

**Stanwood-Camano School District**

**No. 401**

**MONTHLY  
FINANCIAL  
REPORT**

**JULY 2019**

## **STANWOOD-CAMANO SCHOOL DISTRICT**

### **MONTHLY FINANCIAL REPORT**

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STANWOOD-CAMANO SCHOOL DISTRICT NO. 401

MONTHLY BUDGET REPORT

2018-19 EXECUTIVE SUMMARY

**July 2019**

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**Enrollment - June data**

Budgeted FTE	4361.00
Actual Average FTE To Date (June)	4430.64
FTE's Over/under Budget - Average (June)	69.64
Change in FTE From Last Month (May)	-4.73
<b>Actual FTE June '19</b>	<b>4,429</b>
<b>Actual FTE June '18</b>	<b>4,381</b>

**General Fund Balance**

Actual as of July 2019	7,033,384
Fund Balance as a Percent of Budgeted Revenue	10.86%

**General Fund Revenues**

Actual as of July 2019	<b>61,936,926</b>
Percent of Revenues - Received to Date	90.11%

**General Fund Expenditures**

Actual as of June 2019	<b>58,764,821</b>
Percent of Expenditures - Received to Date	86.65%

Payroll Costs Year-To-Date	51,906,723
Payroll Costs as a Percent of Budget - Received to Date	89.95%

MSOC's Year-To-Date	6,858,098
MSOC's as a Percent of Budget - Received to Date	67.85%

**Comments:**

- A. The fiscal year is 91.67% complete.
- B. Apportionment payment this month is 10.0%
- C. Payroll costs in July 2018 were 91.15% of budget.
- D. MSOC's in July 2018 were 79.03% of budget.

