

Stanwood-Camano School District

No. 401

**MONTHLY
FINANCIAL
REPORT**

MAY 2022

STANWOOD-CAMANO SCHOOL DISTRICT

MONTHLY FINANCIAL REPORT

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STANWOOD-CAMANO SCHOOL DISTRICT NO. 401
MONTHLY BUDGET REPORT
2021-22 EXECUTIVE SUMMARY
May 2022

Enrollment

Budgeted FTE	4424.00
Actual Average FTE To Date (May)	4509.05
FTE's Over/under Budget - Average (May)	85.05
Change in AAA FTE From Last Month (Apr)	2.77
Actual FTE May '22	4,532
Actual FTE May '21	4,399

General Fund Balance

Actual as of May 2022	10,387,221
Fund Balance as a Percent of Budgeted Revenue	13.44%

General Fund Revenues

Actual as of May 2022	58,531,129
Percent of Revenues - Received to Date	72.01%

General Fund Expenditures

Actual as of May 2022	59,903,607
Percent of Expenditures - Year to Date	70.66%

Payroll Costs Year-To-Date	52,387,067
Payroll Costs as a Percent of Budget - Year to Date	72.66%

MSOC's Year-To-Date	7,516,540
MSOC's as a Percent of Budget - Year to Date	59.31%

Comments:

- A. The fiscal year is 75.00% complete.
- B. Apportionment payment this month is 5.0%
- C. Payroll costs in May 2021 were 69.98% of budget.
- D. MSOC's in May 2021 were 45.62% of budget.

