



FINANCIAL REPORTS

as of

November 2017

Submitted by:

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And

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Staffing Summaries

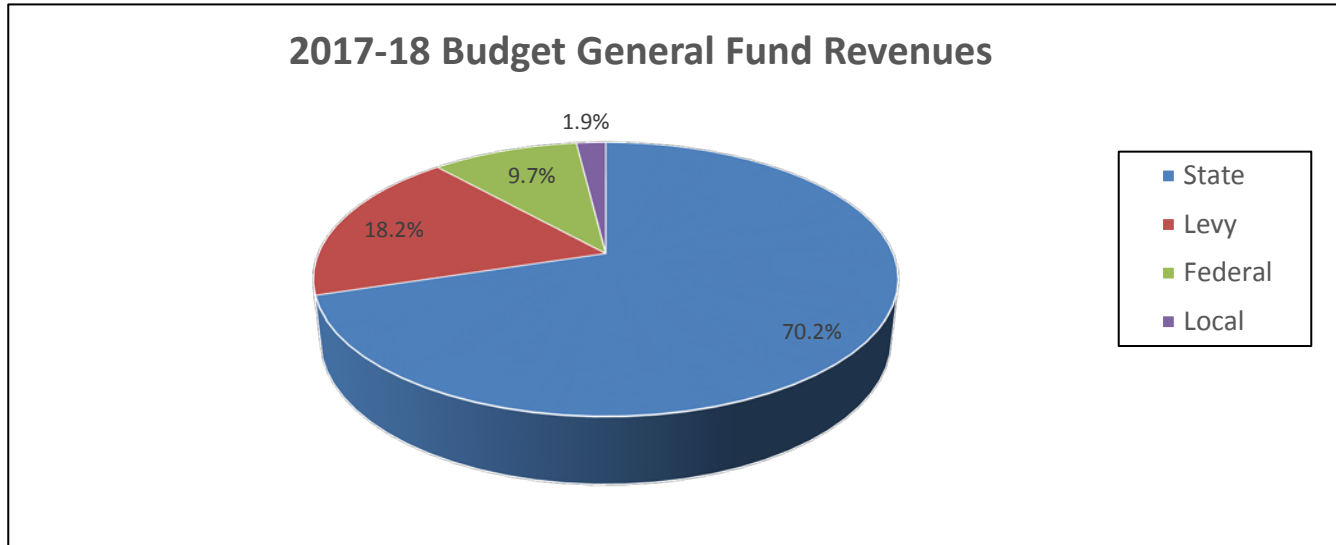
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Glossary

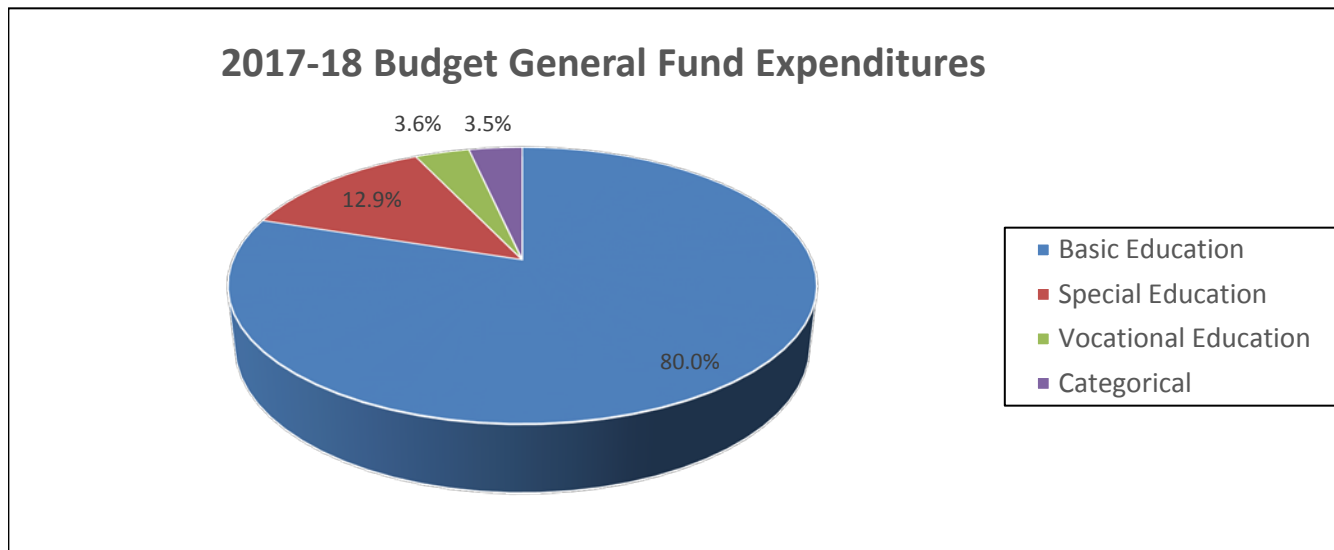
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GENERAL FUND