MSOC's=MATERIALS, SUPPLIES AND OPERATING COSTS

**STANWOOD-CAMANO SCHOOL DISTRICT NO. 401**  
**2018-19 MANAGERS' EXPENDITURES REPORT**

DESCRIPTION	MANAGER	BUDGET		YTD	ENCUMBRANCES	BALANCE	% Spent
BOARD OF DIRECTORS	SHUMATE	\$	55,150.00	\$	42,538.83	\$ 466.83	\$ 12,144.34 77.98%
BUSINESS OFFICE	LIDGARD	\$	1,036,123.66	\$	891,891.19	\$ 79,005.91	\$ 65,226.56 93.70%
BUDGET RESERVE ACCT	LIDGARD	\$	1,715,356.00	\$	-	\$ -	\$ 1,715,356.00 0.00%
COMMUNITY SERVICE	LIDGARD	\$	29,062.09	\$	26,016.42	\$ -	\$ 3,045.67 89.52%
CURR/ASSESSMENT	SCHAAF	\$	878,054.91	\$	773,959.40	\$ 91,480.95	\$ 12,614.56 98.56%
DISADVANTAGED	LAUINGER	\$	453,319.00	\$	386,461.17	\$ 32,777.21	\$ 34,080.62 92.48%
EXTRA-CURRICULAR	ATHL/ACTIVITIES	\$	978,299.48	\$	941,446.33	\$ 20,717.53	\$ 16,135.62 98.35%
FOOD SERVICES	VENNETTI	\$	1,825,841.84	\$	1,614,123.23	\$ 136,100.40	\$ 75,618.21 95.86%
HEALTH SERVICES	HASCALL	\$	734,378.96	\$	639,334.42	\$ 58,040.47	\$ 37,004.07 94.96%
HIGHLY CAPABLE	JOHNSTON	\$	178,940.85	\$	163,903.30	\$ 14,598.40	\$ 439.15 99.75%
HUMAN RESOURCES	STANTON/JOHNSTON	\$	847,883.18	\$	761,494.54	\$ 48,611.03	\$ 37,777.61 95.54%
INSURANCE	LIDGARD	\$	491,468.00	\$	491,468.00	\$ -	\$ - 100.00%
LEARN ASST PR (LAP) ST	LAUINGER	\$	794,130.32	\$	727,304.42	\$ 62,427.64	\$ 4,398.26 99.45%
PLANT - MAINTENANCE	CRUSE	\$	866,378.46	\$	665,491.28	\$ 127,529.44	\$ 73,357.74 91.53%
PLANT - CUSTODIAL	LIDGARD	\$	2,152,919.92	\$	1,922,359.42	\$ 187,823.66	\$ 42,736.84 98.01%
PRINCIPALS							
CEDARHOME ELEM	LOFGREN	\$	79,262.45	\$	35,074.70	\$ 4,018.31	\$ 40,169.44 49.32%
ELGER BAY ELEM	HANZELI	\$	36,415.00	\$	26,770.22	\$ 2,375.92	\$ 7,268.86 80.04%
STANWOOD ELEM	LAUINGER	\$	48,006.50	\$	42,242.07	\$ 658.99	\$ 5,105.44 89.37%
TWIN CITY ELEM	ALLEN	\$	41,666.30	\$	26,044.06	\$ 1,888.54	\$ 13,733.70 67.04%
UTSALADY ELEM	KELLER	\$	45,605.87	\$	23,978.20	\$ 1,451.15	\$ 20,176.52 55.76%
PORT SUSAN MIDDLE	VON MOOS	\$	87,029.93	\$	41,528.28	\$ 100.04	\$ 45,401.61 47.83%
STANWOOD MIDDLE	KLUNDT	\$	67,907.09	\$	48,140.01	\$ 8,515.73	\$ 11,251.35 83.43%
LINCOLN HIGH/ACADEMY	OVENELL	\$	28,597.71	\$	20,039.45	\$ 1,432.90	\$ 7,125.36 75.08%
STANWOOD HIGH	DEL POZO	\$	172,782.86	\$	129,947.17	\$ 19,214.62	\$ 23,621.07 86.33%
SARATOGA	OVENELL	\$	732,786.36	\$	640,540.98	\$ 53,457.98	\$ 38,787.40 94.71%
RUNNING START - NON VOC	LIDGARD	\$	703,607.40	\$	690,316.99	\$ -	\$ 13,290.41 98.11%
OPEN DOORS/YOUTH RE-ENG	JOHNSTON	\$	155,462.33	\$	153,583.11	\$ 1,879.22	\$ 0.00 100.00%
SPECIAL ED FED	HASCALL	\$	824,912.40	\$	763,357.66	\$ 67,373.47	\$ (5,818.73) 100.71%
SPECIAL ED ST	HASCALL	\$	9,987,656.12	\$	8,916,644.47	\$ 798,108.52	\$ 272,903.13 97.27%
SUPERINTENDENT OFFICE	SHUMATE	\$	449,864.91	\$	408,677.03	\$ 37,673.06	\$ 3,514.82 99.22%
TECHNOLOGY	JOHNSTON	\$	426,730.97	\$	370,649.15	\$ 55,047.25	\$ 1,034.57 99.76%
TITLE II & TITLE IV	SCHAAF	\$	116,401.00	\$	71,907.16	\$ 5,425.00	\$ 39,068.84 66.44%
TRAFFIC SAFETY	COOMBS/KNIGHT	\$	102,926.66	\$	46,644.78	\$ -	\$ 56,281.88 45.32%
TRANS BILINGUAL ST	HASCALL	\$	212,594.25	\$	200,198.85	\$ 17,676.07	\$ (5,280.67) 102.48%
TRANSPORTATION	ORTON	\$	3,665,596.89	\$	3,139,000.62	\$ 299,456.58	\$ 227,139.69 93.80%
UTILITIES	CRUSE	\$	1,023,200.00	\$	933,085.46	\$ 7,395.22	\$ 82,719.32 91.92%
VOCATIONAL ST - HIGH	SHORT	\$	3,001,935.46	\$	2,712,835.54	\$ 218,481.53	\$ 70,618.39 97.65%
VOCATIONAL ST - MIDDLE	SHORT	\$	380,299.45	\$	348,950.42	\$ 27,929.32	\$ 3,419.71 99.10%
VOCATIONAL FED	SHORT	\$	21,693.00	\$	21,673.90	\$ -	\$ 19.10 99.91%
<b>TOTALS ABOVE</b>		\$	35,450,247.58	\$	29,859,622.23	\$ 2,489,138.89	\$ 3,101,486.46 91.25%
<b>PROG NOT LISTED ABOVE (INCL SAL &amp; BEN)</b>		\$	32,366,117.36	\$	28,905,198.68	\$ 2,559,960.32	\$ 900,958.36 2.78%
<b>GRAND TOTAL</b>	<b>7/31/2019</b>	\$	<b>67,816,364.94</b>	\$	<b>58,764,820.91</b>	\$ <b>5,049,099.21</b>	\$ <b>4,002,444.82</b> 5.90%

