



FINANCIAL REPORTS

as of

December 2017

Submitted by:

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And
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Staffing Summaries

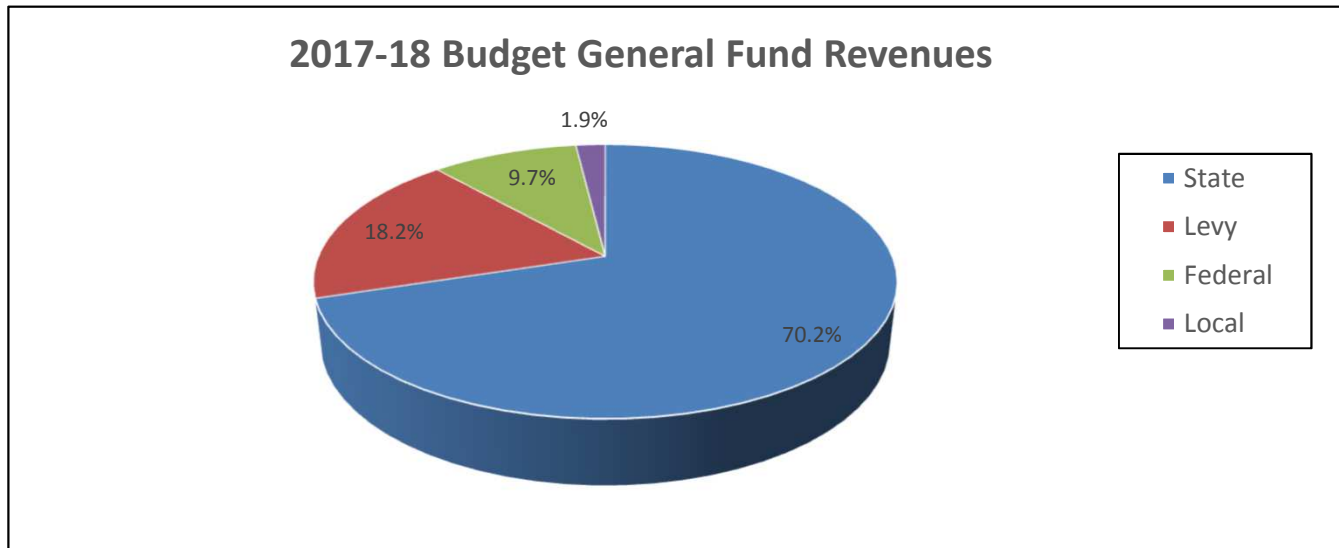
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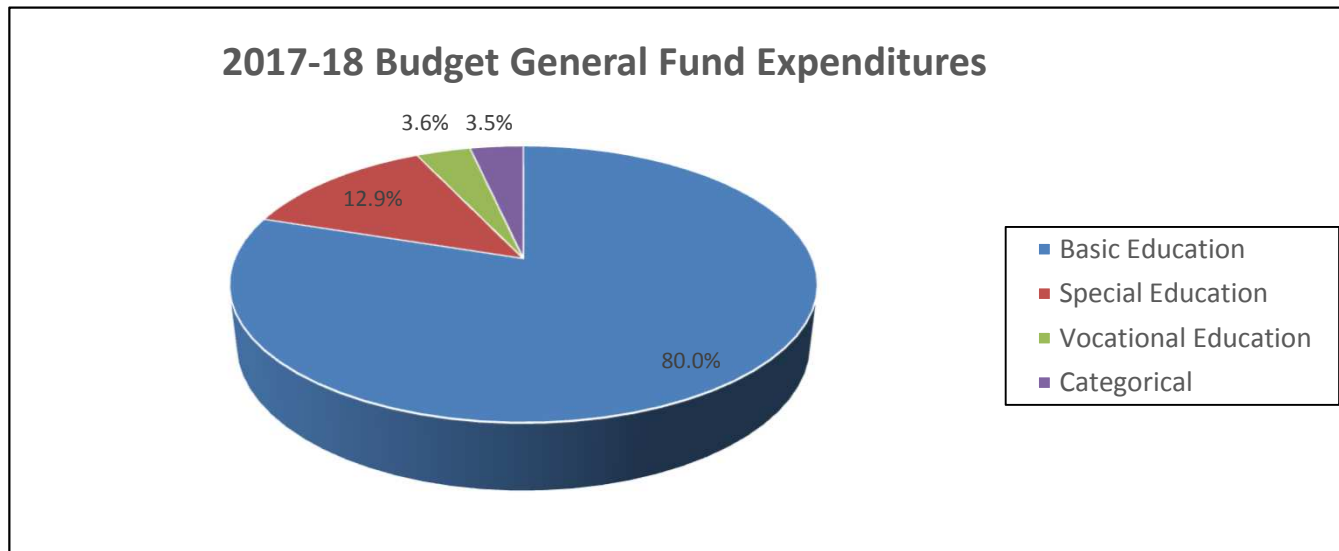
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GENERAL FUND

