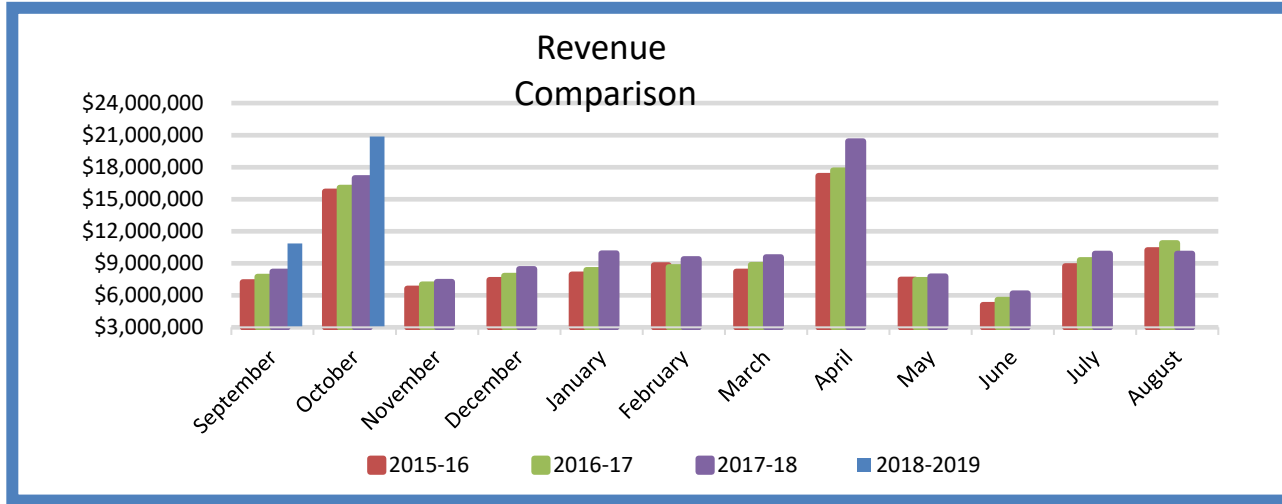
**** Excludes Sale of Equipment**



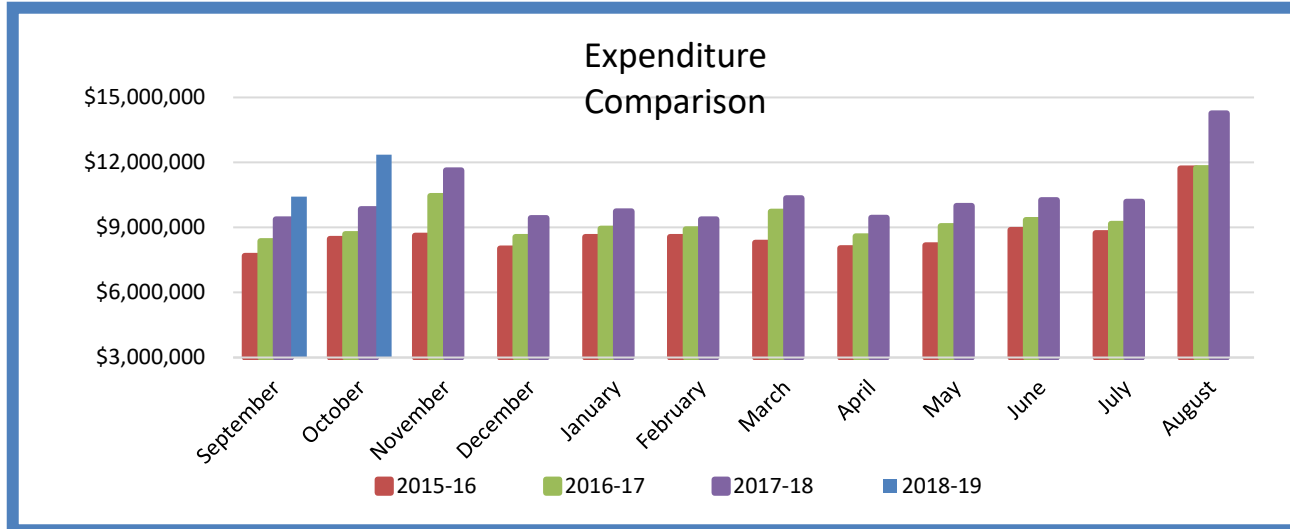
**** Excludes Transfers Out**

REVENUE AND EXPENDITURE TREND COMPARISONS

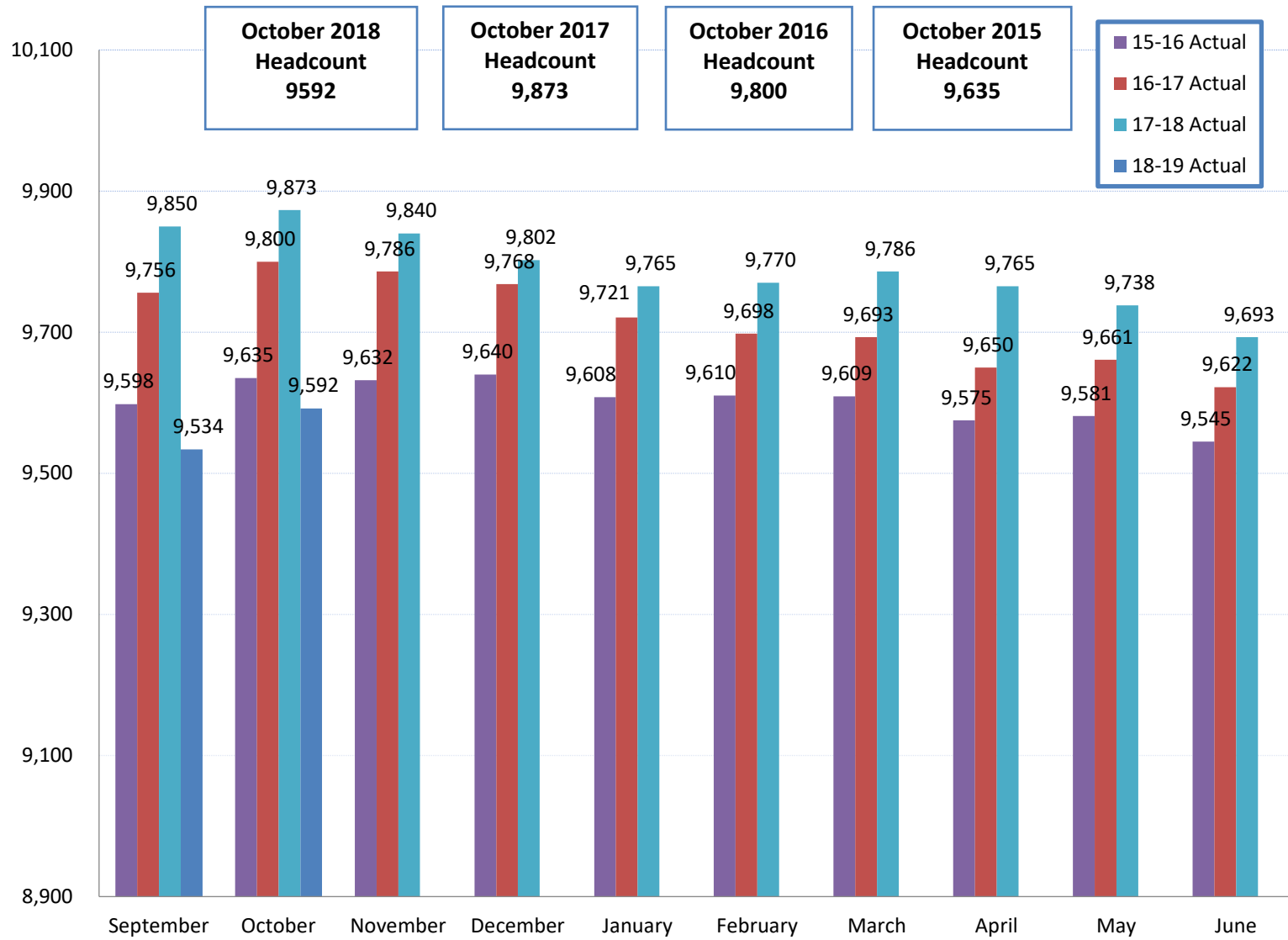
4 YEAR REVENUE TRENDS



4 YEAR EXPENDITURE TRENDS



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



Enrollment Head Count Summary

October 01, 2018

School	K	1	2	3	4	5	6	7	8	9	10	11	12	Total HC	Prior Month	Oct 1	Prior June	Open Enroll	Out of District
Burley-Glenwood	80	70	83	95	78	64								470	469	479	476	44	8
East Port Orchard	79	83	82	64	73	93								474	471	418	423	29	4
Hidden Creek	64	81	79	67	79	81								451	453	458	460	51	4
Manchester	84	81	73	70	67	66								441	438	322	329	21	1
Mullenix Ridge	76	71	59	71	76	74								427	422	422	409	125	7
Olalla	59	51	57	61	61	45								334	334	317	317	14	9
Orchard Heights	86	82	93	122	137	135								655	648	684	692	118	10
Sidney Glen	78	82	79	80	86	83								488	482	584	578	73	8
South Colby	49	56	57	52	52	62								328	321	339	337	69	
Sunnyslope	103	69	104	70	73	66								485	485	518	523	23	3
