



FINANCIAL REPORTS

as of

April 2018

Submitted by:

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And

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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
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Staffing Summaries

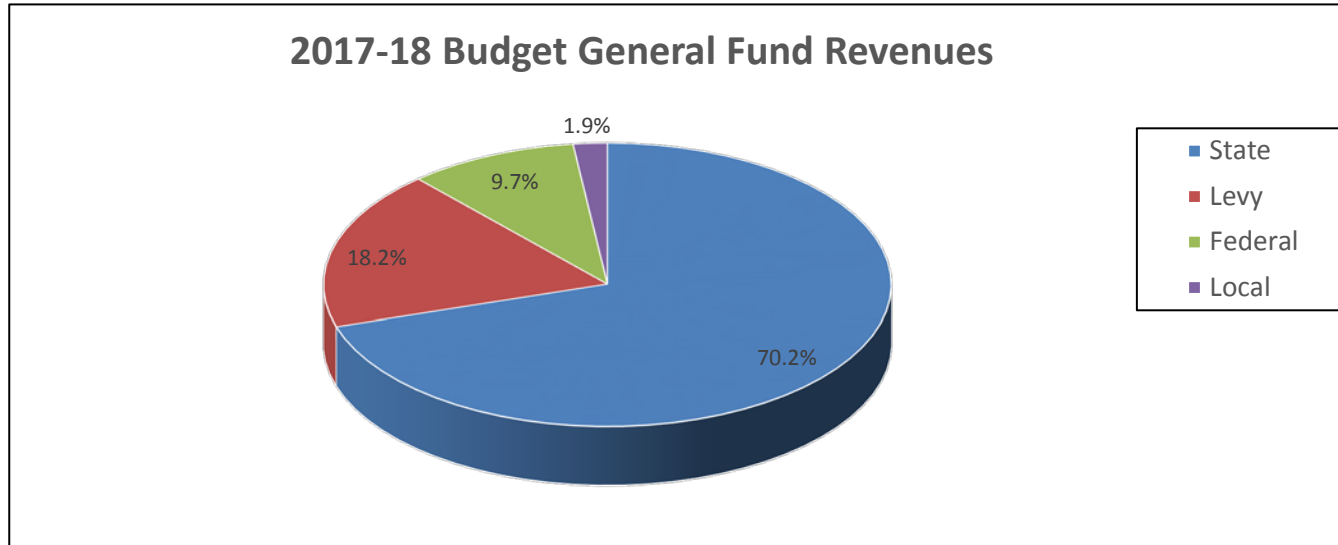
Certificated	21
Classified	22

Glossary

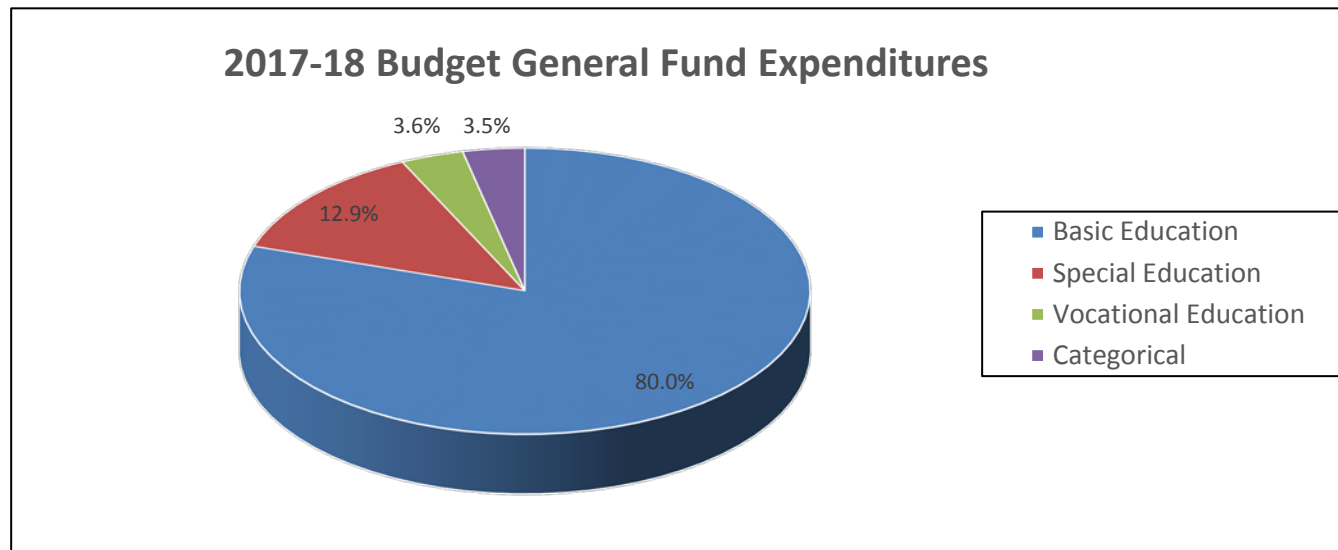
23

GENERAL FUND

Budget Information



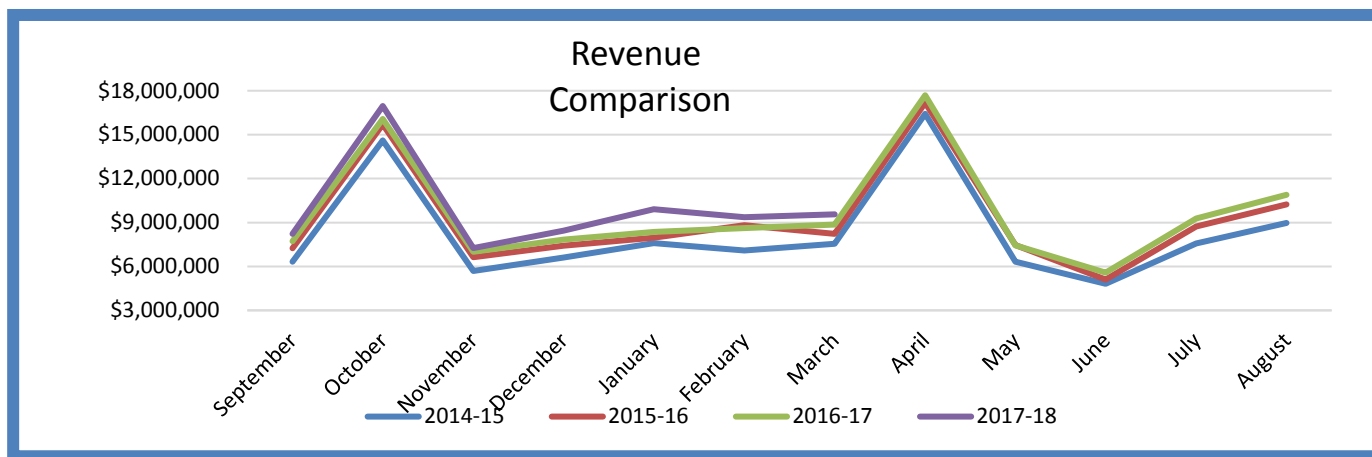
**** Excludes Sale of Equipment**



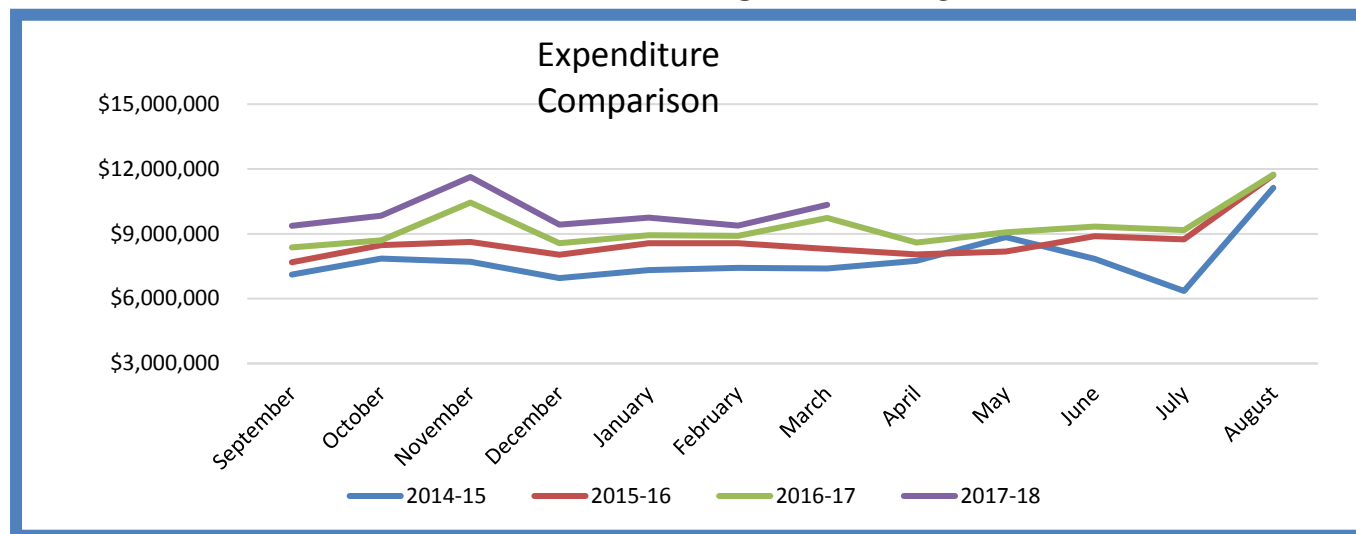
**** Excludes Transfers Out**

REVENUE AND EXPENDITURE TREND COMPARISONS

4 YEAR REVENUE TRENDS

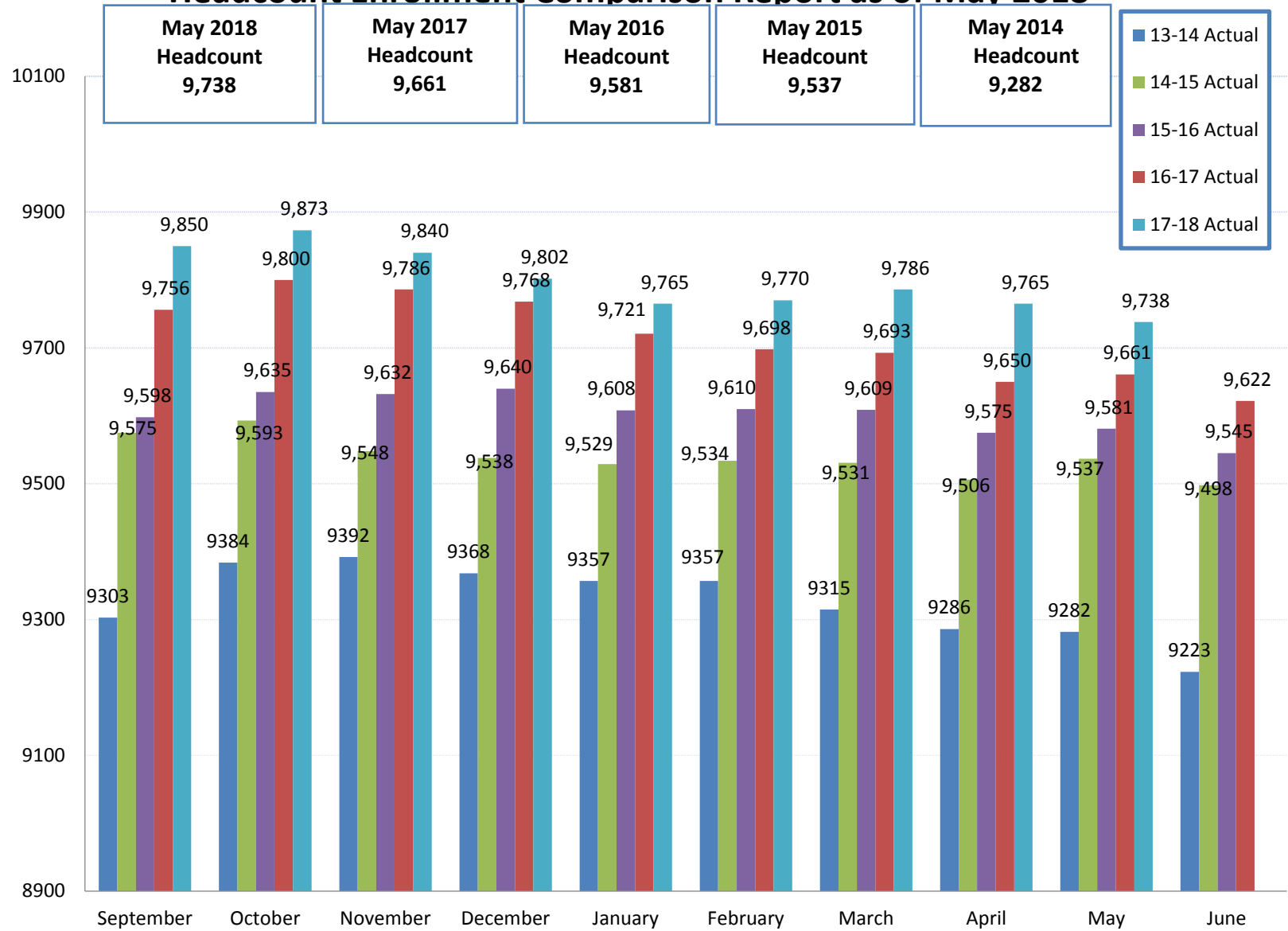


4 YEAR EXPENDITURE TRENDS



South Kitsap School District

Headcount Enrollment Comparison Report as of May 2018



Enrollment Head Count Summary