Budget Information



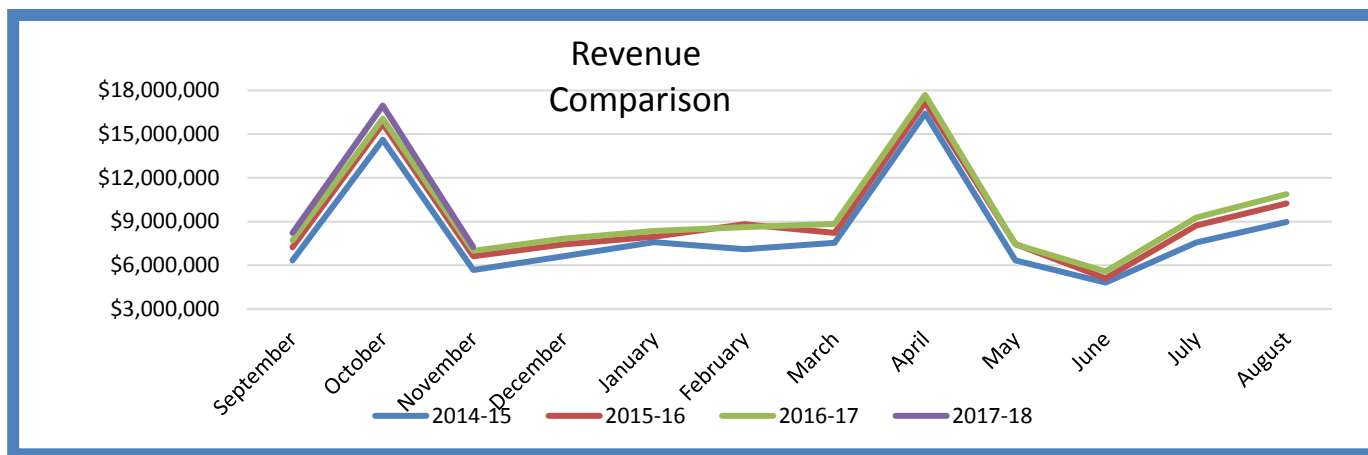
**** Excludes Sale of Equipment**



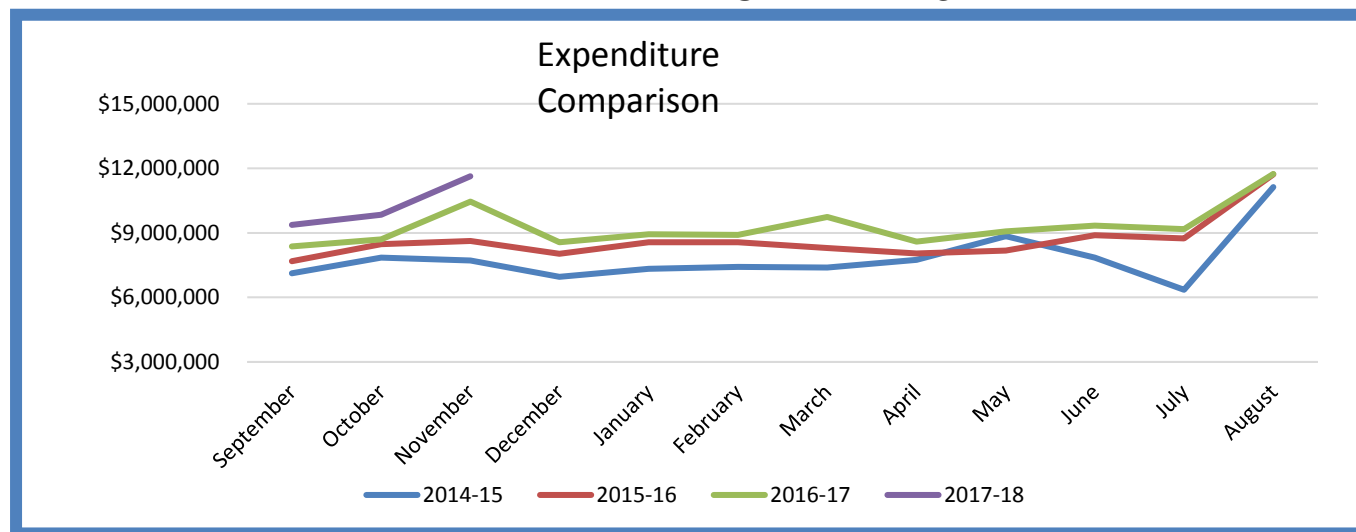
**** Excludes Transfers Out**

REVENUE AND EXPENDITURE TREND COMPARISONS

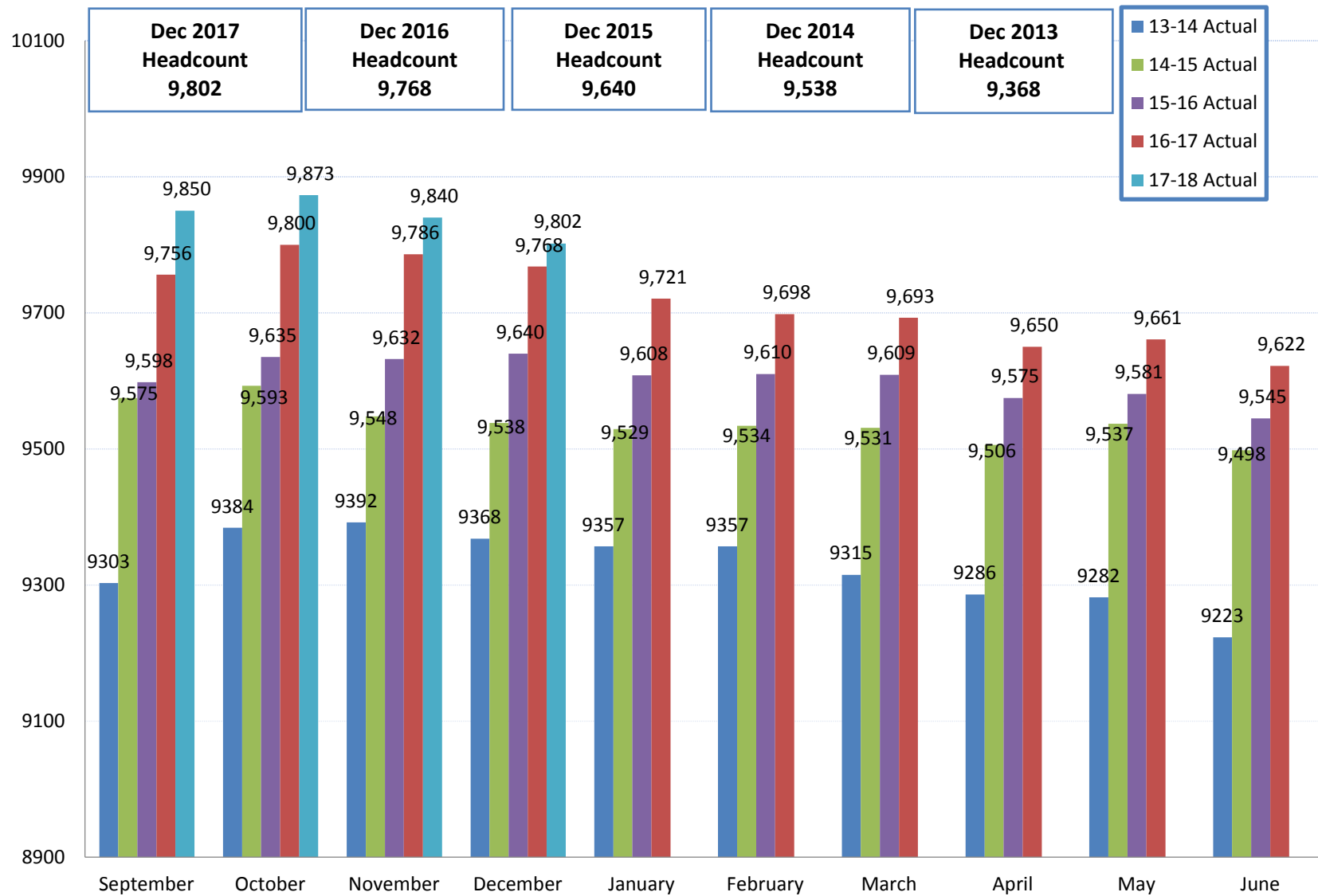
4 YEAR REVENUE TRENDS



4 YEAR EXPENDITURE TRENDS



South Kitsap School District Headcount Enrollment Comparison Report as of December 2017



Enrollment Head Count Summary

December 01, 2017

<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	68	84	105	76	70	83								486	486	479	470	57	6
East Port Orchard	85	69	61	72	75	53								415	414	418	477	72	5
Hidden Creek	70	79	73	76	82	76								456	457	458	512	51	5
Manchester	53	55	44	65	48	56								321	321	322	369	20	2
Mullenix Ridge	68	65	65	76	68	77								419	422	422	530	131	3
Olalla	52	56	62	59	49	40								318	317	317	368	15	6
Orchard Heights	74	99	101	133	144	140								691	687	684	785	74	8
Sidney Glen	101	89	91	97	101	104								583	579	584	561	70	11
South Colby	58	58	58	52	60	50								336	341	339	388	60	
Sunnyslope	75	106	93	83	73	88								518	519	518	505	9	1
SUBTOTAL	704	760	753	789	770	767								4543	4543	4541	4965	559	47
Cedar Heights							262	273	260					795	800	807	766	25	2
John Sedgwick							240	232	226					698	702	705	661	60	1
Marcus Whitman							221	219	228					668	667	669	691	45	7
SUBTOTAL							723	724	714					2161	2169	2181	2118	130	10
South Kitsap HS	2	1	3			1	1	1	1	727	698	696	607	2738	2772	2803	2167		15
Discovery												50	138	188	195	203	183		8
Explorer Academy	2	5	5	5	6	4	8	12	11	31	16	18	37	160	155	150	185		7
SK iGrad										1	1	1	9	12	11	6	10		
SUBTOTAL	4	6	8	5	6	5	9	13	12	759	715	765	791	3098	3133	3162	2545		30
Adjustments										-1	0	0	-1	-2	-1	-4	-2		
ALE									1		1			2	-4	-8	-4		
Kitsap Detention	0													0	0	0	0		
SUBTOTAL	0								1	-1	1	0	-1	0	-5	-12	-6		
TOTALS	708	766	761	794	776	772	732	737	727	758	716	765	790	9802	9840	9872	9622	689	87