MSOC's = MATERIALS, SUPPLIES AND OPERATING COSTS

**STANWOOD-CAMANO SCHOOL DISTRICT NO. 401
2021-22 MANAGERS' EXPENDITURES REPORT**

DESCRIPTION	MANAGER	BUDGET	YTD	ENCUMBRANCES	BALANCE	% Spent
BOARD OF DIRECTORS	RUMBAUGH	\$ 135,910.06	\$ 115,410.78	\$ 1,047.11	\$ 19,452.17	85.69%
BUSINESS OFFICE	LIDGARD	\$ 1,372,616.35	\$ 892,683.03	\$ 344,527.21	\$ 135,406.11	90.14%
BUDGET CAPACITY ACCOUNT	LIDGARD	\$ 465,874.89	\$ -	\$ -	\$ 465,874.89	0.00%
COMMUNICATIONS DEPT	DEGGINGER	\$ 275,167.31	\$ 191,020.54	\$ 71,868.94	\$ 12,277.83	95.54%
COMMUNITY SERVICE	LIDGARD	\$ 54,005.85	\$ 39,396.61	\$ -	\$ 14,609.24	72.95%
CURR/ASSESSMENT	JOHNSTON	\$ 973,593.27	\$ 769,013.95	\$ 145,968.72	\$ 58,610.60	93.98%
DISADVANTAGED (TITLE I)	JOHNSTON	\$ 674,075.00	\$ 448,051.04	\$ 145,201.86	\$ 80,822.10	88.01%
ESSER II	LIDGARD	\$ 887,140.77	\$ 339,399.53	\$ 43,333.32	\$ 504,407.92	43.14%
ESSER III	JOHNSTON	\$ 1,598,597.20	\$ 548,057.80	\$ 205,287.37	\$ 845,252.03	47.13%
ESSER III (Learning Loss)	JOHNSTON	\$ 586,636.00	\$ 278,545.74	\$ 87,758.54	\$ 220,331.72	62.44%
EXTRA-CURRICULAR	ATHLETICS/ACTIVITIES	\$ 1,248,352.04	\$ 749,084.24	\$ 343,987.09	\$ 155,280.71	87.56%
FOOD SERVICES	VENNETTI	\$ 2,381,354.22	\$ 1,816,228.22	\$ 404,415.81	\$ 160,710.19	93.25%
HEALTH SERVICES	HASCALL	\$ 1,112,662.40	\$ 813,103.79	\$ 274,114.12	\$ 25,444.49	97.71%
HIGHLY CAPABLE	AUCKLAND	\$ 190,433.80	\$ 141,743.10	\$ 45,555.35	\$ 3,135.35	98.35%
HUMAN RESOURCES	STANTON/OVENELL	\$ 1,410,361.50	\$ 819,885.36	\$ 189,458.34	\$ 401,017.80	71.57%
INSURANCE	LIDGARD	\$ 687,907.00	\$ 687,907.00	\$ -	\$ -	100.00%
LEARN ASST PR (LAP) ST	JOHNSTON	\$ 973,374.13	\$ 712,462.90	\$ 227,990.83	\$ 32,920.40	96.62%
PLANT - MAINTENANCE	CRUSE	\$ 1,066,404.97	\$ 739,443.38	\$ 256,827.38	\$ 70,134.21	93.42%
PLANT - CUSTODIAL	LIDGARD	\$ 2,530,568.83	\$ 1,835,945.12	\$ 547,894.81	\$ 146,728.90	94.20%
PRINCIPALS						
CEDARHOME ELEM	LOFGREN	\$ 106,756.24	\$ 39,594.67	\$ 13,173.70	\$ 53,987.87	49.43%
ELGER BAY ELEM	HANZELI	\$ 40,188.90	\$ 17,745.81	\$ 10,544.22	\$ 11,898.87	70.39%
STANWOOD ELEM	LAUINGER	\$ 54,616.20	\$ 30,906.55	\$ 7,635.16	\$ 16,074.49	70.57%
TWIN CITY ELEM	ALLEN	\$ 42,170.60	\$ 29,651.97	\$ 4,564.96	\$ 7,953.67	81.14%
UTSALADY ELEM	ECHOLS	\$ 38,167.20	\$ 26,317.69	\$ 10,275.26	\$ 1,574.25	95.88%
PORT SUSAN MIDDLE	ALMANZA	\$ 103,912.18	\$ 33,904.53	\$ 22,733.85	\$ 47,273.80	54.51%
STANWOOD MIDDLE	KLUNDT	\$ 70,212.77	\$ 33,997.79	\$ 9,995.32	\$ 26,219.66	62.66%
LINCOLN HIGH/ACADEMY	PIKE	\$ 36,571.69	\$ 12,907.48	\$ 2,892.62	\$ 20,771.59	43.20%
STANWOOD HIGH	DEL POZO	\$ 198,644.55	\$ 124,106.52	\$ 27,340.89	\$ 47,197.14	76.24%
SARATOGA	PIKE	\$ 1,278,858.31	\$ 903,930.04	\$ 286,347.49	\$ 88,580.78	93.07%
RUNNING START - NON VOC	LIDGARD	\$ 597,690.74	\$ 322,769.30	\$ -	\$ 274,921.44	54.00%
OPEN DOORS/YOUTH RE-ENG	OVENELL	\$ 225,785.80	\$ 101,615.14	\$ 124,170.66	\$ (0.00)	7.00%
SPECIAL ED FED	HASCALL	\$ 1,111,694.00	\$ 789,262.91	\$ 308,880.91	\$ 13,550.18	98.78%
SPECIAL ED ST	HASCALL	\$ 12,810,766.84	\$ 9,335,705.31	\$ 3,069,933.93	\$ 405,127.60	96.84%
SUPERINTENDENT OFFICE	RUMBAUGH	\$ 576,356.64	\$ 451,818.59	\$ 114,910.26	\$ 9,627.79	98.33%
TECHNOLOGY	OVENELL	\$ 939,424.08	\$ 649,474.32	\$ 195,497.14	\$ 94,452.62	89.95%
TITLE II & TITLE IV	JOHNSTON	\$ 205,663.00	\$ 85,073.17	\$ 20,300.76	\$ 100,289.07	51.24%
TRAFFIC SAFETY	COOMBS	\$ 123,200.17	\$ 38,296.81	\$ 750.00	\$ 84,153.36	31.69%
TRANS BILINGUAL ST	JOHNSTON	\$ 207,177.08	\$ 154,000.99	\$ 51,204.22	\$ 1,971.87	99.05%
TRANSPORTATION	ORTON	\$ 3,807,139.02	\$ 2,873,794.13	\$ 968,592.67	\$ (35,247.78)	100.93%
UTILITIES	CRUSE	\$ 1,080,995.00	\$ 1,077,751.50	\$ 11,171.00	\$ (7,927.50)	100.73%
VOCATIONAL ST - HIGH	SHORT	\$ 3,315,793.92	\$ 2,367,277.30	\$ 790,493.55	\$ 158,023.07	95.23%
VOCATIONAL ST - MIDDLE	SHORT	\$ 810,149.65	\$ 591,519.76	\$ 193,438.58	\$ 25,191.31	96.89%
VOCATIONAL FED	SHORT	\$ 24,160.00	\$ 21,117.32	\$ 2,941.35	\$ 101.33	99.58%
TOTALS ABOVE		\$ 46,431,130.17	\$ 32,049,921.73	\$ 9,583,025.30	\$ 4,798,183.14	89.67%
PROG NOT LISTED ABOVE (INCL SAL & BEN)		\$ 38,344,682.29	\$ 27,853,684.87	\$ 9,001,974.58	\$ 1,489,022.84	3.88%
GRAND TOTAL	5/31/2022	\$ 84,775,812.46	\$ 59,903,606.60	\$ 18,584,999.88	\$ 6,287,205.98	7.42%