SUBTOTAL	758	726	766	752	782	769								4553	4523	4541	4544	567	54
Cedar Heights							251	240	233					724	723	807	775	58	4
John Sedgwick							235	269	241					745	742	705	702	37	1
Marcus Whitman							247	201	221					669	666	669	662	81	
SUBTOTAL							733	710	695					2138	2131	2181	2139	176	5
South Kitsap HS								1		677	674	587	585	2524	2530	2803	2600		3
Discovery											1	38	134	173	158	203	177		2
Explorer Academy	5	5	4	4	5	7	5	9	19	25	47	24	23	182	165	150	200		2
SK iGrad											2	10	18	30	28	6	37		
Madrona Heights	1	2	1	1			1							6	8				
SUBTOTAL	6	7	5	5	5	7	6	10	19	702	724	659	760	2915	2889	3162	3014		7
Adjustments		0		0			-1		-2				-5	-4	-12	-8	-5	-1	
ALE													-2	-2	3	-8	-3		
Kitsap Detention	0													0	0	0	0		
SUBTOTAL	0	0		0			-1		-2				-5	-6	-14	-5	-13	-4	
TOTALS	764	733	771	757	787	776	738	720	712	702	724	654	754	9592	9538	9871	9693	743	66

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

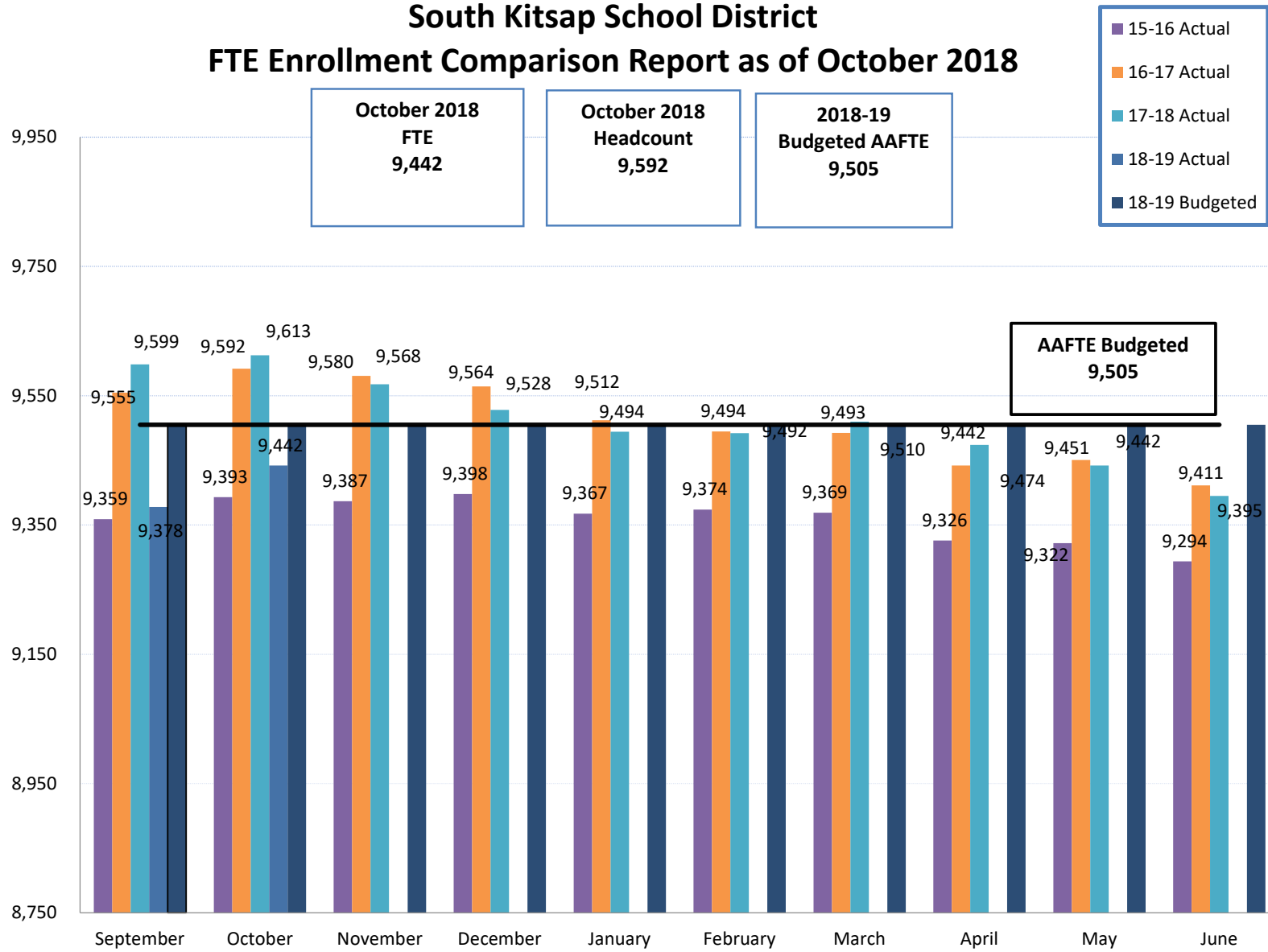
School	Full Time	Part Time	Total
Home Based	36	0	36
Explorer Academy	0	1	1
Discovery	0	2	2
South Kitsap HS	141	111	252
Total	177	114	291

