



FINANCIAL REPORTS

as of

February 2018

Submitted by:

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And

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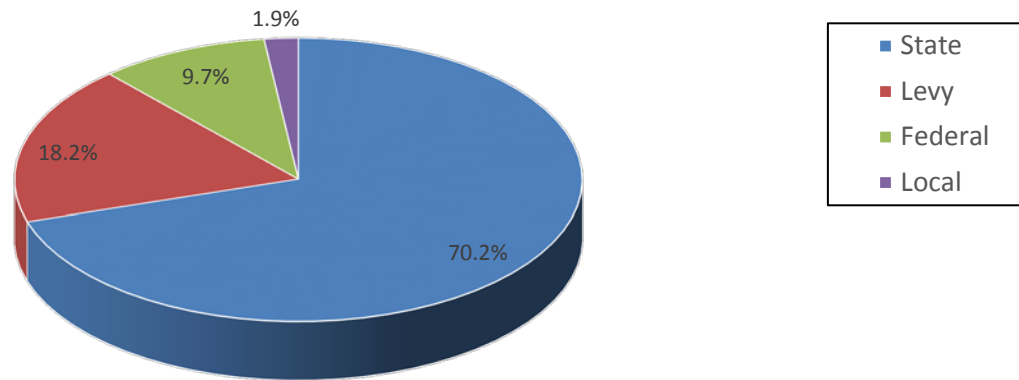
Glossary

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GENERAL FUND

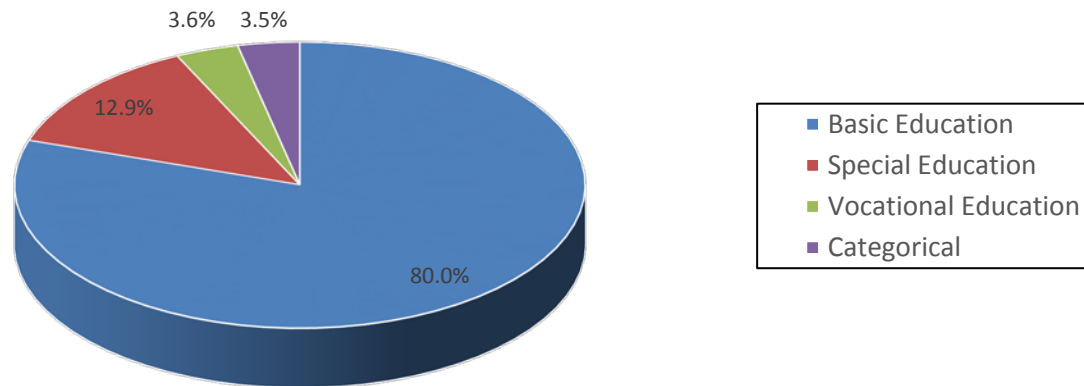
Budget Information

2017-18 Budget General Fund Revenues



**** Excludes Sale of Equipment**

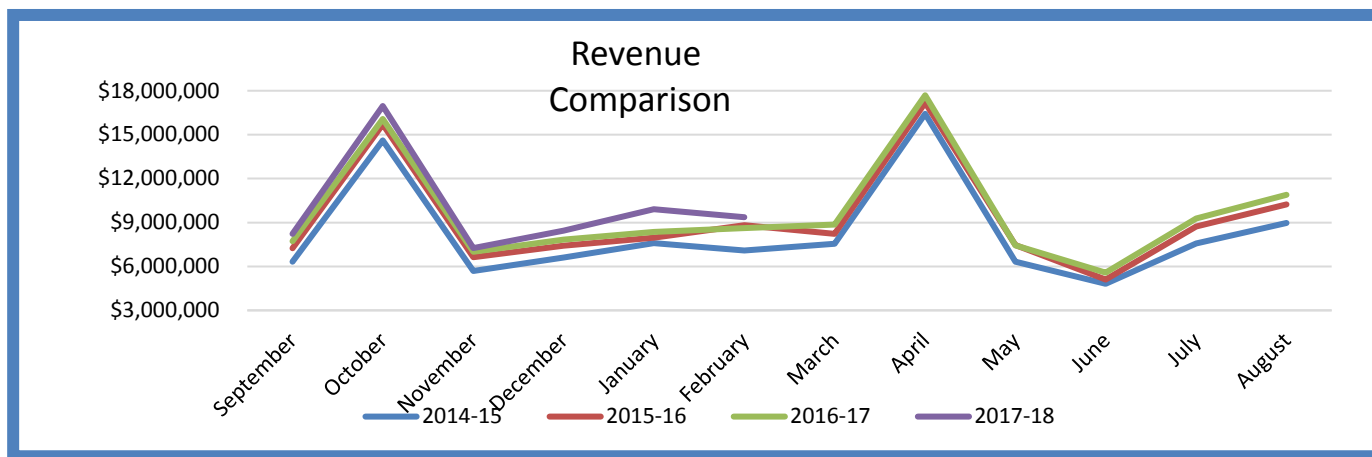
2017-18 Budget General Fund Expenditures



