



# FINANCIAL REPORTS

*as of*

September 2017

*Submitted by:*

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And  
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*Assistant Superintendent of Business Operations*

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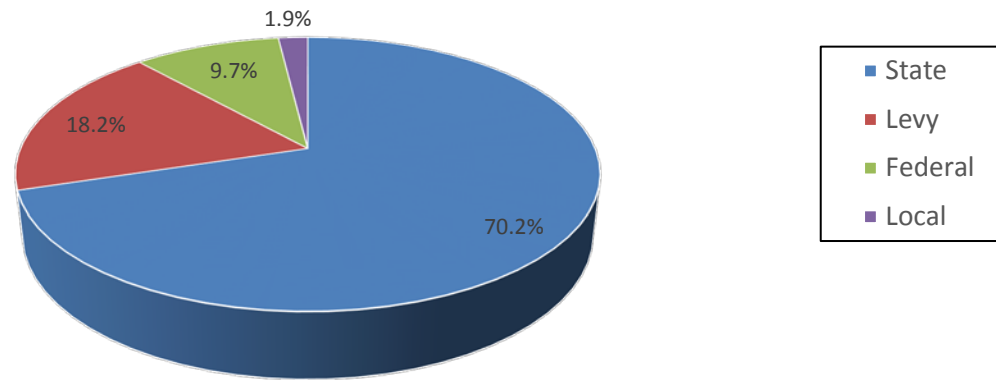
### Glossary

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# GENERAL FUND

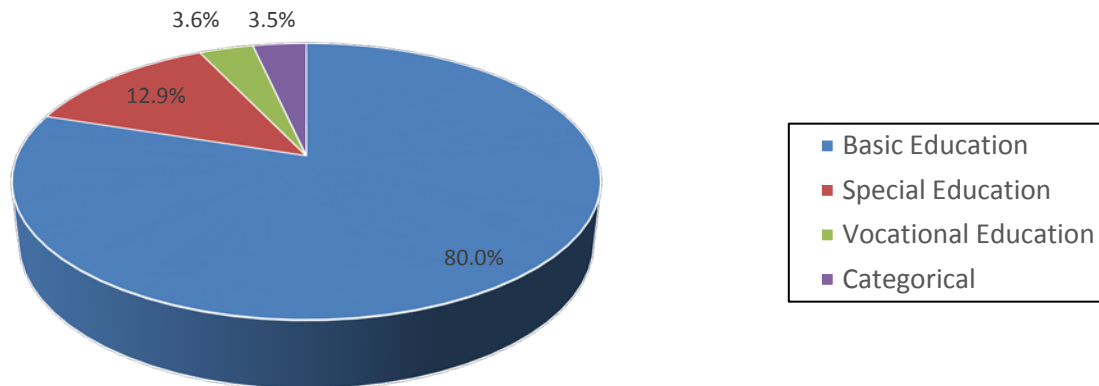
## *Budget Information*

2017-18 Budget General Fund Revenues



**\*\* Excludes Sale of Equipment**

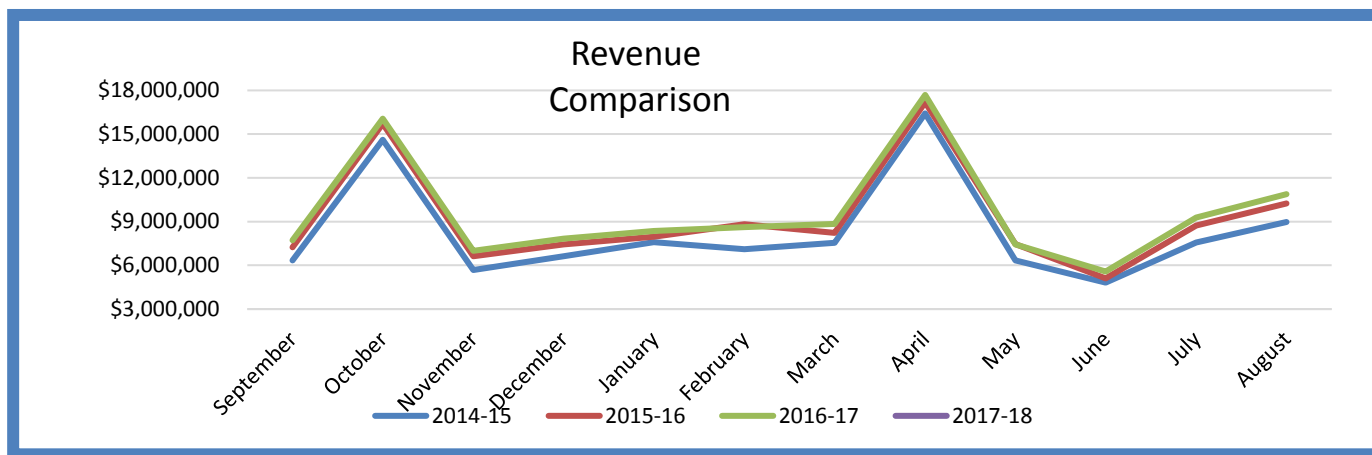
2017-18 Budget General Fund Expenditures



