

Stanwood-Camano School District

No. 401

**MONTHLY
FINANCIAL
REPORT**

MAY 2016

STANWOOD-CAMANO SCHOOL DISTRICT

MONTHLY FINANCIAL REPORT

		PAGE
ALL	EXECUTIVE SUMMARY	1
GF	MANAGER'S REPORT	2
GF	FUND BALANCE REPORT	3
GF	OBJECT SUMMARY	4
GF	BUDGET STATUS REPORT	5-6
CPF	BUDGET STATUS REPORT	7-8
ASB	BUDGET STATUS REPORT	9
TVF	BUDGET STATUS REPORT	10
ETF	PPT REPORT	11
BCAP	BUDGET CAPACITY REPORT	12
FS	FOOD SERVICE REPORT	13

STANWOOD-CAMANO SCHOOL DISTRICT NO. 401
MONTHLY BUDGET REPORT
EXECUTIVE SUMMARY
MAY 2016

Enrollment

Budgeted FTE	4090.00
Actual Average FTE To Date (May)	4186.95
FTE's Over Budget - Average (May)	96.95
Change in FTE From Last Month	-16.51
Actual FTE May 16'	4,187
Actual FTE May 15'	4,107

General Fund Balance

Actual as of May 2016	5,339,063
Fund Balance as a Percent of Budgeted Revenue	11.19%

General Fund Revenues

Actual as of May 2016	38,257,813
Percent of Revenues Received to Date	75.44%

General Fund Expenditures

Actual as of May 2016	37,135,943
Percent of Expenditures Incurred to Date	71.63%

Payroll Costs Year-To-Date	32,486,615
Payroll Costs as a Percent of Budget - YTD	75.28%

MSOC's Year-To-Date	4,649,328
MSOC's as a Percent of Budget - YTD	53.49%

Comments:

- A. The fiscal year is 75.00% complete.
- B. Apportionment payment this month is 5.5%
- C. Payroll costs in May 2015 were 74.48% of budget.
- D. MSOC's in May 2015 were 54.92% 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	\$ 110,608.00	\$ 102,682.58	\$ 1,762.03	\$ 6,163.39	94.43%
BUSINESS OFFICE	PLATT	\$ 850,759.62	\$ 651,916.58	\$ 197,340.72	\$ 1,502.32	99.82%
BUDGET RESERVE ACCT	PLATT	\$ 1,667,725.95	\$ -	\$ -	\$ 1,667,725.95	0.00%
COMMUNITY SERVICE	PLATT	\$ 28,495.40	\$ 13,279.02	\$ -	\$ 15,216.38	46.60%
CURR/ASSESSMENT	SCHAAF	\$ 555,608.54	\$ 445,540.93	\$ 100,093.38	\$ 9,974.23	98.20%
DISADVANTAGED	LAUINGER	\$ 505,037.45	\$ 348,149.35	\$ 105,687.07	\$ 51,201.03	89.86%
EXTRA-CURRICULAR	ATHLETIC DIR	\$ 1,053,993.57	\$ 768,579.90	\$ 78,545.14	\$ 206,868.53	80.37%
FOOD SERVICES	VENNETTI	\$ 1,629,144.60	\$ 1,251,606.03	\$ 260,538.35	\$ 117,000.22	92.82%
HEALTH SERVICES	GENTZ	\$ 423,126.88	\$ 306,519.90	\$ 104,272.95	\$ 12,334.03	97.09%
HIGHLY CAPABLE	SCHAAF	\$ 268,105.54	\$ 201,181.44	\$ 67,148.12	\$ (224.02)	100.08%
HUMAN RESOURCES	STANTON	\$ 585,799.17	\$ 415,216.76	\$ 111,041.95	\$ 59,540.46	89.84%
INSURANCE	PLATT	\$ 301,597.00	\$ 299,901.00	\$ -	\$ 1,696.00	99.44%
LEARN ASST PR (LAP) ST	LAUINGER	\$ 571,361.96	\$ 399,277.81	\$ 131,467.82	\$ 40,616.33	92.89%
PLANT OPERATIONS	WEBB	\$ 2,615,278.91	\$ 1,979,369.54	\$ 619,690.44	\$ 16,218.93	99.38%
PRINCIPALS					\$ -	
CEDARHOME ELEM	LOFGREN	\$ 86,462.06	\$ 49,642.59	\$ 5,484.99	\$ 31,334.48	63.76%
ELGER BAY ELEM	HANZELI	\$ 34,160.05	\$ 28,599.10	\$ 2,562.65	\$ 2,998.30	91.22%
STANWOOD ELEM	MARSH	\$ 52,851.85	\$ 34,700.74	\$ 8,109.93	\$ 10,041.18	81.00%
TWIN CITY ELEM	ALLEN	\$ 56,215.85	\$ 34,135.67	\$ 4,962.11	\$ 17,118.07	69.55%
UTSALADY ELEM	KELLER	\$ 36,713.07	\$ 25,499.77	\$ 4,584.16	\$ 6,629.14	81.94%
PORT SUSAN MIDDLE	JOHNSTON	\$ 100,730.79	\$ 52,702.46	\$ 9,209.05	\$ 38,819.28	61.46%
STANWOOD MIDDLE	KLUNDT	\$ 72,962.06	\$ 39,673.29	\$ 9,785.27	\$ 23,503.50	67.79%
LINCOLN HIGH	OVENELL	\$ 36,943.29	\$ 18,349.22	\$ 2,892.01	\$ 15,702.06	57.50%
STANWOOD HIGH	DEL POZO	\$ 223,283.20	\$ 111,116.29	\$ 24,425.26	\$ 87,741.65	60.70%
SARATOGA	OVENELL	\$ 461,215.04	\$ 350,906.31	\$ 109,248.16	\$ 1,060.57	99.77%
RUNNING START	PLATT	\$ 616,000.00	\$ 402,593.61	\$ -	\$ 213,406.39	65.36%
SPECIAL ED FED	GENTZ	\$ 809,900.14	\$ 586,387.96	\$ 195,311.87	\$ 28,200.31	96.52%
SPECIAL ED ST	GENTZ	\$ 6,832,067.57	\$ 5,349,495.52	\$ 1,685,003.36	\$ (202,431.31)	102.96%
SUPERINTENDENT OFFICE	SHUMATE	\$ 388,379.20	\$ 288,528.56	\$ 95,336.43	\$ 4,514.21	98.84%
TECHNOLOGY	PLAMBECK	\$ 398,106.76	\$ 289,290.17	\$ 97,803.04	\$ 11,013.55	97.23%
TITLE II A	SCHAAF	\$ 141,415.81	\$ 106,604.24	\$ 34,771.77	\$ 39.80	99.97%
TRAFFIC SAFETY	WARREN	\$ 119,352.54	\$ 61,391.05	\$ 10,471.64	\$ 47,489.85	60.21%
TRANS BILINGUAL ST	GENTZ	\$ 132,969.12	\$ 93,845.86	\$ 30,625.37	\$ 8,497.89	93.61%
TRANSPORTATION	ORTON	\$ 2,900,249.59	\$ 1,595,213.39	\$ 1,114,287.39	\$ 190,748.81	93.42%
UTILITIES	WEBB	\$ 845,984.00	\$ 689,776.62	\$ 7,442.77	\$ 148,764.61	82.42%
VOCATIONAL ST	PLAMBECK	\$ 2,445,399.50	\$ 1,820,311.84	\$ 565,622.10	\$ 59,465.56	97.57%
VOCATIONAL FED	PLAMBECK	\$ 20,483.00	\$ 12,936.63	\$ 1,855.56	\$ 5,690.81	72.22%
TOTALS ABOVE		\$ 27,978,487.08	\$ 19,224,921.73	\$ 5,797,382.86	\$ 2,956,182.49	89.43%
PROG NOT LISTED ABOVE INCL SAL & BEN		\$ 23,869,206.16	\$ 17,911,020.82	\$ 5,373,461.78	\$ 584,723.56	2.45%
GRAND TOTAL	5/31/2016	\$ 51,847,693.24	\$ 37,135,942.55	\$ 11,170,844.64	\$ 3,540,906.05	6.83%

