

Stanwood-Camano School District

No. 401

**MONTHLY
FINANCIAL
REPORT**

AUGUST 2015

STANWOOD-CAMANO SCHOOL DISTRICT

MONTHLY FINANCIAL REPORT

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

Enrollment

Budgeted FTE	4058.00
Actual Average FTE To Date (May)	4141.69
FTE's Over Budget - Average (May)	83.69
Change in FTE From Last Month	-16.81
Actual FTE June '15	4,090
Actual FTE June '14	4,181

General Fund Balance

Actual as of August 2015	4,214,892
Fund Balance as a Percent of Budgeted Revenue	9.47%

General Fund Revenues

Actual as of August 2015	45,421,404
Percent of Revenues Received to Date	95.57%

General Fund Expenditures

Actual as of August 2015	45,964,364
Percent of Expenditures Incurred to Date	94.19%

Payroll Costs Year-To-Date	39,716,930
Payroll Costs as a Percent of Budget - YTD	99.27%

MSOC's Year-To-Date	6,247,434
MSOC's as a Percent of Budget - YTD	71.08%

Comments:

- A. The fiscal year is 100.00% complete.
- B. Apportionment payment this month is 10.0%
- C. Payroll costs in August 2014 were 98.90% of budget.
- D. MSOC's in August 2014 were 79.68% of budget.

