

**Stanwood-Camano School District**

**No. 401**

**MONTHLY  
FINANCIAL  
REPORT**

**DECEMBER 2017**

# STANWOOD-CAMANO SCHOOL DISTRICT

## MONTHLY FINANCIAL REPORT

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STANWOOD-CAMANO SCHOOL DISTRICT NO. 401  
MONTHLY BUDGET REPORT  
2017-18 EXECUTIVE SUMMARY  
**December 2017**

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**Enrollment**

Budgeted FTE	4359.00
Actual Average FTE To Date (Dec)	4423.34
FTE's Over/under Budget - Average (Dec)	64.34
Change in FTE From Last Month (Nov)	5.35
<b>Actual FTE Dec '17</b>	<b>4,423</b>
<b>Actual FTE Dec '16</b>	<b>4,377</b>

**General Fund Balance**

Actual as of December 2017	4,673,456
Fund Balance as a Percent of Budgeted Revenue	8.42%

**General Fund Revenues**

Actual as of December 2017	<b>19,403,070</b>
Percent of Revenues - Received to Date	34.94%

**General Fund Expenditures**

Actual as of December 2017	<b>18,650,134</b>
Percent of Expenditures - Received to Date	31.86%

Payroll Costs Year-To-Date	16,754,141
Payroll Costs as a Percent of Budget - YTD	33.06%

MSOC's Year-To-Date	1,895,993
MSOC's as a Percent of Budget - YTD	24.11%

**Comments:**

- A. The fiscal year is 33.33% complete.
- B. Apportionment payment this month is 9.0%
- C. Payroll costs in Dec 2016 were 33.36% of budget.
- D. MSOC's in Dec 2016 were 20.13% of budget.