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	\$44,528,486	BUD	\$47,709,888	BUD	3 YEAR
		REV		REV		REV	
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	\$ 4,407,136.50	9.237	10.303
Feb	\$ 4,269,310.06	9.682	\$ 4,072,551.83	8.536	\$ 3,777,245.52	7.917	8.712
Mar	\$ 3,947,832.73	8.953	\$ 3,454,955.60	7.242	\$ 3,558,507.26	7.459	7.884
Apr	\$ 5,028,138.94	11.403	\$ 4,617,457.12	9.678	\$ 4,595,273.66	9.632	10.238
May	\$ 5,692,034.64	12.909	\$ 5,539,934.74	11.612	\$ 5,339,063.08	11.191	11.904
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	\$ 4,217,193.00	8.839			
<u>AVERAGE</u>							
YTD	\$5,046,342.00	11.444	\$4,676,778.60	9.803	\$ 4,404,944.41	9.233	10.160

T GL	PPSS 11 2222 333 4444 5555	Description	Budget	Current	Year-to-Date	Outstanding		%
						Encumbrance	Balance	
E 530	0	DEBIT TRANSFERS	204,200.00	35,389.99	136,343.10	0.00	67,856.90	66.77
E 530	1	CREDIT TRANSFERS	-203,000.00	-35,389.99	-136,343.10	0.00	-66,656.90	67.16
E 530	2	CT SALARIES- CERT EMPLOYEES	22,281,485.97	1,905,789.37	16,836,825.84	5,364,559.35	80,100.78	99.64
E 530	3	CL SALARIES- CLASS EMPLOYEES	8,913,292.25	766,576.10	6,778,709.59	2,107,031.41	27,551.25	99.69
E 530	4	EMP BENE & PAYROLL TAXES	11,959,830.62	995,724.36	8,871,079.19	2,976,051.22	112,700.21	99.06
E 530	5	S SUPPLIES & MATERIALS	4,605,851.57	201,864.79	1,636,683.85	361,286.88	2,607,880.84	43.38
E 530	7	PS PURCHASED SERVICES	3,958,683.90	291,403.75	2,964,086.36	351,717.49	642,880.05	83.76
E 530	8	T TRAVEL	70,718.75	1,496.71	26,623.17	10,198.29	33,897.29	52.07
E 530	9	C CAPITAL OUTLAY	56,630.88	0.00	21,934.55	0.00	34,696.33	38.73
and Expense Totals			51,847,693.94	4,162,855.08	37,135,942.55	11,170,844.64	3,540,906.75	93.17

Number of Accounts: 4037

***** 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 May, 2016

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
REVENUES/OTHER FIN. SOURCES						
000 LOCAL TAXES	11,073,372	2,723,323.93	10,536,269.40		537,102.60	95.15
000 LOCAL SUPPORT NONTAX	1,209,040	143,429.85	936,566.37		272,473.63	77.46
000 STATE, GENERAL PURPOSE	26,725,940	1,500,935.27	20,386,427.11		6,339,512.89	76.28
000 STATE, SPECIAL PURPOSE	6,511,137	370,203.80	4,905,218.96		1,605,918.04	75.34
000 FEDERAL, GENERAL PURPOSE	20,000	.00	13,728.14		6,271.86	68.64
000 FEDERAL, SPECIAL PURPOSE	5,134,900	157,727.10	1,449,156.63		3,685,743.37	28.22
000 REVENUES FR OTH SCH DIST	35,000	9,016.00	27,209.90		7,790.10	77.74
000 OTHER AGENCIES AND ASSOCIATES	500	88.31	3,236.46		2,736.46-	647.29
000 OTHER FINANCING SOURCES	0	.00	.00		.00	0.00
Total REVENUES/OTHER FIN. SOURCES	50,709,889	4,904,724.26	38,257,812.97		12,452,076.03	75.44
EXPENDITURES						
0 Regular Instruction	27,225,533	2,268,831.03	19,891,316.27	6,174,445.97	1,159,770.76	95.74
0 Federal Stimulus	0	.00	.00	0.00	.00	0.00
0 Special Ed Instruction	7,641,968	674,703.30	5,939,159.92	1,880,315.23	177,507.15-	102.32
0 Voc. Ed Instruction	2,705,566	224,746.87	1,982,844.95	604,127.95	118,593.10	95.62
0 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
0+60 Compensatory Ed Instruct.	1,534,395	111,025.76	996,083.52	313,672.28	224,639.20	85.36
0 Other Instructional Pgms	2,091,458	33,494.77	304,340.59	91,261.30	1,695,856.11	18.92
0 Community Services	28,761	3,838.49	39,177.36	0.00	10,416.36-	136.22
0 Support Services	10,620,014	846,214.86	7,983,019.94	2,107,021.91	529,972.15	95.01
Total EXPENDITURES	51,847,695	4,162,855.08	37,135,942.55	11,170,844.64	3,540,907.81	93.17
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)	1,137,806-	741,869.18	1,121,870.42		2,259,676.42	198.60-
TOTAL BEGINNING FUND BALANCE	4,112,219		4,217,192.66			
G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)	XXXXXXXXX		.00			
TOTAL ENDING FUND BALANCE	2,974,413		5,339,063.08			
(E+F + OR - G)						

