

Stanwood-Camano School District

No. 401

**MONTHLY
FINANCIAL
REPORT**

DECEMBER 2019

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
DSF	BUDGET STATUS REPORT	9
ASB	BUDGET STATUS REPORT	10
TVF	BUDGET STATUS REPORT	11
ETF	PPT REPORT	12
BCAP	BUDGET CAPACITY REPORT	13
FS	FOOD SERVICE REPORT	14

STANWOOD-CAMANO SCHOOL DISTRICT NO. 401
MONTHLY BUDGET REPORT
2019-20 EXECUTIVE SUMMARY
December 2019

Enrollment

Budgeted FTE	4430.00
Actual Average FTE To Date (Dec)	4610.53
FTE's Over/under Budget - Average (Dec)	180.53
Change in FTE From Last Month (Nov)	5.49
Actual FTE Dec '19	4,627
Actual FTE Dec '18	4,473

General Fund Balance

Actual as of December 2019	8,889,880
Fund Balance as a Percent of Budgeted Revenue	12.57%

General Fund Revenues

Actual as of December 2019	22,940,768
Percent of Revenues - Received to Date	30.70%

General Fund Expenditures

Actual as of December 2019	21,983,945
Percent of Expenditures - Year to Date	29.42%

Payroll Costs Year-To-Date	19,777,241
Payroll Costs as a Percent of Budget - Year to Date	31.07%

MSOC's Year-To-Date	2,206,704
MSOC's as a Percent of Budget - Year to Date	19.93%

Comments:

- A. The fiscal year is 33.33% complete.
- B. Apportionment payment this month is 9.0%
- C. Payroll costs in Dec 2018 were 32.42% of budget.
- D. MSOC's in Dec 2018 were 21.55% of budget.

