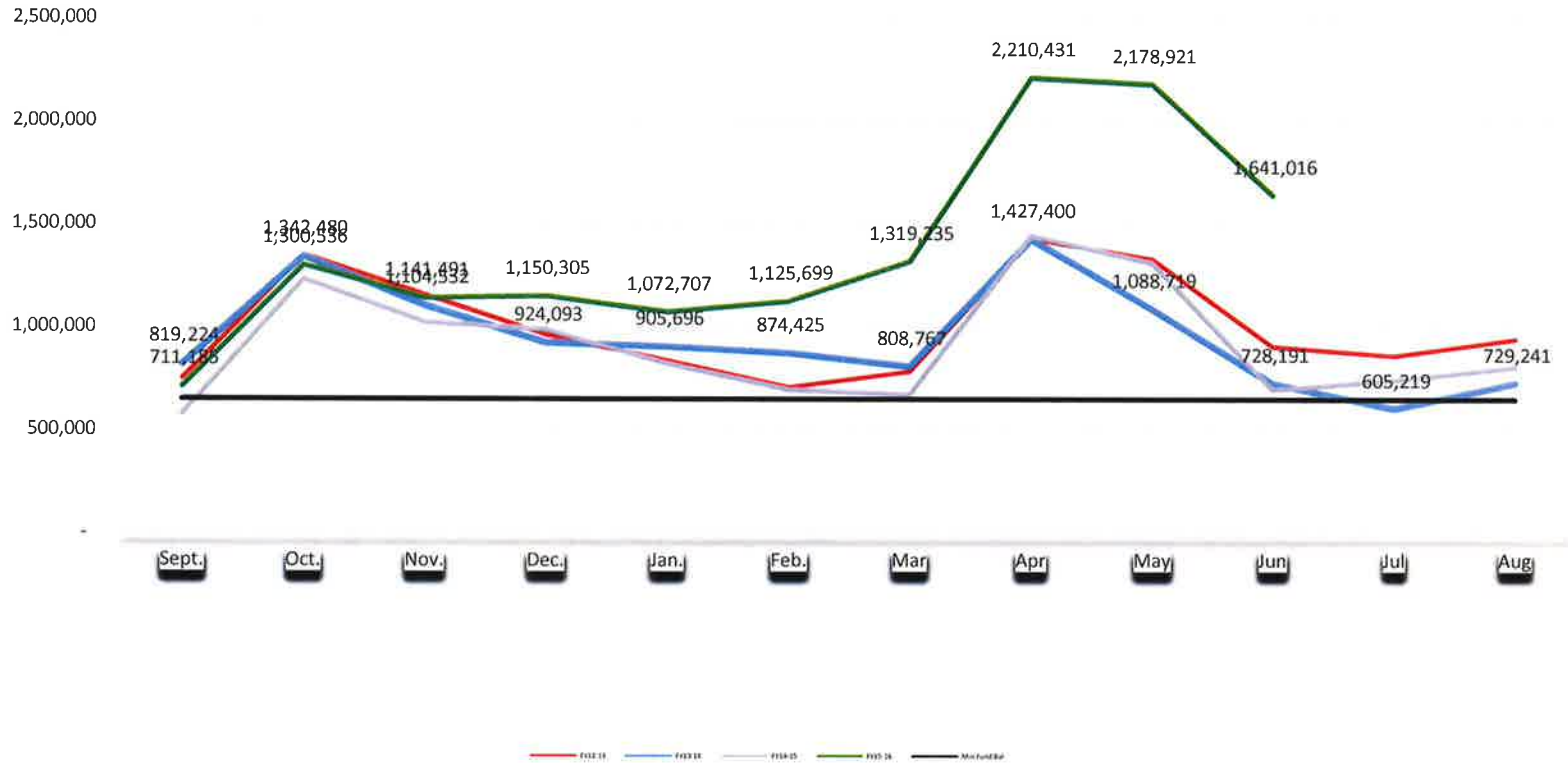


Ending Fund Balance

Fd Bal	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar	Apr	May	Jun	Jul	Aug
FY12-13	748,797	1,350,038	1,154,747	962,669	836,411	706,888	782,919	1,429,522	1,329,248	905,354	860,128	941,974
FY13-14	819,224	1,342,480	1,104,532	924,093	905,696	874,425	808,767	1,427,400	1,088,719	728,191	605,219	729,241
FY14-15	580,675	1,233,819	1,025,002	988,519	820,606	695,770	673,283	1,445,352	1,310,125	697,238	744,451	807,582
FY15-16	711,185	1,300,536	1,141,491	1,150,305	1,072,707	1,125,699	1,319,235	2,210,431	2,178,921	1,641,016		
Min Fund	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000



