



FINANCIAL REPORTS

as of

January 2018

Submitted by:

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And

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Staffing Summaries

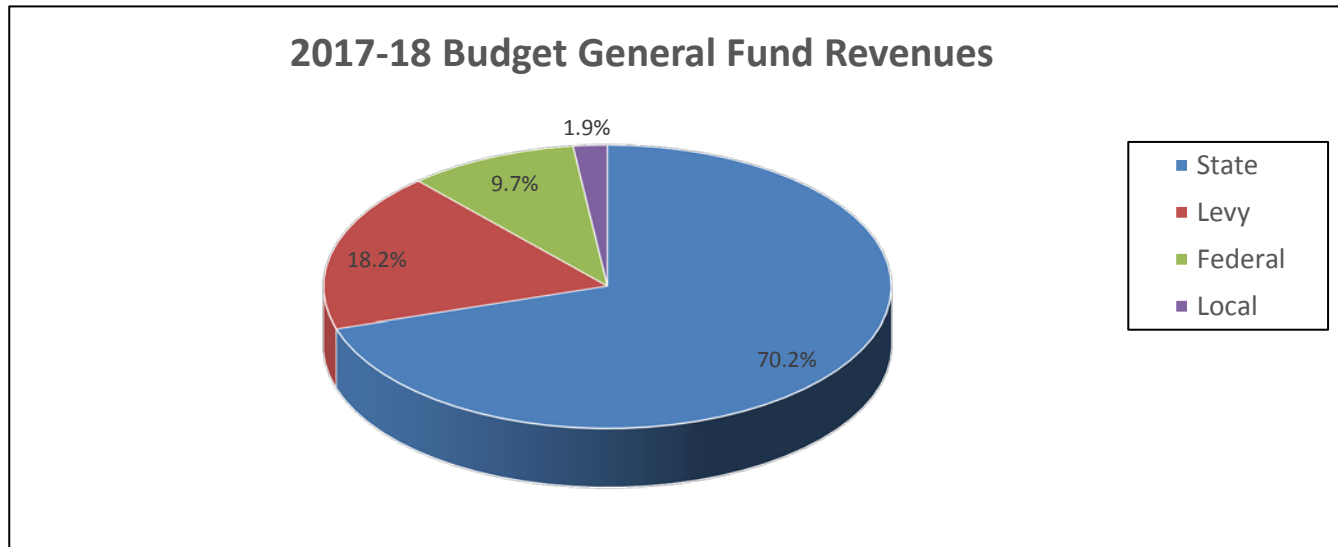
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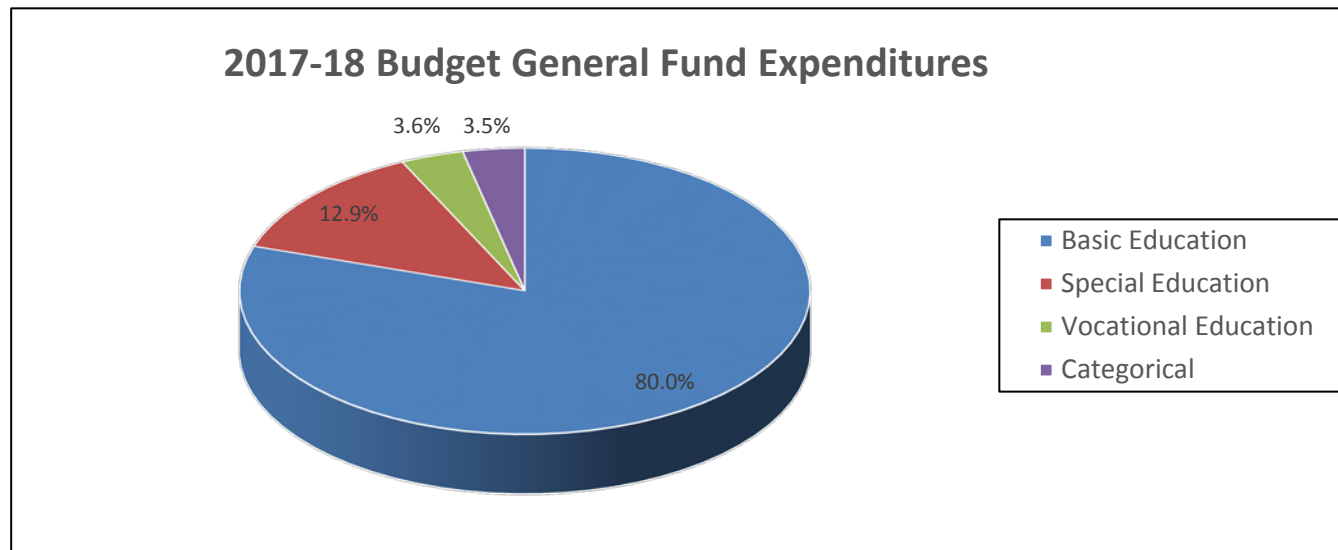
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GENERAL FUND