MSOC's=MATERIALS, SUPPLIES AND OPERATING COSTS

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

DESCRIPTION	MANAGER	2014/15 BUDGET	YTD	ENC.	BALANCE	% Spent
BOARD OF DIRECTORS	SHUMATE	\$ 50,834.00	\$ 50,160.21	\$ -	\$ 673.79	98.67%
BUSINESS OFFICE	PLATT	\$ 772,080.30	\$ 771,844.55	\$ -	\$ 235.75	99.97%
BUDGET RESERVE ACCT	PLATT	\$ 1,469,787.53	\$ -	\$ -	\$ 1,469,787.53	0.00%
COMMUNITY SERVICE	PLATT	\$ 28,327.57	\$ 17,408.50	\$ -	\$ 10,919.07	61.45%
CURR/ASSESSMENT	SCHAAF	\$ 517,530.07	\$ 513,158.18	\$ -	\$ 4,371.89	99.16%
DISADVANTAGED	LAUINGER	\$ 482,574.00	\$ 439,606.50	\$ -	\$ 42,967.50	91.10%
EXTRA-CURRICULAR	ATHLETIC DIR'S	\$ 998,504.21	\$ 813,540.81	\$ -	\$ 184,963.40	81.48%
FOOD SERVICES	VENNETTI	\$ 1,564,654.46	\$ 1,525,350.13	\$ -	\$ 39,304.33	97.49%
HEALTH SERVICES	GENTZ	\$ 345,407.91	\$ 343,493.85	\$ -	\$ 1,914.06	99.45%
HIGHLY CAPABLE	SCHAAF	\$ 194,062.78	\$ 192,071.64	\$ -	\$ 1,991.14	98.97%
HUMAN RESOURCES	STANTON	\$ 628,934.91	\$ 627,213.53	\$ -	\$ 1,721.38	99.73%
INSURANCE	PLATT	\$ 305,363.00	\$ 305,060.47	\$ -	\$ 302.53	99.90%
LEARN ASST PR (LAP) ST	LAUINGER	\$ 586,808.00	\$ 557,966.07	\$ -	\$ 28,841.93	95.08%
PLANT OPERATIONS	WEBB	\$ 2,708,446.55	\$ 2,708,274.74	\$ -	\$ 171.81	99.99%
PRINCIPALS					\$ -	
CEDARHOME ELEM	LOFGREN	\$ 75,922.99	\$ 43,617.76	\$ -	\$ 32,305.23	57.45%
ELGER BAY ELEM	HANZELI	\$ 30,597.10	\$ 24,816.99	\$ -	\$ 5,780.11	81.11%
STANWOOD ELEM	MARSH	\$ 32,600.85	\$ 31,907.28	\$ -	\$ 693.57	97.87%
TWIN CITY ELEM	ALLEN	\$ 34,524.46	\$ 25,198.06	\$ -	\$ 9,326.40	72.99%
UTSALADY ELEM	KELLER	\$ 29,408.19	\$ 25,547.26	\$ -	\$ 3,860.93	86.87%
PORT SUSAN MIDDLE	JOHNSTON	\$ 81,407.21	\$ 50,362.92	\$ -	\$ 31,044.29	61.87%
STANWOOD MIDDLE	KLUNDT	\$ 76,249.58	\$ 56,451.52	\$ -	\$ 19,798.06	74.04%
LINCOLN HIGH	OVENELL	\$ 35,390.13	\$ 15,593.52	\$ -	\$ 19,796.61	44.06%
STANWOOD HIGH	DEL POZO	\$ 176,349.00	\$ 117,621.37	\$ -	\$ 58,727.63	66.70%
SARATOGA	OVENELL	\$ 384,363.48	\$ 384,359.12	\$ -	\$ 4.36	100.00%
RUNNING START	PLATT	\$ 562,459.94	\$ 561,754.45	\$ -	\$ 705.49	99.87%
SPECIAL ED FED	GENTZ	\$ 985,777.32	\$ 985,508.07	\$ -	\$ 269.25	99.97%
SPECIAL ED ST	GENTZ	\$ 6,685,718.80	\$ 6,461,385.86	\$ -	\$ 224,332.94	96.64%
SUPERINTENDENT OFFICE	SHUMATE	\$ 370,942.33	\$ 359,609.34	\$ -	\$ 11,332.99	96.94%
TECHNOLOGY	PLAMBECK	\$ 403,982.83	\$ 396,978.77	\$ -	\$ 7,004.06	98.27%
TITLE II A	SCHAAF	\$ 147,879.14	\$ 147,879.14	\$ -	\$ -	100.00%
TRAFFIC SAFETY	LEVAN	\$ 120,909.27	\$ 101,462.92	\$ -	\$ 19,446.35	83.92%
TRANS BILINGUAL ST	GENTZ	\$ 104,767.00	\$ 104,766.12	\$ -	\$ 0.88	100.00%
TRANSPORTATION	ORTON	\$ 2,819,093.83	\$ 2,741,328.18	\$ -	\$ 77,765.65	97.24%
UTILITIES	WEBB	\$ 894,800.00	\$ 890,132.97	\$ -	\$ 4,667.03	99.48%
VOCATIONAL ST	PLAMBECK	\$ 2,403,610.14	\$ 2,395,330.29	\$ -	\$ 8,279.85	99.66%
VOCATIONAL FED	PLAMBECK	\$ 24,370.00	\$ 22,977.88	\$ -	\$ 1,392.12	94.29%
TOTALS ABOVE		\$ 27,134,438.88	\$ 24,809,738.97	\$ -	\$ 2,324,699.91	91.43%
PROG NOT LISTED ABOVE INCL SAL & BEN		\$ 21,663,345.00	\$ 21,154,624.97	\$ -	\$ 508,720.03	2.35%
GRAND TOTAL	8/31/2015	\$ 48,797,783.88	\$ 45,964,363.94	\$ -	\$ 2,833,419.94	88.80%