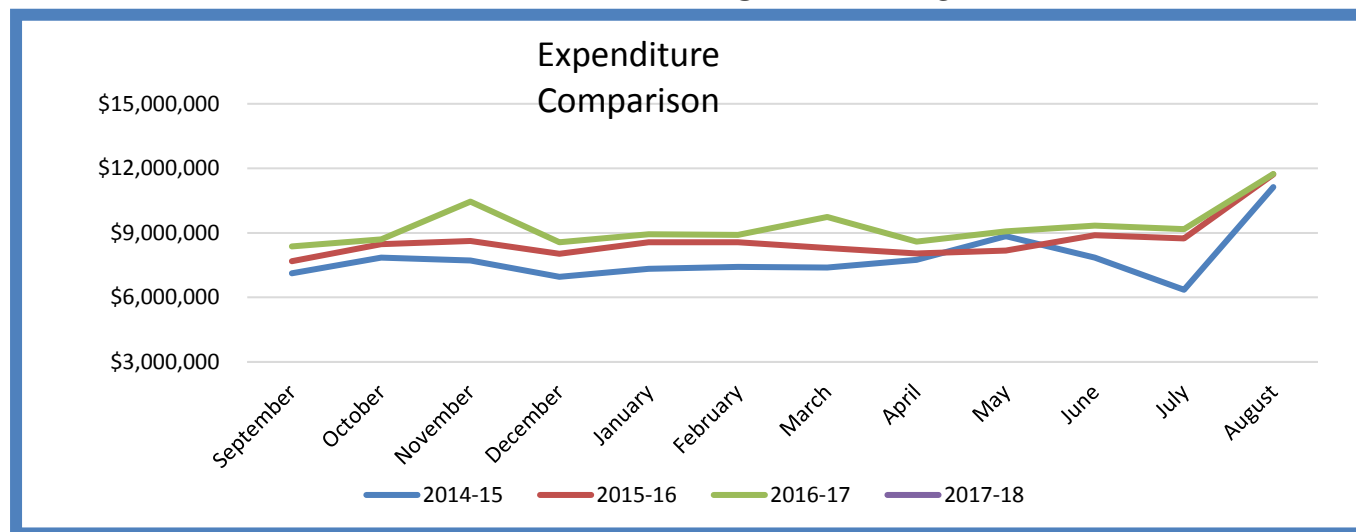
**\*\* Excludes Transfers Out**

# REVENUE AND EXPENDITURE TREND COMPARISONS

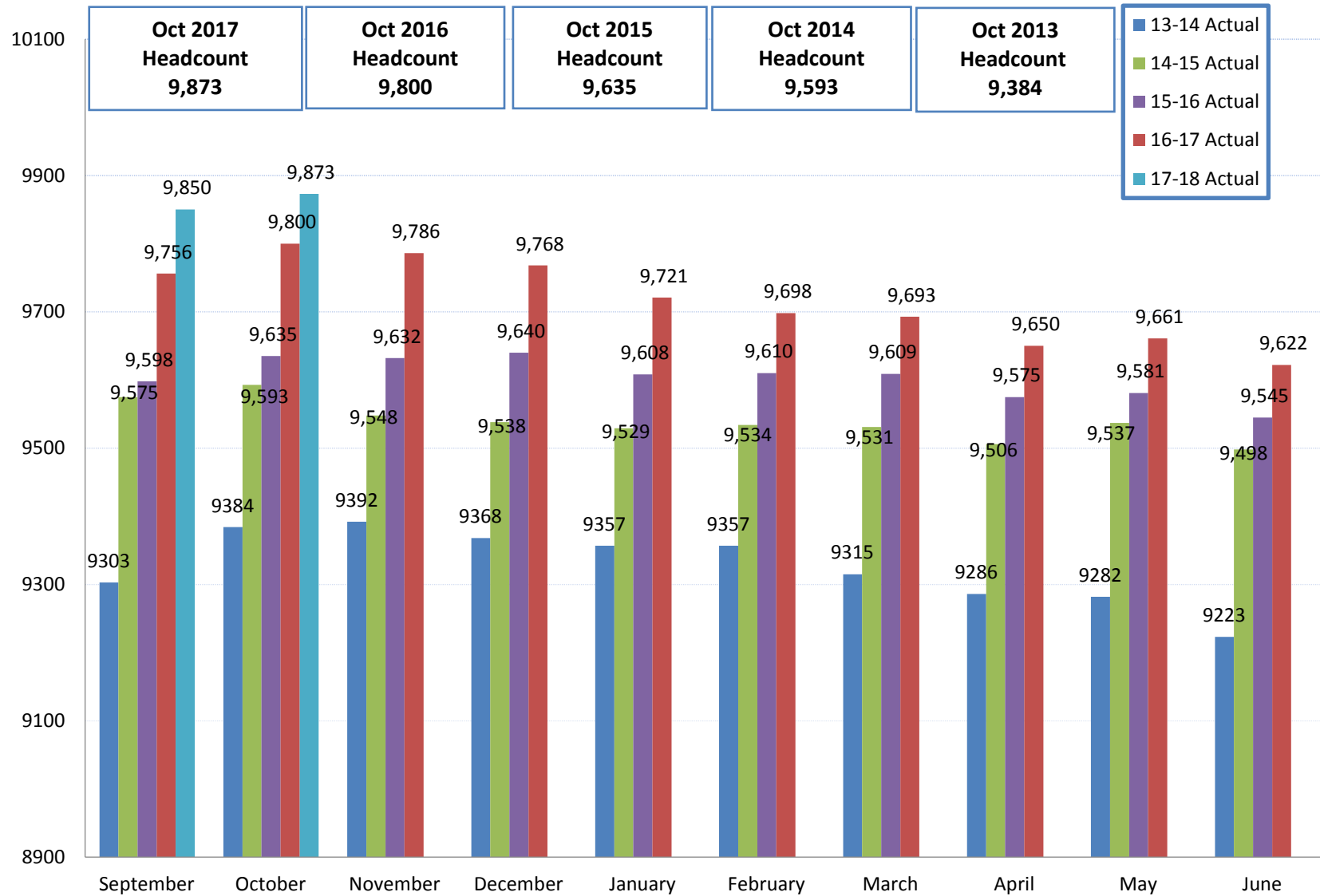
## 4 YEAR REVENUE TRENDS



## 4 YEAR EXPENDITURE TRENDS



## South Kitsap School District Headcount Enrollment Comparison Report as of October 2017



# Enrollment Head Count Summary

October 02, 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	83	103	77	66	82								479	482	477	470	58	7
East Port Orchard	84	69	62	73	76	54								418	417	481	477	72	5
Hidden Creek	72	78	72	78	80	78								458	465	512	512	52	4
Manchester	53	56	45	64	46	58								322	324	358	369	20	2
Mullenix Ridge	68	65	66	76	68	79								422	418	527	530	130	3
Olalla	52	57	62	57	50	39								317	315	372	368	13	6
Orchard Heights	70	97	99	132	144	142								684	684	788	785	74	7
Sidney Glen	102	90	96	93	100	103								584	589	571	561	70	9
South Colby	59	57	58	53	61	51								339	338	380	388	58	
Sunnyslope	75	107	91	86	75	84								518	509	499	505	10	1
<b>SUBTOTAL</b>	<b>703</b>	<b>759</b>	<b>754</b>	<b>789</b>	<b>766</b>	<b>770</b>								<b>4541</b>	<b>4541</b>	<b>4965</b>	<b>4965</b>	<b>557</b>	<b>44</b>
Cedar Heights							265	279	263					807	811	776	766	27	2
John Sedgwick							242	235	228					705	709	692	661	59	1
Marcus Whitman							221	215	233					669	667	699	691	44	7
