



SOUTH KITSAP
SCHOOL DISTRICT

FINANCIAL REPORTS

as of

July 2018

Submitted by:

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And

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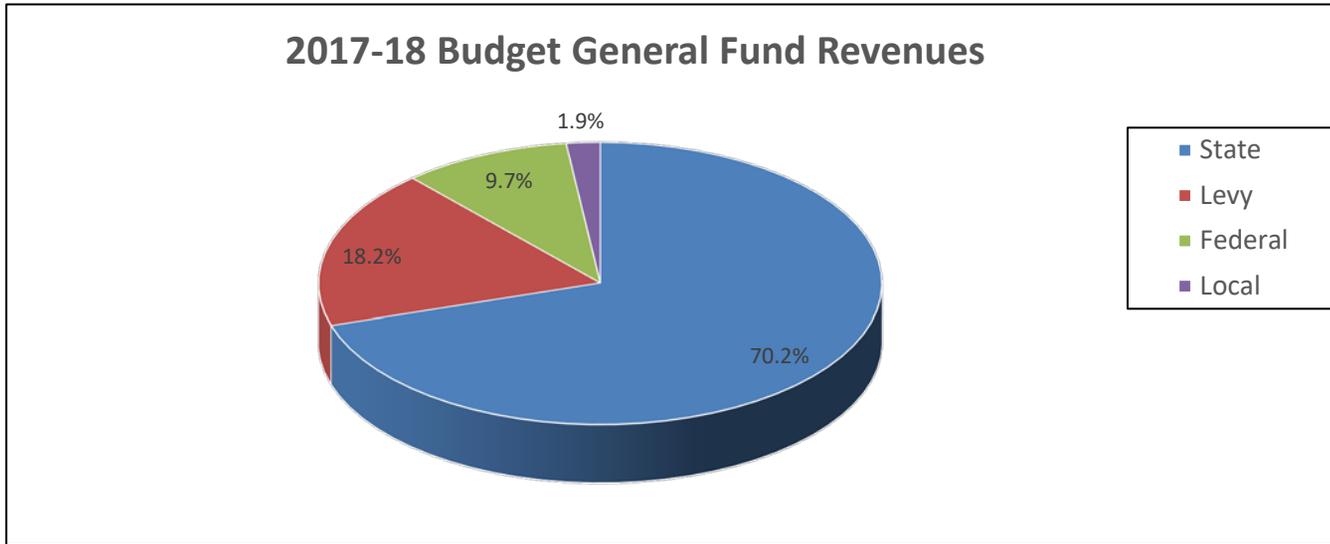
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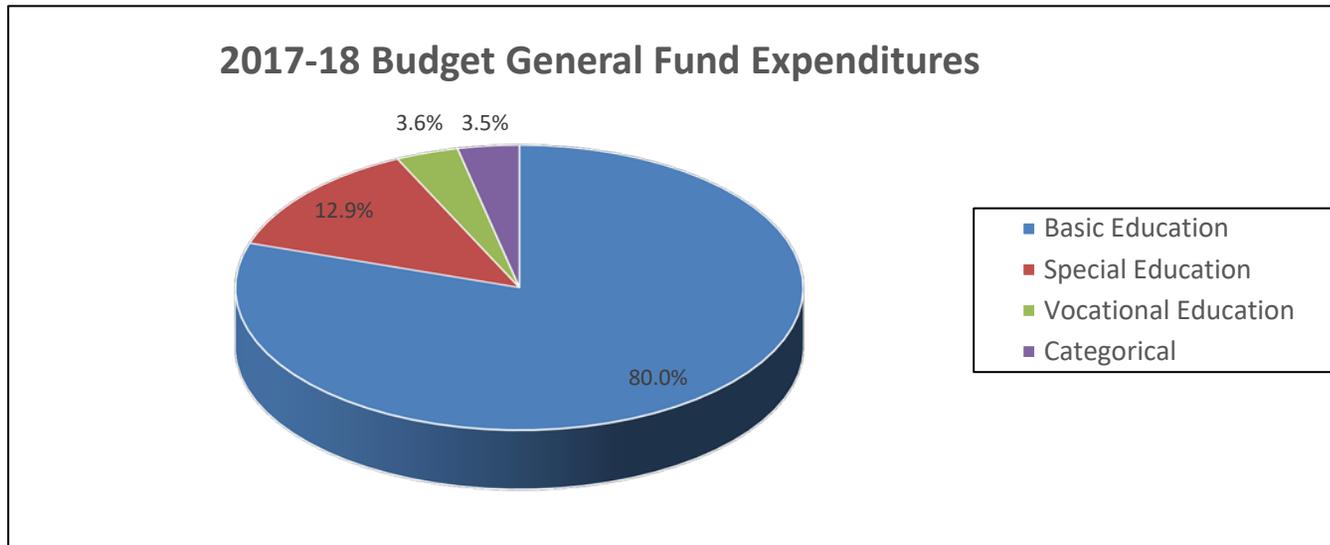
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GENERAL FUND