I. ENDING FUND BALANCE ACCOUNTS:		
/L 810 Restricted For Other Items	0	.00
/L 815 Restrict Unequalized Deduct Rev	0	.00
/L 821 Restricted for Carryover	0	35,054.98
/L 825 Restricted for Skills Center	0	.00
/L 828 Restricted for C/O of FS Rev	0	.00
/L 830 Restricted for Debt Service	0	.00
/L 835 Restrictd For Arbitrage Rebate	0	.00
/L 840 Nonspnd FB - Invent/Prepd Itms	263,300	244,350.31
/L 845 Restricted for Self-Insurance	0	.00
/L 850 Restricted for Uninsured Risks	0	.00
/L 870 Committed to Other Purposes	0	.00
/L 872 Comm to Min Fnd Bal	0	.00
/L 875 Assigned Contingencies	0	.00
/L 884 Assign-Maint/Literacy Adp	0	.00
/L 888 Assigned to Other Purpose	335,116	1,545,331.05
/L 890 Unassigned Fund Balance	1,357	1,243,061.00
/L 891 Unassigned Min Fnd Bal Policy	2,374,640	2,271,265.74
TOTAL	2,974,413	5,339,063.08

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 May, 2016

<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	6,884,302	1,702,997.25	6,507,083.88		377,218.12	94.52
000 Local Support Nontax	141,795	1,952.21	56,115.74		85,679.26	39.58
000 State, General Purpose	0	.00	.00		.00	0.00
000 State, Special Purpose	1,000,000	.00	.00		1,000,000.00	0.00
000 Federal, General Purpose	0	.00	.00		.00	0.00
000 Federal, Special Purpose	0	.00	.00		.00	0.00
000 Revenues Fr Oth Sch Dist	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
Total REVENUES/OTHER FIN. SOURCES	8,026,097	1,704,949.46	6,563,199.62		1,462,897.38	81.77
EXPENDITURES						
0 Sites	783,805	15,469.43	400,482.29	0.00	383,322.71	51.09
0 Buildings	5,204,179	53,569.55	1,045,420.90	1,572,872.92	2,585,885.18	50.31
0 Equipment	3,690,038	280,091.26	2,440,840.16	230,337.80	1,018,860.04	72.39
0 Energy	0	.00	.00	0.00	.00	0.00
0 Sales & Lease Expenditure	0	.00	.00	0.00	.00	0.00
0 Bond Issuance Expenditure	0	.00	.00	0.00	.00	0.00
0 Debt	0	.00	.00	0.00	.00	0.00
Total EXPENDITURES	9,678,022	349,130.24	3,886,743.35	1,803,210.72	3,988,067.93	58.79
<u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	0	.00	.00			
<u>OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
EXCESS OF REVENUES/OTHER FIN. SOURCES						
<u>OVER(UNDER)EXP/OTH FIN USES (A-B-C-D)</u>	1,651,925-	1,355,819.22	2,676,456.27		4,328,381.27	262.02-
<u>TOTAL BEGINNING FUND BALANCE</u>	2,428,547		2,905,027.90			
<u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXX		.00			
<u>TOTAL ENDING FUND BALANCE</u>	776,622		5,581,484.17			
<u>(E+F + OR - G)</u>						