<b>SUBTOTAL</b>							<b>728</b>	<b>729</b>	<b>724</b>					<b>2181</b>	<b>2187</b>	<b>2167</b>	<b>2118</b>	<b>130</b>	<b>10</b>
South Kitsap HS	2	1	3			1		1	1	741	716	718	619	2803	2800	2279	2167		15
Discovery											1	43	159	203	193	211	183		6
Explorer Academy	2	5	5	4	5	4	9	10	10	27	15	18	36	150	144	180	185		3
SK iGrad												1	5	6	8	0	10		
<b>SUBTOTAL</b>	<b>4</b>	<b>6</b>	<b>8</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>9</b>	<b>11</b>	<b>11</b>	<b>768</b>	<b>732</b>	<b>780</b>	<b>819</b>	<b>3162</b>	<b>3145</b>	<b>2670</b>	<b>2545</b>		<b>24</b>
Adjustments	1						-1			-1	-1	-1		-3	-24	0	-2		
ALE												-1	-7	-8		-2	-4		
Kitsap Detention	0													0	0	0	0		
<b>SUBTOTAL</b>	<b>1</b>						<b>-1</b>			<b>-1</b>	<b>-1</b>	<b>-2</b>	<b>-7</b>	<b>-11</b>	<b>-24</b>	<b>-2</b>	<b>-6</b>		
<b>TOTALS</b>	<b>708</b>	<b>765</b>	<b>762</b>	<b>793</b>	<b>771</b>	<b>775</b>	<b>736</b>	<b>740</b>	<b>735</b>	<b>767</b>	<b>731</b>	<b>778</b>	<b>812</b>	<b>9873</b>	<b>9849</b>	<b>9800</b>	<b>9622</b>	<b>687</b>	<b>78</b>

*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	3	2	5
South Kitsap HS	30	204	234
	<b>73</b>	<b>206</b>	<b>279</b>

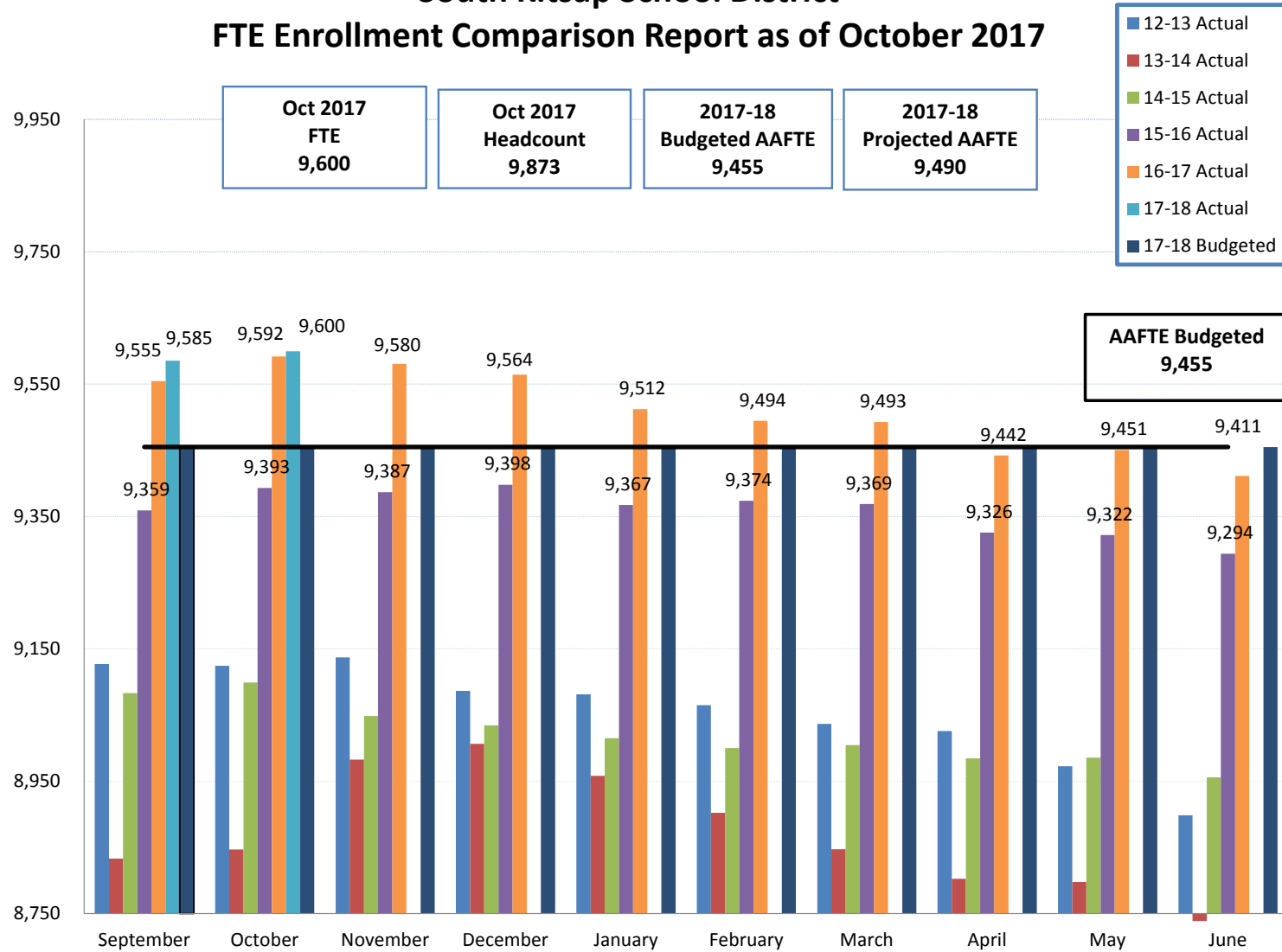
<i>Bilingual</i>	<i>Transitioned Out</i>
<b>148</b>	<b>36</b>

**\*Excludes adjustments**

<i>School</i>	<i>Total</i>
Discovery	203
SK iGrad	6
Explorer Academy	150
	<b>359</b>

