

Stanwood-Camano School District

No. 401

**MONTHLY
FINANCIAL
REPORT**

DECEMBER 2015

STANWOOD-CAMANO SCHOOL DISTRICT

MONTHLY FINANCIAL REPORT

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STANWOOD-CAMANO SCHOOL DISTRICT NO. 401
MONTHLY BUDGET REPORT
EXECUTIVE SUMMARY
DECEMBER 2015

Enrollment

Budgeted FTE	4090.00
Actual Average FTE To Date (December)	4239.48
FTE's Over Budget - Average (December)	149.48
Change in FTE From Last Month	3.24
Actual FTE December '15	4,240
Actual FTE December '14	4,164

General Fund Balance

Actual as of December 2015	4,851,798
Fund Balance as a Percent of Budgeted Revenue	10.17%

General Fund Revenues

Actual as of December 2015	16,848,375
Percent of Revenues Received to Date	33.23%

General Fund Expenditures

Actual as of December 2015	16,213,770
Percent of Expenditures Incurred to Date	31.27%

Payroll Costs Year-To-Date	14,265,914
Payroll Costs as a Percent of Budget - YTD	34.07%

MSOC's Year-To-Date	1,947,856
MSOC's as a Percent of Budget - YTD	19.54%

Comments:

- A. The fiscal year is 33.33% complete.
- B. Apportionment payment this month is 9.0%
- C. Payroll costs in December 2014 were 32.99% of budget.
- D. MSOC's in December 2014 were 22.12% of budget.