**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**

	***** 2016-17*****		***** 2017-18*****		***** 2018-19*****		
	\$ 50,692,848.00	BUD REV	\$ 55,536,234.00	BUD REV	\$ 64,735,160.00	BUD REV	3 YEAR
MONTH	ACT FD BAL	%	ACT FD BAL	%	ACT FD BAL	%	AVG %
Sept	\$ 3,317,927.84	6.545	\$ 3,222,259.42	5.802	\$ 3,510,714.01	5.423	5.923
Oct	\$ 4,265,109.32	8.414	\$ 4,286,945.29	7.719	\$ 5,357,194.11	8.276	8.136
Nov	\$ 4,680,268.02	9.233	\$ 4,815,925.56	8.672	\$ 6,024,409.82	9.306	9.070
Dec	\$ 4,593,479.80	9.061	\$ 4,673,455.93	8.415	\$ 6,335,431.43	9.787	9.088
Jan	\$ 4,021,829.52	7.934	\$ 4,005,813.32	7.213	\$ 6,456,708.21	9.974	8.374
Feb	\$ 3,458,039.29	6.822	\$ 3,603,744.02	6.489	\$ 6,518,597.24	10.070	7.793
Mar	\$ 3,117,287.82	6.149	\$ 3,231,414.30	5.819	\$ 6,587,369.07	10.176	7.381
Apr	\$ 4,188,859.62	8.263	\$ 4,500,948.51	8.105	\$ 7,964,166.03	12.303	9.557
May	\$ 5,333,594.07	10.521	\$ 5,533,384.69	9.964	\$ 8,356,183.95	12.908	11.131
June	\$ 4,066,348.84	8.022	\$ 4,043,009.43	7.280	\$ 6,646,043.07	10.267	8.523
July	\$ 3,756,011.28	7.409	\$ 3,771,892.69	6.792	\$ 7,033,383.92	10.865	8.355
Aug	\$ 3,920,519.59	7.734	\$ 3,861,278.42	6.953			
<b><u>AVERAGE</u></b>							
YTD	\$ 4,059,939.58	8.009	\$ 4,129,172.63	7.435	\$ 6,435,472.81	9.941	8.462

Fd	T	GL	PFSS	11	2222	333	4444	5555	Description	Budget	Current	Year-to-Date	Outstanding Encumbrance	Balance	%
10	E	530	----	--	0---	----	----	----	DEBIT TRANSFERS	215,000.00	10,224.87	178,074.89	100.14	36,824.97	82.87
10	E	530	----	--	1---	----	----	----	CREDIT TRANSFERS	-215,000.00	-10,224.87	-178,074.89	0.00	-36,925.11	82.83
10	E	530	----	--	2---	----	----	----	CT SALARIES- CERT EMPLOYEES	29,852,836.99	2,645,738.43	27,175,443.75	2,360,355.08	317,038.16	98.94
10	E	530	----	--	3---	----	----	----	CL SALARIES- CLASS EMPLOYEES	11,792,579.18	1,010,445.06	10,657,441.30	876,645.03	258,492.85	97.81
10	E	530	----	--	4---	----	----	----	EMP BENE & PAYROLL TAXES	16,063,043.39	1,256,889.85	14,073,838.15	1,241,564.52	747,640.72	95.35
10	E	530	----	--	5---	----	----	----	S SUPPLIES & MATERIALS	4,906,260.26	121,300.20	2,342,026.99	360,979.70	2,203,253.57	55.09
10	E	530	----	--	7---	----	----	----	PS PURCHASED SERVICES	4,990,951.48	415,139.29	4,433,405.30	188,509.49	369,036.69	92.61
10	E	530	----	--	8---	----	----	----	T TRAVEL	172,003.57	5,464.49	61,879.30	4,940.06	105,184.21	38.85
10	E	530	----	--	9---	----	----	----	C CAPITAL OUTLAY	38,690.07	0.00	20,786.12	16,005.19	1,898.76	95.09
Grand Expense Totals										67,816,364.94	5,454,977.32	58,764,820.91	5,049,099.21	4,002,444.82	94.10

Number of Accounts: 4910

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

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2018 (September 1, 2018 - August 31, 2019)