# South Kitsap School District

## FTE Enrollment Comparison Report as of October 2017



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

	2016-17 Budget	YTD 9/30/2016	\$ Variance	Monthly % Budget		2017-18 Budget	YTD 9/30/2017	\$ Variance	Monthly % Budget	% Year
<b><u>General Fund</u></b>										
Beginning Fund Balance	\$ 15,300,000	\$ 17,397,860	\$ 2,097,860			\$ 18,900,000	\$ 18,911,886	\$ 11,886		
Revenues	117,454,596	7,722,507	\$ (109,732,089)	6.57%		125,079,351	8,225,890	\$ (116,853,461)	6.58%	8%
Expenditures	117,111,358	8,119,429	\$ (108,991,929)	6.93%		130,577,310	9,371,611	\$ (121,205,699)	7.18%	8%
Transfers Out	1,357,000	-	\$ (1,357,000)	0.00%		2,330,000	-	\$ (2,330,000)	0.00%	8%
Ending Fund Balance	\$ 14,286,238	\$ 17,000,938	\$ 2,714,700			\$ 11,072,041	\$ 17,766,165	\$ 6,694,124		
<b><u>Capital Projects Fund</u></b>										
Beginning Fund Balance	\$ 1,702,929	\$ 1,702,929	\$ 0			\$ 1,700,000	\$ 1,596,192	\$ (103,808)		
Revenues	1,406,981	38,337	\$ (1,368,644)	2.72%		418,000	33,228	\$ (384,772)	7.95%	8%
Expenditures	2,800,000	-	\$ (2,800,000)	0.00%		2,800,000	-	\$ (2,800,000)	0.00%	8%
Transfers In	1,500,000	-	\$ (1,500,000)	0.00%		2,100,000	-	\$ (2,100,000)	0.00%	8%
Transfers Out	496,000	-	\$ (496,000)	0.00%		390,000	-	\$ (390,000)	0.00%	8%
Ending Fund Balance	\$ 1,313,910	\$ 1,741,267	\$ 427,357			\$ 1,028,000	\$ 1,629,420	\$ 601,420		
<b><u>Debt Service Fund</u></b>										
Beginning Fund Balance	\$ 1,984	\$ 2,027	\$ 43			\$ 2,000	\$ 2,051	\$ 51		
Revenues	20	1	\$ (19)	5.25%		20	2	\$ (18)	9.10%	8%
Expenditures	628,000	-	\$ (628,000)	0.00%		620,000	-	\$ (620,000)	0.00%	8%
Transfers In	628,000	-	\$ (628,000)	0.00%		620,000	-	\$ (620,000)	0.00%	8%
Ending Fund Balance	\$ 2,004	\$ 2,028	\$ 24			\$ 2,020	\$ 2,053	\$ 33		
<b><u>ASB Fund</u></b>										
Beginning Fund Balance	\$ 675,611	\$ 592,311	\$ (83,300)			\$ 675,533	\$ 705,697	\$ 30,164		
Revenues	1,732,954	210,206	\$ (1,522,748)	12.13%		1,536,761	209,059	\$ (1,327,702)	13.60%	8%
Expenditures	1,873,117	38,563	\$ (1,834,554)	2.06%		1,533,920	25,429	\$ (1,508,491)	1.66%	8%
Transfers In	-	-	\$ -			-	-	\$ -		8%
Ending Fund Balance	\$ 535,448	\$ 763,955	\$ 228,507			\$ 678,374	\$ 889,327	\$ 210,953		
<b><u>Transportation Vehicle Fund</u></b>										
Beginning Fund Balance	\$ 688,950	\$ 704,743	\$ 15,793			\$ 1,675,951	\$ 1,675,247	\$ (704)		
Revenues	965,000	96	\$ (964,904)	0.01%		479,000	98	\$ (478,902)	0.02%	8%
Expenditures	1,350,000	-	\$ (1,350,000)	0.00%		2,000,000	-	\$ (2,000,000)	0.00%	8%
Ending Fund Balance	\$ 303,950	\$ 704,839	\$ 400,889			\$ 154,951	\$ 1,675,345	\$ 1,520,394		

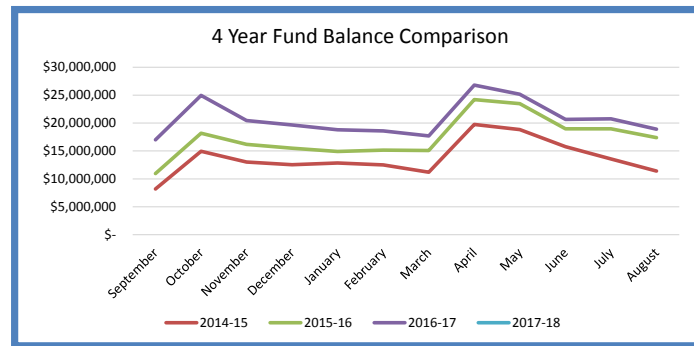
Budget = School Board approved budget for fiscal year

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 9/30/2017

Program	Title	Revised Budget	Current	YTD	Balance	% To Date
01	BASIC EDUCATION	\$ 68,636,086	\$ 5,672,915	\$ 5,672,915	\$ 62,963,171	8.27%
02	ALT LEARN EXP	\$ 2,570,849	\$ 182,257	\$ 182,257	\$ 2,388,592	7.09%
21	HANDICAPPED	\$ 14,179,700	\$ 985,230	\$ 985,230	\$ 13,194,470	6.95%
22	INFANTS/TODDLERS	\$ 660,335	\$ 4,544	\$ 4,544	\$ 655,791	0.69%
24	HANDICAPPED, SUPPLEMENETAL	\$ 1,925,045	\$ 137,238	\$ 137,238	\$ 1,787,807	7.13%
29	FEDERAL IMPACT AID	\$ 60,000	\$ -	\$ -	\$ 60,000	0.00%
31	CAREER & TECHNICAL	\$ 3,827,412	\$ 327,378	\$ 327,378	\$ 3,500,034	8.55%
34	MS CTE	\$ 783,185	\$ 68,078	\$ 68,078	\$ 715,107	8.69%
38	VOCATIONAL, FEDERAL	\$ 50,866	\$ 389	\$ 389	\$ 50,477	0.76%
51	DISADVANTAGED	\$ 1,577,328	\$ 100,249	\$ 100,249	\$ 1,477,079	6.36%
52	SCHOOL IMPROVEMENT	\$ 253,255	\$ 541	\$ 541	\$ 252,714	0.21%
55	LEARNING ASSISTANCE	\$ 2,130,853	\$ 162,073	\$ 162,073	\$ 1,968,780	7.61%
58	SPECIAL & PILOT PROGRAMS	\$ 418,204	\$ -	\$ -	\$ 418,204	0.00%
61	FEDERAL HEAD START	\$ 20,519	\$ 998	\$ 998	\$ 19,521	4.86%
64	LIMITED ENGLISH	\$ 21,450	\$ -	\$ -	\$ 21,450	0.00%
65	TRANSITIONAL BILINGUAL	\$ 102,014	\$ 9,778	\$ 9,778	\$ 92,236	9.59%
68	INDIAN ED	\$ 54,299	\$ 3,053	\$ 3,053	\$ 51,246	5.62%
73	SUMMER SCHOOL	\$ 46,659	\$ 996	\$ 996	\$ 45,663	2.13%
74	HIGHLY CAPABLE	\$ 823,824	\$ 71,237	\$ 71,237	\$ 752,587	8.65%
79	OTHER INSTRUCTIONAL	\$ 5,517,929	\$ 6,528	\$ 6,528	\$ 5,511,401	0.12%
86	COMMUNITY SCHOOLS	\$ 14,045	\$ 104	\$ 104	\$ 13,941	0.74%
89	OTHER COMMUNITY SERVICES	\$ 829,538	\$ 46,728	\$ 46,728	\$ 782,810	5.63%
97	SUPPORT SERVICES	\$ 16,358,480	\$ 962,875	\$ 962,875	\$ 15,395,605	5.89%
98	FOOD SERVICES	\$ 3,626,408	\$ 234,598	\$ 234,598	\$ 3,391,811	6.47%
99	PUPIL TRANSPORTATION	\$ 6,089,027	\$ 393,825	\$ 393,825	\$ 5,695,202	6.47%
*****	REPORT TOTALS	\$ 130,577,310	\$ 9,371,611	\$ 9,371,611	\$ 121,205,699	7.18%