Budget Information



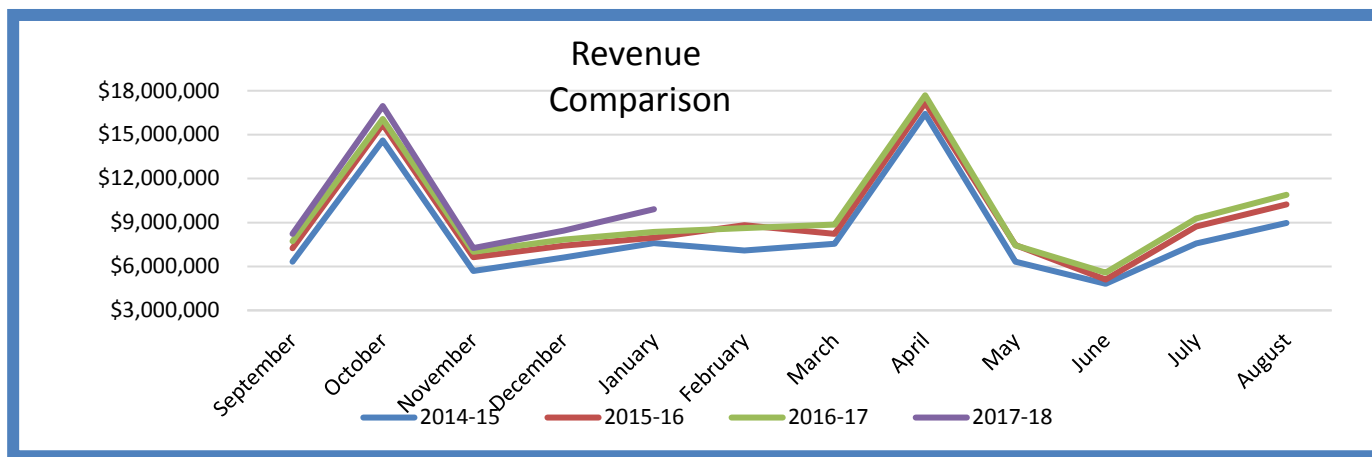
**** Excludes Sale of Equipment**



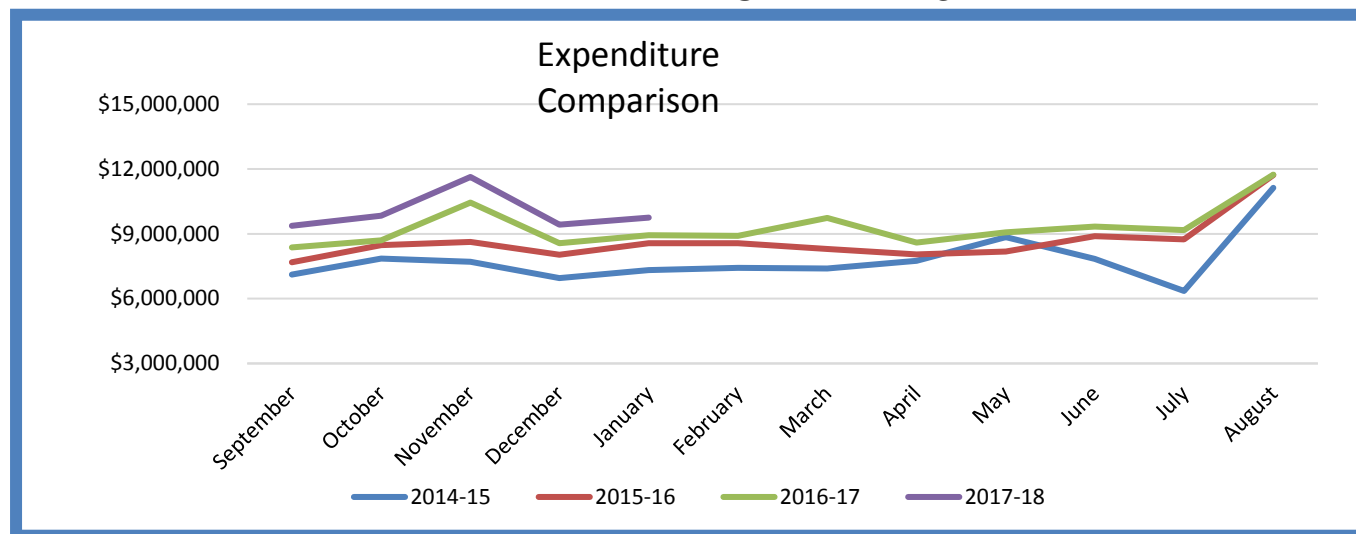
**** Excludes Transfers Out**

REVENUE AND EXPENDITURE TREND COMPARISONS

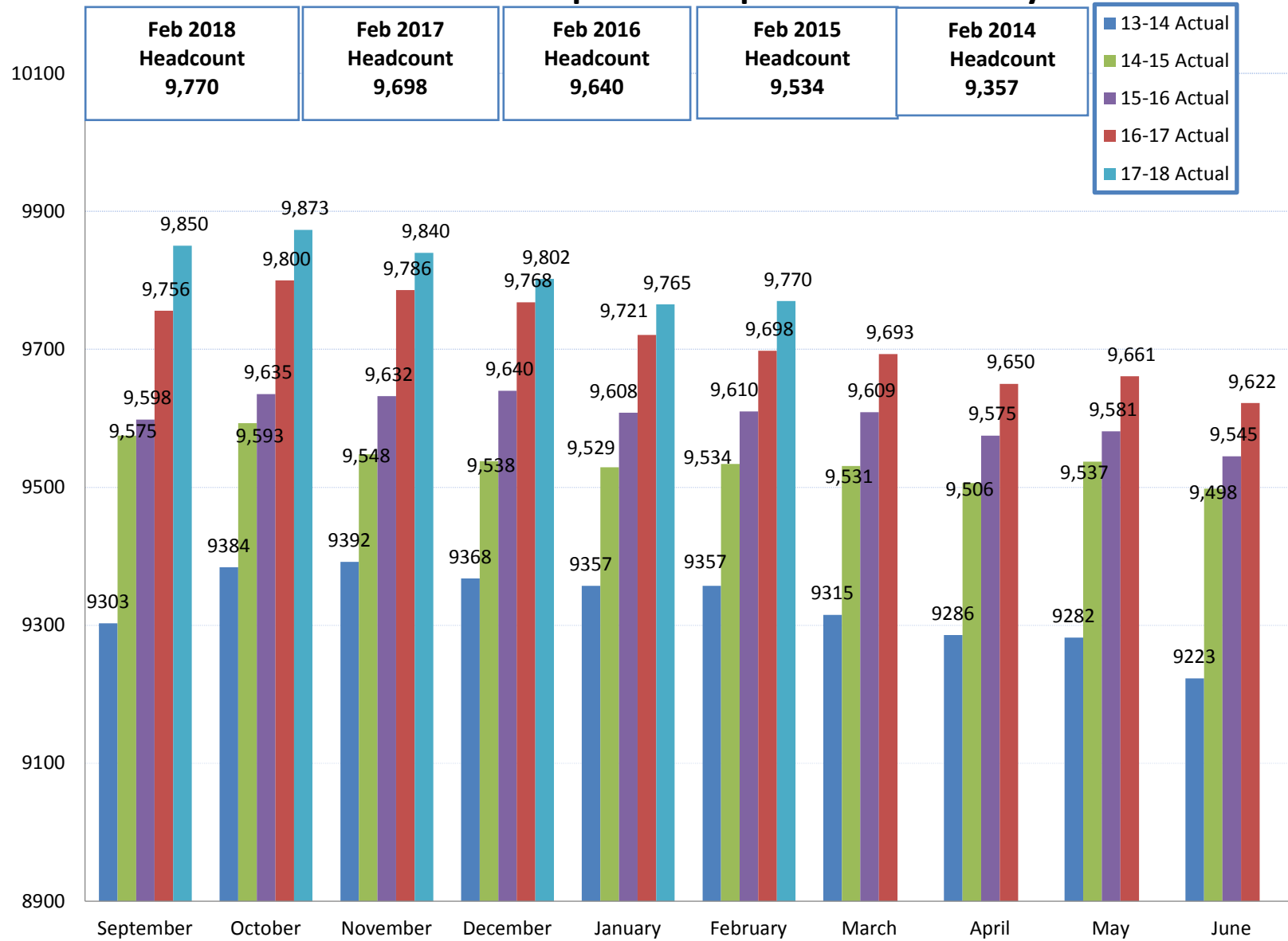
4 YEAR REVENUE TRENDS



4 YEAR EXPENDITURE TRENDS



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



Enrollment Head Count Summary

February 01, 2018

<i>School</i>	<i>K</i>	<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>	<i>12</i>	<i>Total HC</i>	<i>Prior Month</i>	<i>Oct 1</i>	<i>Prior June</i>	<i>Open Enroll</i>	<i>Out of District</i>
Burley-Glenwood	68	84	103	74	69	85								483	482	479	470	54	5
East Port Orchard	86	70	60	73	74	54								417	412	418	477	66	5
Hidden Creek	72	79	72	75	78	76								452	451	458	512	47	5
Manchester	56	56	46	63	49	58								328	320	322	369	22	2
Mullenix Ridge	68	61	65	74	69	74								411	412	422	530	126	2
Olalla	53	57	63	59	46	41								319	316	317	368	15	6
Orchard Heights	74	103	102	137	146	141								703	694	684	785	76	8
Sidney Glen	100	88	89	103	98	103								581	579	584	561	73	9
South Colby	59	59	60	55	63	52								348	343	339	388	57	