**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**

	***** 2019-20*****		***** 2020-21*****		***** 2021-22*****		
	\$ 70,736,575.00	BUD REV	\$ 74,550,217.00	BUD REV	\$ 77,284,300.00	BUD REV	3 YEAR
MONTH	ACT FD BAL	%	ACT FD BAL	%	ACT FD BAL	%	AVG %
Sept	\$ 7,653,398.84	10.820	\$ 10,933,883.12	14.666	\$ 10,323,291.45	13.358	12.948
Oct	\$ 8,487,617.72	11.999	\$ 12,090,020.03	16.217	\$ 10,614,815.74	13.735	13.984
Nov	\$ 8,078,268.50	11.420	\$ 12,286,719.62	16.481	\$ 10,319,961.28	13.353	13.752
Dec	\$ 8,889,879.75	12.568	\$ 12,815,362.20	17.190	\$ 10,002,329.39	12.942	14.233
Jan	\$ 8,746,375.47	12.365	\$ 11,127,630.17	14.926	\$ 9,131,216.69	11.815	13.035
Feb	\$ 8,489,087.55	12.001	\$ 10,422,467.21	13.980	\$ 8,421,893.80	10.897	12.293
Mar	\$ 8,412,692.00	11.893	\$ 9,586,266.36	12.859	\$ 7,713,555.68	9.981	11.578
Apr	\$ 10,422,496.69	14.734	\$ 10,615,864.28	14.240	\$ 9,537,008.12	12.340	13.771
May	\$ 11,061,646.43	15.638	\$ 12,443,918.29	16.692	\$ 10,387,221.24	13.440	15.257
June	\$ 9,393,861.72	13.280	\$ 10,224,045.65	13.714			
July	\$ 11,001,402.55	15.553	\$ 10,867,913.40	14.578			
Aug	\$ 11,494,190.23	16.249	\$ 11,759,698.53	15.774			
<u>AVERAGE</u>							
YTD	\$ 9,344,243.12	13.210	\$ 11,264,482.41	15.110	\$ 9,605,699.27	12.429	13.583

Fd	T	GL	PPSS	11	2222	333	4444	5555	Description	Budget	Current	Year-to-Date	Outstanding Encumbrance	Balance	%
10	E	530	----	--	0---	----	----	----	DEBIT TRANSFERS	216,000.00	759.70	41,458.57	3.15	174,538.28	19.20
10	E	530	----	--	1---	----	----	----	CREDIT TRANSFERS	-216,000.00	-759.70	-41,458.57	0.00	-174,541.43	19.19
10	E	530	----	--	2---	----	----	----	CT SALARIES- CERT EMPLOYEES	37,054,006.38	3,003,045.53	26,771,617.52	8,796,466.57	1,485,922.29	95.99
10	E	530	----	--	3---	----	----	----	CL SALARIES- CLASS EMPLOYEES	15,198,778.88	1,256,789.58	11,249,750.53	3,516,412.17	432,616.18	97.15
10	E	530	----	--	4---	----	----	----	EMP BENE & PAYROLL TAXES	19,848,935.30	1,637,096.74	14,365,698.55	4,855,282.54	627,954.21	96.84
10	E	530	----	--	5---	----	----	----	S SUPPLIES & MATERIALS	5,095,158.63	310,352.31	2,375,003.03	572,886.91	2,147,268.69	57.86
10	E	530	----	--	7---	----	----	----	PS PURCHASED SERVICES	7,195,506.37	465,929.51	4,869,616.00	804,316.77	1,521,573.60	78.85
10	E	530	----	--	8---	----	----	----	T TRAVEL	240,047.67	31,156.97	148,640.85	39,631.77	51,775.05	78.43
10	E	530	----	--	9---	----	----	----	C CAPITAL OUTLAY	143,379.23	0.00	123,280.12	0.00	20,099.11	85.98
Grand Expense Totals										84,775,812.46	6,704,370.64	59,903,606.60	18,584,999.88	6,287,205.98	92.58