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

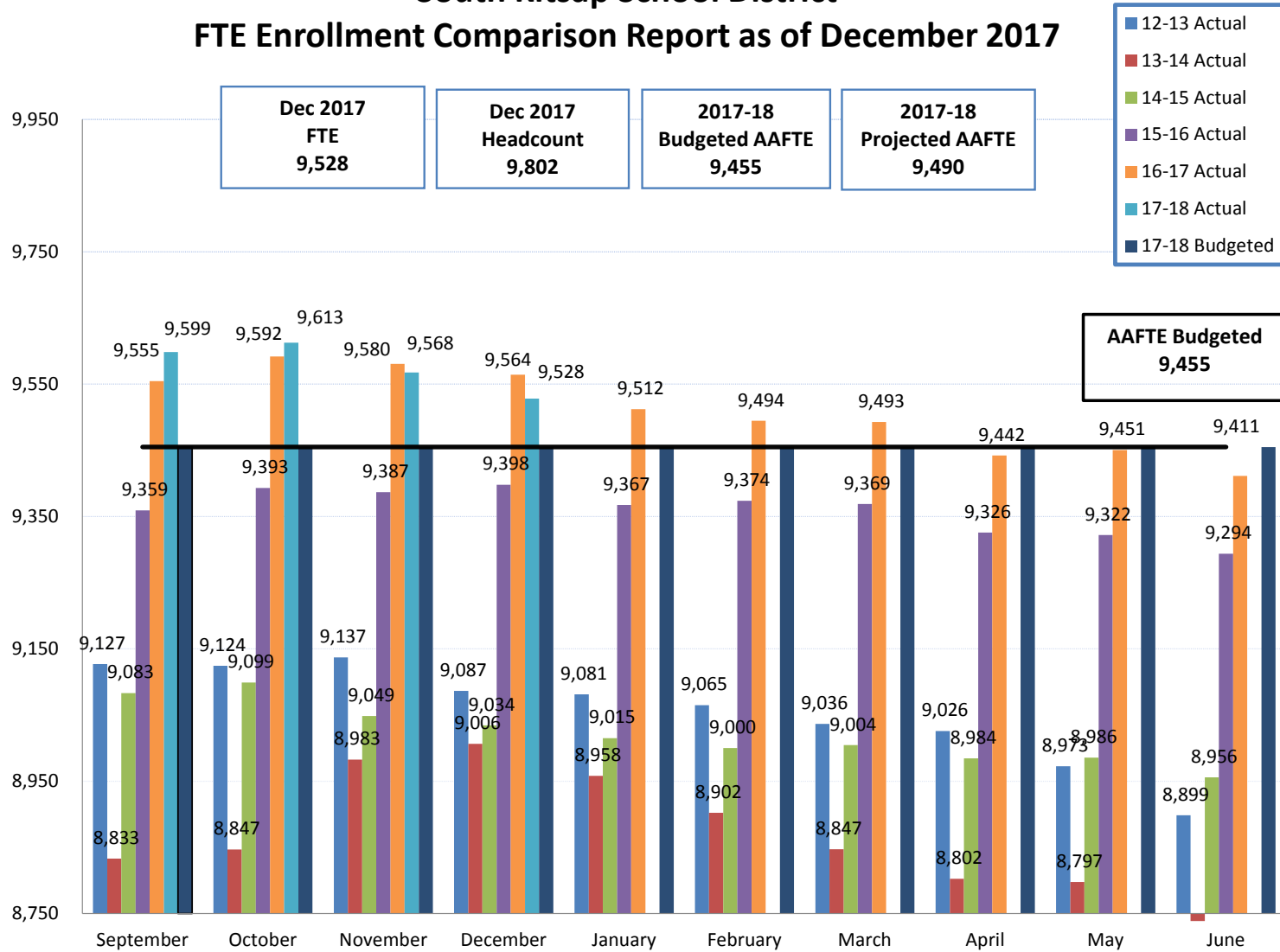
<i>School</i>	<i>Full Time</i>	<i>Part Time</i>	<i>Total</i>
Home Based	40	0	40
Explorer Academy	4	1	5
Discovery	0	1	1
South Kitsap HS	154	80	234
	198	82	280

<i>Bilingual</i>	<i>Transitioned Out</i>
150	39

***Excludes adjustments**

<i>School</i>	<i>Total</i>
Discovery	188
SK iGrad	12
Explorer Academy	160
	360

South Kitsap School District FTE Enrollment Comparison Report as of December 2017



Enrollment FTE Summary

December 01, 2017

<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	67.03	83.03	105.00	76.00	70.04	83.00								484.10	481.17	475.14	466.15	
East Port Orchard	84.03	69.00	61.00	72.00	75.00	53.00								414.03	413.03	417.03	477.00	
Hidden Creek	70.00	79.00	73.00	76.00	82.00	76.00								456.00	457.00	458.00	511.02	
Manchester	53.00	55.00	43.03	65.00	48.00	56.00								320.03	320.03	321.03	367.53	
Mullenix Ridge	68.00	65.00	65.00	76.00	68.00	77.00								419.00	422.00	421.03	529.03	
Olalla	51.07	56.00	62.00	59.00	49.00	40.00								317.07	316.07	316.07	367.03	
Orchard Heights	74.00	99.00	101.00	133.00	144.00	140.00								691.00	687.00	684.00	785.00	
Sidney Glen	101.00	89.00	91.06	97.00	101.00	104.00								583.06	579.06	584.00	560.06	
South Colby	58.00	58.00	58.00	51.13	60.00	49.07								334.20	339.20	337.20	385.68	
Sunnyslope	74.03	106.00	93.00	83.00	72.08	88.00								516.11	517.11	516.11	504.03	
SUBTOTAL	700.16	759.03	752.09	788.13	769.12	766.07								4534.60	4531.67	4529.61	4952.53	
Cedar Heights							260.20	272.90	259.80					792.90	798.00	804.30	765.10	
John Sedgwick							239.40	232.00	225.40					696.80	700.60	703.60	660.00	
Marcus Whitman							219.00	218.80	228.20					666.00	666.00	669.00	691.40	
SUBTOTAL							718.60	723.70	713.40					2155.70	2164.60	2176.90	2116.50	
South Kitsap HS	2.00	1.00	3.00			1.00	1.00	1.00	1.00	728.18	696.18	589.08	466.45	2489.89	2523.50	2575.36	1998.08	
Discovery												50.00	134.60	184.60	194.20	202.40	177.73	
Explorer Academy	2.00	5.00	4.94	5.00	5.96	4.00	8.00	10.40	10.60	27.10	14.76	15.98	28.72	142.46	138.24	133.42	163.95	
SK iGrad										1.00	1.00	1.00	9.00	12.00	11.00	6.00	10.00	
SUBTOTAL	4.00	6.00	7.94	5.00	5.96	5.00	9.00	11.40	11.60	756.28	711.94	656.06	638.77	2828.95	2866.94	2917.18	2349.76	
Adjustments							1.00			-0.52	0.20	1.94	6.00	8.62	8.79	-16.06	-2.00	
ALE									0.00		0.00			0.00	-5.00	-9.00	-5.40	
Kitsap Detention	0.00													0.00	0.00	0.00	0.00	
SUBTOTAL	0.00						1.00		0.00	-0.52	0.20	1.94	6.00	8.62	3.79	-25.06	-7.40	
TOTALS	704.16	765.03	760.03	793.13	775.08	771.07	728.60	735.10	725.00	755.76	712.14	658.00	644.77	9527.87	9567.00	9598.63	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	5.03	31.78	36.81
Explorer Academy	1.00	3.67	4.67
Discovery	0.00	0.20	0.20
South Kitsap HS	7.68	209.95	217.63
	13.71	245.60	259.31