Bilingual	Transitioned Out
181	26

***Excludes adjustments**

School	Total
Discovery	173
SK iGrad	30
Explorer Academy	182
Total	385

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



Enrollment FTE Summary

October 01, 2018

School	K	1	2	3	4	5	6	7	8	9	10	11	12	Total FTE	Prior Month	Oct 1	Prior June	
Burley-Glenwood	80.00	69.02	83.00	95.00	78.00	64.00								469.02	468.03	475.14	474.17	
East Port Orchard	79.00	83.18	82.00	64.00	73.00	93.00								474.18	471.00	417.03	422.03	
Hidden Creek	64.00	81.00	79.00	67.00	79.00	81.00								451.00	453.00	458.00	460.00	
Manchester	84.00	80.05	73.00	69.05	67.00	66.00								439.10	436.06	321.03	327.06	
Mullenix Ridge	74.08	70.06	59.00	71.00	76.00	74.00								424.14	421.65	421.03	409.00	
Olalla	57.22	50.02	56.02	61.00	61.00	45.00								330.26	333.03	316.07	315.31	
Orchard Heights	86.00	82.00	93.00	122.00	137.00	135.00								655.00	648.00	684.00	692.00	
Sidney Glen	78.00	82.00	79.00	79.02	86.00	82.72								486.74	480.75	584.00	577.03	
South Colby	49.00	56.00	57.00	52.00	52.00	62.00								328.00	321.00	337.20	335.20	
Sunnyslope	102.02	68.02	104.00	69.05	73.00	64.19								480.28	481.73	516.11	521.11	
SUBTOTAL	753.32	721.35	765.02	749.12	782.00	766.91								4537.72	4514.25	4529.61	4532.91	
Cedar Heights							251.00	239.30	233.20					723.50	722.35	804.30	770.60	
John Sedgwick							235.36	269.36	241.36					746.08	742.72	703.60	700.80	
Marcus Whitman							247.08	201.36	220.62					669.06	665.34	669.00	658.40	
SUBTOTAL							733.44	710.02	695.18					2138.64	2130.41	2176.90	2129.80	
South Kitsap HS								1.00		676.82	676.72	525.50	520.34	2400.38	2403.16	2575.36	2352.36	
Discovery											1.00	37.32	130.56	168.88	154.38	202.40	172.00	
Explorer Academy	5.00	4.82	4.00	4.00	5.00	7.00	4.28	7.94	16.36	23.51	41.01	20.96	20.35	164.23	147.59	133.42	175.47	
SK iGrad											1.85	10.00	18.00	29.85	27.85	6.00	36.85	
Madrona Heights	1.00	2.00	1.00	1.00			1.00							6.00	7.40			
SUBTOTAL	6.00	6.82	5.00	5.00	5.00	7.00	5.28	8.94	16.36	700.33	720.58	593.78	689.25	2769.34	2740.38	2917.18	2736.68	
Adjustments		-0.02		-0.02			-1.00		-2.00				0.00	1.00	-2.04	-6.75	-17.06	-1.00
ALE													-2.00	-2.00	4.50	-10.00	-3.00	
Kitsap Detention	0.00													0.00	0.00	0.00	0.00	
SUBTOTAL	0.00	-0.02		-0.02			-1.00		-2.00				0.00	-1.00	-4.04	-2.25	-27.06	-4.00
TOTALS	759.32	728.15	770.02	754.10	787.00	773.91	737.72	718.96	709.54	700.33	720.58	593.78	688.25	9441.66	9382.79	9596.63	9395.39	

Running Start in College FTE (not included above)

School	Voc FTE	Non-Voc FTE	Total
Home Based	1.92	32.26	34.18
Explorer Academy	0.00	1.00	1.00
Discovery	0.00	1.26	1.26
South Kitsap HS	12.00	225.02	237.02
Total	13.92	259.54	273.46

Vocational FTE (included above)*

7-8 Voc FTE	9-12 Voc FTE
232.65	596.70

*Excludes adjustments

ALE FTE (included above)*

School	Total
Discovery	168.88
SK iGrad	29.85
Explorer Academy	164.23
Total	362.96

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

	2017-18 Budget	YTD 10/31/2017	\$ Variance	Monthly % Budget	2018-19 Budget	YTD 10/31/2018	\$ Variance	Monthly % Budget	% Year
General Fund									
Beginning Fund Balance	\$ 15,300,000	\$ 18,911,886	\$ 3,611,886		\$ 16,000,000	\$ 17,687,410	\$ 1,687,410		
Revenues	117,454,596	25,183,112	\$ (92,271,484)	21.44%	148,188,839	31,697,666	\$ (116,491,173)	21.39%	16%
Expenditures	117,111,358	19,212,873	\$ (97,898,485)	16.41%	151,115,565	22,791,087	\$ (128,324,478)	15.08%	16%
Transfers Out	1,357,000	-	\$ (1,357,000)	0.00%	1,883,291	1,653,291	\$ (230,000)	87.79%	16%
Ending Fund Balance	\$ 14,286,238	\$ 24,882,124	\$ 10,595,886		\$ 11,189,983	\$ 24,940,698	\$ 13,750,715		
Capital Projects Fund									
Beginning Fund Balance	\$ 1,702,929	\$ 1,596,192	\$ (106,737)		\$ 1,825,972	\$ 1,295,139	\$ (530,833)		
Revenues	1,406,981	71,130	\$ (1,335,851)	5.06%	8,653,291	1,217,194	\$ (7,436,097)	14.07%	16%
Expenditures	2,800,000	559,209	\$ (2,240,791)	19.97%	8,603,955	1,159,483	\$ (7,444,472)	13.48%	16%
Transfers In	1,500,000	-	\$ (1,500,000)	0.00%	390,000	-	\$ (390,000)	0.00%	16%
Transfers Out	496,000	-	\$ (496,000)	0.00%	780,000	-	\$ (780,000)	0.00%	16%
Ending Fund Balance	\$ 1,313,910	\$ 1,108,112	\$ (205,798)		\$ 1,485,308	\$ 1,352,850	\$ (132,458)		
Debt Service Fund									
Beginning Fund Balance	\$ 1,984	\$ 2,051	\$ 67		\$ 2,000	\$ 2,085	\$ 85		
Revenues	20	4	\$ (16)	19%	620,020	7	\$ (620,013)	0.00%	16%
Expenditures	628,000	-	\$ (628,000)	0.00%	620,000	-	\$ (620,000)	0.00%	16%
Transfers In	628,000	-							
Ending Fund Balance	\$ 2,004	\$ 2,054	\$ 50		\$ 2,020	\$ 2,092	\$ 72		
ASB Fund									
Beginning Fund Balance	\$ 675,611	\$ 705,697	\$ 30,086		\$ 661,137	\$ 734,667	\$ 73,530		
Revenues	1,732,954	305,735	\$ (1,427,219)	17.64%	2,140,826	336,194	\$ (1,804,632)	15.70%	16%
Expenditures	1,873,117	99,234	\$ (1,773,883)	5.30%	2,174,712	118,400	\$ (2,056,312)	5.44%	16%
Transfers In	-	-	\$ -		-	-	\$ -		16%
Ending Fund Balance	\$ 535,448	\$ 912,199	\$ 376,751		\$ 627,251	\$ 952,461	\$ 325,210		
Transportation Vehicle Fund									
Beginning Fund Balance	\$ 688,950	\$ 1,675,247	\$ 986,297		\$ 620,700	\$ 625,085	\$ 4,385		
Revenues	965,000	199	\$ (964,801)	0.02%	1,345,222	500,210	\$ (845,012)	37.18%	16%
Expenditures	1,350,000	-	\$ (1,350,000)	0.00%	1,650,000	1,058,292	\$ (591,708)	64.14%	16%
Ending Fund Balance	\$ 303,950	\$ 1,675,446	\$ 1,371,496		\$ 315,922	\$ 67,003	\$ (248,919)		