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

Sept	\$4,516,242.38	10.706	\$ 4,274,488.08	9.694	\$ 4,230,677.36	9.501	9.967
Oct	\$5,097,553.38	12.084	\$ 4,842,730.60	10.983	\$ 4,894,661.05	10.992	11.353
Nov	\$5,539,018.38	13.131	\$ 5,517,836.85	12.514	\$ 5,648,120.40	12.684	12.776
Dec	\$5,986,780.02	14.192	\$ 5,635,134.74	12.780	\$ 5,484,123.39	12.316	13.096
Jan	\$5,110,901.88	12.116	\$ 4,947,589.69	11.220	\$ 4,986,113.42	11.198	11.511
Feb	\$4,389,679.86	10.406	\$ 4,269,310.06	9.682	\$ 4,072,551.83	9.146	9.745
Mar	\$3,931,828.45	9.321	\$ 3,947,832.73	8.953	\$ 3,454,955.60	7.759	8.678
Apr	\$4,763,381.22	11.292	\$ 5,028,138.94	11.403	\$ 4,617,457.12	10.370	11.022
May	\$5,374,732.79	12.741	\$ 5,692,034.64	12.909	\$ 5,539,934.74	12.441	12.697
June	\$4,991,111.34	11.832	\$ 5,999,600.57	13.606	\$ 4,489,365.71	10.082	11.840
July	\$4,804,192.66	11.389	\$ 5,642,795.74	12.797	\$ 4,486,189.63	10.075	11.420
Aug	\$4,756,093.93	11.275	\$ 4,758,611.41	10.792	\$ 4,214,891.54	9.466	10.511
<u>AVERAGE</u>							
YTD	\$4,938,459.69	11.707	\$5,046,342.00	11.444	\$ 4,676,586.82	10.502	11.218

T GL	PPSS 11	2222	333	4444	5555	Description	Budget	Current	Year-to-Date	Outstanding Encumbrance	Balance	±
E 530	----	0	----	----	----	DEBIT TRANSFERS	185,846.38	2,219.00	146,032.06	0.00	39,814.32	78.58
E 530	----	1	----	----	----	CREDIT TRANSFERS	-185,846.38	-2,219.00	-146,032.06	0.00	-39,814.32	78.58
E 530	----	2	----	----	----	CT SALARIES- CERT EMPLOYEES	21,074,151.27	1,752,932.29	20,984,891.47	0.00	89,259.80	99.58
E 530	----	3	----	----	----	CL SALARIES- CLASS EMPLOYEES	8,377,976.61	694,834.61	8,369,788.99	0.00	8,187.62	99.90
E 530	----	4	----	----	----	EMP BENE & PAYROLL TAXES	10,565,791.81	852,693.94	10,362,249.32	0.00	203,542.49	98.07
E 530	----	5	----	----	----	S SUPPLIES & MATERIALS	4,504,755.44	199,993.60	2,243,544.10	0.00	2,261,211.34	49.80
E 530	----	7	----	----	----	PS PURCHASED SERVICES	4,144,429.78	404,473.68	3,886,397.17	0.00	258,032.61	93.77
E 530	----	8	----	----	----	T TRAVEL	54,615.78	3,331.03	38,537.98	0.00	16,077.80	70.56
E 530	----	9	----	----	----	C CAPITAL OUTLAY	76,063.19	9,221.17	78,954.91	0.00	-2,891.72	103.80
nd Expense Totals							48,797,783.88	3,917,480.32	45,964,363.94	0.00	2,833,419.94	94.19

Number of Accounts: 4122

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

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
 Fiscal Year 2014 (September 1, 2014 - August 31, 2015)