MSOC's=MATERIALS, SUPPLIES AND OPERATING COSTS

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

DESCRIPTION	MANAGER	2015/16 BUDGET	YTD	ENC.	BALANCE	% Spent
BOARD OF DIRECTORS	SHUMATE	\$ 120,378.00	\$ 11,767.74	\$ 606.50	\$ 108,003.76	10.28%
BUSINESS OFFICE	PLATT	\$ 841,243.92	\$ 298,827.88	\$ 512,406.81	\$ 30,009.23	96.43%
BUDGET RESERVE ACCT	PLATT	\$ 2,324,126.00	\$ -	\$ -	\$ 2,324,126.00	0.00%
COMMUNITY SERVICE	PLATT	\$ 28,495.40	\$ 2,338.73	\$ -	\$ 26,156.67	8.21%
CURR/ASSESSMENT	SCHAAF	\$ 555,608.54	\$ 247,338.72	\$ 244,800.26	\$ 63,469.56	88.58%
DISADVANTAGED	LAUINGER	\$ 456,037.45	\$ 152,211.40	\$ 274,628.70	\$ 29,197.35	93.60%
EXTRA-CURRICULAR	ATHLETIC DIR	\$ 1,027,199.70	\$ 279,521.87	\$ 193,617.74	\$ 554,060.09	46.06%
FOOD SERVICES	VENNETTI	\$ 1,629,144.60	\$ 557,008.40	\$ 891,615.79	\$ 180,520.41	88.92%
HEALTH SERVICES	GENTZ	\$ 423,126.88	\$ 134,787.27	\$ 266,307.69	\$ 22,031.92	94.79%
HIGHLY CAPABLE	SCHAAF	\$ 266,105.54	\$ 88,990.61	\$ 177,114.29	\$ 0.64	100.00%
HUMAN RESOURCES	STANTON	\$ 576,633.88	\$ 155,854.83	\$ 237,491.11	\$ 183,287.94	68.21%
INSURANCE	PLATT	\$ 279,112.00	\$ 135,356.50	\$ -	\$ 143,755.50	48.50%
LEARN ASST PR (LAP) ST	LAUINGER	\$ 571,361.96	\$ 187,654.55	\$ 371,364.74	\$ 12,342.67	97.84%
PLANT OPERATIONS	WEBB	\$ 2,615,278.91	\$ 884,753.15	\$ 1,651,041.83	\$ 79,483.93	96.96%
PRINCIPALS					\$ -	
CEDARHOME ELEM	LOFGREN	\$ 86,064.06	\$ 35,390.50	\$ 13,102.22	\$ 37,571.34	56.34%
ELGER BAY ELEM	HANZELI	\$ 33,160.05	\$ 20,309.83	\$ 6,184.04	\$ 6,666.18	79.90%
STANWOOD ELEM	MARSH	\$ 41,935.85	\$ 19,403.43	\$ 9,024.53	\$ 13,507.89	67.79%
TWIN CITY ELEM	ALLEN	\$ 51,527.85	\$ 21,732.19	\$ 4,043.67	\$ 25,751.99	50.02%
UTSALADY ELEM	KELLER	\$ 36,013.07	\$ 17,340.04	\$ 8,444.13	\$ 10,228.90	71.60%
PORT SUSAN MIDDLE	JOHNSTON	\$ 98,188.38	\$ 21,578.73	\$ 27,090.31	\$ 49,519.34	49.57%
STANWOOD MIDDLE	KLUNDT	\$ 75,542.06	\$ 20,309.03	\$ 19,826.88	\$ 35,406.15	53.13%
LINCOLN HIGH	OVENELL	\$ 36,943.29	\$ 12,094.51	\$ 2,264.22	\$ 22,584.56	38.87%
STANWOOD HIGH	DEL POZO	\$ 221,543.20	\$ 48,383.31	\$ 30,873.57	\$ 142,286.32	35.77%
SARATOGA	OVENELL	\$ 438,096.04	\$ 172,768.17	\$ 243,859.96	\$ 21,467.91	95.10%
RUNNING START	PLATT	\$ 616,000.00	\$ 94,104.50	\$ -	\$ 521,895.50	15.28%
SPECIAL ED FED	GENTZ	\$ 809,900.14	\$ 255,745.10	\$ 501,091.14	\$ 53,063.90	93.45%
SPECIAL ED ST	GENTZ	\$ 6,826,331.07	\$ 2,296,734.08	\$ 4,566,614.30	\$ (37,017.31)	100.54%
SUPERINTENDENT OFFICE	SHUMATE	\$ 389,173.79	\$ 124,364.03	\$ 213,510.57	\$ 51,299.19	86.82%
TECHNOLOGY	PLAMBECK	\$ 398,106.76	\$ 133,330.61	\$ 237,736.36	\$ 27,039.79	93.21%
TITLE II A	SCHAAF	\$ 140,227.81	\$ 46,451.57	\$ 90,049.55	\$ 3,726.69	97.34%
TRAFFIC SAFETY	WARREN	\$ 119,352.54	\$ 24,999.59	\$ 27,435.14	\$ 66,917.81	43.93%
TRANS BILINGUAL ST	GENTZ	\$ 132,969.12	\$ 41,715.30	\$ 81,534.96	\$ 9,718.86	92.69%
TRANSPORTATION	ORTON	\$ 2,891,810.59	\$ 718,723.44	\$ 1,923,222.15	\$ 249,865.00	91.36%
UTILITIES	WEBB	\$ 845,984.00	\$ 267,052.48	\$ 17,914.84	\$ 561,016.68	33.68%
VOCATIONAL ST	PLAMBECK	\$ 2,445,399.50	\$ 781,360.77	\$ 1,438,324.53	\$ 225,714.20	90.77%
VOCATIONAL FED	PLAMBECK	\$ 21,079.00	\$ -	\$ -	\$ 21,079.00	0.00%
TOTALS ABOVE		\$ 28,469,200.95	\$ 8,310,302.86	\$ 14,283,142.53	\$ 5,875,755.56	79.36%
PROG NOT LISTED ABOVE INCL SAL & BEN		\$ 23,378,492.29	\$ 7,903,467.24	\$ 14,497,607.18	\$ 977,417.87	4.18%
GRAND TOTAL	12/31/2015	\$ 51,847,693.24	\$ 16,213,770.10	\$ 28,780,749.71	\$ 6,853,173.43	13.22%

