

Stanwood-Camano School District

No. 401

**MONTHLY
FINANCIAL
REPORT**

JULY 2020

STANWOOD-CAMANO SCHOOL DISTRICT

MONTHLY FINANCIAL REPORT

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STANWOOD-CAMANO SCHOOL DISTRICT NO. 401
 MONTHLY BUDGET REPORT
 2019-20 EXECUTIVE SUMMARY
July 2020

Enrollment - June data

Budgeted FTE	4430.00
*OSPI Projected Average FTE To Date (June)	4598.75
*OSPI Projected FTE's Over/under Budget - Average (June)	168.75
*Change in OSPI Projected FTE From Last Month (May)	-3.60
*OSPI Projected FTE June '20	4,599
Actual FTE June '19	4,429

General Fund Balance

Actual as of July 2020	11,001,403
Fund Balance as a Percent of Budgeted Revenue	15.55%

General Fund Revenues

Actual as of July 2020	66,374,158
Percent of Revenues - Received to Date	88.81%

General Fund Expenditures

Actual as of July 2020	63,305,813
Percent of Expenditures - Year to Date	84.71%

Payroll Costs Year-To-Date	56,221,041
Payroll Costs as a Percent of Budget - Year to Date	87.98%

MSOC's Year-To-Date	7,084,772
MSOC's as a Percent of Budget - Year to Date	65.40%

Comments:

- A. The fiscal year is 91.67% complete.
- B. Apportionment payment this month is 12.5%
- C. Payroll costs in July 2019 were 89.95% of budget.
- D. MSOC's in July 2019 were 67.85% of budget.