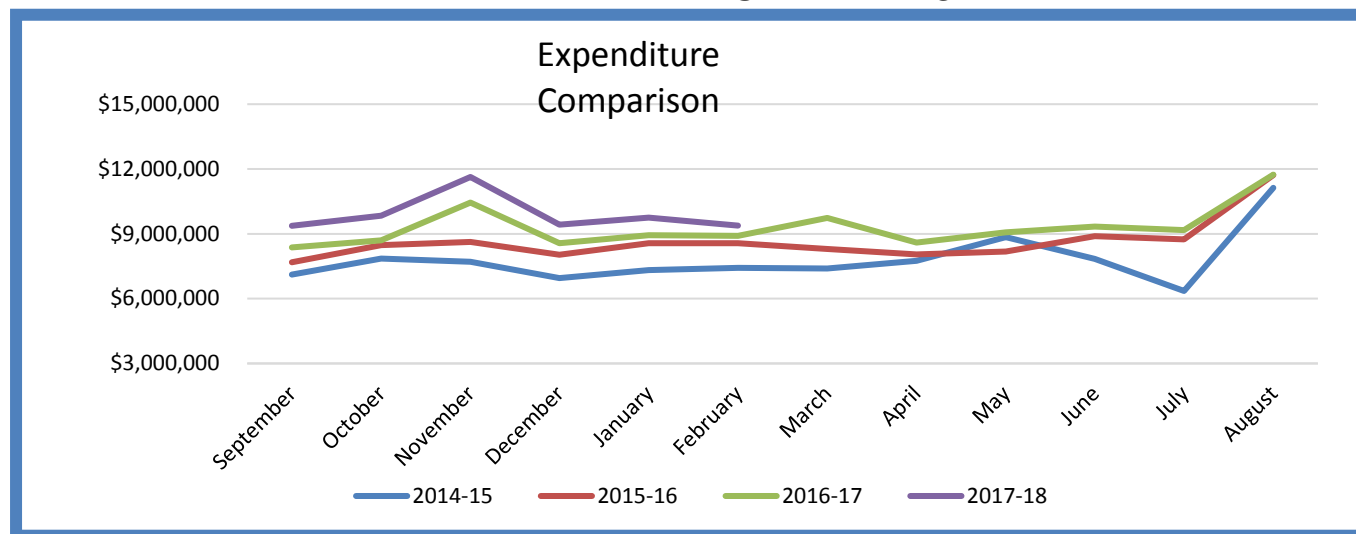
**** Excludes Transfers Out**

REVENUE AND EXPENDITURE TREND COMPARISONS

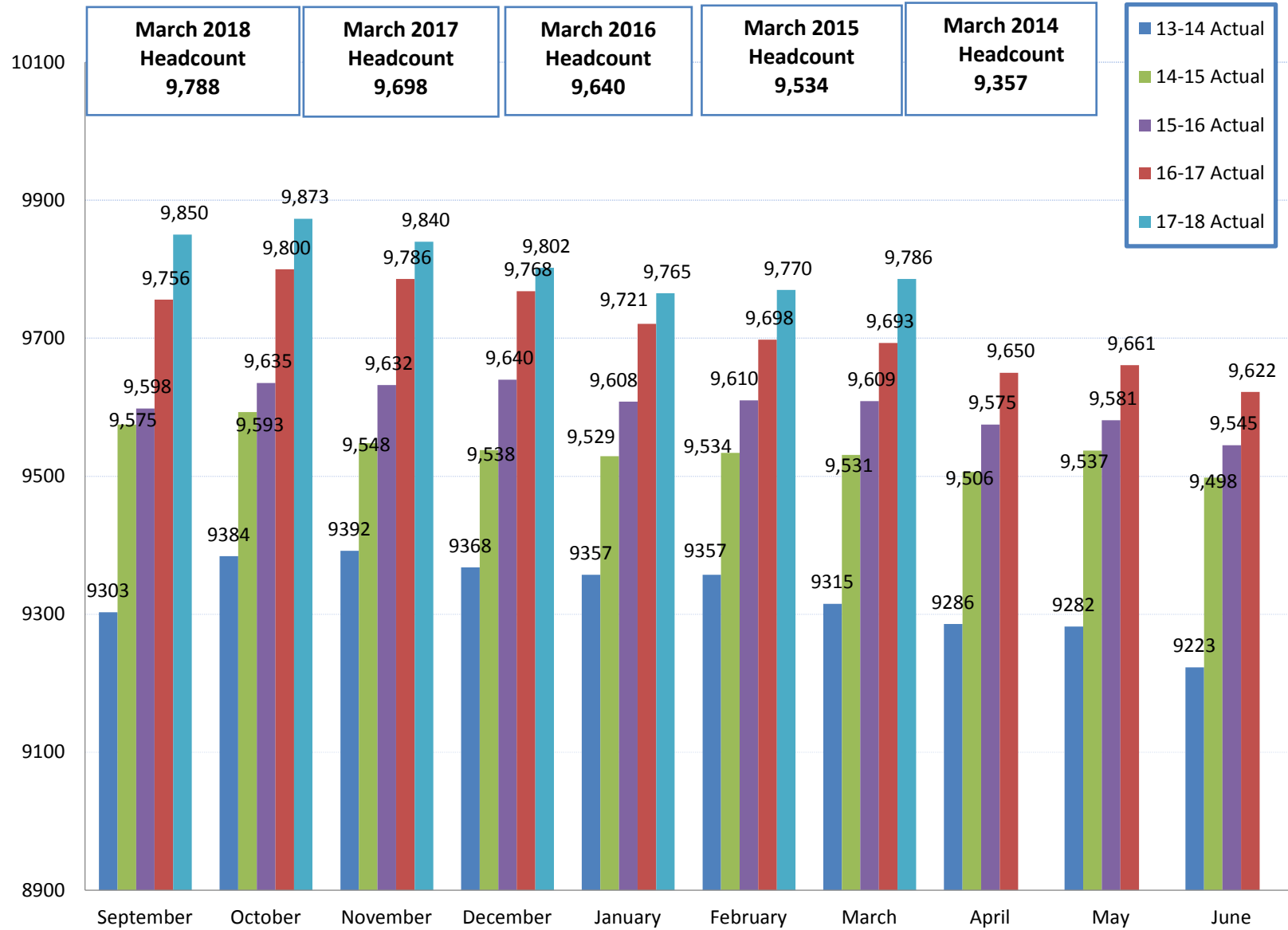
4 YEAR REVENUE TRENDS



4 YEAR EXPENDITURE TRENDS



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



Enrollment Head Count Summary

March 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	85	103	74	69	85								484	483	479	470	56	5
East Port Orchard	86	71	60	72	74	54								417	417	418	477	70	5
Hidden Creek	72	80	73	76	80	76								457	452	458	512	47	5
Manchester	55	57	47	63	49	58								329	328	322	369	22	2
Mullenix Ridge	67	61	66	74	69	74								411	411	422	530	126	2
Olalla	53	56	61	59	45	42								316	319	317	368	15	6
Orchard Heights	76	103	99	137	145	140								700	703	684	785	77	8
Sidney Glen	100	87	90	102	98	104								581	581	584	561	73	10
South Colby	58	59	61	55	63	51								347	348	339	388	76	
Sunnyslope	79	109	95	82	73	87								525	517	518	505	11	1
SUBTOTAL	714	768	755	794	765	771								4567	4559	4541	4965	573	44
Cedar Heights							257	276	259					792	788	807	766	27	3
John Sedgwick							244	234	222					700	700	705	661	62	1
Marcus Whitman							221	217	230					668	665	669	691	45	6
SUBTOTAL							722	727	711					2160	2153	2181	2118	134	10
South Kitsap HS	2	1	3			1	1		1	708	688	677	583	2665	2679	2803	2167		13
Discovery												52	132	184	190	203	183		7
Explorer Academy	3	5	7	5	7	6	8	15	15	45	21	25	31	193	179	150	185		7
SK iGrad										3	2	4	11	20	15	6	10		
SUBTOTAL	5	6	10	5	7	7	9	15	16	756	711	758	757	3062	3063	3162	2545		27
Adjustments											1	-1		0	-5	-5	-2		
ALE	0											-3	0	-3	0	-8	-4		
Kitsap Detention	0													0	0	0	0		
SUBTOTAL	0										1	-4	0	-3	-5	-13	-6		
TOTALS	719	774	765	799	772	778	731	742	727	756	712	754	757	9786	9770	9871	9622	707	81