May 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	83								477	484	479	470	54	4
East Port Orchard	88	75	60	73	74	54								424	423	418	477	70	5
Hidden Creek	71	79	72	75	81	77								455	458	458	512	52	5
Manchester	57	57	47	63	47	58								329	329	322	369	22	2
Mullenix Ridge	67	58	66	74	70	74								409	409	422	530	128	2
Olalla	54	56	63	58	46	41								318	314	317	368	15	6
Orchard Heights	76	103	98	138	141	141								697	699	684	785	80	8
Sidney Glen	102	89	90	99	96	102								578	579	584	561	74	10
South Colby	57	57	63	53	59	50								339	346	339	388	76	
Sunnyslope	80	108	92	80	74	88								522	526	518	505	11	1
SUBTOTAL	722	766	749	788	755	768								4548	4567	4541	4965	582	43
Cedar Heights							251	271	258					780	781	807	766	24	3
John Sedgwick							247	232	223					702	703	705	661	61	1
Marcus Whitman							218	219	230					667	667	669	691	45	7
SUBTOTAL							716	722	711					2149	2151	2181	2118	130	11
South Kitsap HS	3	1	2			1	1		1	695	677	663	574	2618	2623	2803	2167		13
Discovery												57	127	184	190	203	183		7
Explorer Academy	3	5	9	5	8	6	8	17	17	45	24	26	30	203	202	150	185		7
SK iGrad										6	9	4	21	40	32	6	10		
SUBTOTAL	6	6	11	5	8	7	9	17	18	746	710	750	752	3045	3047	3162	2545		27
Adjustments											-1			-1	-1	-5	-2		
ALE	0							-1	0		0	-1	-1	-3	0	-8	-4		
Kitsap Detention	0													0	0	0	0		
SUBTOTAL	0							-1	0		-1	-1	-1	-4	-1	-13	-6		
TOTALS	728	772	760	793	763	775	725	738	729	746	709	749	751	9738	9764	9871	9622	712	81

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

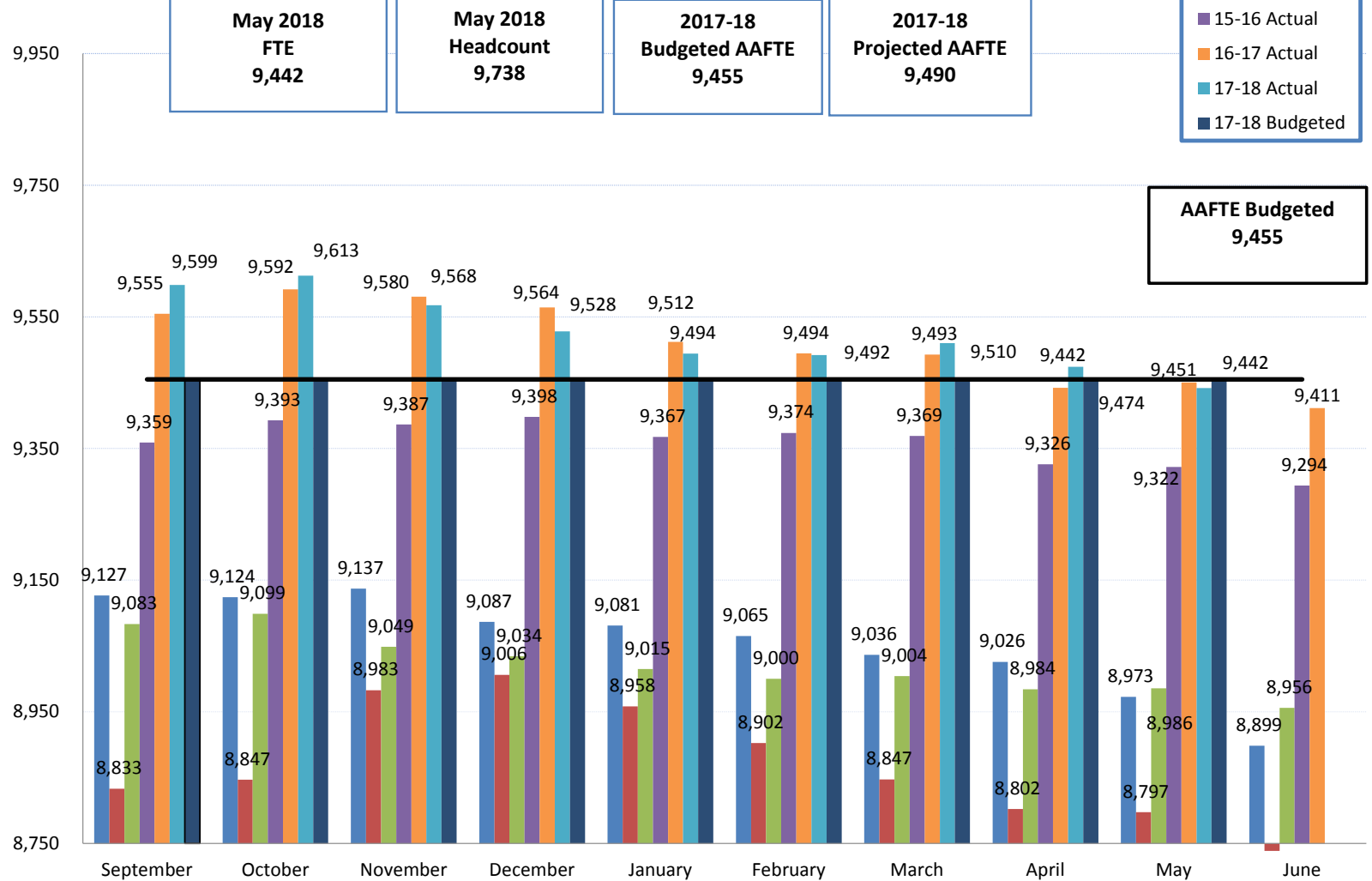
<i>School</i>	<i>Full Time</i>	<i>Part Time</i>	<i>Total</i>
Home Based	36	0	36
Explorer Academy	4	1	5
Discovery	0	2	2
South Kitsap HS	156	87	243
	196	90	286

