

Stanwood-Camano School District

No. 401

**MONTHLY
FINANCIAL
REPORT**

MAY 2021

STANWOOD-CAMANO SCHOOL DISTRICT

MONTHLY FINANCIAL REPORT

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

Enrollment

Budgeted FTE	4636.00
Actual Average FTE To Date (May)	4414.30
FTE's Over/under Budget - Average (May)	-221.70
Change in AAA FTE From Last Month (Apr)	-1.97
Actual FTE May '21	4,399
Actual FTE May '20	4,603

General Fund Balance

Actual as of May 2021	12,443,918
Fund Balance as a Percent of Budgeted Revenue	16.69%

General Fund Revenues

Actual as of May 2021	54,338,354
Percent of Revenues - Received to Date	69.18%

General Fund Expenditures

Actual as of May 2021	53,388,626
Percent of Expenditures - Year to Date	66.03%

Payroll Costs Year-To-Date	47,415,592
Payroll Costs as a Percent of Budget - Year to Date	69.98%

MSOC's Year-To-Date	5,973,034
MSOC's as a Percent of Budget - Year to Date	45.62%

Comments:

- A. The fiscal year is 75.00% complete.
- B. Apportionment payment this month is 5.0%
- C. Payroll costs in May 2020 were 71.55% of budget.
- D. MSOC's in May 2020 were 49.56% of budget.