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

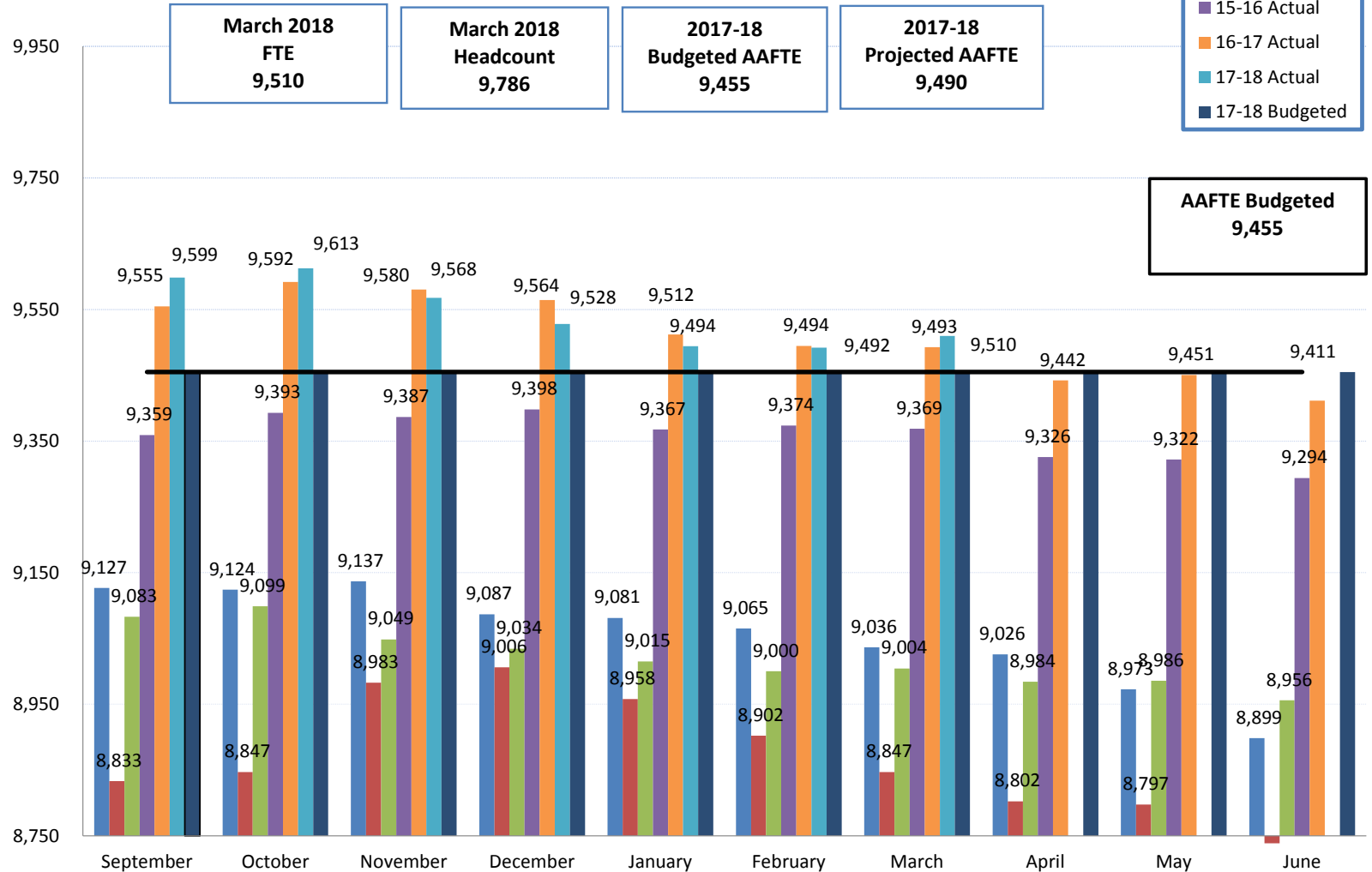
<i>School</i>	<i>Full Time</i>	<i>Part Time</i>	<i>Total</i>
Home Based	37	0	37
Explorer Academy	4	1	5
Discovery	1	0	1
South Kitsap HS	146	84	230
	188	85	273

<i>Bilingual</i>	<i>Transitioned Out</i>
156	38

***Excludes adjustments**

<i>School</i>	<i>Total</i>
Discovery	184
SK iGrad	20
Explorer Academy	193
	397

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



Enrollment FTE Summary

March 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	84.03	103.00	74.11	69.04	85.00								482.21	481.21	475.14	466.15	
East Port Orchard	85.03	71.00	60.00	72.00	74.00	54.00								416.03	416.03	417.03	477.00	
Hidden Creek	72.00	80.00	73.00	76.00	80.00	76.00								457.00	452.00	458.00	511.02	
Manchester	54.03	57.00	46.03	63.00	49.00	58.00								327.06	326.06	321.03	367.53	
Mullenix Ridge	67.00	61.00	66.00	74.00	69.00	74.00								411.00	411.00	421.03	529.03	
Olalla	52.17	56.00	61.00	59.00	45.11	42.00								315.28	318.07	316.07	367.03	
Orchard Heights	76.00	103.00	99.00	137.00	145.00	140.00								700.00	703.00	684.00	785.00	
Sidney Glen	100.00	87.00	90.00	102.00	98.00	104.00								581.00	581.00	584.00	560.06	
South Colby	58.00	59.00	61.00	54.13	63.00	50.07								345.20	346.20	337.20	385.68	
Sunnyslope	78.03	109.00	95.00	82.00	72.08	87.00								523.11	515.11	516.11	504.03	
SUBTOTAL	709.29	767.03	754.03	793.24	764.23	770.07								4557.89	4549.68	4529.61	4952.53	
Cedar Heights							255.90	275.30	258.60					789.80	786.20	804.30	765.10	
John Sedgwick							243.40	234.00	221.40					698.80	698.80	703.60	660.00	
Marcus Whitman							220.60	216.60	229.60					666.80	663.20	669.00	691.40	
SUBTOTAL							719.90	725.90	709.60					2155.40	2148.20	2176.90	2116.50	
South Kitsap HS	2.00	1.00	3.00			1.00	1.00		1.00	710.99	686.38	571.08	450.30	2427.75	2441.45	2575.36	1998.08	
Discovery												51.60	129.20	180.80	187.20	202.40	177.73	
Explorer Academy	2.40	5.00	7.00	4.89	6.84	6.00	8.00	13.40	14.60	38.57	19.90	23.28	22.45	172.33	158.21	133.42	163.95	
SK iGrad										3.00	2.00	4.00	11.00	20.00	15.00	6.00	10.00	
SUBTOTAL	4.40	6.00	10.00	4.89	6.84	7.00	9.00	13.40	15.60	752.56	708.28	649.96	612.95	2800.88	2801.86	2917.18	2349.76	
Adjustments											1.00	-1.00		0.00	-5.00	-17.06	-2.00	
ALE	-0.90											-3.00	0.00	-3.90	-2.50	-10.00	-5.40	
Kitsap Detention	0.00													0.00	0.00	0.00	0.00	
SUBTOTAL	-0.90										1.00	-4.00	0.00	-3.90	-7.50	-27.06	-7.40	
TOTALS	712.79	773.03	764.03	798.13	771.07	777.07	728.90	739.30	725.20	752.56	709.28	645.96	612.95	9510.27	9492.24	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	11.31	202.40	213.71
	17.83	235.41	253.24