Budget Information



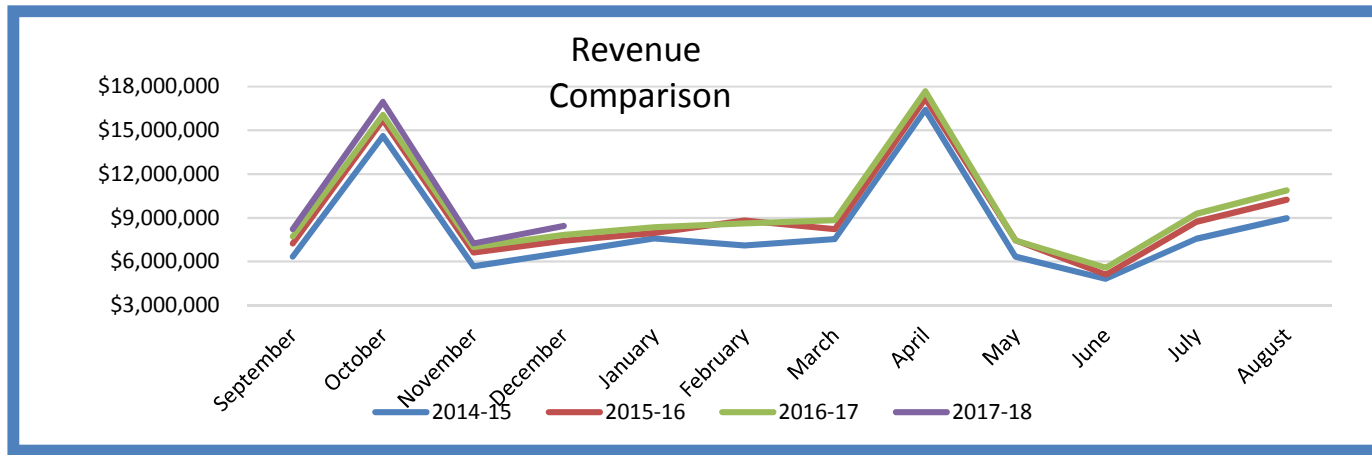
**** Excludes Sale of Equipment**



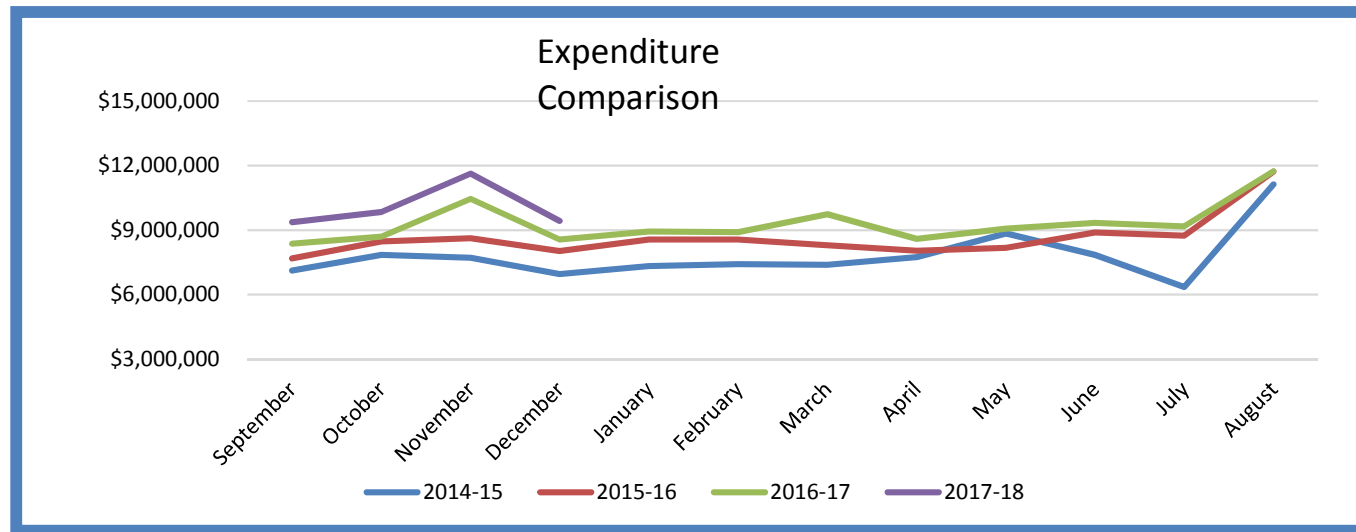
**** Excludes Transfers Out**

REVENUE AND EXPENDITURE TREND COMPARISONS

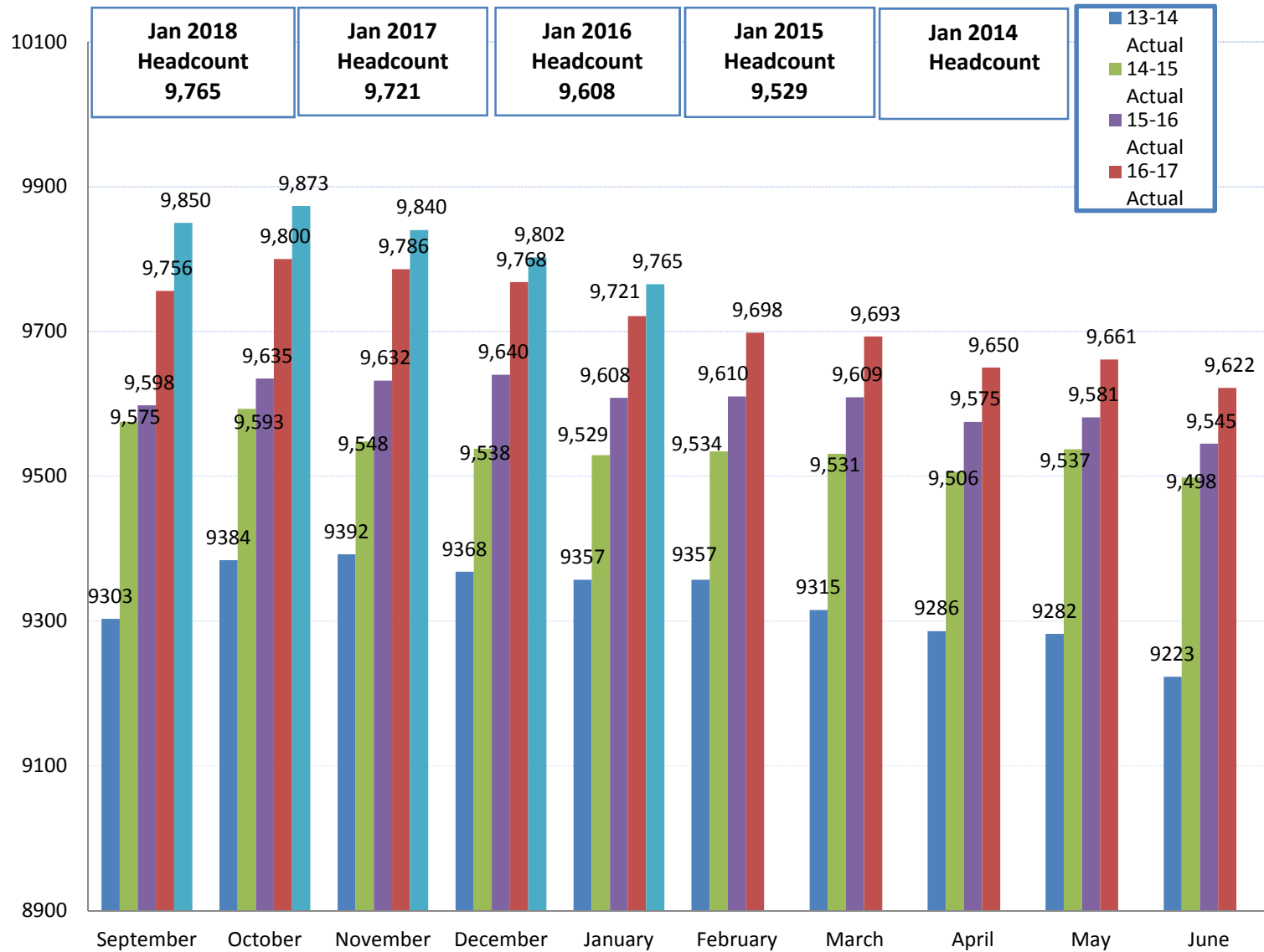
4 YEAR REVENUE TRENDS



4 YEAR EXPENDITURE TRENDS



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



Enrollment Head Count Summary

January 04, 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	68	84	104	73	69	84								482	486	479	470	54	7
East Port Orchard	84	69	60	71	74	54								412	415	418	477	68	5
Hidden Creek	72	78	72	74	79	76								451	456	458	512	49	6
Manchester	53	54	44	64	49	56								320	321	322	369	20	2
Mullenix Ridge	66	64	65	75	68	74								412	419	422	530	129	2
Olalla	52	57	62	58	46	41								316	318	317	368	15	6
Orchard Heights	74	100	101	135	145	139								694	691	684	785	75	8
Sidney Glen	101	87	90	99	101	101								579	583	584	561	71	11
South Colby	57	59	59	54	62	52								343	336	339	388	60	
Sunnyslope	77	104	93	82	72	86								514	518	518	505	9	1