Budget Information



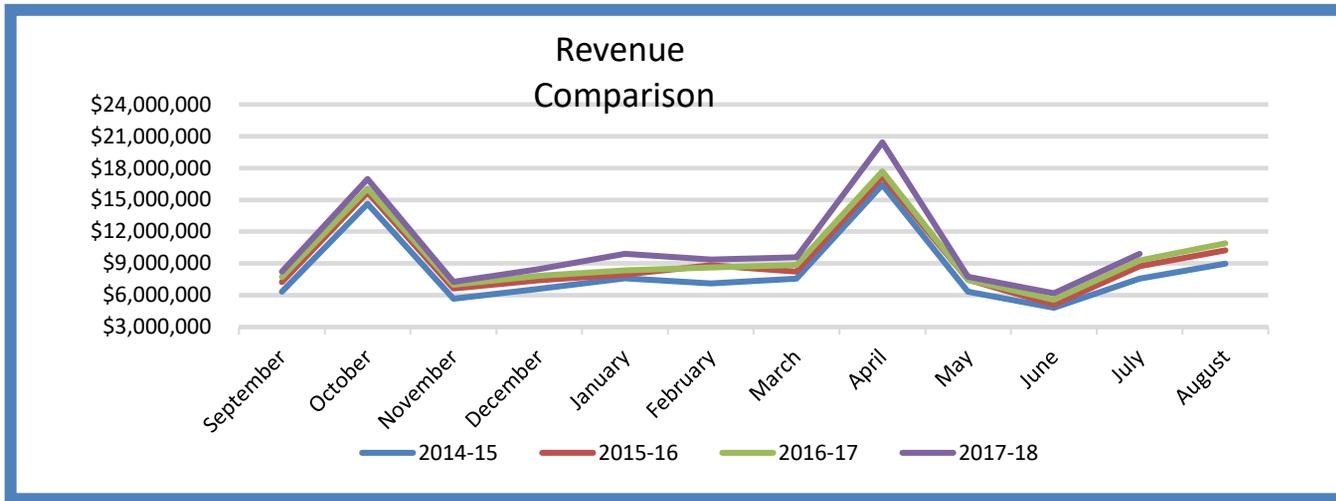
**** Excludes Sale of Equipment**



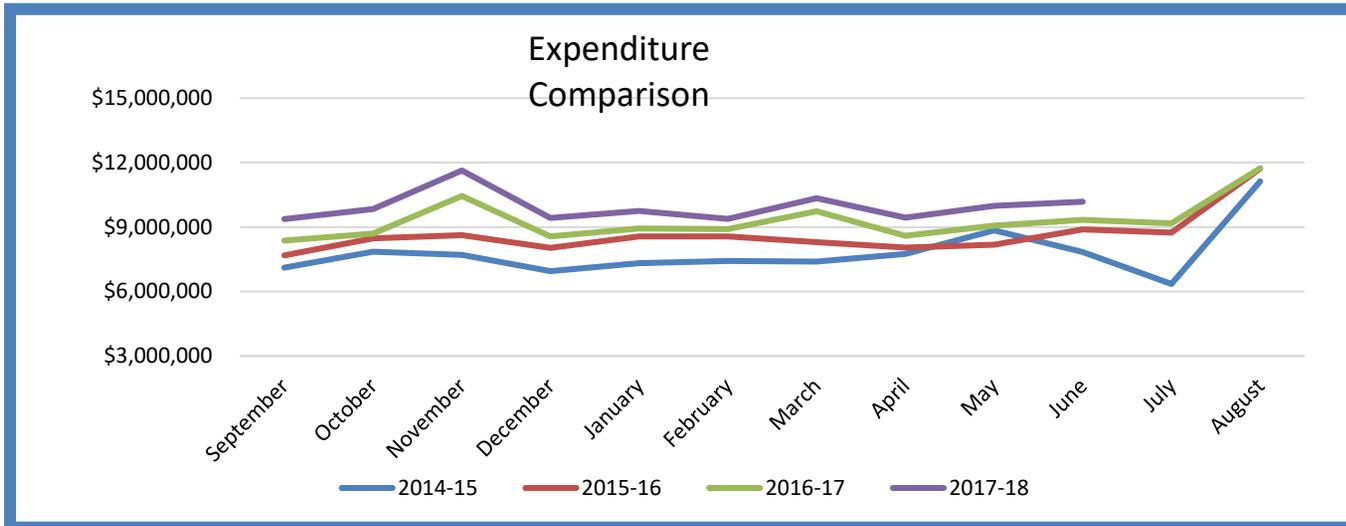
**** Excludes Transfers Out**

REVENUE AND EXPENDITURE TREND COMPARISONS

4 YEAR REVENUE TRENDS

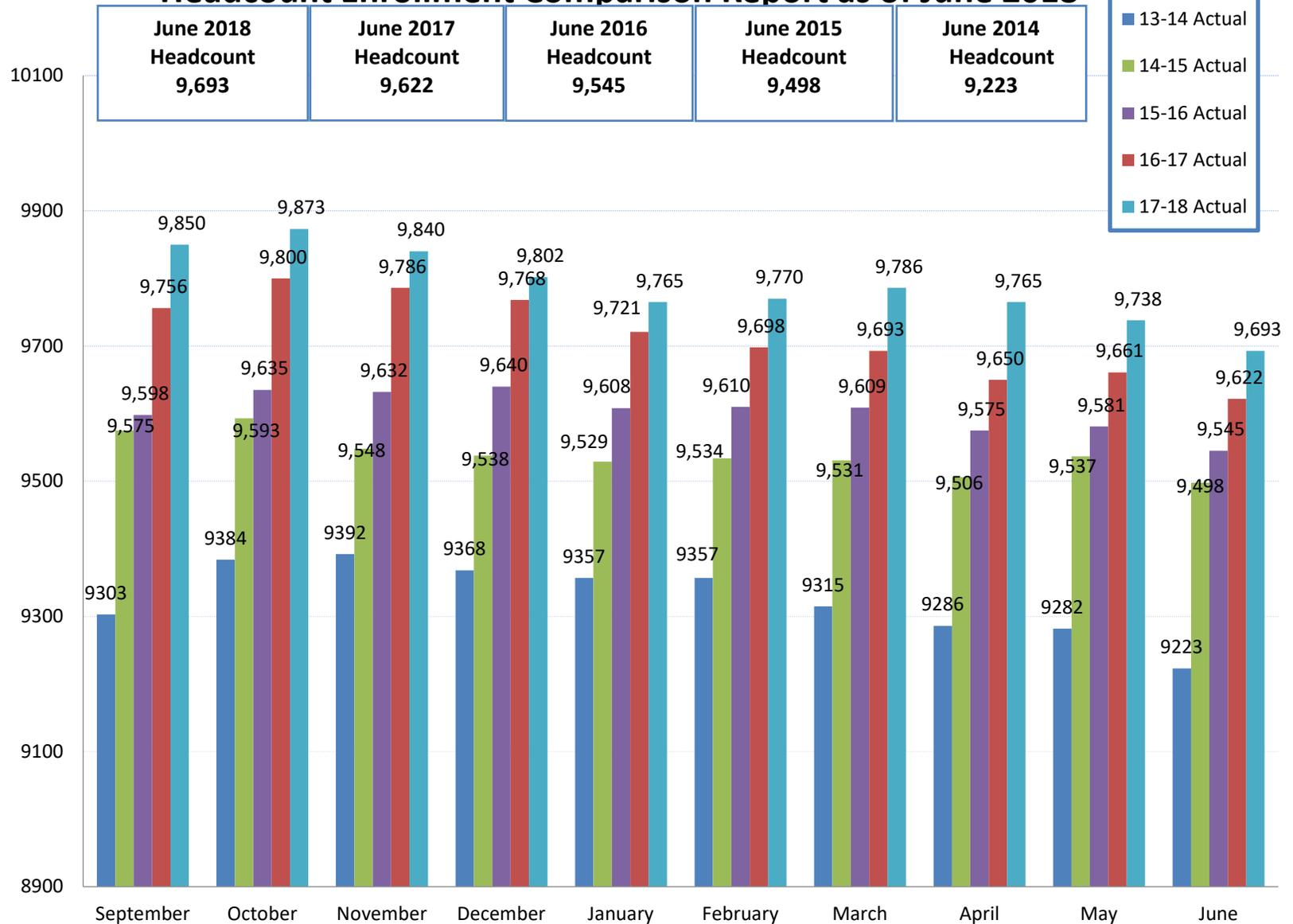


4 YEAR EXPENDITURE TRENDS



South Kitsap School District

Headcount Enrollment Comparison Report as of June 2018



Enrollment Head Count Summary

June 01, 2018

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	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)**