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

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 LOCAL TAXES	10,935,696	61,213.00	11,300,567.77		364,871.77-	103.34
2000 LOCAL SUPPORT NONTAX	1,208,532	36,654.82	1,099,286.68		109,245.01	90.96
3000 STATE, GENERAL PURPOSE	24,123,858	2,446,857.94	24,454,849.97		330,991.91-	101.37
4000 STATE, SPECIAL PURPOSE	6,208,259	684,959.81	6,229,769.12		21,510.17-	100.35
5000 FEDERAL, GENERAL PURPOSE	20,000	10,288.94-	12,920.95		7,079.05	64.60
5000 FEDERAL, SPECIAL PURPOSE	4,996,641	416,712.53	2,295,445.12		2,701,195.74	45.94
7000 REVENUES FR OTH SCH DIST	35,000	.00	13,779.80		21,220.20	39.37
8000 OTHER AGENCIES AND ASSOCIATES	500	10,067.41	14,784.59		14,284.59-	> 1000
9000 OTHER FINANCING SOURCES	0	.00	.00		.00	0.00
Total REVENUES/OTHER FIN. SOURCES	47,528,486	3,646,176.57	45,421,404.00		2,107,081.56	95.57
B. EXPENDITURES						
10 Regular Instruction	24,630,332	1,991,593.93	23,861,372.26	0.00	768,960.21	96.88
0 Federal Stimulus	0	.00	.00	0.00	.00	0.00
0 Special Ed Instruction	7,671,496	612,524.43	7,451,490.05	0.00	220,006.07	97.13
0 Voc. Ed Instruction	2,533,980	213,494.97	2,472,398.91	0.00	61,581.23	97.57
0 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
0+60 Compensatory Ed Instruct.	1,497,712	159,356.12	1,401,804.23	0.00	95,907.92	93.60
0 Other Instructional Pgms	1,835,098	35,130.06	344,370.13	0.00	1,490,727.73	18.77
0 Community Services	114,352	1,766.34-	71,684.10	0.00	42,667.80	62.69
0 Support Services	10,514,813	907,147.15	10,361,244.26	0.00	153,568.98	98.54
Total EXPENDITURES	48,797,784	3,917,480.32	45,964,363.94	0.00	2,833,419.94	94.19
OTHER FIN. USES TRANS. OUT (GL 536)	0	.00	.00			
OTHER FINANCING USES (GL 535)	0	.00	.00			
EXCESS OF REVENUES/OTHER FIN. SOURCES						
OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)	1,269,298-	271,303.75-	542,959.94-		726,338.38	57.22-
TOTAL BEGINNING FUND BALANCE	4,513,771		4,757,851.48			
G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)	XXXXXXXX		.00			
TOTAL ENDING FUND BALANCE	3,244,473		4,214,891.54			
(E+F + OR - G)						

I. ENDING FUND BALANCE ACCOUNTS:

3/L 810 Restricted For Other Items	0	.00
3/L 815 Restrict Unequalized Deduct Rev	0	.00
3/L 821 Restricted for Carryover	0	33,700.44
3/L 825 Restricted for Skills Center	0	.00
3/L 828 Restricted for C/O of FS Rev	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	234,775	244,350.31
3/L 845 Restricted for Self-Insurance	0	.00
3/L 850 Restricted for Uninsured Risks	0	.00
3/L 870 Committed to Other Purposes	0	.00
3/L 872 Comm to Min Fnd Bal	2,254,700	.00
3/L 875 Assigned Contingencies	0	.00
3/L 884 Assign-Maint/Literacy Adp	0	.00
3/L 888 Assigned to Other Purpose	755,457	1,545,331.05
3/L 890 Unassigned Fund Balance	459-	120,244.00
3/L 891 Unassigned Min Fnd Bal Policy	0	2,271,265.74
<u>TOTAL</u>	<u>3,244,473</u>	<u>4,214,891.54</u>

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
 Fiscal Year 2014 (September 1, 2014 - August 31, 2015)

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

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	6,782,154	34,793.57	6,849,506.51		67,352.51-	100.99
2000 Local Support Nontax	140,000	1,033.92	132,709.57		7,290.43	94.79
3000 State, General Purpose	310,000	.00	.00		310,000.00	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
5000 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
Total REVENUES/OTHER FIN. SOURCES	8,232,154	35,827.49	6,982,216.08		1,249,937.92	84.82
2. EXPENDITURES						
10 Sites	2,431,391	563,580.38	1,049,073.88	0.00	1,382,317.37	43.15
20 Buildings	2,752,061	540,664.58	1,591,012.15	0.00	1,161,049.24	57.81
30 Equipment	6,540,769	42,610.82	3,635,217.46	0.00	2,905,551.53	55.58
40 Energy	259,866	.00	276,603.08	0.00	16,736.71-	106.44
50 Sales & Lease Expenditure	0	.00	.00	0.00	.00	0.00
60 Bond Issuance Expenditure	0	.00	.00	0.00	.00	0.00
70 Debt	0	.00	.00	0.00	.00	0.00
Total EXPENDITURES	11,984,088	1,146,855.78	6,551,906.57	0.00	5,432,181.43	54.67
OTHER FIN. USES TRANS. OUT (GL 536)	0	.00	.00			
OTHER FINANCING USES (GL 535)	0	.00	.00			
EXCESS OF REVENUES/OTHER FIN. SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)	3,751,934-	1,111,028.29-	430,309.51		4,182,243.51	111.47-
TOTAL BEGINNING FUND BALANCE	3,939,518		2,474,718.39			
G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)	XXXXXXXX		.00			
TOTAL ENDING FUND BALANCE (E+F + OR - G)	187,584		2,905,027.90			