Budget = School Board approved budget for fiscal year

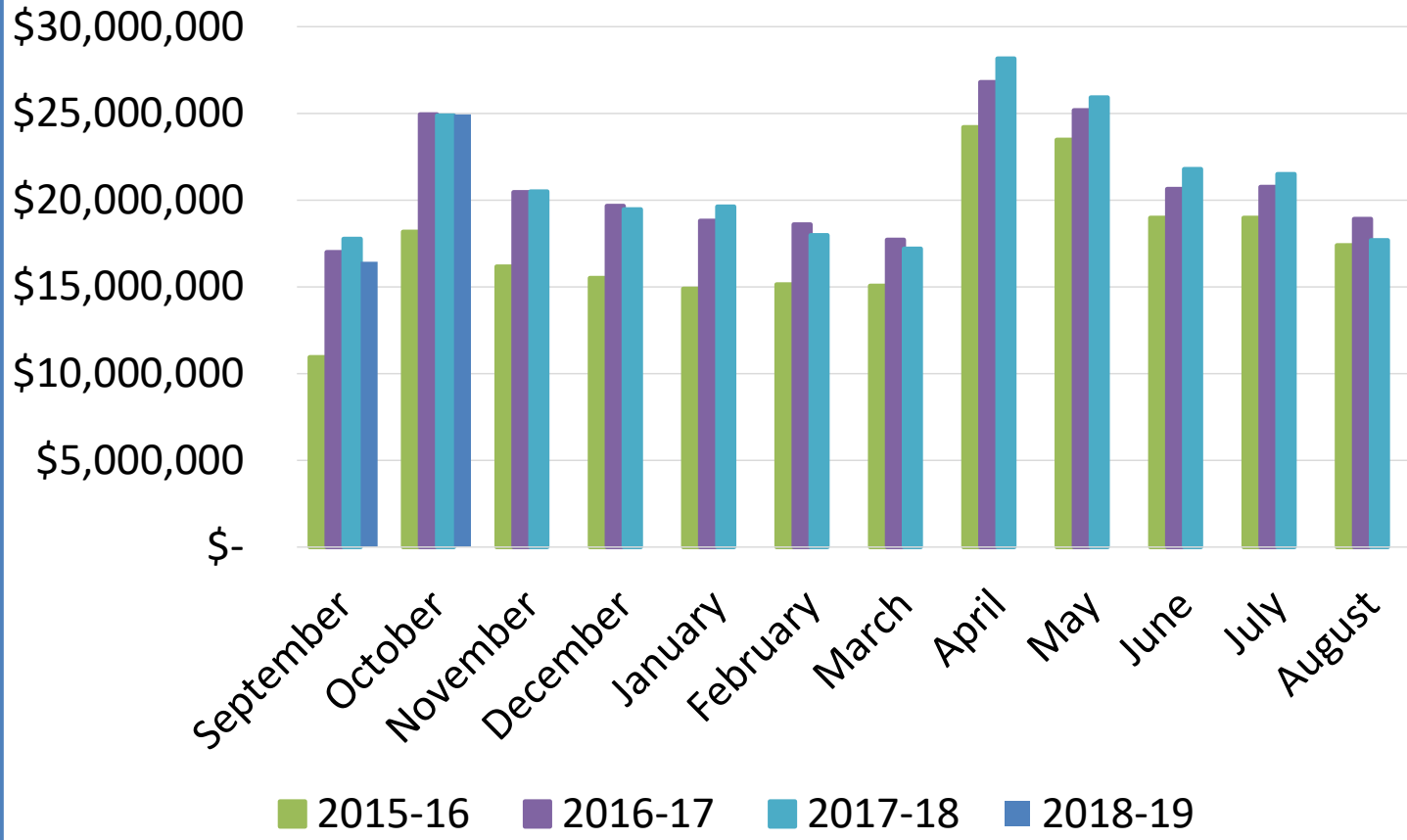
Actual = Fiscal year-to-date totals to the date of the report.

\$ 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 10/31/2018

Program	Title	Original Budget	Current	YTD	Balance	% To Date
01	BASIC EDUCATION	78253948.47	5948936.67	11825230.15	66382527.32	15.11%
02	ALT LEARN EXP	3003400.27	275963.61	457729.44	2545670.83	15.24%
21	HANDICAPPED	18250449.99	1454469.29	2789015.26	15495226.17	15.28%
22	INFANTS/TODDLERS	679670.97	6549.73	12855.97	666815	1.89%
24	HANDICAPPED, SUPPLEMENETAL	2439504.7	187626.26	367638.17	2071866.53	15.07%
29	FEDERAL IMPACT AID	56500	0	0	56500	0.00%
31	HS CAREER & TECHNICAL	5211947.53	482325.74	871631	4340316.53	16.72%
34	MS CAREER & TECHNICAL	2331756.58	128274.1	254531.99	2077224.59	10.92%
38	VOCATIONAL, FEDERAL	51450.36	6704.03	6984.03	44466.33	13.57%
51	DISADVANTAGED	1773042.58	130886.48	258101.03	1514941.55	14.56%
52	SCHOOL IMPROVEMENT	387315.08	1413.89	2852.04	384463.04	0.74%
55	LEARNING ASSISTANCE	2776109.75	214071.62	423613.4	2352496.35	15.26%
58	SPECIAL & PILOT PROGRAMS	468789.69	2838.11	17770.94	451018.75	3.79%
61	FEDERAL HEAD START	22633.69	1358.55	2252.74	20380.95	9.95%
64	LIMITED ENGLISH	27949	0	0	27949	0.00%
65	TRANSITIONAL BILINGUAL	192069.78	15991.49	29532.67	162537.11	15.38%
68	INDIAN ED	60869.55	3999.04	7484.35	53385.2	12.30%
73	SUMMER SCHOOL	49006.68	0	342	48664.68	0.70%
74	HIGHLY CAPABLE	1284960.59	116693.94	228145.6	1056814.99	17.76%
79	OTHER INSTRUCTIONAL	5570874.02	10752.7	20935.9	5598938.12	0.38%
86	COMMUNITY SCHOOLS	24045	0	0	24045	0.00%
89	OTHER COMMUNITY SERVICES	972840.66	19864.28	86758.41	886082.25	8.92%
97	SUPPORT SERVICES	16844128.2	2292944.54	3417755.12	13423564.08	20.29%
98	FOOD SERVICES	4025259.08	365182.34	610176.09	3415082.99	15.16%
99	PUPIL TRANSPORTATION	6357040.11	697192.61	1099750.7	5257289.41	17.30%
*****	REPORT TOTALS	\$ 151,115,562	\$ 12,364,039	\$ 22,791,087	\$ 128,358,267	15.08%