## General Fund

## Summary of Expenditures by Object

FY 2016-17

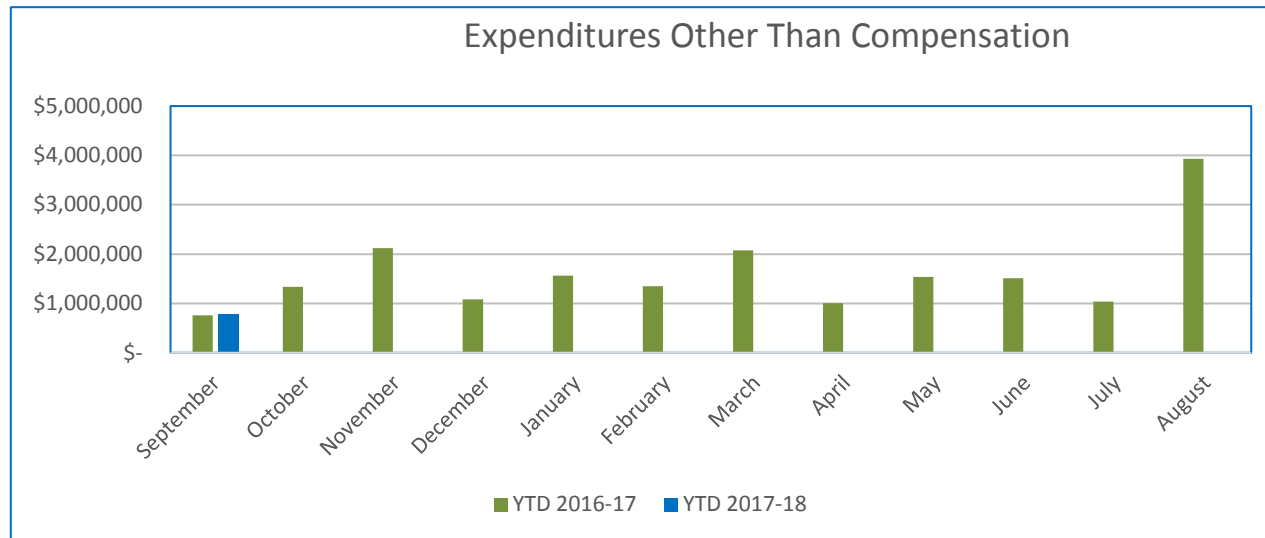
REPORT DATE 9/30/2017

Object	Title	Budget	Current	YTD	Balance	% To Date
0000	DEBIT TRANSFERS	\$ 517,002	\$ 11,282	\$ 11,282	\$ 505,720	2.18%
1000	CREDIT TRANSFERS	\$ (520,145)	\$ (11,282)	\$ (11,282)	\$ (508,863)	2.17%
2000	CERTIFICATED SALARIES	\$ 55,242,767	\$ 4,882,165	\$ 4,882,165	\$ 50,360,602	8.84%
3000	CLASSIFIED SALARIES	\$ 19,215,594	\$ 1,356,382	\$ 1,356,382	\$ 17,859,212	7.06%
4000	EMPLOYEE BENEFITS	\$ 29,425,577	\$ 2,353,246	\$ 2,353,246	\$ 27,072,331	8.00%
5000	SUPPLIES& INST RESOURCES	\$ 12,877,100	\$ 349,776	\$ 349,776	\$ 12,527,324	2.72%
7000	CONTRACTUAL SERVICES	\$ 13,074,042	\$ 423,187	\$ 423,187	\$ 12,650,855	3.24%
8000	TRAVEL	\$ 373,357	\$ 6,854	\$ 6,854	\$ 366,503	1.84%
9000	CAPITAL OUTLAY	\$ 372,016	\$ -	\$ -	\$ 372,016	0.00%
*****	REPORT TOTALS	\$ 130,577,310	\$ 9,371,611	\$ 9,371,611	\$ 121,205,699	7.18%

## 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		\$ (1,336,693)
November	\$ 2,120,339		\$ (2,120,339)
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	\$ 779,817	\$ (18,525,550)
Budget	\$ 22,402,475	\$ 24,389,185	
% Actual Vs. Budget	86.2%	3.2%	