*Vocational FTE (included above)**

<i>7-8 Voc FTE</i>	<i>9-12 Voc FTE</i>
181.40	715.95

***Excludes adjustments**

*ALE FTE (included above)**

<i>School</i>	<i>Total</i>
Discovery	184.6
SK iGrad	12
Explorer Academy	142.46
	339.06

**SOUTH KITSAP SCHOOL DISTRICT
NOVEMBER 2017 - YTD FUND BUDGET STATUS REPORTS**

	2016-17 Budget	YTD 11/30/2016	\$ Variance	Monthly % Budget		2017-18 Budget	YTD 11/30/2017	\$ 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	30,790,050	\$ (86,664,546)	26.21%		125,079,351	32,436,690	\$ (92,642,661)	25.93%	25%
Expenditures	117,111,358	27,481,383	\$ (89,629,975)	23.47%		130,577,310	30,844,317	\$ (99,732,993)	23.62%	25%
Transfers Out	1,357,000	250,000	\$ (1,107,000)	18.42%		2,330,000	-	\$ (2,330,000)	0.00%	25%
Ending Fund Balance	\$ 14,286,238	\$ 20,456,527	\$ 6,170,289			\$ 11,072,041	\$ 20,504,259	\$ 9,432,218		
<u>Capital Projects Fund</u>										
Beginning Fund Balance	\$ 1,702,929	\$ 1,702,929	\$ 0			\$ 1,700,000	\$ 1,596,192	\$ (103,808)		
Revenues	1,406,981	75,936	\$ (1,331,045)	5.40%		418,000	103,064	\$ (314,936)	24.66%	25%
Expenditures	2,800,000	510	\$ (2,799,490)	0.02%		2,800,000	567,449	\$ (2,232,551)	20.27%	25%
Transfers In	1,500,000	-	\$ (1,500,000)	0.00%		2,100,000	-	\$ (2,100,000)	0.00%	25%
Transfers Out	496,000	-	\$ (496,000)	0.00%		390,000	-	\$ (390,000)	0.00%	25%
Ending Fund Balance	\$ 1,313,910	\$ 1,778,356	\$ 464,446			\$ 1,028,000	\$ 1,131,806	\$ 103,806		
<u>Debt Service Fund</u>										
Beginning Fund Balance	\$ 1,984	\$ 2,027	\$ 43			\$ 2,000	\$ 2,051	\$ 51		
Revenues	20	3	\$ (17)	16.85%		20	6	\$ (14)	28.40%	25%
Expenditures	628,000	-	\$ (628,000)	0.00%		620,000	-	\$ (620,000)	0.00%	25%
Transfers In	628,000	-	\$ (628,000)	0.00%		620,000	-	\$ (620,000)	0.00%	25%
Ending Fund Balance	\$ 2,004	\$ 2,030	\$ 26			\$ 2,020	\$ 2,056	\$ 36		
<u>ASB Fund</u>										
Beginning Fund Balance	\$ 675,611	\$ 592,311	\$ (83,300)			\$ 675,533	\$ 705,697	\$ 30,164		
Revenues	1,732,954	374,571	\$ (1,358,383)	21.61%		1,536,761	378,984	\$ (1,157,777)	24.66%	25%
Expenditures	1,873,117	241,794	\$ (1,631,323)	12.91%		1,533,920	165,543	\$ (1,368,377)	10.79%	25%
Transfers In	-	-	\$ -			-	-	\$ -		25%
Ending Fund Balance	\$ 535,448	\$ 725,089	\$ 189,641			\$ 678,374	\$ 919,139	\$ 240,765		
<u>Transportation Vehicle Fund</u>										
Beginning Fund Balance	\$ 688,950	\$ 704,743	\$ 15,793			\$ 1,675,951	\$ 1,675,247	\$ (704)		
Revenues	965,000	250,352	\$ (714,648)	25.94%		479,000	305	\$ (478,695)	0.06%	25%
Expenditures	1,350,000	788,571	\$ (561,429)	58.41%		2,000,000	1,226,033	\$ (773,967)	61.30%	25%
Ending Fund Balance	\$ 303,950	\$ 166,524	\$ (137,426)			\$ 154,951	\$ 449,519	\$ 294,568		

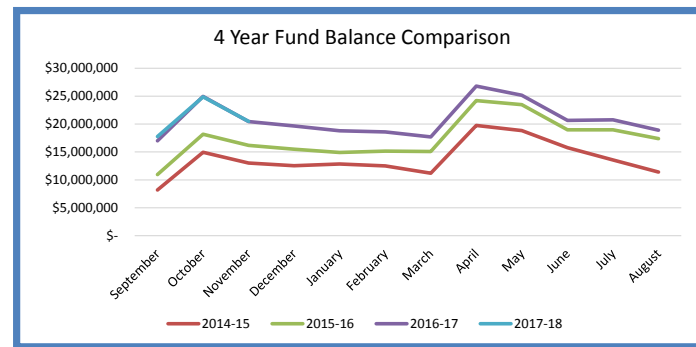
Budget = School Board approved budget for fiscal year