MSOC's = MATERIALS, SUPPLIES AND OPERATING COSTS

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

DESCRIPTION	MANAGER	BUDGET	YTD	ENCUMBRANCES	BALANCE	% Spent
BOARD OF DIRECTORS	SHUMATE	\$ 141,650.00	\$ 46,643.37	\$ 20,917.19	\$ 74,089.44	47.70%
BUSINESS OFFICE	LIDGARD	\$ 1,539,833.43	\$ 1,101,698.79	\$ 289,663.15	\$ 148,471.49	90.36%
BUDGET RESERVE ACCT	LIDGARD	\$ 2,444,755.29	\$ -	\$ -	\$ 2,444,755.29	0.00%
COMMUNITY SERVICE	LIDGARD	\$ 39,370.40	\$ -	\$ -	\$ 39,370.40	0.00%
CURR/ASSESSMENT	SCHAAF	\$ 796,382.37	\$ 556,594.99	\$ 167,124.62	\$ 72,662.76	90.88%
DISADVANTAGED	LAUINGER	\$ 518,377.00	\$ 298,425.76	\$ 98,264.25	\$ 121,686.99	76.53%
EXTRA-CURRICULAR	ATHL/ACTIVITIES	\$ 1,025,925.81	\$ 423,058.38	\$ 261,473.10	\$ 341,394.33	66.72%
FOOD SERVICES	VENNETTI	\$ 2,030,256.34	\$ 1,021,355.04	\$ 355,488.35	\$ 653,412.95	67.82%
HEALTH SERVICES	HASCALL	\$ 1,105,124.10	\$ 667,467.79	\$ 232,243.23	\$ 205,413.08	81.41%
HIGHLY CAPABLE	ALLEN	\$ 182,617.07	\$ 132,018.47	\$ 43,465.95	\$ 7,132.65	96.09%
HUMAN RESOURCES	STANTON/JOHNSTON	\$ 1,400,331.01	\$ 663,246.47	\$ 213,305.32	\$ 523,779.22	62.60%
INSURANCE	LIDGARD	\$ 586,516.00	\$ 586,516.00	\$ -	\$ -	100.00%
LEARN ASST PR (LAP) ST	LAUINGER	\$ 990,770.67	\$ 695,934.72	\$ 230,467.60	\$ 64,368.35	93.50%
PLANT - MAINTENANCE	CRUSE	\$ 1,051,078.80	\$ 670,983.73	\$ 259,900.82	\$ 120,194.25	88.56%
PLANT - CUSTODIAL	LIDGARD	\$ 2,287,900.94	\$ 1,585,979.41	\$ 542,563.99	\$ 159,357.54	93.03%
PRINCIPALS						
CEDARHOME ELEM	LOFGREN	\$ 79,568.85	\$ 30,013.28	\$ 4,753.79	\$ 44,801.78	43.69%
ELGER BAY ELEM	HANZELI	\$ 19,325.11	\$ 14,028.05	\$ 4,258.23	\$ 1,038.83	94.62%
STANWOOD ELEM	LAUINGER	\$ 33,837.88	\$ 17,199.75	\$ 5,877.45	\$ 10,760.68	68.20%
TWIN CITY ELEM	ALLEN	\$ 23,359.56	\$ 15,419.23	\$ 4,061.72	\$ 3,878.61	83.40%
UTSALADY ELEM	ECHOLS	\$ 37,277.11	\$ 17,840.18	\$ 6,422.46	\$ 13,014.47	65.09%
PORT SUSAN MIDDLE	ALMANZA	\$ 73,904.46	\$ 23,945.76	\$ 24,470.24	\$ 25,488.46	65.51%
STANWOOD MIDDLE	KLUNDT	\$ 52,873.89	\$ 19,499.45	\$ 17,889.91	\$ 15,484.53	70.71%
LINCOLN HIGH/ACADEMY	OVENELL	\$ 22,694.80	\$ 11,071.80	\$ 4,142.31	\$ 7,480.69	67.04%
STANWOOD HIGH	DEL POZO	\$ 134,745.34	\$ 38,766.47	\$ 40,148.23	\$ 55,830.64	58.57%
SARATOGA	OVENELL	\$ 1,495,031.84	\$ 1,132,809.31	\$ 343,655.38	\$ 18,567.15	98.76%
RUNNING START - NON VOC	LIDGARD	\$ 823,351.60	\$ 580,918.42	\$ -	\$ 242,433.18	70.56%
OPEN DOORS/YOUTH RE-ENG	JOHNSTON	\$ 281,913.35	\$ 129,872.83	\$ 92,040.52	\$ 60,000.00	78.72%
SPECIAL ED FED	HASCALL	\$ 901,269.26	\$ 661,980.22	\$ 222,048.34	\$ 17,240.70	98.09%
SPECIAL ED ST	HASCALL	\$ 12,032,835.53	\$ 8,330,981.19	\$ 2,888,125.96	\$ 813,728.38	93.24%
SUPERINTENDENT OFFICE	SHUMATE	\$ 488,114.50	\$ 351,394.12	\$ 117,470.08	\$ 19,250.30	96.06%
TECHNOLOGY	JOHNSTON	\$ 680,249.82	\$ 526,244.87	\$ 116,791.10	\$ 37,213.85	94.53%
TITLE II & TITLE IV	SCHAAF	\$ 130,542.00	\$ 43,151.27	\$ -	\$ 87,390.73	33.06%
TRAFFIC SAFETY	COOMBS/KNIGHT	\$ 103,896.00	\$ 36,345.90	\$ -	\$ 67,550.10	34.98%
TRANS BILINGUAL ST	SCHAAF	\$ 235,047.36	\$ 176,347.94	\$ 58,463.09	\$ 236.33	99.90%
TRANSPORTATION	ORTON	\$ 4,020,220.77	\$ 2,259,974.79	\$ 763,635.38	\$ 996,610.60	75.21%
UTILITIES	CRUSE	\$ 1,028,000.00	\$ 828,029.02	\$ 8,683.18	\$ 191,287.80	81.39%
VOCATIONAL ST - HIGH	SHORT	\$ 3,202,340.34	\$ 2,270,050.38	\$ 735,861.07	\$ 196,428.89	93.87%
VOCATIONAL ST - MIDDLE	SHORT	\$ 766,705.00	\$ 489,786.85	\$ 197,407.08	\$ 79,511.07	89.63%
VOCATIONAL FED	SHORT	\$ 24,594.00	\$ 16,521.44	\$ 8,034.94	\$ 37.62	99.85%
TOTALS ABOVE		\$ 42,832,587.60	\$ 26,472,115.44	\$ 8,379,118.03	\$ 7,981,354.13	81.37%
PROG NOT LISTED ABOVE (INCL SAL & BEN)		\$ 38,017,058.20	\$ 26,916,510.49	\$ 8,532,762.29	\$ 2,567,785.42	6.75%
GRAND TOTAL	5/31/2021	\$ 80,849,645.80	\$ 53,388,625.93	\$ 16,911,880.32	\$ 10,549,139.55	13.05%