<i>Bilingual</i>	<i>Transitioned Out</i>
156	37

***Excludes adjustments**

<i>School</i>	<i>Total</i>
Discovery	184
SK iGrad	40
Explorer Academy	203
	427

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



Enrollment FTE Summary

May 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	83.00								475.17	482.17	475.14	466.15	
East Port Orchard	87.03	75.00	60.00	73.00	74.00	54.00								423.03	422.03	417.03	477.00	
Hidden Creek	71.00	79.00	72.00	75.00	81.00	77.00								455.00	458.00	458.00	511.02	
Manchester	56.03	57.00	46.03	63.00	47.00	58.00								327.06	327.06	321.03	367.53	
Mullenix Ridge	67.00	58.00	66.00	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	41.00								316.31	313.28	316.07	367.03	
Orchard Heights	76.00	103.00	98.00	138.00	141.00	141.00								697.00	699.00	684.00	785.00	
Sidney Glen	102.00	89.00	90.00	99.00	96.00	102.00								578.00	579.00	584.00	560.06	
South Colby	57.00	57.00	63.00	52.13	59.00	49.07								337.20	344.20	337.20	385.68	
Sunnyslope	79.03	108.00	92.00	80.00	73.08	88.00								520.11	524.11	516.11	504.03	
SUBTOTAL	717.29	764.06	748.03	787.24	754.19	767.07								4537.88	4557.85	4529.61	4952.53	
Cedar Heights							249.50	270.30	257.10					776.90	778.10	804.30	765.10	
John Sedgwick							246.40	232.00	222.40					700.80	701.80	703.60	660.00	
Marcus Whitman							217.60	217.60	229.20					664.40	664.60	669.00	691.40	
SUBTOTAL							713.50	719.90	708.70					2142.10	2144.50	2176.90	2116.50	
South Kitsap HS	3.00	1.00	2.00			1.00	1.00		1.00	698.33	675.27	546.53	441.30	2370.43	2376.65	2575.36	1998.08	
Discovery												56.80	120.40	177.20	183.20	202.40	177.73	
Explorer Academy	1.50	5.00	9.00	4.89	7.88	6.00	8.00	15.60	16.60	37.97	21.95	24.18	22.05	180.62	181.12	133.42	163.95	
SK iGrad										6.00	9.00	4.00	21.00	40.00	32.00	6.00	10.00	
SUBTOTAL	4.50	6.00	11.00	4.89	7.88	7.00	9.00	15.60	17.60	742.30	706.22	631.51	604.75	2768.25	2772.97	2917.18	2349.76	
Adjustments												-1.00		-1.00	-1.00	-17.06	-2.00	
ALE	0.00							-1.00	-1.00		-0.60	-1.00	-1.00	-4.60	-0.90	-10.00	-5.40	
Kitsap Detention	0.00													0.00	0.00	0.00	0.00	
SUBTOTAL	0.00							-1.00	-1.00		-1.60	-1.00	-1.00	-5.60	-1.90	-27.06	-7.40	
TOTALS	721.79	770.06	759.03	792.13	762.07	774.07	722.50	734.50	725.30	742.30	704.62	630.51	603.75	9442.63	9473.42	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	28.21	32.93
Explorer Academy	1.33	3.00	4.33
Discovery	0.00	1.67	1.67
South Kitsap HS	21.49	202.16	223.65
	27.54	235.04	262.58

*Vocational FTE (included above)**

<i>7-8 Voc FTE</i>	<i>9-12 Voc FTE</i>
179.40	664.80

**Excludes adjustments*

*ALE FTE (included above)**

<i>School</i>	<i>Total</i>
Discovery	177.2
SK iGrad	40
Explorer Academy	180.62
	397.82

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

	2016-17 Budget	YTD 4/30/2017	\$ Variance	Monthly % Budget	2017-18 Budget	YTD 4/30/2018	\$ 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	82,147,549	\$ (35,307,047)	69.94%	125,079,351	90,172,887	\$ (34,906,464)	72.09%	67%
Expenditures	117,111,358	72,246,660	\$ (44,864,698)	61.69%	130,577,310	79,955,769	\$ (50,621,541)	61.23%	67%
Transfers Out	1,357,000	490,029	\$ (866,971)	36.11%	2,330,000	965,051	\$ (1,364,949)	41.42%	67%
Ending Fund Balance	\$ 14,286,238	\$ 26,808,720	\$ 12,522,482		\$ 11,072,041	\$ 28,163,953	\$ 17,091,912		
<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	244,913	\$ (1,162,068)	17.41%	2,518,000	1,186,276	\$ (1,331,724)	47.11%	67%
Expenditures	1,500,000	129,040	\$ (1,370,960)	8.60%	2,800,000	1,506,692	\$ (1,293,308)	53.81%	67%
Transfers In	800,000	-	\$ (800,000)	0.00%	2,100,000	-	\$ (2,100,000)	0.00%	67%
Transfers Out	496,000	310,753	\$ (185,247)	62.65%	390,000	313,150	\$ (76,850)	80.29%	67%
Ending Fund Balance	\$ 2,033,981	\$ 1,508,050	\$ (525,931)		\$ 3,128,000	\$ 962,626	\$ (2,165,374)		
<u>Debt Service Fund</u>									
Beginning Fund Balance	\$ 1,984	\$ 2,027	\$ 43		\$ 2,000	\$ 2,051	\$ 51		
Revenues	20	12	\$ (8)	58%	620,020	378,221	\$ (241,799)	61.00%	67%
Expenditures	628,000	375,781	\$ (252,219)	59.84%	620,000	378,202	\$ (241,798)	61.00%	67%
Transfers In	628,000	375,781	\$ (252,219)	59.84%	620,000	-	\$ (620,000)	0.00%	67%
Ending Fund Balance	\$ 2,004	\$ 2,039	\$ 35		\$ 622,020	\$ 2,071	\$ (619,949)		
<u>ASB Fund</u>									
Beginning Fund Balance	\$ 675,611	\$ 592,311	\$ (83,300)		\$ 675,533	\$ 705,697	\$ 30,164		
Revenues	1,732,954	735,873	\$ (997,081)	42.46%	1,536,761	739,760	\$ (797,001)	48.14%	67%
Expenditures	1,873,117	567,074	\$ (1,306,043)	30.27%	1,533,920	556,026	\$ (977,894)	36.25%	67%
Transfers In	-	-	\$ -		-	-	\$ -		67%
Ending Fund Balance	\$ 535,448	\$ 761,110	\$ 225,662		\$ 678,374	\$ 889,430	\$ 211,056		
<u>Transportation Vehicle Fund</u>									
Beginning Fund Balance	\$ 688,950	\$ 704,743	\$ 15,793		\$ 1,675,951	\$ 1,675,247	\$ (704)		
Revenues	965,000	441,527	\$ (523,473)	45.75%	479,000	27,142	\$ (451,858)	5.67%	67%
Expenditures	1,350,000	1,038,498	\$ (311,502)	76.93%	2,000,000	1,615,914	\$ (384,086)	80.80%	67%
Ending Fund Balance	\$ 303,950	\$ 107,772	\$ (196,178)		\$ 154,951	\$ 86,475	\$ (68,476)		

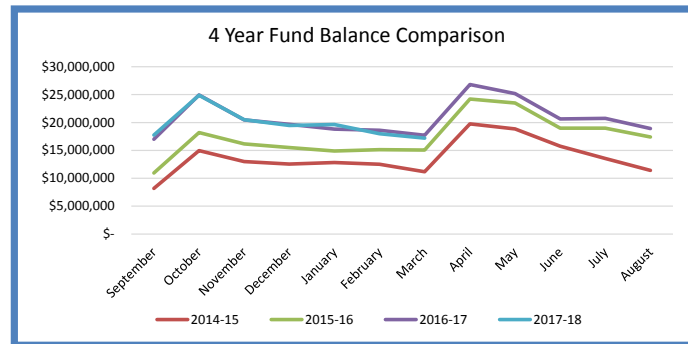
Budget = School Board approved budget for fiscal year