Number of Accounts: 4971

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

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2021 (September 1, 2021 - August 31, 2022)

For the Stanwood Camano School Dist. #401 School District for the Month of May, 2022

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 LOCAL TAXES	12,230,994	3,178,205.93	12,086,949.82		144,044.18	98.82
2000 LOCAL SUPPORT NONTAX	483,313	19,672.83	261,234.42		222,078.58	54.05
3000 STATE, GENERAL PURPOSE	44,795,384	2,290,598.37	32,481,250.36		12,314,133.64	72.51
4000 STATE, SPECIAL PURPOSE	11,569,250	609,413.44	8,211,206.58		3,358,043.42	70.97
5000 FEDERAL, GENERAL PURPOSE	0	1.29-	11,714.69		11,714.69-	0.00
6000 FEDERAL, SPECIAL PURPOSE	11,984,659	1,433,324.83	5,328,462.58		6,656,196.42	44.46
7000 REVENUES FR OTH SCH DIST	15,000	2,767.50	7,660.00		7,340.00	51.07
8000 OTHER AGENCIES AND ASSOCIATES	205,700	20,602.15	142,650.86		63,049.14	69.35
9000 OTHER FINANCING SOURCES	0	.00	.00		.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	81,284,300	7,554,583.76	58,531,129.31		22,753,170.69	72.01
<u>B. EXPENDITURES</u>						
00 Regular Instruction	43,016,157	3,521,174.06	30,938,160.15	10,010,123.39	2,067,873.46	95.19
10 Federal Stimulus	3,584,785	159,649.04	1,484,516.36	438,362.52	1,661,906.12	53.64
20 Special Ed Instruction	13,922,466	1,171,124.05	10,133,149.75	3,378,814.84	410,501.41	97.05
30 Voc. Ed Instruction	4,150,111	377,224.26	2,979,914.38	986,873.48	183,323.14	95.58
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	2,375,049	180,250.65	1,551,759.12	486,236.74	337,053.14	85.81
70 Other Instructional Pgms	1,052,785	42,074.48	390,373.09	108,908.20	553,503.71	47.42
80 Community Services	65,190	3,764.87	44,172.68	647.49	20,369.83	68.75
90 Support Services	16,609,327	1,249,109.23	12,381,561.07	3,175,033.22	1,052,732.71	93.66
<u>Total EXPENDITURES</u>	84,775,870	6,704,370.64	59,903,606.60	18,584,999.88	6,287,263.52	92.58
<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) EXP/OTH FIN USES (A-B-C-D)</u>	3,491,570-	850,213.12	1,372,477.29-		2,119,092.71	60.69-
<u>F. TOTAL BEGINNING FUND BALANCE</u>	10,241,882		11,759,698.53			
<u>G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXXX		.00			
<u>H. TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	6,750,312		10,387,221.24			

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	0	144,775.72
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	100,000	110,445.73
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	660,000	691,112.79
G/L 890 Unassigned Fund Balance	2,126,107	5,713,376.15
G/L 891 Unassigned Min Fnd Bal Policy	3,864,205	3,727,510.85
<u>TOTAL</u>	6,750,312	10,387,221.24

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2021 (September 1, 2021 - August 31, 2022)

For the Stanwood Camano School Dist. #401 School District for the Month of May, 2022

	ANNUAL	ACTUAL	ACTUAL			
	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	2,050,676	513,286.71	1,999,826.19		50,849.81	97.52
2000 Local Support Nontax	75,000	10,462.44	71,891.93		3,108.07	95.86
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	7,610,000	.00	1,830,810.03		5,779,189.97	24.06
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	9,735,676	523,749.15	3,902,528.15		5,833,147.85	40.08
B. EXPENDITURES						
10 Sites	157,673	14,880.49	30,605.99	25,401.61	101,665.40	35.52
20 Buildings	9,698,076	30,637.38	1,790,265.38	1,812,185.53	6,095,625.09	37.15
30 Equipment	1,759,252	44,731.15	1,091,198.37	508,388.91	159,664.72	90.92
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	11,615,001	90,249.02	2,912,069.74	2,345,976.05	6,356,955.21	45.27
C. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	0	.00	.00			
D. <u>OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
E. <u>EXCESS OF REVENUES/OTHER FIN. SOURCES</u> <u>OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	1,879,325-	433,500.13	990,458.41		2,869,783.41	152.70-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	4,551,000		9,673,023.70			
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>	2,671,675		10,663,482.11			