*Vocational FTE (included above)**

<i>7-8 Voc FTE</i>	<i>9-12 Voc FTE</i>
179.80	678.45

***Excludes adjustments**

*ALE FTE (included above)**

<i>School</i>	<i>Total</i>
Discovery	180.8
SK iGrad	20
Explorer Academy	172.33
	373.13

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

	2016-17 Budget	YTD 2/28/2017	\$ Variance	Monthly % Budget	2017-18 Budget	YTD 2/28/2018	\$ 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	55,607,084	\$ (61,847,512)	47.34%	125,079,351	60,177,480	\$ (64,901,871)	48.11%	50%
Expenditures	117,111,358	53,921,075	\$ (63,190,283)	46.04%	130,577,310	60,147,306	\$ (70,430,004)	46.06%	50%
Transfers Out	1,357,000	490,029	\$ (866,971)	36.11%	2,330,000	965,050	\$ (1,364,950)	41.42%	50%
Ending Fund Balance	\$ 14,286,238	\$ 18,593,840	\$ 4,307,602		\$ 11,072,041	\$ 17,977,010	\$ 6,904,969		
Capital Projects Fund									
Beginning Fund Balance	\$ 1,823,000	\$ 1,702,929	\$ (120,071)		\$ 1,700,000	\$ 1,596,192	\$ (103,808)		
Revenues	1,406,981	157,882	\$ (1,249,099)	11.22%	2,518,000	1,113,146	\$ (1,404,854)	44.21%	50%
Expenditures	1,500,000	64,325	\$ (1,435,675)	4.29%	2,800,000	1,324,624	\$ (1,475,376)	47.31%	50%
Transfers In	800,000	-	\$ (800,000)	0.00%	2,100,000	-	\$ (2,100,000)	0.00%	50%
Transfers Out	496,000	310,753	\$ (185,247)	62.65%	390,000	313,150	\$ (76,850)	80.29%	50%
Ending Fund Balance	\$ 2,033,981	\$ 1,485,733	\$ (548,248)		\$ 3,128,000	\$ 1,071,564	\$ (2,056,436)		
Debt Service Fund									
Beginning Fund Balance	\$ 1,984	\$ 2,027	\$ 43		\$ 2,000	\$ 2,050	\$ 50		
Revenues	20	8	\$ (12)	40%	620,020	378,215	\$ (241,805)	61.00%	50%
Expenditures	628,000	375,781	\$ (252,219)	59.84%	620,000	378,201	\$ (241,799)	61.00%	50%
Transfers In	628,000	375,781	\$ (252,219)	59.84%	620,000	-	\$ (620,000)	0.00%	50%
Ending Fund Balance	\$ 2,004	\$ 2,035	\$ 31		\$ 622,020	\$ 2,064	\$ (619,956)		
ASB Fund									
Beginning Fund Balance	\$ 675,611	\$ 592,311	\$ (83,300)		\$ 675,533	\$ 705,697	\$ 30,164		
Revenues	1,732,954	599,733	\$ (1,133,221)	34.61%	1,536,761	487,957	\$ (1,048,804)	31.75%	50%
Expenditures	1,873,117	398,365	\$ (1,474,752)	21.27%	1,533,920	285,956	\$ (1,247,964)	18.64%	50%
Transfers In	-	-	\$ -		-	-	\$ -		50%
Ending Fund Balance	\$ 535,448	\$ 793,679	\$ 258,231		\$ 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	515,798	\$ (449,202)	53.45%	479,000	465	\$ (478,535)	0.10%	50%
Expenditures	1,350,000	1,113,499	\$ (236,501)	82.48%	2,000,000	1,615,914	\$ (384,086)	80.80%	50%
Ending Fund Balance	\$ 303,950	\$ 107,042	\$ (196,908)		\$ 154,951	\$ 59,798	\$ (95,153)		

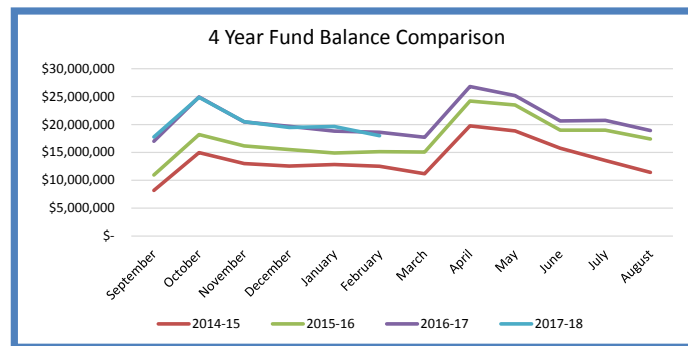
Budget = School Board approved budget for fiscal year

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 2/28/2018

Program	Title	Revised Budget	Current	YTD	Balance	% To Date
01	BASIC EDUCATION	\$ 68,258,949	\$ 5,183,950	\$ 31,612,638	\$ 36,646,312	46.31%
02	ALT LEARN EXP	\$ 2,571,126	\$ 352,906	\$ 1,321,985	\$ 1,249,141	51.42%
21	HANDICAPPED	\$ 14,179,700	\$ 1,321,188	\$ 6,960,732	\$ 7,218,968	49.09%
22	INFANTS/TODDLERS	\$ 660,335	\$ 154,718	\$ 410,920	\$ 249,415	62.23%
24	HANDICAPPED, SUPPLEMENETAL	\$ 1,925,045	\$ 106,619	\$ 993,770	\$ 931,275	51.62%
29	FEDERAL IMPACT AID	\$ 60,000	\$ 655	\$ 655	\$ 59,345	1.09%
31	HS CAREER & TECHNICAL	\$ 4,015,412	\$ 301,578	\$ 2,102,226	\$ 1,913,186	52.35%
34	MS CAREER & TECHNICAL	\$ 783,185	\$ 103,080	\$ 440,097	\$ 343,088	56.19%
38	VOCATIONAL, FEDERAL	\$ 50,866	\$ 882	\$ 7,092	\$ 43,774	13.94%
51	DISADVANTAGED	\$ 1,577,328	\$ 116,850	\$ 737,606	\$ 839,722	46.76%
52	SCHOOL IMPROVEMENT	\$ 253,255	\$ 10,383	\$ 31,307	\$ 221,948	12.36%
55	LEARNING ASSISTANCE	\$ 2,130,853	\$ 187,106	\$ 1,115,163	\$ 1,015,690	52.33%
58	SPECIAL & PILOT PROGRAMS	\$ 418,204	\$ 6,094	\$ 35,948	\$ 382,256	8.60%
61	FEDERAL HEAD START	\$ 21,167	\$ 1,079	\$ 7,073	\$ 14,094	33.42%
64	LIMITED ENGLISH	\$ 21,450	\$ 998	\$ 8,939	\$ 12,511	41.67%
65	TRANSITIONAL BILINGUAL	\$ 102,014	\$ 13,232	\$ 86,021	\$ 15,993	84.32%
68	INDIAN ED	\$ 54,299	\$ 3,224	\$ 19,011	\$ 35,288	35.01%
73	SUMMER SCHOOL	\$ 46,659	\$ -	\$ 3,379	\$ 43,280	7.24%
74	HIGHLY CAPABLE	\$ 823,824	\$ 82,851	\$ 495,816	\$ 328,008	60.18%
79	OTHER INSTRUCTIONAL	\$ 5,411,626	\$ 12,951	\$ 74,407	\$ 5,337,219	1.37%
86	COMMUNITY SCHOOLS	\$ 24,045	\$ 79	\$ 192	\$ 23,853	0.80%
89	OTHER COMMUNITY SERVICES	\$ 817,538	\$ 38,338	\$ 293,762	\$ 523,776	35.93%
97	SUPPORT SERVICES	\$ 16,557,565	\$ 1,361,042	\$ 8,775,680	\$ 7,781,885	53.00%
98	FOOD SERVICES	\$ 3,626,408	\$ 263,232	\$ 1,663,229	\$ 1,963,179	45.86%
99	PUPIL TRANSPORTATION	\$ 6,186,456	\$ 505,744	\$ 2,949,658	\$ 3,236,798	47.68%
*****	REPORT TOTALS	\$ 130,577,310	\$ 10,128,778	\$ 60,147,306	\$ 70,430,004	46.06%