SUBTOTAL	704	756	750	785	765	763								4523	4543	4541	4965	550	48
Cedar Heights							259	270	262					791	795	807	766	25	2
John Sedgwick							241	233	228					702	698	705	661	60	1
Marcus Whitman							221	219	228					668	668	669	691	45	7
SUBTOTAL							721	722	718					2161	2161	2181	2118	130	10
South Kitsap HS	2	1	3			1	1	1	1	724	694	691	597	2716	2738	2803	2167		15
Discovery												56	139	195	188	203	183		7
Explorer Academy	2	5	5	5	6	4	8	12	12	31	16	18	37	161	160	150	185		7
SK iGrad										1	1	1	10	13	12	6	10		
SUBTOTAL	4	6	8	5	6	5	9	13	13	756	711	766	783	3085	3098	3162	2545		29
Adjustments	0													0	-2	-4	-2		
ALE													-4	-4	2	-8	-4		
Kitsap Detention	0													0	0	0	0		
SUBTOTAL	0												-4	-4	0	-12	-6		
TOTALS	708	762	758	790	771	768	730	735	731	756	711	766	779	9765	9802	9872	9622	680	87

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

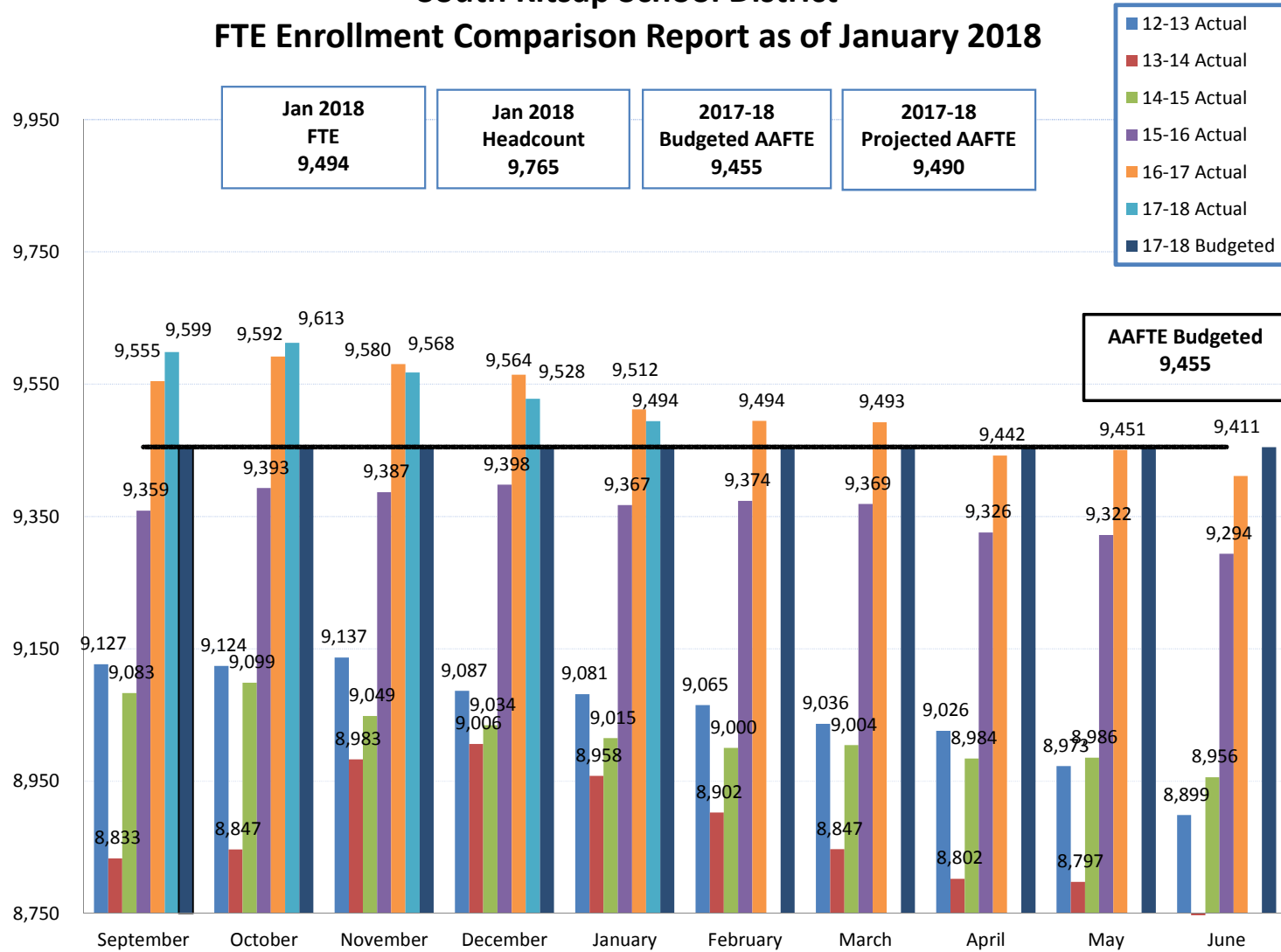
<i>School</i>	<i>Full Time</i>	<i>Part Time</i>	<i>Total</i>
Home Based	35	0	35
Explorer Academy	3	2	5
Discovery	1	0	1
South Kitsap HS	153	82	235
	192	84	276