MSOC's = MATERIALS, SUPPLIES AND OPERATING COSTS

**Covid 19 Notes: June FTE enrollment is OSPI generated*

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

DESCRIPTION	MANAGER	BUDGET	YTD	ENCUMBRANCES	BALANCE	% Spent
BOARD OF DIRECTORS	SHUMATE	\$ 136,724.61	\$ 130,553.16	\$ 501.16	\$ 5,670.29	95.85%
BUSINESS OFFICE		\$ 1,212,960.06	\$ 980,753.26	\$ 93,066.93	\$ 139,139.87	88.53%
BUDGET RESERVE ACCT	LIDGARD	\$ 1,096,072.25	\$ -	\$ -	\$ 1,096,072.25	0.00%
COMMUNITY SERVICE	LIDGARD	\$ 31,245.09	\$ 22,401.03	\$ -	\$ 8,844.06	71.69%
CURR/ASSESSMENT	SCHAAF	\$ 1,018,588.57	\$ 596,585.29	\$ 358,739.39	\$ 63,263.89	93.79%
DISADVANTAGED	LAUINGER	\$ 471,154.00	\$ 355,353.82	\$ 39,109.90	\$ 76,690.28	83.72%
EXTRA-CURRICULAR	ATHL/ACTIVITIES	\$ 972,581.39	\$ 874,770.19	\$ 23,567.71	\$ 74,243.49	92.37%
FOOD SERVICES	VENNETTI	\$ 1,914,465.27	\$ 1,778,067.16	\$ 124,555.17	\$ 11,842.94	99.38%
HEALTH SERVICES	HASCALL	\$ 889,566.12	\$ 744,598.06	\$ 69,367.39	\$ 75,600.67	91.50%
HIGHLY CAPABLE	JOHNSTON	\$ 194,505.06	\$ 145,677.86	\$ 13,462.74	\$ 35,364.46	81.82%
HUMAN RESOURCES	STANTON/JOHNSTON	\$ 953,241.79	\$ 735,781.81	\$ 58,926.15	\$ 158,533.83	83.37%
INSURANCE	LIDGARD	\$ 517,593.00	\$ 517,592.00	\$ -	\$ 1.00	100.00%
LEARN ASST PR (LAP) ST	LAUINGER	\$ 915,847.26	\$ 837,619.19	\$ 74,044.36	\$ 4,183.71	99.54%
PLANT - MAINTENANCE	CRUSE	\$ 1,164,748.81	\$ 881,150.06	\$ 220,267.80	\$ 63,330.95	94.56%
PLANT - CUSTODIAL	LIDGARD	\$ 2,226,613.87	\$ 1,920,028.78	\$ 176,383.87	\$ 130,201.22	94.15%
PRINCIPALS						
CEDARHOME ELEM	LOFGREN	\$ 94,794.08	\$ 39,466.50	\$ 2,329.31	\$ 52,998.27	44.09%
ELGER BAY ELEM	HANZELI	\$ 38,900.43	\$ 32,009.32	\$ 827.87	\$ 6,063.24	84.41%
STANWOOD ELEM	LAUINGER	\$ 46,442.65	\$ 34,151.73	\$ 1,457.80	\$ 10,833.12	76.67%
TWIN CITY ELEM	ALLEN	\$ 49,278.78	\$ 36,545.89	\$ 5,581.62	\$ 7,151.27	85.49%
UTSALADY ELEM	ECHOLS	\$ 53,819.81	\$ 32,553.08	\$ 2,823.71	\$ 18,443.02	65.73%
PORT SUSAN MIDDLE	ALMANZA	\$ 106,646.86	\$ 64,654.10	\$ 2,722.70	\$ 39,270.06	63.18%
STANWOOD MIDDLE	KLUNDT	\$ 73,587.38	\$ 49,408.55	\$ 9,055.32	\$ 15,123.51	79.45%
LINCOLN HIGH/ACADEMY	OVENELL	\$ 30,462.79	\$ 19,511.58	\$ 2,906.43	\$ 8,044.78	73.59%
STANWOOD HIGH	DEL POZO	\$ 166,531.64	\$ 114,340.82	\$ 9,017.55	\$ 43,173.27	74.08%
SARATOGA	OVENELL	\$ 814,105.07	\$ 692,730.82	\$ 57,479.96	\$ 63,894.29	92.15%
RUNNING START - NON VOC	LIDGARD	\$ 804,437.44	\$ 803,515.78	\$ -	\$ 921.66	99.89%
OPEN DOORS/YOUTH RE-ENG	JOHNSTON	\$ 215,115.00	\$ 202,581.17	\$ 12,533.68	\$ 0.15	100.00%
SPECIAL ED FED	HASCALL	\$ 889,909.95	\$ 761,611.57	\$ 70,023.40	\$ 58,274.98	93.45%
SPECIAL ED ST	HASCALL	\$ 11,055,363.76	\$ 9,986,126.36	\$ 920,456.12	\$ 148,781.28	98.65%
SUPERINTENDENT OFFICE	SHUMATE	\$ 468,234.43	\$ 417,637.26	\$ 38,920.22	\$ 11,676.95	97.51%
TECHNOLOGY	JOHNSTON	\$ 586,830.50	\$ 385,843.72	\$ 104,450.09	\$ 96,536.69	83.55%
TITLE II & TITLE IV	SCHAAF	\$ 120,867.00	\$ 84,527.64	\$ 24,000.00	\$ 12,339.36	89.79%
TRAFFIC SAFETY	COOMBS/KNIGHT	\$ 123,365.99	\$ 53,872.53	\$ -	\$ 69,493.46	43.67%
TRANS BILINGUAL ST	SCHAAF	\$ 228,506.17	\$ 205,194.13	\$ 18,580.07	\$ 4,731.97	97.93%
TRANSPORTATION	ORTON	\$ 3,839,416.13	\$ 3,183,601.93	\$ 343,227.61	\$ 312,586.59	91.86%
UTILITIES	CRUSE	\$ 1,044,000.00	\$ 927,185.39	\$ 1,954.52	\$ 114,860.09	89.00%
VOCATIONAL ST - HIGH	SHORT	\$ 3,224,187.00	\$ 2,741,087.51	\$ 314,350.80	\$ 168,748.69	94.77%
VOCATIONAL ST - MIDDLE	SHORT	\$ 737,934.18	\$ 648,460.64	\$ 63,126.87	\$ 26,346.67	96.43%
VOCATIONAL FED	SHORT	\$ 23,052.00	\$ 22,758.23	\$ -	\$ 293.77	98.73%
TOTALS ABOVE		\$ 38,551,696.19	\$ 32,060,307.92	\$ 3,257,818.22	\$ 3,233,570.05	91.61%
PROG NOT LISTED ABOVE (INCL SAL & BEN)		\$ 36,184,878.58	\$ 31,245,504.62	\$ 2,887,658.36	\$ 2,051,715.60	5.67%
GRAND TOTAL	7/31/2020	\$ 74,736,574.77	\$ 63,305,812.54	\$ 6,145,476.58	\$ 5,285,285.65	7.07%