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 11/30/2017

Program	Title	Revised Budget	Current	YTD	Balance	% To Date
01	BASIC EDUCATION	\$ 68,516,614	\$ 5,763,697	\$ 16,577,716	\$ 51,938,898	24.20%
02	ALT LEARN EXP	\$ 2,571,055	\$ 213,211	\$ 579,914	\$ 1,991,141	22.56%
21	HANDICAPPED	\$ 14,179,700	\$ 1,291,417	\$ 3,401,489	\$ 10,778,211	23.99%
22	INFANTS/TODDLERS	\$ 660,335	\$ 157,061	\$ 166,313	\$ 494,022	25.19%
24	HANDICAPPED, SUPPLEMENETAL	\$ 1,925,045	\$ 161,604	\$ 449,713	\$ 1,475,332	23.36%
29	FEDERAL IMPACT AID	\$ 60,000	\$ -	\$ -	\$ 60,000	0.00%
31	HS CAREER & TECHNICAL	\$ 3,827,412	\$ 412,462	\$ 1,114,064	\$ 2,713,348	29.11%
34	MS CAREER & TECHNICAL	\$ 783,185	\$ 61,940	\$ 200,552	\$ 582,633	25.61%
38	VOCATIONAL, FEDERAL	\$ 50,866	\$ 2,300	\$ 5,585	\$ 45,281	10.98%
51	DISADVANTAGED	\$ 1,577,328	\$ 143,320	\$ 358,203	\$ 1,219,125	22.71%
52	SCHOOL IMPROVEMENT	\$ 253,255	\$ 14,320	\$ 15,944	\$ 237,311	6.30%
55	LEARNING ASSISTANCE	\$ 2,130,853	\$ 200,712	\$ 541,939	\$ 1,588,914	25.43%
58	SPECIAL & PILOT PROGRAMS	\$ 418,204	\$ 4,991	\$ 12,315	\$ 405,889	2.94%
61	FEDERAL HEAD START	\$ 20,519	\$ 1,464	\$ 4,051	\$ 16,468	19.74%
64	LIMITED ENGLISH	\$ 21,450	\$ 3,171	\$ 3,519	\$ 17,931	16.40%
65	TRANSITIONAL BILINGUAL	\$ 102,014	\$ 18,825	\$ 42,749	\$ 59,265	41.91%
68	INDIAN ED	\$ 54,299	\$ 3,120	\$ 9,336	\$ 44,963	17.19%
73	SUMMER SCHOOL	\$ 46,659	\$ 76	\$ 3,379	\$ 43,280	7.24%
74	HIGHLY CAPABLE	\$ 823,824	\$ 81,452	\$ 226,270	\$ 597,554	27.47%
79	OTHER INSTRUCTIONAL	\$ 5,440,109	\$ 8,155	\$ 22,765	\$ 5,417,344	0.42%
86	COMMUNITY SCHOOLS	\$ 24,045	\$ -	\$ 104	\$ 23,941	0.43%
89	OTHER COMMUNITY SERVICES	\$ 817,538	\$ 42,918	\$ 149,415	\$ 668,123	18.28%
97	SUPPORT SERVICES	\$ 16,557,565	\$ 2,187,477	\$ 4,590,623	\$ 11,966,942	27.73%
98	FOOD SERVICES	\$ 3,626,408	\$ 338,452	\$ 921,340	\$ 2,705,068	25.41%
99	PUPIL TRANSPORTATION	\$ 6,089,027	\$ 519,299	\$ 1,447,018	\$ 4,642,009	23.76%
*****	REPORT TOTALS	\$ 130,577,310	\$ 11,631,443	\$ 30,844,317	\$ 99,732,993	23.62%

General Fund

Summary of Expenditures by Object

FY 2016-17

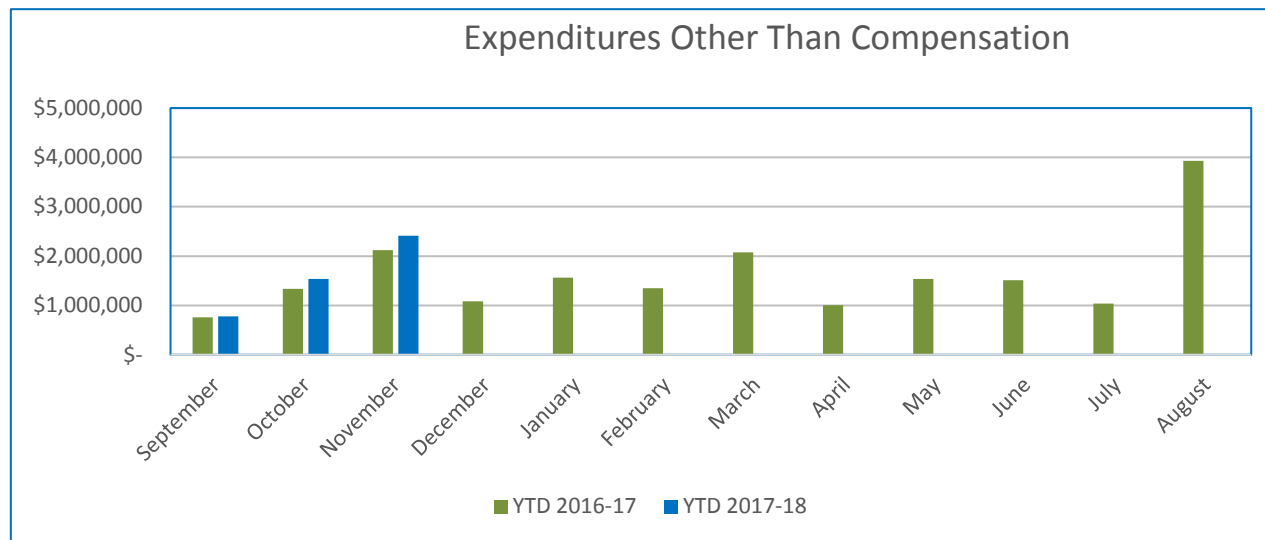
REPORT DATE 11/30/2017

Object	Title	Budget	Current	YTD	Balance	% To Date
0000	DEBIT TRANSFERS	\$ 505,002	\$ 24,281	\$ 56,964	\$ 448,038	11.28%
1000	CREDIT TRANSFERS	\$ (520,145)	\$ (23,953)	\$ (56,637)	\$ (463,508)	10.89%
2000	CERTIFICATED SALARIES	\$ 55,286,767	\$ 5,053,129	\$ 14,275,720	\$ 41,011,047	25.82%
3000	CLASSIFIED SALARIES	\$ 19,221,594	\$ 1,685,823	\$ 4,663,460	\$ 14,558,134	24.26%
4000	EMPLOYEE BENEFITS	\$ 29,425,577	\$ 2,481,775	\$ 7,175,483	\$ 22,250,094	24.39%
5000	SUPPLIES& INST RESOURCES	\$ 12,571,720	\$ 563,395	\$ 1,742,673	\$ 10,829,047	13.86%
7000	CONTRACTUAL SERVICES	\$ 13,242,500	\$ 1,749,277	\$ 2,863,034	\$ 10,379,466	21.62%
8000	TRAVEL	\$ 373,357	\$ 29,011	\$ 54,914	\$ 318,443	14.71%
9000	CAPITAL OUTLAY	\$ 470,938	\$ 68,705	\$ 68,705	\$ 402,233	14.59%
*****	REPORT TOTALS	\$ 130,577,310	\$ 11,631,443	\$ 30,844,317	\$ 99,732,993	23.62%

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		\$ (1,081,893)
January	\$ 1,563,767		\$ (1,563,767)
February	\$ 1,351,271		\$ (1,351,271)
March	\$ 2,072,168		\$ (2,072,168)
April	\$ 1,004,597		\$ (1,004,597)
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	\$ 4,729,654	\$ (14,575,713)
Budget	\$ 22,402,475	\$ 24,389,185	
% Actual Vs. Budget	86.2%	19.4%	