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

	***** 2018-19*****		***** 2019-20*****		***** 2020-21*****		
	\$ 64,735,160.00	BUD REV	\$ 70,736,575.00	BUD REV	\$ 74,550,217.00	BUD REV	3 YEAR
MONTH	ACT FD BAL	%	ACT FD BAL	%	ACT FD BAL	%	AVG %
Sept	\$ 3,510,714.01	5.423	\$ 7,653,398.84	10.820	\$ 10,933,883.12	14.666	10.303
Oct	\$ 5,357,194.11	8.276	\$ 8,487,617.72	11.999	\$ 12,090,020.03	16.217	12.164
Nov	\$ 6,024,409.82	9.306	\$ 8,078,268.50	11.420	\$ 12,286,719.62	16.481	12.403
Dec	\$ 6,335,431.43	9.787	\$ 8,889,879.75	12.568	\$ 12,815,362.20	17.190	13.182
Jan	\$ 6,456,708.21	9.974	\$ 8,746,375.47	12.365	\$ 11,127,630.17	14.926	12.422
Feb	\$ 6,518,597.24	10.070	\$ 8,489,087.55	12.001	\$ 10,422,467.21	13.980	12.017
Mar	\$ 6,587,369.07	10.176	\$ 8,412,692.00	11.893	\$ 9,586,266.36	12.859	11.643
Apr	\$ 7,964,166.03	12.303	\$ 10,422,496.69	14.734	\$ 10,615,864.28	14.240	13.759
May	\$ 8,356,183.95	12.908	\$ 11,061,646.43	15.638	\$ 12,443,918.29	16.692	15.079
June	\$ 6,646,043.07	10.267	\$ 9,393,861.72	13.280			
July	\$ 7,033,383.92	10.865	\$ 11,001,402.55	15.553			
Aug	\$ 7,933,056.77	12.255	\$ 11,494,190.23	16.249			
<u>AVERAGE</u>							
YTD	\$ 6,560,271.47	10.134	\$ 9,344,243.12	13.210	\$ 11,369,125.70	15.250	12.865

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	10,176.76	31,691.57	6.81	183,301.62	14.74
10	E	530	----	--	1---	----	----	----	CREDIT TRANSFERS	-215,000.00	-10,176.76	-31,691.57	0.00	-183,308.43	14.74
10	E	530	----	--	2---	----	----	----	CT SALARIES- CERT EMPLOYEES	34,278,318.74	2,766,156.99	24,427,459.50	8,031,289.82	1,819,569.42	94.69
10	E	530	----	--	3---	----	----	----	CL SALARIES- CLASS EMPLOYEES	13,939,051.98	1,070,659.96	9,160,317.65	2,934,076.76	1,844,657.57	86.77
10	E	530	----	--	4---	----	----	----	EMP BENE & PAYROLL TAXES	19,537,938.35	1,574,157.05	13,827,814.58	4,619,959.28	1,090,164.49	94.42
10	E	530	----	--	5---	----	----	----	S SUPPLIES & MATERIALS	6,267,918.83	145,543.77	1,298,528.86	538,267.86	4,431,122.11	29.30
10	E	530	----	--	7---	----	----	----	PS PURCHASED SERVICES	6,607,356.66	281,353.72	4,591,986.96	731,763.64	1,283,606.06	80.57
10	E	530	----	--	8---	----	----	----	T TRAVEL	52,523.11	672.11	2,502.73	7,258.53	42,761.85	18.58
10	E	530	----	--	9---	----	----	----	C CAPITAL OUTLAY	166,538.13	17,527.89	80,015.65	49,257.62	37,264.86	77.62
Grand Expense Totals										80,849,645.80	5,856,071.49	53,388,625.93	16,911,880.32	10,549,139.55	86.95