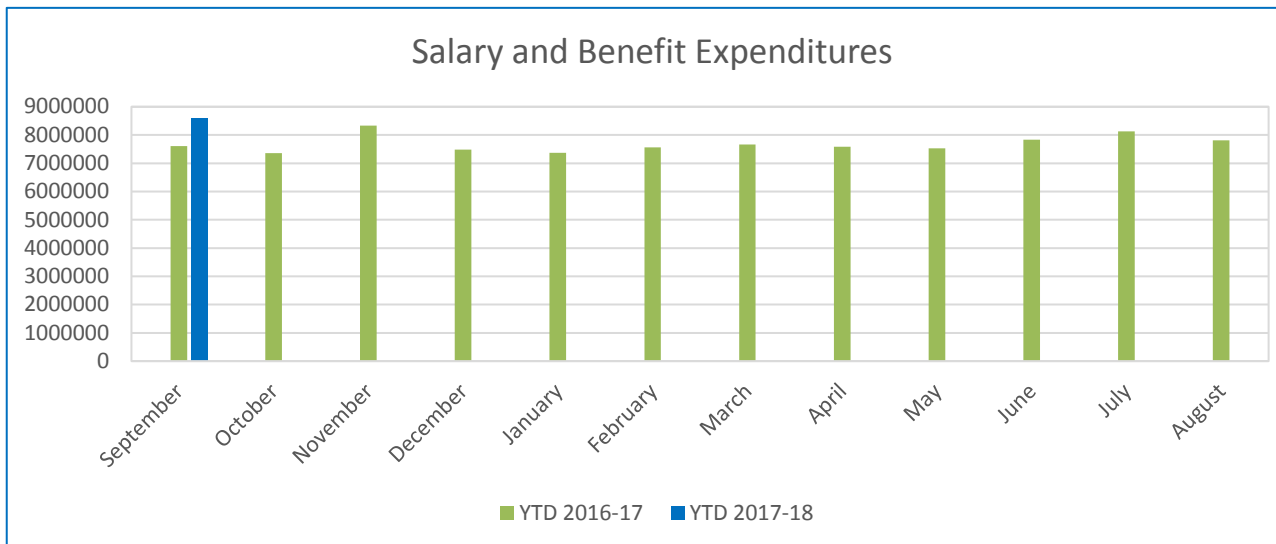


# General Fund

## 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		\$ (7,355,457)
November	\$ 8,328,600		\$ (8,328,600)
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	<u>\$ 92,255,751</u>	<u>\$ 8,591,794</u>	<u>\$ (83,663,957)</u>

Budget	\$ 86,493,928	\$ 92,788,134
% Actual Vs. Budget	97.1%	9.3%



## SOUTH KITSAP SCHOOL DISTRICT NO. 402

## GENERAL FUND

## BUDGET STATUS REPORT

AS OF SEPTEMBER 30, 2017

8.3% 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	\$ 419,785	\$ 419,785		\$ 22,362,652	1.84%
2000 Non-Tax	2,427,861	2,427,861	270,044	270,044		2,157,817	11.12%
Total Local Revenues	25,210,298	25,210,298	689,828	689,828		24,520,470	2.74%
State Revenues							
3000 General Purpose	70,318,691	70,318,691	6,030,690	6,030,690		64,288,001	8.58%
4000 Special Purpose	17,434,490	17,434,490	1,499,088	1,499,088		15,935,402	8.60%
Total State Revenues	87,753,181	87,753,181	7,529,778	7,529,778		80,223,403	8.58%
Federal Revenues							
5000 General Purpose	160,000	160,000	-	-		160,000	0.00%
6000 Special Purpose	11,955,872	11,955,872	6,248	6,248		11,949,624	0.05%
Total Federal Revenues	12,115,872	12,115,872	6,248	6,248		12,109,624	0.05%
Other Revenues							
7000 Revenues From Other School Districts	-	-	-	-		-	0.00%
8000 Revenues From Other Agencies & Assoc.	-	-	-	-		-	0.00%
9000 Other Financing Sources	-	-	37	37		(37)	0.00%
Total Other Revenues	-	-	37	37		(37)	0.00%
TOTAL REVENUES	\$ 125,079,351	\$ 125,079,351	\$ 8,225,890	\$ 8,225,890	\$ -	\$ 116,853,461	6.58%
<u>EXPENDITURES BY PROGRAM</u>							
00 Regular Instruction	\$ 71,069,354	\$ 71,206,935	\$ 5,855,172	\$ 5,855,172	\$ 52,354,293	\$ 12,997,470	81.75%
20 Special Education Instruction	16,825,080	16,825,080	1,127,012	1,127,012	12,856,811	2,841,257	83.11%
30 Vocation Education Instruction	4,661,463	4,661,463	395,845	395,845	4,059,748	205,870	95.58%
50&60 Compensatory Education Instruction	4,577,922	4,577,922	276,692	276,692	3,375,957	925,272	79.79%
70 Other Instructional Programs	6,460,993	6,388,412	78,760	78,760	821,695	5,487,957	14.10%
80 Community Services	858,124	843,583	46,832	46,832	465,192	331,560	60.70%
90 Support Services	26,124,374	26,073,915	1,591,298	1,591,298	17,072,690	7,409,927	71.58%
TOTAL EXPENDITURES BY PROGRAM	\$ 130,577,310	\$ 130,577,310	\$ 9,371,611	\$ 9,371,611	\$ 91,006,385	30,199,314	76.87%
Operating Transfers Out	2,330,000	2,330,000	-	-			
Excess Revenues/Other Financing Sources Over/Under	(7,827,959)	(7,827,959)	(1,145,721)	(1,145,721)			
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		\$ 17,766,165			

SOUTH KITSAP SCHOOL DISTRICT NO. 402  
CAPITAL PROJECTS FUND  
BUDGET STATUS REPORT  
AS OF SEPTEMBER 30, 2017  
8.3% 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	\$ 33,228	\$ 33,228		384,772	7.95%
Total Local Revenues	418,000	33,228	33,228		384,772	7.95%
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	\$ 33,228	\$ 33,228	\$ -	\$ 2,484,772	1.32%
<u>EXPENDITURES BY PROGRAM</u>						
10 Sites	\$ -	\$ -	\$ -	\$ -	\$ -	
20 Buildings	1,900,000	-	-	1,401,697	498,303	73.77%
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	\$ -	\$ -	\$ 1,442,725	\$ 1,357,275	51.53%
Operating Transfers Out	390,000	-	-		390,000	
Excess Revenues/Other Financing Sources Over/Under	(672,000)	33,228	33,228			
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		\$ 1,629,420			

SOUTH KITSAP SCHOOL DISTRICT NO. 402  
DEBT SERVICE FUND  
BUDGET STATUS REPORT  
AS OF SEPTEMBER 30, 2017  
8.3% 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	\$ 2		\$ 18	9.10%
Total Local Revenues	20	2	2		18	9.10%
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	\$ 2	\$ -	\$ 620,018	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	2			
BEGINNING FUND BALANCE as of Sept 01, 2016	2,000		2,051			
ENDING FUND BALANCE as of August 31, 2017	\$ 2,020		\$ 2,053			