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

	***** 2013-14*****		***** 2014-15*****		***** 2015-16*****		
	\$44,094,229	BUD REV	\$44,528,486	BUD REV	\$47,709,888	BUD REV	3 YEAR
MONTH	ACT FD BAL	%	ACT FD BAL	%	ACT FD BAL	%	AVERAGE
Sept	\$ 4,274,488.08	9.694	\$ 4,230,677.36	8.868	\$ 3,692,421.86	7.739	8.767
Oct	\$ 4,842,730.60	10.983	\$ 4,894,661.05	10.259	\$ 4,484,827.07	9.400	10.214
Nov	\$ 5,517,836.85	12.514	\$ 5,648,120.40	11.838	\$ 4,938,227.00	10.351	11.568
Dec	\$ 5,635,134.74	12.780	\$ 5,484,123.39	11.495	\$ 4,851,797.74	10.169	11.481
Jan	\$ 4,947,589.69	11.220	\$ 4,986,113.42	10.451			
Feb	\$ 4,269,310.06	9.682	\$ 4,072,551.83	8.536			
Mar	\$ 3,947,832.73	8.953	\$ 3,454,955.60	7.242			
Apr	\$ 5,028,138.94	11.403	\$ 4,617,457.12	9.678			
May	\$ 5,692,034.64	12.909	\$ 5,539,934.74	11.612			
June	\$ 5,999,600.57	13.606	\$ 4,489,365.71	9.410			
July	\$ 5,642,795.74	12.797	\$ 4,486,189.63	9.403			
Aug	\$ 4,758,611.41	10.792	\$ 4,214,891.54	8.834			
<u>AVERAGE</u>							
YTD	\$5,046,342.00	11.444	\$4,676,586.82	9.802	\$ 4,491,818.42	9.415	10.220

GL	PPSS	11	2222	333	4444	5555	Description	Budget	Current	Year-to-Date	Outstanding Encumbrance	Balance	%
530	----	0	----	----	----	----	DEBIT TRANSFERS	203,000.00	0.00	21.59	1,100.00	201,878.41	0.55
530	----	1	----	----	----	----	CREDIT TRANSFERS	-203,000.00	0.00	-21.59	0.00	-202,978.41	0.01
530	----	2	----	----	----	----	CT SALARIES- CERT EMPLOYEES	21,692,091.72	1,858,058.83	7,399,992.66	13,733,159.30	558,939.76	97.42
530	----	3	----	----	----	----	CL SALARIES- CLASS EMPLOYEES	8,811,619.99	751,877.67	2,955,232.06	5,515,508.59	340,879.34	96.13
530	----	4	----	----	----	----	EMP BENE & PAYROLL TAXES	11,637,563.51	976,106.08	3,910,689.44	7,719,707.41	7,166.66	99.94
530	----	5	----	----	----	----	S SUPPLIES & MATERIALS	5,625,539.29	138,007.14	810,485.54	866,230.59	3,948,823.16	29.81
530	----	7	----	----	----	----	PS PURCHASED SERVICES	3,973,180.72	357,871.62	1,123,015.64	932,032.64	1,918,132.44	51.72
530	----	8	----	----	----	----	T TRAVEL	54,494.86	6,085.25	13,266.76	418.25	40,809.85	25.11
530	----	9	----	----	----	----	C CAPITAL OUTLAY	53,203.15	0.00	1,088.00	12,592.93	39,522.22	25.71
d Expense Totals:								51,847,693.24	4,088,006.59	16,213,770.10	28,780,749.71	6,853,173.43	86.78

Number of Accounts: 3460

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

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT

Fiscal Year 2015 (September 1, 2015 - August 31, 2016)

For the Stanwood Camano School Dist. #401 School District for the Month of December, 2015