<i>Bilingual</i>	<i>Transitioned Out</i>
145	37

***Excludes adjustments**

<i>School</i>	<i>Total</i>
Discovery	195
SK iGrad	13
Explorer Academy	161
	369

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



Enrollment FTE Summary

January 04, 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	67.03	83.03	104.00	73.11	69.04	84.00								480.21	484.10	475.14	466.15	
East Port Orchard	83.03	69.00	60.00	71.00	74.00	54.00								411.03	414.03	417.03	477.00	
Hidden Creek	72.00	78.00	72.00	74.00	79.00	76.00								451.00	456.00	458.00	511.02	
Manchester	53.00	54.00	43.03	64.00	49.00	56.00								319.03	320.03	321.03	367.53	
Mullenix Ridge	66.00	64.00	65.00	75.00	68.00	74.00								412.00	419.00	421.03	529.03	
Olalla	51.07	57.00	62.00	58.00	46.00	41.00								315.07	317.07	316.07	367.03	
Orchard Heights	74.00	100.00	101.00	135.00	145.00	139.00								694.00	691.00	684.00	785.00	
Sidney Glen	101.00	87.00	90.00	99.00	101.00	101.00								579.00	583.06	584.00	560.06	
South Colby	57.00	59.00	59.00	53.13	62.00	51.07								341.20	334.20	337.20	385.68	
Sunnyslope	76.03	104.00	93.00	82.00	71.08	86.00								512.11	516.11	516.11	504.03	
SUBTOTAL	700.16	755.03	749.03	784.24	764.12	762.07								4514.65	4534.60	4529.61	4952.53	
Cedar Heights							258.10	269.90	261.80					789.80	792.90	804.30	765.10	
John Sedgwick							240.40	233.00	227.40					700.80	696.80	703.60	660.00	
Marcus Whitman							220.00	218.80	227.20					666.00	666.00	669.00	691.40	
SUBTOTAL							718.50	721.70	716.40					2156.60	2155.70	2176.90	2116.50	
South Kitsap HS	2.00	1.00	3.00			1.00	1.00	1.00	1.00	724.89	692.38	586.38	464.60	2478.25	2489.89	2575.36	1998.08	
Discovery												55.80	137.20	193.00	184.60	202.40	177.73	
Explorer Academy	2.00	5.00	4.94	4.89	5.96	4.00	8.00	10.00	11.60	27.26	14.70	15.73	28.66	142.74	142.46	133.42	163.95	
SK iGrad										1.00	1.00	1.00	10.00	13.00	12.00	6.00	10.00	
SUBTOTAL	4.00	6.00	7.94	4.89	5.96	5.00	9.00	11.00	12.60	753.15	708.08	658.91	640.46	2826.99	2828.95	2917.18	2349.76	
Adjustments	0.00													0.00	8.62	-16.06	-2.00	
ALE													-4.00	-4.00	0.00	-9.00	-5.40	
Kitsap Detention	0.00													0.00	0.00	0.00	0.00	
SUBTOTAL	0.00												-4.00	-4.00	8.62	-25.06	-7.40	
TOTALS	704.16	761.03	756.97	789.13	770.08	767.07	727.50	732.70	729.00	753.15	708.08	658.91	636.46	9494.24	9527.87	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	5.53	26.94	32.47
Explorer Academy	1.00	3.34	4.34
Discovery	0.00	1.00	1.00
South Kitsap HS	11.25	203.38	214.63
	17.78	234.66	252.44

*Vocational FTE (included above)**

<i>7-8 Voc FTE</i>	<i>9-12 Voc FTE</i>
180.60	709.35

***Excludes adjustments**

*ALE FTE (included above)**

<i>School</i>	<i>Total</i>
Discovery	193
SK iGrad	13
Explorer Academy	142.74
	348.74

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

	2016-17 Budget	YTD 12/31/2016	\$ Variance	Monthly % Budget		2017-18 Budget	YTD 12/31/2017	\$ Variance	Monthly % Budget	% Year
General Fund										
Beginning Fund Balance	\$ 15,300,000	\$ 17,397,860	\$ 2,097,860			\$ 18,900,000	\$ 18,911,886	\$ 11,886		
Revenues	117,454,596	38,626,797	\$ (78,827,799)	32.89%		125,079,351	40,890,930	\$ (84,188,421)	32.69%	33%
Expenditures	117,111,358	36,041,974	\$ (81,069,384)	30.78%		130,577,310	40,271,006	\$ (90,306,304)	30.84%	33%
Transfers Out	1,357,000	315,029	\$ (1,041,971)	23.22%		2,330,000	65,051	\$ (2,264,949)	2.79%	33%
Ending Fund Balance	\$ 14,286,238	\$ 19,667,655	\$ 5,381,417			\$ 11,072,041	\$ 19,466,759	\$ 8,394,718		
Capital Projects Fund										
Beginning Fund Balance	\$ 1,702,929	\$ 1,702,929	\$ 0			\$ 1,700,000	\$ 1,596,192	\$ (103,808)		
Revenues	1,406,981	117,500	\$ (1,289,481)	8.35%		418,000	124,592	\$ (293,408)	29.81%	33%
Expenditures	2,800,000	510	\$ (2,799,490)	0.02%		2,800,000	804,685	\$ (1,995,315)	28.74%	33%
Transfers In	1,500,000	-	\$ (1,500,000)	0.00%		2,100,000	-	\$ (2,100,000)	0.00%	33%
Transfers Out	496,000	310,753	\$ (185,247)	62.65%		390,000	-	\$ (390,000)	0.00%	33%
Ending Fund Balance	\$ 1,313,910	\$ 1,509,166	\$ 195,256			\$ 1,028,000	\$ 916,099	\$ (111,901)		
Debt Service Fund										
Beginning Fund Balance	\$ 1,984	\$ 2,027	\$ 43			\$ 2,000	\$ 2,051	\$ 51		
Revenues	20	5	\$ (15)	23.80%		20	6	\$ (14)	28.40%	33%
Expenditures	628,000	375,781	\$ (252,219)	59.84%		620,000	-	\$ (620,000)	0.00%	33%
Transfers In	628,000	375,781	\$ (252,219)	59.84%		620,000	-	\$ (620,000)	0.00%	33%
Ending Fund Balance	\$ 2,004	\$ 2,032	\$ 28			\$ 2,020	\$ 2,056	\$ 36		
ASB Fund										
Beginning Fund Balance	\$ 675,611	\$ 592,311	\$ (83,300)			\$ 675,533	\$ 705,697	\$ 30,164		
Revenues	1,732,954	463,753	\$ (1,269,201)	26.76%		1,536,761	422,662	\$ (1,114,099)	27.50%	33%
Expenditures	1,873,117	288,655	\$ (1,584,462)	15.41%		1,533,920	217,484	\$ (1,316,436)	14.18%	33%
Transfers In	-	-	\$ -			-	-	\$ -		33%
Ending Fund Balance	\$ 535,448	\$ 767,409	\$ 231,961			\$ 678,374	\$ 910,874	\$ 232,500		
Transportation Vehicle Fund										
Beginning Fund Balance	\$ 688,950	\$ 704,743	\$ 15,793			\$ 1,675,951	\$ 1,675,247	\$ (704)		
Revenues	965,000	250,466	\$ (714,534)	25.96%		479,000	305	\$ (478,695)	0.06%	33%
Expenditures	1,350,000	788,571	\$ (561,429)	58.41%		2,000,000	1,615,915	\$ (384,085)	80.80%	33%
Ending Fund Balance	\$ 303,950	\$ 166,638	\$ (137,312)			\$ 154,951	\$ 59,637	\$ (95,314)		