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 Restricted For Arbitrage Rebate	0	.00
3/L 840 Nonspnd FB - Invent/Prepd Itms	0	.00
3/L 850 Restricted for Uninsured Risks	0	.00
3/L 861 Restricted from Bond Proceeds	0	.00
3/L 862 Committed from Levy Proceeds	5,000	1,737,887.01
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	5,000	.00
3/L 867 Restricted 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	177,584	1,167,140.89
3/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	187,584	2,905,027.90

40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2014 (September 1, 2014 - August 31, 2015)

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

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1. REVENUES						
1000 GENERAL STUDENT BODY	215,058	41.83	94,517.52		120,540.48	43.95
2000 ATHLETICS	182,760	.00	148,353.59		34,406.41	81.17
3000 CLASSES	63,000	.00	15,466.75		47,533.25	24.55
4000 CLUBS	592,212	5,642.80	202,204.63		390,007.37	34.14
5000 PRIVATE MONEYS	0	.00	.00		.00	0.00
Total REVENUES	1,053,030	5,684.63	460,542.49		592,487.51	43.73
2. EXPENDITURES						
1000 GENERAL STUDENT BODY	229,323	3,370.33	74,588.78	0.00	154,734.64	32.53
2000 ATHLETICS	355,936	1,103.88	189,978.21	0.00	165,957.79	53.37
3000 CLASSES	60,134	77.50	14,876.44	0.00	45,257.56	24.74
4000 CLUBS	611,663	4,782.95	213,278.89	0.00	398,383.69	34.87
5000 PRIVATE MONEYS	0	.00	.00	0.00	.00	0.00
Total EXPENDITURES	1,257,056	9,334.66	492,722.32	0.00	764,333.68	39.20
3. EXCESS OF REVENUES						
OVER (UNDER) EXPENDITURES (A-B)	204,026-	3,650.03-	32,179.83-		171,846.17	84.23-
4. TOTAL BEGINNING FUND BALANCE						
	393,169		383,901.79			
5. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)						
	XXXXXXXX		.00			
6. TOTAL ENDING FUND BALANCE						
	189,143		351,721.96			
7. ENDING FUND BALANCE ACCOUNTS:						
/L 810 Restricted for Other Items	0		.00			
/L 819 Restricted for Fund Purposes	189,143		349,011.30			
/L 840 Nonspnd FB - Invent/Prepd Itms	0		2,710.66			
/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			
TOTAL	189,143		351,721.96			

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT

Fiscal Year 2014 (September 1, 2014 - August 31, 2015)

