

Stanwood-Camano School District

No. 401

**MONTHLY
FINANCIAL
REPORT**

OCTOBER 2019

STANWOOD-CAMANO SCHOOL DISTRICT

MONTHLY FINANCIAL REPORT

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

Enrollment

Budgeted FTE	4430.00
Actual Average FTE To Date (Oct)	4599.47
FTE's Over/under Budget - Average (Oct)	169.47
Change in FTE From Last Month (Sept)	1.82
Actual FTE Oct '19	4,600
Actual FTE Oct '18	4,476

General Fund Balance

Actual as of October 2019	8,487,618
Fund Balance as a Percent of Budgeted Revenue	12.00%

General Fund Revenues

Actual as of October 2019	11,792,092
Percent of Revenues - Received to Date	15.78%

General Fund Expenditures

Actual as of October 2019	11,237,531
Percent of Expenditures - Year to Date	15.04%

Payroll Costs Year-To-Date	10,020,608
Payroll Costs as a Percent of Budget - Year to Date	15.86%

MSOC's Year-To-Date	1,216,924
MSOC's as a Percent of Budget - Year to Date	10.52%

Comments:

- A. The fiscal year is 16.67% complete.
- B. Apportionment payment this month is 8.0%
- C. Payroll costs in Oct 2018 were 16.34% of budget.
- D. MSOC's in Oct 2018 were 10.08% 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	\$ 3,564.13	\$ 11,348.55	\$ 113,237.32	11.64%
BUSINESS OFFICE	LIDGARD	\$ 1,128,101.67	\$ 178,796.64	\$ 831,014.15	\$ 118,290.88	89.51%
BUDGET RESERVE ACCT	LIDGARD	\$ 2,319,549.08	\$ -	\$ -	\$ 2,319,549.08	0.00%
COMMUNITY SERVICE	LIDGARD	\$ 31,245.09	\$ 1,204.28	\$ -	\$ 30,040.81	3.85%
CURR/ASSESSMENT	SCHAAF	\$ 670,357.57	\$ 150,597.88	\$ 435,187.27	\$ 84,572.42	87.38%
DISADVANTAGED	LAUINGER	\$ 443,284.41	\$ 68,175.08	\$ 297,755.34	\$ 77,353.99	82.55%
EXTRA-CURRICULAR	ATHL/ACTIVITIES	\$ 972,581.39	\$ 128,500.87	\$ 183,129.66	\$ 660,950.86	32.04%
FOOD SERVICES	VENNETTI	\$ 1,914,465.27	\$ 308,086.73	\$ 1,364,949.05	\$ 241,429.49	87.39%
HEALTH SERVICES	HASCALL	\$ 889,566.12	\$ 124,627.78	\$ 614,223.37	\$ 150,714.97	83.06%
HIGHLY CAPABLE	JOHNSTON	\$ 194,505.06	\$ 25,272.22	\$ 124,457.70	\$ 44,775.14	76.98%
HUMAN RESOURCES	STANTON/JOHNSTON	\$ 961,241.79	\$ 126,336.24	\$ 481,723.27	\$ 353,182.28	63.26%
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	\$ 156,318.99	\$ 738,962.88	\$ 18,034.15	98.03%
PLANT - MAINTENANCE	CRUSE	\$ 994,096.51	\$ 135,129.37	\$ 652,274.00	\$ 206,693.14	79.21%
PLANT - CUSTODIAL	LIDGARD	\$ 2,229,842.17	\$ 353,121.20	\$ 1,621,127.69	\$ 255,593.28	88.54%
PRINCIPALS						
CEDARHOME ELEM	LOFGREN	\$ 95,102.62	\$ 12,863.05	\$ 21,954.42	\$ 60,285.15	36.61%