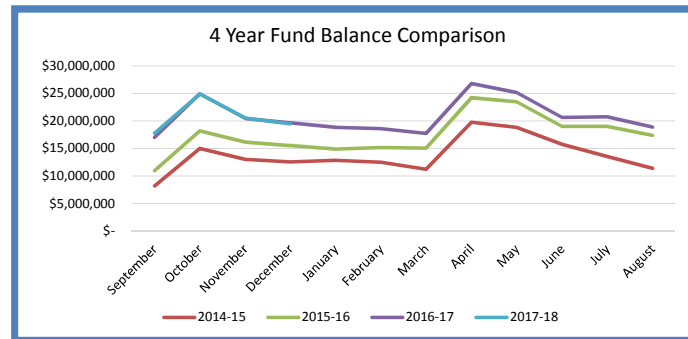
Budget = School Board approved budget for fiscal year

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 12/31/2017

Program	Title	Revised Budget	Current	YTD	Balance	% To Date
01	BASIC EDUCATION	\$ 68,258,949	\$ 4,895,343	\$ 21,473,059	\$ 46,785,890	31.46%
02	ALT LEARN EXP	\$ 2,571,126	\$ 191,573	\$ 771,487	\$ 1,799,639	30.01%
21	HANDICAPPED	\$ 14,179,700	\$ 1,172,095	\$ 4,573,584	\$ 9,606,116	32.25%
22	INFANTS/TODDLERS	\$ 660,335	\$ 4,707	\$ 171,021	\$ 489,314	25.90%
24	HANDICAPPED, SUPPLEMENETAL	\$ 1,925,045	\$ 165,053	\$ 614,766	\$ 1,310,279	31.94%
29	FEDERAL IMPACT AID	\$ 60,000	\$ -	\$ -	\$ 60,000	0.00%
31	HS CAREER & TECHNICAL	\$ 4,015,412	\$ 347,760	\$ 1,461,823	\$ 2,553,589	36.41%
34	MS CAREER & TECHNICAL	\$ 783,185	\$ 69,253	\$ 269,806	\$ 513,379	34.45%
38	VOCATIONAL, FEDERAL	\$ 50,866	\$ 169	\$ 5,755	\$ 45,111	11.31%
51	DISADVANTAGED	\$ 1,577,328	\$ 133,725	\$ 491,928	\$ 1,085,400	31.19%
52	SCHOOL IMPROVEMENT	\$ 253,255	\$ 4,698	\$ 20,641	\$ 232,614	8.15%
55	LEARNING ASSISTANCE	\$ 2,130,853	\$ 202,662	\$ 744,601	\$ 1,386,252	34.94%
58	SPECIAL & PILOT PROGRAMS	\$ 418,204	\$ 8,170	\$ 20,485	\$ 397,719	4.90%
61	FEDERAL HEAD START	\$ 21,167	\$ 1,033	\$ 5,084	\$ 16,083	24.02%
64	LIMITED ENGLISH	\$ 21,450	\$ 3,717	\$ 7,235	\$ 14,215	33.73%
65	TRANSITIONAL BILINGUAL	\$ 102,014	\$ 18,043	\$ 60,792	\$ 41,222	59.59%
68	INDIAN ED	\$ 54,299	\$ 3,098	\$ 12,434	\$ 41,865	22.90%
73	SUMMER SCHOOL	\$ 46,659	\$ -	\$ 3,379	\$ 43,280	7.24%
74	HIGHLY CAPABLE	\$ 823,824	\$ 107,198	\$ 333,469	\$ 490,355	40.48%
79	OTHER INSTRUCTIONAL	\$ 5,411,626	\$ 10,760	\$ 33,526	\$ 5,378,101	0.62%
86	COMMUNITY SCHOOLS	\$ 24,045	\$ -	\$ 104	\$ 23,941	0.43%
89	OTHER COMMUNITY SERVICES	\$ 817,538	\$ 46,920	\$ 196,335	\$ 621,203	24.02%
97	SUPPORT SERVICES	\$ 16,557,565	\$ 1,323,128	\$ 5,913,751	\$ 10,643,814	35.72%
98	FOOD SERVICES	\$ 3,626,408	\$ 214,666	\$ 1,136,006	\$ 2,490,402	31.33%
99	PUPIL TRANSPORTATION	\$ 6,186,456	\$ 502,918	\$ 1,949,936	\$ 4,236,520	31.52%
*****	REPORT TOTALS	\$ 130,577,310	\$ 9,426,690	\$ 40,271,006	\$ 90,306,304	30.84%