MSOC's = MATERIALS, SUPPLIES AND OPERATING COSTS

**STANWOOD-CAMANO SCHOOL DISTRICT NO. 401
2019-20 MANAGERS' EXPENDITURES REPORT**

DESCRIPTION	MANAGER	BUDGET	YTD	ENCUMBRANCES	BALANCE	% Spent
BOARD OF DIRECTORS	SHUMATE	\$ 128,150.00	\$ 13,854.74	\$ 11,341.39	\$ 102,953.87	19.66%
BUSINESS OFFICE		\$ 1,128,101.67	\$ 344,875.67	\$ 595,023.75	\$ 188,202.25	83.32%
BUDGET RESERVE ACCT	LIDGARD	\$ 2,147,624.08	\$ -	\$ -	\$ 2,147,624.08	0.00%
COMMUNITY SERVICE	LIDGARD	\$ 31,245.09	\$ 8,089.11	\$ -	\$ 23,155.98	25.89%
CURR/ASSESSMENT	SCHAAF	\$ 677,912.57	\$ 246,223.24	\$ 322,239.39	\$ 109,449.94	83.85%
DISADVANTAGED	LAUINGER	\$ 443,284.41	\$ 128,981.19	\$ 203,304.16	\$ 110,999.06	74.96%
EXTRA-CURRICULAR	ATHL/ACTIVITIES	\$ 972,581.39	\$ 317,385.58	\$ 181,224.40	\$ 473,971.41	51.27%
FOOD SERVICES	VENNETTI	\$ 1,914,465.27	\$ 606,119.59	\$ 938,800.34	\$ 369,545.34	80.70%
HEALTH SERVICES	HASCALL	\$ 889,566.12	\$ 242,272.27	\$ 427,778.58	\$ 219,515.27	75.32%
HIGHLY CAPABLE	JOHNSTON	\$ 194,505.06	\$ 50,324.17	\$ 95,112.02	\$ 49,068.87	74.77%
HUMAN RESOURCES	STANTON/JOHNSTON	\$ 961,241.79	\$ 244,387.39	\$ 354,329.82	\$ 362,524.58	62.29%
INSURANCE	LIDGARD	\$ 599,526.00	\$ 258,796.50	\$ 258,796.50	\$ 81,933.00	86.33%
LEARN ASST PR (LAP) ST	LAUINGER	\$ 913,316.02	\$ 300,151.24	\$ 501,572.98	\$ 111,591.80	87.78%
PLANT - MAINTENANCE	CRUSE	\$ 994,096.51	\$ 261,421.80	\$ 523,489.34	\$ 209,185.37	78.96%
PLANT - CUSTODIAL	LIDGARD	\$ 2,229,842.17	\$ 688,690.08	\$ 1,114,616.85	\$ 426,535.24	80.87%
PRINCIPALS						
CEDARHOME ELEM	LOFGREN	\$ 95,102.62	\$ 19,795.28	\$ 16,264.55	\$ 59,042.79	37.92%
ELGER BAY ELEM	HANZELI	\$ 38,900.43	\$ 14,321.81	\$ 12,786.77	\$ 11,791.85	69.69%
STANWOOD ELEM	LAUINGER	\$ 45,850.85	\$ 14,640.35	\$ 13,360.10	\$ 17,850.40	61.07%
TWIN CITY ELEM	ALLEN	\$ 53,077.11	\$ 20,134.99	\$ 8,130.95	\$ 24,811.17	53.25%
UTSALADY ELEM	ECHOLS	\$ 55,330.99	\$ 20,655.57	\$ 7,965.90	\$ 26,709.52	51.73%
PORT SUSAN MIDDLE	ALMANZA	\$ 106,646.86	\$ 33,599.16	\$ 26,383.44	\$ 46,664.26	56.24%
STANWOOD MIDDLE	KLUNDT	\$ 81,682.04	\$ 20,697.91	\$ 20,334.32	\$ 40,649.81	50.23%
LINCOLN HIGH/ACADEMY	OVENELL	\$ 28,708.07	\$ 8,536.97	\$ 7,292.54	\$ 12,878.56	55.14%
STANWOOD HIGH	DEL POZO	\$ 161,071.64	\$ 33,228.01	\$ 33,608.65	\$ 94,234.98	41.49%
SARATOGA	OVENELL	\$ 814,105.07	\$ 268,194.34	\$ 432,439.94	\$ 113,470.79	86.06%
RUNNING START - NON VOC	LIDGARD	\$ 735,437.44	\$ -	\$ -	\$ 735,437.44	0.00%
OPEN DOORS/YOUTH RE-ENG	JOHNSTON	\$ 215,115.00	\$ 38,774.36	\$ 176,340.49	\$ 0.15	100.00%
SPECIAL ED FED	HASCALL	\$ 889,909.95	\$ 268,514.99	\$ 421,537.75	\$ 199,857.21	77.54%
SPECIAL ED ST	HASCALL	\$ 11,043,178.32	\$ 3,389,856.08	\$ 6,175,566.63	\$ 1,477,755.61	86.62%
SUPERINTENDENT OFFICE	SHUMATE	\$ 469,234.43	\$ 149,467.44	\$ 285,477.02	\$ 34,289.97	92.69%
TECHNOLOGY	JOHNSTON	\$ 571,530.50	\$ 143,467.76	\$ 278,222.59	\$ 149,840.15	73.78%
TITLE II & TITLE IV	SCHAAF	\$ 120,212.00	\$ 45,868.83	\$ -	\$ 74,343.17	38.16%
TRAFFIC SAFETY	COOMBS/KNIGHT	\$ 123,365.99	\$ 12,192.60	\$ 1,250.00	\$ 109,923.39	10.90%
TRANS BILINGUAL ST	SCHAAF	\$ 228,506.17	\$ 75,940.40	\$ 137,457.49	\$ 15,108.28	93.39%
TRANSPORTATION	ORTON	\$ 3,839,416.13	\$ 1,179,439.28	\$ 1,902,115.19	\$ 757,861.66	80.26%
UTILITIES	CRUSE	\$ 1,044,000.00	\$ 342,599.12	\$ 19,526.14	\$ 681,874.74	34.69%
VOCATIONAL ST - HIGH	SHORT	\$ 3,136,920.00	\$ 982,572.54	\$ 1,571,720.47	\$ 582,626.99	81.43%
VOCATIONAL ST - MIDDLE	SHORT	\$ 566,969.18	\$ 226,782.17	\$ 338,234.07	\$ 1,952.94	99.66%
VOCATIONAL FED	SHORT	\$ 23,052.00	\$ -	\$ 17,002.44	\$ 6,049.56	73.76%
TOTALS ABOVE		\$ 38,712,780.94	\$ 11,020,852.53	\$ 17,430,646.96	\$ 10,261,281.45	73.49%
PROG NOT LISTED ABOVE (INCL SAL & BEN)		\$ 36,023,793.83	\$ 10,963,092.84	\$ 19,599,152.91	\$ 5,461,548.08	15.16%
GRAND TOTAL	12/31/2019	\$ 74,736,574.77	\$ 21,983,945.37	\$ 37,029,799.87	\$ 15,722,829.53	21.04%