Chimacum School District No.049

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,422,419	2,626,250	2,891,072
2000 Local Montax Support	233,816	196,750	265,544
3000 State, General Purpose	5,896,734	6,253,593	6,650,609
4000 State, Special Purpose	1,888,960	2,034,120	2,078,200
5000 Federal, General Purpose	181,389	0	100,000
6000 Federal, Special Purpose	762,196	961,248	883,793
7000 Revenues from Other School Districts	210,320	179,000	188,250
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	11,595,833	12,250,961	13,057,468
EXPENDITURES			
00 Regular Instruction	5,972,233	6,387,562	6,421,670
10 Federal Stimulus	0	0	0
20 Special Education Instruction	1,666,934	1,638,649	1,498,416
30 Vocational Education Instruction	226,756	222,112	263,068
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	600,927	706,660	679,816
70 Other Instructional Programs	15,763	159,917	280,805
80 Community Services	2,843	0	0
90 Support Services	3,323,110	3,477,795	3,913,688
B. TOTAL EXPENDITURES	11,808,566	12,592,695	13,057,463
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-212,733	-341,734	5
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.831 Restricted for Employee Compensated Absence	XXXXX	0	XXXXX

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Chimacum School District No.049

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	5,000	5,000	5,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	575,000	625,000	650,000
G.L.875 Assigned to Contingencies	100,000	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	56,296	50,000	30,000
G.L.890 Unassigned Fund Balance	205,678	0	15,000
G.L.891 Unassigned to Minimum Fund Balance Policy	XXXXX	XXXXX	0
F. TOTAL BEGINNING FUND BALANCE	941,974	680,000	700,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	9,189	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.831 Restricted for Employee Compensated Absence	XXXXX	0	XXXXX
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	5,000	5,000	5,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	630,000	625,000	650,000
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	28,425	50,000	30,000
G.L.890 Unassigned Fund Balance	56,628	-341,734	15,005
G.L.891 Unassigned to Minimum Fund Balance Policy	XXXXX	XXXXX	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	729,241	338,266	700,005