SOUTH KITSAP SCHOOL DISTRICT NO. 402  
ASSOCIATED STUDENT BODY FUND  
BUDGET STATUS REPORT  
AS OF SEPTEMBER 30, 2017  
8.3% 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	\$ 97,644	\$ 97,644		\$ 306,874	24.14%
2000 Athletics	345,107	90,986	90,986		254,121	26.36%
3000 Classes	44,100	1,655	1,655		42,445	3.75%
4000 Clubs	718,100	15,547	15,547		702,553	2.17%
6000 Private Moneys	24,936	3,226	3,226		21,710	12.94%
TOTAL REVENUES	<u>\$ 1,536,761</u>	<u>\$ 209,059</u>	<u>\$ 209,059</u>	<u>\$ -</u>	<u>\$ 1,327,702</u>	<u>13.60%</u>
<u>EXPENDITURES BY PROGRAM</u>						
1000 General Student Body	\$ 236,690	\$ 10,470	\$ 10,470	\$ 40,507	\$ 185,714	21.54%
2000 Athletics	509,920	8,328	8,328	168,868	332,723	34.75%
3000 Classes	32,800	1,500	1,500	19,562	11,738	64.21%
4000 Clubs	715,898	5,017	5,017	50,120	660,760	7.70%
6000 Private Moneys	38,612	114	114	-	38,498	0.29%
TOTAL EXPENDITURES BY PROGRAM	<u>\$ 1,533,920</u>	<u>\$ 25,429</u>	<u>\$ 25,429</u>	<u>\$ 279,057</u>	<u>\$ 1,229,434</u>	<u>19.85%</u>
Excess Revenues/Other Financing Sources Over/Under	<u>2,841</u>	<u>183,630</u>	<u>183,630</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>\$ 889,327</u>			

SOUTH KITSAP SCHOOL DISTRICT NO. 402  
TRANSPORTATION VEHICLE FUND  
BUDGET STATUS REPORT  
AS OF SEPTEMBER 30, 2017  
8.3% 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	\$ 98	\$ 98		\$ 902	9.80%
Total Local Revenues	1,000	98	98		902	9.80%
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	\$ 98	\$ 98	\$ -	\$ 478,902	0.02%
<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)	98	98			
BEGINNING FUND BALANCE as of Sept 01, 2016	1,675,951		1,675,247			
ENDING FUND BALANCE as of August 31, 2017	\$ 154,951		\$ 1,675,345			



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

**FOR THE MONTH OF**  
**SEPTEMBER 2017**

**GENERAL FUND**

**Beginning Balances:**

Imprest Accounts	\$ 10,180.00
Cash on Deposit	2,731,873.96
Warrants Outstanding	(1,847,826.26)
Investments	<u>18,196,093.13</u>

**Net Amounts**

Net Cash Plus Investments	\$ 19,090,320.83
Revenues and Reimbursements Received	13,082,652.02
Disbursements	(14,965,495.14)

**Ending Balances:**

Imprest Accounts	\$ 10,180.00
Cash on Deposit	1,837,323.44
Warrants Outstanding	(1,351,923.23)
Investments	<u>16,711,897.51</u>

**Net Cash Plus Investments**

**\$ 17,207,477.72**

**CAPITAL PROJECTIONS FUND**

**Beginning Balances:**

Imprest Accounts	\$ -
Cash on Deposit	1,119,414.20
Warrants Outstanding	-
Investments	<u>1,340,354.62</u>

**Net Amounts**

Net Cash Plus Investments	\$ 2,459,768.82
Revenues and Reimbursements Received	35,076.57
Disbursements	(158,370.13)

**Ending Balances:**

Imprest Accounts	\$ -
Cash on Deposit	1,148,868.94
Warrants Outstanding	(153,966.02)
Investments	<u>1,341,572.34</u>

**Net Cash Plus Investments**

**\$ 2,336,475.26**

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

**FOR THE MONTH OF**  
**SEPTEMBER 2017**

**DEBT SERVICE FUND**

**Beginning Balances:**

Cash on Deposit	\$	45.86
Investments		<u>2,004.90</u>

**Net Amounts**

Net Cash Plus Investments	\$	2,050.76
Revenues and Reimbursements Received		1.82
Disbursements		

**Ending Balances:**

Cash on Deposit	\$	45.86
Investments		<u>2,006.72</u>

<b>Net Cash Plus Investments</b>	<b>\$</b>	<b><u>2,052.58</u></b>
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**ASB FUND**

**Beginning Balances:**

Imprest Accounts	\$	12,000.00
Cash on Deposit		140,802.69
Warrants Outstanding		(20,596.95)
Investments		<u>637,130.82</u>

**Net Amounts**

Net Cash Plus Investments	\$	769,336.56
Revenues and Reimbursements Received		175,315.17
Disbursements		(68,954.10)

**Ending Balances:**

Imprest Accounts	\$	12,000.00
Cash on Deposit		257,966.57
Warrants Outstanding		(31,978.59)
Investments		<u>637,709.65</u>

<b>Net Cash Plus Investments</b>	<b>\$</b>	<b><u>875,697.63</u></b>
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**Cash Report (Reconciled to the County Treasurer )**  
**Transportation Vehicle, Trust & Agency Fund**

**FOR THE MONTH OF**  
**SEPTEMBER 2017**

**TRANSPORTATION VEHICLE FUND**

**Beginning Balances:**

Cash on Deposit	\$ 1,567,659.22
Investments	<u>107,587.74</u>

**Net Amounts**

Net Cash Plus Investments	\$ 1,675,246.96
Revenues and Reimbursements Received	97.75
Disbursements	

**Ending Balances:**

Cash on Deposit	\$ 1,567,659.22
Warrants Outstanding	-
Investments	<u>107,685.49</u>

<b>Net Cash Plus Investments</b>	<b><u>\$ 1,675,344.71</u></b>
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**TRUST & AGENCY FUND**

**Beginning Balances:**

Cash on Deposit	\$ -
Warrants Outstanding	-
Investments	<u>585.31</u>

**Net Amounts**

Net Cash Plus Investments	\$ 585.31
Revenues and Reimbursements Received	0.53
Disbursements	-

**Ending Balances:**

Cash on Deposit	\$ -
Warrants Outstanding	-
Investments	<u>585.84</u>

<b>Net Cash Plus Investments</b>	<b><u>\$ 585.84</u></b>
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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 11/16/2017**  
 SKSD FI Staff & Salary Summary