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

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<b>A. REVENUES/OTHER FIN. SOURCES</b>						
1000 LOCAL TAXES	10,642,299	71,304.61	11,246,650.80		604,351.80-	105.68
2000 LOCAL SUPPORT NONTAX	1,126,480	51,465.48	1,104,993.90		21,486.10	98.09
3000 STATE, GENERAL PURPOSE	40,915,427	4,201,718.86	37,741,386.88		3,174,040.12	92.24
4000 STATE, SPECIAL PURPOSE	9,934,901	1,323,063.57	9,821,440.39		113,460.61	98.86
5000 FEDERAL, GENERAL PURPOSE	10,841	.00	12,524.52		1,683.52-	115.53
6000 FEDERAL, SPECIAL PURPOSE	5,924,852	170,157.03	1,873,578.82		4,051,273.18	31.62
7000 REVENUES FR OTH SCH DIST	20,000	.00	14,782.25		5,217.75	73.91
8000 OTHER AGENCIES AND ASSOCIATES	160,324	24,608.62	121,568.85		38,755.15	75.83
9000 OTHER FINANCING SOURCES	0	.00	.00		.00	0.00
<b>Total REVENUES/OTHER FIN. SOURCES</b>	<b>68,735,124</b>	<b>5,842,318.17</b>	<b>61,936,926.41</b>		<b>6,798,197.59</b>	<b>90.11</b>
<b>B. EXPENDITURES</b>						
00 Regular Instruction	36,406,942	2,998,683.57	32,523,251.21	2,751,340.56	1,132,350.23	96.89
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	10,812,824	920,657.25	9,686,377.14	865,481.99	260,964.87	97.59
30 Voc. Ed Instruction	3,403,930	314,549.48	3,083,459.86	246,410.85	74,059.29	97.82
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	1,840,651	136,167.19	1,493,628.85	122,631.65	224,390.50	87.81
70 Other Instructional Pgms	2,207,519	42,652.37	409,789.75	31,814.77	1,765,914.48	20.00
80 Community Services	29,063	11,485.11	85,143.17	0.00	56,080.17-	292.96
90 Support Services	13,115,480	1,030,782.35	11,483,170.93	1,031,419.39	600,889.68	95.42
<b>Total EXPENDITURES</b>	<b>67,816,409</b>	<b>5,454,977.32</b>	<b>58,764,820.91</b>	<b>5,049,099.21</b>	<b>4,002,488.88</b>	<b>94.10</b>
<b>C. OTHER FIN. USES TRANS. OUT (GL 536)</b>	<b>0</b>	<b>.00</b>	<b>.00</b>			
<b>D. OTHER FINANCING USES (GL 535)</b>	<b>0</b>	<b>.00</b>	<b>.00</b>			
<b>E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER) EXP/OTH FIN USES (A-B-C-D)</b>	<b>918,715</b>	<b>387,340.85</b>	<b>3,172,105.50</b>		<b>2,253,390.50</b>	<b>245.28</b>
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>3,638,288</b>		<b>3,861,278.42</b>			
<b>G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</b>	<b>XXXXXXXX</b>		<b>.00</b>			
<b>H. TOTAL ENDING FUND BALANCE (E+F + OR - G)</b>	<b>4,557,003</b>		<b>7,033,383.92</b>			

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	30,000	9,221.70
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	260,000	174,162.60
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	111,424	219,391.09
G/L 890 Unassigned Fund Balance	918,715	3,853,785.78
G/L 891 Unassigned Min Fnd Bal Policy	3,236,864	2,776,822.75
<u>TOTAL</u>	4,557,003	7,033,383.92



20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2018 (September 1, 2018 - August 31, 2019)