General Fund

Summary of Expenditures by Object

FY 2017-18

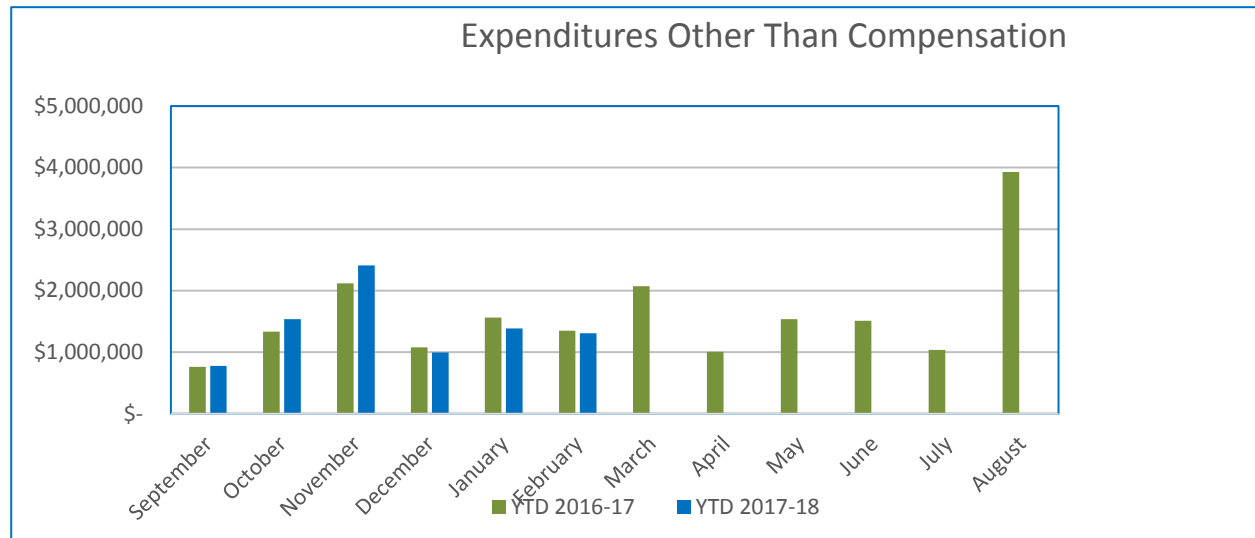
REPORT DATE 2/28/2018

Object	Title	Budget	Current	YTD	Balance	% To Date
0000	DEBIT TRANSFERS	\$ 455,950	\$ 5,276	\$ 103,619	\$ 352,331	22.73%
1000	CREDIT TRANSFERS	\$ (520,145)	\$ (10,713)	\$ (139,633)	\$ (380,512)	26.85%
2000	CERTIFICATED SALARIES	\$ 52,183,784	\$ 4,143,775	\$ 25,338,657	\$ 26,845,127	48.56%
3000	CLASSIFIED SALARIES	\$ 18,232,871	\$ 1,497,317	\$ 8,759,504	\$ 9,473,367	48.04%
4000	EMPLOYEE BENEFITS	\$ 28,669,804	\$ 2,329,001	\$ 13,758,612	\$ 14,911,192	47.99%
5000	SUPPLIES& INST RESOURCES	\$ 10,783,952	\$ 439,865	\$ 2,953,558	\$ 7,830,394	27.39%
7000	CONTRACTUAL SERVICES	\$ 13,280,234	\$ 806,144	\$ 4,936,089	\$ 8,344,144	37.17%
8000	TRAVEL	\$ 408,352	\$ 32,055	\$ 121,111	\$ 287,241	29.66%
9000	CAPITAL OUTLAY	\$ 498,907	\$ 32,181	\$ 165,352	\$ 333,555	33.14%
*****	REPORT TOTALS	\$ 123,993,708	\$ 9,274,901	\$ 55,996,869	\$ 67,996,839	45.16%

General Fund

Comparison of Expenditures Other Than Compensation

Month	YTD 2016-17	YTD 2017-18	Variance
September	\$ 761,307	\$ 779,817	\$ 18,511
October	\$ 1,336,693	\$ 1,539,120	\$ 202,427
November	\$ 2,120,339	\$ 2,410,717	\$ 290,378
December	\$ 1,081,893	\$ 993,561	\$ (88,332)
January	\$ 1,563,767	\$ 1,388,075	\$ (175,692)
February	\$ 1,351,271	\$ 1,310,245	\$ (41,026)
March	\$ 2,072,168		\$ (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	\$ 8,421,535	\$ (10,883,832)
Budget	\$ 22,402,475	\$ 24,389,185	
% Actual Vs. Budget	86.2%	34.5%	

