

**Stanwood-Camano School District**

**No. 401**

**MONTHLY  
FINANCIAL  
REPORT**

**APRIL 2021**

## STANWOOD-CAMANO SCHOOL DISTRICT

### MONTHLY FINANCIAL REPORT

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STANWOOD-CAMANO SCHOOL DISTRICT NO. 401  
MONTHLY BUDGET REPORT  
2020-21 EXECUTIVE SUMMARY  
**April 2021**

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**Enrollment**

Budgeted FTE	4636.00
Actual Average FTE To Date (Apr)	4416.27
FTE's Over/under Budget - Average (Apr)	-219.73
Change in AAA FTE From Last Month (Mar)	-2.99
<b>Actual FTE Apr '21</b>	<b>4,395</b>
<b>Actual FTE Apr '20</b>	<b>4,610</b>

**General Fund Balance**

<b>Actual as of March 2021</b>	<b>10,615,864</b>
Fund Balance as a Percent of Budgeted Revenue	14.24%

**General Fund Revenues**

<b>Actual as of April 2021</b>	<b>46,654,228</b>
Percent of Revenues - Received to Date	59.39%

**General Fund Expenditures**

<b>Actual as of April 2021</b>	<b>47,532,554</b>
Percent of Expenditures - Year to Date	58.79%

Payroll Costs Year-To-Date	<b>42,004,618</b>
Payroll Costs as a Percent of Budget - Year to Date	62.19%

MSOC's Year-To-Date	<b>5,527,937</b>
MSOC's as a Percent of Budget - Year to Date	41.53%

**Comments:**

- A. The fiscal year is 66.67% complete.
- B. Apportionment payment this month is 9.0%
- C. Payroll costs in Apr 2020 were 63.54% of budget.
- D. MSOC's in Apr 2020 were 46.00% of budget.