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	4,679,393.13
G/L 862 Committed from Levy Proceeds	0	3,639,434.71
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	2,177.00
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	2,671,675	2,342,477.27
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	2,671,675	10,663,482.11

30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2021 (September 1, 2021 - August 31, 2022)

For the Stanwood Camano School Dist. #401 School District for the Month of May, 2022

	ANNUAL	ACTUAL	ACTUAL			
<u>A. REVENUES/OTHER FIN. SOURCES</u>	<u>BUDGET</u>	<u>FOR MONTH</u>	<u>FOR YEAR</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
1000 Local Taxes	10,237,481	2,592,882.48	9,940,397.00		297,084.00	97.10
2000 Local Support Nontax	2,500	2,904.98	4,924.52		2,424.52	196.98
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>10,239,981</u>	<u>2,595,787.46</u>	<u>9,945,321.52</u>		<u>294,659.48</u>	<u>97.12</u>
<u>B. EXPENDITURES</u>						
Matured Bond Expenditures	4,670,000	.00	4,670,000.00	0.00	.00	100.00
Interest On Bonds	5,487,869	.00	2,790,634.38	0.00	2,697,234.62	50.85
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>10,167,869</u>	<u>.00</u>	<u>7,460,634.38</u>	<u>0.00</u>	<u>2,707,234.62</u>	<u>73.37</u>
<u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>D. OTHER FINANCING USES (GL 535)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>E. EXCESS OF REVENUES/OTHER FIN. SOURCES</u> <u>OVER (UNDER) EXPENDITURES (A-B-C-D)</u>	<u>72,112</u>	<u>2,595,787.46</u>	<u>2,484,687.14</u>		<u>2,412,575.14</u>	<u>> 1000</u>
<u>F. TOTAL BEGINNING FUND BALANCE</u>	<u>3,675,990</u>		<u>3,797,080.18</u>			
<u>G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXXX</u>		<u>.00</u>			
<u>H. TOTAL ENDING FUND BALANCE</u> <u>(E+F + OR - G)</u>	<u>3,748,102</u>		<u>6,281,767.32</u>			
<u>I. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	3,748,102		6,281,767.32			
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>3,748,102</u>		<u>6,281,767.32</u>			

40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2021 (September 1, 2021 - August 31, 2022)

For the Stanwood Camano School Dist. #401 School District for the Month of May, 2022

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES						
1000 GENERAL STUDENT BODY	146,200	7,475.12	58,970.66		87,229.34	40.34
2000 ATHLETICS	190,500	1,743.00	138,106.71		52,393.29	72.50
3000 CLASSES	43,800	11,560.00	11,952.47		31,847.53	27.29
4000 CLUBS	440,750	20,386.00	136,637.60		304,112.40	31.00
6000 PRIVATE MONEYS	0	.00	.00		.00	0.00
<u>Total REVENUES</u>	821,250	41,164.12	345,667.44		475,582.56	42.09
B. EXPENDITURES						
1000 GENERAL STUDENT BODY	153,389	3,857.19	15,668.81	33,410.94	104,309.25	32.00
2000 ATHLETICS	245,371	95,157.88	113,415.44	20,223.48	111,732.08	54.46
3000 CLASSES	34,800	421.45	6,493.04	5,512.47	22,794.49	34.50
4000 CLUBS	457,092	17,589.12	96,480.12	83,381.80	277,230.08	39.35
6000 PRIVATE MONEYS	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	890,652	117,025.64	232,057.41	142,528.69	516,065.90	42.06
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)						
	69,402-	75,861.52-	113,610.03		183,012.03	263.70-
D. TOTAL BEGINNING FUND BALANCE						
	371,860		383,839.14			
E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)						
	XXXXXXX		.00			
F. TOTAL ENDING FUND BALANCE (C+D + OR - E)						
	302,458		497,449.17			
G. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	302,458		497,449.17			
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>	302,458		497,449.17			