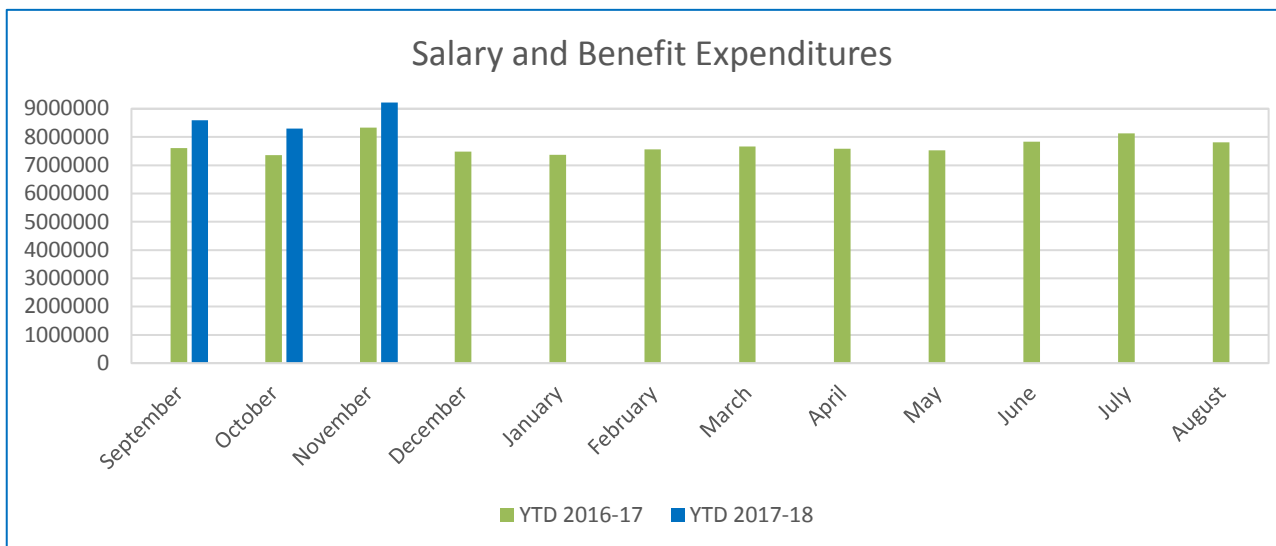


General Fund

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		\$ (7,478,698)
January	\$ 7,375,001		\$ (7,375,001)
February	\$ 7,558,272		\$ (7,558,272)
March	\$ 7,660,289		\$ (7,660,289)
April	\$ 7,588,531		\$ (7,588,531)
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	\$ 26,114,663	\$ (66,141,088)

Budget \$ 86,493,928 \$ 92,788,134
 % Actual Vs. Budget 97.1% 28.1%



SOUTH KITSAP SCHOOL DISTRICT NO. 402

GENERAL FUND

BUDGET STATUS REPORT

AS OF NOVEMBER 31, 2017

25.0% OF YEAR ELAPSED

	ANNUAL BUDGET	REVISED BUDGET	MONTH ACTUAL	YTD ACTUAL	ENCUMBRANCES	BUDGET BALANCE	YTD PERCENT OF BUDGET
<u>REVENUES</u>							
Local Revenues							
1000 Local Tax	\$ 22,782,437	\$ 22,782,437	\$ 1,105,368	\$ 10,180,025		\$ 12,602,412	44.68%
2000 Non-Tax	2,427,861	2,427,861	245,453	772,598		1,655,263	31.82%
Total Local Revenues	25,210,298	25,210,298	1,350,821	10,952,623		14,257,675	43.45%
State Revenues							
3000 General Purpose	70,318,691	70,318,691	4,188,365	16,516,417		53,802,274	23.49%
4000 Special Purpose	17,434,490	17,434,490	940,470	3,993,079		13,441,411	22.90%
Total State Revenues	87,753,181	87,753,181	5,128,834	20,509,496		67,243,685	23.37%
Federal Revenues							
5000 General Purpose	160,000	160,000	-	-		160,000	0.00%
6000 Special Purpose	11,955,872	11,955,872	770,143	968,394		10,987,478	8.10%
Total Federal Revenues	12,115,872	12,115,872	770,143	968,394		11,147,478	7.99%
Other Revenues							
7000 Revenues From Other School Districts	-	-	-	-		-	0.00%
8000 Revenues From Other Agencies & Assoc.	-	-	3,780	3,780		(3,780)	0.00%
9000 Other Financing Sources	-	-	-	2,397		(2,397)	0.00%
Total Other Revenues	-	-	3,780	6,177		(6,177)	0.00%
TOTAL REVENUES	\$ 125,079,351	\$ 125,079,351	\$ 7,253,579	\$ 32,436,690	\$ -	\$ 92,642,661	25.93%
<u>EXPENDITURES BY PROGRAM</u>							
00 Regular Instruction	\$ 71,069,354	\$ 71,087,670	\$ 5,976,908	\$ 17,157,630	\$ 43,680,428	\$ 10,249,611	85.58%
20 Special Education Instruction	16,825,080	16,825,080	1,610,082	4,017,515	12,194,388	613,177	96.36%
30 Vocation Education Instruction	4,661,463	4,661,463	476,701	1,320,202	3,375,125	(33,864)	100.73%
50&60 Compensatory Education Instruction	4,577,922	4,577,922	389,923	988,056	3,055,596	534,271	88.33%
70 Other Instructional Programs	6,460,993	6,310,592	89,683	252,415	778,371	5,279,807	16.33%
80 Community Services	858,124	841,583	42,918	149,519	377,557	314,507	62.63%
90 Support Services	26,124,374	26,273,000	3,045,228	6,958,980	16,838,319	2,475,701	90.58%
TOTAL EXPENDITURES BY PROGRAM	\$ 130,577,310	\$ 130,577,310	\$ 11,631,443	\$ 30,844,317	\$ 80,299,784	19,433,210	85.12%
Operating Transfers Out	2,330,000	2,330,000	-	-			
Excess Revenues/Other Financing Sources Over/Under	(7,827,959)	(7,827,959)	(4,377,865)	1,592,373			
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	\$ 11,072,041	\$ 11,072,041		\$ 20,504,259			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
CAPITAL PROJECTS FUND
BUDGET STATUS REPORT
AS OF NOVEMBER 31, 2017
25.0% 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	\$ 31,934	\$ 103,064		314,936	24.66%
Total Local Revenues	418,000	31,934	103,064		314,936	24.66%
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	-	-		2,100,000	0.00%
TOTAL REVENUES	\$ 2,518,000	\$ 31,934	\$ 103,064	\$ -	\$ 2,414,936	4.09%
<u>EXPENDITURES BY PROGRAM</u>						
10 Sites	\$ -	\$ -	\$ -	\$ -	\$ -	
20 Buildings	1,900,000	8,240	567,449	1,014,382	318,168	83.25%
30 Equipment					-	
40 Energy	900,000	-	-	41,028	858,972	4.56%
50 Sales & Lease Expenditure					-	
60 Bond Issuance Expenditure					-	
90 Debt					-	
TOTAL EXPENDITURES BY PROGRAM	\$ 2,800,000	\$ 8,240	\$ 567,449	\$ 1,055,410	\$ 1,177,140	57.96%
Operating Transfers Out	390,000	-	-		390,000	
Excess Revenues/Other Financing Sources Over/Under	(672,000)	23,694	(464,386)			
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		\$ 1,131,806			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
DEBT SERVICE FUND
BUDGET STATUS REPORT
AS OF NOVEMBER 31, 2017
25.0% 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	\$ 2	\$ 6		\$ 14	28.40%
Total Local Revenues	20	2	6		14	28.40%
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	\$ 2	\$ 6	\$ -	\$ 620,014	0.00%
<u>EXPENDITURES BY PROGRAM</u>						
Matured Bond Expenditures	542,200	-	-		542,200	0.00%
Interest on Bonds	77,800	-	-	-	77,800	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	2	6			
BEGINNING FUND BALANCE as of Sept 01, 2016	2,000		2,051			
ENDING FUND BALANCE as of August 31, 2017	\$ 2,020		\$ 2,056			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
ASSOCIATED STUDENT BODY FUND
BUDGET STATUS REPORT
AS OF NOVEMBER 31, 2017
25.0% 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	\$ 42,884	\$ 165,305		\$ 239,213	40.86%
2000 Athletics	345,107	19,918	149,797		195,310	43.41%
3000 Classes	44,100	973	3,122		40,978	7.08%
4000 Clubs	718,100	8,896	56,300		661,800	7.84%
6000 Private Moneys	24,936	578	4,459		20,477	17.88%
TOTAL REVENUES	<u>\$ 1,536,761</u>	<u>\$ 73,249</u>	<u>\$ 378,984</u>	<u>\$ -</u>	<u>\$ 1,157,777</u>	<u>24.66%</u>
<u>EXPENDITURES BY PROGRAM</u>						
1000 General Student Body	\$ 236,690	\$ 14,544	\$ 38,267	\$ 39,180	\$ 159,243	32.72%
2000 Athletics	509,920	33,887	84,987	130,208	294,725	42.20%
3000 Classes	32,800	3,873	5,849	13,500	13,451	58.99%
4000 Clubs	715,898	10,498	32,635	74,274	608,989	14.93%
6000 Private Moneys	38,612	3,507	3,805	-	34,807	9.85%
TOTAL EXPENDITURES BY PROGRAM	<u>\$ 1,533,920</u>	<u>\$ 66,309</u>	<u>\$ 165,543</u>	<u>\$ 257,162</u>	<u>\$ 1,111,215</u>	<u>27.56%</u>
Excess Revenues/Other Financing Sources Over/Under	<u>2,841</u>	<u>6,940</u>	<u>213,441</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>\$ 919,139</u>			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
TRANSPORTATION VEHICLE FUND
BUDGET STATUS REPORT
AS OF NOVEMBER 31, 2017
25.0% 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	\$ 106	\$ 305		\$ 695	30.51%
Total Local Revenues	1,000	106	305		695	30.51%
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	-	-	-		-	0.00%
Total Other Revenues	-	-	-		-	0.00%
9900 Transfers In from GF	-	-	-		-	
TOTAL REVENUES	\$ 479,000	\$ 106	\$ 305	\$ -	\$ 478,695	0.06%
<u>EXPENDITURES BY PROGRAM</u>						
10 Equipment (buses)	2,000,000	1,226,033	1,226,033	389,882	384,085	80.80%
60 Bond Levy Issuance	-	-	-			
90 Debt	-				-	
TOTAL EXPENDITURES BY PROGRAM	\$ 2,000,000	1,226,033	1,226,033	389,882	384,085	80.80%
Operating Transfers Out			-			
Excess Revenues/Other Financing Sources Over/Under	(1,521,000)	(1,225,927)	(1,225,728)			
BEGINNING FUND BALANCE as of Sept 01, 2016	1,675,951		1,675,247			
ENDING FUND BALANCE as of August 31, 2017	\$ 154,951		\$ 449,519			