MSOC's=MATERIALS, SUPPLIES AND OPERATING COSTS

**STANWOOD-CAMANO SCHOOL DISTRICT NO. 401  
2017-18 MANAGER'S EXPENDITURES REPORT**

DESCRIPTION	MANAGER	BUDGET	YTD	ENCUMBRANCES	BALANCE	% Spent
BOARD OF DIRECTORS	SHUMATE	\$ 83,150.00	\$ 15,273.39	\$ 900.65	\$ 66,975.96	19.45%
BUSINESS OFFICE	LIDGARD	\$ 900,753.25	\$ 299,085.88	\$ 571,231.53	\$ 30,435.84	96.62%
BUDGET RESERVE ACCT	LIDGARD	\$ 597,292.67	\$ -	\$ -	\$ 597,292.67	0.00%
COMMUNITY SERVICE	LIDGARD	\$ 25,355.20	\$ 5,637.21	\$ -	\$ 19,717.99	22.23%
CURR/ASSESSMENT	SCHAAF	\$ 655,350.97	\$ 229,687.87	\$ 349,579.87	\$ 76,083.23	88.39%
DISADVANTAGED	LAUINGER	\$ 426,107.07	\$ 147,448.09	\$ 274,059.46	\$ 4,599.52	98.92%
EXTRA-CURRICULAR	ATHL DIR	\$ 907,737.93	\$ 300,019.43	\$ 392,501.76	\$ 215,216.74	76.29%
FOOD SERVICES	VENNETTI	\$ 1,784,330.61	\$ 581,872.82	\$ 969,979.10	\$ 232,478.69	86.97%
HEALTH SERVICES	HASCALL	\$ 588,178.44	\$ 212,781.11	\$ 435,988.91	\$ (60,591.58)	110.30%
HIGHLY CAPABLE	SCHAAF	\$ 308,793.43	\$ 108,161.36	\$ 212,928.24	\$ (12,296.17)	103.98%
HUMAN RESOURCES	STANTON	\$ 684,753.79	\$ 204,090.04	\$ 298,298.81	\$ 182,364.94	73.37%
INSURANCE	LIDGARD	\$ 360,958.00	\$ 158,975.00	\$ 158,975.00	\$ 43,008.00	88.09%
LEARN ASST PR (LAP) ST	LAUINGER	\$ 639,169.14	\$ 228,482.18	\$ 438,648.16	\$ (27,961.20)	104.37%
PLANT - MAINTENANCE	CRUSE	\$ 852,450.99	\$ 262,726.83	\$ 481,074.99	\$ 108,649.17	87.25%
PLANT - CUSTODIAL	LIDGARD	\$ 1,916,708.63	\$ 646,025.69	\$ 1,221,276.56	\$ 49,406.38	97.42%
PRINCIPALS					\$ -	
CEDARHOME ELEM	LOFGREN	\$ 81,052.17	\$ 25,264.76	\$ 15,505.43	\$ 40,281.98	50.30%
ELGER BAY ELEM	HANZELI	\$ 31,465.34	\$ 14,680.85	\$ 5,379.39	\$ 11,405.10	63.75%
STANWOOD ELEM	MARSH	\$ 52,824.75	\$ 15,267.38	\$ 12,219.88	\$ 25,337.49	52.03%
TWIN CITY ELEM	ALLEN	\$ 44,109.48	\$ 20,554.05	\$ 6,316.30	\$ 17,239.13	60.92%
UTSALADY ELEM	KELLER	\$ 40,389.36	\$ 15,943.72	\$ 10,336.86	\$ 14,108.78	65.07%
PORT SUSAN MIDDLE	VON MOOS	\$ 83,391.91	\$ 16,922.44	\$ 26,332.22	\$ 40,137.25	51.87%
STANWOOD MIDDLE	KLUNDT	\$ 77,904.59	\$ 25,837.40	\$ 19,945.08	\$ 38,631.72	50.41%
LINCOLN HIGH/ACADEMY	OVENELL	\$ 31,663.09	\$ 11,445.78	\$ 9,930.83	\$ 10,286.48	67.51%
STANWOOD HIGH	DEL POZO	\$ 209,444.52	\$ 31,970.91	\$ 42,097.24	\$ 135,376.37	35.36%
SARATOGA	OVENELL	\$ 733,957.67	\$ 253,049.12	\$ 420,843.19	\$ 60,065.36	91.82%
RUNNING START - NON VOC	LIDGARD	\$ 599,940.41	\$ -	\$ -	\$ 599,940.41	0.00%
SPECIAL ED FED	HASCALL	\$ 812,144.30	\$ 268,995.84	\$ 526,866.14	\$ 16,282.32	98.00%
SPECIAL ED ST	HASCALL	\$ 8,244,419.06	\$ 2,674,107.44	\$ 5,156,715.35	\$ 413,596.27	94.98%
SUPERINTENDENT OFFICE	SHUMATE	\$ 429,457.86	\$ 142,819.11	\$ 282,134.90	\$ 4,503.85	98.95%
TECHNOLOGY	JOHNSTON	\$ 440,358.47	\$ 140,337.92	\$ 233,031.20	\$ 66,989.35	84.79%
TITLE II A	SCHAAF	\$ 95,353.00	\$ 45,941.17	\$ 43,578.23	\$ 5,833.60	93.88%
TRAFFIC SAFETY	KNIGHT	\$ 106,494.00	\$ 18,338.86	\$ 5,551.11	\$ 82,604.03	22.43%
TRANS BILINGUAL ST	HASCALL	\$ 132,150.90	\$ 46,582.15	\$ 92,972.70	\$ (7,403.95)	105.60%
TRANSPORTATION	ORTON	\$ 3,313,025.51	\$ 1,060,551.95	\$ 1,820,894.38	\$ 431,579.18	86.97%
UTILITIES	CRUSE	\$ 928,200.00	\$ 295,315.20	\$ 17,286.36	\$ 615,598.44	33.68%
VOCATIONAL ST - HIGH	SHORT	\$ 2,691,166.07	\$ 862,146.65	\$ 1,617,508.81	\$ 211,510.61	92.14%
VOCATIONAL ST - MIDDLE	SHORT	\$ 243,083.34	\$ 81,646.84	\$ 168,211.03	\$ (6,774.53)	102.79%
VOCATIONAL FED	SHORT	\$ 21,422.00	\$ -	\$ -	\$ 21,422.00	0.00%
<b>TOTALS ABOVE</b>		\$ 30,174,507.92	\$ 9,467,986.44	\$ 16,339,099.67	\$ 4,367,421.81	85.53%
<b>PROG NOT LISTED ABOVE INCL SAL &amp; BEN</b>		\$ 28,361,723.68	\$ 9,182,147.70	\$ 17,706,449.96	\$ 1,473,126.02	5.19%
<b>GRAND TOTAL</b>	<b>12/31/2017</b>	<b>\$ 58,536,231.60</b>	<b>\$ 18,650,134.14</b>	<b>\$ 34,045,549.63</b>	<b>\$ 5,840,547.83</b>	<b>9.98%</b>