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

Bilingual	Transitioned Out
158	37

*Excludes adjustments

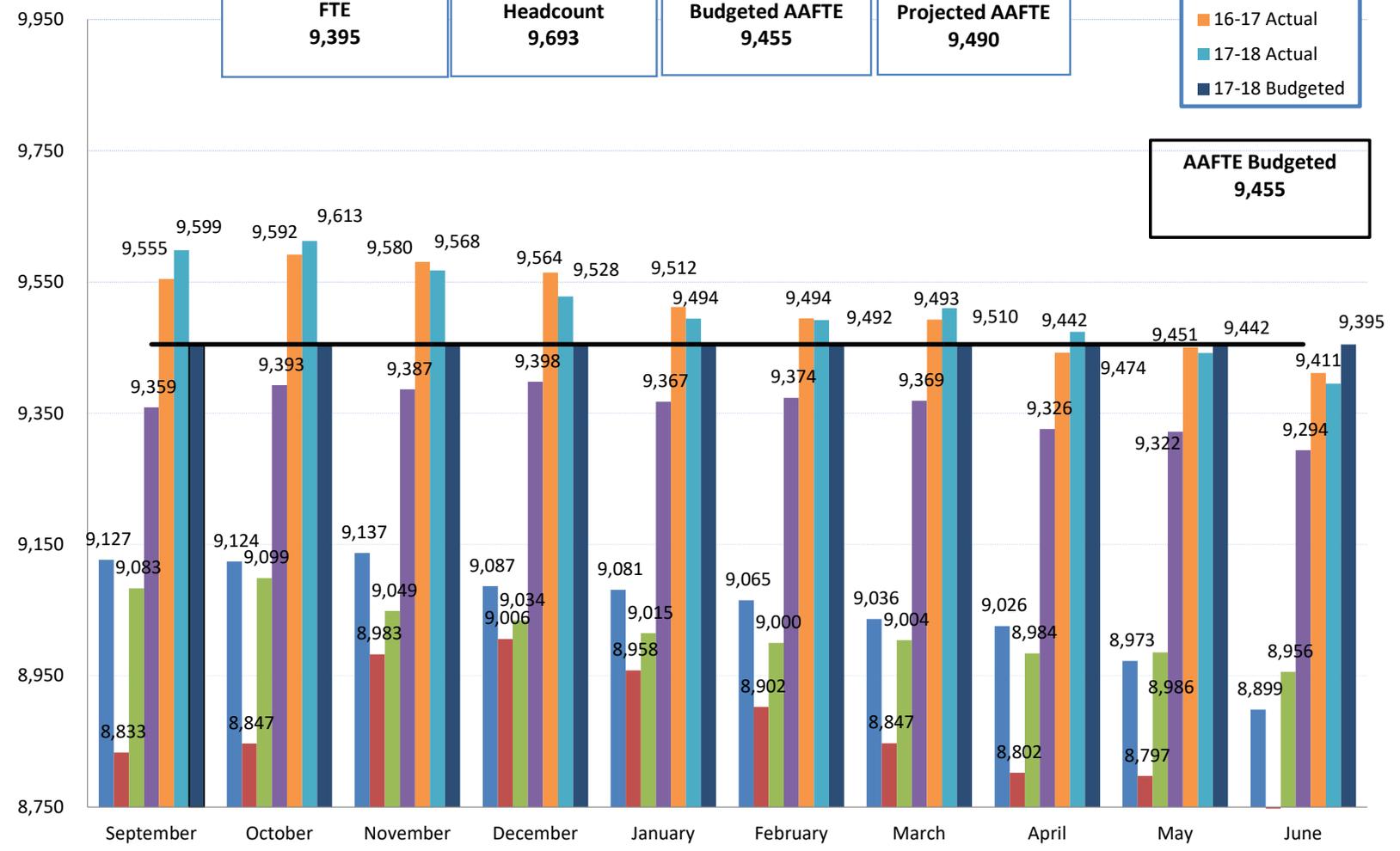
School	Total
Discovery	177
SK iGrad	37
Explorer Academy	200
TOTAL	414

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

June 2018 FTE 9,395	June 2018 Headcount 9,693	2017-18 Budgeted AAFTE 9,455	2017-18 Projected AAFTE 9,490
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- 12-13 Actual
- 13-14 Actual
- 14-15 Actual
- 15-16 Actual
- 16-17 Actual
- 17-18 Actual
- 17-18 Budgeted

**AAFTE Budgeted
9,455**



Enrollment FTE Summary

June 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	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	-5.40
Kitsap Detention	0.00													0.00	0.00	0.00	0.00
SUBTOTAL	0.00									-1.00				-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)

School	Voc FTE	Non-Voc FTE	Total
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
TOTAL	26.88	231.79	258.67