ELGER BAY ELEM	HANZELI	\$ 43,900.43	\$ 9,309.48	\$ 15,589.29	\$ 19,001.66	56.72%
STANWOOD ELEM	LAUINGER	\$ 45,850.82	\$ 8,741.56	\$ 17,485.64	\$ 19,623.62	57.20%
TWIN CITY ELEM	ALLEN	\$ 53,077.11	\$ 12,393.70	\$ 11,709.89	\$ 28,973.52	45.41%
UTSALADY ELEM	ECHOLS	\$ 55,330.99	\$ 12,793.39	\$ 13,984.09	\$ 28,553.51	48.40%
PORT SUSAN MIDDLE	ALMANZA	\$ 106,646.86	\$ 18,641.57	\$ 22,908.73	\$ 65,096.56	38.96%
STANWOOD MIDDLE	KLUNDT	\$ 81,682.04	\$ 12,099.60	\$ 26,526.62	\$ 43,055.82	47.29%
LINCOLN HIGH/ACADEMY	OVENELL	\$ 28,708.07	\$ 6,147.96	\$ 7,984.25	\$ 14,575.86	49.23%
STANWOOD HIGH	DEL POZO	\$ 161,071.64	\$ 19,469.27	\$ 35,397.46	\$ 106,204.91	34.06%
SARATOGA	OVENELL	\$ 814,105.07	\$ 149,058.40	\$ 586,931.65	\$ 78,115.02	90.40%
RUNNING START - NON VOC	LIDGARD	\$ 735,437.44	\$ -	\$ -	\$ 735,437.44	0.00%
OPEN DOORS/YOUTH RE-ENG	JOHNSTON	\$ 215,115.00	\$ 17,771.58	\$ 197,343.27	\$ 0.15	100.00%
SPECIAL ED FED	HASCALL	\$ 889,909.95	\$ 141,152.99	\$ 687,482.62	\$ 61,274.34	93.11%
SPECIAL ED ST	HASCALL	\$ 11,039,399.17	\$ 1,668,866.75	\$ 8,639,259.64	\$ 731,272.78	93.38%
SUPERINTENDENT OFFICE	SHUMATE	\$ 469,234.43	\$ 76,791.10	\$ 376,684.33	\$ 15,759.00	96.64%
TECHNOLOGY	JOHNSTON	\$ 488,930.50	\$ 65,456.66	\$ 330,296.25	\$ 93,177.59	80.94%
TITLE II & TITLE IV	SCHAAF	\$ 120,212.00	\$ 30,229.95	\$ 4,985.00	\$ 84,997.05	29.29%
TRAFFIC SAFETY	COOMBS/KNIGHT	\$ 123,365.99	\$ 3,661.90	\$ 1,250.00	\$ 118,454.09	3.98%
TRANS BILINGUAL ST	SCHAAF	\$ 228,506.17	\$ 38,535.37	\$ 191,471.80	\$ (1,501.00)	100.66%
TRANSPORTATION	ORTON	\$ 3,814,416.13	\$ 613,153.37	\$ 2,758,592.54	\$ 442,670.22	88.39%
UTILITIES	CRUSE	\$ 1,044,000.00	\$ 129,549.42	\$ 26,674.38	\$ 887,776.20	14.96%
VOCATIONAL ST - HIGH	SHORT	\$ 3,136,920.00	\$ 503,487.49	\$ 2,220,328.07	\$ 413,104.44	86.83%
VOCATIONAL ST - MIDDLE	SHORT	\$ 566,969.18	\$ 118,853.25	\$ 478,830.96	\$ (30,715.03)	105.42%
VOCATIONAL FED	SHORT	\$ 23,052.00	\$ -	\$ -	\$ 23,052.00	0.00%
TOTALS ABOVE		\$ 38,770,771.76	\$ 5,687,555.72	\$ 24,288,620.33	\$ 8,794,595.71	77.32%
PROG NOT LISTED ABOVE (INCL SAL & BEN)		\$ 35,965,803.01	\$ 5,549,975.54	\$ 26,955,871.01	\$ 3,459,956.46	9.62%
GRAND TOTAL	10/31/2019	\$ 74,736,574.77	\$ 11,237,531.26	\$ 51,244,491.34	\$ 12,254,552.17	16.40%

**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			
Dec	\$ 4,673,455.93	8.415	\$ 6,335,431.43	9.787			
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	\$ 8,070,508.28	11.409	9.659