General Fund
Summary of Expenditures by Object

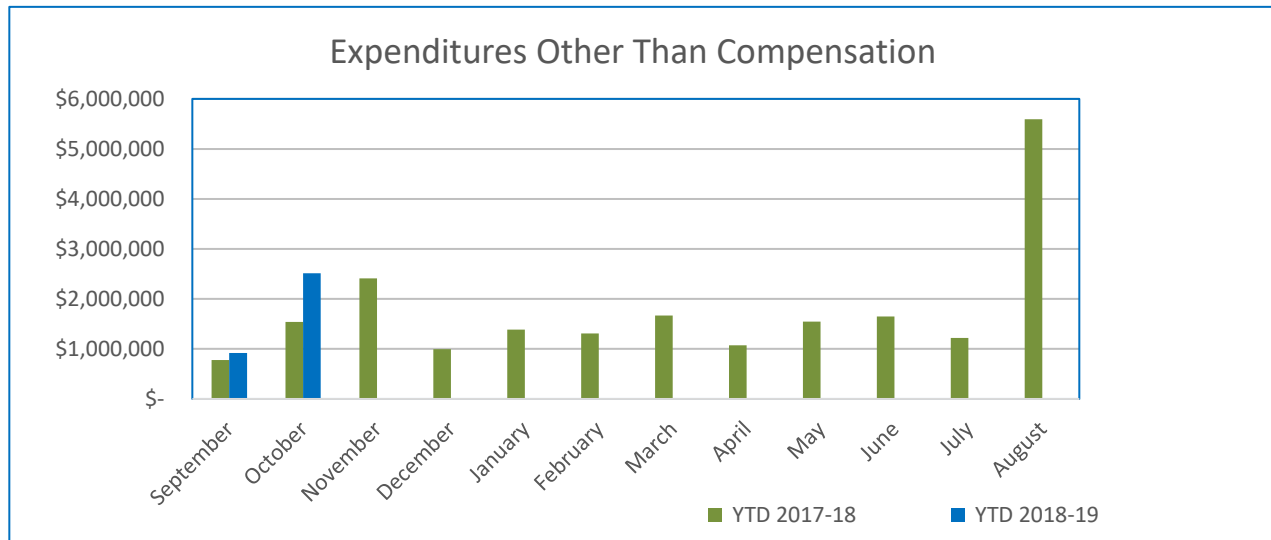
FY 2018/19
REPORT DATE 10/31/2018

Object	Title	Budget	Current	YTD	Balance	% To Date
2000	CERTIFICATED SALARIES	65521635.26	5305186.05	10597233.76	\$ 54,958,193	16.17%
3000	CLASSIFIED SALARIES	23165438.07	1814716.66	3427653.66	\$ 19,737,784	14.80%
4000	EMPLOYEE BENEFITS	33528364	2731605.16	5334523.97	\$ 28,193,840	15.91%
5000	SUPPLIES& INST RESOURCES	13614496	779338.31	1177636.78	\$ 12,436,859	8.65%
7000	CONTRACTUAL SERVICES	14516008	1632515.58	2142664.34	\$ 12,373,344	14.76%
8000	TRAVEL	383492	43318.81	54016.17	\$ 329,476	14.09%
9000	CAPITAL OUTLAY	386129	57358.01	57358.01	\$ 328,771	14.85%
*****	REPORT TOTALS	\$ 151,115,562	\$ 12,364,039	\$ 22,791,087	\$ 128,358,267	15.08%

General Fund

Comparison of Expenditures Other Than Compensation

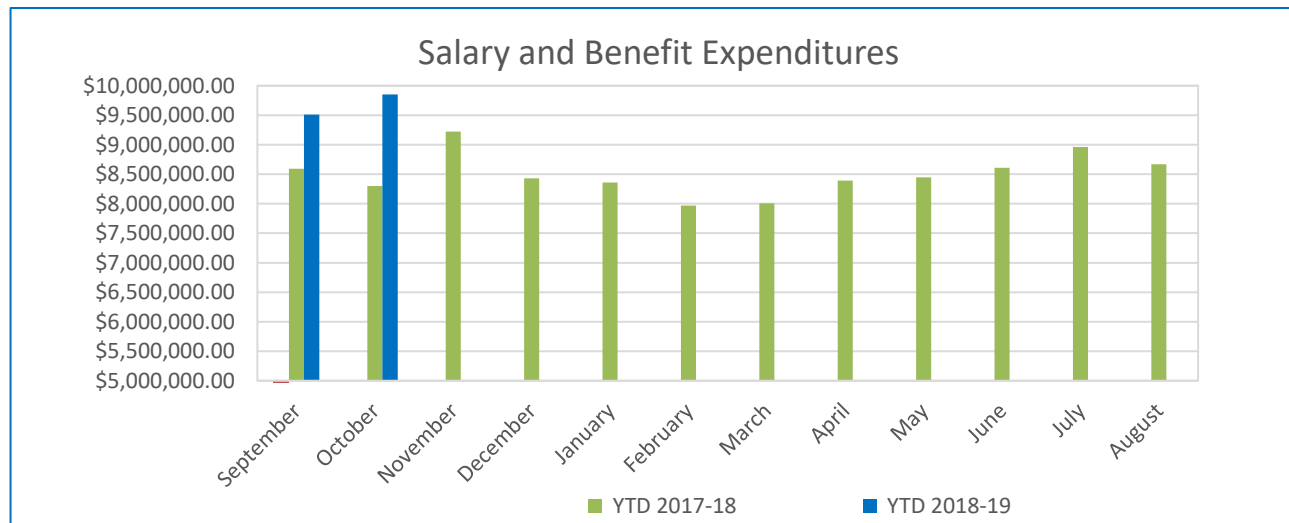
Month	YTD 2017-18	YTD 2018-19	Variance
September	\$ 779,817	\$ 919,144	\$ 139,327
October	\$ 1,539,120	\$ 2,512,531	\$ 973,411
November	\$ 2,410,717		\$ (2,410,717)
December	\$ 993,561		\$ (993,561)
January	\$ 1,388,075		\$ (1,388,075)
February	\$ 1,310,245		\$ (1,310,245)
March	\$ 1,667,535		\$ (1,667,535)
April	\$ 1,072,718		\$ (1,072,718)
May	\$ 1,544,943		\$ (1,544,943)
June	\$ 1,648,956		\$ (1,648,956)
July	\$ 1,220,638		\$ (1,220,638)
August	\$ 5,590,959		\$ (5,590,959)
Total	\$ 21,167,284	\$ 3,431,675	\$ (17,735,609)
Budget	\$ 24,389,185	\$ 28,900,125	
% Actual Vs. Budget	86.8%	11.9%	



General Fund

Salary and Benefit Expenditures

Month	YTD 2017-18	YTD 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		\$ (9,220,727)
December	\$ 8,433,129		\$ (8,433,129)
January	\$ 8,359,447		\$ (8,359,447)
February	\$ 7,970,094		\$ (7,970,094)
March	\$ 8,008,705		\$ (8,008,705)
April	\$ 8,394,686		\$ (8,394,686)
May	\$ 8,445,692		\$ (8,445,692)
June	\$ 8,608,284		\$ (8,608,284)
July	\$ 8,963,512		\$ (8,963,512)
August	\$ 8,667,731		\$ (8,667,731)
Total	\$ 93,298,212	\$ 19,359,411	\$ (82,606,532)
Budget	\$ 92,788,134	\$ 122,215,437	
% Actual Vs. Budget	97.1%	15.8%	