ENDING FUND BALANCE ACCOUNTS:

/L 810 Restricted For Other Items	0	.00
/L 825 Restricted for Skills Center	0	.00
/L 830 Restricted for Debt Service	0	.00
/L 835 Restricted For Arbitrage Rebate	0	.00
/L 840 Nonspnd FB - Invent/Prepd Itms	0	.00
/L 850 Restricted for Uninsured Risks	0	.00
/L 861 Restricted from Bond Proceeds	0	.00
/L 862 Committed from Levy Proceeds	0	1,737,887.01
/L 863 Restricted from State Proceeds	0	.00
/L 864 Restricted from Fed Proceeds	0	.00
/L 865 Restricted from Other Proceeds	0	.00
/L 866 Restricted Impact Fees	5,000	.00
/L 867 Restricted Mitigation Fees	0	.00
/L 869 Restricted fr Undistr Proceeds	0	.00
/L 870 Committed to Other Purposes	0	.00
/L 889 Assigned to Fund Purposes	771,622	3,843,597.16
/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	776,622	5,581,484.17

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 May, 2016

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
I. REVENUES						
000 GENERAL STUDENT BODY	246,330	4,385.82	93,306.41		153,023.59	37.88
000 ATHLETICS	166,710	1,554.00	148,829.12		17,880.88	89.27
000 CLASSES	66,500	100.00	17,410.50		49,089.50	26.18
000 CLUBS	602,905	17,801.34	178,409.57		424,495.43	29.59
000 PRIVATE MONEYS	0	.00	.00		.00	0.00
Total REVENUES	1,082,445	23,841.16	437,955.60		644,489.40	40.46
II. EXPENDITURES						
000 GENERAL STUDENT BODY	362,425	13,536.81	59,773.81	31,135.71	271,515.48	25.08
000 ATHLETICS	249,594	2,474.97	94,532.81	28,722.64	126,338.55	49.38
000 CLASSES	41,850	5,187.16	14,774.63	4,665.96	22,409.41	46.45
000 CLUBS	640,739	7,198.46	147,356.07	125,631.72	367,751.21	42.61
000 PRIVATE MONEYS	0	.00	.00	0.00	.00	0.00
Total EXPENDITURES	1,294,608	28,397.40	316,437.32	190,156.03	788,014.65	39.13
EXCESS OF REVENUES OVER(UNDER) EXPENDITURES (A-B)	212,163-	4,556.24-	121,518.28		333,681.28	157.28-
TOTAL BEGINNING FUND BALANCE	370,590		351,721.96			
G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)	XXXXXXXX		.00			
TOTAL ENDING FUND BALANCE (C+D + OR - E)	158,427		473,240.24			
ENDING FUND BALANCE ACCOUNTS:						
L 810 Restricted for Other Items	0		.00			
L 819 Restricted for Fund Purposes	158,427		470,529.58			
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	158,427		473,240.24			

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 May, 2016

<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	79.50	1,502.23		497.77	75.11
000 State, General Purpose	0	.00	.00		.00	0.00
000 State, Special Purpose	415,270	.00	.00		415,270.00	0.00
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>417,270</u>	<u>79.50</u>	<u>1,502.23</u>		<u>415,767.77</u>	<u>0.36</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>417,270</u>	<u>79.50</u>	<u>1,502.23</u>		<u>415,767.77</u>	<u>0.36</u>
<u>EXPENDITURES</u>						
ype 30 Equipment	687,270	997.95	627,676.84	0.00	59,593.16	91.33
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>687,270</u>	<u>997.95</u>	<u>627,676.84</u>	<u>0.00</u>	<u>59,593.16</u>	<u>91.33</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>270,000-</u>	<u>918.45-</u>	<u>626,174.61-</u>		<u>356,174.61-</u>	<u>131.92</u>
<u>TOTAL BEGINNING FUND BALANCE</u>	<u>270,000</u>		<u>858,174.44</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>0</u>		<u>231,999.83</u>			
<u>ENDING FUND BALANCE ACCOUNTS:</u>						
L 810 Restricted For Other Items	0		.00			
L 819 Restricted for Fund Purposes	0		231,999.83			
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>0</u>		<u>231,999.83</u>			