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2021 (September 1, 2021 - August 31, 2022)

For the Stanwood Camano School Dist. #401 School District for the Month of May, 2022

	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	500	313.11	1,025.03		525.03-	205.01
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	423,548	.00	.00		423,548.00	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. <u>TOTAL REV/OTHER FIN.SRCS (LESS TRANS)</u>	424,048	313.11	1,025.03		423,022.97	0.24
B. <u>9900 TRANSFERS IN FROM GF</u>						
	0	.00	.00		.00	0.00
C. <u>Total REV./OTHER FIN. SOURCES</u>						
	424,048	313.11	1,025.03		423,022.97	0.24
D. EXPENDITURES						
Type 30 Equipment	814,000	162,422.81	323,192.27	288,294.13	202,513.60	75.12
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>	814,000	162,422.81	323,192.27	288,294.13	202,513.60	75.12
E. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>						
	0	.00	.00			
F. <u>OTHER FINANCING USES (GL 535)</u>						
	0	.00	.00			
G. <u>EXCESS OF REVENUES/OTHER FIN SOURCES OVER (UNDER) EXP/OTH FIN USES (C-D-E-F)</u>						
	389,952-	162,109.70-	322,167.24-		67,784.76	17.38-
H. <u>TOTAL BEGINNING FUND BALANCE</u>						
	814,011		816,357.95			
I. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>						
	XXXXXXXXX		.00			
J. <u>TOTAL ENDING FUND BALANCE (G+H + OR - I)</u>						
	424,059		494,190.71			
K. <u>ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted For Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	424,059		494,190.71			
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			
<u>TOTAL</u>	424,059		494,190.71			

GL	Description	Beginning Balance	2021-22 FYTD Credits	2021-22 FYTD Debits	Balance
70	Private Purpose Trust Fund				
200	Imprest Cash	1,200.00	0.00	0.00	1,200.00
240	Cash on Dep w/Co.Treas	0.00	3.21	3.21	0.00
450	Investments	2,023.96	0.17	3.21	2,027.00
---	Asset	3,223.96	3.38	6.42	3,227.00
857	Held in Trust for Pvt Purposes	-3,223.96	3.04	0.00	-3,227.00
---	Equity	-3,223.96	3.04	0.00	-3,227.00
---	Private Purpose Trust Fund	0.00	6.42	6.42	0.00