SOUTH KITSAP SCHOOL DISTRICT NO. 402

GENERAL FUND

BUDGET STATUS REPORT

AS OF October 2018

16% OF YEAR ELAPSED

	ANNUAL BUDGET	REVISED BUDGET	MONTH ACTUAL	YTD ACTUAL	ENCUMBRANCES	BUDGET BALANCE	YTD PERCENT OF BUDGET
REVENUES							
Local Revenues							
1000 Local Tax	\$ 17,446,035	\$ 17,446,035	\$ 9,669,564	\$ 9,979,090		\$ 7,466,945	57.20%
2000 Non-Tax	2,543,790	2,543,790	328,896	710,260		1,833,530	27.92%
Total Local Revenues	19,989,825	19,989,825	9,998,460	10,689,350		9,300,475	53.47%
State Revenues							
3000 General Purpose	92,137,696	92,137,696	8,306,030	16,303,402		75,834,294	17.69%
4000 Special Purpose	23,363,439	23,363,439	2,116,120	4,251,082		19,112,357	18.20%
Total State Revenues	115,501,135	115,501,135	10,422,150	20,554,484		94,946,651	17.80%
Federal Revenues							
5000 General Purpose	294,640	294,640	138,423	155,469		139,171	52.77%
6000 Special Purpose	12,403,239	12,403,239	296,953	296,953		12,106,286	2.39%
Total Federal Revenues	12,697,879	12,697,879	435,376	452,422		12,245,457	3.56%
Other Revenues							
7000 Revenues From Other School Districts	-	-	-	-		-	0.00%
8000 Revenues From Other Agencies & Assoc.	-	-	-	-		-	0.00%
9000 Other Financing Sources	-	-	173	1,409		(1,409)	0.00%
Total Other Revenues	-	-	173	1,409		(1,409)	0.00%
TOTAL REVENUES	\$ 148,188,839	\$ 148,188,839	\$ 20,856,159	\$ 31,697,665	\$ -	\$ 116,491,174	21.39%
EXPENDITURES BY PROGRAM							
00 Regular Instruction	\$ 81,324,864	\$ 81,324,864	\$ 6,224,900	\$ 12,316,751	\$ 58,007,159	\$ 11,000,954	86.47%
20 Special Education Instruction	21,426,113	21,426,113	1,648,645	3,135,718	16,683,092	1,607,303	92.50%
30 Vocation Education Instruction	7,595,154	7,595,154	617,304	1,133,147	4,929,908	1,532,099	79.83%
50&60 Compensatory Education Instruction	5,708,780	5,708,780	370,559	741,607	3,973,972	993,201	82.60%
70 Other Instructional Programs	6,837,329	6,837,329	127,325	249,301	1,153,687	5,434,341	20.52%
80 Community Services	996,885	996,885	19,986	86,880	448,532	461,473	53.71%
90 Support Services	27,226,440	27,226,440	3,355,319	5,127,682	18,964,756	3,134,002	88.49%
TOTAL EXPENDITURES BY PROGRAM	\$ 151,115,565	\$ 151,115,565	\$ 12,364,038	\$ 22,791,086	\$ 104,161,106	24,163,373	84.01%
Operating Transfers Out	1,883,291	1,883,291	1,653,291	1,653,291			
Excess Revenues/Other Financing Sources Over/Under	(4,810,017)	(4,810,017)	6,838,830	7,253,288			
BEGINNING FUND BALANCE as of Sept 01, 2016	16,000,000	16,000,000		17,687,410			
ENDING FUND BALANCE as of August 31, 2017	\$ 11,189,983	\$ 11,189,983		\$ 24,940,698			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
 CAPITAL PROJECTS FUND
 BUDGET STATUS REPORT
 AS OF October 2018
 16% 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					
2000 Non-Tax	\$ 500,000	\$ 44,077	\$ 63,902		436,098	12.78%
Total Local Revenues	3,000,000	44,077	63,902		436,098	2.13%
Other Revenues						
7000 Revenues From Other School Districts						
8000 Revenues From Other Agencies & Assoc.						
9000 Other Financing Sources	5,653,291	-	1,153,291		4,500,000	20.40%
Total Other Revenues	5,653,291		1,153,291		4,500,000	20.40%
TOTAL REVENUES	\$ 8,653,291	\$ 44,077	\$ 1,217,193	\$ -	\$ 4,936,098	14.07%
<u>EXPENDITURES BY PROGRAM</u>						
10 Sites	\$ 195,200	\$ 513,119	\$ 513,864	\$ 479,404	\$ (798,068)	
20 Buildings	8,380,602	623,140	623,140	470,869	7,286,593	13.05%
30 Equipment		22,479	22,479	249	(22,728)	
40 Energy	28,153				28,153	0.00%
50 Sales & Lease Expenditure					-	
60 Bond Issuance Expenditure					-	
90 Debt					-	
TOTAL EXPENDITURES BY PROGRAM	\$ 8,603,955	\$ 1,158,738	\$ 1,159,483	\$ 950,522	\$ 6,493,950	24.52%
Operating Transfers Out	390,000				390,000	
Excess Revenues/Other Financing Sources Over/Under	(340,664)	(1,114,661)	57,710			
BEGINNING FUND BALANCE as of Sept 01, 2016	1,825,972		1,295,139			
ENDING FUND BALANCE as of August 31, 2017	\$ 1,485,308		\$ 1,352,849			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
DEBT SERVICE FUND
BUDGET STATUS REPORT
AS OF October 2018
16% 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	\$ 7		\$ 13	35.00%
Total Local Revenues	20	4	7		13	35.00%
Other Revenues						
7000 Revenues From Other School Districts						
8000 Revenues From Other Agencies & Assoc.						
9000 Other Financing Sources	620,000				620,000	0.00%
Total Other Revenues	620,000		-		620,000	0.00%
TOTAL REVENUES	\$ 620,020	\$ 4	\$ 7	\$ -	\$ 620,013	0.00%
<u>EXPENDITURES BY PROGRAM</u>						
Matured Bond Expenditures	553,000				553,000	0.00%
Interest on Bonds	67,000				67,000	0.00%
Interfund Loan Interest	-				-	
Bond Transfer Fees	-	-	-		-	
Arbitrage Rebate	-				-	
Underwriter's Fees	-				-	
TOTAL EXPENDITURES BY PROGRAM	\$ 620,000	-	-	-	620,000	0.00%
Operating Transfers Out	-		-			
Excess Revenues/Other Financing Sources Over/Under	20	4	7			
BEGINNING FUND BALANCE as of Sept 01, 2016	2,000		2,085			
ENDING FUND BALANCE as of August 31, 2017	\$ 2,020		\$ 2,092			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
ASSOCIATED STUDENT BODY FUND
BUDGET STATUS REPORT
AS OF October 2018
16% 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	\$ 27,288	\$ 132,590		\$ 499,588	20.97%
2000 Athletics	237,575	25,783	52,022		185,553	21.90%
3000 Classes	44,700	1,593	1,603		43,097	3.59%
4000 Clubs	1,204,425	37,696	144,549		1,059,876	12.00%
6000 Private Moneys	21,948	958	5,431		16,517	24.74%
TOTAL REVENUES	<u>\$ 2,140,826</u>	<u>\$ 93,318</u>	<u>\$ 336,195</u>	<u>\$ -</u>	<u>\$ 1,804,631</u>	<u>15.70%</u>
<u>EXPENDITURES BY PROGRAM</u>						
1000 General Student Body	\$ 507,350	\$ 14,026	\$ 21,076	\$ 41,277	\$ 444,997	12.29%
2000 Athletics	366,420	18,655	29,870	131,015	205,535	43.91%
3000 Classes	39,900	48	748	1,317	37,835	5.18%
4000 Clubs	1,219,787	59,508	64,445	382,249	773,093	36.62%
6000 Private Moneys	41,255	2,068	2,260		38,995	5.48%
TOTAL EXPENDITURES BY PROGRAM	<u>\$ 2,174,712</u>	<u>\$ 94,305</u>	<u>\$ 118,399</u>	<u>\$ 555,858</u>	<u>\$ 1,500,455</u>	<u>31.00%</u>
Excess Revenues/Other Financing Sources Over/Under	<u>(33,886)</u>	<u>(987)</u>	<u>217,796</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>\$ 952,463</u>			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
TRANSPORTATION VEHICLE FUND
BUDGET STATUS REPORT
AS OF October 2018
16% 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	\$ 111	\$ 210		\$ 790	21.00%
Total Local Revenues	1,000	111	210		790	21.00%
State Revenues						
3000 General Purpose						
4000 Special Purpose	844,222	-	-		844,222	0.00%
Total State Revenues	844,222	-	-	-	844,222	0.00%
Other Revenues						
7000 Revenues From Other School Districts						
8000 Revenues From Other Agencies & Assoc.						
9000 Other Financing Sources	500,000	500,000	500,000		-	0.00%
Total Other Revenues	500,000	500,000	500,000		-	0.00%
9900 Transfers In from GF	-	-	-		-	
TOTAL REVENUES	\$ 1,345,222	\$ 500,111	\$ 500,210	\$ -	\$ 845,012	37.18%
<u>EXPENDITURES BY PROGRAM</u>						
10 Equipment (buses)	1,650,000		1,058,293	-	591,707	64.14%
60 Bond Levy Issuance	-	-	-			
90 Debt	-					
TOTAL EXPENDITURES BY PROGRAM	\$ 1,650,000	-	1,058,293	-	591,707	64.14%
Operating Transfers Out			-			
Excess Revenues/Other Financing Sources Over/Under	(304,778)	500,111	(558,083)			
BEGINNING FUND BALANCE as of Sept 01, 2016	620,700		625,086			
ENDING FUND BALANCE as of August 31, 2017	\$ 315,922		\$ 67,003			