**STANWOOD-CAMANO SCHOOL DISTRICT NO. 401**  
**TOTAL GENERAL FUND BALANCE**  
**MONTHLY FUND BALANCE AS A PERCENTAGE OF REVENUES**  
**INCLUDES: RESTRICTED, ASSIGNED, COMMITTED AND UNASSIGNED FUND BALANCE**

	<b>***** 2015-16*****</b>		<b>***** 2016-17*****</b>		<b>***** 2017-18*****</b>		
	<b>\$ 47,709,888.00</b>	<b>BUD REV</b>	<b>\$ 50,692,848.00</b>	<b>BUD REV</b>	<b>\$ 55,536,234.00</b>	<b>BUD REV</b>	<b>3 YEAR</b>
<b>MONTH</b>	<b>ACT FD BAL</b>	<b>%</b>	<b>ACT FD BAL</b>	<b>%</b>	<b>ACT FD BAL</b>	<b>%</b>	<b>AVG %</b>
<b>Sept</b>	\$ 3,692,421.86	7.739	\$ 3,317,927.84	6.545	\$ 3,222,259.42	5.802	6.696
<b>Oct</b>	\$ 4,484,827.07	9.400	\$ 4,265,109.32	8.414	\$ 4,286,945.29	7.719	8.511
<b>Nov</b>	\$ 4,938,227.00	10.351	\$ 4,680,268.02	9.233	\$ 4,815,925.56	8.672	9.418
<b>Dec</b>	\$ 4,851,797.74	10.169	\$ 4,593,479.80	9.061	\$ 4,673,455.93	8.415	9.215
<b>Jan</b>	\$ 4,407,136.50	9.237	\$ 4,021,829.52	7.934			
<b>Feb</b>	\$ 3,777,245.52	7.917	\$ 3,458,039.29	6.822			
<b>Mar</b>	\$ 3,558,507.26	7.459	\$ 3,117,287.82	6.149			
<b>Apr</b>	\$ 4,595,273.66	9.632	\$ 4,188,859.62	8.263			
<b>May</b>	\$ 5,339,063.08	11.191	\$ 5,333,594.07	10.521			
<b>June</b>	\$ 4,155,454.59	8.710	\$ 4,066,348.84	8.022			
<b>July</b>	\$ 3,952,900.90	8.285	\$ 3,756,011.28	7.409			
<b>Aug</b>	\$ 3,957,813.24	8.296	\$ 3,920,519.59	7.734			
<b><u>AVERAGE</u></b>							
<b>YTD</b>	<b>\$ 4,309,222.37</b>	<b>9.032</b>	<b>\$ 4,059,939.58</b>	<b>8.009</b>	<b>\$ 4,249,646.55</b>	<b>7.652</b>	<b>8.231</b>

FD T GL	PSS	11	2222	333	4444	5555	Description	Budget	Current	Year-to-Date	Outstanding Encumbrance	Balance	%
10 E 530			0				DEBIT TRANSFERS	208,000.00	3,410.96	39,437.18	114.08	168,448.74	19.02
10 E 530			1				CREDIT TRANSFERS	-208,000.00	-3,410.96	-39,437.18	0.00	-168,562.82	18.96
10 E 530			2				CT SALARIES- CERT EMPLOYEES	26,040,441.35	2,159,837.60	8,620,516.87	16,674,174.68	745,749.80	97.14
10 E 530			3				CL SALARIES- CLASS EMPLOYEES	10,301,207.82	878,689.73	3,506,664.80	6,295,645.78	498,897.24	95.16
10 E 530			4				EMP BENE & PAYROLL TAXES	14,331,690.91	1,145,998.67	4,626,959.23	9,118,383.17	586,348.51	95.91
10 E 530			5				S SUPPLIES & MATERIALS	3,567,676.43	157,602.34	770,487.58	841,369.43	1,955,819.42	45.18
10 E 530			7				PS PURCHASED SERVICES	4,103,657.35	302,158.65	1,114,121.51	1,115,154.51	1,874,381.33	54.32
10 E 530			8				T TRAVEL	80,398.10	6,745.08	11,384.15	0.00	69,013.95	14.16
10 E 530			9				C CAPITAL OUTLAY	111,159.64	0.00	0.00	707.98	110,451.66	0.64
Grand Expense Totals								58,536,231.60	4,651,032.07	18,650,134.14	34,045,549.63	5,840,547.83	90.02