Note: Due to the District's transition to the School Employee Benefits Plan, there are no employee or employer medical payments for December 2019. This results in no encumbrances listed for medical benefits in the Managers' Report for this month only. Subsequent months will reflect medical encumbrances.

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

	***** 2017-18*****		***** 2018-19*****		***** 2019-20*****		
	\$ 55,536,234.00	BUD REV	\$ 64,735,160.00	BUD REV	\$ 70,736,575.00	BUD REV	3 YEAR
MONTH	ACT FD BAL	%	ACT FD BAL	%	ACT FD BAL	%	AVG %
Sept	\$ 3,222,259.42	5.802	\$ 3,510,714.01	5.423	\$ 7,653,398.84	10.820	7.348
Oct	\$ 4,286,945.29	7.719	\$ 5,357,194.11	8.276	\$ 8,487,617.72	11.999	9.331
Nov	\$ 4,815,925.56	8.672	\$ 6,024,409.82	9.306	\$ 8,078,268.50	11.420	9.799
Dec	\$ 4,673,455.93	8.415	\$ 6,335,431.43	9.787	\$ 8,889,879.75	12.568	10.256
Jan	\$ 4,005,813.32	7.213	\$ 6,456,708.21	9.974			
Feb	\$ 3,603,744.02	6.489	\$ 6,518,597.24	10.070			
Mar	\$ 3,231,414.30	5.819	\$ 6,587,369.07	10.176			
Apr	\$ 4,500,948.51	8.105	\$ 7,964,166.03	12.303			
May	\$ 5,533,384.69	9.964	\$ 8,356,183.95	12.908			
June	\$ 4,043,009.43	7.280	\$ 6,646,043.07	10.267			
July	\$ 3,771,892.69	6.792	\$ 7,033,383.92	10.865			
Aug	\$ 3,861,278.42	6.953	\$ 7,933,056.77	12.255			
<u>AVERAGE</u>							
YTD	\$ 4,129,172.63	7.435	\$ 6,560,271.47	10.134	\$ 8,277,291.20	11.702	9.757

Fd	T	GL	PPSS	11	2222	333	4444	5555	Description	Budget	Current	Year-to-Date	Outstanding Encumbrance	Balance	%
10	E	530	----	--	0---	----	----	----	DEBIT TRANSFERS	215,000.00	26,102.27	64,853.44	0.00	150,146.56	30.16
10	E	530	----	--	1---	----	----	----	CREDIT TRANSFERS	-215,000.00	-26,102.27	-64,853.44	0.00	-150,146.56	30.16
10	E	530	----	--	2---	----	----	----	CT SALARIES- CERT EMPLOYEES	31,825,263.78	2,613,677.77	10,444,509.87	20,147,092.05	1,233,661.86	96.12
10	E	530	----	--	3---	----	----	----	CL SALARIES- CLASS EMPLOYEES	13,381,664.04	1,062,990.57	4,223,327.24	7,799,431.07	1,358,905.73	89.85
10	E	530	----	--	4---	----	----	----	EMP BENE & PAYROLL TAXES	18,455,098.56	823,156.18	5,109,404.23	6,607,368.74	6,738,325.59	63.49
10	E	530	----	--	5---	----	----	----	S SUPPLIES & MATERIALS	5,487,634.22	164,772.55	872,921.90	859,008.46	3,755,703.86	31.56
10	E	530	----	--	7---	----	----	----	PS PURCHASED SERVICES	5,326,502.41	246,226.34	1,305,675.85	1,609,016.53	2,411,810.03	54.72
10	E	530	----	--	8---	----	----	----	T TRAVEL	202,428.98	6,622.70	15,123.50	1,157.39	186,148.09	8.04
10	E	530	----	--	9---	----	----	----	C CAPITAL OUTLAY	57,982.78	0.00	12,982.78	6,725.63	38,274.37	33.99
Grand Expense Totals										74,736,574.77	4,917,446.11	21,983,945.37	37,029,799.87	15,722,829.53	78.96