*MSOC's = MATERIALS, SUPPLIES AND OPERATING COSTS*

**STANWOOD-CAMANO SCHOOL DISTRICT NO. 401  
2020-21 MANAGERS' EXPENDITURES REPORT**

DESCRIPTION	MANAGER	BUDGET	YTD	ENCUMBRANCES	BALANCE	% Spent
BOARD OF DIRECTORS	SHUMATE	\$ 105,650.00	\$ 44,133.99	\$ 21,461.53	\$ 40,054.48	62.09%
BUSINESS OFFICE	LIDGARD	\$ 1,539,833.43	\$ 1,017,946.47	\$ 361,467.23	\$ 160,419.73	89.58%
BUDGET RESERVE ACCT	LIDGARD	\$ 2,449,300.96	\$ -	\$ -	\$ 2,449,300.96	0.00%
COMMUNITY SERVICE	LIDGARD	\$ 39,370.40	\$ -	\$ -	\$ 39,370.40	0.00%
CURR/ASSESSMENT	SCHAAF	\$ 796,382.37	\$ 512,118.31	\$ 210,835.10	\$ 73,428.96	90.78%
DISADVANTAGED	LAUINGER	\$ 518,377.00	\$ 265,472.97	\$ 130,553.41	\$ 122,350.62	76.40%
EXTRA-CURRICULAR	ATHL/ACTIVITIES	\$ 1,025,925.81	\$ 284,077.59	\$ 288,445.21	\$ 453,403.01	55.81%
FOOD SERVICES	VENNETTI	\$ 2,030,256.34	\$ 906,310.14	\$ 454,094.71	\$ 669,851.49	67.01%
HEALTH SERVICES	HASCALL	\$ 1,105,124.10	\$ 590,516.27	\$ 301,932.08	\$ 212,675.75	80.76%
HIGHLY CAPABLE	ALLEN	\$ 182,617.07	\$ 116,463.47	\$ 58,027.92	\$ 8,125.68	95.55%
HUMAN RESOURCES	STANTON/JOHNSTON	\$ 1,400,331.01	\$ 597,207.29	\$ 246,034.91	\$ 557,088.81	60.22%
INSURANCE	LIDGARD	\$ 692,516.00	\$ 640,484.00	\$ -	\$ 52,032.00	92.49%
LEARN ASST PR (LAP) ST	LAUINGER	\$ 990,225.00	\$ 617,332.86	\$ 304,542.93	\$ 68,349.21	93.10%
PLANT - MAINTENANCE	CRUSE	\$ 1,051,078.80	\$ 605,068.00	\$ 310,276.64	\$ 135,734.16	87.09%
PLANT - CUSTODIAL	LIDGARD	\$ 2,287,900.94	\$ 1,400,624.82	\$ 756,671.20	\$ 130,604.92	94.29%
<b>PRINCIPALS</b>						
CEDARHOME ELEM	LOFGREN	\$ 79,568.85	\$ 28,796.22	\$ 5,962.19	\$ 44,810.44	43.68%
ELGER BAY ELEM	HANZELI	\$ 19,325.11	\$ 13,514.96	\$ 4,691.61	\$ 1,118.54	94.21%
STANWOOD ELEM	LAUINGER	\$ 33,837.88	\$ 14,856.31	\$ 7,820.32	\$ 11,161.25	67.02%
TWIN CITY ELEM	ALLEN	\$ 23,359.56	\$ 14,751.06	\$ 3,844.93	\$ 4,763.57	79.61%
UTSALADY ELEM	ECHOLS	\$ 38,206.72	\$ 16,825.45	\$ 8,498.02	\$ 12,883.25	66.28%
PORT SUSAN MIDDLE	ALMANZA	\$ 73,904.46	\$ 22,028.15	\$ 25,887.66	\$ 25,988.65	64.83%
STANWOOD MIDDLE	KLUNDT	\$ 52,873.89	\$ 16,829.03	\$ 15,768.79	\$ 20,276.07	61.65%
LINCOLN HIGH/ACADEMY	OVENELL	\$ 22,694.80	\$ 9,131.69	\$ 5,765.88	\$ 7,797.23	65.64%
STANWOOD HIGH	DEL POZO	\$ 134,745.34	\$ 29,080.05	\$ 33,555.27	\$ 72,110.02	46.48%
SARATOGA	OVENELL	\$ 1,495,031.84	\$ 1,023,967.70	\$ 451,423.74	\$ 19,640.40	98.69%
RUNNING START - NON VOC	LIDGARD	\$ 823,351.60	\$ 483,102.49	\$ -	\$ 340,249.11	58.68%
OPEN DOORS/YOUTH RE-ENG	JOHNSTON	\$ 221,913.35	\$ 34,224.40	\$ 187,688.95	\$ -	100.00%
SPECIAL ED FED	HASCALL	\$ 901,269.26	\$ 588,208.54	\$ 294,376.91	\$ 18,683.81	97.93%
SPECIAL ED ST	HASCALL	\$ 12,029,301.29	\$ 7,394,889.01	\$ 3,708,317.69	\$ 926,094.59	92.30%
SUPERINTENDENT OFFICE	SHUMATE	\$ 478,114.50	\$ 311,379.86	\$ 156,881.16	\$ 9,853.48	97.94%
TECHNOLOGY	JOHNSTON	\$ 680,249.82	\$ 471,985.75	\$ 148,710.03	\$ 59,554.04	91.25%
TITLE II & TITLE IV	SCHAAF	\$ 130,542.00	\$ 40,213.52	\$ -	\$ 90,328.48	30.81%
TRAFFIC SAFETY	COOMBS/KNIGHT	\$ 103,896.00	\$ 32,744.85	\$ -	\$ 71,151.15	31.52%
TRANS BILINGUAL ST	SCHAAF	\$ 235,047.36	\$ 155,865.49	\$ 77,754.60	\$ 1,427.27	99.39%
TRANSPORTATION	ORTON	\$ 4,020,220.77	\$ 2,001,118.93	\$ 988,868.10	\$ 1,030,233.74	74.37%
UTILITIES	CRUSE	\$ 1,028,000.00	\$ 747,749.42	\$ 9,499.68	\$ 270,750.90	73.66%
VOCATIONAL ST - HIGH	SHORT	\$ 3,247,604.34	\$ 2,021,162.89	\$ 940,125.18	\$ 286,316.27	91.18%
VOCATIONAL ST - MIDDLE	SHORT	\$ 721,441.00	\$ 434,358.47	\$ 237,640.71	\$ 49,441.82	93.15%
VOCATIONAL FED	SHORT	\$ 24,594.00	\$ 12,364.68	\$ 3,985.32	\$ 8,244.00	66.48%
<b>TOTALS ABOVE</b>		\$ 42,833,982.97	\$ 23,516,905.10	\$ 10,761,409.61	\$ 8,555,668.26	80.03%
<b>PROG NOT LISTED ABOVE (INCL SAL &amp; BEN)</b>		\$ 38,015,662.83	\$ 24,015,649.34	\$ 11,245,241.18	\$ 2,754,772.31	7.25%
<b>GRAND TOTAL</b>	<b>4/30/2021</b>	<b>\$ 80,849,645.80</b>	<b>\$ 47,532,554.44</b>	<b>\$ 22,006,650.79</b>	<b>\$ 11,310,440.57</b>	<b>13.99%</b>