Number of Accounts: 3516

\*\*\*\*\* End of report \*\*\*\*\*

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2017 (September 1, 2017 - August 31, 2018)

For the Stanwood Camano School Dist. #401 School District for the Month of December , 2017

A. REVENUES/OTHER FIN. SOURCES	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 LOCAL TAXES	12,306,168	624,630.98	5,432,038.03		6,874,129.97	44.14
2000 LOCAL SUPPORT NONTAX	1,144,113	76,612.90	415,442.71		728,670.29	36.31
3000 STATE, GENERAL PURPOSE	32,287,674	2,905,742.05	10,492,957.42		21,794,716.58	32.50
4000 STATE, SPECIAL PURPOSE	7,762,753	689,186.44	2,489,847.57		5,272,905.43	32.07
5000 FEDERAL, GENERAL PURPOSE	0	60.29-	.00		.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	4,811,776	181,052.86	541,387.25		4,270,388.75	11.25
7000 REVENUES FR OTH SCH DIST	30,000	10,373.44	10,373.44		19,626.56	34.58
8000 OTHER AGENCIES AND ASSOCIATES	193,750	21,024.06	21,024.06		172,725.94	10.85
9000 OTHER FINANCING SOURCES	0	.00	.00		.00	0.00
<b>Total REVENUES/OTHER FIN. SOURCES</b>	<b>58,536,234</b>	<b>4,508,562.44</b>	<b>19,403,070.48</b>		<b>39,133,163.52</b>	<b>33.15</b>
<b>B. EXPENDITURES</b>						
00 Regular Instruction	31,835,091	2,473,977.55	10,125,242.93	19,080,794.53	2,629,053.54	91.74
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	9,056,568	820,453.94	2,944,389.73	5,683,581.49	428,596.78	95.27
30 Voc. Ed Instruction	2,955,674	229,814.77	943,793.49	1,785,719.84	226,160.67	92.35
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	1,460,051	117,792.07	494,984.38	869,778.59	95,288.03	93.47
70 Other Instructional Pgms	1,265,087	54,994.65	221,172.11	405,391.50	638,523.39	49.53
30 Community Services	25,356	5,085.63	13,623.14	0.00	11,732.86	53.73
30 Support Services	11,938,459	948,913.46	3,906,928.36	6,220,283.68	1,811,246.96	84.83
<b>Total EXPENDITURES</b>	<b>58,536,286</b>	<b>4,651,032.07</b>	<b>18,650,134.14</b>	<b>34,045,549.63</b>	<b>5,840,602.23</b>	<b>90.02</b>
C. OTHER FIN. USES TRANS. OUT (GL 536)	0	.00	.00			
D. OTHER FINANCING USES (GL 535)	0	.00	.00			
E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)	52-	142,469.63-	752,936.34		752,988.34	< 1000-
F. TOTAL BEGINNING FUND BALANCE	3,556,000		3,920,519.59			
G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)	XXXXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)	3,555,948		4,673,455.93			

I. ENDING FUND BALANCE ACCOUNTS:

G/L 810 Restricted For Other Items	0	.00
G/L 815 Restrict Unequalized Deduct Rev	0	.00
G/L 821 Restricted for Carryover	0	58,811.59
G/L 825 Restricted for Skills Center	0	.00
G/L 828 Restricted for C/O of FS Rev	0	.00
G/L 830 Restricted for Debt Service	0	.00
G/L 835 Restrictd For Arbitrage Rebate	0	.00
G/L 840 Nonspnd FB - Invent/Prepd Itms	260,000	203,566.72
G/L 845 Restricted for Self-Insurance	0	.00
G/L 850 Restricted for Uninsured Risks	0	.00
G/L 870 Committed to Other Purposes	0	.00
G/L 872 Comm to Min Fnd Bal	0	.00
G/L 875 Assigned Contingencies	0	.00
G/L 884 Assign-Maint/Literacy Adp	0	.00
G/L 888 Assigned to Other Purpose	519,188	1,123,486.53
G/L 890 Unassigned Fund Balance	52-	752,936.34
G/L 891 Unassigned Min Fnd Bal Policy	2,776,812	2,534,654.75
<b>TOTAL</b>	<b>3,555,948</b>	<b>4,673,455.93</b>