General Fund
Summary of Expenditures by Object

FY 2016-17

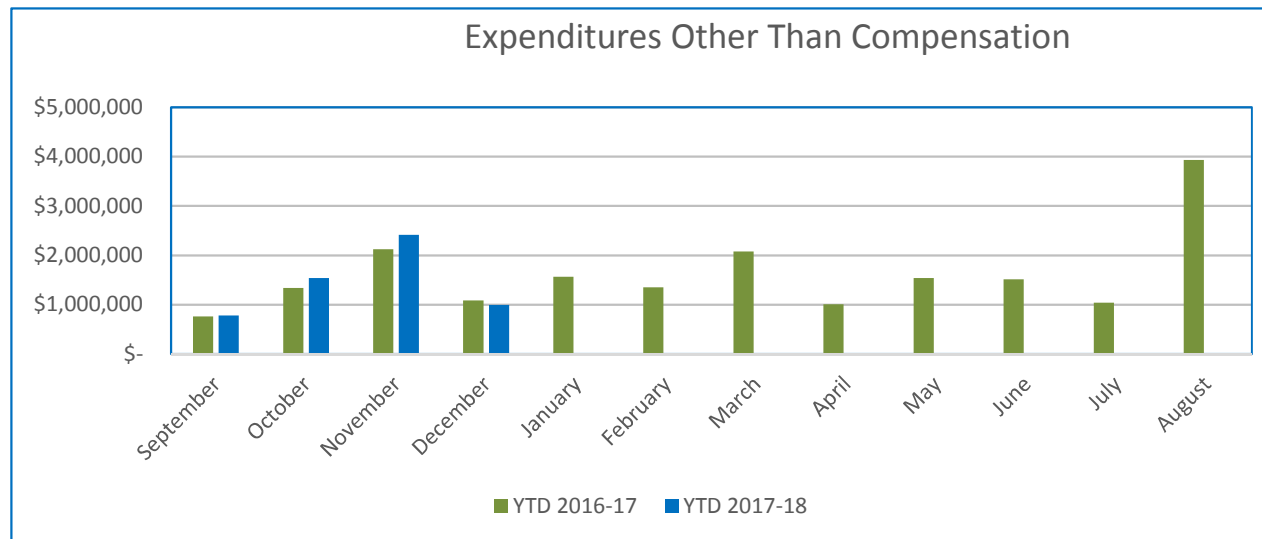
REPORT DATE 12/31/2017

Object	Title	Budget	Current	YTD	Balance	% To Date
0000	DEBIT TRANSFERS	\$ 505,300	\$ 13,255	\$ 70,219	\$ 435,080	13.90%
1000	CREDIT TRANSFERS	\$ (520,145)	\$ (13,417)	\$ (70,054)	\$ (450,091)	13.47%
2000	CERTIFICATED SALARIES	\$ 55,072,767	\$ 4,458,650	\$ 18,734,370	\$ 36,338,397	34.02%
3000	CLASSIFIED SALARIES	\$ 19,194,185	\$ 1,618,638	\$ 6,282,098	\$ 12,912,087	32.73%
4000	EMPLOYEE BENEFITS	\$ 29,397,655	\$ 2,355,841	\$ 9,531,324	\$ 19,866,331	32.42%
5000	SUPPLIES& INST RESOURCES	\$ 12,569,658	\$ 398,189	\$ 2,140,862	\$ 10,428,796	17.03%
7000	CONTRACTUAL SERVICES	\$ 13,513,595	\$ 549,979	\$ 3,413,013	\$ 10,100,582	25.26%
8000	TRAVEL	\$ 373,357	\$ 29,850	\$ 84,763	\$ 288,594	22.70%
9000	CAPITAL OUTLAY	\$ 470,938	\$ 15,705	\$ 84,410	\$ 386,528	17.92%
*****	REPORT TOTALS	\$ 130,577,310	\$ 9,426,690	\$ 40,271,006	\$ 90,306,304	30.84%

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		\$ (1,563,767)
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	\$ 5,723,214	\$ (13,582,152)
Budget	\$ 22,402,475	\$ 24,389,185	
% Actual Vs. Budget	86.2%	23.5%	

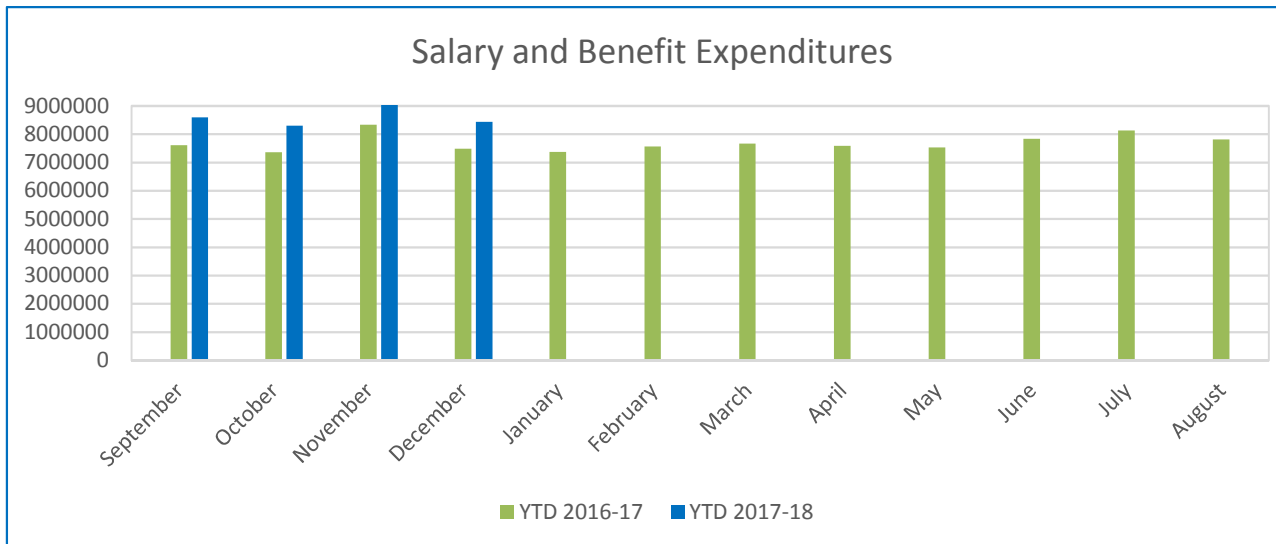


General Fund

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		\$ (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	\$ 34,547,792	\$ (57,707,959)