Number of Accounts: 4190

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

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

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

<u>A. REVENUES/OTHER FIN. SOURCES</u>	<u>ANNUAL BUDGET</u>	<u>ACTUAL FOR MONTH</u>	<u>ACTUAL FOR YEAR</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
1000 LOCAL TAXES	11,796,709	3,032,517.32	11,519,895.20		276,813.80	97.65
2000 LOCAL SUPPORT NONTAX	1,055,989	28,680.92	282,586.23		773,402.77	26.76
3000 STATE, GENERAL PURPOSE	47,231,563	3,413,056.01	33,046,623.68		14,184,939.32	69.97
4000 STATE, SPECIAL PURPOSE	11,803,330	1,015,264.01	7,460,561.99		4,342,768.01	63.21
5000 FEDERAL, GENERAL PURPOSE	9,511	120.00	9,895.36		384.36-	104.04
6000 FEDERAL, SPECIAL PURPOSE	6,449,446	185,869.74	1,880,062.76		4,569,383.24	29.15
7000 REVENUES FR OTH SCH DIST	15,000	8,617.50	16,820.50		1,820.50-	112.14
8000 OTHER AGENCIES AND ASSOCIATES	188,670	.00	121,908.27		66,761.73	64.61
9000 OTHER FINANCING SOURCES	0	.00	.00		.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>78,550,218</u>	<u>7,684,125.50</u>	<u>54,338,353.99</u>		<u>24,211,864.01</u>	<u>69.18</u>
<u>B. EXPENDITURES</u>						
00 Regular Instruction	42,409,369	3,380,150.61	29,554,299.82	9,488,913.32	3,366,155.86	92.06
10 Federal Stimulus	4,128	.00	4,127.21	0.00	.79	99.98
20 Special Ed Instruction	12,934,107	1,011,755.86	8,997,995.56	3,110,174.30	825,937.14	93.61
30 Voc. Ed Instruction	3,993,642	308,472.63	2,776,358.67	941,403.09	275,880.24	93.09
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	2,200,238	145,626.04	1,310,458.25	411,182.11	478,597.64	78.25
70 Other Instructional Pgms	2,919,811	40,087.25	371,360.40	106,310.60	2,442,140.00	16.36
80 Community Services	131,241	454.66	77,241.44	4,323.17	49,676.39	62.15
90 Support Services	16,257,134	969,524.44	10,296,784.58	2,849,573.73	3,110,775.69	80.87
<u>Total EXPENDITURES</u>	<u>80,849,670</u>	<u>5,856,071.49</u>	<u>53,388,625.93</u>	<u>16,911,880.32</u>	<u>10,549,163.75</u>	<u>86.95</u>
<u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>D. OTHER FINANCING USES (GL 535)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	<u>2,299,452-</u>	<u>1,828,054.01</u>	<u>949,728.06</u>		<u>3,249,180.06</u>	<u>141.30-</u>
<u>F. TOTAL BEGINNING FUND BALANCE</u>	<u>9,946,262</u>		<u>11,494,190.23</u>			
<u>G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXXXX</u>			<u>.00</u>		
<u>H. TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	<u>7,646,810</u>		<u>12,443,918.29</u>			

I. ENDING FUND BALANCE ACCOUNTS:

G/L 810 Restricted For Other Items	0	.00
G/L 815 Restrict Unequalized Deduct Rev	0	.00
G/L 821 Restricted for Carryover	4,200	71,288.01
G/L 825 Restricted for Skills Center	0	.00
G/L 828 Restricted for C/O of FS Rev	0	.00
G/L 830 Restricted for Debt Service	0	.00
G/L 835 Restrictd For Arbitrage Rebate	0	.00
G/L 840 Nonspnd FB - Invent/Prepd Itms	75,000	100,123.94
G/L 845 Restricted for Self-Insurance	0	.00
G/L 850 Restricted for Uninsured Risks	0	.00
G/L 870 Committed to Other Purposes	0	.00
G/L 872 Comm to Min Fnd Bal	0	.00
G/L 875 Assigned Contingencies	0	.00
G/L 884 Assign-Maint/Literacy Adp	0	.00
G/L 888 Assigned to Other Purpose	447,980	1,718,574.51
G/L 890 Unassigned Fund Balance	3,392,119	7,017,103.13
G/L 891 Unassigned Min Fnd Bal Policy	3,727,511	3,536,828.70
<u>TOTAL</u>	7,646,810	12,443,918.29