20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2017 (September 1, 2017 - August 31, 2018)

For the Stanwood Camano School Dist. #401 School District for the Month of December , 2017

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<b>A. REVENUES/OTHER FIN. SOURCES</b>						
1000 Local Taxes	3,727,228	368,932.91	3,216,861.11		510,366.89	86.31
2000 Local Support Nontax	200,000	28,417.88	179,583.76		20,416.24	89.79
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	0	.00	.00		.00	0.00
6000 Federal, Special Purpose	0	.00	.00		.00	0.00
7000 Revenues Fr Oth Sch Dist	0	.00	.00		.00	0.00
8000 Other Agencies and Associates	0	.00	.00		.00	0.00
9000 Other Financing Sources	0	.00	.00		.00	0.00
<b>Total REVENUES/OTHER FIN. SOURCES</b>	<b>3,927,228</b>	<b>397,350.79</b>	<b>3,396,444.87</b>		<b>530,783.13</b>	<b>86.48</b>
<b>B. EXPENDITURES</b>						
10 Sites	6,257,137	24,343.78	52,104.10	71,772.83	6,133,260.07	1.98
20 Buildings	22,100,764	142,765.37	1,178,456.69	1,707,968.79	19,214,338.52	13.06
30 Equipment	2,946,338	345,834.17	613,074.73	857,532.06	1,475,731.21	49.91
40 Energy	0	.00	.00	0.00	.00	0.00
50 Sales & Lease Expenditure	0	.00	.00	0.00	.00	0.00
60 Bond Issuance Expenditure	0	.00	325.48	0.00	325.48-	0.00
70 Debt	0	.00	.00	0.00	.00	0.00
<b>Total EXPENDITURES</b>	<b>31,304,239</b>	<b>512,943.32</b>	<b>1,843,961.00</b>	<b>2,637,273.68</b>	<b>26,823,004.32</b>	<b>14.32</b>
C. OTHER FIN. USES TRANS. OUT (GL 536)	0	.00	.00			
D. OTHER FINANCING USES (GL 535)	0	.00	.00			
<b>E. EXCESS OF REVENUES/OTHER FIN. SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)</b>						
	27,377,011-	115,592.53-	1,552,483.87		28,929,494.87	105.67-
F. TOTAL BEGINNING FUND BALANCE	39,624,934		42,684,972.46			
G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)	XXXXXXXXXX		.00			
<b>H. TOTAL ENDING FUND BALANCE (E+F + OR - G)</b>	<b>12,247,923</b>		<b>44,237,456.33</b>			

I. ENDING FUND BALANCE ACCOUNTS:

3/L 810 Restricted For Other Items	0	.00
3/L 825 Restricted for Skills Center	0	.00
3/L 830 Restricted for Debt Service	0	.00
3/L 835 Restrictd For Arbitrage Rebate	0	.00
3/L 840 Nonspnd FB - Invent/Prepd Itms	0	13,704.70
3/L 850 Restricted for Uninsured Risks	0	.00
3/L 861 Restricted from Bond Proceeds	0	39,134,094.34
3/L 862 Committed from Levy Proceeds	0	2,362,543.58
3/L 863 Restricted from State Proceeds	0	.00
3/L 864 Restricted from Fed Proceeds	0	.00
3/L 865 Restricted from Other Proceeds	0	.00
3/L 866 Restricted Impact Fees	0	.00
3/L 867 Restrictd Mitigation Fees	0	.00
3/L 869 Restricted fr Undistr Proceeds	0	.00
3/L 870 Committed to Other Purposes	0	.00
3/L 889 Assigned to Fund Purposes	12,247,923	2,727,113.71
3/L 890 Unassigned Fund Balance	0	.00
TOTAL	12,247,923	44,237,456.33

30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2017 (September 1, 2017 - August 31, 2018)

For the Stanwood Camano School Dist. #401 School District for the Month of December , 2017