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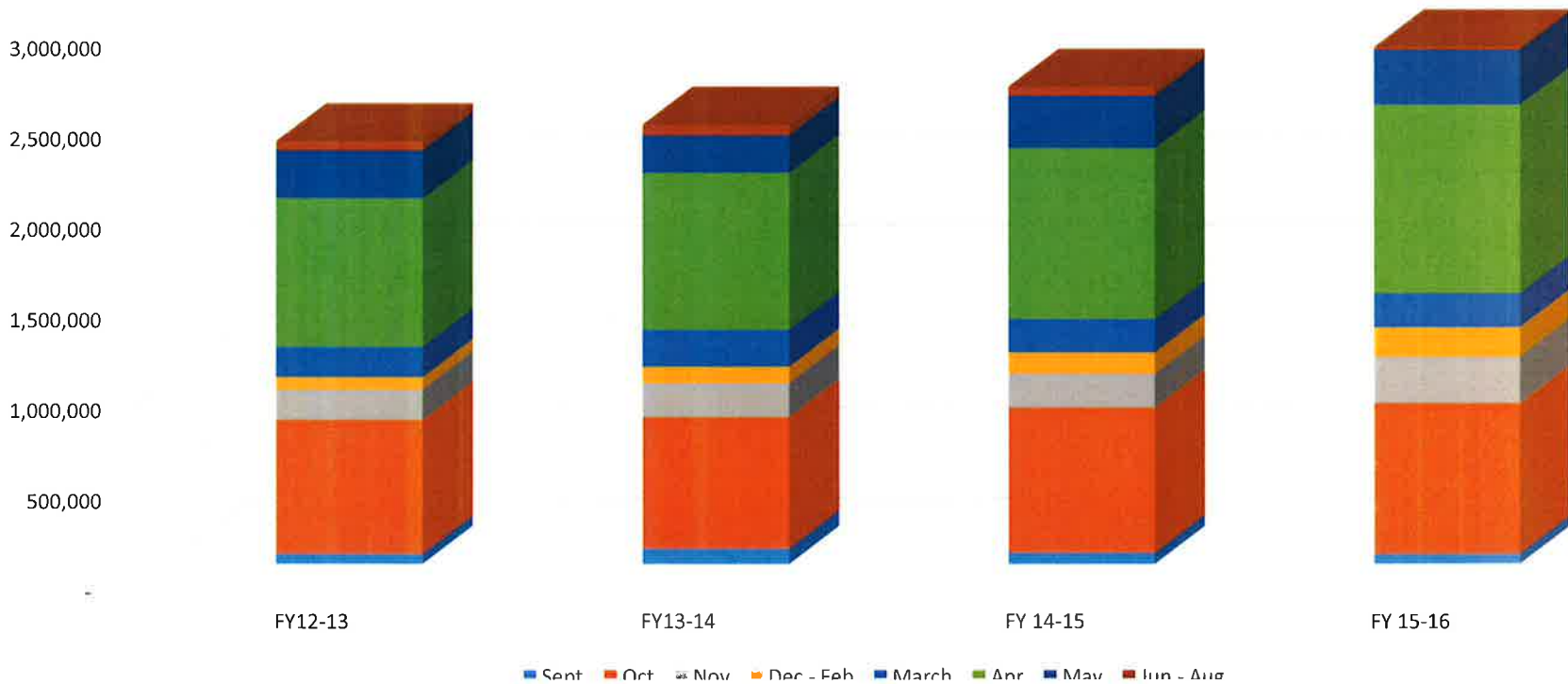
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GL	Description	General Fund	Balance
10			
200	IMPREST FUNDS		7,000.00
230	CASH ON HAND		0.00
240	CASH ON DEPOSIT CITY TREAS		318,512.97
241	WARRANTS OUTSTANDING		-299,941.28
310	TAXES RECEIVABLE		1,228,037.13
330	FR OTHER GOVT UNT AGCY		112,404.36
340	ACCOUNTS RECEIVABLE		0.00
410	INVENTORIES-POSTAGE		3,363.88
420	INVENTORIES-LUNCHROOMS		1,140.05
450	INVESTMENTS		886,343.22
---	Asset		2,256,860.33
600	Accounts Payable Comp Tax		-650.99
601	ACCOUNTS PAYABLE		-63,295.46
605	ACCRUED SALARIES		-7,884.24
610	PAYROLL DED & TAXES PAYBL		-1,513.74
611	Payroll Adj no Vendor		0.00
630	Due To Other Govt Units		-142,043.08
750	DEFER REVENUE - RECEIV		-5,853.30
760	DEFER REVENUE - TAX REC		-1,228,037.13
---	Liability		-1,449,277.94
810	Res. for Other Items		-20,780.92
840	RESERVE FOR INVENTORY		-5,000.00
872	Minimum Fund Balance		-653,000.00
888	Assigned Other Purposes		-19,361.00
890	UNRESERVED FUND BALANCE		-109,440.47
---	Equity		-807,582.39
---	General Fund		0.00

GF Property Tax Collections

	FY12-13	FY13-14	FY 14-15	FY 15-16	FY12-13	FY13-14	FY 14-15	FY 15-16
Sept	55,039	84,153	61,198	55,475	2%	3%	2%	2%
Oct	738,144	724,818	800,646	830,331	32%	30%	30%	29%
Nov	167,190	187,431	186,172	256,644	7%	8%	7%	9%
Dec - Feb	67,513	89,574	115,864	158,568	3%	4%	4%	5%
March	166,604	204,026	184,986	189,851	7%	8%	7%	7%
Apr	819,162	866,318	942,540	1,040,960	35%	36%	36%	36%
May	265,391	206,834	291,287	303,838	11%	9%	11%	11%
Jun - Aug	51,614	59,264	49,385	13,633	2%	2%	2%	0%
Total	2,330,657	2,422,419	2,632,077	2,849,299	100%	100%	100%	99%
Budget				2,891,072				Of Budget