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

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

<u>A. REVENUES/OTHER FIN. SOURCES</u>	<u>ANNUAL BUDGET</u>	<u>ACTUAL FOR MONTH</u>	<u>ACTUAL FOR YEAR</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
1000 Local Taxes	2,055,910	515,731.45	2,007,343.15		48,566.85	97.64
2000 Local Support Nontax	244,000	647.85	72,289.55		171,710.45	29.63
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	29,700,000	1,930,009.86	4,073,066.35		25,626,933.65	13.71
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>	<u>31,999,910</u>	<u>2,446,389.16</u>	<u>6,152,699.05</u>		<u>25,847,210.95</u>	<u>19.23</u>
<u>B. EXPENDITURES</u>						
10 Sites	315,726	.00	260,766.16	38,969.44	15,990.40	94.94
20 Buildings	43,072,298	1,684,045.68	22,208,301.05	3,937,211.45	16,926,785.50	60.70
30 Equipment	6,219,516	91,947.86	2,947,973.79	377,155.94	2,894,386.27	53.46
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>	<u>49,607,540</u>	<u>1,775,993.54</u>	<u>25,417,041.00</u>	<u>4,353,336.83</u>	<u>19,837,162.17</u>	<u>60.01</u>
<u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>D. OTHER FINANCING USES (GL 535)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>E. EXCESS OF REVENUES/OTHER FIN. SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	<u>17,607,630-</u>	<u>670,395.62</u>	<u>19,264,341.95-</u>		<u>1,656,711.95-</u>	<u>9.41</u>
<u>F. TOTAL BEGINNING FUND BALANCE</u>	<u>22,563,611</u>		<u>30,027,718.60</u>			
<u>G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXX</u>		<u>.00</u>			
<u>H. TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	<u>4,955,981</u>		<u>10,763,376.65</u>			

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	25,927,233.55
G/L 862 Committed from Levy Proceeds	0	2,748,739.61
G/L 863 Restricted from State Proceeds	0	.00
G/L 864 Restricted from Fed Proceeds	0	.00
G/L 865 Restricted from Other Proceeds	0	.00
G/L 866 Restricted Impact Fees	0	.00
G/L 867 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	4,955,981	17,912,596.51-
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	4,955,981	10,763,376.65

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

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

<u>A. REVENUES/OTHER FIN. SOURCES</u>	<u>ANNUAL BUDGET</u>	<u>ACTUAL FOR MONTH</u>	<u>ACTUAL FOR YEAR</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
1000 Local Taxes	9,880,957	2,517,561.40	9,613,018.55		267,938.45	97.29
2000 Local Support Nontax	7,500	272.53	2,963.57		4,536.43	39.51
3000 State, General Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	0	.00	.00		.00	0.00
9000 Other Financing Sources	0	.00	.00		.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>9,888,457</u>	<u>2,517,833.93</u>	<u>9,615,982.12</u>		<u>272,474.88</u>	<u>97.24</u>
<u>B. EXPENDITURES</u>						
Matured Bond Expenditures	4,145,000	.00	4,145,000.00	0.00	.00	100.00
Interest On Bonds	5,664,169	.00	2,873,534.38	0.00	2,790,634.62	50.73
Interfund Loan Interest	0	.00	.00	0.00	.00	0.00
Bond Transfer Fees	10,000	.00	.00	0.00	10,000.00	0.00
Arbitrage Rebate	0	.00	.00	0.00	.00	0.00
Underwriter's Fees	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	<u>9,819,169</u>	<u>.00</u>	<u>7,018,534.38</u>	<u>0.00</u>	<u>2,800,634.62</u>	<u>71.48</u>
<u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>D. OTHER FINANCING USES (GL 535)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER) EXPENDITURES (A-B-C-D)</u>	<u>69,288</u>	<u>2,517,833.93</u>	<u>2,597,447.74</u>		<u>2,528,159.74</u>	<u>> 1000</u>
<u>F. TOTAL BEGINNING FUND BALANCE</u>	<u>3,300,555</u>		<u>3,488,805.72</u>			
<u>G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	<u>XXXXXXXXX</u>		<u>.00</u>			
<u>H. TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	<u>3,369,843</u>		<u>6,086,253.46</u>			
<u>I. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	3,369,843		6,086,253.46			
G/L 835 Restrictd For Arbitrage Rebate	0		.00			
G/L 870 Committed to Other Purposes	0		.00			
G/L 889 Assigned to Fund Purposes	0		.00			
G/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	<u>3,369,843</u>		<u>6,086,253.46</u>			