Vocational FTE (included above)*

7-8 Voc FTE	9-12 Voc FTE
177.00	659.70

*Excludes adjustments

ALE FTE (included above)*

School	Total
Discovery	172
SK iGrad	36.85
Explorer Academy	175.47
TOTAL	384.32

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

	2016-17 Budget	YTD 7/31/2017	\$ Variance	Monthly % Budget	2017-18 Budget	YTD 7/31/2018	\$ Variance	Monthly % Budget	% Year
General Fund									
Beginning Fund Balance	\$ 15,300,000	\$ 17,397,860	\$ 2,097,860		\$ 18,900,000	\$ 18,911,886	\$ 11,886		
Revenues	117,454,596	104,436,971	\$ (13,017,625)	88.92%	125,079,351	114,006,905	\$ (11,072,446)	91.15%	92%
Expenditures	117,111,358	99,821,640	\$ (17,289,718)	85.24%	130,577,310	110,385,415	\$ (20,191,895)	84.54%	92%
Transfers Out	1,357,000	1,253,957	\$ (103,043)	92.41%	2,330,000	1,028,957	\$ (1,301,043)	44.16%	92%
Ending Fund Balance	\$ 14,286,238	\$ 20,759,233	\$ 6,472,995		\$ 11,072,041	\$ 21,504,419	\$ 10,432,378		
Capital Projects Fund									
Beginning Fund Balance	\$ 1,823,000	\$ 1,702,929	\$ (120,071)		\$ 1,700,000	\$ 1,596,192	\$ (103,808)		
Revenues	1,406,981	403,731	\$ (1,003,250)	28.69%	2,518,000	1,348,972	\$ (1,169,028)	53.57%	92%
Expenditures	1,500,000	149,424	\$ (1,350,576)	9.96%	2,800,000	1,790,628	\$ (1,009,372)	63.95%	92%
Transfers In	800,000	700,000	\$ (100,000)	87.50%	2,100,000	\$ (2,100,000)	\$ -	0.00%	92%
Transfers Out	496,000	389,921	\$ (106,079)	78.61%	390,000	388,564	\$ (1,436)	99.63%	92%
Ending Fund Balance	\$ 2,033,981	\$ 2,267,315	\$ 233,334		\$ 3,128,000	\$ 765,972	\$ (2,362,028)		
Debt Service Fund									
Beginning Fund Balance	\$ 1,984	\$ 2,027	\$ 43		\$ 2,000	\$ 2,051	\$ 51		
Revenues	628,000	17	\$ (627,983)	0%	620,020	517,552	\$ (102,468)	83.47%	92%
Expenditures	628,000	518,879	\$ (109,121)	82.62%	620,000	517,521	\$ (102,479)	83.47%	92%
Transfers In		518,879							
Ending Fund Balance	\$ 1,984	\$ 2,044	\$ 60		\$ 2,020	\$ 2,082	\$ 62		
ASB Fund									
Beginning Fund Balance	\$ 675,611	\$ 592,311	\$ (83,300)		\$ 675,533	\$ 705,697	\$ 30,164		
Revenues	1,732,954	971,964	\$ (760,990)	56.09%	1,536,761	900,243	\$ (636,518)	58.58%	92%
Expenditures	1,873,117	875,147	\$ (997,970)	46.72%	1,533,920	824,397	\$ (709,523)	53.74%	92%
Transfers In	-	\$ -	\$ -		-	\$ -	\$ -		92%
Ending Fund Balance	\$ 535,448	\$ 689,129	\$ 153,681		\$ 678,374	\$ 781,543	\$ 103,169		
Transportation Vehicle Fund									
Beginning Fund Balance	\$ 688,950	\$ 704,743	\$ 15,793		\$ 1,675,951	\$ 1,675,247	\$ (704)		
Revenues	965,000	441,808	\$ (523,192)	45.78%	479,000	27,416	\$ (451,584)	5.72%	92%
Expenditures	1,350,000	1,038,498	\$ (311,502)	76.93%	2,000,000	1,615,914	\$ (384,086)	80.80%	92%
Ending Fund Balance	\$ 303,950	\$ 108,053	\$ (195,897)		\$ 154,951	\$ 86,749	\$ (68,202)		

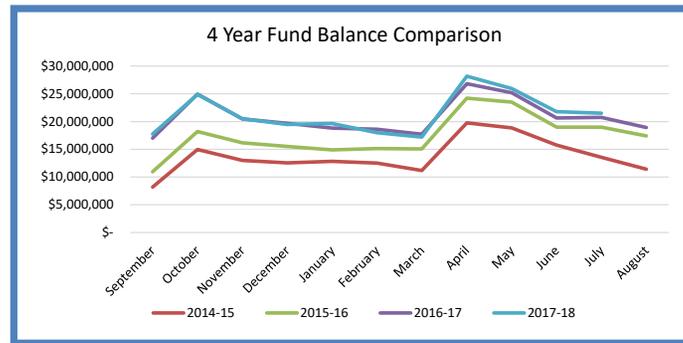
Budget = School Board approved budget for fiscal year

% Budget = the amount received / spent year-to-date as a percentage of the annual budget.

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

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

\$ Variance - The difference between the annual budget and year-to-date amounts.



General Fund
Summary of Expenditures by Program

FY 2017-18
REPORT DATE 7/31/2018

Program	Title	Revised Budget	Current	YTD	Balance	% To Date
01	BASIC EDUCATION	\$ 67,624,025	\$ 5,217,707	\$ 57,159,565	\$ 10,464,460	84.53%
02	ALT LEARN EXP	\$ 2,573,257	\$ 216,362	\$ 2,429,665	\$ 143,592	94.42%
21	HANDICAPPED	\$ 14,182,207	\$ 1,191,544	\$ 13,077,162	\$ 1,105,045	92.21%
22	INFANTS/TODDLERS	\$ 660,335	\$ 80,494	\$ 725,885	\$ (65,550)	109.93%
24	HANDICAPPED, SUPPLEMENETAL	\$ 1,925,045	\$ 162,668	\$ 1,812,814	\$ 112,231	94.17%
29	FEDERAL IMPACT AID	\$ 60,000	\$ -	\$ 1,671	\$ 58,329	2.78%
31	HS CAREER & TECHNICAL	\$ 5,211,690	\$ 425,873	\$ 3,955,945	\$ 1,255,745	75.91%
34	MS CAREER & TECHNICAL	\$ 1,245,189	\$ 102,751	\$ 1,037,652	\$ 207,537	83.33%
38	VOCATIONAL, FEDERAL	\$ 50,866	\$ 9,558	\$ 31,630	\$ 19,236	62.18%
51	DISADVANTAGED	\$ 1,584,160	\$ 128,174	\$ 1,389,767	\$ 194,393	87.73%
52	SCHOOL IMPROVEMENT	\$ 567,562	\$ 22,549	\$ 137,494	\$ 430,068	24.23%
55	LEARNING ASSISTANCE	\$ 2,321,373	\$ 176,619	\$ 2,085,196	\$ 236,177	89.83%
58	SPECIAL & PILOT PROGRAMS	\$ 523,025	\$ 403,030	\$ 473,167	\$ 49,858	90.47%
61	FEDERAL HEAD START	\$ 21,167	\$ 1,212	\$ 19,586	\$ 1,581	92.53%
64	LIMITED ENGLISH	\$ 36,046	\$ 698	\$ 24,243	\$ 11,803	67.26%
65	TRANSITIONAL BILINGUAL	\$ 102,014	\$ 13,941	\$ 165,069	\$ (63,055)	161.81%
68	INDIAN ED	\$ 54,299	\$ 3,038	\$ 34,643	\$ 19,656	63.80%
73	SUMMER SCHOOL	\$ 46,659	\$ 4,301	\$ 7,680	\$ 38,979	16.46%
74	HIGHLY CAPABLE	\$ 823,824	\$ 151,023	\$ 990,891	\$ (167,067)	120.28%
79	OTHER INSTRUCTIONAL	\$ 2,976,957	\$ 15,606	\$ 137,795	\$ 2,839,162	4.63%
86	COMMUNITY SCHOOLS	\$ 24,045	\$ 14,677	\$ 15,808	\$ 8,237	65.74%
89	OTHER COMMUNITY SERVICES	\$ 908,538	\$ 75,232	\$ 616,858	\$ 291,680	67.90%
97	SUPPORT SERVICES	\$ 17,233,373	\$ 1,099,128	\$ 15,330,951	\$ 1,902,422	88.96%
98	FOOD SERVICES	\$ 3,626,408	\$ 205,880	\$ 3,184,426	\$ 441,982	87.81%
99	PUPIL TRANSPORTATION	\$ 6,195,245	\$ 459,999	\$ 5,539,852	\$ 655,393	89.42%
*****	REPORT TOTALS	\$ 130,577,309	\$ 10,182,064	\$ 110,385,415	\$ 20,191,894	84.54%