Sunnyslope	79	105	94	80	72	87								517	514	518	505	9	1
SUBTOTAL	715	762	754	793	764	771								4559	4523	4541	4965	545	43
Cedar Heights							258	270	260					788	791	807	766	27	2
John Sedgwick							242	231	227					700	702	705	661	62	1
Marcus Whitman							219	218	228					665	668	669	691	45	6
SUBTOTAL							719	719	715					2153	2161	2181	2118	134	9
South Kitsap HS	2	1	3			1	1		1	712	692	682	584	2679	2716	2803	2167		14
Discovery												53	137	190	195	203	183		8
Explorer Academy	1	5	7	5	6	5	8	14	14	41	19	24	30	179	161	150	185		8
SK iGrad										1	1	2	11	15	13	6	10		
SUBTOTAL	3	6	10	5	6	6	9	14	15	754	712	761	762	3063	3085	3162	2545		30
Adjustments	0									-2	-1	-2		-5	-1	-5	-2		
ALE	0									1		-1	0	0	-4	-8	-4		
Kitsap Detention	0													0	0	0	0		
SUBTOTAL	0									-1	-1	-3	0	-5	-5	-13	-6		
TOTALS	718	768	764	798	770	777	728	733	730	753	711	758	762	9770	9764	9871	9622	679	82

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

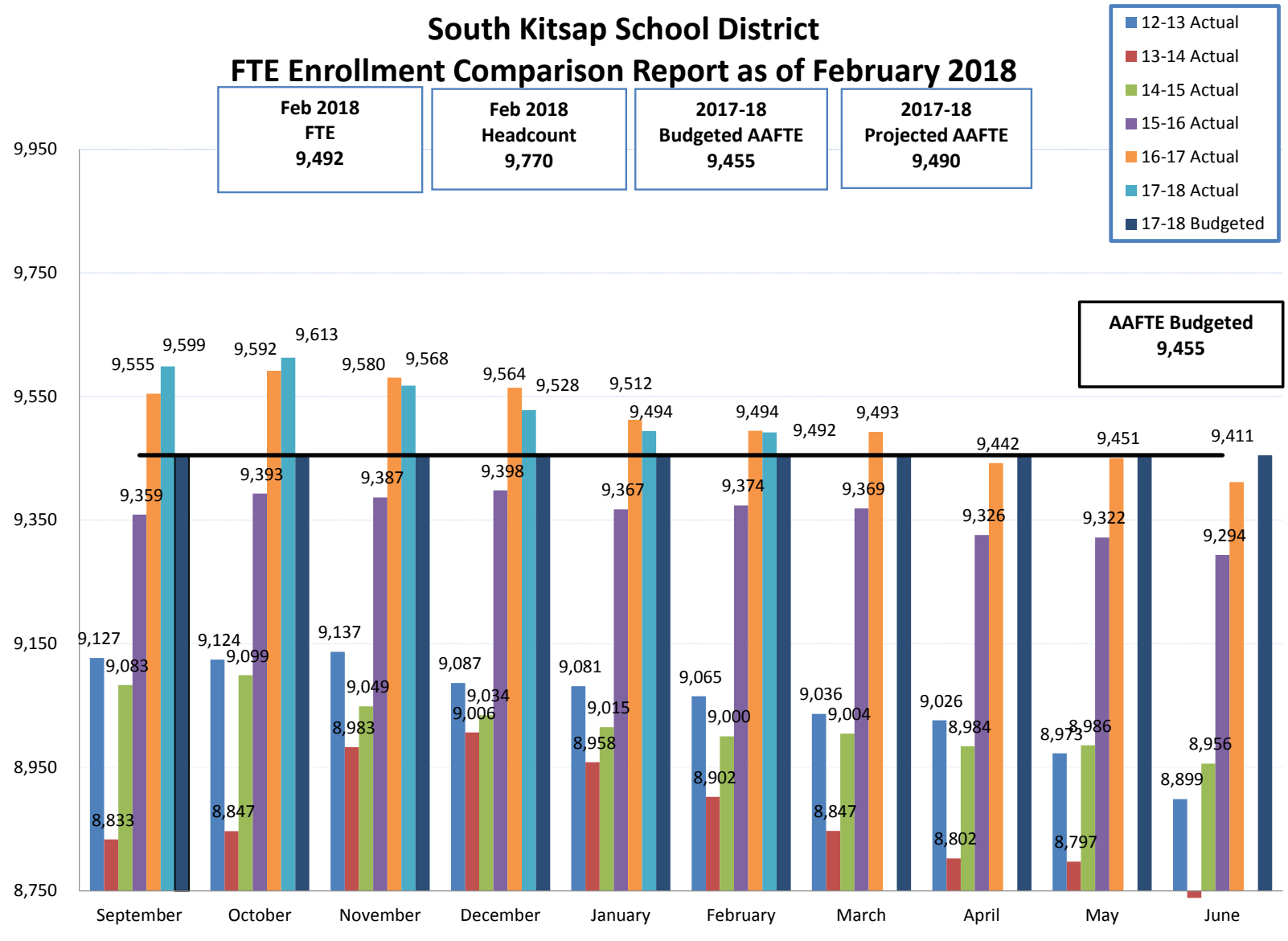
<i>School</i>	<i>Full Time</i>	<i>Part Time</i>	<i>Total</i>
Home Based	37	0	37
Explorer Academy	4	1	5
Discovery	1	0	1
South Kitsap HS	147	83	230
	189	84	273