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<b>A. REVENUES/OTHER FIN. SOURCES</b>						
1000 Local Taxes	4,046,793	1,020.85-	891.03-		4,047,684.03	0.02-
2000 Local Support Nontax	10,000	.00	.00		10,000.00	0.00
3000 State, General Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	0	.00	.00		.00	0.00
9000 Other Financing Sources	0	.00	.00		.00	0.00
<b>Total REVENUES/OTHER FIN. SOURCES</b>	<b>4,056,793</b>	<b>1,020.85-</b>	<b>891.03-</b>		<b>4,057,684.03</b>	<b>0.02-</b>
<b>B. EXPENDITURES</b>						
Matured Bond Expenditures	5,000	.00	.00	0.00	5,000.00	0.00
Interest On Bonds	1,498,000	.00	.00	0.00	1,498,000.00	0.00
Interfund Loan Interest	0	.00	.00	0.00	.00	0.00
Bond Transfer Fees	0	.00	.00	0.00	.00	0.00
Arbitrage Rebate	0	.00	.00	0.00	.00	0.00
Underwriter's Fees	0	.00	.00	0.00	.00	0.00
<b>Total EXPENDITURES</b>	<b>1,503,000</b>	<b>.00</b>	<b>.00</b>	<b>0.00</b>	<b>1,503,000.00</b>	<b>0.00</b>
C. OTHER FIN. USES TRANS. OUT (GL 536)	0	.00	.00			
D. OTHER FINANCING USES (GL 535)	0	.00	.00			
<b>E. EXCESS OF REVENUES/OTHER FIN. SOURCES OVER (UNDER) EXPENDITURES (A-B-C-D)</b>						
	2,553,793	1,020.85-	891.03-		2,554,684.03-	100.03-
<b>F. TOTAL BEGINNING FUND BALANCE</b>						
	1,000		2,303.62			
<b>G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</b>						
	XXXXXXXX		.00			
<b>H. TOTAL ENDING FUND BALANCE (E+F + OR - G)</b>						
	2,554,793		1,412.59			
<b>I. ENDING FUND BALANCE ACCOUNTS:</b>						
I/L 810 Restricted for Other Items	0		.00			
I/L 830 Restricted for Debt Service	2,554,793		1,412.59			
I/L 835 Restrictd For Arbitrage Rebate	0		.00			
I/L 870 Committed to Other Purposes	0		.00			
I/L 889 Assigned to Fund Purposes	0		.00			
I/L 890 Unassigned Fund Balance	0		.00			
<b>TOTAL</b>	<b>2,554,793</b>		<b>1,412.59</b>			

40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2017 (September 1, 2017 - August 31, 2018)

For the Stanwood Camano School Dist. #401 School District for the Month of December , 2017

A. REVENUES	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 GENERAL STUDENT BODY	145,850	6,706.19	65,197.28		80,652.72	44.70
2000 ATHLETICS	164,650	9,139.00	95,463.67		69,186.33	57.98
3000 CLASSES	53,500	.00	305.00		53,195.00	0.57
4000 CLUBS	453,020	3,440.00	89,216.65		363,803.35	19.69
6000 PRIVATE MONEYS	0	.00	.00		.00	0.00
<b>Total REVENUES</b>	<b>817,020</b>	<b>19,285.19</b>	<b>250,182.60</b>		<b>566,837.40</b>	<b>30.62</b>
<b>B. EXPENDITURES</b>						
1000 GENERAL STUDENT BODY	221,445	1,647.85	14,809.20	53,709.94	152,925.86	30.94
2000 ATHLETICS	238,036	4,621.77	51,333.11	29,863.34	156,839.55	34.11
3000 CLASSES	42,100	.00	5,035.00	9,105.00	27,960.00	33.59
4000 CLUBS	468,161	8,760.12	41,048.14	167,079.60	260,033.26	44.46
5000 PRIVATE MONEYS	0	.00	.00	0.00	.00	0.00
<b>Total EXPENDITURES</b>	<b>969,742</b>	<b>15,029.74</b>	<b>112,225.45</b>	<b>259,757.88</b>	<b>597,758.67</b>	<b>38.36</b>
<b>C. EXCESS OF REVENUES</b>						
OVER (UNDER) EXPENDITURES (A-B)	152,722-	4,255.45	137,957.15		290,679.15	190.33-
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>342,684</b>		<b>312,295.20</b>			
<b>E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</b>	<b>XXXXXXXXXX</b>		<b>.00</b>			
<b>F. TOTAL ENDING FUND BALANCE</b>	<b>189,962</b>		<b>450,252.35</b>			
(C+D + OR - E)						
<b>G. ENDING FUND BALANCE ACCOUNTS:</b>						
/L 810 Restricted for Other Items	0		.00			
/L 819 Restricted for Fund Purposes	189,962		437,522.23			
/L 840 Nonspnd FB - Invent/Prepd Itms	0		12,730.12			
/L 850 Restricted for Uninsured Risks	0		.00			
/L 870 Committed to Other Purposes	0		.00			
/L 889 Assigned to Fund Purposes	0		.00			
/L 890 Unassigned Fund Balance	0		.00			
<b>TOTAL</b>	<b>189,962</b>		<b>450,252.35</b>			