Budget \$ 86,493,928 \$ 92,788,134
 % Actual Vs. Budget 97.1% 37.2%



SOUTH KITSAP SCHOOL DISTRICT NO. 402

GENERAL FUND

BUDGET STATUS REPORT

AS OF DECEMBER 31, 2017

33.3% 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	\$ 90,637	\$ 10,270,662		\$ 12,511,775	45.08%
2000 Non-Tax	2,427,861	2,427,861	184,641	957,239		1,470,622	39.43%
Total Local Revenues	25,210,298	25,210,298	275,278	11,227,901		13,982,397	44.54%
State Revenues							
3000 General Purpose	70,318,691	70,318,691	6,090,084	22,606,500		47,712,191	32.15%
4000 Special Purpose	17,434,490	17,434,490	1,528,136	5,521,214		11,913,276	31.67%
Total State Revenues	87,753,181	87,753,181	7,618,219	28,127,715		59,625,466	32.05%
Federal Revenues							
5000 General Purpose	160,000	160,000	-	-		160,000	0.00%
6000 Special Purpose	11,955,872	11,955,872	560,312	1,528,706		10,427,166	12.79%
Total Federal Revenues	12,115,872	12,115,872	560,312	1,528,706		10,587,166	12.62%
Other Revenues							
7000 Revenues From Other School Districts	-	-	-	-		-	0.00%
8000 Revenues From Other Agencies & Assoc.	-	-	283	4,063		(4,063)	0.00%
9000 Other Financing Sources	-	-	149	2,546		(2,546)	0.00%
Total Other Revenues	-	-	432	6,609		(6,609)	0.00%
TOTAL REVENUES	\$ 125,079,351	\$ 125,079,351	\$ 8,454,240	\$ 40,890,930	\$ -	\$ 84,188,421	32.69%
EXPENDITURES BY PROGRAM							
00 Regular Instruction	\$ 71,069,354	\$ 71,087,670	\$ 5,976,908	\$ 22,244,546	\$ 38,628,279	\$ 10,214,845	85.63%
20 Special Education Instruction	16,825,080	16,825,080	1,610,082	5,359,370	10,969,903	495,807	97.05%
30 Vocation Education Instruction	4,661,463	4,661,463	476,701	1,737,384	3,031,442	(107,363)	102.30%
50&60 Compensatory Education Instruction	4,577,922	4,577,922	389,923	1,363,201	2,737,793	476,928	89.58%
70 Other Instructional Programs	6,460,993	6,310,592	89,683	370,373	686,248	5,253,971	16.74%
80 Community Services	858,124	841,583	42,918	196,439	335,926	309,218	63.26%
90 Support Services	26,124,374	26,273,000	3,045,228	8,999,692	15,593,469	1,679,839	93.61%
TOTAL EXPENDITURES BY PROGRAM	\$ 130,577,310	\$ 130,577,310	\$ 11,631,443	\$ 40,271,006	\$ 71,983,060	18,323,244	85.97%
Operating Transfers Out	2,330,000	2,330,000	-	65,051			
Excess Revenues/Other Financing Sources Over/Under	(7,827,959)	(7,827,959)	(3,177,203)	554,873			
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		\$ 19,466,759			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
CAPITAL PROJECTS FUND
BUDGET STATUS REPORT
AS OF DECEMBER 31, 2017
33.3% 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	\$ 21,528	\$ 124,592		293,408	29.81%
Total Local Revenues	418,000	21,528	124,592		293,408	29.81%
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	\$ 21,528	\$ 124,592	\$ -	\$ 2,393,408	4.95%
<u>EXPENDITURES BY PROGRAM</u>						
10 Sites	\$ -	\$ -	\$ -	\$ 6,957	\$ (6,957)	
20 Buildings	1,900,000	237,235	804,685	942,396	152,919	91.95%
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	\$ 237,235	\$ 804,685	\$ 990,380	\$ 1,004,935	64.11%
Operating Transfers Out	390,000	-	-		390,000	
Excess Revenues/Other Financing Sources Over/Under	(672,000)	(215,707)	(680,093)			
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		\$ 916,099			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
DEBT SERVICE FUND
BUDGET STATUS REPORT
AS OF DECEMBER 31, 2017
33.3% 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	\$ 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 DECEMBER 31, 2017
33.3% 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	\$ 7,349	\$ 172,654		\$ 231,864	42.68%
2000 Athletics	345,107	13,510	163,308		181,800	47.32%
3000 Classes	44,100	2,170	5,291		38,809	12.00%
4000 Clubs	718,100	17,434	73,734		644,366	10.27%
6000 Private Moneys	24,936	3,215	7,674		17,262	30.78%
TOTAL REVENUES	<u>\$ 1,536,761</u>	<u>\$ 43,678</u>	<u>\$ 422,662</u>	<u>\$ -</u>	<u>\$ 1,114,099</u>	<u>27.50%</u>
<u>EXPENDITURES BY PROGRAM</u>						
1000 General Student Body	\$ 236,690	\$ 11,222	\$ 49,489	\$ 39,180	\$ 148,021	37.46%
2000 Athletics	509,920	21,665	106,652	130,208	273,060	46.45%
3000 Classes	32,800	880	6,729	13,500	12,571	61.68%
4000 Clubs	715,898	16,919	49,554	74,274	592,070	17.30%
6000 Private Moneys	38,612	1,255	5,060	-	33,552	13.10%
TOTAL EXPENDITURES BY PROGRAM	<u>\$ 1,533,920</u>	<u>\$ 51,942</u>	<u>\$ 217,484</u>	<u>\$ 257,162</u>	<u>\$ 1,059,273</u>	<u>30.94%</u>
Excess Revenues/Other Financing Sources Over/Under	<u>2,841</u>	<u>(8,264)</u>	<u>205,177</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>\$ 910,874</u>			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
TRANSPORTATION VEHICLE FUND
BUDGET STATUS REPORT
AS OF DECEMBER 31, 2017
33.3% 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	\$ -	\$ 305		\$ 695	30.51%
Total Local Revenues	1,000	-	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	\$ -	\$ 305	\$ -	\$ 478,695	0.06%
<u>EXPENDITURES BY PROGRAM</u>						
10 Equipment (buses)	2,000,000	389,882	1,615,915	-	384,085	80.80%
60 Bond Levy Issuance	-	-	-			
90 Debt	-				-	
TOTAL EXPENDITURES BY PROGRAM	\$ 2,000,000	389,882	1,615,915	-	384,085	80.80%
Operating Transfers Out			-			
Excess Revenues/Other Financing Sources Over/Under	(1,521,000)	(389,882)	(1,615,610)			
BEGINNING FUND BALANCE as of Sept 01, 2016	1,675,951		1,675,247			
ENDING FUND BALANCE as of August 31, 2017	\$ 154,951		\$ 59,637			

General, Capital Projects

DECEMBER 2017

GENERAL FUND

Beginning 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 Amounts

Net Cash Plus Investments	\$ 19,965,701.06
Revenues and Reimbursements Received	12,615,570.00
Disbursements	(13,570,888.43)

Ending Balances:

Imprest Accounts	\$ 10,180.00
Cash on Deposit	2,342,579.62
Warrants Outstanding	(560,644.21)
Investments	<u>17,218,267.22</u>

Net Cash Plus Investments

\$ 19,010,382.63

CAPITAL PROJECTIONS FUND

Beginning Balances:

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

Net Amounts

Net Cash Plus Investments	\$ 1,262,651.86
Revenues and Reimbursements Received	241,690.00
Disbursements	(753,406.23)

Ending Balances:

Imprest Accounts	\$ -
Cash on Deposit	506,742.70
Warrants Outstanding	(237,235.45)
Investments	<u>481,428.38</u>

Net Cash Plus Investments

\$ 750,935.63

DEBT SERVICE FUND**Beginning Balances:**

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

Net Amounts

Net Cash Plus Investments	\$ 2,056.44
Revenues and Reimbursements Received	2.19
Disbursements	

Ending Balances:

Cash on Deposit	\$ 45.86
Investments	<u>2,012.77</u>

Net Cash Plus Investments	\$ 2,058.63
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ASB FUND**Beginning Balances:**

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

Net Amounts

Net Cash Plus Investments	\$ 902,874.73
Revenues and Reimbursements Received	105,874.84
Disbursements	(108,930.00)

Ending Balances:

Imprest Accounts	\$ 12,000.00
Cash on Deposit	102,814.11
Warrants Outstanding	(14,807.95)
Investments	<u>799,813.41</u>

Net Cash Plus Investments	\$ 899,819.57
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TRANSPORTATION VEHICLE FUND**Beginning Balances:**