**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**

	<b>***** 2018-19*****</b>		<b>***** 2019-20*****</b>		<b>***** 2020-21*****</b>		
	<b>\$ 64,735,160.00</b>	<b>BUD REV</b>	<b>\$ 70,736,575.00</b>	<b>BUD REV</b>	<b>\$ 74,550,217.00</b>	<b>BUD REV</b>	<b>3 YEAR</b>
<b>MONTH</b>	<b>ACT FD BAL</b>	<b>%</b>	<b>ACT FD BAL</b>	<b>%</b>	<b>ACT FD BAL</b>	<b>%</b>	<b>AVG %</b>
<b>Sept</b>	\$ 3,510,714.01	5.423	\$ 7,653,398.84	10.820	\$ 10,933,883.12	14.666	10.303
<b>Oct</b>	\$ 5,357,194.11	8.276	\$ 8,487,617.72	11.999	\$ 12,090,020.03	16.217	12.164
<b>Nov</b>	\$ 6,024,409.82	9.306	\$ 8,078,268.50	11.420	\$ 12,286,719.62	16.481	12.403
<b>Dec</b>	\$ 6,335,431.43	9.787	\$ 8,889,879.75	12.568	\$ 12,815,362.20	17.190	13.182
<b>Jan</b>	\$ 6,456,708.21	9.974	\$ 8,746,375.47	12.365	\$ 11,127,630.17	14.926	12.422
<b>Feb</b>	\$ 6,518,597.24	10.070	\$ 8,489,087.55	12.001	\$ 10,422,467.21	13.980	12.017
<b>Mar</b>	\$ 6,587,369.07	10.176	\$ 8,412,692.00	11.893	\$ 9,586,266.36	12.859	11.643
<b>Apr</b>	\$ 7,964,166.03	12.303	\$ 10,422,496.69	14.734	\$ 10,615,864.28	14.240	13.759
<b>May</b>	\$ 8,356,183.95	12.908	\$ 11,061,646.43	15.638			
<b>June</b>	\$ 6,646,043.07	10.267	\$ 9,393,861.72	13.280			
<b>July</b>	\$ 7,033,383.92	10.865	\$ 11,001,402.55	15.553			
<b>Aug</b>	\$ 7,933,056.77	12.255	\$ 11,494,190.23	16.249			
<b><u>AVERAGE</u></b>							
<b>YTD</b>	<b>\$ 6,560,271.47</b>	<b>10.134</b>	<b>\$ 9,344,243.12</b>	<b>13.210</b>	<b>\$ 11,234,776.62</b>	<b>15.070</b>	<b>12.805</b>

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	16,465.81	21,514.81	0.00	193,485.19	10.01
10	E	530	----	--	1----	----	----	----	CREDIT TRANSFERS	-215,000.00	-16,465.81	-21,514.81	0.00	-193,485.19	10.01
10	E	530	----	--	2----	----	----	----	CT SALARIES- CERT EMPLOYEES	34,180,160.34	2,715,513.29	21,661,302.51	10,593,819.75	1,925,038.08	94.37
10	E	530	----	--	3----	----	----	----	CL SALARIES- CLASS EMPLOYEES	13,863,392.12	1,089,038.47	8,089,657.69	3,931,164.09	1,842,570.34	86.71
10	E	530	----	--	4----	----	----	----	EMP BENE & PAYROLL TAXES	19,496,192.23	1,555,241.11	12,253,657.53	6,103,579.30	1,138,955.40	94.16
10	E	530	----	--	5----	----	----	----	S SUPPLIES & MATERIALS	6,483,270.80	184,427.61	1,152,985.09	598,959.79	4,731,325.92	27.02
10	E	530	----	--	7----	----	----	----	PS PURCHASED SERVICES	6,627,269.07	1,090,245.78	4,310,633.24	721,054.05	1,595,581.78	75.92
10	E	530	----	--	8----	----	----	----	T TRAVEL	47,278.11	110.00	1,830.62	2,886.43	42,561.06	9.98
10	E	530	----	--	9----	----	----	----	C CAPITAL OUTLAY	152,083.13	26,133.76	62,487.76	55,187.38	34,407.99	77.38
Grand Expense Totals										80,849,645.80	6,660,710.02	47,532,554.44	22,006,650.79	11,310,440.57	86.01