<i>Bilingual</i>	<i>Transitioned Out</i>
149	37

***Excludes adjustments**

<i>School</i>	<i>Total</i>
Discovery	190
SK iGrad	15
Explorer Academy	179
	384

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



Enrollment FTE Summary

February 01, 2018

<i>School</i>	<i>K</i>	<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>	<i>12</i>	<i>Total FTE</i>	<i>Prior Month</i>	<i>Oct 1</i>	<i>Prior June</i>	
Burley-Glenwood	67.03	83.03	103.00	74.11	69.04	85.00								481.21	480.21	475.14	466.15	
East Port Orchard	85.03	70.00	60.00	73.00	74.00	54.00								416.03	411.03	417.03	477.00	
Hidden Creek	72.00	79.00	72.00	75.00	78.00	76.00								452.00	451.00	458.00	511.02	
Manchester	55.03	56.00	45.03	63.00	49.00	58.00								326.06	319.03	321.03	367.53	
Mullenix Ridge	68.00	61.00	65.00	74.00	69.00	74.00								411.00	412.00	421.03	529.03	
Olalla	52.07	57.00	63.00	59.00	46.00	41.00								318.07	315.07	316.07	367.03	
Orchard Heights	74.00	103.00	102.00	137.00	146.00	141.00								703.00	694.00	684.00	785.00	
Sidney Glen	100.00	88.00	89.00	103.00	98.00	103.00								581.00	579.00	584.00	560.06	
South Colby	59.00	59.00	60.00	54.13	63.00	51.07								346.20	341.20	337.20	385.68	
Sunnyslope	78.03	105.00	94.00	80.00	71.08	87.00								515.11	512.11	516.11	504.03	
SUBTOTAL	710.19	761.03	753.03	792.24	763.12	770.07								4549.68	4514.65	4529.61	4952.53	
Cedar Heights							256.90	269.70	259.60					786.20	789.80	804.30	765.10	
John Sedgwick							241.40	231.00	226.40					698.80	700.80	703.60	660.00	
Marcus Whitman							218.00	217.60	227.60					663.20	666.00	669.00	691.40	
SUBTOTAL							716.30	718.30	713.60					2148.20	2156.60	2176.90	2116.50	
South Kitsap HS	2.00	1.00	3.00			1.00	1.00		1.00	714.99	690.83	576.39	450.24	2441.45	2478.25	2575.36	1998.08	
Discovery												52.80	134.40	187.20	193.00	202.40	177.73	
Explorer Academy	1.00	5.00	7.00	4.89	5.96	5.00	8.00	12.40	13.60	34.58	17.25	21.58	21.95	158.21	142.74	133.42	163.95	
SK iGrad										1.00	1.00	2.00	11.00	15.00	13.00	6.00	10.00	
SUBTOTAL	3.00	6.00	10.00	4.89	5.96	6.00	9.00	12.40	14.60	750.57	709.08	652.77	617.59	2801.86	2826.99	2917.18	2349.76	
Adjustments	0.00									-2.00	-1.00	-2.00		-5.00	0.00	-17.06	-2.00	
ALE	-0.50									0.00		-1.00	-1.00	-2.50	-5.00	-10.00	-5.40	
Kitsap Detention	0.00													0.00	0.00	0.00	0.00	
SUBTOTAL	-0.50									-2.00	-1.00	-3.00	-1.00	-7.50	-5.00	-27.06	-7.40	
TOTALS	712.69	767.03	763.03	797.13	769.08	776.07	725.30	730.70	728.20	748.57	708.08	649.77	616.59	9492.24	9493.24	9596.63	9411.39	

Running Start in College FTE (not included above)

<i>School</i>	<i>Voc FTE</i>	<i>Non-Voc FTE</i>	<i>Total</i>
Home Based	5.52	28.34	33.86
Explorer Academy	1.00	3.67	4.67
Discovery	0.00	1.00	1.00
South Kitsap HS	12.31	204.85	217.16
	18.83	237.86	256.69

*Vocational FTE (included above)**

<i>7-8 Voc FTE</i>	<i>9-12 Voc FTE</i>
181.00	683.55

***Excludes adjustments**

*ALE FTE (included above)**

<i>School</i>	<i>Total</i>
Discovery	187.2
SK iGrad	15
Explorer Academy	158.21
	360.41

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

	2016-17 Budget	YTD 1/31/2017	\$ Variance	Monthly % Budget	2017-18 Budget	YTD 1/31/2018	\$ Variance	Monthly % Budget	% Year
General Fund									
Beginning Fund Balance	\$ 15,300,000	\$ 17,397,860	\$ 2,097,860		\$ 18,900,000	\$ 18,911,886	\$ 11,886		
Revenues	117,454,596	46,984,818	\$ (70,469,778)	40.00%	125,079,351	50,804,613	\$ (74,274,738)	40.62%	42%
Expenditures	117,111,358	45,011,532	\$ (72,099,826)	38.43%	130,577,310	50,018,529	\$ (80,558,781)	38.31%	42%
Transfers Out	1,357,000	565,029	\$ (791,971)	41.64%	2,330,000	65,050	\$ (2,264,950)	2.79%	42%
Ending Fund Balance	\$ 14,286,238	\$ 18,806,117	\$ 4,519,879		\$ 11,072,041	\$ 19,632,920	\$ 8,560,879		
Capital Projects Fund									
Beginning Fund Balance	\$ 1,702,929	\$ 1,702,929	\$ -		\$ 1,700,000	\$ 1,596,192	\$ (103,808)		
Revenues	1,406,981	134,893	\$ (1,272,088)	9.59%	418,000	187,315	\$ (230,685)	44.81%	42%
Expenditures	2,800,000	7,021	\$ (2,792,979)	0.25%	2,800,000	805,025	\$ (1,994,975)	28.75%	42%
Transfers In	1,500,000		\$ (1,500,000)	0.00%	2,100,000	-	\$ (2,100,000)	0.00%	42%
Transfers Out	496,000	310,752	\$ (185,248)	62.65%	390,000	313,150	\$ (76,850)	80.29%	42%
Ending Fund Balance	\$ 1,313,910	\$ 1,520,049	\$ 206,139		\$ 1,028,000	\$ 665,332	\$ (362,668)		
Debt Service Fund									
Beginning Fund Balance	\$ 1,984	\$ 2,027	\$ 43		\$ 2,000	\$ 2,050	\$ 50		
Revenues	628,000	375,787	\$ (252,213)	60%	620,020	378,212	\$ (241,808)	61.00%	42%
Expenditures	628,000	375,781	\$ (252,219)	59.84%	620,000	378,201	\$ (241,799)	61.00%	42%
Transfers In	628,000		\$ (628,000)	0.00%	620,000	-	\$ (620,000)	0.00%	42%
Ending Fund Balance	\$ 629,984	\$ 2,033	\$ (627,951)		\$ 622,020	\$ 2,061	\$ (619,959)		
ASB Fund									
Beginning Fund Balance	\$ 675,611	\$ 592,311	\$ (83,300)		\$ 675,533	\$ 705,697	\$ 30,164		
Revenues	1,732,954	508,658	\$ (1,224,296)	29.35%	1,536,761	487,957	\$ (1,048,804)	31.75%	42%
Expenditures	1,873,117	354,627	\$ (1,518,490)	18.93%	1,533,920	285,956	\$ (1,247,964)	18.64%	42%
Transfers In	-	-	\$ -		-	-	\$ -		42%
Ending Fund Balance	\$ 535,448	\$ 746,342	\$ 210,894		\$ 678,374	\$ 907,698	\$ 229,324		
Transportation Vehicle Fund									
Beginning Fund Balance	\$ 688,950	\$ 704,743	\$ 15,793		\$ 1,675,951	\$ 1,675,247	\$ (704)		
Revenues	965,000	500,581	\$ (464,419)	51.87%	479,000	465	\$ (478,535)	0.10%	42%
Expenditures	1,350,000	1,038,498	\$ (311,502)	76.93%	2,000,000	1,615,914	\$ (384,086)	80.80%	42%
Ending Fund Balance	\$ 303,950	\$ 166,826	\$ (137,124)		\$ 154,951	\$ 59,798	\$ (95,153)		

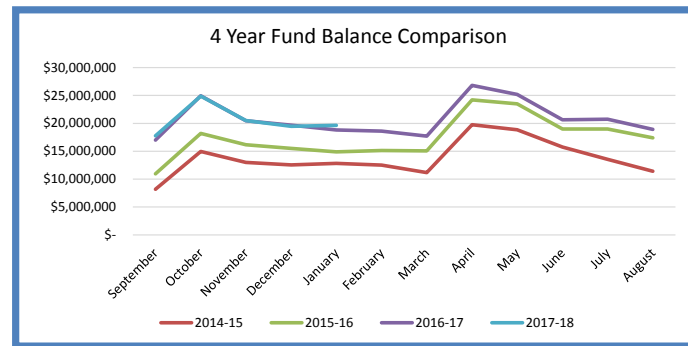
Budget = School Board approved budget for fiscal year