A. REVENUES/OTHER FIN. SOURCES	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 LOCAL TAXES	11,073,372	705,189.37	5,112,731.35		5,960,640.65	46.17
2000 LOCAL SUPPORT NONTAX	1,209,040	66,996.13	418,348.71		790,691.24	34.60
3000 STATE, GENERAL PURPOSE	26,725,940	2,406,121.44	8,688,771.87		18,037,168.13	32.51
4000 STATE, SPECIAL PURPOSE	6,511,137	581,230.23	2,069,334.98		4,441,801.52	31.78
5000 FEDERAL, GENERAL PURPOSE	20,000	603.53-	603.53-		20,603.53	3.02-
6000 FEDERAL, SPECIAL PURPOSE	5,134,900	240,663.68	539,618.02		4,595,281.53	10.51
7000 REVENUES FR OTH SCH DIST	35,000	.00	18,193.90		16,806.10	51.98
8000 OTHER AGENCIES AND ASSOCIATES	500	1,979.88	1,979.88		1,479.88-	395.98
9000 OTHER FINANCING SOURCES	0	.00	.00		.00	0.00
Total REVENUES/OTHER FIN. SOURCES	50,709,888	4,001,577.20	16,848,375.18		33,861,512.82	33.23
B. EXPENDITURES						
00 Regular Instruction	26,683,668	2,199,567.58	8,694,488.96	15,659,553.76	2,329,625.15	91.27
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	7,636,231	677,533.59	2,552,500.77	5,067,705.44	16,025.00	99.79
30 Voc. Ed Instruction	2,702,357	216,303.27	874,685.48	1,509,319.98	318,351.42	88.22
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	1,450,939	110,427.20	454,289.70	834,866.51	161,782.39	88.85
70 Other Instructional Pgms	2,764,764	33,072.91	132,351.85	240,927.00	2,391,484.86	13.50
80 Community Services	28,761	2,259.74	4,775.44	0.00	23,985.64	16.60
90 Support Services	10,580,974	848,842.30	3,500,677.90	5,468,377.02	1,611,918.97	84.77
Total EXPENDITURES	51,847,693	4,088,006.59	16,213,770.10	28,780,749.71	6,853,173.43	86.78
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)	1,137,805-	86,429.39-	634,605.08		1,772,410.32	155.77-
F. TOTAL BEGINNING FUND BALANCE	4,112,219		4,217,192.66			
G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-) XXXXXXXXX			.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)	2,974,414		4,851,797.74			

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	35,054.98
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	263,300	244,350.31
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	335,116	1,545,331.05
G/L 890 Unassigned Fund Balance	1,358	755,795.66
G/L 891 Unassigned Min Fnd Bal Policy	2,374,640	2,271,265.74
<u>TOTAL</u>	2,974,414	4,851,797.74

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2015 (September 1, 2015 - August 31, 2016)

For the Stanwood Camano School Dist. #401 School District for the Month of December, 2015

<u>A. REVENUES/OTHER FIN. SOURCES</u>	<u>ANNUAL BUDGET</u>	<u>ACTUAL FOR MONTH</u>	<u>ACTUAL FOR YEAR</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
1000 Local Taxes	6,884,302	429,390.75	3,116,955.72		3,767,346.28	45.28
2000 Local Support Nontax	141,795	1,414.95	47,550.94		94,244.06	33.53
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	1,000,000	.00	.00		1,000,000.00	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
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>8,026,097</u>	<u>430,805.70</u>	<u>3,164,506.66</u>		<u>4,861,590.34</u>	<u>39.43</u>
<u>B. EXPENDITURES</u>						
10 Sites	1,231,430	45,050.00	337,212.62	88,503.02	805,714.75	34.57
20 Buildings	3,441,412	85,872.50	613,842.39	368,258.38	2,459,311.34	28.54
30 Equipment	5,005,179	374,728.76	629,554.96	1,417,595.91	2,958,028.23	40.90
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	.00	0.00	.00	0.00
90 Debt	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	<u>9,678,022</u>	<u>505,651.26</u>	<u>1,580,609.97</u>	<u>1,874,357.31</u>	<u>6,223,054.32</u>	<u>35.70</u>
<u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>D. OTHER FINANCING USES (GL 535)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>E. EXCESS OF REVENUES/OTHER FIN. SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	<u>1,651,925-</u>	<u>74,845.56-</u>	<u>1,583,896.69</u>		<u>3,235,821.29</u>	<u>195.88-</u>
<u>F. TOTAL BEGINNING FUND BALANCE</u>	<u>2,428,547</u>		<u>2,905,027.90</u>			
<u>G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXX</u>		<u>.00</u>			
<u>H. TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	<u>776,622</u>		<u>4,488,924.59</u>			