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	\$ 8,746,375.47	12.365	9.851
Feb	\$ 3,603,744.02	6.489	\$ 6,518,597.24	10.070	\$ 8,489,087.55	12.001	9.520
Mar	\$ 3,231,414.30	5.819	\$ 6,587,369.07	10.176	\$ 8,412,692.00	11.893	9.296
Apr	\$ 4,500,948.51	8.105	\$ 7,964,166.03	12.303	\$ 10,422,496.69	14.734	11.714
May	\$ 5,533,384.69	9.964	\$ 8,356,183.95	12.908	\$ 11,061,646.43	15.638	12.837
June	\$ 4,043,009.43	7.280	\$ 6,646,043.07	10.267	\$ 9,393,861.72	13.280	10.276
July	\$ 3,771,892.69	6.792	\$ 7,033,383.92	10.865	\$ 11,001,402.55	15.553	11.070
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	\$ 9,148,793.38	12.934	10.168

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	617.65	98,460.78	0.00	116,539.22	45.80
10	E	530	----	--	1---	----	----	----	CREDIT TRANSFERS	-215,000.00	-617.65	-98,460.78	0.00	-116,539.22	45.80
10	E	530	----	--	2---	----	----	----	CT SALARIES- CERT EMPLOYEES	32,144,729.89	2,749,583.09	29,062,898.71	2,525,832.94	555,998.24	98.27
10	E	530	----	--	3---	----	----	----	CL SALARIES- CLASS EMPLOYEES	13,339,028.60	1,057,555.29	11,545,424.81	1,007,389.31	786,214.48	94.11
10	E	530	----	--	4---	----	----	----	EMP BENE & PAYROLL TAXES	18,419,200.41	1,509,084.21	15,612,717.05	1,496,536.97	1,309,946.39	92.89
10	E	530	----	--	5---	----	----	----	S SUPPLIES & MATERIALS	4,630,491.62	250,159.79	2,238,232.69	436,472.70	1,955,786.23	57.76
10	E	530	----	--	7---	----	----	----	PS PURCHASED SERVICES	5,692,597.54	527,761.14	4,622,660.97	532,873.29	537,063.28	90.57
10	E	530	----	--	8---	----	----	----	T TRAVEL	131,841.49	392.74	26,402.81	0.00	105,438.68	20.03
10	E	530	----	--	9---	----	----	----	C CAPITAL OUTLAY	378,685.22	66,605.34	197,475.50	146,371.37	34,838.35	90.80
Grand Expense Totals										74,736,574.77	6,161,141.60	63,305,812.54	6,145,476.58	5,285,285.65	92.93