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 01/31/2018

Program	Title	Revised Budget	Current	YTD	Balance	% To Date
01	BASIC EDUCATION	\$ 68,258,949	\$ 4,955,628	\$ 26,428,687	\$ 41,830,262	38.72%
02	ALT LEARN EXP	\$ 2,571,126	\$ 197,592	\$ 969,079	\$ 1,602,047	37.69%
21	HANDICAPPED	\$ 14,179,700	\$ 1,065,960	\$ 5,639,544	\$ 8,540,156	39.77%
22	INFANTS/TODDLERS	\$ 660,335	\$ 85,182	\$ 256,202	\$ 404,133	38.80%
24	HANDICAPPED, SUPPLEMENETAL	\$ 1,925,045	\$ 272,385	\$ 887,151	\$ 1,037,894	46.08%
29	FEDERAL IMPACT AID	\$ 60,000	\$ -	\$ -	\$ 60,000	0.00%
31	HS CAREER & TECHNICAL	\$ 4,015,412	\$ 338,824	\$ 1,800,648	\$ 2,214,764	44.84%
34	MS CAREER & TECHNICAL	\$ 783,185	\$ 67,212	\$ 337,018	\$ 446,167	43.03%
38	VOCATIONAL, FEDERAL	\$ 50,866	\$ 455	\$ 6,210	\$ 44,656	12.21%
51	DISADVANTAGED	\$ 1,577,328	\$ 128,828	\$ 620,756	\$ 956,572	39.35%
52	SCHOOL IMPROVEMENT	\$ 253,255	\$ 283	\$ 20,924	\$ 232,331	8.26%
55	LEARNING ASSISTANCE	\$ 2,130,853	\$ 183,456	\$ 928,057	\$ 1,202,796	43.55%
58	SPECIAL & PILOT PROGRAMS	\$ 418,204	\$ 9,369	\$ 29,854	\$ 388,350	7.14%
61	FEDERAL HEAD START	\$ 21,167	\$ 910	\$ 5,995	\$ 15,172	28.32%
64	LIMITED ENGLISH	\$ 21,450	\$ 706	\$ 7,941	\$ 13,509	37.02%
65	TRANSITIONAL BILINGUAL	\$ 102,014	\$ 11,997	\$ 72,789	\$ 29,225	71.35%
68	INDIAN ED	\$ 54,299	\$ 3,353	\$ 15,787	\$ 38,512	29.07%
73	SUMMER SCHOOL	\$ 46,659	\$ -	\$ 3,379	\$ 43,280	7.24%
74	HIGHLY CAPABLE	\$ 823,824	\$ 79,496	\$ 412,965	\$ 410,859	50.13%
79	OTHER INSTRUCTIONAL	\$ 5,411,626	\$ 27,930	\$ 61,456	\$ 5,350,170	1.14%
86	COMMUNITY SCHOOLS	\$ 24,045	\$ 9	\$ 113	\$ 23,932	0.47%
89	OTHER COMMUNITY SERVICES	\$ 817,538	\$ 59,088	\$ 255,423	\$ 562,115	31.24%
97	SUPPORT SERVICES	\$ 16,557,565	\$ 1,500,888	\$ 7,414,638	\$ 9,142,927	44.78%
98	FOOD SERVICES	\$ 3,626,408	\$ 263,992	\$ 1,399,998	\$ 2,226,410	38.61%
99	PUPIL TRANSPORTATION	\$ 6,186,456	\$ 493,978	\$ 2,443,914	\$ 3,742,542	39.50%
*****	REPORT TOTALS	\$ 130,577,310	\$ 9,747,522	\$ 50,018,529	\$ 80,558,781	38.31%

General Fund
Summary of Expenditures by Object

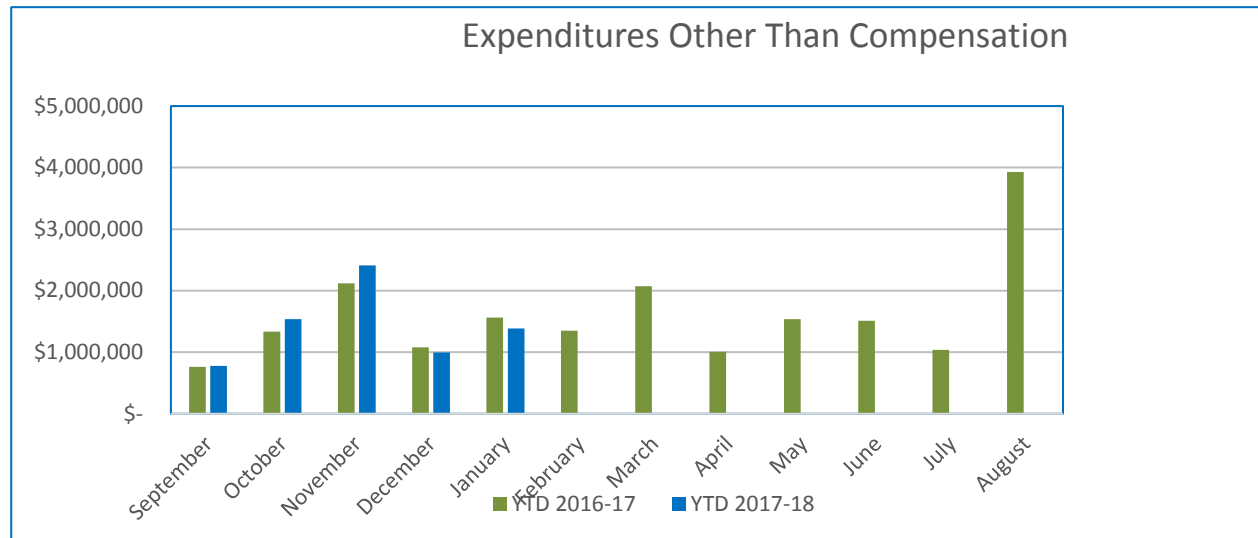
FY 2017-18
REPORT DATE 01/31/2018

Object	Title	Budget	Current	YTD	Balance	% To Date
0000	DEBIT TRANSFERS	\$ 505,300	\$ 58,866	\$ 129,085	\$ 376,215	25.55%
1000	CREDIT TRANSFERS	\$ (520,145)	\$ (58,866)	\$ (128,920)	\$ (391,225)	24.79%
2000	CERTIFICATED SALARIES	\$ 55,072,767	\$ 4,399,776	\$ 23,134,146	\$ 31,938,621	42.01%
3000	CLASSIFIED SALARIES	\$ 19,194,185	\$ 1,597,402	\$ 7,879,500	\$ 11,314,685	41.05%
4000	EMPLOYEE BENEFITS	\$ 29,397,655	\$ 2,362,269	\$ 11,893,593	\$ 17,504,062	40.46%
5000	SUPPLIES& INST RESOURCES	\$ 12,569,658	\$ 425,866	\$ 2,566,728	\$ 10,002,930	20.42%
7000	CONTRACTUAL SERVICES	\$ 13,513,595	\$ 901,905	\$ 4,314,918	\$ 9,198,677	31.93%
8000	TRAVEL	\$ 373,357	\$ 11,543	\$ 96,307	\$ 277,050	25.79%
9000	CAPITAL OUTLAY	\$ 470,938	\$ 48,761	\$ 133,171	\$ 337,767	28.28%
*****	REPORT TOTALS	\$ 130,577,310	\$ 9,747,522	\$ 50,018,528	\$ 80,558,782	38.31%