21-22
BUDGET CAPACITY REPORT

BALANCE

DATE	ACTIVITY	AMOUNT	\$ 4,000,000
9/1/2021	Budget Cap- Admin Off renov/emerg repairs, copiers	\$ 39,821	\$ 3,960,179
9/1/2021	Budget Cap - <i>PUSH</i> Contract (Equity Trng/Consultation)	\$ 82,500	\$ 3,877,679
9/1/2021	Budget Capacity - Emerg Repairs at UES, Admin Office	\$ 19,200	\$ 3,858,479
09/01/21	Grant Capacity - TPEP (Teacher & Principal Eval Prog)	\$ 13,286	\$ 3,845,193
09/02/21	Budget Capacity - Shake Alert Setup	\$ 14,590	\$ 3,830,603
09/07/21	Budget Capacity - UES Floor Scrubber	\$ 5,700	\$ 3,824,903
09/23/21	Flow Thru, Awards & Donations Carryover Capacity	\$ 51,620	\$ 3,773,283
09/23/21	Budget Cap-Supt WASA Reviews, Strategic Plan Costs	\$ 91,750	\$ 3,681,533
09/27/21	Budget Capacity-Technology needs, PAC Carryover Funds	\$ 71,507	\$ 3,610,026
09/30/21	Bldg Budgets & Flow Through - Carryover Capacity	\$ 207,086	\$ 3,402,940
09/30/21	Extra-Curricular (Athletic/Activities) Carryover Capacity	\$ 291,486	\$ 3,111,454
09/30/21	Bldg Budgets & Flow Through - Carryover Capacity	\$ 58,403	\$ 3,053,051
09/30/21	Budget Capacity - Additional Admin Office Renov	\$ 1,700	\$ 3,051,351
09/30/21	Grant Capacity - Emerg Conn Funds (ECF) Hotspots	\$ 90,000	\$ 2,961,351
10/31/21	Budget Cap - Building October Enrollment Adj	\$ 26,132	\$ 2,935,219
10/31/21	Grant Capacity - Title IV, Title II and Perkins Adj	\$ 34,805	\$ 2,900,414
10/31/21	Budget Capacity - Saratoga (shared) Tech Stipend	\$ 4,695	\$ 2,895,719
10/31/21	Budget Capacity - Communications Dept Sal/Ben Adj	\$ 85,000	\$ 2,810,719
11/30/21	Grant Capacity - FCC Emerg Conn Funds (ECF) Chromebooks	\$ 77,838	\$ 2,732,881
11/30/21	Grant Capacity - WaKIDS & HS Dual Credit	\$ 12,600	\$ 2,720,281
11/30/21	Budget Capacity - Dean/Cert/Class Sal/Ben Adj	\$ 1,445,215	\$ 1,275,066
12/31/21	Budget Capacity - Health Serv & Motorpool Sal/Ben Adj	\$ 68,000	\$ 1,207,066
1/26/22	Budget Capacity - Special Services Dept Sal/Ben Adj	\$ 134,680	\$ 1,072,386
1/27/22	Budget Capacity - CTE Carryover and Min. Expend Adj	\$ 263,899	\$ 808,487
1/31/22	Grant Capacity - Title II, IV, LAP, Sped IDEA B Carryover	\$ 104,317	\$ 704,170
2/28/22	Grant Capacity - ARP Homeless Child & Youth	\$ 25,570	\$ 678,600
3/24/22	Grant Capacity - Digital Equity & Inclusion	\$ 22,592	\$ 656,008
3/31/22	Grant Capacity - Title I Carryover	\$ 110,133	\$ 545,875
4/30/22	-----	\$ -	\$ 545,875
5/31/22	Budget Capacity - Food Service Supply Capacity	\$ 80,000	<u>\$ 465,875</u>

STANWOOD-CAMANO SCHOOL DISTRICT NO. 401
 FOOD SERVICE PROGRAM REPORT
 Report For: May, 2022

	<u>No. of Months</u>	<u>2021-22 Budget</u>	<u>Budget YTD</u>	<u>2021-22 Actual YTD</u>	<u>2021-22 Budget Variance YTD</u>	<u>Actual May 2021</u>
REVENUES:						
Local	9.5	269	255	36,772	36,517	49,891
State	9.5	-	-	28,964	28,964	7,415
Federal	9.5	1,553,715	1,308,392	1,735,206	426,814	-
Commodities	9.5	90,163	75,926	-	(75,926)	-
Total		<u>1,644,146</u>	<u>1,384,573</u>	<u>1,800,941</u>	<u>416,369</u>	<u>57,306</u>
EXPENDITURES:						
Salaries	12	852,491	639,369	681,505	(42,136)	462,079
Benefits	12	531,802	398,851	406,839	(7,988)	330,509
Food + Commodities 42	10	603,613	543,252	711,617	(168,365)	223,939
Non-food & Cap. Outlay	10	17,448	15,703	15,934	(230)	4,828
Net Transfers	12	(4,000)	(3,000)	(6)	(2,994)	-
Total		<u>2,001,354</u>	<u>1,594,175</u>	<u>1,815,888</u>	<u>(221,713)</u>	<u>1,021,355</u>
Net Gain/Loss		<u>(357,208)</u>	<u>(209,602)</u>	<u>(14,947)</u>	<u>194,655</u>	<u>(964,049)</u>

	<u>Serving Days</u>	<u>Total Meals</u>	<u>Budget Ave. Daily Participation</u>	<u>May '22 Act. YTD ADP</u>	<u>Budget Variance</u>	<u>May '21 Act. YTD ADP</u>	
Average Daily Participation:							
Breakfast	180	126,000	700	1,038	338	-	
Lunch	175	288,050	1,646	2,204	558	-	
Ala Carte w/ Catering	175	-	-	-	-	-	
BUDGETED TOTAL MEALS		414,050					
AVE. MEALS PER DAY(Not converted)			2,346	3,243	897	-	3,243
Total FTE Enrollment (No RS)			4,424	4,532	108	4,399	133
				3.03%	(change from prior year)		

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.

$$126,000/9.5= 13,263$$

$$288,050/9.5= 30,321$$