General Fund
Summary of Expenditures by Object

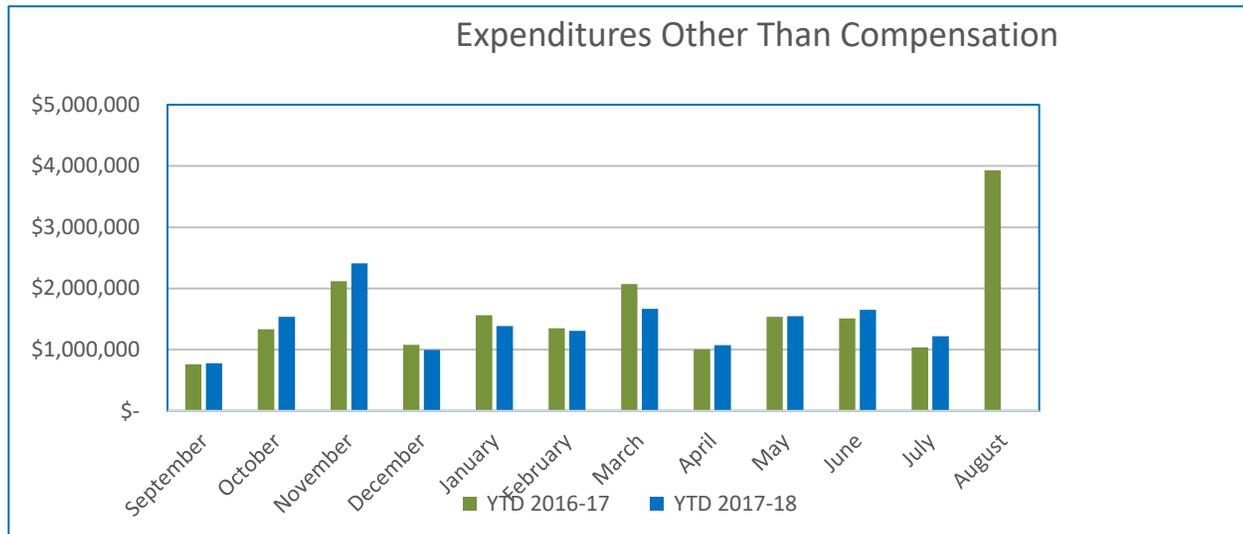
FY 2017-18
REPORT DATE 7/31/2018

Object	Title	Budget	Current	YTD	Balance	% To Date
0000	DEBIT TRANSFERS	\$ 505,422	65,492.95	522,131.88	\$ (16,710)	103.31%
1000	CREDIT TRANSFERS	\$ (520,145)	-67,578.43	-526,797.97	\$ 6,653	101.28%
2000	CERTIFICATED SALARIES	\$ 55,635,828	4,998,384.87	50,472,974.37	\$ 5,162,854	90.72%
3000	CLASSIFIED SALARIES	\$ 19,276,864	1,539,724.48	17,690,870.84	\$ 1,585,993	91.77%
4000	EMPLOYEE BENEFITS	\$ 29,536,587	2,425,402.31	26,189,238.07	\$ 3,347,349	88.67%
5000	SUPPLIES& INST RESOURCES	\$ 10,904,585	473,735.05	5,919,294.42	\$ 4,985,290	54.28%
7000	CONTRACTUAL SERVICES	\$ 14,293,375	665,330.57	9,261,530.71	\$ 5,031,844	64.80%
8000	TRAVEL	\$ 443,738	81,572.42	385,409.66	\$ 58,328	86.86%
9000	CAPITAL OUTLAY	\$ 501,056	0	470,763.17	\$ 30,293	93.95%
*****	REPORT TOTALS	\$ 130,577,309	\$ 10,182,064	\$ 110,385,415	\$ 20,191,894	84.54%

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	\$ 1,220,638	\$ 183,863
August	\$ 3,930,259	\$ (3,930,259)	
Total	\$ 19,305,367	\$ 15,576,325	\$ (3,729,042)
Budget	\$ 22,402,475	\$ 24,389,185	
% Actual Vs. Budget	86.2%	63.9%	