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

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

<u>A. REVENUES</u>	<u>ANNUAL BUDGET</u>	<u>ACTUAL FOR MONTH</u>	<u>ACTUAL FOR YEAR</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
1000 GENERAL STUDENT BODY	138,200	2,246.24	7,960.33		130,239.67	5.76
2000 ATHLETICS	176,500	110.00	110.00		176,390.00	0.06
3000 CLASSES	37,980	.00	.00		37,980.00	0.00
4000 CLUBS	372,760	17.50	46,281.50		326,478.50	12.42
6000 PRIVATE MONEYS	0	.00	.00		.00	0.00
<u>Total REVENUES</u>	725,440	2,373.74	54,351.83		671,088.17	7.49
<u>B. EXPENDITURES</u>						
1000 GENERAL STUDENT BODY	168,002	139.03	21,863.85	17,561.52	128,576.63	23.47
2000 ATHLETICS	231,326	635.54	6,927.52	404.92	223,993.56	3.17
3000 CLASSES	36,588	.00	2,566.79	2,648.53	31,372.68	14.25
4000 CLUBS	401,118	689.89	38,511.92	85,546.10	277,059.98	30.93
6000 PRIVATE MONEYS	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	837,034	1,464.46	69,870.08	106,161.07	661,002.85	21.03
<u>C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)</u>	111,594-	909.28	15,518.25-		96,075.75	86.09-
<u>D. TOTAL BEGINNING FUND BALANCE</u>	382,913		390,423.57			
<u>E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXX		.00			
<u>F. TOTAL ENDING FUND BALANCE (C+D + OR - E)</u>	271,319		374,905.32			
<u>G. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted for Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	271,319		374,905.32			
G/L 840 Nonspnd FB - Invent/Prepd Itms	0		.00			
G/L 850 Restricted for Uninsured Risks	0		.00			
G/L 870 Committed to Other Purposes	0		.00			
G/L 889 Assigned to Fund Purposes	0		.00			
G/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	271,319		374,905.32			

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

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

	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	2,000	19.32	536.84		1,463.16	26.84
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	480,000	.00	105,000.00		375,000.00	21.88
5000 Federal, General Purpose	0	.00	.00		.00	0.00
6000 Federal, Special Purpose	0	.00	.00		.00	0.00
8000 Other Agencies and Associates	0	.00	.00		.00	0.00
9000 Other Financing Sources	0	.00	1,500.00		1,500.00-	0.00
A. TOTAL REV/OTHER FIN.SRCS (LESS TRANS)	482,000	19.32	107,036.84		374,963.16	22.21
B. 9900 TRANSFERS IN FROM GF	0	.00	.00		.00	0.00
C. Total REV./OTHER FIN. SOURCES	482,000	19.32	107,036.84		374,963.16	22.21
D. EXPENDITURES						
Type 30 Equipment	1,105,298	.00	523,821.10	0.00	581,476.90	47.39
Type 60 Bond Levy Issuance	0	.00	.00	0.00	.00	0.00
Type 90 Debt	0	.00	.00	0.00	.00	0.00
Total EXPENDITURES	1,105,298	.00	523,821.10	0.00	581,476.90	47.39
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)	623,298-	19.32	416,784.26-		206,513.74	33.13-
H. TOTAL BEGINNING FUND BALANCE	728,298		728,678.22			
I. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)	XXXXXXXXXX		.00			
J. TOTAL ENDING FUND BALANCE (G+H + OR - I)	105,000		311,893.96			
K. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted For Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	105,000		311,893.96			
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			
TOTAL	105,000		311,893.96			

L Description	Beginning Balance	2020-21 FYTD Credits	2020-21 FYTD Debits	Balance
0 Private Purpose Trust Fund				
00 Imprest Cash	1,200.00	0.00	0.00	1,200.00
40 Cash on Dep w/Co.Treas	0.10	2.25	2.15	0.00
50 Investments	2,024.08	0.11	2.25	2,026.22
-- Asset	3,224.18	2.36	4.40	3,226.22
57 Held in Trust for Pvt Purposes	-3,224.18	2.04	0.00	-3,226.22
-- Equity	-3,224.18	2.04	0.00	-3,226.22
-- Private Purpose Trust Fund	0.00	4.40	4.40	0.00