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

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<b>A. REVENUES/OTHER FIN. SOURCES</b>						
1000 Local Taxes	1,442,112	14,124.62	1,540,393.80		98,281.80-	106.82
2000 Local Support Nontax	750,000	256,543.27	2,425,682.52		1,675,682.52-	323.42
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	0	.00	.00		.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	107,500,000	.00	108,022,918.75		522,918.75-	100.49
<b>Total REVENUES/OTHER FIN. SOURCES</b>	109,692,112	270,667.89	111,988,995.07		2,296,883.07-	102.09
<b>B. EXPENDITURES</b>						
10 Sites	587,493	2,793.43	152,801.22	355,025.19	79,666.59	86.44
20 Buildings	92,386,431	5,733,235.94	27,836,357.81	52,463,223.60	12,086,849.59	86.92
30 Equipment	1,138,437	37,965.01	1,032,950.17	84,089.69	21,397.14	98.12
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	522,919	.00	523,218.75	0.00	299.75-	100.06
90 Debt	0	.00	.00	0.00	.00	0.00
<b>Total EXPENDITURES</b>	94,635,280	5,773,994.38	29,545,327.95	52,902,338.48	12,187,613.57	87.12
<b>C. OTHER FIN. USES TRANS. OUT (GL 536)</b>	0	.00	.00			
<b>D. OTHER FINANCING USES (GL 535)</b>	0	.00	.00			
<b>E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)</b>	15,056,832	5,503,326.49-	82,443,667.12		67,386,835.12	447.55
<b>F. TOTAL BEGINNING FUND BALANCE</b>	37,100,000		35,288,028.56			
<b>G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</b>	XXXXXXXXX		.00			
<b>H. TOTAL ENDING FUND BALANCE (E+F + OR - G)</b>	52,156,832		117,731,695.68			

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 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	31,101,162.93
G/L 862 Committed from Levy Proceeds	0	3,011,749.55
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	52,156,832	83,618,783.20
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	52,156,832	117,731,695.68

30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2018 (September 1, 2018 - August 31, 2019)

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

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 Local Taxes	8,878,073	63,902.89	8,573,409.67		304,663.33	96.57
2000 Local Support Nontax	10,000	6,493.54	56,019.74		46,019.74~	560.20
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	2,995.35		2,995.35~	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	8,888,073	70,396.43	8,632,424.76		255,648.24	97.12
<u>B. EXPENDITURES</u>						
Matured Bond Expenditures	4,525,000	.00	4,525,000.00	0.00	.00	100.00
Interest On Bonds	4,458,593	.00	3,620,931.26	0.00	837,661.74	81.21
Interfund Loan Interest	0	.00	.00	0.00	.00	0.00
Bond Transfer Fees	0	.00	.00	0.00	.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>	8,983,593	.00	8,145,931.26	0.00	837,661.74	90.68
<u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u>	0	.00	.00			
<u>D. OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
<u>E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER) EXPENDITURES (A-B-C-D)</u>	95,520~	70,396.43	486,493.50		582,013.50	609.31~
<u>F. TOTAL BEGINNING FUND BALANCE</u>	2,583,462		2,669,425.23			
<u>G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR~)</u>	XXXXXXXXXX		.00			
<u>H. TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	2,487,942		3,155,918.73			
<u>I. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	2,487,942		3,155,918.73			
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>	2,487,942		3,155,918.73			

40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2018 (September 1, 2018 - August 31, 2019)

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

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>A. REVENUES</u>						
1000 GENERAL STUDENT BODY	131,400	674.89	101,133.67		30,266.33	76.97
2000 ATHLETICS	161,500	.00	146,286.53		15,213.47	90.58
3000 CLASSES	35,800	.00	15,010.00		20,790.00	41.93
4000 CLUBS	401,670	441.00	176,130.40		225,539.60	43.85
6000 PRIVATE MONEYS	0	.00	.00		.00	0.00
<u>Total REVENUES</u>	730,370	1,115.89	438,560.60		291,809.40	60.05
<u>B. EXPENDITURES</u>						
1000 GENERAL STUDENT BODY	198,122	2,613.53	70,709.22	33,919.72	93,493.06	52.81
2000 ATHLETICS	219,648	3,956.96	174,461.45	9,070.64	36,115.91	83.56
3000 CLASSES	35,533	3,130.24	13,106.23	4,295.98	18,130.79	48.97
4000 CLUBS	425,650	1,813.38	167,605.66	64,193.29	193,851.05	54.46
6000 PRIVATE MONEYS	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	878,953	11,514.11	425,882.56	111,479.63	341,590.81	61.14
<u>C. EXCESS OF REVENUES</u>						
<u>OVER(UNDER) EXPENDITURES (A-B)</u>	148,583-	10,398.22-	12,678.04		161,261.04	108.53-
<u>D. TOTAL BEGINNING FUND BALANCE</u>	351,935		342,786.50			
<u>E. G/L 998 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXX		.00			
<u>F. TOTAL ENDING FUND BALANCE</u>	203,352		355,464.54			
<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	203,352		355,464.54			
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>	203,352		355,464.54			