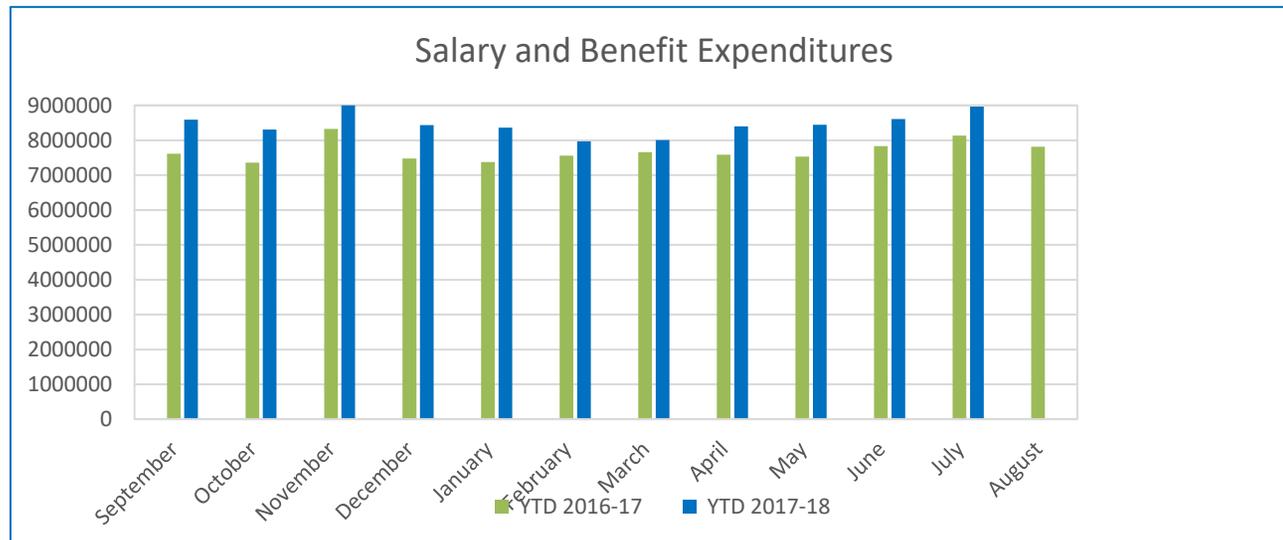


General Fund

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	\$ 8,963,512	\$ 830,859
August	\$ 7,809,219		\$ (7,809,219)
Total	\$ 92,255,751	\$ 93,298,211	\$ 1,042,461