I. ENDING FUND BALANCE ACCOUNTS:

G/L 810 Restricted For Other Items	0	.00
G/L 825 Restricted for Skills Center	0	.00
G/L 830 Restricted for Debt Service	0	.00
G/L 835 Restricted For Arbitrage Rebate	0	.00
G/L 840 Nonspnd FB - Invent/Prepd Itms	0	.00
G/L 850 Restricted for Uninsured Risks	0	.00
G/L 861 Restricted from Bond Proceeds	0	.00
G/L 862 Committed from Levy Proceeds	0	1,737,887.01
G/L 863 Restricted from State Proceeds	0	.00
G/L 864 Restricted from Fed Proceeds	0	.00
G/L 865 Restricted from Other Proceeds	0	.00
G/L 866 Restricted Impact Fees	5,000	.00
G/L 867 Restricted Mitigation Fees	0	.00
G/L 869 Restricted fr Undistr Proceeds	0	.00
G/L 870 Committed to Other Purposes	0	.00
G/L 889 Assigned to Fund Purposes	771,622	2,751,037.58
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	776,622	4,488,924.59

40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2015 (September 1, 2015 - August 31, 2016)

For the Stanwood Camano School Dist. #401 School District for the Month of December, 2015

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES						
1000 GENERAL STUDENT BODY	246,330	5,309.44	65,365.98		180,964.02	26.54
2000 ATHLETICS	166,710	16,265.00	97,540.15		69,169.85	58.51
3000 CLASSES	66,500	45.00	619.50		65,880.50	0.93
4000 CLUBS	602,905	8,660.22	84,986.22		517,918.78	14.10
6000 PRIVATE MONEYS	0	.00	.00		.00	0.00
Total REVENUES	1,082,445	30,279.66	248,511.85		833,933.15	22.96
B. EXPENDITURES						
1000 GENERAL STUDENT BODY	365,893	4,687.46	22,064.27	40,507.87	303,320.86	17.10
2000 ATHLETICS	248,421	8,102.15	52,622.46	32,867.68	162,930.86	34.41
3000 CLASSES	40,000	176.97	314.55	1,895.45	37,790.00	5.53
4000 CLUBS	640,294	9,301.25	60,722.06	174,861.32	404,710.62	36.79
6000 PRIVATE MONEYS	0	.00	.00	0.00	.00	0.00
Total EXPENDITURES	1,294,608	22,267.83	135,723.34	250,132.32	908,752.34	29.80
C. EXCESS OF REVENUES						
OVER(UNDER)EXPENDITURES (A-B)	212,163-	8,011.83	112,788.51		324,951.51	153.16-
D. TOTAL BEGINNING FUND BALANCE						
	370,590		351,721.96			
E. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)						
	XXXXXXX		.00			
F. TOTAL ENDING FUND BALANCE						
C+D + OR - E)	158,427		464,510.47			
G. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	158,427		461,799.81			
G/L 840 Nonspnd FB - Invent/Prepd Itms	0		2,710.66			
G/L 850 Restricted for Uninsured Risks	0		.00			
G/L 870 Committed to Other Purposes	0		.00			
G/L 889 Assigned to Fund Purposes	0		.00			
G/L 890 Unassigned Fund Balance	0		.00			
TOTAL	158,427		464,510.47			

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
 Fiscal Year 2015 (September 1, 2015 - August 31, 2016)

For the Stanwood Camano School Dist. #401 School District for the Month of December, 2015

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	0	.00	.00		.00	0.00
2000 Local Nontax	2,000	157.09	487.79		1,512.21	24.39
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	415,270	.00	.00		415,270.00	0.00
5000 Federal, General 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)	417,270	157.09	487.79		416,782.21	0.12
B. 9900 TRANSFERS IN FROM GF						
	0	.00	.00		.00	0.00
C. Total REV./OTHER FIN. SOURCES	417,270	157.09	487.79		416,782.21	0.12
D. EXPENDITURES						
Type 30 Equipment	687,270	.00	80,459.61	542,095.76	64,714.63	90.58
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	687,270	.00	80,459.61	542,095.76	64,714.63	90.58
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)						
	270,000-	157.09	79,971.82-		190,028.18	70.38-
H. TOTAL BEGINNING FUND BALANCE						
	270,000		858,174.44			
I. G/L 899 PRIOR YEAR ADJUSTMENTS (+OR-)						
	XXXXXXXXX		.00			
J. TOTAL ENDING FUND BALANCE (G+H + OR - I)						
	0		778,202.62			
K. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted For Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	0		778,202.62			
G/L 830 Restricted for Debt Service	0		.00			
G/L 835 Restrictd For Arbitrage Rebate	0		.00			
G/L 850 Restricted for Uninsured Risks	0		.00			
G/L 889 Assigned to Fund Purposes	0		.00			
G/L 890 Unassigned Fund Balance	0		.00			
TOTAL	0		778,202.62			