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

<u>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>
000 Local Taxes	0	.00	.00		.00	0.00
000 Local Nontax	2,000	55.96	80,656.14		78,656.14-	> 1000
000 State, General Purpose	0	.00	.00		.00	0.00
000 State, Special Purpose	399,037	427,619.00	427,619.00		28,582.00-	107.16
000 Federal, General Purpose	0	.00	.00		.00	0.00
000 Other Agencies and Associates	0	.00	.00		.00	0.00
000 Other Financing Sources	0	.00	.00		.00	0.00
<u>TOTAL REV/OTHER FIN. SRCS (LESS TRANS)</u>	<u>401,037</u>	<u>427,674.96</u>	<u>508,275.14</u>		<u>107,238.14-</u>	<u>126.74</u>
<u>9900 TRANSFERS IN FROM GF</u>	<u>0</u>	<u>.00</u>	<u>.00</u>		<u>.00</u>	<u>0.00</u>
<u>Total REV./OTHER FIN. SOURCES</u>	<u>401,037</u>	<u>427,674.96</u>	<u>508,275.14</u>		<u>107,238.14-</u>	<u>126.74</u>
<u>EXPENDITURES</u>						
ype 30 Equipment	450,000	.00	152,290.03	0.00	297,709.97	33.84
ype 60 Bond Levy Issuance	0	.00	.00	0.00	.00	0.00
ype 90 Debt	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	<u>450,000</u>	<u>.00</u>	<u>152,290.03</u>	<u>0.00</u>	<u>297,709.97</u>	<u>33.84</u>
<u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>OTHER FINANCING USES (GL 535)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>EXCESS OF REVENUES/OTHER FIN SOURCES OVER (UNDER) EXP/OTH FIN USES (C-D-E-F)</u>	<u>48,963-</u>	<u>427,674.96</u>	<u>355,985.11</u>		<u>404,948.11</u>	<u>827.05-</u>
<u>TOTAL BEGINNING FUND BALANCE</u>	<u>50,000</u>		<u>502,189.33</u>			
<u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXX</u>		<u>.00</u>			
<u>TOTAL ENDING FUND BALANCE (G+H + OR - I)</u>	<u>1,037</u>		<u>858,174.44</u>			
<u>ENDING FUND BALANCE ACCOUNTS:</u>						
L 810 Restricted For Other Items	0		.00			
L 819 Restricted for Fund Purposes	1,037		858,174.44			
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			
<u>TOTAL</u>	<u>1,037</u>		<u>858,174.44</u>			

3L Description	Beginning Balance	2014-15 FYTD Credits	2014-15 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	2,165.45	2,165.45	0.00
240 Cash on Dep w/Co.Treas	0.15	4,294.20	4,294.50	0.45
241 Warrants Outstanding	0.00	2,128.45	2,128.45	0.00
450 Investments	1,855.10	2,126.44	2,165.75	1,894.41
--- Asset	3,055.25	10,714.54	10,754.15	3,094.86
501 Accounts Payable	0.00	2,128.45	2,128.45	0.00
--- Liability	0.00	2,128.45	2,128.45	0.00
357 Held in Trust for Pvt Purposes	-3,055.25	2,168.06	2,128.45	-3,094.86
--- Equity	-3,055.25	2,168.06	2,128.45	-3,094.86
--- Private Purpose Trust Fund	0.00	15,011.05	15,011.05	0.00