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

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

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

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



General Fund

Summary of Expenditures by Program

FY 2017-18

REPORT DATE 4/30/2018

Program	Title	Revised Budget	Current	YTD	Balance	% To Date
01	BASIC EDUCATION	\$ 67,624,025	\$ 4,909,583	\$ 41,691,004	\$ 25,933,021	61.65%
02	ALT LEARN EXP	\$ 2,573,257	\$ 192,801	\$ 1,688,666	\$ 884,591	65.62%
21	HANDICAPPED	\$ 14,182,207	\$ 1,183,144	\$ 9,285,294	\$ 4,896,913	65.47%
22	INFANTS/TODDLERS	\$ 660,335	\$ 4,707	\$ 491,434	\$ 168,901	74.42%
24	HANDICAPPED, SUPPLEMENETAL	\$ 1,925,045	\$ 141,917	\$ 1,321,360	\$ 603,685	68.64%
29	FEDERAL IMPACT AID	\$ 60,000	\$ 1,016	\$ 1,670	\$ 58,330	2.78%
31	HS CAREER & TECHNICAL	\$ 5,211,690	\$ 352,241	\$ 2,727,453	\$ 2,484,237	52.33%
34	MS CAREER & TECHNICAL	\$ 1,245,189	\$ 89,382	\$ 724,651	\$ 520,538	58.20%
38	VOCATIONAL, FEDERAL	\$ 50,866	\$ 2,693	\$ 15,221	\$ 35,645	29.92%
51	DISADVANTAGED	\$ 1,584,160	\$ 121,204	\$ 1,017,740	\$ 566,420	64.24%
52	SCHOOL IMPROVEMENT	\$ 567,562	\$ 22,233	\$ 84,582	\$ 482,980	14.90%
55	LEARNING ASSISTANCE	\$ 2,321,373	\$ 188,275	\$ 1,498,558	\$ 822,815	64.55%
58	SPECIAL & PILOT PROGRAMS	\$ 523,025	\$ 7,024	\$ 61,399	\$ 461,626	11.74%
61	FEDERAL HEAD START	\$ 21,167	\$ 1,628	\$ 10,228	\$ 10,939	48.32%
64	LIMITED ENGLISH	\$ 36,046	\$ 2,401	\$ 15,254	\$ 20,792	42.32%
65	TRANSITIONAL BILINGUAL	\$ 102,014	\$ 24,576	\$ 124,114	\$ (22,100)	121.66%
68	INDIAN ED	\$ 54,299	\$ 3,158	\$ 25,281	\$ 29,018	46.56%
73	SUMMER SCHOOL	\$ 46,659		\$ 3,380	\$ 43,279	7.24%
74	HIGHLY CAPABLE	\$ 823,824	\$ 85,666	\$ 663,122	\$ 160,702	80.49%
79	OTHER INSTRUCTIONAL	\$ 2,976,957	\$ 14,157	\$ 104,829	\$ 2,872,128	3.52%
86	COMMUNITY SCHOOLS	\$ 24,045	\$ 887	\$ 1,079	\$ 22,966	4.49%
89	OTHER COMMUNITY SERVICES	\$ 908,538	\$ 48,151	\$ 417,533	\$ 491,005	45.96%
97	SUPPORT SERVICES	\$ 17,233,373	\$ 1,252,772	\$ 11,577,353	\$ 5,656,020	67.18%
98	FOOD SERVICES	\$ 3,626,408	\$ 202,020	\$ 2,273,408	\$ 1,353,000	62.69%
99	PUPIL TRANSPORTATION	\$ 6,195,244	\$ 592,472	\$ 4,068,009	\$ 2,127,235	65.66%
*****	REPORT TOTALS	\$ 130,577,308	\$ 9,444,108	\$ 79,892,622	\$ 50,684,686	61.18%

General Fund

Summary of Expenditures by Object

FY 2017-18

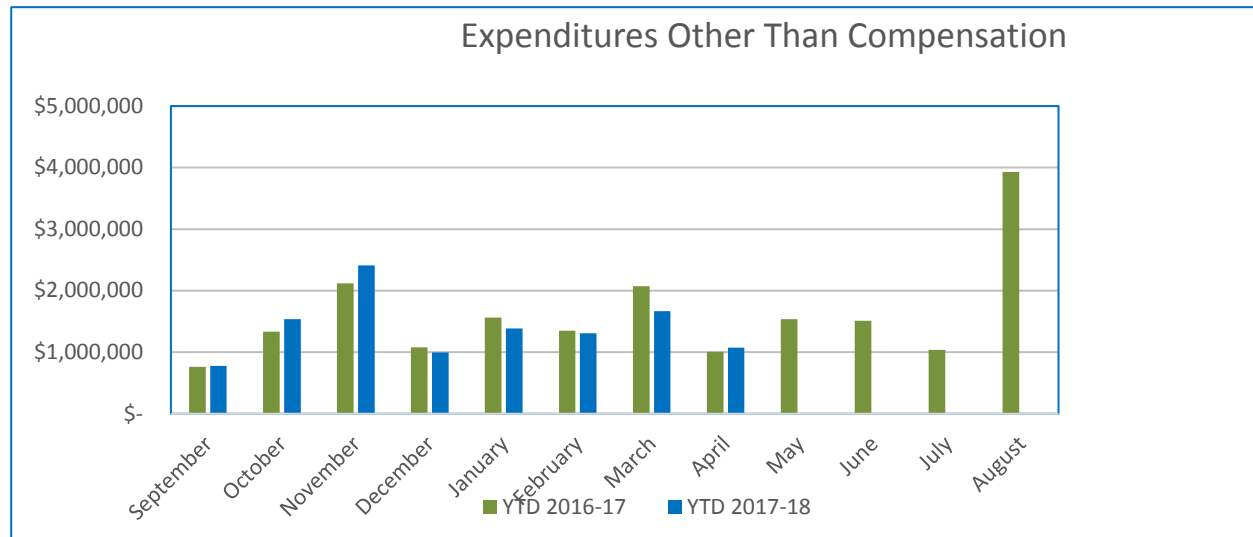
REPORT DATE 4/30/2018

Object	Title	Budget	Current	YTD	Balance	% To Date
0000	DEBIT TRANSFERS	\$ 505,422	\$ 28,899	\$ 256,653	\$ 248,768	50.78%
1000	CREDIT TRANSFERS	\$ (520,145)	\$ (30,924)	\$ (258,630)	\$ (261,515)	49.72%
2000	CERTIFICATED SALARIES	\$ 55,635,828	\$ 4,428,974	\$ 36,471,625	\$ 19,164,203	65.55%
3000	CLASSIFIED SALARIES	\$ 19,276,864	\$ 1,631,575	\$ 12,849,086	\$ 6,427,778	66.66%
4000	EMPLOYEE BENEFITS	\$ 29,536,587	\$ 2,334,138	\$ 19,014,885	\$ 10,521,702	64.38%
5000	SUPPLIES& INST RESOURCES	\$ 10,904,585	\$ 414,411	\$ 4,125,864	\$ 6,778,721	37.84%
7000	CONTRACTUAL SERVICES	\$ 14,293,376	\$ 532,306	\$ 6,984,884	\$ 7,308,492	48.87%
8000	TRAVEL	\$ 443,738	\$ 48,937	\$ 246,138	\$ 197,600	55.47%
9000	CAPITAL OUTLAY	\$ 501,056	\$ 77,063	\$ 265,264	\$ 235,792	52.94%
*****	REPORT TOTALS	\$ 130,577,310	\$ 9,465,379	\$ 79,955,769	\$ 50,621,541	61.23%