Number of Accounts: 4073

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

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2020 (September 1, 2020 - August 31, 2021)

For the Stanwood Camano School Dist. #401 School District for the Month of April, 2021

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<b>A. REVENUES/OTHER FIN. SOURCES</b>						
1000 LOCAL TAXES	11,796,709	2,722,786.88	8,487,377.88		3,309,331.12	71.95
2000 LOCAL SUPPORT NONTAX	1,055,989	22,263.93	253,905.31		802,083.69	24.04
3000 STATE, GENERAL PURPOSE	47,231,563	3,993,102.45	29,633,567.67		17,597,995.33	62.74
4000 STATE, SPECIAL PURPOSE	11,798,784	722,387.17	6,445,297.98		5,353,486.02	54.63
5000 FEDERAL, GENERAL PURPOSE	9,511	9,707.36	9,775.36		264.36-	102.78
6000 FEDERAL, SPECIAL PURPOSE	6,453,992	201,578.51	1,694,193.02		4,759,798.98	26.25
7000 REVENUES FR OTH SCH DIST	15,000	.00	8,203.00		6,797.00	54.69
8000 OTHER AGENCIES AND ASSOCIATES	188,670	18,481.64	121,908.27		66,761.73	64.61
9000 OTHER FINANCING SOURCES	0	.00	.00		.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	78,550,218	7,690,307.94	46,654,228.49		31,895,989.51	59.39
<b>B. EXPENDITURES</b>						
00 Regular Instruction	42,270,900	3,563,058.84	26,174,149.21	12,459,927.75	3,636,823.04	91.40
10 Federal Stimulus	4,128	.00	4,127.21	0.00	.79	99.98
20 Special Ed Instruction	12,930,571	1,050,342.67	7,986,239.70	4,002,694.60	941,636.70	92.72
30 Voc. Ed Instruction	3,993,643	351,363.31	2,467,886.04	1,181,751.21	344,005.75	91.39
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	2,195,692	144,602.56	1,164,832.21	536,210.08	494,649.71	77.47
70 Other Instructional Pgms	3,006,357	42,943.36	331,273.15	141,064.09	2,534,019.76	15.71
80 Community Services	131,241	35,160.69	76,786.78	4,587.83	49,866.39	62.00
90 Support Services	16,317,134	1,473,238.59	9,327,260.14	3,680,415.23	3,309,458.63	79.72
<u>Total EXPENDITURES</u>	80,849,666	6,660,710.02	47,532,554.44	22,006,650.79	11,310,460.77	86.01
C. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	0	.00	.00			
D. <u>OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
<b>E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)</b>						
	2,299,448-	1,029,597.92	878,325.95-		1,421,122.05	61.80-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	9,946,262		11,494,190.23			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE</u> <u>(E+F + OR - G)</u>	7,646,814		10,615,864.28			

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	4,200	71,288.01
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	75,000	100,123.94
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	447,980	1,718,574.51
G/L 890 Unassigned Fund Balance	3,392,123	5,189,049.12
G/L 891 Unassigned Min Fnd Bal Policy	3,727,511	3,536,828.70
<u>TOTAL</u>	7,646,814	10,615,864.28



20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2020 (September 1, 2020 - August 31, 2021)

For the Stanwood Camano School Dist. #401 School District for the Month of April, 2021