20-21
BUDGET CAPACITY REPORT

BALANCE

DATE	ACTIVITY	AMOUNT	\$ 4,000,000
09/06/20	Carryover Capacity - Extra Curricular Accounts	\$ 87,473	\$ 3,912,527
09/08/20	Flow through Carryover- Food Serv & District Accounts	\$ 26,990	\$ 3,885,537
09/08/20	Grant Capacity - TPEP & OSSI Grants	\$ 95,659	\$ 3,789,878
09/13/20	Bldg Budgets & Flow Thru Carryover Capacity	\$ 175,637	\$ 3,614,241
09/15/20	Bldg Budgets & Flow Thru Carryover Capacity	\$ 87,265	\$ 3,526,976
09/28/20	Bldg Budgets & Flow Thru Carryover Capacity	\$ 11,221	\$ 3,515,755
09/30/20	Budget Capacity - Unemployment Pool	\$ 272,570	\$ 3,243,185
10/12/20	Budget Capacity - Preschool Ipad & cases	\$ 11,310	\$ 3,231,875
10/31/20	Budget Capacity - Special Serv, Out of Dist Placement	\$ 50,000	\$ 3,181,875
10/31/20	Budget Capacity - Saratoga Oct Enrollment Adj	\$ 100,262	\$ 3,081,613
11/19/20	Grant Capacity - TCE/Title Distinguish School Award	\$ 20,000	\$ 3,061,613
11/23/20	Grant Capacity - Title IV, Perkins Adj, Snoh Cty Adj	\$ 40,879	\$ 3,020,734
11/30/20	Grant Capacity - Isl Cty Community CARES Funding	\$ 80,400	\$ 2,940,334
11/30/20	Grant Capacity - K-12 Internet Access, WaKIDS training	\$ 45,580	\$ 2,894,754
12/31/20	-----	\$ -	\$ 2,894,754
1/29/21	Grant Capacity - Additional TPEP Award Allocation	\$ 2,191	\$ 2,892,563
1/29/21	Grant Carryover Capacity-IDEA B, Title I, Title II, CTE HS	\$ 194,771	\$ 2,697,792
1/31/21	Budget Capacity - Parent Liaison, Saratoga Cert Adj	\$ 96,971	\$ 2,600,821
2/24/21	Budget Capacity - Consulting Firm Services/Sup't Search	\$ 19,800	\$ 2,581,021
2/26/21	Budget Capacity - Family Help Desk temp position	\$ 10,000	\$ 2,571,021
2/28/21	Budget Capacity - Special Serv, Out of Dist Placement	\$ 43,350	\$ 2,527,671
3/31/21	Grant Capacity - College in the HS Grant	\$ 13,000	\$ 2,514,671
4/30/21	Budget Capacity - Special Serv, Out of Dist Placement	\$ 65,370	\$ 2,449,301
5/19/21	Library Grant Capacity - Bilingual Educ Book Grant	\$ 4,000	\$ 2,445,301
5/24/21	Grant Capacity - LAP Hi-Pov Carryover amount	\$ 546	<u>\$ 2,444,755</u>

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

	No. of Months	2020-21 Budget	Budget YTD	2020-21 Actual YTD	2020-21 Budget Variance YTD	Actual May 2020
REVENUES:						
Local	9.5	565,912	536,128	49,891	(486,236)	459,298
State	9.5	15,390	12,960	7,415	(5,545)	11,139
Federal	9.5	554,733	467,144		(467,144)	416,125
Commodities	9.5	<u>88,335</u>	74,387		(74,387)	
Total		<u>1,224,370</u>	<u>1,090,619</u>	<u>57,306</u>	<u>(1,033,312)</u>	<u>886,562</u>
EXPENDITURES:						
Salaries	12	855,545	641,659	462,079	179,580	585,453
Benefits	12	551,116	413,337	330,509	82,828	324,057
Food + Commodities 42	10	617,835	556,052	223,939	332,112	446,873
Non-food & Cap. Outlay	10	6,350	5,715	4,828	887	4,074
Net Transfers	12	<u>(5,000)</u>	(3,750)		(3,750)	
Total		<u>2,025,845</u>	<u>1,613,012</u>	<u>1,021,355</u>	<u>591,657</u>	<u>1,360,457</u>
Net Gain/Loss		<u>(801,475)</u>	<u>(522,393)</u>	<u>(964,049)</u>	<u>(441,655)</u>	<u>(473,895)</u>

	Serving Days	Total Meals	Budget Ave. Daily Participation	May '21 Act. YTD ADP	Budget Variance	May '20 Act. YTD ADP
Average Daily Participation:						
Breakfast	180	82,528	458	-	(458)	497
Lunch	175	237,160	1,355	-	(1,355)	1,473
Ala Carte w/ Catering	175	165,705	947	-	(947)	1,016
BUDGETED TOTAL MEALS		485,393				
AVE. MEALS PER DAY(Not converted)			2,761	-	(2,761)	2,986
				-100.00%	(change from prior year)	
Total FTE Enrollment (No RS)			4,636	4,399	(237)	4,603
				-4.44%	(change from prior year)	

Covid 19 Notes:

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

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

May In Building and "Grab and Go " Meals.

Breakfast 11,646

Lunch 10,533

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.