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2018 (September 1, 2018 - August 31, 2019)For the Stanwood Camano School Dist. #401 School District for the Month of July, 2019

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 Local Taxes	0	.00	.00		.00	0.00
2000 Local Nontax	4,000	941.68	11,912.16		7,912.16-	297.80
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	418,565	.00	70,000.00		348,565.00	16.72
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
<u>A. TOTAL REV/OTHER FIN.SRCS(LESS TRANS)</u>	422,565	941.68	81,912.16		340,652.84	19.38
 <u>B. 9900 TRANSFERS IN FROM GF</u>	 0	 .00	 .00		 .00	 0.00
 <u>C. Total REV./OTHER FIN. SOURCES</u>	 422,565	 941.68	 81,912.16		 340,652.84	 19.38
 <u>D. EXPENDITURES</u>						
Type 30 Equipment	950,000	.00	278,806.80	436,515.26	234,677.94	75.30
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>	 950,000	 .00	 278,806.80	 436,515.26	 234,677.94	 75.30
 <u>E. OTHER FIN. USES TRANS. OUT (GL 536)</u>	 0	 .00	 .00			
 <u>F. OTHER FINANCING USES (GL 535)</u>	 0	 .00	 .00			
 <u>G. EXCESS OF REVENUES/OTHER FIN SOURCES OVER(UNDER) EXP/OTH FIN USES (C-D-E-F)</u>	 527,435-	 941.68	 196,894.64-		 330,540.36	 62.67-
 <u>H. TOTAL BEGINNING FUND BALANCE</u>	 662,500		 668,801.11			
 <u>I. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	 XXXXXXXXXX		 .00			
 <u>J. TOTAL ENDING FUND BALANCE (G+H + OR - I)</u>	 135,065		 471,906.47			
 <u>K. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted For Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	135,065		471,906.47			
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>	 135,065		 471,906.47			

GL Description	Beginning Balance	2018-19 FYTD Credits	2018-19 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	1,508.43	1,508.43	0.00
240 Cash on Dep w/Co.Treas	0.45	3,195.84	3,195.64	0.25
241 Warrants Outstanding	0.00	1,625.43	1,625.43	0.00
450 Investments	1,985.37	1,628.34	1,630.41	1,987.44
--- Asset	3,185.82	7,958.04	7,959.91	3,187.69
601 Accounts Payable	0.00	1,625.43	1,625.43	0.00
--- Liability	0.00	1,625.43	1,625.43	0.00
857 Held in Trust for Pvt Purposes	-3,185.82	1,627.30	1,625.43	-3,187.69
--- Equity	-3,185.82	1,627.30	1,625.43	-3,187.69
--- Private Purpose Trust Fund	0.00	11,210.77	11,210.77	0.00