A. REVENUES/OTHER FIN. SOURCES	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 Local Taxes	2,055,910	462,387.64	1,491,611.70		564,298.30	72.55
2000 Local Support Nontax	244,000	915.46	71,641.70		172,358.30	29.36
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	29,700,000	659,092.09	2,143,056.49		27,556,943.51	7.22
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>	31,999,910	1,122,395.19	3,706,309.89		28,293,600.11	11.58
<b>B. EXPENDITURES</b>						
10 Sites	315,726	.00	260,766.16	38,969.44	15,990.40	94.94
20 Buildings	43,074,298	2,316,817.73	20,524,255.37	5,382,116.67	17,167,925.96	60.14
30 Equipment	6,217,516	69,822.74	2,856,025.93	380,901.15	2,980,588.92	52.06
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>	49,607,540	2,386,640.47	23,641,047.46	5,801,987.26	20,164,505.28	59.35
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>	17,607,630-	1,264,245.28-	19,934,737.57-		2,327,107.57-	13.22
F. <u>TOTAL BEGINNING FUND BALANCE</u>	22,563,611		30,027,718.60			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	4,955,981		10,092,981.03			

I. ENDING FUNDS 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 Restrictd 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	25,927,233.55
G/L 862 Committed from Levy Proceeds	0	2,748,739.61
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 Restrictd 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	4,955,981	18,582,992.13-
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	4,955,981	10,092,981.03

30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2020 (September 1, 2020 - August 31, 2021)

For the Stanwood Camano School Dist. #401 School District for the Month of April, 2021

<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	9,880,957	2,258,645.11	7,095,457.15		2,785,499.85	71.81
2000 Local Support Nontax	7,500	113.28	2,691.04		4,808.96	35.88
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>9,888,457</u>	<u>2,258,758.39</u>	<u>7,098,148.19</u>		<u>2,790,308.81</u>	<u>71.78</u>
<u>B. EXPENDITURES</u>						
Matured Bond Expenditures	4,145,000	.00	4,145,000.00	0.00	.00	100.00
Interest On Bonds	5,664,169	.00	2,873,534.38	0.00	2,790,634.62	50.73
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>9,819,169</u>	<u>.00</u>	<u>7,018,534.38</u>	<u>0.00</u>	<u>2,800,634.62</u>	<u>71.48</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) EXPENDITURES (A-B-C-D)</u>	<u>69,288</u>	<u>2,258,758.39</u>	<u>79,613.81</u>		<u>10,325.81</u>	<u>14.90</u>
<u>F. TOTAL BEGINNING FUND BALANCE</u>	<u>3,300,555</u>		<u>3,488,805.72</u>			
<u>G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXXXX</u>		<u>.00</u>			
<u>H. TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	<u>3,369,843</u>		<u>3,568,419.53</u>			
<u>I. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	3,369,843		3,568,419.53			
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>3,369,843</u>		<u>3,568,419.53</u>			

40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2020 (September 1, 2020 - August 31, 2021)

For the Stanwood Camano School Dist. #401 School District for the Month of April, 2021

<u>A. REVENUES</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 GENERAL STUDENT BODY	138,200	1,507.33	5,714.09		132,485.91	4.13
2000 ATHLETICS	176,500	.00	.00		176,500.00	0.00
3000 CLASSES	37,980	.00	.00		37,980.00	0.00
4000 CLUBS	372,760	324.00-	46,264.00		326,496.00	12.41
6000 PRIVATE MONEYS	0	.00	.00		.00	0.00
<u>Total REVENUES</u>	725,440	1,183.33	51,978.09		673,461.91	7.17
<u>B. EXPENDITURES</u>						
1000 GENERAL STUDENT BODY	168,002	6,153.96	21,724.82	17,130.55	129,146.63	23.13
2000 ATHLETICS	231,326	2,679.43	6,291.98	934.50	224,099.52	3.12
3000 CLASSES	36,588	264.89	2,566.79	222.11	33,799.10	7.62
4000 CLUBS	401,118	165.37	37,822.03	85,350.99	277,944.98	30.71
6000 PRIVATE MONEYS	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	837,034	9,263.65	68,405.62	103,638.15	664,990.23	20.55
<u>C. EXCESS OF REVENUES</u>						
<u>OVER (UNDER) EXPENDITURES (A-B)</u>	111,594-	8,080.32-	16,427.53-		95,166.47	85.28-
<u>D. TOTAL BEGINNING FUND BALANCE</u>	382,913		390,423.57			
<u>E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXX		.00			
<u>F. TOTAL ENDING FUND BALANCE</u>	271,319		373,996.04			
<u>C+D + OR - E)</u>						
<u>G. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted for Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	271,319		373,996.04			
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>	271,319		373,996.04			

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2020 (September 1, 2020 - August 31, 2021)