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

Imprest Accounts	\$	10,180.00
Cash on Deposit		3,733,142.28
Warrants Outstanding		(420,044.31)
Investments		14,134,239.70

Net Amounts

Net Cash Plus Investments	\$	17,457,517.67
Revenues and Reimbursements Received		21,590,318.31
Disbursements		(14,143,968.03)

Ending Balances:

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

Net Cash Plus Investments**\$ 24,421,818.66****CAPITAL PROJECTIONS FUND****Beginning Balances:**

Imprest Accounts	\$	-
Cash on Deposit	\$	719,676.44
Warrants Outstanding	\$	(146,588.75)
Investments	\$	324,721.83

Net Amounts

Net Cash Plus Investments	\$	897,809.52
Revenues and Reimbursements Received	\$	1,196,002.37
Disbursements	\$	(348,637.40)

Ending Balances:

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

Net Cash Plus Investments**\$ 1,474,084.26**

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

FOR THE MONTH OF

Oct-18

DEBT SERVICE FUND**Beginning Balances:**

Cash on Deposit	\$	46.77	
Investments		<u>2,039.39</u>	

Net Amounts

Net Cash Plus Investments			\$	2,086.16
Revenues and Reimbursements Received				3.76
Disbursements				(3.76)

Ending Balances:

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

Net Cash Plus Investments**\$ 2,092.54****ASB FUND****Beginning Balances:**

Imprest Accounts	\$	12,000.00	
Cash on Deposit		193,628.24	
Warrants Outstanding		(18,460.17)	
Investments		<u>735,204.86</u>	

Net Amounts

Net Cash Plus Investments			\$	922,372.93
Revenues and Reimbursements Received				103,337.38
Disbursements				(112,038.91)

Ending Balances:

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

Net Cash Plus Investments**\$ 918,256.71**

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

**FOR THE MONTH OF
Oct-18**

TRANSPORTATION VEHICLE FUND

Beginning Balances:

Cash on Deposit	\$	6,377.64
Investments	\$	60,513.00

Net Amounts

Net Cash Plus Investments	\$	66,890.64
Revenues and Reimbursements Received		
Disbursements		

Ending Balances:

Cash on Deposit	\$	6,377.64
Warrants Outstanding		-
Investments	\$	60,625.18

Net Cash Plus Investments	\$	<u>67,002.82</u>
----------------------------------	-----------	-------------------------

TRUST & AGENCY FUND

Beginning Balances:

Cash on Deposit	\$	-
Warrants Outstanding		-
Investments		<u>595.35</u>

Net Amounts

Net Cash Plus Investments	\$	595.35
Revenues and Reimbursements Received		1.10
Disbursements		(1.10)

Ending Balances:

Cash on Deposit	\$	-
Warrants Outstanding		-
Investments		<u>596.45</u>

Net Cash Plus Investments	\$	<u>596.45</u>
----------------------------------	-----------	----------------------

Parameters:

- Fiscal Year: 2018
- Program Range: 0000-9999
- Activity Range: 00-99
- Object Range: 2000-2999
- Location Range: 000-999
- Responsibility Range: 000-999
- Group Type : Activity
- Jane Doe Plan : ***18-19 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 12/04/2018
 SKSD FI Staff & Salary Summary

ROC-RateOf Consump

Total By Acct Dimensions		GL Budgets, Expenses And Rate of Consumption			
Activity	Origina	Revised	Expenses	Rev Monthly ROC	
12-SUPERINTENDENT'S OFFICE	224,548.00	224,548.00	51,484.22	18,712.33	
13-BUSINESS OFFICE	171,166.00	171,166.00	45,227.20	14,263.83	
14-HUMAN RESOURCES	148,429.00	148,429.00	39,787.46	12,369.08	
21-SUPERVISION - INSTRUCTION	1,558,097.10	1,583,458.10	420,518.52	131,954.84	
22-LEARNING RESOURCES	909,475.97	909,475.97	232,943.88	75,789.66	
23-PRINCIPAL'S OFFICE	3,124,859.50	3,124,859.50	842,940.75	260,404.96	
24-GUIDANCE - COUNSELING	2,455,268.90	2,455,268.90	613,382.88	204,605.74	
25-PUPIL MANAGEMENT & SAFETY	734,313.88	734,313.88	162,417.06	61,192.82	
26-HEALTH SERVICES	3,240,827.74	3,240,827.74	718,326.84	270,068.98	
27-TEACHING	50,371,517.35	50,420,517.35	12,428,654.24	4,201,709.78	
28-EXTRA CURRICULAR	224,521.03	224,521.03	46,307.13	18,710.09	
31-INSTRUCTIONAL PROF DEVEL	2,164,070.79	2,164,070.79	556,396.14	180,339.23	
72-INFORMATION SYSTEMS	3,932.00	3,932.00	.00	327.67	
91-COMMUNITY SERVICE	116,247.00	116,247.00	20,608.83	9,687.25	
	65,447,274.26	65,521,635.26	16,178,995.15	5,460,136.27	