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	14,601.30	15,871.41	0.00	199,128.59	7.38
10	E	530	----	--	1---	----	----	----	CREDIT TRANSFERS	-215,000.00	-14,601.30	-15,871.41	0.00	-199,128.59	7.38
10	E	530	----	--	2---	----	----	----	CT SALARIES- CERT EMPLOYEES	31,589,463.42	2,585,827.57	5,144,316.57	24,944,364.33	1,500,782.52	95.25
10	E	530	----	--	3---	----	----	----	CL SALARIES- CLASS EMPLOYEES	13,217,068.07	1,045,473.52	2,038,905.24	9,455,821.04	1,722,341.79	86.97
10	E	530	----	--	4---	----	----	----	EMP BENE & PAYROLL TAXES	18,365,011.14	1,461,091.19	2,837,385.78	13,822,929.36	1,704,696.00	90.72
10	E	530	----	--	5---	----	----	----	S SUPPLIES & MATERIALS	6,149,773.49	317,523.20	481,936.88	1,112,162.53	4,555,674.08	25.92
10	E	530	----	--	7---	----	----	----	PS PURCHASED SERVICES	5,238,197.74	281,659.05	732,261.32	1,895,691.79	2,610,244.63	50.17
10	E	530	----	--	8---	----	----	----	T TRAVEL	121,142.00	2,662.59	2,725.47	2,603.38	115,813.15	4.40
10	E	530	----	--	9---	----	----	----	C CAPITAL OUTLAY	55,918.91	0.00	0.00	10,918.91	45,000.00	19.53
Grand Expense Totals										74,736,574.77	5,694,237.12	11,237,531.26	51,244,491.34	12,254,552.17	83.60

Number of Accounts: 3454

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

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 October, 2019

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 LOCAL TAXES	10,848,701	1,750,491.62	1,838,643.49		9,010,057.51	16.95
2000 LOCAL SUPPORT NONTAX	1,110,813	111,266.50	270,358.95		840,454.05	24.34
3000 STATE, GENERAL PURPOSE	44,392,569	3,550,948.07	7,546,594.95		36,845,974.05	17.00
4000 STATE, SPECIAL PURPOSE	12,106,118	920,462.20	1,941,207.21		10,164,910.79	16.03
5000 FEDERAL, GENERAL PURPOSE	0	.00	.00		.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	6,113,374	195,287.61	195,287.61		5,918,086.39	3.19
7000 REVENUES FR OTH SCH DIST	15,000	.00	.00		15,000.00	0.00
8000 OTHER AGENCIES AND ASSOCIATES	150,000	.00	.00		150,000.00	0.00
9000 OTHER FINANCING SOURCES	0	.00	.00		.00	0.00
Total REVENUES/OTHER FIN. SOURCES	74,736,575	6,528,456.00	11,792,092.21		62,944,482.79	15.78
B. EXPENDITURES						
00 Regular Instruction	39,826,943	3,104,541.20	6,102,633.53	28,523,269.23	5,201,040.24	86.94
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	11,929,317	961,205.25	1,810,243.59	9,326,742.26	792,331.15	93.36
30 Voc. Ed Instruction	3,726,937	325,399.49	622,340.74	2,699,159.03	405,437.23	89.12
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	1,982,848	155,976.61	318,030.97	1,286,860.68	377,956.35	80.94
70 Other Instructional Pgms	2,861,599	33,218.61	64,302.58	299,759.08	2,497,537.34	12.72
80 Community Services	31,245	1,204.28	1,204.28	0.00	30,040.72	3.85
90 Support Services	14,377,688	1,112,691.68	2,318,775.57	9,108,701.06	2,950,211.37	79.48
Total EXPENDITURES	74,736,577	5,694,237.12	11,237,531.26	51,244,491.34	12,254,554.40	83.60
C. OTHER FIN. USES TRANS. OUT (GL 536)						
	0	.00	.00			
D. OTHER FINANCING USES (GL 535)						
	0	.00	.00			
E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER) EXP/OTH FIN USES (A-B-C-D)						
	2-	834,218.88	554,560.95		554,562.95	< 1000-
F. TOTAL BEGINNING FUND BALANCE						
	6,567,421		7,933,056.77			
G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)						
	XXXXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)						
	6,567,419		8,487,617.72			