For the Stanwood Camano School Dist. #401 School District for the Month of April, 2021

<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	0	.00	.00		.00	0.00
2000 Local Nontax	2,000	30.36	517.52		1,482.48	25.88
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	480,000	.00	105,000.00		375,000.00	21.88
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	1,500.00	1,500.00		1,500.00-	0.00
<u>A. TOTAL REV/OTHER FIN.SRCS (LESS TRANS)</u>	<u>482,000</u>	<u>1,530.36</u>	<u>107,017.52</u>		<u>374,982.48</u>	<u>22.20</u>
<u>B. 9900 TRANSFERS IN FROM GF</u>	<u>0</u>	<u>.00</u>	<u>.00</u>		<u>.00</u>	<u>0.00</u>
<u>C. Total REV./OTHER FIN. SOURCES</u>	<u>482,000</u>	<u>1,530.36</u>	<u>107,017.52</u>		<u>374,982.48</u>	<u>22.20</u>
<u>D. EXPENDITURES</u>						
Type 30 Equipment	1,105,298	78,999.48	523,821.10	0.00	581,476.90	47.39
Type 60 Bond Levy Issuance	0	.00	.00	0.00	.00	0.00
Type 90 Debt	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	<u>1,105,298</u>	<u>78,999.48</u>	<u>523,821.10</u>	<u>0.00</u>	<u>581,476.90</u>	<u>47.39</u>
<u>E. OTHER FIN. USES TRANS. OUT (GL 536)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>F. OTHER FINANCING USES (GL 535)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>G. EXCESS OF REVENUES/OTHER FIN SOURCES OVER (UNDER) EXP/OTH FIN USES (C-D-E-F)</u>	<u>623,298-</u>	<u>77,469.12-</u>	<u>416,803.58-</u>		<u>206,494.42</u>	<u>33.13-</u>
<u>H. TOTAL BEGINNING FUND BALANCE</u>	<u>728,298</u>		<u>728,678.22</u>			
<u>I. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXXXX</u>		<u>.00</u>			
<u>J. TOTAL ENDING FUND BALANCE (G+H + OR - I)</u>	<u>105,000</u>		<u>311,874.64</u>			
<u>K. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted For Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	105,000		311,874.64			
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			
<u>TOTAL</u>	<u>105,000</u>		<u>311,874.64</u>			

HL Description	Beginning Balance	2020-21 FYTD Credits	2020-21 FYTD Debits	Balance
70 Private Purpose Trust Fund				
000 Imprest Cash	1,200.00	0.00	0.00	1,200.00
040 Cash on Dep w/Co.Treas	0.10	2.12	2.02	0.00
150 Investments	2,024.08	0.10	2.12	2,026.10
--- Asset	3,224.18	2.22	4.14	3,226.10
357 Held in Trust for Pvt Purposes	-3,224.18	1.92	0.00	-3,226.10
--- Equity	-3,224.18	1.92	0.00	-3,226.10
--- Private Purpose Trust Fund	0.00	4.14	4.14	0.00