11/16/2017 15:40

**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	35,177.90	18,545.67
13-BUSINESS OFFICE	150,582.00	150,582.00	25,097.02	12,548.50
14-HUMAN RESOURCES	443,700.00	443,700.00	78,757.82	36,975.00
21-SUPERVISION - INSTRUCTION	1,176,152.00	1,176,152.00	210,954.80	98,012.67
22-LEARNING RESOURCES	704,973.00	704,973.00	118,682.26	58,747.75
23-PRINCIPAL'S OFFICE	3,030,857.00	3,030,857.00	480,385.19	252,571.42
24-GUIDANCE - COUNSELING	2,138,100.00	2,138,100.00	326,086.49	178,175.00
25-PUPIL MANAGEMENT & SAFETY	545,690.00	589,690.00	90,580.33	49,140.83
26-HEALTH SERVICES	2,396,937.00	2,396,937.00	383,017.78	199,744.75
27-TEACHING	42,194,077.00	42,191,827.00	6,644,479.28	3,515,985.58
28-EXTRA CURRICULAR	204,189.00	204,189.00	24,281.08	17,015.75
31-INSTRUCTIONAL PROF DEVEL	1,957,208.00	1,967,369.00	914,496.08	163,947.42
72-INFORMATION SYSTEMS	2,570.00	2,570.00	.00	214.17
91-COMMUNITY SERVICE	79,648.00	67,273.00	11,305.26	5,606.08
	55,247,231.00	55,286,767.00	9,354,735.79	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	8.5000	1,068,676.50		.00	-12,738.61
8.72	697,270.14	8.5345	702,102.98		.19	-4,832.84
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	33.4903	2,295,917.75		1.11	14,047.54
584.79	41,302,174.43	570.3863	39,466,634.06		14.41	1,835,540.37
0.00	203,409.42	.0000	157,793.74		.00	45,615.68
15.00	1,945,373.28	14.8908	1,377,271.95		.11	568,101.33
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	701.0230	51,468,249.09		15.36	2,561,910.67

**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 11/16/2017**  
 SKSD FI Staff & Salary Summary

11/16/2017 15:58

**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	1,500.00	694.00
12-SUPERINTENDENT'S OFFICE	364,494.00	364,494.00	25,163.76	30,374.50
13-BUSINESS OFFICE	717,955.00	717,955.00	116,848.88	59,829.58
14-HUMAN RESOURCES	691,558.00	691,558.00	94,974.68	57,629.83
15-PUBLIC RELATIONS	134,044.00	134,044.00	25,849.64	11,170.33
21-SUPERVISION - INSTRUCTION	486,440.00	485,240.00	75,464.83	40,436.67
22-LEARNING RESOURCES	14,576.00	14,576.00	2,621.70	1,214.67
23-PRINCIPAL'S OFFICE	1,738,909.00	1,684,209.00	251,288.93	140,350.75
24-GUIDANCE - COUNSELING	229,708.00	229,708.00	38,082.48	19,142.33
25-PUPIL MANAGEMENT & SAFETY	790,498.00	796,498.00	132,544.34	66,374.83
26-HEALTH SERVICES	335,365.00	335,365.00	55,618.52	27,947.08
27-TEACHING	3,748,705.00	3,757,565.00	596,578.40	313,130.42
28-EXTRA CURRICULAR	732,929.00	732,929.00	153,954.57	61,077.42
31-INSTRUCTIONAL PROF DEVEL	425.00	425.00	284.74	35.42
41-FNS SUPERVISION	245,859.00	245,859.00	40,633.43	20,488.25
44-FNS OPERATIONS	852,952.00	852,952.00	138,184.25	71,079.33
51-SUPERVISION - TRANSPORT	569,342.00	569,342.00	102,061.67	47,445.17
52-OPERATIONS	2,470,949.00	2,470,949.00	378,725.06	205,912.42
53-MAINT. OF SCHOOL BUSES	295,174.00	295,174.00	51,864.12	24,597.83
61-SUPERVISION - PLANT	370,847.00	370,847.00	57,370.09	30,903.92
62-GROUNDS MAINTENANCE	398,845.00	398,845.00	65,478.24	33,237.08
63-OPERATION OF BUILDINGS Custodi	2,052,956.00	2,052,956.00	359,854.41	171,079.67
64-BLDG MAINTENANCE	777,085.00	777,085.00	125,894.16	64,757.08
72-INFORMATION SYSTEMS	921,311.00	921,311.00	149,646.23	76,775.92
74-WAREHOUSING & DISTRIBUTN	129,168.00	129,168.00	31,029.83	10,764.00
75-MOTOR POOL	55,996.00	55,996.00	9,134.66	4,666.33
91-COMMUNITY SERVICE	128,216.00	128,216.00	19,455.38	10,684.67
	19,262,634.00	19,221,594.00	3,100,107.00	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	10.3625	448,055.06	.00	38,384.39
0.43	14,575.72	.4103	13,339.15	.02	1,236.57
35.09	1,738,906.99	36.2863	1,460,605.97	-1.19	278,301.02
5.14	224,208.37	5.1423	212,619.97	.00	11,588.40
20.63	790,499.39	22.9020	846,910.04	-2.27	-56,410.64
8.17	335,364.99	8.2779	331,970.49	-.11	3,394.50
88.91	3,748,703.49	86.2053	3,409,271.93	2.71	339,431.56
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	21.7016	728,371.65	1.23	124,582.04
8.89	569,342.36	9.0000	584,380.00	-.11	-15,037.64
46.50	2,470,948.89	42.8008	1,990,172.22	3.70	480,776.67
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	49.4154	2,028,728.32	2.57	24,227.52
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	19,257,137.54	369.9652	16,727,364.27	12.40	2,529,773.27

## 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.

### **SKSD Non-Discrimination Statement**

South Kitsap School District does not discriminate in any programs or activities on the basis of sex, race, creed, religion, color, national origin, age, veteran or military status, marital status, sexual orientation, gender expression or identity, disability, or the use of a trained dog guide or service animal and provides equal access to the Boy Scouts and other designated youth groups. The following employees have been designated to handle questions and complaints of alleged discrimination:

**Title IX Coordinator**

Shelby MacMeekin  
2689 Hoover Ave SE  
Port Orchard WA 98366  
Phone: (360) 443-3625

[macmeeki@skitsap.wednet.edu](mailto:macmeeki@skitsap.wednet.edu)

**Section 504 Coordinator**

Robin Christman  
2689 Hoover Ave SE  
Port Orchard WA 98366  
Phone: (360) 443-3633

[christmr@skitsap.wednet.edu](mailto:christmr@skitsap.wednet.edu)

**Compliance Coordinator/ADA**

Misty Dieffenbach  
2689 Hoover Ave SE  
Port Orchard WA 98366  
Phone: (360) 874-7080

[dieffenb@skitsap.wednet.edu](mailto:dieffenb@skitsap.wednet.edu)

South Kitsap School District will also take steps to assure that national origin persons who lack English language skills can participate in all education programs, services, and activities. For information regarding translation services or transitional bilingual education programs, contact the **Executive Director of Categorical Programs, Assessment, & Innovation at (360) 874-7060.**