Number of Accounts: 3955

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

Note: Due to the District's transition to the School Employee Benefits Plan, there are no employee or employer medical payments for December 2019. This results in no encumbrances listed for medical benefits in the Object Summary Report for this month only. Subsequent months will reflect medical encumbrances.

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2019 (September 1, 2019 - August 31, 2020)

For the Stanwood Camano School Dist. #401 School District for the Month of December, 2019

	ANNUAL	ACTUAL	ACTUAL			
A. REVENUES/OTHER FIN. SOURCES	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 LOCAL TAXES	10,848,701	395,705.20	4,447,688.45		6,401,012.55	41.00
2000 LOCAL SUPPORT NONTAX	1,110,813	103,951.33	479,047.79		631,765.22	43.13
3000 STATE, GENERAL PURPOSE	44,392,569	3,995,256.14	13,761,437.84		30,631,131.16	31.00
4000 STATE, SPECIAL PURPOSE	12,106,118	1,055,130.02	3,625,703.83		8,480,414.17	29.95
5000 FEDERAL, GENERAL PURPOSE	0	.00	.00		.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	6,113,374	179,014.67	583,612.43		5,529,761.57	9.55
7000 REVENUES FR OTH SCH DIST	15,000	.00	10,352.10		4,647.90	69.01
8000 OTHER AGENCIES AND ASSOCIATES	150,000	.00	32,925.92		117,074.08	21.95
9000 OTHER FINANCING SOURCES	0	.00	.00		.00	0.00
Total REVENUES/OTHER FIN. SOURCES	74,736,575	5,729,057.36	22,940,768.35		51,795,806.65	30.70
B. EXPENDITURES						
00 Regular Instruction	39,912,489	2,703,805.05	11,972,901.73	20,827,142.17	7,112,445.10	82.18
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	11,933,097	838,971.35	3,661,416.03	6,597,104.38	1,674,576.59	85.97
30 Voc. Ed Instruction	3,726,937	264,870.53	1,209,354.71	1,926,956.98	590,625.31	84.15
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	1,957,848	125,880.83	599,240.25	878,631.65	479,976.10	75.48
70 Other Instructional Pgms	2,689,674	32,676.91	132,326.86	223,744.14	2,333,603.00	13.24
80 Community Services	31,245	9,705.63	14,375.15	0.00	16,869.85	46.01
90 Support Services	14,485,288	941,535.81	4,394,330.64	6,576,220.55	3,514,736.81	75.74
Total EXPENDITURES	74,736,578	4,917,446.11	21,983,945.37	37,029,799.87	15,722,832.76	78.96
C. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	0	.00	.00			
D. <u>OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
E. <u>EXCESS OF REVENUES/OTHER FIN. SOURCES</u> <u>OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	3-	811,611.25	956,822.98		956,825.98	< 1000-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	6,567,421		7,933,056.77			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE</u> <u>(E+F + OR - G)</u>	6,567,418		8,889,879.75			

Note: Due to the District's transition to the School Employee Benefits Plan, there are no employee or employer medical payments for December 2019. This results in no encumbrances listed for medical benefits in the GF Budget Status Report for this month only. Subsequent months will reflect medical encumbrances.