Chart Title



Chimacum SD

Year to Date Compare

As of Month End

	June 2012-13	June 2013-14	June 2014-15	June 2015-16	2015-2016 Budget	Current Month YTD/ YE Totals			
						12-13	13-14	14-15	15-16
Taxes	2,294,432	2,390,612	2,602,457	2,849,299	2,891,072	98.4%	98.7%	98.9%	98.6%
Local Non Tax	254,336	188,069	304,563	313,843	265,544	92.9%	80.4%	90.2%	118.2%
State BEA	4,234,360	4,871,124	4,841,571	5,462,882	6,650,609	79.6%	80.1%	80.7%	82.1%
State Sp Purp	1,290,174	1,460,381	1,433,981	1,517,750	2,078,200	76.1%	77.3%	74.1%	73.0%
Federal Fores	-	-	-	194,356	100,000		#DIV/0!		194.4%
Federal Sp Pl	648,493	596,759	586,522	547,867	883,793	78.0%	78.3%	78.4%	62.0%
Other SD	43,433	148,449	156,602	153,734	188,250	24.2%	70.6%	80.3%	81.7%
Other Entities	7,623	-	4,495	9,448	-	101.8%	#DIV/0!	90.6%	#DIV/0!
Total Revenue	8,772,851	9,655,394	9,930,191	11,049,180	13,057,468	82.5%	83.3%	83.7%	84.6%
				1,118,989					
Debit Transfe	50,501	53,683	62,591	68,117	53,458	76.5%	84.6%	75.7%	127.4%
Credit Transfe	(50,501)	(53,683)	(62,591)	(68,117)	(53,458)	76.5%	84.6%	75.7%	127.4%
Cert Salary	3,520,213	3,790,412	4,047,427	3,985,116	4,835,163	82.2%	82.9%	83.8%	82.4%
Class Salary	1,660,280	1,879,183	1,887,274	1,948,161	2,406,110	82.8%	83.5%	83.8%	81.0%
Emp Benefits	1,888,990	2,139,565	2,168,306	2,310,763	2,782,437	83.2%	84.3%	84.0%	83.0%
Supplies	574,331	673,443	628,957	736,352	1,216,154	78.0%	74.6%	78.5%	60.5%
Contracts	998,923	1,364,762	1,153,089	1,160,852	1,733,499	85.3%	90.0%	93.4%	67.0%
Travel	17,032	21,812	33,490	39,574	41,600	79.7%	77.2%	91.2%	95.1%
Capital	37,520	-	43,652	34,995	42,500	100.0%	#DIV/0!	100.0%	82.3%
Total Expendi	8,697,289	9,869,177	9,962,194	10,215,813	13,057,463	82.6%	83.6%	84.6%	78.2%
				253,618					
Fund Balanc	905,354	728,191	697,238	1,641,016	943,778				

Note: Federal Forest revenue combined with BEA for 12-13,13-14 and 14-15 as was deductible revenue

**Chimacum SD
Major Revenue Changes**

2015-2016

Revenue Type	Revenue Detail	Budget	Estimate	Variance	Major Reason	Date Notified
Non - Tax	Interest	700	3,206	2,506	Investments	Monthly
Non - Tax	Rental	2,500	7,889	5,389	Usage	Monthly
Non - Tax	E-Rate	5,000	25,667	20,667	E-rate & Old phone lines	Monthly
State General	State Apportionmen	6,451,974	6,625,532	173,558	Increased Enrollment K-5	1/31/2016
State Special	Transportation	700,000	741,180	41,180	OSPI budget prior year	2/28/2016
Federal Genera	Federal Forest	100,000	194,356	94,356	One Time Funding	3/31/2016
Federal Special	Sp Ed Medicaid	9,000	19,188	10,188	Pr Year revenue / Vendor	4/30/2016
Other SD	Non-High	19,000	24,906	5,906	Enrollment Non High	3/31/2016
Total				<u>353,750</u>		

BEA MSOCS
Basic Ed MSOCS

	2014-15	2015-16	2015-16
	BEA State	BEA State	Less 2014-15
State Funding	Apportionment	Apportionment	Apportionment
Technology	96,819	124,200	27,381
Utilities/Insurance	233,437	306,689	73,253
Curriculum	103,944	133,545	29,601
Library/Other Supplie	220,682	283,032	62,350
Professional Dvlpmt	16,078	20,805	4,727
Facilities Maintenanc	115,644	151,938	36,294
District Wide Support	80,122	105,262	25,140
Total	866,725	1,125,471	258,746

BEA MSOCS
Basic Ed MSOCS

	2014-15	2014-15	2014-15	2015-16	2015-16	2015-16
	BEA State			BEA State		
State Funding	Apportionment	Expenditures	Variance	Apportionment	Budget	Variance
Technology	96,819	70,237	26,582	124,200	83,742	40,458
Utilities/Insurance	233,437	462,585	(229,148)	306,689	556,620	(249,931)
Curriculum	103,944	84,815	19,129	133,545	161,388	(27,843)
Library/Other Supplie	220,682	474,011	(253,329)	283,032	660,568	(377,536)
Professional Dvlpmt	16,078	16,574	(496)	20,805	111,830	(91,025)
Facilities Maintenanc	115,644	195,919	(80,275)	151,938	205,000	(53,062)
District Wide Support	80,122	186,546	(106,424)	105,262	254,693	(149,431)
Total	866,725	1,490,687	(623,962)	1,125,471	2,033,841	(908,370)