General Fund

Comparison of Expenditures Other Than Compensation

Month	YTD 2016-17	YTD 2017-18	Variance
September	\$ 761,307	\$ 779,817	\$ 18,511
October	\$ 1,336,693	\$ 1,539,120	\$ 202,427
November	\$ 2,120,339	\$ 2,410,717	\$ 290,378
December	\$ 1,081,893	\$ 993,561	\$ (88,332)
January	\$ 1,563,767	\$ 1,388,075	\$ (175,692)
February	\$ 1,351,271		\$ (1,351,271)
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	\$ 7,111,290	\$ (12,194,077)
Budget	\$ 22,402,475	\$ 24,389,185	
% Actual Vs. Budget	86.2%	29.2%	

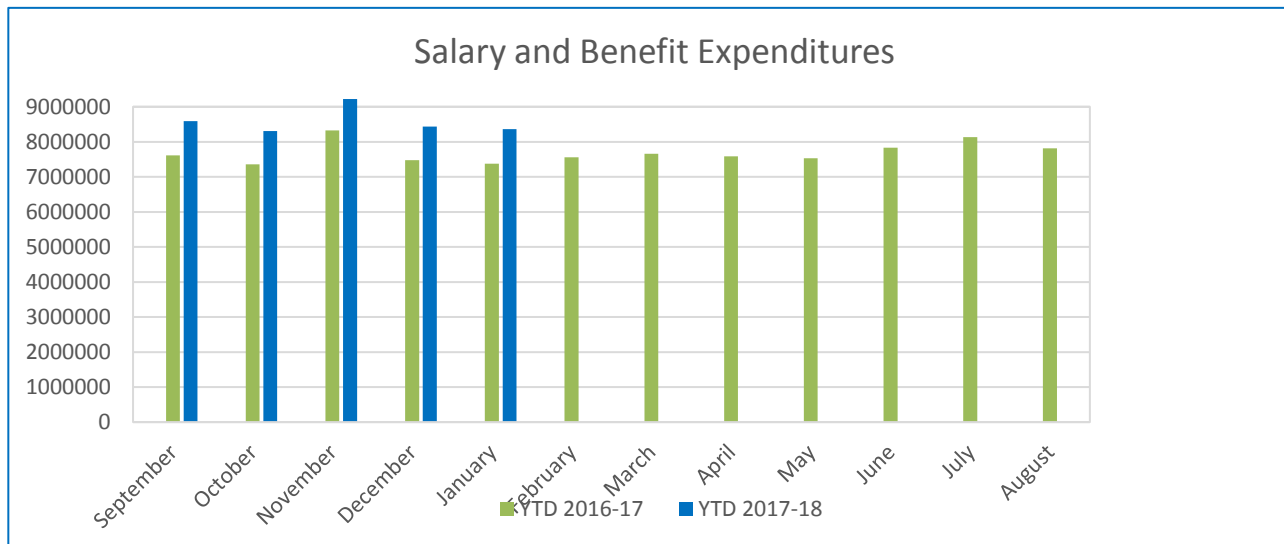


General Fund

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	\$ 8,302,143	\$ 946,686
November	\$ 8,328,600	\$ 9,220,727	\$ 892,127
December	\$ 7,478,698	\$ 8,433,129	\$ 954,430
January	\$ 7,375,001	\$ 8,359,447	\$ 984,446
February	\$ 7,558,272		\$ (7,558,272)
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	\$ 42,907,239	\$ (49,348,512)