I. ENDING FUND BALANCE ACCOUNTS:

G/L 010 Restricted For Other Items	0	.00
G/L 015 Restrict Unequalized Deduct Rev	0	.00
G/L 021 Restricted for Carryover	2,000	2,531.25
G/L 025 Restricted for Skills Center	0	.00
G/L 028 Restricted for C/O of FS Rev	0	.00
G/L 030 Restricted for Debt Service	0	.00
G/L 035 Restricted For Arbitrage Rebate	0	.00
G/L 040 Nonspnd FB - Invent/Prepd Itms	250,000	70,883.99
G/L 045 Restricted for Self-Insurance	0	.00
G/L 050 Restricted for Uninsured Risks	0	.00
G/L 070 Committed to Other Purposes	0	.00
G/L 072 Comm to Min Fnd Bal	0	.00
G/L 075 Assigned Contingencies	0	.00
G/L 084 Assign-Maint/Literacy Adp	0	.00
G/L 088 Assigned to Other Purpose	1,490,000	1,698,438.14
G/L 090 Unassigned Fund Balance	1,288,589	3,881,271.52
G/L 091 Unassigned Min Fnd Bal Policy	3,536,829	3,236,754.85
<u>TOTAL</u>	6,567,418	8,889,879.75

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2019 (September 1, 2019 - August 31, 2020)

For the Stanwood Camano School Dist. #401 School District for the Month of December, 2019

<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	2,050,696	82,221.61	933,308.97		1,117,387.03	45.51
2000 Local Support Nontax	1,102,720	128,962.77	675,579.84		427,140.16	61.26
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	48,836,832	.00	.00		48,836,832.00	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>51,990,248</u>	<u>211,184.38</u>	<u>1,608,888.81</u>		<u>50,381,359.19</u>	<u>3.09</u>
<u>B. EXPENDITURES</u>						
10 Sites	1,116,120	4,703.50	20,677.49	19,101.50	1,076,341.01	3.56
20 Buildings	152,284,837	6,228,278.99	20,565,211.44	71,257,230.38	60,462,395.18	60.30
30 Equipment	7,210,719	124,955.09	611,253.37	379,141.85	6,220,323.78	13.74
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>160,611,676</u>	<u>6,357,937.58</u>	<u>21,197,142.30</u>	<u>71,655,473.73</u>	<u>67,759,059.97</u>	<u>57.81</u>
C. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	0	.00	.00			
D. <u>OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
E. <u>EXCESS OF REVENUES/OTHER FIN.SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	108,621,428-	6,146,753.20-	19,588,253.49-		89,033,174.51	81.97-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	115,000,000		102,292,118.19			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	6,378,572		82,703,864.70			

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	98,580,524.18
G/L 862 Committed from Levy Proceeds	0	2,440,336.98
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	0	.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	6,378,572	18,316,996.46-
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	6,378,572	82,703,864.70

30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2019 (September 1, 2019 - August 31, 2020)

For the Stanwood Camano School Dist. #401 School District for the Month of December, 2019

	ANNUAL	ACTUAL	ACTUAL			
<u>A. REVENUES/OTHER FIN. SOURCES</u>	<u>BUDGET</u>	<u>FOR MONTH</u>	<u>FOR YEAR</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
1000 Local Taxes	9,753,678	369,941.88	4,150,463.31		5,603,214.69	42.55
2000 Local Support Nontax	9,950	4,804.56	24,597.74		14,647.74-	247.21
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
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>9,763,628</u>	<u>374,746.44</u>	<u>4,175,061.05</u>		<u>5,588,566.95</u>	<u>42.76</u>
<u>B. EXPENDITURES</u>						
Matured Bond Expenditures	3,570,000	3,570,000.00	3,570,000.00	0.00	.00	100.00
Interest On Bonds	5,818,469	2,944,934.38	2,944,934.38	0.00	2,873,534.62	50.61
Interfund Loan Interest	0	.00	.00	0.00	.00	0.00
Bond Transfer Fees	10,000	.00	.00	0.00	10,000.00	0.00
Arbitrage Rebate	0	.00	.00	0.00	.00	0.00
Underwriter's Fees	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	<u>9,398,469</u>	<u>6,514,934.38</u>	<u>6,514,934.38</u>	<u>0.00</u>	<u>2,883,534.62</u>	<u>69.32</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</u>						
<u>OVER (UNDER) EXPENDITURES (A-B-C-D)</u>	<u>365,159</u>	<u>6,140,187.94-</u>	<u>2,339,873.33-</u>		<u>2,705,032.33-</u>	<u>740.78-</u>
<u>F. TOTAL BEGINNING FUND BALANCE</u>	<u>3,164,885</u>		<u>3,206,264.27</u>			
<u>G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXXXX</u>		<u>.00</u>			
<u>H. TOTAL ENDING FUND BALANCE</u>	<u>3,530,044</u>		<u>866,390.94</u>			
<u>(E+F + OR - G)</u>						
<u>I. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	3,530,044		866,390.94			
G/L 835 Restrictd For Arbitrage Rebate	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			
<u>TOTAL</u>	<u>3,530,044</u>		<u>866,390.94</u>			