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2017 (September 1, 2017 - August 31, 2018)

For the Stanwood Camano School Dist. #401 School District for the Month of December , 2017

A. REVENUES/OTHER FIN. SOURCES	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 Local Taxes	0	.00	.00		.00	0.00
2000 Local Nontax	2,000	742.35	2,871.77		871.77-	143.59
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	412,473	.00	.00		412,473.00	0.00
5000 Federal, General Purpose	0	.00	.00		.00	0.00
6000 Federal, Special Purpose	0	.00	.00		.00	0.00
8000 Other Agencies and Associates	0	.00	.00		.00	0.00
9000 Other Financing Sources	0	.00	.00		.00	0.00
A. TOTAL REV/OTHER FIN.SRCS (LESS TRANS)	414,473	742.35	2,871.77		411,601.23	0.69
B. 9900 TRANSFERS IN FROM GF	0	.00	.00		.00	0.00
C. Total REV./OTHER FIN. SOURCES	414,473	742.35	2,871.77		411,601.23	0.69
D. EXPENDITURES						
Type 30 Equipment	1,500,000	.00	435,165.64	0.00	1,064,834.36	29.01
Type 60 Bond Levy Issuance	0	.00	.00	0.00	.00	0.00
Type 90 Debt	0	.00	.00	0.00	.00	0.00
Total EXPENDITURES	1,500,000	.00	435,165.64	0.00	1,064,834.36	29.01
E. OTHER FIN. USES TRANS. OUT (GL 536)	0	.00	.00			
F. OTHER FINANCING USES (GL 535)	0	.00	.00			
G. EXCESS OF REVENUES/OTHER FIN SOURCES OVER (UNDER) EXP/OTH FIN USES (C-D-E-F)	1,085,527-	742.35	432,293.87-		653,233.13	60.18-
H. TOTAL BEGINNING FUND BALANCE	1,210,377		1,156,068.09			
I. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)	XXXXXXXXXX		.00			
J. TOTAL ENDING FUND BALANCE (G+H + OR - I)	124,850		723,774.22			
K. ENDING FUND BALANCE ACCOUNTS:						
/L 810 Restricted For Other Items	0		.00			
/L 819 Restricted for Fund Purposes	124,850		723,774.22			
/L 830 Restricted for Debt Service	0		.00			
/L 835 Restrictd For Arbitrage Rebate	0		.00			
/L 850 Restricted for Uninsured Risks	0		.00			
/L 889 Assigned to Fund Purposes	0		.00			
/L 890 Unassigned Fund Balance	0		.00			
TOTAL	124,850		723,774.22			

GL Description	Beginning Balance	2017-18 FYTD Credits	2017-18 FYTD Debits	Balance
70 Private Purpose Trust Fund				
200 Imprest Cash	1,200.00	0.00	0.00	1,200.00
230 Cash on Hand	0.00	1,025.00	1,025.00	0.00
240 Cash on Dep w/Co.Treas	0.45	1,035.97	1,035.97	0.45
450 Investments	1,990.49	0.55	1,035.97	3,025.91
--- Asset	3,190.94	2,061.52	3,096.94	4,226.36
857 Held in Trust for Pvt Purposes	-3,190.94	1,035.42	0.00	-4,226.36
--- Equity	-3,190.94	1,035.42	0.00	-4,226.36
--- Private Purpose Trust Fund	0.00	3,096.94	3,096.94	0.00