Cash on Deposit	\$ 341,626.11
Investments	\$ 107,892.86

Net Amounts

Net Cash Plus Investments	\$ 449,518.97
Revenues and Reimbursements Received	48,344.20
Disbursements	(438,137.07)

Ending Balances:

Cash on Deposit	\$ -
Warrants Outstanding	-
Investments	\$ 59,726.10

Net Cash Plus Investments	<u><u>\$ 59,726.10</u></u>
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TRUST & AGENCY FUND**Beginning Balances:**

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

Net Amounts

Net Cash Plus Investments	\$ 586.97
Revenues and Reimbursements Received	0.64
Disbursements	-

Ending Balances:

Cash on Deposit	\$ -
Warrants Outstanding	-
Investments	<u>587.61</u>

Net Cash Plus Investments	<u><u>\$ 587.61</u></u>
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Parameters:

01/11/2018 11:00

- 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 01/11/2018
 SKSD FI Staff & Salary Summary

ROC-RateOf Consumption

Total By Acct Dimensions	GL Budgets, Expenses And Rate of Consumption			
Activity	Original	Revised	Expenses	Rev Monthly ROC
12-SUPERINTENDENT'S OFFICE	222,548.00	222,548.00	70,355.80	18,545.67
13-BUSINESS OFFICE	150,582.00	150,582.00	53,425.42	12,548.50
14-HUMAN RESOURCES	443,700.00	443,700.00	154,088.23	36,975.00
21-SUPERVISION - INSTRUCTION	1,176,152.00	1,176,152.00	417,413.07	98,012.67
22-LEARNING RESOURCES	704,973.00	704,973.00	240,604.44	58,747.75
23-PRINCIPAL'S OFFICE	3,030,857.00	3,030,857.00	1,046,609.84	252,571.42
24-GUIDANCE - COUNSELING	2,138,100.00	2,138,100.00	707,252.44	178,175.00
25-PUPIL MANAGEMENT & SAFETY	545,690.00	589,690.00	181,904.83	49,140.83
26-HEALTH SERVICES	2,396,937.00	2,276,937.00	780,440.49	189,744.75
27-TEACHING	42,194,077.00	42,097,827.00	13,872,579.29	3,508,152.25
28-EXTRA CURRICULAR	204,189.00	204,189.00	52,235.81	17,015.75
31-INSTRUCTIONAL PROF DEVEL	1,957,208.00	1,967,369.00	1,230,188.18	163,947.42
72-INFORMATION SYSTEMS	2,570.00	2,570.00	4.13	214.17
91-COMMUNITY SERVICE	79,648.00	67,273.00	17,865.09	5,606.08
	55,247,231.00	55,072,767.00	18,824,967.06	4,589,397.25

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	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	707,517.85		.19	-10,247.71
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	34.1357	2,345,116.61		.46	-35,151.32
584.79	41,302,174.43	570.2956	39,616,277.41		14.50	1,685,897.02
0.00	203,409.42	.0000	157,793.80		.00	45,615.62
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	702.5778	51,783,289.23		13.80	2,246,870.53

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 01/11/2018
 SKSD FI Staff & Salary Summary

01/11/2018 11:08

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	3,250.00	694.00
12-SUPERINTENDENT'S OFFICE	364,494.00	364,494.00	53,297.42	30,374.50
13-BUSINESS OFFICE	717,955.00	717,955.00	242,169.36	59,829.58
14-HUMAN RESOURCES	691,558.00	691,558.00	192,715.01	57,629.83
15-PUBLIC RELATIONS	134,044.00	134,044.00	51,288.90	11,170.33
21-SUPERVISION - INSTRUCTION	486,440.00	485,240.00	152,791.85	40,436.67
22-LEARNING RESOURCES	14,576.00	14,576.00	4,790.76	1,214.67
23-PRINCIPAL'S OFFICE	1,738,909.00	1,684,209.00	514,419.39	140,350.75
24-GUIDANCE - COUNSELING	229,708.00	229,708.00	74,325.38	19,142.33
25-PUPIL MANAGEMENT & SAFETY	790,498.00	796,498.00	286,699.22	66,374.83
26-HEALTH SERVICES	335,365.00	335,365.00	112,382.27	27,947.08
27-TEACHING	3,748,705.00	3,757,565.00	1,234,767.92	313,130.42
28-EXTRA CURRICULAR	732,929.00	732,929.00	331,143.95	61,077.42
31-INSTRUCTIONAL PROF DEVEL	425.00	425.00	1,031.41	35.42
41-FNS SUPERVISION	245,859.00	245,859.00	87,656.96	20,488.25
44-FNS OPERATIONS	852,952.00	852,952.00	271,241.20	71,079.33
51-SUPERVISION - TRANSPORT	569,342.00	569,342.00	209,988.06	47,445.17
52-OPERATIONS	2,470,949.00	2,470,949.00	770,833.67	205,912.42
53-MAINT. OF SCHOOL BUSES	295,174.00	295,174.00	113,416.53	24,597.83
61-SUPERVISION - PLANT	370,847.00	370,847.00	132,794.76	30,903.92
62-GROUNDS MAINTENANCE	398,845.00	398,845.00	134,542.20	33,237.08
63-OPERATION OF BUILDINGS Custodi	2,052,956.00	2,052,956.00	741,288.47	171,079.67
64-BLDG MAINTENANCE	777,085.00	777,085.00	244,690.10	64,757.08
72-INFORMATION SYSTEMS	921,311.00	893,902.00	314,813.54	74,491.83
74-WAREHOUSING & DISTRIBUTN	129,168.00	129,168.00	46,976.42	10,764.00
75-MOTOR POOL	55,996.00	55,996.00	18,269.32	4,666.33
91-COMMUNITY SERVICE	128,216.00	128,216.00	32,905.92	10,684.67
	19,262,634.00	19,194,185.00	6,374,489.99	1,599,515.42

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	11.4769	726,065.87	.52	-8,110.50
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	37.6609	1,503,168.66	-2.57	235,738.33
5.14	224,208.37	5.1423	212,619.97	.00	11,588.40
20.63	790,499.39	22.9629	870,370.52	-2.33	-79,871.12
8.17	335,364.99	8.5380	341,405.26	-.37	-6,040.27
88.91	3,748,130.49	87.4827	3,456,921.74	1.43	291,208.75
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	243,705.23	.00	2,153.69
22.93	852,953.69	21.5565	718,217.98	1.38	134,735.71
8.89	569,342.36	9.0000	584,380.00	-.11	-15,037.64
46.50	2,470,948.89	43.1775	2,007,038.37	3.33	463,910.52
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	2,060,741.44	1.66	-7,785.60
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	2.8308	128,919.11	.17	248.89
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	375.9765	16,997,290.77	6.39	2,259,273.77

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