40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2019 (September 1, 2019 - August 31, 2020)

For the Stanwood Camano School Dist. #401 School District for the Month of December, 2019

A. REVENUES	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 GENERAL STUDENT BODY	144,700	4,332.23	65,021.40		79,678.60	44.94
2000 ATHLETICS	179,500	16,816.91	93,454.46		86,045.54	52.06
3000 CLASSES	38,100	84.01	366.01		37,733.99	0.96
4000 CLUBS	390,407	3,569.00	82,543.49		307,863.52	21.14
6000 PRIVATE MONEYS	0	.00	.00		.00	0.00
<u>Total REVENUES</u>	752,707	24,802.15	241,385.35		511,321.65	32.07
B. EXPENDITURES						
1000 GENERAL STUDENT BODY	181,863	3,359.94	20,839.13	61,844.36	99,179.51	45.46
2000 ATHLETICS	231,196	15,163.13	45,508.04	21,743.15	163,944.81	29.09
3000 CLASSES	33,800	327.60	444.56	10,583.04	22,772.40	32.63
4000 CLUBS	431,945	5,502.71	38,715.61	150,488.66	242,740.73	43.80
6000 PRIVATE MONEYS	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	878,804	24,353.38	105,507.34	244,659.21	528,637.45	39.85
C. EXCESS OF REVENUES						
<u>OVER (UNDER) EXPENDITURES (A-B)</u>	126,097-	448.77	135,878.01		261,975.01	207.76-
D. TOTAL BEGINNING FUND BALANCE	350,326		349,340.97			
E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)	XXXXXXXX		.00			
F. TOTAL ENDING FUND BALANCE	224,229		485,218.98			
<u>C+D + OR - E)</u>						
G. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	224,229		485,218.98			
G/L 840 Nonspnd FB - Invent/Prepd Itms	0		.00			
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			
<u>TOTAL</u>	224,229		485,218.98			

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2019 (September 1, 2019 - August 31, 2020)

For the Stanwood Camano School Dist. #401 School District for the Month of December, 2019

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	4,000	547.38	4,562.61		562.61-	114.07
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	376,404	.00	.00		376,404.00	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)	380,404	547.38	4,562.61		375,841.39	1.20
B. 9900 TRANSFERS IN FROM GF	0	.00	.00		.00	0.00
C. Total REV./OTHER FIN. SOURCES	380,404	547.38	4,562.61		375,841.39	1.20
D. EXPENDITURES						
Type 30 Equipment	750,000	146,496.09	652,681.53	0.00	97,318.47	87.02
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	750,000	146,496.09	652,681.53	0.00	97,318.47	87.02
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)	369,596-	145,948.71-	648,118.92-		278,522.92-	75.36
H. TOTAL BEGINNING FUND BALANCE	534,850		974,134.22			
I. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)	XXXXXXXXXX		.00			
J. TOTAL ENDING FUND BALANCE (G+H + OR - I)	165,254		326,015.30			
K. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted For Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	165,254		326,015.30			
G/L 830 Restricted for Debt Service	0		.00			
G/L 835 Restricted 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	165,254		326,015.30			

GL Description	Beginning Balance	2019-20 FYTD Credits	2019-20 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	1,060.00	1,060.00	0.00
240 Cash on Dep w/Co.Treas	0.25	1,079.29	1,079.29	0.25
450 Investments	1,991.11	0.97	1,079.29	3,069.43
--- Asset	3,191.36	2,140.26	3,218.58	4,269.68
357 Held in Trust for Pvt Purposes	-3,191.36	1,078.32	0.00	-4,269.68
--- Equity	-3,191.36	1,078.32	0.00	-4,269.68
--- Private Purpose Trust Fund	0.00	3,218.58	3,218.58	0.00