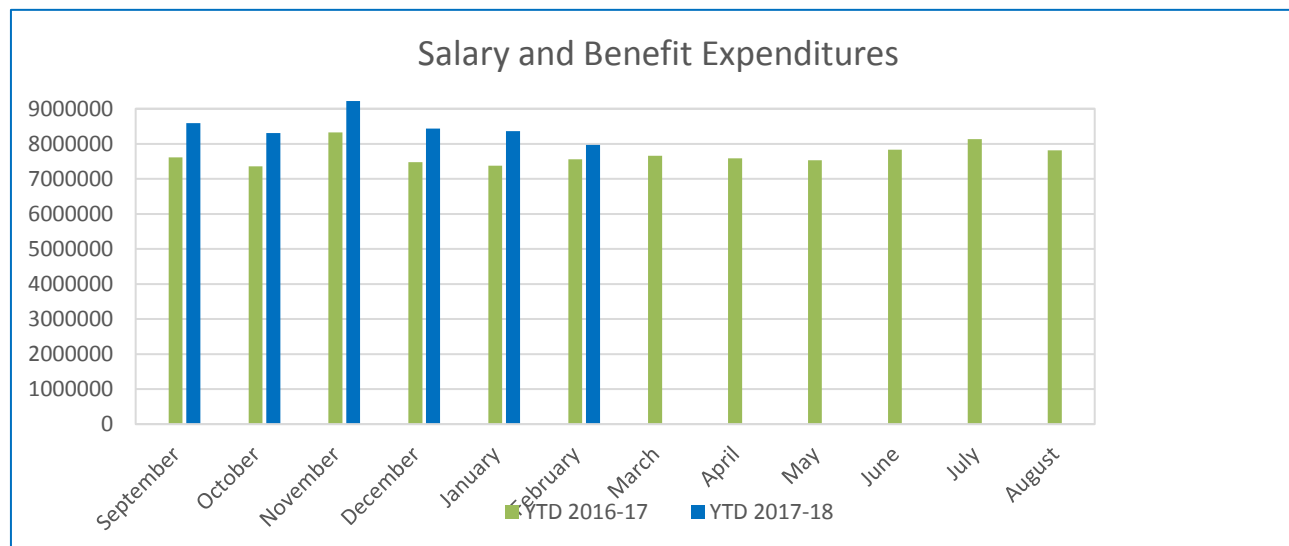


General Fund

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	\$ 8,359,447	\$ 984,446
February	\$ 7,558,272	\$ 7,970,094	\$ 411,822
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	\$ 50,877,333	\$ (41,378,418)

Budget \$ 86,493,928 \$ 92,788,134
 % Actual Vs. Budget 97.1% 54.8%



SOUTH KITSAP SCHOOL DISTRICT NO. 402

GENERAL FUND

BUDGET STATUS REPORT

AS OF February 2018

50% 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	\$ 550,048	\$ 10,902,435		\$ 11,880,002	47.85%
2000 Non-Tax	2,427,861	2,427,861	289,425	1,616,589		811,272	66.58%
Total Local Revenues	25,210,298	25,210,298	839,473	12,519,024		12,691,274	49.66%
State Revenues							
3000 General Purpose	70,318,691	70,318,691	6,196,063	35,878,333		34,440,358	51.02%
4000 Special Purpose	17,434,490	17,434,490	1,705,630	8,919,318		8,515,172	51.16%
Total State Revenues	87,753,181	87,753,181	7,901,693	44,797,651		42,955,530	51.05%
Federal Revenues							
5000 General Purpose	160,000	160,000	-	163,750		(3,750)	102.34%
6000 Special Purpose	11,955,872	11,955,872	631,599	2,690,109		9,265,763	22.50%
Total Federal Revenues	12,115,872	12,115,872	631,599	2,853,859		9,262,013	23.55%
Other Revenues							
7000 Revenues From Other School Districts	-	-	-	-		-	0.00%
8000 Revenues From Other Agencies & Assoc.	-	-		4,063		(4,063)	0.00%
9000 Other Financing Sources	-	-	102	2,882		(2,882)	0.00%
Total Other Revenues	-	-	102	6,945		(6,945)	0.00%
TOTAL REVENUES	\$ 125,079,351	\$ 125,079,351	\$ 9,372,867	\$ 60,177,479	\$ -	\$ 64,901,872	48.11%
<u>EXPENDITURES BY PROGRAM</u>							
00 Regular Instruction	\$ 70,083,767	\$ 70,083,767	\$ 5,536,856	\$ 32,934,622	\$ 29,353,708	\$ 7,795,437	88.88%
20 Special Education Instruction	16,827,587	16,827,587	1,583,180	8,366,077	8,163,140	298,370	98.23%
30 Vocation Education Instruction	6,507,745	6,507,745	405,540	2,549,414	2,341,262	1,617,069	75.15%
50&60 Compensatory Education Instruction	5,209,646	5,209,646	338,964	2,041,067	2,171,183	997,396	80.85%
70 Other Instructional Programs	4,080,571	3,961,853	95,802	573,602	516,237	2,872,014	27.51%
80 Community Services	932,583	932,583	38,417	293,953	252,140	386,490	58.56%
90 Support Services	26,935,407	27,054,125	2,130,018	13,388,567	11,912,649	1,752,909	93.52%
TOTAL EXPENDITURES BY PROGRAM	\$ 130,577,306	\$ 130,577,306	\$ 10,128,777	\$ 60,147,302	\$ 54,710,319	15,719,685	87.96%
Operating Transfers Out	2,330,000	2,330,000	900,000	965,051			
Excess Revenues/Other Financing Sources Over/Under	(7,827,955)	(7,827,955)	(1,655,910)	(934,874)			
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	\$ 11,072,045	\$ 11,072,045		\$ 17,977,012			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
CAPITAL PROJECTS FUND
BUDGET STATUS REPORT
AS OF February 2018
50% 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	\$ 25,832	\$ 213,146		204,854	50.99%
Total Local Revenues	418,000	25,832	213,146		204,854	50.99%
Other Revenues						
7000 Revenues From Other School Districts						
8000 Revenues From Other Agencies & Assoc.						
9000 Other Financing Sources	2,100,000	-	-		2,100,000	0.00%
Total Other Revenues	2,100,000	900,000	900,000		2,100,000	42.86%
TOTAL REVENUES	\$ 2,518,000	\$ 925,832	\$ 1,113,146	\$ -	\$ 2,304,854	44.21%
<u>EXPENDITURES BY PROGRAM</u>						
10 Sites	\$ 7,297	\$ 5,027	\$ 5,367	\$ 1,930	\$ -	
20 Buildings	1,892,703	514,572	1,319,257	992,809	(419,363)	122.16%
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	\$ 519,599	\$ 1,324,624	\$ 1,035,767	\$ 439,609	84.30%
Operating Transfers Out	390,000	-	313,151		76,849	
Excess Revenues/Other Financing Sources Over/Under	(672,000)	406,233	(524,629)			
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		\$ 1,071,563			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
DEBT SERVICE FUND
BUDGET STATUS REPORT
AS OF February 2018
50% 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	\$ 4	\$ 14		\$ 6	70.00%
Total Local Revenues	20	4	14		6	70.00%
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	\$ 4	\$ 378,216	\$ -	\$ 241,804	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	4	15			
BEGINNING FUND BALANCE as of Sept 01, 2016	2,000		2,051			
ENDING FUND BALANCE as of August 31, 2017	\$ 2,020		\$ 2,066			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
ASSOCIATED STUDENT BODY FUND
BUDGET STATUS REPORT
AS OF February 2018
50% 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	\$ 18,921	\$ 205,651		\$ 198,867	50.84%
2000 Athletics	345,107	6,311	184,537		160,570	53.47%
3000 Classes	44,100	7,423	21,431		22,669	48.60%
4000 Clubs	718,100	36,266	136,542		581,558	19.01%
6000 Private Moneys	24,936	2,768	11,484		13,452	46.05%
TOTAL REVENUES	<u>\$ 1,536,761</u>	<u>\$ 71,689</u>	<u>\$ 559,645</u>	<u>\$ -</u>	<u>\$ 977,116</u>	<u>36.42%</u>
<u>EXPENDITURES BY PROGRAM</u>						
1000 General Student Body	\$ 236,690	\$ 9,363	\$ 84,670	\$ 43,062	\$ 108,958	53.97%
2000 Athletics	509,920	28,954	170,870	90,590	248,460	51.27%
3000 Classes	32,800	1,528	9,564	13,500	9,736	70.32%
4000 Clubs	715,898	79,715	135,226	57,710	522,962	26.95%
6000 Private Moneys	38,612	1,196	6,384	2,963	29,265	24.21%
TOTAL EXPENDITURES BY PROGRAM	<u>\$ 1,533,920</u>	<u>\$ 120,756</u>	<u>\$ 406,714</u>	<u>\$ 207,825</u>	<u>\$ 919,381</u>	<u>40.06%</u>
Excess Revenues/Other Financing Sources Over/Under	<u>2,841</u>	<u>(49,067)</u>	<u>152,931</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>\$ 858,628</u>			