Orig HR/SN Budget		Projected EMS Budget			Unfilled Positions	
FTE	Salaries	FTE	Salaries		FTE	Salaries
1.00	224,548.00	.8192	217,711.60		.18	6,836.40
1.00	163,166.00	.9423	164,031.98		.06	-865.98
1.00	148,429.00	1.0000	142,488.00		.00	5,941.00
11.58	1,558,097.10	11.5846	1,559,522.10		.00	-1,425.00
8.53	721,907.91	8.0350	862,938.12		.50	-141,030.21
25.00	3,124,859.50	25.0000	3,060,507.50		.00	64,352.00
27.00	1,993,297.48	27.5541	2,481,235.02		-.55	-487,937.54
7.00	529,808.01	7.5000	703,106.03		-.50	-173,298.02
44.00	2,744,694.47	35.0162	2,957,449.23		8.98	-212,754.76
602.21	41,935,026.86	590.3429	49,593,737.63		11.87	-7,658,710.77
0.00	208,924.52	.0000	188,288.14		.00	20,636.38
17.75	1,647,365.36	17.3691	1,944,201.44		.38	-296,836.08
0.00	3,932.00	.0000	.00		.00	3,932.00
1.00	79,648.30	1.0000	103,872.00		.00	-24,223.70
747.08	55,083,704.51	726.1634	63,979,088.79		20.92	1,471,677.99

Parameters:

- Fiscal Year: 2018
- Program Range: 0000-9999
- Activity Range: 00-99
- Object Range: 3000-3999
- Location Range: 000-999
- Responsibility Range: 000-999
- Group Type : Activity
- Jane Doe Plan : ***18-19 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 12/04/2018
 SKSD FI Staff & Salary Summary

ROC-RateOf Consump

Total By Acct Dimensions		GL Budgets, Expenses And Rate of Consumption				Orig HR/SN Budget		Projected EMS Budget		Unfilled Positions	
Activity	Origina	Revised	Expenses	Rev Monthly ROC	FTE	Salaries	FTE	Salaries	FTE	Salaries	
11-BOARD OF DIRECTORS	8,328.00	8,328.00	1,250.00	694.00	0.00	8,328.00	.0000	.00	.00	8,328.00	
12-SUPERINTENDENT'S OFFICE	140,577.80	140,577.80	39,331.93	11,714.82	2.38	157,987.40	2.3188	145,070.38	.06	12,917.02	
13-BUSINESS OFFICE	807,046.00	807,046.00	215,692.96	67,253.83	12.00	807,046.00	11.9423	789,807.24	.06	17,238.76	
14-HUMAN RESOURCES	532,376.48	532,376.48	135,913.68	44,364.71	7.73	532,376.48	7.7269	523,055.88	.00	9,320.60	
15-PUBLIC RELATIONS	177,483.60	177,483.60	54,799.12	14,790.30	2.00	177,483.60	2.3188	191,181.18	-.32	-13,697.58	
21-SUPERVISION - INSTRUCTION	877,436.20	919,147.20	163,076.50	76,595.60	24.62	1,290,116.23	13.1394	696,691.93	11.48	593,424.30	
22-LEARNING RESOURCES	8,250.20	8,250.20	3,220.38	687.52	0.20	8,250.20	.1962	7,788.72	.00	461.48	
23-PRINCIPAL'S OFFICE	1,839,459.75	1,839,459.75	445,443.52	153,288.31	37.09	1,796,830.30	38.2020	1,811,966.48	-1.11	-15,136.18	
24-GUIDANCE - COUNSELING	262,254.37	262,254.37	64,716.90	21,854.53	5.14	262,254.37	5.1269	250,090.06	.02	12,164.31	
25-PUPIL MANAGEMENT & SAFETY	1,188,710.35	1,188,710.35	282,515.08	99,059.20	25.42	1,188,710.21	25.1799	1,126,064.28	.24	62,645.93	
26-HEALTH SERVICES	391,715.03	391,715.03	120,966.28	32,642.92	9.71	391,715.03	10.6631	503,881.37	-.95	-112,166.34	
27-TEACHING	5,847,661.96	5,847,661.96	1,190,583.42	487,305.16	107.56	5,097,661.96	110.7050	4,867,671.15	-3.14	229,990.81	
28-EXTRA CURRICULAR	833,772.69	833,772.69	231,600.63	69,481.06	2.37	785,121.03	1.7606	84,895.73	.60	700,225.30	
31-INSTRUCTIONAL PROF DEVEL	690.00	690.00	1,601.16	57.50	0.00	690.00	.0000	.00	.00	690.00	
41-FNS SUPERVISION	269,260.55	269,260.55	71,811.76	22,438.38	2.85	269,260.55	2.8538	260,844.55	.00	8,416.00	
44-FNS OPERATIONS	889,397.51	889,397.51	207,700.23	74,116.46	23.48	889,397.51	22.1533	765,146.26	1.33	124,251.25	
51-SUPERVISION - TRANSPORT	663,922.60	663,922.60	178,800.16	55,326.88	9.50	663,922.60	9.4981	648,499.56	.00	15,423.04	
52-OPERATIONS	2,455,832.71	2,455,832.71	583,260.77	204,652.73	45.43	2,455,832.71	45.2017	2,159,080.65	.23	296,752.06	
53-MAINT. OF SCHOOL BUSES	479,010.11	479,010.11	102,790.32	39,917.51	7.47	432,010.11	6.8808	369,332.72	.59	62,677.39	
61-SUPERVISION - PLANT	494,381.80	494,381.80	126,263.37	41,198.48	6.00	494,381.80	6.0000	485,629.28	.00	8,752.52	
62-GROUNDS MAINTENANCE	394,223.60	394,223.60	104,210.59	32,851.97	8.00	394,223.60	9.0000	424,174.40	-1.00	-29,950.80	
63-OPERATION OF BUILDINGS Custodi	2,274,175.60	2,274,175.60	565,447.34	189,514.63	53.25	2,274,175.60	54.9712	2,297,189.46	-1.72	-23,013.86	
64-BLDG MAINTENANCE	789,613.20	789,613.20	183,409.25	65,801.10	14.00	789,613.20	13.0000	737,672.00	1.00	51,941.20	
72-INFORMATION SYSTEMS	1,219,855.60	1,219,855.60	264,508.32	101,654.63	16.50	1,219,855.60	14.2831	1,051,361.31	2.22	168,494.29	
74-WAREHOUSING & DISTRIBUTN	138,548.80	138,548.80	34,637.25	11,545.73	3.00	138,548.80	3.0000	138,548.80	.00	.00	
91-COMMUNITY SERVICE	139,742.56	139,742.56	26,442.82	11,645.21	0.81	134,407.12	.8087	45,582.20	.00	88,824.92	
	23,123,727.07	23,165,438.07	5,399,993.74	1,930,453.17	426.51	22,66,200.01	416.9304	20,381,225.59	10.00	2,278,974.42	

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 Ship, Assistant Director Office of Special Services, 2689 Hoover Avenue SE, Port Orchard, WA 98366 360-874-3627, ship@skschools.org