**18-19**  
**BUDGET CAPACITY REPORT**

			<b>BALANCE</b>
<b>DATE</b>	<b>ACTIVITY</b>	<b>AMOUNT</b>	<b>\$ 4,000,000</b>
09/10/18	Carryover - Flow through	\$ 4,678	\$ 3,995,322
09/11/18	TPEP Grant Capacity	\$ 14,761	\$ 3,980,561
09/24/18	Psych Caseload support carryover to WLR	\$ 7,829	\$ 3,972,732
09/27/18	Title IV Grant Capacity	\$ 28,721	\$ 3,944,011
09/30/18	Bldg and Flow Through Carryover	\$ 214,713	\$ 3,729,298
10/05/18	JAG Grant & First Lego League Capacity	\$ 10,046	\$ 3,719,252
10/15/18	Bridge to College Grant Capacity	\$ 3,000	\$ 3,716,252
10/18/18	WaKIDS Grant Capacity & Grant Adj	\$ 2,765	\$ 3,713,487
11/01/18	College Ready Math Grant Capacity	\$ 7,324	\$ 3,706,163
11/26/18	Low Grad School Grant Capacity	\$ 18,692	\$ 3,687,471
11/26/18	Emergency Preparedness/Safety Capacity	\$ 19,000	\$ 3,668,471
11/29/18	Comprehensive Grant Capacity	\$ 46,729	\$ 3,621,742
11/30/18	ESD Para-ed Pilot and TPEP Grant Adj Capacity	\$ 5,310	\$ 3,616,432
11/30/18	Outdoor Ed Bargained Stipend Capacity	\$ 13,300	\$ 3,603,132
11/30/18	Bargained Budget Adj Capacity	\$ 895,672	\$ 2,707,460
12/31/18	Bargained Budget Adj Capacity	\$ 592,966	\$ 2,114,494
1/31/19	Grant Carryover - Title III, LAP, Sped	\$ 9,362	\$ 2,105,132
2/28/19	Grant Capacity - Title I Carryover	\$ 33,167	\$ 2,071,965
3/19/19	District Safety Coordinator Capacity	\$ 10,000	\$ 2,061,965
3/25/19	College In the HS Grant Capacity	\$ 10,920	\$ 2,051,045
3/29/19	CTE Min Expenditures Capacity	\$ 169,817	\$ 1,881,229
3/31/19	Grant Capacity - Compreh & Low Grad Grants	\$ 7,476	\$ 1,873,753
4/22/19	JAG Grant - Additional Capacity	\$ 11,496	\$ 1,862,257
5/20/19	Emergency Preparedness/Safety - Addt'l Capacity	\$ 20,000	\$ 1,842,257
5/22/19	Amplify Science K-5 Curriculum Capacity	\$ 52,000	\$ 1,790,257
5/31/19	City of Stanwood Drainage Incr- Utilities Capacity	\$ 35,000	\$ 1,755,257
5/31/19	Elevator Inspection - 5 YR Testing Capacity	\$ 6,000	\$ 1,749,257
5/31/19	Electrical & Garbage - Utilities Addt'l Capacity	\$ 22,000	\$ 1,727,257
6/30/19	Bldg Budget Enrollment Adjustments	\$ 11,901	<u>\$ 1,715,356</u>

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

	No. of Months	2018-19 Budget	Budget YTD	2018-19 Actual YTD	2018-19 Budget Variance YTD	Actual July 2018
<b>REVENUES:</b>						
Local	9.5	602,251	<b>602,251</b>	<b>562,088</b>	(40,163)	<b>562,846</b>
State	9.5	15,532	<b>15,532</b>	<b>16,502</b>	970	<b>16,360</b>
Federal	9.5	597,477	<b>597,477</b>	<b>607,122</b>	9,645	<b>562,362</b>
Commodities	9.5	83,800	<b>83,800</b>	<b>81,320</b>	(2,480)	<b>91,282</b>
Total		<u>1,299,060</u>	<u>1,299,060</u>	<u>1,267,032</u>	<u>(32,029)</u>	<u>1,232,850</u>
<b>EXPENDITURES:</b>						
Salaries	12	704,692	<b>645,968</b>	<b>683,404</b>	(37,436)	<b>648,635</b>
Benefits	12	404,998	<b>371,248</b>	<b>360,460</b>	10,787	<b>333,314</b>
Food + Commodities 42	10	673,850	<b>741,235</b>	<b>566,627</b>	174,608	<b>612,293</b>
Non-food & Cap. Outlay	10	7,200	<b>7,200</b>	<b>4,258</b>	2,942	<b>4,184</b>
Net Transfers	12	(8,500)	<b>(7,792)</b>	<b>(1,621)</b>	(6,170)	<b>(3,796)</b>
Total		<u>1,782,240</u>	<u>1,757,859</u>	<u>1,613,128</u>	<u>144,731</u>	<u>1,594,630</u>
Net Gain/Loss		<u>(483,180)</u>	<u>(458,799)</u>	<u>(346,097)</u>	<u>112,702</u>	<u>(361,780)</u>

	Serving Days	Total Meals	Budget Ave. Daily Participation	July '19 Act. YTD ADP	Budget Variance	July '18 Act. YTD ADP
Average Daily Participation:						
Breakfast	180	79,757	443	<b>471</b>	28	442
Lunch	175	237,189	1,355	<b>1,417</b>	62	1,360
Ala Carte w/ Catering	175	194,972	1,114	<b>936</b>	(178)	1,043
<b>BUDGETED TOTAL MEALS</b>		511,918				
<b>AVE. MEALS PER DAY(Not converted)</b>			2,913	2,824 -0.74%	(89) (change from prior year)	2,845
<b>Total FTE Enrollment (No RS)</b>			4,361	<b>4,429</b> 1.10%	68 (change from prior year)	<b>4,381</b>

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 3.16.