Number of Accounts: 4915

***** 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 July, 2020

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 LOCAL TAXES	10,848,701	138,574.35	10,914,518.57		65,817.57-	100.61
2000 LOCAL SUPPORT NONTAX	1,110,814	23,292.04-	789,121.15		321,692.85	71.04
3000 STATE, GENERAL PURPOSE	44,404,919	5,748,957.42	41,408,354.18		2,996,564.82	93.25
4000 STATE, SPECIAL PURPOSE	12,279,333	1,544,789.41	10,991,531.36		1,287,801.64	89.51
5000 FEDERAL, GENERAL PURPOSE	0	.00	10,811.69		10,811.69-	0.00
6000 FEDERAL, SPECIAL PURPOSE	5,927,808	330,744.08	2,099,536.05		3,828,271.95	35.42
7000 REVENUES FR OTH SCH DIST	15,000	.00	15,101.10		101.10-	100.67
8000 OTHER AGENCIES AND ASSOCIATES	150,000	28,909.21	145,184.22		4,815.78	96.79
9000 OTHER FINANCING SOURCES	0	.00	.00		.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>74,736,575</u>	<u>7,768,682.43</u>	<u>66,374,158.32</u>		<u>8,362,416.68</u>	<u>88.81</u>
B. EXPENDITURES						
00 Regular Instruction	40,406,354	3,414,834.22	34,714,570.30	3,285,841.32	2,405,942.38	94.05
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	11,945,282	1,027,643.95	10,751,974.74	990,479.52	202,827.74	98.30
30 Voc. Ed Instruction	3,985,172	369,935.89	3,412,306.38	377,477.67	195,387.95	95.10
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	2,002,218	136,475.96	1,615,588.71	156,774.84	229,854.45	88.52
70 Other Instructional Pgms	1,638,122	53,438.02	400,521.91	32,391.93	1,205,208.16	26.43
80 Community Services	45,331	.00	42,205.55	0.00	3,125.45	93.11
90 Support Services	14,714,100	1,158,813.56	12,368,644.95	1,302,511.30	1,042,943.75	92.91
<u>Total EXPENDITURES</u>	<u>74,736,579</u>	<u>6,161,141.60</u>	<u>63,305,812.54</u>	<u>6,145,476.58</u>	<u>5,285,289.88</u>	<u>92.93</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>	4-	1,607,540.83	3,068,345.78		3,068,349.78	< 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>	XXXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE</u> <u>(E+F + OR - G)</u>	6,567,417		11,001,402.55			

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	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 Restricted For Arbitrage Rebate	0	.00
G/L 840 Nonspnd 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	1,288,588	5,992,794.32
G/L 891 Unassigned Min Fnd Bal Policy	3,536,829	3,236,754.85
<u>TOTAL</u>	6,567,417	11,001,402.55

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 July, 2020

A. REVENUES/OTHER FIN. SOURCES	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 Local Taxes	2,050,696	25,345.41	2,105,690.70		54,994.70-	102.68
2000 Local Support Nontax	1,102,720	28,068.44	1,076,704.07		26,015.93	97.64
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	48,836,832	.00	17,523.75		48,819,308.25	0.04
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>	51,990,248	53,413.85	3,199,918.52		48,790,329.48	6.15
B. EXPENDITURES						
10 Sites	1,381,849	365,005.47	401,665.39	687,277.10	292,906.51	78.80
20 Buildings	147,147,596	5,687,773.60	63,227,582.83	30,105,981.70	53,814,031.47	63.43
30 Equipment	12,082,232	206,093.08	1,104,957.70	1,513,190.20	9,464,084.10	21.67
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>	160,611,677	6,258,872.15	64,734,205.92	32,306,449.00	63,571,022.08	60.42
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. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)						
	108,621,429-	6,205,458.30-	61,534,287.40-		47,087,141.60	43.35-
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</u> <u>(E+F + OR - G)</u>	6,378,571		40,757,830.79			

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	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 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	6,378,571	60,263,030.37-
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	6,378,571	40,757,830.79

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 July, 2020

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	9,753,678	115,932.69	9,578,692.42		174,985.58	98.21
2000 Local Support Nontax	9,950	841.19	32,901.43		22,951.43-	330.67
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>	9,763,628	116,773.88	9,611,593.85		152,034.15	98.44
B. EXPENDITURES						
Matured Bond Expenditures	3,570,000	.00	3,570,000.00	0.00	.00	100.00
Interest On Bonds	5,818,469	.00	5,818,468.76	0.00	.24	100.00
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
<u>Total EXPENDITURES</u>	9,398,469	.00	9,388,468.76	0.00	10,000.24	99.89
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) EXPENDITURES (A-B-C-D)</u>	365,159	116,773.88	223,125.09		142,033.91-	38.90-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	3,164,885		3,206,264.27			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	3,530,044		3,429,389.36			
I. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	3,530,044		3,429,389.36			
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>	3,530,044		3,429,389.36			