## BUDGET CAPACITY REPORT

## BALANCE

DATE	ACTIVITY	AMOUNT	\$ 4,000,000
09/06/20	Carryover Capacity - Extra Curricular Accounts	\$ 87,473	\$ 3,912,527
09/08/20	Flow through Carryover- Food Serv & District Accounts	\$ 26,990	\$ 3,885,537
09/08/20	Grant Capacity - TPEP & OSSI Grants	\$ 95,659	\$ 3,789,878
09/13/20	Bldg Budgets & Flow Thru Carryover Capacity	\$ 175,637	\$ 3,614,241
09/15/20	Bldg Budgets & Flow Thru Carryover Capacity	\$ 87,265	\$ 3,526,976
09/28/20	Bldg Budgets & Flow Thru Carryover Capacity	\$ 11,221	\$ 3,515,755
09/30/20	Budget Capacity - Unemployment Pool	\$ 272,570	\$ 3,243,185
10/12/20	Budget Capacity - Preschool Ipad & cases	\$ 11,310	\$ 3,231,875
10/31/20	Budget Capacity - Special Serv, Out of Dist Placement	\$ 50,000	\$ 3,181,875
10/31/20	Budget Capacity - Saratoga Oct Enrollment Adj	\$ 100,262	\$ 3,081,613
11/19/20	Grant Capacity - TCE/Title Distinguish School Award	\$ 20,000	\$ 3,061,613
11/23/20	Grant Capacity - Title IV, Perkins Adj, Snoh Cty Adj	\$ 40,879	\$ 3,020,734
11/30/20	Grant Capacity - Isl Cty Community CARES Funding	\$ 80,400	\$ 2,940,334
11/30/20	Grant Capacity - K-12 Internet Access, WaKIDS training	\$ 45,580	\$ 2,894,754
12/31/20	-----	\$ -	\$ 2,894,754
1/29/21	Grant Capacity - Additional TPEP Award Allocation	\$ 2,191	\$ 2,892,563
1/29/21	Grant Carryover Capacity-IDEA B, Title I, Title II, CTE HS	\$ 194,771	\$ 2,697,792
1/31/21	Budget Capacity - Parent Liaison, Saratoga Cert Adj	\$ 96,971	\$ 2,600,821
2/24/21	Budget Capacity - Consulting Firm Services/Sup't Search	\$ 19,800	\$ 2,581,021
2/26/21	Budget Capacity - Family Help Desk temp position	\$ 10,000	\$ 2,571,021
2/28/21	Budget Capacity - Special Serv, Out of Dist Placement	\$ 43,350	\$ 2,527,671
3/31/21	Grant Capacity - College in the HS Grant	\$ 13,000	\$ 2,514,671
4/30/21	Budget Capacity - Special Serv, Out of Dist Placement	\$ 65,370	\$ 2,449,301

STANWOOD-CAMANO SCHOOL DISTRICT NO. 401  
 FOOD SERVICE PROGRAM REPORT  
 Report For: April, 2021

	No. of Months	2020-21 Budget	Budget YTD	2020-21 Actual YTD	2020-21 Budget Variance YTD	Actual April 2020
<b>REVENUES:</b>						
Local	9.5	565,912	<b>476,558</b>	<b>50,695</b>	(425,863)	<b>460,080</b>
State	9.5	15,390	<b>11,340</b>	<b>7,415</b>	(3,925)	<b>11,139</b>
Federal	9.5	554,733	<b>408,751</b>		(408,751)	<b>416,125</b>
Commodities	9.5	<u>88,335</u>	<b>65,089</b>		(65,089)	
Total		<u>1,224,370</u>	<u>961,737</u>	<u>58,110</u>	<u>(903,627)</u>	<u>887,344</u>
<b>EXPENDITURES:</b>						
Salaries	12	855,545	<b>570,363</b>	<b>406,869</b>	163,494	<b>522,746</b>
Benefits	12	551,116	<b>367,410</b>	<b>293,087</b>	74,324	<b>283,457</b>
Food + Commodities 42	10	617,835	<b>494,268</b>	<b>201,527</b>	292,741	<b>408,739</b>
Non-food & Cap. Outlay	10	6,350	<b>5,080</b>	<b>4,828</b>	252	<b>4,427</b>
Net Transfers	12	(5,000)	<b>(3,333)</b>		(3,333)	
Total		<u>2,025,845</u>	<u>1,433,788</u>	<u>906,310</u>	<u>527,478</u>	<u>1,219,369</u>
Net Gain/Loss		<u>(801,475)</u>	<u>(472,051)</u>	<u>(848,200)</u>	<u>(376,149)</u>	<u>(332,025)</u>

	Serving Days	Total Meals	Budget Ave. Daily Participation	Apr. '21 Act. YTD ADP	Budget Variance	Apr. '20 Act. YTD ADP
Average Daily Participation:						
Breakfast	180	82,528	458	-	(458)	497
Lunch	175	237,160	1,355	-	(1,355)	1,473
Ala Carte w/ Catering	175	165,705	947	-	(947)	1,016
<b>BUDGETED TOTAL MEALS</b>		485,393				
<b>AVE. MEALS PER DAY(Not converted)</b>			2,761	-	(2,761)	2,986
				-100.00%	(change from prior year)	
<b>Total FTE Enrollment (No RS)</b>			4,636	<b>4,395</b>	(241)	<b>4,610</b>
				-4.66%	(change from prior year)	

Covid 19 Notes:

At this time, there is no school breakfast or lunch program.

"Grab and Go" meals revenue not included in report.

April In Building and "Grab and Go" Meals.

Breakfast 10,101

Lunch 9,182

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.