SOUTH KITSAP SCHOOL DISTRICT NO. 402
TRANSPORTATION VEHICLE FUND
BUDGET STATUS REPORT
AS OF February 2018
50% 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	\$ 67	\$ 531		\$ 469	53.10%
Total Local Revenues	1,000	67	531		469	53.10%
State Revenues						
3000 General Purpose						
4000 Special Purpose	478,000	-	-		478,000	0.00%
Total State Revenues	478,000	-	-	-	478,000	0.00%
Other Revenues						
7000 Revenues From Other School Districts						
8000 Revenues From Other Agencies & Assoc.						
9000 Other Financing Sources	-	26,442	26,442		(26,442)	0.00%
Total Other Revenues	-	26,442	26,442		(26,442)	0.00%
9900 Transfers In from GF	-	-	-		-	
TOTAL REVENUES	\$ 479,000	\$ 26,509	\$ 26,973	\$ -	\$ 452,027	5.63%
<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)	26,509	(1,588,942)			
BEGINNING FUND BALANCE as of Sept 01, 2016	1,675,951		1,675,247			
ENDING FUND BALANCE as of August 31, 2017	\$ 154,951		\$ 86,305			

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

FOR THE MONTH OF
February 2018

GENERAL FUND

Beginning Balances:

Imprest Accounts	\$ 10,180.00
Cash on Deposit	2,449,974.09
Warrants Outstanding	(569,551.00)
Investments	<u>17,238,633.17</u>

Net Amounts

Net Cash Plus Investments	\$ 19,129,236.26
Revenues and Reimbursements Received	10,191,184.85
Disbursements	(11,899,113.96)

Ending Balances:

Imprest Accounts	\$ 10,180.00
Cash on Deposit	1,551,153.53
Warrants Outstanding	(597,807.00)
Investments	<u>16,457,780.62</u>

Net Cash Plus Investments

\$ 17,421,307.15

CAPITAL PROJECTIONS FUND

Beginning Balances:

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

Net Amounts

Net Cash Plus Investments	\$ 796,176.23
Revenues and Reimbursements Received	\$ 927,202.89
Disbursements	\$ (527,840.12)

Ending Balances:

Imprest Accounts	\$ -
Cash on Deposit	\$ 1,171,658.39
Warrants Outstanding	\$ (297,351.93)
Investments	<u>\$ 321,232.54</u>

Net Cash Plus Investments

\$ 1,195,539.00

Cash Report (Reconciled to the County Treasurer)
Debt Service

FOR THE MONTH OF
February 2018

DEBT SERVICE FUND

Beginning Balances:

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

Net Amounts

Net Cash Plus Investments	\$	2,061.01
Revenues and Reimbursements Received		3.60
Disbursements		

Ending Balances:

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

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

Beginning Balances:

Imprest Accounts	\$	12,000.00
Cash on Deposit		90,116.53
Warrants Outstanding		(8,052.53)
Investments		<u>800,759.43</u>

Net Amounts

Net Cash Plus Investments	\$	894,823.43
Revenues and Reimbursements Received		78,446.70
Disbursements		(90,446.70)

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

FOR THE MONTH OF
February 2018

TRANSPORTATION VEHICLE FUND

Beginning Balances:

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

Net Amounts

Net Cash Plus Investments	\$	59,796.75
Revenues and Reimbursements Received		66.64
Disbursements		

Ending Balances:

Cash on Deposit	\$	-
Warrants Outstanding		-
Investments	\$	59,863.39

Net Cash Plus Investments	\$	59,863.39
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TRUST & AGENCY FUND

Beginning Balances:

Cash on Deposit	\$	-
Warrants Outstanding		-
Investments		588.30

Net Amounts

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

Ending Balances:

Cash on Deposit	\$	-
Warrants Outstanding		-
Investments		588.30

Net Cash Plus Investments	\$	588.30
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Parameters:

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

South Kitsap School District NO. 402

Staffing Summary

Budgeted To Projected Actual Costs

As of 03/20/2018

SKSD FI Staff & Salary Summary

ROC-RateOf Consumption

Total By Acct Dimensions		GL Budgets, Expenses And Rate of Consumption			Orig HR/SN Budget		Projected EMS Budget		Unfilled Positions	
Activity	Original	Revised	Expenses	Rev Monthly ROC	FTE	Salaries	FTE	Salaries	FTE	Salaries
12-SUPERINTENDENT'S OFFICE	222,548.00	222,548.00	105,598.70	18,545.67	1.00	217,097.94	.9627	210,817.82	.04	6,280.12
13-BUSINESS OFFICE	150,582.00	150,582.00	79,710.12	12,548.50	1.00	150,582.00	1.0000	154,145.00	.00	-3,563.00
14-HUMAN RESOURCES	443,700.00	443,700.00	167,340.16	36,975.00	3.00	443,262.70	2.0000	294,201.00	1.00	149,061.70
21-SUPERVISION - INSTRUCTION	1,176,152.00	1,376,480.00	687,480.63	114,706.67	8.50	1,055,937.89	10.5000	1,318,244.50	-2.00	-262,306.61
22-LEARNING RESOURCES	704,973.00	704,973.00	360,742.12	58,747.75	8.72	697,270.14	8.5345	707,501.07	.19	-10,230.93
23-PRINCIPAL'S OFFICE	3,030,857.00	3,030,857.00	1,548,764.68	252,571.42	25.17	3,030,859.36	25.0000	2,958,342.33	.17	72,517.03
24-GUIDANCE - COUNSELING	2,138,100.00	2,140,633.00	1,058,322.84	178,386.08	27.60	2,134,906.98	27.0640	2,058,856.10	.54	76,050.88
25-PUPIL MANAGEMENT & SAFETY	545,690.00	589,690.00	273,290.49	49,140.83	7.00	545,490.89	7.2000	547,945.60	-.20	-2,454.71
26-HEALTH SERVICES	2,396,937.00	2,276,937.00	1,163,243.81	189,744.75	34.60	2,309,965.29	34.1195	2,347,740.71	.48	-37,775.42
27-TEACHING	42,194,077.00	42,299,661.00	20,622,628.98	3,524,971.75	584.79	41,302,174.43	572.4831	39,755,302.91	12.31	1,546,871.52
28-EXTRA CURRICULAR	204,189.00	204,189.00	76,935.33	17,015.75	0.00	203,409.42	.0000	152,388.81	.00	51,020.61
31-INSTRUCTIONAL PROF DEVEL	1,957,208.00	2,125,735.00	1,499,316.72	177,144.58	15.00	1,945,373.28	14.8908	1,388,081.95	.11	557,291.33
72-INFORMATION SYSTEMS	2,570.00	2,570.00	4.13	214.17	0.00	2,570.00	.0000	.00	.00	2,570.00
91-COMMUNITY SERVICE	79,648.00	67,273.00	31,967.63	5,606.08	1.00	79,648.30	1.0000	67,273.30	.00	12,375.00
	55,247,231.00	55,635,828.00	27,675,346.34	4,636,319.00	717.38	54,118,548.62	704.7545	51,960,841.10	12.63	2,157,707.52

South Kitsap School District NO. 402
Staffing Summary
Budgeted To Projected Actual Costs
As of 03/20/2018
 SKSD FI Staff & Salary Summary

ROC-RateOf Consumption

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

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	4,050.00	694.00
12-SUPERINTENDENT'S OFFICE	364,494.00	364,494.00	79,695.18	30,374.50
13-BUSINESS OFFICE	717,955.00	717,955.00	389,701.12	59,829.58
14-HUMAN RESOURCES	691,558.00	691,558.00	279,155.85	57,629.83
15-PUBLIC RELATIONS	134,044.00	134,044.00	77,244.46	11,170.33
21-SUPERVISION - INSTRUCTION	486,440.00	558,740.00	234,013.27	46,561.67
22-LEARNING RESOURCES	14,576.00	14,576.00	6,959.82	1,214.67
23-PRINCIPAL'S OFFICE	1,738,909.00	1,684,209.00	793,840.38	140,350.75
24-GUIDANCE - COUNSELING	229,708.00	229,708.00	110,515.10	19,142.33
25-PUPIL MANAGEMENT & SAFETY	790,498.00	796,498.00	443,503.84	66,374.83
26-HEALTH SERVICES	335,365.00	335,365.00	171,031.84	27,947.08
27-TEACHING	3,748,705.00	3,762,065.00	1,889,787.34	313,505.42
28-EXTRA CURRICULAR	732,929.00	732,929.00	461,176.86	61,077.42
31-INSTRUCTIONAL PROF DEVEL	425.00	5,104.00	1,190.94	425.33
41-FNS SUPERVISION	245,859.00	245,859.00	128,464.90	20,488.25
44-FNS OPERATIONS	852,952.00	852,952.00	411,446.32	71,079.33
51-SUPERVISION - TRANSPORT	569,342.00	569,342.00	309,081.49	47,445.17
52-OPERATIONS	2,470,949.00	2,470,949.00	1,163,918.43	205,912.42
53-MAINT. OF SCHOOL BUSES	295,174.00	295,174.00	184,012.34	24,597.83
61-SUPERVISION - PLANT	370,847.00	370,847.00	208,122.85	30,903.92
62-GROUNDS MAINTENANCE	398,845.00	398,845.00	198,769.05	33,237.08
63-OPERATION OF BUILDINGS Custodi	2,052,956.00	2,052,956.00	1,109,816.76	171,079.67
64-BLDG MAINTENANCE	777,085.00	777,085.00	367,971.07	64,757.08
72-INFORMATION SYSTEMS	921,311.00	893,902.00	473,121.14	74,491.83
74-WAREHOUSING & DISTRIBUTN	129,168.00	129,168.00	70,638.34	10,764.00
75-MOTOR POOL	55,996.00	55,996.00	27,403.98	4,666.33
91-COMMUNITY SERVICE	128,216.00	128,216.00	52,665.12	10,684.67
	19,262,634.00	19,276,864.00	9,647,297.79	1,606,405.33

Orig HR/SN Budget		Projected EMS Budget		Unfilled Positions	
FTE	Salaries	FTE	Salaries	FTE	Salaries
0.00	8,328.00	.0000	.00	.00	8,328.00
7.38	364,494.40	2.3750	131,934.40	5.00	232,560.00
12.00	717,955.37	10.6500	676,985.33	1.35	40,970.04
8.73	691,558.48	7.7115	468,867.59	1.02	222,690.89
1.83	134,045.16	1.8308	137,702.86	.00	-3,657.70
10.36	486,439.45	11.4663	516,566.82	-1.10	-30,127.37
0.43	14,575.72	.4103	13,339.15	.02	1,236.57
35.09	1,738,906.99	38.9515	1,549,696.87	-3.86	189,210.12
5.14	224,208.37	5.1423	212,619.97	.00	11,588.40
20.63	790,499.39	23.1278	875,389.01	-2.50	-84,889.61
8.17	335,364.99	8.5380	341,405.26	-.37	-6,040.27
88.91	3,748,130.49	88.9656	3,510,869.77	-.05	237,260.72
1.60	732,929.12	1.6115	66,122.35	-.02	666,806.77
0.00	425.00	.0000	.00	.00	425.00
2.85	245,858.92	2.8538	244,276.23	.00	1,582.69
22.93	852,953.69	21.7647	727,657.99	1.17	125,295.70
8.89	569,342.36	9.0000	585,333.50	-.11	-15,991.14
46.50	2,470,948.89	43.4077	2,015,787.46	3.09	455,161.43
5.00	295,174.40	6.0978	313,934.17	-1.10	-18,759.77
4.00	370,847.29	5.5385	406,962.07	-1.54	-36,114.78
8.00	398,844.80	8.4731	389,637.92	-.47	9,206.88
51.98	2,052,955.84	49.0856	2,010,729.08	2.90	42,226.76
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	378.2221	17,056,541.10	4.15	2,200,023.44

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