**17-18**  
**BUDGET CAPACITY REPORT**

**BALANCE**

<b>DATE</b>	<b>ACTIVITY</b>	<b>AMOUNT</b>	<b>\$ 3,000,000</b>
09/01/17	Carryover - Flow through	\$ 3,382	\$ 2,996,618
09/06/17	Workload Relief Adj	\$ 95,000	\$ 2,901,618
09/28/17	Snoh County Grants Capacity	\$ 183,750	\$ 2,717,868
09/29/17	Title IV/TPEP/JAG Grants Capacity	\$ 43,760	\$ 2,674,108
09/30/17	Enrollment/Budget/SRO Adjustments	\$ 455,872	\$ 2,218,236
09/30/17	Building & Flow through Carryover	\$ 239,181	\$ 1,979,055
09/30/17	Maint Cap - Stadium Light Project	\$ 22,600	\$ 1,956,455
09/30/17	Custodial - Re-instate hours & sub cost cap	\$ 55,152	\$ 1,901,303
10/11/17	Special Ed Service Contract Adj	\$ 83,957	\$ 1,817,346
10/26/17	Title I C Migrant Grant Capacity	\$ 10,655	\$ 1,806,691
10/31/17	Bargained Budget Adj capacity	\$ 455,367	\$ 1,351,324
10/31/17	Bargained Budget Adj capacity	\$ 662,413	\$ 688,911
11/06/17	Curriculum - New Classroom set	\$ 34,000	\$ 654,911
11/13/17	Psychologist - Caseload support	\$ 45,915	\$ 608,996
12/31/17	Grant Adj - Snoh Cty & TPEP	\$ 11,703.00	\$ 597,293

STANWOOD-CAMANO SCHOOL DISTRICT NO. 401  
 FOOD SERVICE PROGRAM REPORT  
 Report For: December, 2017

	No. of Months	2017-18 Budget	Budget YTD	2017-18 Actual YTD	2017-18 Budget Variance YTD	Actual December 2016
<b>REVENUES:</b>						
Local	9.5	562,159	<b>236,698</b>	<b>270,770</b>	34,072	<b>271,361</b>
State	9.5	21,564	<b>6,810</b>	<b>5,008</b>	(1,802)	<b>5,803</b>
Federal	9.5	535,143	<b>168,992</b>	<b>173,433</b>	4,441	<b>184,918</b>
Commodities	9.5	91,118	<b>28,774</b>		(28,774)	-
Total		<u>1,209,983</u>	<u>441,274</u>	<u>449,211</u>	<u>7,937</u>	<u>462,082</u>
<b>EXPENDITURES:</b>						
Salaries	12	651,575	<b>217,192</b>	<b>234,008</b>	(16,816)	<b>213,200</b>
Benefits	12	407,675	<b>135,892</b>	<b>121,463</b>	14,429	<b>110,853</b>
Food + Commodities 42	10	676,168	<b>270,467</b>	<b>222,669</b>	47,798	<b>209,315</b>
Non-food & Cap. Outlay	10	7,200	<b>2,880</b>	<b>3,733</b>	(853)	<b>28,936</b>
Net Transfers	12	(3,000)	<b>(1,000)</b>		(1,000)	-
Total		<u>1,739,617</u>	<u>625,430</u>	<u>581,873</u>	<u>43,557</u>	<u>562,304</u>
Net Gain/Loss		<u>(529,635)</u>	<u>(184,156)</u>	<u>(132,662)</u>	<u>51,494</u>	<u>(100,222)</u>

	Serving Days	Total Meals	Budget Ave. Daily Participation	Dec. '17 Act. YTD ADP	Budget Variance	Dec. '16 Act. YTD ADP
Average Daily Participation:						
Breakfast	180	90,119	501	<b>454</b>	(47)	500
Lunch	175	233,318	1,333	<b>1,399</b>	66	1,335
Ala Carte w/ Catering	175	190,288	1,087	<b>1,134</b>	47	1,071
<b>BUDGETED TOTAL MEALS</b>		513,725				
<b>AVE. MEALS PER DAY(Not converted)</b>			2,921	2,987	66	2,906
				2.79%	(change from prior year)	
<b>Total FTE Enrollment (No RS)</b>			4,359	<b>4,423</b>	64	<b>4,377</b>
				1.05%	(change from prior year)	

Notes:

The revenues and expenditures above do not reflect accruals as follows:

Federal revenues are billed at the end of each month and collected in the following month.

The amount shown above on the YTD federal revenue line does not include the amount due for current month.

Local revenues reflect total collections, not the actual lunch sales amount for the month.

At the end of the year revenues earned but not collected and expenditures incurred but not paid are recorded in the closing entries.

To convert ala carte with catering to be equivalent with lunch participation divide ala carte by 3.07.