L Description	Beginning	2015-16	2015-16	Balance
	Balance	FYTD Credits	FYTD Debits	
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	2,158.91	988.91
240 Cash on Dep w/Co.Treas	0.45	1,076.73	1,076.73	0.45
150 Investments	1,894.41	0.34	1,076.73	2,970.80
--- Asset	3,094.86	2,247.07	4,312.37	5,160.16
357 Held in Trust for Pvt Purposes	-3,094.86	2,165.30	100.00	-5,160.16
--- Equity	-3,094.86	2,165.30	100.00	-5,160.16
--- Private Purpose Trust Fund	0.00	4,412.37	4,412.37	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
3/14/2016	JAG Grant Capacity	\$ 14,954.00	\$ 2,309,171
3/21/2016	Bargaining Capacity	\$ 538,703.00	\$ 1,770,468
3/24/2016	Saratoga Capacity	\$ 22,819.00	\$ 1,747,649
3/31/2016	Insurance Capacity	\$ 30,924.00	\$ 1,716,725
3/31/2016	Title I Realloc Grant Capacity	\$ 49,000.00	\$ 1,667,725
4/30/2016	Grant Capacity/Adjustments	\$ 4,907.00	\$ 1,662,818
4/30/2016	Grant Capacity - Adm Training Grant	\$ 2,975.00	\$ 1,659,843
5/31/2016	Grant Award increase - TPEP	\$ 9,836.00	\$ 1,650,007
5/31/2016	Grant Adj - Title II	\$ 1,188	\$ 1,648,819

STANWOOD-CAMANO SCHOOL DISTRICT NO. 401
 FOOD SERVICE PROGRAM REPORT
 Report For: May 2016

	<u>No. of Months</u>	<u>2015-16 Budget</u>	<u>Budget YTD</u>	<u>2015-16 Actual YTD</u>	<u>2015-16 Budget Variance YTD</u>	<u>Actual May 2015</u>
REVENUES:						
Local	9.5	550,000	521,053	564,483	43,430	534,435
State	9.5	17,973	15,135	15,580	445	15,164
Federal	9.5	588,776	495,811	474,700	(21,111)	460,662
Commodities	9.5	75,000	63,158	-	(63,158)	-
Total		<u>1,231,749</u>	<u>1,095,157</u>	<u>1,054,763</u>	<u>(40,394)</u>	<u>1,010,261</u>
EXPENDITURES:						
Salaries	12	611,838	458,879	477,641	(18,762)	461,632
Benefits	12	363,606	272,705	255,056	17,649	238,474
Food + Commodities 42	10	514,000	462,600	461,841	759	416,926
Non-food & Cap. Outlay	10	67,700	60,930	57,090	3,840	54,790
Net Transfers	12	(3,000)	(2,250)	(22)	(2,228)	-
Total		<u>1,554,145</u>	<u>1,252,863</u>	<u>1,251,606</u>	<u>1,257</u>	<u>1,171,822</u>
Net Gain/Loss		<u>(322,396)</u>	<u>(157,706)</u>	<u>(196,843)</u>	<u>(39,137)</u>	<u>(161,561)</u>

	<u>Serving Days</u>	<u>Total Meals</u>	<u>Budget Ave. Daily Participation</u>	<u>May '16 Act. YTD ADP</u>	<u>Budget Variance</u>	<u>May '15 Act. YTD ADP</u>
Average Daily Participation:						
Breakfast	180	81,186	366	505	139	462
Lunch	175	220,362	1,259	1,346	87	1,319
Ala Carte w/ Catering	175	197,146	1,127	1,121	(6)	1,147
BUDGETED TOTAL MEALS		498,694				
AVE. MEALS PER DAY(Not converted)			2,752	2,972	220	2,928
				1.50%	(change from prior year)	
Total FTE Enrollment (No RS)			4,090	4,168	78	4,107
				1.49%	(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.