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

FOR THE MONTH OF
DECEMBER 2017

GENERAL FUND

Beginning Balances:

Imprest Accounts	\$ 10,180.00
Cash on Deposit	10,261,435.59
Warrants Outstanding	(710,350.60)
Investments	<u>14,726,021.63</u>

Net Amounts

Net Cash Plus Investments	\$ 24,287,286.62
Revenues and Reimbursements Received	10,805,582.94
Disbursements	(15,127,168.50)

Ending Balances:

Imprest Accounts	\$ 10,180.00
Cash on Deposit	5,957,647.13
Warrants Outstanding	(742,657.24)
Investments	<u>14,740,531.17</u>

Net Cash Plus Investments

\$ 19,965,701.06

CAPITAL PROJECTIONS FUND

Beginning Balances:

Imprest Accounts	\$ -
Cash on Deposit	166,020.17
Warrants Outstanding	(3,846.25)
Investments	<u>1,077,680.09</u>

Net Amounts

Net Cash Plus Investments	\$ 1,239,854.01
Revenues and Reimbursements Received	442,916.98
Disbursements	(420,119.13)

Ending Balances:

Imprest Accounts	\$ -
Cash on Deposit	581,923.00
Warrants Outstanding	-
Investments	<u>680,728.86</u>

Net Cash Plus Investments

\$ 1,262,651.86

Cash Report (Reconciled to the County Treasurer)
Debt Service, ASB

FOR THE MONTH OF
DECEMBER 2017

DEBT SERVICE FUND

Beginning Balances:

Cash on Deposit	\$	45.86
Investments		<u>2,008.60</u>

Net Amounts

Net Cash Plus Investments	\$	2,054.46
Revenues and Reimbursements Received		1.98
Disbursements		

Ending Balances:

Cash on Deposit	\$	45.86
Investments		<u>2,010.58</u>

Net Cash Plus Investments	\$	<u>2,056.44</u>
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ASB FUND

Beginning Balances:

Imprest Accounts	\$	12,000.00
Cash on Deposit		279,491.04
Warrants Outstanding		(38,881.12)
Investments		<u>638,308.75</u>

Net Amounts

Net Cash Plus Investments	\$	890,918.67
Revenues and Reimbursements Received		334,824.35
Disbursements		(322,868.29)

Ending Balances:

Imprest Accounts	\$	12,000.00
Cash on Deposit		112,389.01
Warrants Outstanding		(20,457.21)
Investments		<u>798,942.93</u>

Net Cash Plus Investments	\$	<u>902,874.73</u>
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**Cash Report (Reconciled to the County Treasurer)
Transportation Vehicle, Trust & Agency Fund**

**FOR THE MONTH OF
DECEMBER 2017**

TRANSPORTATION VEHICLE FUND

Beginning Balances:

Cash on Deposit	\$ 1,567,659.22
Investments	<u>107,786.66</u>

Net Amounts

Net Cash Plus Investments	\$ 1,675,445.88
Revenues and Reimbursements Received	106.20
Disbursements	(1,226,033.11)

Ending Balances:

Cash on Deposit	\$ 341,626.11
Warrants Outstanding	-
Investments	<u>107,892.86</u>

Net Cash Plus Investments	\$ 449,518.97
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TRUST & AGENCY FUND

Beginning Balances:

Cash on Deposit	\$ -
Warrants Outstanding	-
Investments	<u>586.39</u>

Net Amounts

Net Cash Plus Investments	\$ 586.39
Revenues and Reimbursements Received	0.58
Disbursements	-

Ending Balances:

Cash on Deposit	\$ -
Warrants Outstanding	-
Investments	<u>586.97</u>

Net Cash Plus Investments	\$ 586.97
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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 12/13/2017
 SKSD FI Staff & Salary Summary