**19-20
BUDGET CAPACITY REPORT**

			BALANCE	
DATE	ACTIVITY	AMOUNT	\$	4,000,000
09/02/19	School Psychologist Intern Stipend Capacity	\$ 36,289	\$	3,963,711
09/06/19	Grant Capacity - TPEP	\$ 13,286	\$	3,950,425
09/24/18	Carryover Capacity-Safety, Elem Dean of Students PD	\$ 15,485	\$	3,934,940
09/24/19	Flow through Carryover-Spec Serv & District Donation	\$ 7,966	\$	3,926,974
09/26/19	Budget Capacity - Added Classrooms/Curriculum	\$ 39,000	\$	3,887,974
09/30/19	Bldg Budgets & Flow Thru Carryover Capacity	\$ 266,816	\$	3,621,158
09/30/19	Grant Capacity - JAG and Perkins adj	\$ 15,321	\$	3,605,837
09/30/19	Grant Capacity - Title II adj and Title IV Capacity	\$ 29,881	\$	3,575,956
10/31/19	October Bldg Enrollment Adjustments	\$ 20,949	\$	3,555,007
10/31/19	Grant Capacity - First LEGO & WaKIDS, TPEP Adj	\$ 4,833	\$	3,550,174
10/31/19	Budget Capacity - Additional Translation Services	\$ 10,000	\$	3,540,174
10/31/19	Budget Capacity - Position Adjustments not budgeted	\$ 1,220,625	\$	2,319,549
11/30/19		\$ -	\$	2,319,549
12/18/19	Budget Capacity - Tech Services adj - not budgeted	\$ 82,600	\$	2,236,949
12/31/19	Budget Cap - 1:1 Paras Adj & Eval Serv, not budgeted	\$ 89,325	\$	<u>2,147,624</u>

STANWOOD-CAMANO SCHOOL DISTRICT NO. 401
 FOOD SERVICE PROGRAM REPORT
 Report For: December, 2019

	<u>No. of Months</u>	<u>2019-20 Budget</u>	<u>Budget YTD</u>	<u>2019-20 Actual YTD</u>	<u>2019-20 Budget Variance YTD</u>	<u>Actual December 2018</u>
REVENUES:						
Local	9.5	567,251	238,843	310,909	72,067	273,198
State	9.5	15,390	4,860	5,613	753	4,843
Federal	9.5	554,733	175,179	209,123	33,944	184,023
Commodities	9.5	82,337	26,001		(26,001)	
Total		<u>1,219,712</u>	<u>444,883</u>	<u>525,645</u>	<u>80,762</u>	<u>462,064</u>
EXPENDITURES:						
Salaries	12	778,848	259,616	259,023	593	244,300
Benefits	12	533,030	177,677	121,525	56,151	131,674
Food + Commodities 42	10	602,387	240,955	221,414	19,541	187,832
Non-food & Cap. Outlay	10	5,200	2,080	4,157	(2,077)	3,748
Net Transfers	12	(5,000)	(1,667)	-	(1,667)	(372)
Total		<u>1,914,465</u>	<u>678,661</u>	<u>606,119</u>	<u>72,542</u>	<u>567,182</u>
Net Gain/Loss		<u>(694,754)</u>	<u>(233,778)</u>	<u>(80,474)</u>	<u>153,304</u>	<u>(105,118)</u>

	<u>Serving Days</u>	<u>Total Meals</u>	<u>Budget Ave. Daily Participation</u>	<u>Dec. '19 Act. YTD ADP</u>	<u>Budget Variance</u>	<u>Dec. '18 Act. YTD ADP</u>
Average Daily Participation:						
Breakfast	180	82,528	458	497	38	446
Lunch	175	237,160	1,355	1,478	123	1,382
Ala Carte w/ Catering	175	167,046	955	1,021	67	953
BUDGETED TOTAL MEALS		486,734				
AVE. MEALS PER DAY(Not converted)			2,768	2,996 7.74% (change from prior year)	228	2,781
Total FTE Enrollment (No RS)			4,430	4,627 3.44% (change from prior year)	197	4,473

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 3.31.