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 July, 2020

A. REVENUES	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 GENERAL STUDENT BODY	144,700	99.44	87,472.88		57,227.12	60.45
2000 ATHLETICS	179,500	.00	126,056.46		53,443.54	70.23
3000 CLASSES	38,100	.00	688.76		37,411.24	1.81
4000 CLUBS	390,407	703.00	129,248.83		261,158.17	33.11
6000 PRIVATE MONEYS	0	.00	.00		.00	0.00
<u>Total REVENUES</u>	752,707	802.44	343,466.93		409,240.07	45.63
B. EXPENDITURES						
1000 GENERAL STUDENT BODY	187,463	6,315.28	60,045.09	24,465.77	102,952.14	45.08
2000 ATHLETICS	231,196	5,037.49	134,947.35	3,171.50	93,077.15	59.74
3000 CLASSES	33,800	.00	2,126.56	11,564.27	20,109.17	40.51
4000 CLUBS	426,345	.00	84,902.42	117,372.54	224,070.04	47.44
6000 PRIVATE MONEYS	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	878,804	11,352.77	282,021.42	156,574.08	440,208.50	49.91
C. EXCESS OF REVENUES						
<u>OVER(UNDER) EXPENDITURES</u> (A-B)	126,097-	10,550.33-	61,445.51		187,542.51	148.73-
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		410,786.48			
<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		410,786.48			
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		410,786.48			

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 July, 2020

<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	4,000	82.22	6,281.08		2,281.08-	157.03
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
<u>A. TOTAL REV/OTHER FIN.SRCS (LESS TRANS)</u>	<u>380,404</u>	<u>82.22</u>	<u>6,281.08</u>		<u>374,122.92</u>	<u>1.65</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>380,404</u>	<u>82.22</u>	<u>6,281.08</u>		<u>374,122.92</u>	<u>1.65</u>
<u>D. EXPENDITURES</u>						
Type 30 Equipment	750,000	.00	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
<u>Total EXPENDITURES</u>	<u>750,000</u>	<u>.00</u>	<u>652,681.53</u>	<u>0.00</u>	<u>97,318.47</u>	<u>87.02</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>369,596-</u>	<u>82.22</u>	<u>646,400.45-</u>		<u>276,804.45-</u>	<u>74.89</u>
<u>H. TOTAL BEGINNING FUND BALANCE</u>	<u>534,850</u>		<u>974,134.22</u>			
<u>I. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXX</u>		<u>.00</u>			
<u>J. TOTAL ENDING FUND BALANCE (G+H + OR - I)</u>	<u>165,254</u>		<u>327,733.77</u>			
<u>K. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted For Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	165,254		327,733.77			
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>165,254</u>		<u>327,733.77</u>			