BUDGET CAPACITY ACCOUNT
2014-2015

			BALANCE	
DATE	ACTIVITY	AMOUNT	\$	3,000,000
09/01/14	Bldg Carryover	\$	(127,465)	\$ 2,872,535
09/01/14	Flow Through Carryover	\$	(39,998)	\$ 2,832,537
09/01/14	Extra Curricular Carryover	\$	(167,653)	\$ 2,664,884
09/01/14	Highly Capable Grant Capacity	\$	(110,000)	\$ 2,554,884
09/01/14	Bilingual Grant Capacity	\$	(12,000)	\$ 2,542,884
09/01/14	Flow Through Capacity	\$	(10,532)	\$ 2,532,352
10/15/14	SPED Capacity-Safety Net to reimb.	\$	(236,832)	\$ 2,295,520
10/29/14	Saratoga Enrollment Adjustment	\$	(30,000)	\$ 2,265,520
10/29/14	Bldg Enrollment Adjustments	\$	(15,820)	\$ 2,249,700
10/29/14	Grant Capacity	\$	(14,953)	\$ 2,234,747
10/29/14	Computer Tables/Chairs	\$	(30,000)	\$ 2,204,747
10/29/14	Title II Capacity	\$	(3,798.32)	\$ 2,200,949
10/29/14	Voc Capacity	\$	(50,000.00)	\$ 2,150,949
1/31/2015	Grant Capacity	\$	(20,657.76)	\$ 2,130,291
2/20/2015	Special Services Capacity	\$	(192,574.00)	\$ 1,937,717
3/4/2015	Perkins Grant Capacity	\$	(1,854.00)	\$ 1,935,863
3/4/2015	Title III Capacity	\$	(14,180.43)	\$ 1,921,683
3/14/2015	Legal Fee Capacity	\$	(63,000.00)	\$ 1,858,683
3/31/2015	Flow Through Capacity	\$	(39,634.44)	\$ 1,819,048
4/28/2015	Insurance Capacity	\$	(26,384.00)	\$ 1,792,664
4/28/2015	Flow Through Capacity	\$	(20,500)	\$ 1,772,164
4/28/2015	Grant Capacity	\$	(10,000)	\$ 1,762,164
5/28/2015	Flow Through Capacity	\$	(9,342.98)	\$ 1,752,821
7/24/2015	Extra Curricular Capacity-SMS	\$	(10,000.00)	\$ 1,742,821
8/14/2015	Kindergarten Tables	\$	(6,330.00)	\$ 1,736,491
8/14/2015	Safety Net Capacity	\$	(169,595.00)	\$ 1,566,896
8/20/2015	Flow Through Capacity	\$	(40,773.38)	\$ 1,526,123
8/20/2015	Running Start Capacity	\$	(47,000.00)	\$ 1,479,123
8/20/2015	Grant Capacity	\$	(9,335.00)	\$ 1,469,788

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

	<u>No. of Months</u>	<u>2014-15 Budget</u>	<u>Budget YTD</u>	<u>2014-15 Actual YTD</u>	<u>2014-15 Budget Variance YTD</u>	<u>Actual August 2014</u>
REVENUES:						
Local	9.5	525,036	525,036	526,845	1,809	548,125
State	9.5	15,211	15,211	17,877	2,666	16,330
Federal	9.5	517,277	517,277	570,240	52,963	550,850
Commodities	9.5	74,313	74,313	77,312	2,999	83,023
Total		<u>1,131,837</u>	<u>1,131,837</u>	<u>1,192,274</u>	<u>60,437</u>	<u>1,198,328</u>
EXPENDITURES:						
Salaries	12	585,609	585,609	617,934	(32,325)	604,984
Benefits	12	337,935	337,935	308,861	29,074	302,431
Food + Commodities 42	10	578,313	578,313	542,263	36,050	578,575
Non-food & Cap. Outlay	10	65,100	65,100	56,505	8,595	60,424
Net Transfers	12	(3,500)	(3,500)	(213)	(3,287)	(13,440)
Total		<u>1,563,457</u>	<u>1,563,457</u>	<u>1,525,350</u>	<u>38,107</u>	<u>1,532,974</u>
Net Gain/Loss		<u>(431,620)</u>	<u>(431,620)</u>	<u>(333,076)</u>	<u>98,544</u>	<u>(334,646)</u>

	<u>Serving Days</u>	<u>Total Meals</u>	<u>Budget Ave. Daily Participation</u>	<u>August '15 Act. YTD ADP</u>	<u>Budget Variance</u>	<u>August '14 Act. YTD ADP</u>
Average Daily Participation:						
Breakfast	180	65,937	366	468	102	444
Lunch	175	201,942	1,154	1,361	207	1,350
Ala Carte w/ Catering	175	211,575	1,209	1,130	(79)	1,265
BUDGETED TOTAL MEALS		479,454				
AVE. MEALS PER DAY(Not converted)			2,729	2,959	230	3,059
				-3.29%	(change from prior year)	
Total FTE Enrollment (No RS)			4,058	4,090	32	4,181
				-2.18%	(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 2.77.