12/13/2017 10:07

ROC-RateOf Consumption

Total By Acct Dimensions		GL Budgets, Expenses And Rate of Consumption		
Activity	Original	Revised	Expenses	Rev Monthly ROC
00-Unassigned	.00	.00	11,434.50	0.00
12-SUPERINTENDENT'S OFFICE	222,548.00	222,548.00	52,766.85	18,545.67
13-BUSINESS OFFICE	150,582.00	150,582.00	40,876.91	12,548.50
14-HUMAN RESOURCES	443,700.00	443,700.00	118,539.87	36,975.00
21-SUPERVISION - INSTRUCTION	1,176,152.00	1,176,152.00	318,197.90	98,012.67
22-LEARNING RESOURCES	704,973.00	704,973.00	178,102.90	58,747.75
23-PRINCIPAL'S OFFICE	3,030,857.00	3,030,857.00	789,519.16	252,571.42
24-GUIDANCE - COUNSELING	2,138,100.00	2,138,100.00	541,670.20	178,175.00
25-PUPIL MANAGEMENT & SAFETY	545,690.00	589,690.00	136,242.58	49,140.83
26-HEALTH SERVICES	2,396,937.00	2,396,937.00	577,514.75	199,744.75
27-TEACHING	42,194,077.00	42,191,827.00	10,481,365.92	3,515,985.58
28-EXTRA CURRICULAR	204,189.00	204,189.00	39,204.92	17,015.75
31-INSTRUCTIONAL PROF DEVEL	1,957,208.00	1,967,369.00	1,083,969.58	163,947.42
72-INFORMATION SYSTEMS	2,570.00	2,570.00	.00	214.17
91-COMMUNITY SERVICE	79,648.00	67,273.00	12,363.51	5,606.08
	55,247,231.00	55,286,767.00	14,381,769.55	4,607,230.58

Orig HR/SN Budget		Projected EMS Budget			Unfilled Positions	
FTE	Salaries	FTE	Salaries		FTE	Salaries
0.00	.00	.0000	.00		.00	.00
1.00	217,097.94	.9627	210,817.82		.04	6,280.12
1.00	150,582.00	1.0000	150,582.00		.00	.00
3.00	443,262.70	3.0000	425,800.00		.00	17,462.70
8.50	1,055,937.89	9.5000	1,175,861.50		-1.00	-119,923.61
8.72	697,270.14	8.5345	707,517.05		.19	-10,246.91
25.17	3,030,859.36	25.0000	2,938,380.33		.17	92,479.03
26.60	2,046,518.12	27.0586	2,059,053.06		-.46	-12,534.94
7.00	545,490.89	7.2000	547,945.60		-.20	-2,454.71
34.60	2,309,965.29	33.6222	2,320,353.46		.98	-10,388.17
584.79	41,302,174.43	570.4599	39,617,703.45		14.33	1,684,470.98
0.00	203,409.42	.0000	157,793.78		.00	45,615.64
15.00	1,945,373.28	14.8908	1,380,869.95		.11	564,503.33
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	54,030,159.76	702.2286	51,759,951.30		14.15	2,270,208.46

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 12/13/2017

SKSD FI Staff & Salary Summary

12/13/2017 10:00

ROC-RateOf Consumption

Total By Acct Dimensions		GL Budgets, Expenses And Rate of Consumption		
Activity	Original	Revised	Expenses	Rev Monthly ROC
11-BOARD OF DIRECTORS	8,328.00	8,328.00	2,250.00	694.00
12-SUPERINTENDENT'S OFFICE	364,494.00	364,494.00	38,618.88	30,374.50
13-BUSINESS OFFICE	717,955.00	717,955.00	183,600.16	59,829.58
14-HUMAN RESOURCES	691,558.00	691,558.00	147,115.46	57,629.83
15-PUBLIC RELATIONS	134,044.00	134,044.00	38,569.27	11,170.33
21-SUPERVISION - INSTRUCTION	486,440.00	485,240.00	114,744.71	40,436.67
22-LEARNING RESOURCES	14,576.00	14,576.00	3,706.23	1,214.67
23-PRINCIPAL'S OFFICE	1,738,909.00	1,684,209.00	382,224.74	140,350.75
24-GUIDANCE - COUNSELING	229,708.00	229,708.00	56,363.32	19,142.33
25-PUPIL MANAGEMENT & SAFETY	790,498.00	796,498.00	207,904.17	66,374.83
26-HEALTH SERVICES	335,365.00	335,365.00	83,790.10	27,947.08
27-TEACHING	3,748,705.00	3,757,565.00	917,909.43	313,130.42
28-EXTRA CURRICULAR	732,929.00	732,929.00	247,528.64	61,077.42
31-INSTRUCTIONAL PROF DEVEL	425.00	425.00	379.03	35.42
41-FNS SUPERVISION	245,859.00	245,859.00	67,348.22	20,488.25
44-FNS OPERATIONS	852,952.00	852,952.00	208,148.02	71,079.33
51-SUPERVISION - TRANSPORT	569,342.00	569,342.00	160,594.35	47,445.17
52-OPERATIONS	2,470,949.00	2,470,949.00	579,828.63	205,912.42
53-MAINT. OF SCHOOL BUSES	295,174.00	295,174.00	79,472.91	24,597.83
61-SUPERVISION - PLANT	370,847.00	370,847.00	95,973.78	30,903.92
62-GROUNDS MAINTENANCE	398,845.00	398,845.00	102,969.63	33,237.08
63-OPERATION OF BUILDINGS Custodi	2,052,956.00	2,052,956.00	558,920.36	171,079.67
64-BLDG MAINTENANCE	777,085.00	777,085.00	185,296.58	64,757.08
72-INFORMATION SYSTEMS	921,311.00	921,311.00	236,587.61	76,775.92
74-WAREHOUSING & DISTRIBUTN	129,168.00	129,168.00	39,014.23	10,764.00
75-MOTOR POOL	55,996.00	55,996.00	13,701.99	4,666.33
91-COMMUNITY SERVICE	128,216.00	128,216.00	29,692.03	10,684.67
	19,262,634.00	19,221,594.00	4,782,252.48	1,601,799.50

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	11.0000	673,952.96	1.00	44,002.41
8.73	691,558.48	8.7192	538,472.32	.01	153,086.16
1.83	134,045.16	1.8308	136,513.36	.00	-2,468.20
10.36	486,439.45	10.4663	451,837.22	-.10	34,602.23
0.43	14,575.72	.4103	13,339.15	.02	1,236.57
35.09	1,738,906.99	36.8794	1,478,625.12	-1.79	260,281.87
5.14	224,208.37	5.1423	212,619.97	.00	11,588.40
20.63	790,499.39	22.8962	868,311.47	-2.27	-77,812.07
8.17	335,364.99	8.3947	336,649.39	-.23	-1,284.40
88.91	3,748,130.49	85.8796	3,396,480.04	3.03	351,650.45
1.60	732,929.12	.9577	40,663.15	.64	692,265.97
0.00	425.00	.0000	.00	.00	425.00
2.85	245,858.92	2.8538	243,705.23	.00	2,153.69
22.93	852,953.69	21.6792	726,624.67	1.25	126,329.02
8.89	569,342.36	9.0000	584,380.00	-.11	-15,037.64
46.50	2,470,948.89	42.8825	1,994,034.77	3.62	476,914.12
5.00	295,174.40	6.1771	319,147.54	-1.18	-23,973.14
4.00	370,847.29	5.5385	404,154.57	-1.54	-33,307.28
8.00	398,844.80	7.9923	371,769.92	.01	27,074.88
51.98	2,052,955.84	50.3221	2,062,827.20	1.66	-9,871.36
13.00	777,084.60	12.1231	686,142.39	.88	90,942.21
14.12	921,311.29	13.9192	930,102.96	.20	-8,791.67
3.00	129,168.00	2.1654	102,180.23	.83	26,987.77
1.00	55,996.40	1.0000	54,808.00	.00	1,188.40
0.81	128,217.12	.8087	39,392.44	.00	88,824.68
382.37	19,256,564.54	371.4135	16,798,668.47	10.95	2,457,896.07

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: Misty Dieffenbach, Assistant Superintendent of Human Resources 2689 Hoover Avenue SE, Port Orchard, WA 98366 360-874-7080, dieffenbach@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