3L 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	2,099.69	3,970.00	1,870.31
240 Cash on Dep w/Co.Treas	0.25	3,722.41	3,722.41	0.25
241 Warrants Outstanding	0.00	2,626.24	2,626.24	0.00
450 Investments	1,991.11	1,588.37	1,096.17	1,498.91
--- Asset	3,191.36	10,036.71	11,414.82	4,569.47
501 Accounts Payable	0.00	2,626.24	2,626.24	0.00
--- Liability	0.00	2,626.24	2,626.24	0.00
357 Held in Trust for Pvt Purposes	-3,191.36	4,004.35	2,626.24	-4,569.47
--- Equity	-3,191.36	4,004.35	2,626.24	-4,569.47
--- Private Purpose Trust Fund	0.00	16,667.30	16,667.30	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
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	\$ 2,147,624
1/31/20	Grant Capacity - Title II & Title III Carryover/adj	\$ 1,968	\$ 2,145,656
1/31/20	Budget Capacity - Summer School Costs	\$ 49,418	\$ 2,096,238
2/20/20	Budget Capacity - Title I Carryover/adj	\$ 27,870	\$ 2,068,368
2/27/20	Budget Capacity - Position Adjustments not budgeted	\$ 39,501	\$ 2,028,867
2/27/20	Budget Capacity - HS & MS CTE Min Expenditures Adj	\$ 258,232	\$ 1,770,635
2/29/20	Budget Capacity - LAP Carryover (Reg & Hi-Poverty)	\$ 2,531	\$ 1,768,104
3/4/20	Budget Capacity - Boilers/Pumps for Utsalady Elem	\$ 136,937	\$ 1,631,167
3/19/20	Budget Capacity - Non-Capital Proj (NEW) Bldg Exp	\$ 85,000	\$ 1,546,167
4/29/20	Budget Capacity - COVID Emergency PPE supplies	\$ 33,000	\$ 1,513,167
5/31/20	Grant Capacity - Inclusionary Practices Pilot Project	\$ 12,000	\$ 1,501,167
5/31/20	Budget Capacity - Math Curriculum Adoption	\$ 291,258	\$ 1,209,909
5/31/20	Grant Capacity - College in the HS Grant	\$ 12,350	\$ 1,197,559
6/30/20	-----	\$ -	\$ 1,197,559
7/30/20	Budget Capacity - Boiler Work/Repairs	\$ 32,487	\$ 1,165,072
7/31/20	Budget Capacity - Running Start (Basic Ed)	\$ 69,000	<u>\$ 1,096,072</u>

STANWOOD-CAMANO SCHOOL DISTRICT NO. 401
 FOOD SERVICE PROGRAM REPORT
 Report For: July, 2020

	No. of Months	2019-20 Budget	Budget YTD	2019-20 Actual YTD	2019-20 Budget Variance YTD	Actual July 2019
REVENUES:						
Local	9.5	567,251	656,817	418,851	(237,967)	562,088
State	9.5	15,390	16,200	17,598	1,398	16,502
Federal	9.5	554,733	583,929	416,125	(167,805)	607,122
Commodities	9.5	82,337	86,671	89,980	3,309	81,320
Total		<u>1,219,712</u>	<u>1,343,618</u>	<u>942,554</u>	<u>(401,064)</u>	<u>1,267,032</u>
EXPENDITURES:						
Salaries	12	778,848	713,944	738,648	(24,704)	683,404
Benefits	12	533,030	488,611	407,142	81,470	360,460
Food + Commodities 42	10	602,387	662,626	628,208	34,418	566,627
Non-food & Cap. Outlay	10	5,200	5,720	4,174	1,546	4,258
Net Transfers	12	(5,000)	(4,583)	(105)	(4,479)	(1,621)
Total		<u>1,914,465</u>	<u>1,866,318</u>	<u>1,778,067</u>	<u>88,250</u>	<u>1,613,128</u>
Net Gain/Loss		<u>(694,754)</u>	<u>(522,700)</u>	<u>(835,514)</u>	<u>(312,814)</u>	<u>(346,096)</u>

	Serving Days	Total Meals	Budget Ave. Daily Participation	July '20 Act. YTD ADP	Budget Variance	July '19 Act. YTD ADP
Average Daily Participation:						
Breakfast	180	82,528	458	497	38	471
Lunch	175	237,160	1,355	1,473	118	1,417
Ala Carte w/ Catering	175	167,046	955	1,016	61	936
BUDGETED TOTAL MEALS		486,734				
AVE. MEALS PER DAY(Not converted)			2,768	2,986 5.72% (change from prior year)	217	2,824
Total FTE Enrollment (No RS) - June data			4,430	4,599 3.83% (change from prior year)	169	4,429

Covid 19 Notes:

March 10 was the final regular student meal service.
 "Grab and Go" meals revenue not included in report.

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.