GL	Description	Beginning Balance	2015-16 FYTD Credits	2015-16 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	1,170.00	1,825.00	655.00
240	Cash on Dep w/Co.Treas	0.45	971.52	1,071.52	100.45
450	Investments	1,894.41	0.08	971.52	2,865.85
---	Asset	3,094.86	2,141.60	3,868.04	4,821.30
57	Held in Trust for Pvt Purposes	-3,094.86	1,826.44	100.00	-4,821.30
---	Equity	-3,094.86	1,826.44	100.00	-4,821.30
---	Private Purpose Trust Fund	0.00	3,968.04	3,968.04	0.00

15-16
BUDGET CAPACITY REPORT

BALANCE

DATE	ACTIVITY	AMOUNT	\$ 3,000,000
09/01/15	Voc Capacity	\$ 4,505	\$ 2,995,495
09/01/15	Grant Capacity	\$ 10,000	\$ 2,985,495
09/01/15	Building Carryover	\$ 404,163	\$ 2,581,332
09/17/15	Bargaining Capacity (Workload Relief)	\$ 80,000	\$ 2,501,332
09/18/15	Saratoga Capacity	\$ 30,000	\$ 2,471,332
09/20/15	Grant Capacity	\$ 23,516	\$ 2,447,816
10/05/15	Building Adjustments/Capacity	\$ 10,063	\$ 2,437,753
10/27/15	Grant Capacity	\$ 10,000	\$ 2,427,753
11/10/15	Admin Eval Capacity	\$ 10,000	\$ 2,417,753
11/12/15	Insurance Claim/Maint Capacity	\$ 6,107	\$ 2,411,645
11/13/15	TPEP Capacity	\$ 19,607	\$ 2,392,038
12/21/15	Grant Capacity	\$ 1,400	\$ 2,390,638
12/31/15	Hi Cap Capacity	\$ 66,513	\$ 2,324,125

STANWOOD-CAMANO SCHOOL DISTRICT NO. 401
 FOOD SERVICE PROGRAM REPORT
 Report For: December 2015

	No. of Months	2015-16 Budget	Budget YTD	2015-16 Actual YTD	2015-16 Budget Variance YTD	Actual Dec. 2014
REVENUES:						
Local	9.5	550,000	231,579	273,329	41,750	272,471
State	9.5	17,973	5,676	5,754	78	5,724
Federal	9.5	588,776	185,929	184,305	(1,624)	183,361
Commodities	9.5	75,000	23,684	-	(23,684)	-
Total		<u>1,231,749</u>	<u>446,868</u>	<u>463,388</u>	<u>16,520</u>	<u>461,556</u>
EXPENDITURES:						
Salaries	12	611,838	203,946	213,398	(9,452)	206,594
Benefits	12	363,606	121,202	112,604	8,598	107,672
Food + Commodities 42	10	514,000	205,600	202,633	2,967	192,031
Non-food & Cap. Outlay	10	67,700	27,080	28,395	(1,315)	26,037
Net Transfers	12	(3,000)	(1,000)	(21)	(979)	-
Total		<u>1,554,145</u>	<u>556,828</u>	<u>557,009</u>	<u>(181)</u>	<u>532,334</u>
Net Gain/Loss		<u>(322,396)</u>	<u>(109,960)</u>	<u>(93,621)</u>	<u>16,339</u>	<u>(70,778)</u>

	Serving Days	Total Meals	Budget Ave. Daily Participation	Dec. '15 Act. YTD ADP	Budget Variance	Dec. '14 Act. YTD ADP
Average Daily Participation:						
Breakfast	180	81,186	366	483	117	455
Lunch	175	220,362	1,259	1,342	83	1,358
Ala Carte w/ Catering	175	197,146	1,127	1,125	(2)	1,167
BUDGETED TOTAL MEALS		498,694				
AVE. MEALS PER DAY(Not converted)			2,752	2,950 -1.01%	198 (change from prior year)	2,980
Total FTE Enrollment (No RS)			4,090	4,239 2.07%	149 (change from prior year)	4,153

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.