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		\$ (1,535,271)
June	\$ 1,511,028		\$ (1,511,028)
July	\$ 1,036,775		\$ (1,036,775)
August	\$ 3,930,259		\$ (3,930,259)
Total	\$ 19,305,367	\$ 11,161,788	\$ (8,143,579)
Budget	\$ 22,402,475	\$ 24,389,185	
% Actual Vs. Budget	86.2%	45.8%	

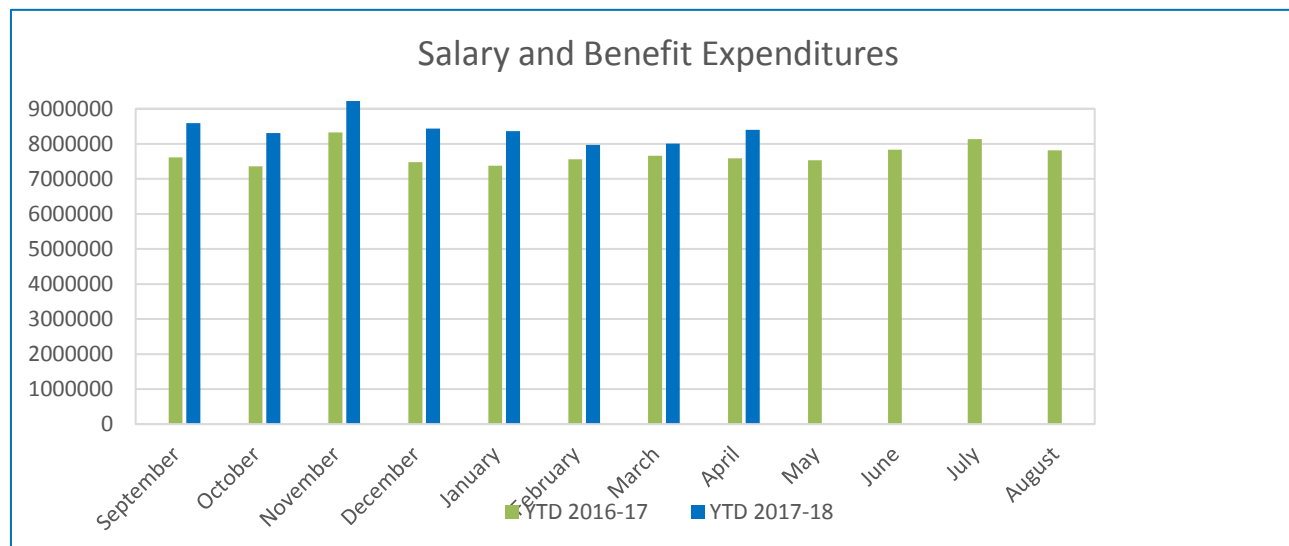


General Fund

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		\$ (7,528,004)
June	\$ 7,831,249		\$ (7,831,249)
July	\$ 8,132,653		\$ (8,132,653)
August	\$ 7,809,219		\$ (7,809,219)
Total	\$ 92,255,751	\$ 67,280,724	\$ (24,975,027)

Budget	\$ 86,493,928	\$ 92,788,134
% Actual Vs. Budget	97.1%	72.5%



SOUTH KITSAP SCHOOL DISTRICT NO. 402
GENERAL FUND
BUDGET STATUS REPORT
AS OF April 2018
67% 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	\$ 10,096,718	\$ 21,908,943		\$ 873,494	96.17%
2000 Non-Tax	2,427,861	2,427,861	226,834	2,208,791		219,070	90.98%
Total Local Revenues	25,210,298	25,210,298	10,323,552	24,117,734		1,092,564	95.67%
State Revenues							
3000 General Purpose	70,318,691	70,318,691	7,206,118	49,214,466		21,104,225	69.99%
4000 Special Purpose	17,434,490	17,434,490	2,282,834	12,793,311		4,641,179	73.38%
Total State Revenues	87,753,181	87,753,181	9,488,952	62,007,777		25,745,404	70.66%
Federal Revenues							
5000 General Purpose	160,000	160,000		251,741		(91,741)	157.34%
6000 Special Purpose	11,955,872	11,955,872	616,367	3,787,546		8,168,326	31.68%
Total Federal Revenues	12,115,872	12,115,872	616,367	4,039,287		8,076,585	33.34%
Other Revenues							
7000 Revenues From Other School Districts	-	-	-			-	0.00%
8000 Revenues From Other Agencies & Assoc.	-	-		4,204		(4,204)	0.00%
9000 Other Financing Sources	-	-	202	3,885		(3,885)	0.00%
Total Other Revenues	-	-	202	8,089		(8,089)	0.00%
TOTAL REVENUES	\$ 125,079,351	\$ 125,079,351	\$ 20,429,073	\$ 90,172,887	\$ -	\$ 34,906,464	72.09%
EXPENDITURES BY PROGRAM							
00 Regular Instruction	\$ 70,083,767	\$ 70,198,181	\$ 5,123,644	\$ 43,442,808	\$ 19,492,118	\$ 7,263,255	89.65%
20 Special Education Instruction	16,827,587	16,827,587	1,330,786	11,099,760	5,581,051	146,776	99.13%
30 Vocation Education Instruction	6,507,745	6,507,745	444,318	3,467,326	1,552,268	1,488,151	77.13%
50&60 Compensatory Education Instruction	5,209,646	5,209,646	370,503	2,837,161	1,605,486	766,999	85.28%
70 Other Instructional Programs	4,080,571	3,847,440	99,825	771,331	357,812	2,718,297	29.35%
80 Community Services	932,583	932,583	49,039	418,612	165,711	348,260	62.66%
90 Support Services	26,935,408	27,054,125	2,047,264	17,918,771	8,013,254	1,122,100	95.85%
TOTAL EXPENDITURES BY PROGRAM	\$ 130,577,307	\$ 130,577,307	\$ 9,465,379	\$ 79,955,769	\$ 36,767,700	13,853,838	89.39%
Operating Transfers Out	2,330,000	2,330,000		965,051			
Excess Revenues/Other Financing Sources Over/Under	(7,827,956)	(7,827,956)	10,963,695	9,252,067			
BEGINNING FUND BALANCE as of Sept 01, 2016	18,900,000	18,900,000		18,911,886			
ENDING FUND BALANCE as of August 31, 2017	\$ 11,072,044	\$ 11,072,044		\$ 28,163,953			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
CAPITAL PROJECTS FUND
BUDGET STATUS REPORT
AS OF April 2018
67% 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	\$ 48,515	\$ 286,276		131,724	68.49%
Total Local Revenues	418,000	48,515	286,276		131,724	68.49%
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	\$ 48,515	\$ 1,186,276	\$ -	\$ 2,231,724	47.11%
<u>EXPENDITURES BY PROGRAM</u>						
10 Sites	\$ 7,297	\$ 311	\$ 5,678	\$ 1,930	\$ (311)	
20 Buildings	1,892,703	42,665	1,501,014	1,739,936	(1,348,246)	171.23%
30 Equipment					-	
40 Energy	900,000	-	-	41,027	858,973	4.56%
50 Sales & Lease Expenditure					-	
60 Bond Issuance Expenditure					-	
90 Debt					-	
TOTAL EXPENDITURES BY PROGRAM	\$ 2,800,000	\$ 42,976	\$ 1,506,692	\$ 1,782,893	\$ (489,585)	117.49%
Operating Transfers Out	390,000	-	313,151		76,849	
Excess Revenues/Other Financing Sources Over/Under	(672,000)	5,539	(633,567)			
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		\$ 962,625			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
DEBT SERVICE FUND
BUDGET STATUS REPORT
AS OF April 2018
67% OF YEAR ELAPSED