I. ENDING FUND BALANCE ACCOUNTS:

G/L 810 Restricted For Other Items	0	.00
G/L 815 Restric Unequalized Deduct Rev	0	.00
G/L 821 Restricted for Carryover	2,000	2,531.25
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 Nonapnd FB - Invent/Prepd Itms	250,000	70,883.99
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	1,490,000	1,698,438.14
G/L 890 Unassigned Fund Balance	1,288,590	3,479,009.49
G/L 891 Unassigned Min Fnd Bal Policy	3,536,829	3,236,754.85
<u>TOTAL</u>	6,567,419	8,487,617.72

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 October, 2019

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	2,050,696	367,940.30	386,655.17		1,664,040.83	18.85
2000 Local Support Nontax	1,102,720	172,334.94	364,331.04		738,388.96	33.04
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
Total REVENUES/OTHER FIN. SOURCES	51,990,248	540,275.24	750,986.21		51,239,261.79	1.44
B. EXPENDITURES						
10 Sites	1,100,223	15,896.50	15,973.99	0.00	1,084,249.01	1.45
20 Buildings	152,300,734	8,022,716.17	8,028,633.95	83,681,100.16	60,590,999.89	60.22
30 Equipment	7,210,719	274,451.23	302,535.40	642,848.43	6,265,335.17	13.11
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
Total EXPENDITURES	160,611,676	8,313,063.90	8,347,143.34	84,323,948.59	67,940,584.07	57.70
C. OTHER FIN. USES TRANS. OUT (GL 536)	0	.00	.00			
D. OTHER FINANCING USES (GL 535)	0	.00	.00			
E. EXCESS OF REVENUES/OTHER FIN.SOURCES						
OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)	108,621,428-	7,772,788.66-	7,596,157.13-		101,025,270.87	93.01-
F. TOTAL BEGINNING FUND BALANCE	115,000,000		102,292,118.19			
G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)	XXXXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE	6,378,572		94,695,961.06			
(E+F + OR - G)						

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	6,324,900.10-
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	6,378,572	94,695,961.06

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 October, 2019

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	9,753,678	1,632,860.63	1,713,953.08		8,039,724.92	17.57
2000 Local Support Nontax	9,950	5,776.03	11,527.88		1,577.88-	115.86
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
Total REVENUES/OTHER FIN. SOURCES	9,763,628	1,638,636.66	1,725,480.96		8,038,147.04	17.67
B. EXPENDITURES						
Matured Bond Expenditures	3,570,000	.00	.00	0.00	3,570,000.00	0.00
Interest On Bonds	5,818,469	.00	.00	0.00	5,818,469.00	0.00
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
Total EXPENDITURES	9,398,469	.00	.00	0.00	9,398,469.00	0.00
C. OTHER FIN. USES TRANS. OUT (GL 536)						
	0	.00	.00			
D. OTHER FINANCING USES (GL 535)						
	0	.00	.00			
E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER (UNDER) EXPENDITURES (A-B-C-D)						
	365,159	1,638,636.66	1,725,480.96		1,360,321.96	372.53
F. TOTAL BEGINNING FUND BALANCE						
	3,164,885		3,206,264.27			
G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)						
	XXXXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)						
	3,530,044		4,931,745.23			
I. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	3,530,044		4,931,745.23			
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			
TOTAL	3,530,044		4,931,745.23			

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 October, 2019

<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	144,700	5,287.52	57,762.91		86,937.09	39.92
2000 ATHLETICS	179,500	10,821.00	64,098.55		115,401.45	35.71
3000 CLASSES	38,100	282.00	282.00		37,818.00	0.74
4000 CLUBS	390,407	28,775.56	63,261.48		327,145.52	16.20
6000 PRIVATE MONEYS	0	.00	.00		.00	0.00
<u>Total REVENUES</u>	752,707	45,166.08	185,404.94		567,302.06	24.63
<u>B. EXPENDITURES</u>						
1000 GENERAL STUDENT BODY	181,863	4,364.84	10,407.98	63,429.73	108,025.29	40.60
2000 ATHLETICS	231,196	17,002.76	27,630.63	34,816.79	168,748.58	27.01
3000 CLASSES	33,800	.00	50.24	5,799.76	27,950.00	17.31
4000 CLUBS	431,945	7,527.32	22,992.48	155,094.86	253,857.66	41.23
6000 PRIVATE MONEYS	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	878,804	28,894.92	61,081.33	259,141.14	558,581.53	36.44
<u>C. EXCESS OF REVENUES</u>						
<u>OVER (UNDER) EXPENDITURES (A-B)</u>	126,097-	16,271.16	124,323.61		250,420.61	198.59-
<u>D. TOTAL BEGINNING FUND BALANCE</u>	350,326		349,340.97			
<u>E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXX		.00			
<u>F. TOTAL ENDING FUND BALANCE</u>	224,229		473,664.58			
<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	224,229		473,664.58			
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		473,664.58			