Budget \$ 86,493,928 \$ 92,788,134
 % Actual Vs. Budget 97.1% 100.5%



SOUTH KITSAP SCHOOL DISTRICT NO. 402
GENERAL FUND
BUDGET STATUS REPORT
AS OF July 2018
92% 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	\$ 71,409	\$ 23,362,977		\$ (580,540)	102.55%
2000 Non-Tax	2,427,861	2,427,861	231,325	2,999,379		(571,518)	123.54%
Total Local Revenues	25,210,298	25,210,298	302,734	26,362,356		(1,152,058)	104.57%
State Revenues							
3000 General Purpose	70,318,691	70,318,691	6,908,564	64,795,107		5,523,584	92.14%
4000 Special Purpose	17,434,490	17,434,490	2,246,413	17,247,666		186,824	98.93%
Total State Revenues	87,753,181	87,753,181	9,154,977	82,042,773		5,710,408	93.49%
Federal Revenues							
5000 General Purpose	160,000	160,000		251,741		(91,741)	157.34%
6000 Special Purpose	11,955,872	11,955,872	438,528	5,336,510		6,619,362	44.64%
Total Federal Revenues	12,115,872	12,115,872	438,528	5,588,251		6,527,621	46.12%
Other Revenues							
7000 Revenues From Other School Districts	-	-				-	0.00%
8000 Revenues From Other Agencies & Assoc.	-	-		6,389		(6,389)	0.00%
9000 Other Financing Sources	-	-	505	7,137		(7,137)	0.00%
Total Other Revenues	-	-	505	13,526		(13,526)	0.00%
TOTAL REVENUES	\$ 125,079,351	\$ 125,079,351	\$ 9,896,744	\$ 114,006,906	\$ -	\$ 11,072,445	91.15%
EXPENDITURES BY PROGRAM							
00 Regular Instruction	\$ 71,069,354	\$ 70,455,119	\$ 5,434,069	\$ 59,589,231	\$ 7,642,678	\$ 3,223,210	95.43%
20 Special Education Instruction	16,825,080	16,827,587	1,434,706	15,617,531	1,372,839	(162,783)	100.97%
30 Vocation Education Instruction	4,661,463	6,507,745	538,182	5,025,227	964,598	517,920	92.04%
50&60 Compensatory Education Instruction	4,577,922	5,209,646	749,262	4,329,166	380,203	500,277	90.40%
70 Other Instructional Programs	6,460,993	3,694,603	170,929	1,136,366	98,370	2,459,867	33.42%
80 Community Services	858,124	932,583	89,909	632,666	40,289	259,628	72.16%
90 Support Services	26,124,373	26,950,026	1,765,007	24,055,228	3,604,075	(709,277)	102.63%
TOTAL EXPENDITURES BY PROGRAM	\$ 130,577,309	\$ 130,577,309	\$ 10,182,064	\$ 110,385,415	\$ 14,103,052	6,088,842	95.34%
Operating Transfers Out	2,330,000	2,330,000		1,028,958			
Excess Revenues/Other Financing Sources Over/Under	(7,827,958)	(7,827,958)	(285,320)	2,592,533			
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		\$ 21,504,419			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
 CAPITAL PROJECTS FUND
 BUDGET STATUS REPORT
 AS OF JULY 2018
 92% 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	\$ 23,483	\$ 448,972		(30,972)	107.41%
Total Local Revenues	418,000	23,483	448,972		(30,972)	107.41%
Other Revenues						
7000 Revenues From Other School Districts						
8000 Revenues From Other Agencies & Assoc.						
9000 Other Financing Sources	2,100,000	-	900,000		1,200,000	42.86%
Total Other Revenues	2,100,000		900,000		1,200,000	42.86%
TOTAL REVENUES	\$ 2,518,000	\$ 23,483	\$ 1,348,972	\$ -	\$ 1,169,028	53.57%
<u>EXPENDITURES BY PROGRAM</u>						
10 Sites	\$ 7,297	\$ 9,323	\$ 21,892	\$ 900,583	\$ (915,178)	
20 Buildings	1,892,703	99,689	1,768,736	1,895,638	(1,771,671)	193.61%
30 Equipment				22,580	(22,580)	
40 Energy	900,000			28,154	871,846	3.13%
50 Sales & Lease Expenditure					-	
60 Bond Issuance Expenditure					-	
90 Debt					-	
TOTAL EXPENDITURES BY PROGRAM	\$ 2,800,000	\$ 109,012	\$ 1,790,628	\$ 2,846,955	\$ (1,837,583)	165.63%
Operating Transfers Out	390,000		388,564		1,436	
Excess Revenues/Other Financing Sources Over/Under	(672,000)	(85,529)	(830,220)			
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		\$ 765,972			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
DEBT SERVICE FUND
BUDGET STATUS REPORT
AS OF July 2018
92% 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		\$ 30		\$ (10)	150.00%
Total Local Revenues	20	-	30		(10)	150.00%
Other Revenues						
7000 Revenues From Other School Districts						
8000 Revenues From Other Agencies & Assoc.						
9000 Other Financing Sources	620,000		517,521		102,479	83.47%
Total Other Revenues	620,000		517,521		102,479	83.47%
TOTAL REVENUES	\$ 620,020	\$ -	\$ 517,551	\$ -	\$ 102,469	83.47%
<u>EXPENDITURES BY PROGRAM</u>						
Matured Bond Expenditures	542,200		450,189		92,011	83.03%
Interest on Bonds	77,800		67,332		10,468	86.54%
Interfund Loan Interest	-		-		-	
Bond Transfer Fees	-	-	-		-	
Arbitrage Rebate	-		-		-	
Underwriter's Fees	-		-		-	
TOTAL EXPENDITURES BY PROGRAM	\$ 620,000	-	517,521	-	102,479	83.47%
Operating Transfers Out	-		-			
Excess Revenues/Other Financing Sources Over/Under	20	-	30			
BEGINNING FUND BALANCE as of Sept 01, 2016	2,000		2,051			
ENDING FUND BALANCE as of August 31, 2017	\$ 2,020		\$ 2,081			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
ASSOCIATED STUDENT BODY FUND
BUDGET STATUS REPORT
AS OF July 2018
92% 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	\$ 2,399	\$ 306,674		\$ 97,844	75.81%
2000 Athletics	345,107	3,920	253,830		91,277	73.55%
3000 Classes	44,100		48,466		(4,366)	109.90%
4000 Clubs	718,100	4,794	268,686		449,414	37.42%
6000 Private Moneys	24,936	144	22,585		2,351	90.57%
TOTAL REVENUES	<u>\$ 1,536,761</u>	<u>\$ 11,257</u>	<u>\$ 900,241</u>	<u>\$ -</u>	<u>\$ 636,520</u>	<u>58.58%</u>
<u>EXPENDITURES BY PROGRAM</u>						
1000 General Student Body	\$ 235,740	\$ 9,310	\$ 162,282	\$ 27,303	\$ 46,155	80.42%
2000 Athletics	508,970	17,484	334,188	22,412	152,370	70.06%
3000 Classes	34,700	6,827	38,243		(3,543)	110.21%
4000 Clubs	715,898	(3,157)	270,873	19,627	425,398	40.58%
6000 Private Moneys	38,612	717	18,812	828	18,972	50.87%
TOTAL EXPENDITURES BY PROGRAM	<u>\$ 1,533,920</u>	<u>\$ 31,181</u>	<u>\$ 824,398</u>	<u>\$ 70,170</u>	<u>\$ 639,352</u>	<u>58.32%</u>
Excess Revenues/Other Financing Sources Over/Under	<u>2,841</u>	<u>(19,924)</u>	<u>75,843</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>\$ 781,540</u>			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
TRANSPORTATION VEHICLE FUND
BUDGET STATUS REPORT
AS OF JULY 2018
92% 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	\$ 90	\$ 974		\$ 26	97.40%
Total Local Revenues	1,000	90	974		26	97.40%
State Revenues						
3000 General Purpose						
4000 Special Purpose	478,000	-	26,443		451,557	5.53%
Total State Revenues	478,000	-	26,443	-	451,557	5.53%
Other Revenues						
7000 Revenues From Other School Districts						
8000 Revenues From Other Agencies & Assoc.						
9000 Other Financing Sources	-				-	0.00%
Total Other Revenues	-	-	-		-	0.00%
9900 Transfers In from GF	-	-	-		-	
TOTAL REVENUES	\$ 479,000	\$ 90	\$ 27,417	\$ -	\$ 451,583	5.72%
<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	(1,588,498)			
BEGINNING FUND BALANCE as of Sept 01, 2016	1,675,951		1,675,247			
ENDING FUND BALANCE as of August 31, 2017	\$ 154,951		\$ 86,749			

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

FOR THE MONTH OF
Jul-18

GENERAL FUND

Beginning 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 Amounts

Net Cash Plus Investments	\$ 21,208,367.99
Revenues and Reimbursements Received	10,034,814.30
Disbursements	(10,438,837.11)

Ending Balances:

Imprest Accounts	\$ 10,180.00
Cash on Deposit	3,224,046.03
Warrants Outstanding	(503,112.88)
Investments	<u>18,073,232.03</u>

Net Cash Plus Investments

\$ 20,804,345.18

CAPITAL PROJECTIONS FUND

Beginning Balances:

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

Net Amounts

Net Cash Plus Investments	\$ 958,490.40
Revenues and Reimbursements Received	\$ 147,397.99
Disbursements	\$ (217,274.91)

Ending Balances:

Imprest Accounts	\$ -
Cash on Deposit	\$ 567,408.32
Warrants Outstanding	\$ (2,405.00)
Investments	<u>\$ 323,610.16</u>

Net Cash Plus Investments

\$ 888,613.48

Cash Report (Reconciled to the County Treasurer)
Debt Service

FOR THE MONTH OF
Jul-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	\$	48.77	
Investments		<u>2,032.33</u>	

Net Cash Plus Investments			<u><u>\$ 2,081.10</u></u>
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ASB FUND

Beginning Balances:

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

Net Amounts

Net Cash Plus Investments	\$		826,433.86
Revenues and Reimbursements Received			95,147.60
Disbursements			(102,703.02)

Ending Balances:

Imprest Accounts	\$	12,000.00	
Cash on Deposit		12,035.08	
Warrants Outstanding		(12,741.91)	
Investments		<u>807,585.27</u>	

Net Cash Plus Investments			<u><u>\$ 818,878.44</u></u>
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**Cash Report (Reconciled to the County Treasurer)
Transportation Vehicle, Trust & Agency Fund**

**FOR THE MONTH OF
Jul-18**

TRANSPORTATION VEHICLE FUND

Beginning Balances:

Cash on Deposit	\$	26,442.50
Investments	\$	60,216.87

Net Amounts

Net Cash Plus Investments	\$	86,659.37
Revenues and Reimbursements Received	\$	89.59
Disbursements		

Ending Balances:

Cash on Deposit	\$	26,442.50
Warrants Outstanding		-
Investments	\$	60,306.46

Net Cash Plus Investments **\$ 86,748.96**

TRUST & AGENCY FUND

Beginning Balances:

Cash on Deposit	\$	-
Warrants Outstanding		-
Investments		592.43

Net Amounts

Net Cash Plus Investments	\$	592.43
Revenues and Reimbursements Received		0.88
Disbursements		

Ending Balances:

Cash on Deposit	\$	-
Warrants Outstanding		-
Investments		593.31

Net Cash Plus Investments **\$ 593.31**

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

ROC-RateOf Consumption

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
12-SUPERINTENDENT'S OFFICE	222,548.00	222,548.00	180,668.37	18,545.67	1.00	217,097.94	.9627	210,817.82	.04	6,280.12
13-BUSINESS OFFICE	150,582.00	150,582.00	152,960.21	12,548.50	1.00	150,582.00	1.0000	154,145.00	.00	-3,563.00
14-HUMAN RESOURCES	443,700.00	443,700.00	244,735.80	36,975.00	3.00	443,262.70	2.0000	291,444.50	1.00	151,818.20
21-SUPERVISION - INSTRUCTION	1,176,152.00	1,376,480.00	1,182,967.31	114,706.67	8.50	1,055,937.89	10.5000	1,322,244.50	-2.00	-266,306.61
22-LEARNING RESOURCES	704,973.00	704,973.00	601,206.86	58,747.75	8.72	697,270.14	8.5345	707,501.07	.19	-10,230.93
23-PRINCIPAL'S OFFICE	3,030,857.00	3,030,857.00	2,542,896.14	252,571.42	25.17	3,030,859.36	25.0000	2,958,342.33	.17	72,517.03
24-GUIDANCE - COUNSELING	2,138,100.00	2,140,633.00	1,745,029.69	178,386.08	27.60	2,134,906.98	27.1396	2,067,259.74	.46	67,647.24
25-PUPIL MANAGEMENT & SAFETY	545,690.00	589,690.00	454,335.67	49,140.83	7.00	545,490.89	7.2000	547,945.60	-.20	-2,454.71
26-HEALTH SERVICES	2,396,937.00	2,276,937.00	1,939,380.44	189,744.75	34.60	2,309,965.29	34.6195	2,366,106.52	-.02	-56,141.23
27-TEACHING	42,194,077.00	42,349,661.00	34,281,494.49	3,529,138.42	583.79	41,246,294.43	572.6804	39,792,103.04	11.11	1,454,191.39
28-EXTRA CURRICULAR	204,189.00	204,189.00	146,664.11	17,015.75	0.00	203,409.42	.0000	158,020.39	.00	45,389.03
31-INSTRUCTIONAL PROF DEVEL	1,957,208.00	2,125,735.00	2,038,743.28	177,144.58	15.00	1,945,373.28	15.0908	1,396,838.95	-.09	548,534.33
72-INFORMATION SYSTEMS	2,570.00	2,570.00	2,666.55	214.17	0.00	2,570.00	.0000	.00	.00	2,570.00
91-COMMUNITY SERVICE	79,648.00	67,273.00	58,056.37	5,606.08	1.00	79,648.30	1.0000	67,273.30	.00	12,375.00
	55,247,231.00	55,685,828.00	45,571,805.29	4,640,485.67	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

ROC-RateOf Consumption

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	7,650.00	694.00	0.00	8,328.00	.0000	.00	.00	8,328.00	
12-SUPERINTENDENT'S OFFICE	364,494.00	364,494.00	132,925.90	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	648,426.83	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	408,990.49	57,654.67	8.73	691,558.48	7.7115	468,876.34	1.02	222,682.14	
15-PUBLIC RELATIONS	134,044.00	134,044.00	129,155.44	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	436,625.43	46,561.67	10.36	486,439.45	11.5356	519,088.27	-1.17	-32,648.82	
22-LEARNING RESOURCES	14,576.00	14,576.00	12,259.94	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	1,349,577.41	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	181,843.95	19,142.33	5.14	224,208.37	5.1423	212,607.97	.00	11,600.40	
25-PUPIL MANAGEMENT & SAFETY	790,498.00	796,498.00	759,050.70	66,374.83	20.63	790,499.39	23.0893	877,625.02	-2.46	-87,125.63	
26-HEALTH SERVICES	335,365.00	335,365.00	288,121.80	27,947.08	8.17	335,364.99	8.5380	341,405.26	-.37	-6,040.27	
27-TEACHING	3,748,705.00	3,762,065.00	3,241,926.18	313,505.42	88.91	3,748,130.49	88.7502	3,478,727.87	.16	269,402.62	
28-EXTRA CURRICULAR	732,929.00	732,929.00	737,735.45	61,077.42	1.60	732,929.12	1.6115	66,170.35	-.02	666,758.77	
31-INSTRUCTIONAL PROF DEVEL	425.00	5,104.00	3,413.03	425.33	0.00	425.00	.0000	.00	.00	425.00	
41-FNS SUPERVISION	245,859.00	245,859.00	215,080.46	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	675,501.12	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	512,985.05	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	1,958,673.68	205,912.42	46.50	2,470,948.89	43.6407	2,025,911.43	2.86	445,037.46	
53-MAINT. OF SCHOOL BUSES	295,174.00	295,174.00	341,275.83	24,597.83	5.00	295,174.40	7.0978	368,889.86	-2.10	-73,715.46	
61-SUPERVISION - PLANT	370,847.00	370,847.00	357,979.17	30,903.92	4.00	370,847.29	5.5385	406,907.35	-1.54	-36,060.06	
62-GROUNDS MAINTENANCE	398,845.00	398,845.00	342,467.42	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	1,851,216.43	171,079.67	51.98	2,052,955.84	50.8115	2,075,867.11	1.17	-22,911.27	
64-BLDG MAINTENANCE	777,085.00	777,085.00	620,273.59	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	785,538.07	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	114,846.58	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	95,539.02	10,684.67	0.81	128,217.12	.8087	39,392.44	.00	88,824.68	
	19,262,634.00	19,276,729.24	16,241,050.28	1,606,394.10	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