	REVISED BUDGET	MONTH ACTUAL	YTD ACTUAL	ENCUMBRANCES	BUDGET BALANCE	YTD PERCENT OF BUDGET
<u>REVENUES</u>						
Local Revenues						
1000 Local Tax						
2000 Non-Tax	\$ 20	\$ 3	\$ 20		\$ -	100.00%
Total Local Revenues	20	3	20		-	100.00%
Other Revenues						
7000 Revenues From Other School Districts						
8000 Revenues From Other Agencies & Assoc.						
9000 Other Financing Sources	620,000	-	378,202		241,798	61.00%
Total Other Revenues	620,000	-	378,202		241,798	61.00%
TOTAL REVENUES	\$ 620,020	\$ 3	\$ 378,222	\$ -	\$ 241,798	61.00%
<u>EXPENDITURES BY PROGRAM</u>						
Matured Bond Expenditures	542,200	-	342,278		199,922	63.13%
Interest on Bonds	77,800	-	35,923		41,877	46.17%
Interfund Loan Interest	-				-	
Bond Transfer Fees	-	-	-		-	
Arbitrage Rebate	-				-	
Underwriter's Fees	-				-	
TOTAL EXPENDITURES BY PROGRAM	\$ 620,000	-	378,201	-	241,799	61.00%
Operating Transfers Out	-		-			
Excess Revenues/Other Financing Sources Over/Under	20	3	21			
BEGINNING FUND BALANCE as of Sept 01, 2016	2,000		2,051			
ENDING FUND BALANCE as of August 31, 2017	\$ 2,020		\$ 2,072			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
ASSOCIATED STUDENT BODY FUND
BUDGET STATUS REPORT
AS OF April 2018
67% 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	\$ 20,359	\$ 248,888		\$ 155,630	61.53%
2000 Athletics	345,107	10,696	207,544		137,563	60.14%
3000 Classes	44,100	6,840	28,376		15,724	64.34%
4000 Clubs	718,100	19,624	239,123		478,977	33.30%
6000 Private Moneys	24,936	2,867	15,829		9,107	63.48%
TOTAL REVENUES	<u>\$ 1,536,761</u>	<u>\$ 60,386</u>	<u>\$ 739,760</u>	<u>\$ -</u>	<u>\$ 797,001</u>	<u>48.14%</u>
<u>EXPENDITURES BY PROGRAM</u>						
1000 General Student Body	\$ 235,740	\$ 2,145	\$ 101,790	\$ 41,147	\$ 92,803	60.63%
2000 Athletics	508,970	16,630	212,368	95,307	201,295	60.45%
3000 Classes	34,700	300	9,899	14,050	10,751	69.02%
4000 Clubs	715,898	49,613	219,301	46,715	449,882	37.16%
6000 Private Moneys	38,612	1,469	12,667	161	25,784	33.22%
TOTAL EXPENDITURES BY PROGRAM	<u>\$ 1,533,920</u>	<u>\$ 70,157</u>	<u>\$ 556,025</u>	<u>\$ 197,380</u>	<u>\$ 780,515</u>	<u>49.12%</u>
Excess Revenues/Other Financing Sources Over/Under	<u>2,841</u>	<u>(9,771)</u>	<u>183,735</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>\$ 889,432</u>			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
TRANSPORTATION VEHICLE FUND
BUDGET STATUS REPORT
AS OF April 2018
67% 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	\$ 84	\$ 615		\$ 385	61.50%
Total Local Revenues	1,000	84	615		385	61.50%
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	\$ 84	\$ 27,057	\$ -	\$ 451,943	5.65%
<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)	84	(1,588,858)			
BEGINNING FUND BALANCE as of Sept 01, 2016	1,675,951		1,675,247			
ENDING FUND BALANCE as of August 31, 2017	\$ 154,951		\$ 86,389			

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

FOR THE MONTH OF
April 2018

GENERAL FUND

Beginning Balances:

Imprest Accounts	\$ 10,180.00
Cash on Deposit	1,722,009.00
Warrants Outstanding	(578,451.72)
Investments	<u>15,479,793.51</u>

Net Amounts

Net Cash Plus Investments	\$ 16,633,530.79
Revenues and Reimbursements Received	21,469,330.37
Disbursements	(10,455,837.88)

Ending Balances:

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

Net Cash Plus Investments	<u><u>\$ 27,647,023.00</u></u>
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CAPITAL PROJECTIONS FUND

Beginning Balances:

Imprest Accounts	\$ -
Cash on Deposit	\$ 833,555.09
Warrants Outstanding	\$ (75,546.80)
Investments	<u>\$ 321,683.41</u>

Net Amounts

Net Cash Plus Investments	\$ 1,079,691.70
Revenues and Reimbursements Received	\$ 45,808.88
Disbursements	\$ (42,955.98)

Ending Balances:

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

Net Cash Plus Investments	<u><u>\$ 1,082,544.60</u></u>
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Cash Report (Reconciled to the County Treasurer)
Debt Service

FOR THE MONTH OF
April 2018

DEBT SERVICE FUND

Beginning Balances:

Cash on Deposit	\$	47.21
Investments		<u>2,017.40</u>

Net Amounts

Net Cash Plus Investments	\$	2,064.61
Revenues and Reimbursements Received		2.83
Disbursements		

Ending Balances:

Cash on Deposit	\$	47.21
Investments		<u>2,017.40</u>

Net Cash Plus Investments	\$	<u>2,064.61</u>
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ASB FUND

Beginning Balances:

Imprest Accounts	\$	12,000.00
Cash on Deposit		49,076.30
Warrants Outstanding		(20,063.55)
Investments		<u>802,776.98</u>

Net Amounts

Net Cash Plus Investments	\$	843,789.73
Revenues and Reimbursements Received		90,442.03
Disbursements		(53,305.27)

Ending Balances:

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

Net Cash Plus Investments	\$	<u>880,926.49</u>
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**Cash Report (Reconciled to the County Treasurer)
Transportation Vehicle, Trust & Agency Fund**

**FOR THE MONTH OF
April 2018**

TRANSPORTATION VEHICLE FUND

Beginning Balances:

Cash on Deposit	\$	26,442.50
Investments	\$	59,947.41

Net Amounts

Net Cash Plus Investments	\$	86,389.91
Revenues and Reimbursements Received	\$	84.18
Disbursements		

Ending Balances:

Cash on Deposit	\$	26,442.50
Warrants Outstanding		-
Investments	\$	60,031.59

Net Cash Plus Investments	\$	86,474.09
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TRUST & AGENCY FUND

Beginning Balances:

Cash on Deposit	\$	-
Warrants Outstanding		-
Investments		588.30

Net Amounts

Net Cash Plus Investments	\$	588.30
Revenues and Reimbursements Received		0.65
Disbursements		(0.65)