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 October, 2019

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	0	.00	.00		.00	0.00
2000 Local Nontax	4,000	1,439.60	3,147.38		852.62	78.68
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	1,439.60	3,147.38		377,256.62	0.83
B. 9900 TRANSFERS IN FROM GF	0	.00	.00		.00	0.00
C. Total REV./OTHER FIN. SOURCES	380,404	1,439.60	3,147.38		377,256.62	0.83
D. EXPENDITURES						
Type 30 Equipment	750,000	217,470.64	217,470.64	438,474.31	94,055.05	87.46
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	217,470.64	217,470.64	438,474.31	94,055.05	87.46
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-	216,031.04-	214,323.26-		155,272.74	42.01-
H. TOTAL BEGINNING FUND BALANCE	534,850		974,134.22			
I. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)	XXXXXXXXX		.00			
J. TOTAL ENDING FUND BALANCE (G+H + OR - I)	165,254		759,810.96			
K. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted For Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	165,254		759,810.96			
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		759,810.96			

Account Description	Beginning Balance	2019-20 FYTD Credits	2019-20 FYTD Debits	Balance
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	1,070.05	1,070.05	0.25
150 Investments	1,991.11	0.51	1,070.05	3,060.65
--- Asset	3,191.36	2,130.56	3,200.10	4,260.90
357 Held in Trust for Pvt Purposes	-3,191.36	1,069.54	0.00	-4,260.90
--- Equity	-3,191.36	1,069.54	0.00	-4,260.90
--- Private Purpose Trust Fund	0.00	3,200.10	3,200.10	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	<u>\$ 2,319,549</u>

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

	No. of Months	2019-20 Budget	Budget YTD	2019-20 Actual YTD	2019-20 Budget Variance YTD	Actual October 2018
REVENUES:						
Local	9.5	567,251	119,421	201,027	81,605	170,048
State	9.5	15,390	1,620	1,759	139	1,203
Federal	9.5	554,733	58,393	67,115	8,722	47,261
Commodities	9.5	82,337	8,667		(8,667)	
Total		<u>1,219,712</u>	<u>188,101</u>	<u>269,900</u>	<u>81,799</u>	<u>218,512</u>
EXPENDITURES:						
Salaries	12	778,848	129,808	127,470	2,338	118,578
Benefits	12	533,030	88,838	70,241	18,598	66,417
Food + Commodities 42	10	602,387	120,477	107,566	12,911	82,127
Non-food & Cap. Outlay	10	5,200	1,040	2,810	(1,770)	2,960
Net Transfers	12	(5,000)	(833)	-	(833)	(339)
Total		<u>1,914,465</u>	<u>339,330</u>	<u>308,087</u>	<u>31,244</u>	<u>269,743</u>
Net Gain/Loss		<u>(694,754)</u>	<u>(151,229)</u>	<u>(38,186)</u>	<u>113,043</u>	<u>(51,231)</u>

	Serving Days	Total Meals	Budget Ave. Daily Participation	Oct. '19 Act. YTD ADP	Budget Variance	Oct '18 Act. YTD ADP
Average Daily Participation:						
Breakfast	180	82,528	458	488	29	437
Lunch	175	237,160	1,355	1,436	81	1,329
Ala Carte w/ Catering	175	167,046	955	1,036	81	967
BUDGETED TOTAL MEALS		486,734				
AVE. MEALS PER DAY(Not converted)			2,768	2,960 8.29% (change from prior year)	191	2,733
Total FTE Enrollment (No RS)			4,430	4,600 2.77% (change from prior year)	170	4,476

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.