Budget \$ 86,493,928 \$ 92,788,134
 % Actual Vs. Budget 97.1% 46.2%



SOUTH KITSAP SCHOOL DISTRICT NO. 402
GENERAL FUND
BUDGET STATUS REPORT
AS OF January 2018
41.7% 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	\$ 81,726	\$ 10,352,388		\$ 12,430,049	45.44%
2000 Non-Tax	2,427,861	2,427,861	369,926	1,327,165		1,100,696	54.66%
Total Local Revenues	25,210,298	25,210,298	451,652	11,679,553		13,530,745	46.33%
State Revenues							
3000 General Purpose	70,318,691	70,318,691	7,075,770	29,682,271		40,636,420	42.21%
4000 Special Purpose	17,434,490	17,434,490	1,692,473	7,213,688		10,220,802	41.38%
Total State Revenues	87,753,181	87,753,181	8,768,243	36,895,959		50,857,222	42.05%
Federal Revenues							
5000 General Purpose	160,000	160,000	163,750	163,750		(3,750)	102.34%
6000 Special Purpose	11,955,872	11,955,872	529,804	2,058,510		9,897,362	17.22%
Total Federal Revenues	12,115,872	12,115,872	693,554	2,222,260		9,893,612	18.34%
Other Revenues							
7000 Revenues From Other School Districts	-	-	-	-		-	0.00%
8000 Revenues From Other Agencies & Assoc.	-	-		4,062		(4,062)	0.00%
9000 Other Financing Sources	-	-	234	2,780		(2,780)	0.00%
Total Other Revenues	-	-	234	6,842		(6,842)	0.00%
TOTAL REVENUES	\$ 125,079,351	\$ 125,079,351	\$ 9,913,683	\$ 50,804,614	\$ -	\$ 74,274,737	40.62%
EXPENDITURES BY PROGRAM							
00 Regular Instruction	\$ 71,069,354	\$ 70,444,740	\$ 5,153,221	\$ 27,397,767	\$ 33,866,567	\$ 9,180,406	86.97%
20 Special Education Instruction	16,825,080	16,827,587	1,423,527	6,782,897	9,578,623	466,067	97.23%
30 Vocation Education Instruction	4,661,463	4,849,463	406,491	2,143,875	2,657,158	48,430	99.00%
50&60 Compensatory Education Instruction	4,577,922	4,839,090	338,902	1,702,104	2,473,852	663,134	86.30%
70 Other Instructional Programs	6,460,993	5,984,727	107,427	477,800	600,588	4,906,339	18.02%
80 Community Services	858,124	932,583	59,097	255,536	295,543	381,504	59.09%
90 Support Services	26,124,374	26,699,120	2,258,857	11,258,550	13,867,566	1,573,004	94.11%
TOTAL EXPENDITURES BY PROGRAM	\$ 130,577,310	\$ 130,577,310	\$ 9,747,522	\$ 50,018,529	\$ 63,339,897	17,218,884	86.81%
Operating Transfers Out	2,330,000	2,330,000	-	65,051			
Excess Revenues/Other Financing Sources Over/Under	(7,827,959)	(7,827,959)	166,161	721,034			
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		\$ 19,632,920			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
CAPITAL PROJECTS FUND
BUDGET STATUS REPORT
AS OF January 2018
41.7% 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	\$ 45,580	\$ 187,315		230,685	44.81%
Total Local Revenues	418,000	45,580	187,315		230,685	44.81%
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	\$ 45,580	\$ 187,315	\$ -	\$ 2,330,685	7.44%
<u>EXPENDITURES BY PROGRAM</u>						
10 Sites	\$ -	\$ 340	\$ 340	\$ 6,957	\$ (7,297)	
20 Buildings	1,900,000		804,685	992,809	102,506	94.60%
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	\$ 340	\$ 805,025	\$ 1,040,794	\$ 954,181	65.92%
Operating Transfers Out	390,000	-	313,151		76,849	
Excess Revenues/Other Financing Sources Over/Under	(672,000)	45,240	(930,861)			
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		\$ 665,331			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
DEBT SERVICE FUND
BUDGET STATUS REPORT
AS OF January 2018
41.7% 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	\$ 10		\$ 10	50.00%
Total Local Revenues	20	2	10		10	50.00%
Other Revenues						
7000 Revenues From Other School Districts						
8000 Revenues From Other Agencies & Assoc.						
9000 Other Financing Sources	620,000	-	378,202		241,798	61.00%
Total Other Revenues	620,000	-	378,202		241,798	61.00%
TOTAL REVENUES	\$ 620,020	\$ 2	\$ 378,212	\$ -	\$ 241,808	61.00%
<u>EXPENDITURES BY PROGRAM</u>						
Matured Bond Expenditures	542,200	-	342,278		199,922	63.13%
Interest on Bonds	77,800	-	35,923		41,877	46.17%
Interfund Loan Interest	-				-	
Bond Transfer Fees	-	-	-		-	
Arbitrage Rebate	-				-	
Underwriter's Fees	-				-	
TOTAL EXPENDITURES BY PROGRAM	\$ 620,000	-	378,201	-	241,799	61.00%
Operating Transfers Out	-		-			
Excess Revenues/Other Financing Sources Over/Under	20	2	11			
BEGINNING FUND BALANCE as of Sept 01, 2016	2,000		2,051			
ENDING FUND BALANCE as of August 31, 2017	\$ 2,020		\$ 2,062			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
ASSOCIATED STUDENT BODY FUND
BUDGET STATUS REPORT
AS OF January 2018
41.7% 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	\$ 14,076	\$ 186,730		\$ 217,788	46.16%
2000 Athletics	345,107	14,919	178,226		166,881	51.64%
3000 Classes	44,100	8,717	14,008		30,092	31.76%
4000 Clubs	718,100	26,542	100,276		617,824	13.96%
6000 Private Moneys	24,936	1,042	8,716		16,220	34.95%
TOTAL REVENUES	<u>\$ 1,536,761</u>	<u>\$ 65,296</u>	<u>\$ 487,956</u>	<u>\$ -</u>	<u>\$ 1,048,805</u>	<u>31.75%</u>
<u>EXPENDITURES BY PROGRAM</u>						
1000 General Student Body	\$ 236,690	\$ 25,818	\$ 75,306	\$ 45,525	\$ 115,859	51.05%
2000 Athletics	509,920	35,263	141,915	100,405	267,600	47.52%
3000 Classes	32,800	1,307	8,036	14,100	10,664	67.49%
4000 Clubs	715,898	5,957	55,511	69,460	590,927	17.46%
6000 Private Moneys	38,612	128	5,188	161	33,263	13.85%
TOTAL EXPENDITURES BY PROGRAM	<u>\$ 1,533,920</u>	<u>\$ 68,473</u>	<u>\$ 285,956</u>	<u>\$ 229,651</u>	<u>\$ 1,018,313</u>	<u>33.61%</u>
Excess Revenues/Other Financing Sources Over/Under	<u>2,841</u>	<u>(3,177)</u>	<u>202,000</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>\$ 907,697</u>			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
TRANSPORTATION VEHICLE FUND
BUDGET STATUS REPORT
AS OF January 2018
41.7% 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	\$ 71	\$ 464		\$ 536	46.40%
Total Local Revenues	1,000	71	464		536	46.40%
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	\$ 71	\$ 464	\$ -	\$ 478,536	0.10%
<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)	71	(1,615,451)			
BEGINNING FUND BALANCE as of Sept 01, 2016	1,675,951		1,675,247			
ENDING FUND BALANCE as of August 31, 2017	\$ 154,951		\$ 59,796			

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

FOR THE MONTH OF
JANUARY 2018

GENERAL FUND

Beginning 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 Amounts

Net Cash Plus Investments	\$ 19,010,382.63
Revenues and Reimbursements Received	11,768,375.53
Disbursements	(11,659,701.90)

Ending Balances:

Imprest Accounts	\$ 10,180.00
Cash on Deposit	2,439,794.09
Warrants Outstanding	(569,551.00)
Investments	<u>17,238,633.17</u>

Net Cash Plus Investments

\$ 19,119,056.26

CAPITAL PROJECTIONS FUND

Beginning Balances:

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

Net Amounts

Net Cash Plus Investments	\$ 750,935.63
Revenues and Reimbursements Received	\$ 662,809.58
Disbursements	\$ (617,568.98)

Ending Balances:

Imprest Accounts	\$ -
Cash on Deposit	\$ 475,301.27
Warrants Outstanding	\$ -
Investments	<u>\$ 320,874.96</u>

Net Cash Plus Investments

\$ 796,176.23

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

FOR THE MONTH OF
JANUARY 2018

DEBT SERVICE FUND

Beginning Balances:

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

Net Amounts

Net Cash Plus Investments	\$	2,058.63
Revenues and Reimbursements Received		2.38
Disbursements		

Ending Balances:

Cash on Deposit	\$	45.86
Investments		<u>2,015.15</u>

Net Cash Plus Investments		<u><u>\$</u></u>	<u><u>2,061.01</u></u>
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ASB FUND

Beginning Balances:

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

Net Amounts

Net Cash Plus Investments	\$	899,819.57
Revenues and Reimbursements Received		119,382.98
Disbursements		(136,379.12)

Ending Balances:

Imprest Accounts	\$	12,000.00
Cash on Deposit		78,116.53
Warrants Outstanding		(8,052.53)
Investments		<u>800,759.43</u>

Net Cash Plus Investments		<u><u>\$</u></u>	<u><u>882,823.43</u></u>
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Cash Report (Reconciled to the County Treasurer)
Transportation Vehicle, Trust & Agency Fund

FOR THE MONTH OF
JANUARY 2018

TRANSPORTATION VEHICLE FUND

Beginning Balances:

Cash on Deposit	
Investments	\$ 59,726.10

Net Amounts

Net Cash Plus Investments	\$ 59,726.10
Revenues and Reimbursements Received	70.65
Disbursements	

Ending Balances:

Cash on Deposit	\$ -
Warrants Outstanding	-
Investments	\$ 59,796.75

Net Cash Plus Investments	\$ 59,796.75
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TRUST & AGENCY FUND

Beginning Balances:

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

Net Amounts

Net Cash Plus Investments	\$ 587.61
Revenues and Reimbursements Received	0.69
Disbursements	

Ending Balances:

Cash on Deposit	\$ -
Warrants Outstanding	-
Investments	<u>588.30</u>

Net Cash Plus Investments	\$ 588.30
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Parameters:

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

South Kitsap School District NO. 402
Staffing Summary
Budgeted To Projected Actual Costs
As of 02/14/2018
 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	87,944.75	18,545.67
13-BUSINESS OFFICE	150,582.00	150,582.00	66,567.77	12,548.50
14-HUMAN RESOURCES	443,700.00	443,700.00	193,396.79	36,975.00
21-SUPERVISION - INSTRUCTION	1,176,152.00	1,176,152.00	519,588.14	98,012.67
22-LEARNING RESOURCES	704,973.00	704,973.00	300,921.26	58,747.75
23-PRINCIPAL'S OFFICE	3,030,857.00	3,030,857.00	1,294,593.07	252,571.42
24-GUIDANCE - COUNSELING	2,138,100.00	2,138,100.00	875,323.39	178,175.00
25-PUPIL MANAGEMENT & SAFETY	545,690.00	589,690.00	227,628.24	49,140.83
26-HEALTH SERVICES	2,396,937.00	2,276,937.00	969,934.62	189,744.75
27-TEACHING	42,194,077.00	42,106,327.00	17,265,199.35	3,508,860.58
28-EXTRA CURRICULAR	204,189.00	204,189.00	66,435.79	17,015.75
31-INSTRUCTIONAL PROF DEVEL	1,957,208.00	2,017,369.00	1,356,019.59	168,114.08
72-INFORMATION SYSTEMS	2,570.00	2,570.00	4.13	214.17
91-COMMUNITY SERVICE	79,648.00	67,273.00	24,594.98	5,606.08
	55,247,231.00	55,131,267.00	23,248,151.87	4,594,272.25

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	154,145.00	.00	-3,563.00
3.00	443,262.70	3.0000	429,364.00	.00	13,898.70
8.50	1,055,937.89	9.5000	1,183,081.50	-1.00	-127,143.61
8.72	697,270.14	8.5345	707,501.07	.19	-10,230.93
25.17	3,030,859.36	25.0000	2,958,342.33	.17	72,517.03
26.60	2,046,518.12	27.0586	2,064,310.06	-.46	-17,791.94
7.00	545,490.89	7.2000	547,945.60	-.20	-2,454.71
34.60	2,309,965.29	34.1195	2,347,740.71	.48	-37,775.42
584.79	41,302,174.43	571.8462	39,711,513.38	12.95	1,590,661.05
0.00	203,409.42	.0000	151,220.81	.00	52,188.61
15.00	1,945,373.28	14.8908	1,388,081.95	.11	557,291.33
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	704.1121	51,921,337.53	12.27	2,108,822.23

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 02/14/2018
 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
11-BOARD OF DIRECTORS	8,328.00	8,328.00	3,550.00	694.00
12-SUPERINTENDENT'S OFFICE	364,494.00	364,494.00	66,069.06	30,374.50
13-BUSINESS OFFICE	717,955.00	717,955.00	309,639.52	59,829.58
14-HUMAN RESOURCES	691,558.00	691,558.00	238,063.66	57,629.83
15-PUBLIC RELATIONS	134,044.00	134,044.00	64,266.68	11,170.33
21-SUPERVISION - INSTRUCTION	486,440.00	522,740.00	190,550.07	43,561.67
22-LEARNING RESOURCES	14,576.00	14,576.00	5,875.29	1,214.67
23-PRINCIPAL'S OFFICE	1,738,909.00	1,684,209.00	650,856.11	140,350.75
24-GUIDANCE - COUNSELING	229,708.00	229,708.00	92,728.01	19,142.33
25-PUPIL MANAGEMENT & SAFETY	790,498.00	796,498.00	365,583.57	66,374.83
26-HEALTH SERVICES	335,365.00	335,365.00	141,703.37	27,947.08
27-TEACHING	3,748,705.00	3,757,565.00	1,561,016.81	313,130.42
28-EXTRA CURRICULAR	732,929.00	732,929.00	380,947.97	61,077.42
31-INSTRUCTIONAL PROF DEVEL	425.00	425.00	1,068.91	35.42
41-FNS SUPERVISION	245,859.00	245,859.00	108,060.93	20,488.25
44-FNS OPERATIONS	852,952.00	852,952.00	338,387.55	71,079.33
51-SUPERVISION - TRANSPORT	569,342.00	569,342.00	259,432.86	47,445.17
52-OPERATIONS	2,470,949.00	2,470,949.00	965,850.89	205,912.42
53-MAINT. OF SCHOOL BUSES	295,174.00	295,174.00	148,295.29	24,597.83
61-SUPERVISION - PLANT	370,847.00	370,847.00	170,729.57	30,903.92
62-GROUNDS MAINTENANCE	398,845.00	398,845.00	166,137.74	33,237.08
63-OPERATION OF BUILDINGS Custodi	2,052,956.00	2,052,956.00	925,454.86	171,079.67
64-BLDG MAINTENANCE	777,085.00	777,085.00	303,703.78	64,757.08
72-INFORMATION SYSTEMS	921,311.00	893,902.00	393,182.83	74,491.83
74-WAREHOUSING & DISTRIBUTN	129,168.00	129,168.00	58,240.12	10,764.00
75-MOTOR POOL	55,996.00	55,996.00	22,836.65	4,666.33
91-COMMUNITY SERVICE	128,216.00	128,216.00	40,738.54	10,684.67
	19,262,634.00	19,231,685.00	7,972,970.64	1,602,640.42

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	132,974.40	5.00	231,520.00
12.00	717,955.37	11.4769	733,649.30	.52	-15,693.93
8.73	691,558.48	8.7192	538,472.32	.01	153,086.16
1.83	134,045.16	1.8308	137,702.86	.00	-3,657.70
10.36	486,439.45	10.4663	456,664.96	-.10	29,774.49
0.43	14,575.72	.4103	13,339.15	.02	1,236.57
35.09	1,738,906.99	38.7294	1,550,217.32	-3.64	188,689.67
5.14	224,208.37	5.1423	214,071.49	.00	10,136.88
20.63	790,499.39	23.1278	875,544.05	-2.50	-85,044.65
8.17	335,364.99	8.5380	342,336.94	-.37	-6,971.95
88.91	3,748,130.49	87.7967	3,467,877.00	1.12	280,253.49
1.60	732,929.12	1.6115	66,589.79	-.02	666,339.33
0.00	425.00	.0000	.00	.00	425.00
2.85	245,858.92	2.8538	244,276.23	.00	1,582.69
22.93	852,953.69	21.5700	721,955.59	1.36	130,998.10
8.89	569,342.36	9.0000	586,373.50	-.11	-17,031.14
46.50	2,470,948.89	42.9505	1,995,927.84	3.55	475,021.05
5.00	295,174.40	5.7540	299,000.61	-.75	-3,826.21
4.00	370,847.29	5.5385	406,962.07	-1.54	-36,114.78
8.00	398,844.80	7.9923	370,857.92	.01	27,986.88
51.98	2,052,955.84	49.7452	2,039,045.44	2.24	13,910.40
13.00	777,084.60	12.7000	708,678.39	.30	68,406.21
14.12	921,311.29	13.9192	930,962.96	.20	-9,651.67
3.00	129,168.00	2.7923	126,881.51	.21	2,286.49
1.00	55,996.40	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	376.8488	17,054,562.08	5.52	2,202,002.46

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