Ending Balances:

Cash on Deposit	\$	-
Warrants Outstanding		-
Investments		588.30

Net Cash Plus Investments	\$	588.30
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Parameters:

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

South Kitsap School District NO. 402
Staffing Summary
Budgeted To Projected Actual Costs
As of 05/09/2018
 SKSD FI Staff & Salary Summary

05/09/2018

11:15

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	142,468.80	18,545.67
13-BUSINESS OFFICE	150,582.00	150,582.00	107,287.37	12,548.50
14-HUMAN RESOURCES	443,700.00	443,700.00	220,966.00	36,975.00
21-SUPERVISION - INSTRUCTION	1,176,152.00	1,376,480.00	927,790.73	114,706.67
22-LEARNING RESOURCES	704,973.00	704,973.00	480,317.78	58,747.75
23-PRINCIPAL'S OFFICE	3,030,857.00	3,030,857.00	2,045,131.14	252,571.42
24-GUIDANCE - COUNSELING	2,138,100.00	2,140,633.00	1,398,547.04	178,386.08
25-PUPIL MANAGEMENT & SAFETY	545,690.00	589,690.00	364,242.90	49,140.83
26-HEALTH SERVICES	2,396,937.00	2,276,937.00	1,548,571.49	189,744.75
27-TEACHING	42,194,077.00	42,299,661.00	27,460,192.68	3,524,971.75
28-EXTRA CURRICULAR	204,189.00	204,189.00	103,268.79	17,015.75
31-INSTRUCTIONAL PROF DEVEL	1,957,208.00	2,125,735.00	1,763,865.51	177,144.58
72-INFORMATION SYSTEMS	2,570.00	2,570.00	1,654.17	214.17
91-COMMUNITY SERVICE	79,648.00	67,273.00	50,649.13	5,606.08
	55,247,231.00	55,635,828.00	36,614,953.53	4,636,319.00

Orig HR/SN Budget		Projected EMS Budget			Unfilled Positions	
FTE	Salaries	FTE	Salaries		FTE	Salaries
1.00	217,097.94	.9627	210,817.82		.04	6,280.12
1.00	150,582.00	1.0000	154,145.00		.00	-3,563.00
3.00	443,262.70	2.0000	291,444.50		1.00	151,818.20
8.50	1,055,937.89	10.5000	1,318,244.50		-2.00	-262,306.61
8.72	697,270.14	8.5345	707,501.07		.19	-10,230.93
25.17	3,030,859.36	25.0000	2,958,342.33		.17	72,517.03
27.60	2,134,906.98	27.1450	2,065,721.06		.45	69,185.92
7.00	545,490.89	7.2000	547,945.60		-.20	-2,454.71
34.60	2,309,965.29	34.6195	2,368,745.22		-.02	-58,779.93
583.79	41,246,294.43	572.4966	39,782,882.99		11.30	1,463,411.44
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	705.5491	52,027,922.73		10.83	2,034,745.89

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 05/09/2018
 SKSD FI Staff & Salary Summary

05/09/2018

13:03

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	5,600.00	694.00
12-SUPERINTENDENT'S OFFICE	364,494.00	364,494.00	106,140.34	30,374.50
13-BUSINESS OFFICE	717,955.00	717,955.00	535,967.96	59,829.58
14-HUMAN RESOURCES	691,558.00	691,558.00	329,927.24	57,629.83
15-PUBLIC RELATIONS	134,044.00	134,044.00	103,200.02	11,170.33
21-SUPERVISION - INSTRUCTION	486,440.00	558,740.00	349,016.00	46,561.67
22-LEARNING RESOURCES	14,576.00	14,576.00	9,154.88	1,214.67
23-PRINCIPAL'S OFFICE	1,738,909.00	1,684,209.00	1,072,377.39	140,350.75
24-GUIDANCE - COUNSELING	229,708.00	229,708.00	146,265.84	19,142.33
25-PUPIL MANAGEMENT & SAFETY	790,498.00	796,498.00	598,506.62	66,374.83
26-HEALTH SERVICES	335,365.00	335,365.00	229,907.62	27,947.08
27-TEACHING	3,748,705.00	3,762,065.00	2,554,034.47	313,505.42
28-EXTRA CURRICULAR	732,929.00	732,929.00	589,825.39	61,077.42
31-INSTRUCTIONAL PROF DEVEL	425.00	5,104.00	3,173.18	425.33
41-FNS SUPERVISION	245,859.00	245,859.00	169,272.84	20,488.25
44-FNS OPERATIONS	852,952.00	852,952.00	543,984.87	71,079.33
51-SUPERVISION - TRANSPORT	569,342.00	569,342.00	408,378.75	47,445.17
52-OPERATIONS	2,470,949.00	2,470,949.00	1,566,625.51	205,912.42
53-MAINT. OF SCHOOL BUSES	295,174.00	295,174.00	277,347.07	24,597.83
61-SUPERVISION - PLANT	370,847.00	370,847.00	282,894.89	30,903.92
62-GROUNDS MAINTENANCE	398,845.00	398,845.00	267,748.73	33,237.08
63-OPERATION OF BUILDINGS Custodi	2,052,956.00	2,052,956.00	1,485,069.76	171,079.67
64-BLDG MAINTENANCE	777,085.00	777,085.00	493,633.00	64,757.08
72-INFORMATION SYSTEMS	921,311.00	893,902.00	629,859.72	74,491.83
74-WAREHOUSING & DISTRIBUTN	129,168.00	129,168.00	92,901.34	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	74,681.15	10,684.67
	19,262,634.00	19,276,864.00	12,957,465.89	1,606,405.33

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	468,867.59		1.02	222,690.89
1.83	134,045.16	1.8308	137,702.86		.00	-3,657.70
10.36	486,439.45	11.4663	516,566.82		-1.10	-30,127.37
0.43	14,575.72	.4103	13,339.15		.02	1,236.57
35.09	1,738,906.99	39.2946	1,561,821.05		-4.20	177,085.94
5.14	224,208.37	5.1423	212,619.97		.00	11,588.40
20.63	790,499.39	22.9355	869,447.59		-2.31	-78,948.20
8.17	335,364.99	8.5380	341,405.26		-.37	-6,040.27
88.91	3,748,130.49	88.7540	3,497,942.69		.16	250,187.80
1.60	732,929.12	1.6115	66,122.35		-.02	666,806.77
0.00	425.00	.0000	.00		.00	425.00
2.85	245,858.92	2.8538	244,276.23		.00	1,582.69
22.93	852,953.69	21.7914	728,575.75		1.14	124,377.94
8.89	569,342.36	9.0000	585,333.50		-.11	-15,991.14
46.50	2,470,948.89	43.5761	2,023,361.46		2.93	447,587.43
5.00	295,174.40	7.0978	368,742.17		-2.10	-73,567.77
4.00	370,847.29	5.5385	406,962.07		-1.54	-36,114.78
8.00	398,844.80	8.4731	389,637.92		-.47	9,206.88
51.98	2,052,955.84	50.4577	2,063,239.28		1.53	-10,283.44
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	379.5745	17,097,136.97		2.79	2,159,427.57

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