

Stanwood-Camano School District

MONTHLY FINANCIAL REPORTS

DECEMBER 2012

STANWOOD-CAMANO SCHOOL DISTRICT

MONTHLY FINANCIAL REPORTS

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DECEMBER 2012

STANWOOD-CAMANO SCHOOL DISTRICT NO. 401
MONTHLY BUDGET REPORT
EXECUTIVE SUMMARY
DECEMBER 2012

Enrollment

Budgeted FTE	4421.00
Actual Average FTE To Date (December)	4389.36
FTE's Over Budget - Average (December)	-31.64
Change in FTE From Last Month (November 2012)	-3.45
Actual FTE December '11	4,581
Actual FTE December '12	4,385

General Fund Balance

Actual as of December, 2012	5,986,780
Fund Balance as a Percent of Budgeted Revenue	14.19%

General Fund Revenues

Actual as of December, 2012	15,238,536
Percent of Revenues Received to Date	33.73%

General Fund Expenditures

Actual as of December, 2012	14,277,699
Percent of Expenditures Incurred to Date	30.92%

Payroll Costs Year-To-Date	12,381,699
Payroll Costs as a Percent of Budget - YTD	32.59%

NERC's Year-To-Date	1,896,000
NERC's as a Percent of Budget - YTD	23.15%

Comments:

- A. The fiscal year is 33.33% complete.
- B. Apportionment payment this month is 9.0%
- C. Payroll costs in December 2011 were 33.29% of budget.
- D. NERC's in December 2011 were 19.55% of budget.

NERC's=Non-Employee Related Cost

**STANWOOD-CAMANO SCHOOL DISTRICT NO. 401
MANAGER'S EXPENDITURES REPORT**

DESCRIPTION	MANAGER	2012/13 BUDGET	YTD	ENC.	BALANCE	% Spent
BOARD OF DIRECTORS	SHUMATE	\$ 46,438	5,746.62	466.19	40,225.19	13.38%
BUSINESS OFFICE	PLATT	\$ 718,607	234,408.63	449,633.40	34,564.97	95.19%
BUDGET RESERVE ACCT	PLATT	\$ 1,605,439	0	0	1,605,439.44	0.00%
COMMUNITY SERVICE	PLATT	\$ 12,901	4,071.63	0	8,829.37	31.56%
CURR/ASSESSMENT	SCHAAF	\$ 453,197	172,689.97	230,773.04	49,733.99	89.03%
DISADVANTAGED	NORRIS	\$ 531,239	170,593.04	340,282.71	20,363.25	96.17%
EXTRA-CURRICULAR	ATHLETIC DIR'S	\$ 1,016,377	303,306.87	265,661.38	447,408.53	55.98%
FOOD SERVICES	VENNETTI	\$ 1,509,968	524,664.94	822,962.37	162,340.69	89.25%
HEALTH SERVICES	GENTZ	\$ 327,613	105,979.09	197,772.65	23,861.26	92.72%
HIGHLY CAPABLE	SCHAAF	\$ 42,439	14,937.20	27,501.40	0.40	100.00%
HUMAN RESOURCES	LITTLEFIELD	\$ 521,503	151,851.33	223,590.62	146,061.05	71.99%
INSURANCE	PLATT	\$ 279,731	153,853.15	0	125,877.85	55.00%
LEARN ASST PR (LAP) ST	NORRIS	\$ 361,289	123,113.04	236,436.85	1,739.11	99.52%
PLANT OPERATIONS	WEBB	\$ 2,320,913	774,784.84	1,390,696.30	155,431.86	93.30%
PRINCIPALS						
CEDARHOME ELEM	LOFGREN	\$ 70,938	20,606.64	8,297.39	42,034.06	40.75%
ELGER BAY ELEM	HANZELI	\$ 27,983	11,342.31	9,208.03	7,432.17	73.44%
STANWOOD ELEM	MARSH	\$ 25,140	11,628.40	4,247.71	9,263.94	63.15%
TWIN CITY ELEM	JOHNSTON	\$ 25,043	9,330.52	5,767.48	9,944.83	60.29%
UTSALADY ELEM	KELLER	\$ 36,304	11,350.19	10,150.62	14,803.04	59.22%
PORT SUSAN MIDDLE	JOHNSTON	\$ 70,156	21,394.05	15,163.89	33,598.36	52.11%
STANWOOD MIDDLE	MARSH	\$ 86,015	25,485.44	19,583.48	40,946.29	52.40%
LINCOLN HIGH	STANTON	\$ 32,792	13,609.85	2,526.45	16,655.82	49.21%
STANWOOD HIGH	GRUVER	\$ 189,623	57,898.03	39,619.28	92,105.67	51.43%
SARATOGA	CHESTER	\$ 306,491	110,364.90	182,870.16	13,255.94	95.67%
RUNNING START	PLATT	\$ 359,926	0	0	359,926.00	0.00%
SPECIAL ED FED	GENTZ	\$ 845,985	277,297.61	531,261.59	37,425.80	95.58%
SPECIAL ED ST	GENTZ	\$ 5,705,692	1,822,354.09	3,534,441.03	348,897.09	93.89%
SUPERINTENDENT OFFICE	SHUMATE	\$ 347,785	108,857.44	216,343.17	22,584.39	93.51%
TECHNOLOGY	PLAMBECK	\$ 396,992	154,656.84	188,627.83	53,707.33	86.47%
TITLE II A	SCHAAF	\$ 152,936	55,890.87	87,539.19	9,505.94	93.78%
TRAFFIC SAFETY	LEVAN	\$ 120,909	21,504.96	7,737.63	91,666.41	24.19%
TRANS BILINGUAL ST	GENTZ	\$ 69,938	20,485.81	40,835.71	8,616.48	87.68%
TRANSPORTATION	HEINRICHS	\$ 2,557,965	890,501.98	1,464,015.87	203,447.15	92.05%
UTILITIES	WEBB	\$ 1,028,736	234,755.61	11,802.00	782,178.39	23.97%
VOCATIONAL ST	PLAMBECK	\$ 2,203,467	752,591.20	1,397,251.15	53,624.65	97.57%
VOCATIONAL FED	PLAMBECK	\$ 22,429	0	2,106.00	20,323.00	9.39%
TOTALS ABOVE		\$ 24,430,899	7,371,907.09	11,965,172.57	5,093,819.71	79.15%
PROG NOT LISTED ABOVE INCL SAL & BEN		\$ 21,748,466	6,905,792.09	13,348,467.57	1,494,205.97	6.87%
GRAND TOTAL	12/31/2012	\$ 46,179,365	14,277,699.18	25,313,640.14	6,588,025.68	

STANWOOD-CAMANO SCHOOL DISTRICT NO. 401
TOTAL GENERAL FUND BALANCE
MONTHLY FUND BALANCE AS A PERCENTAGE OF REVENUES
INCLUDES: RESTRICTED REVENUE, ASSIGNED, COMMITTED AND UNASSIGNED REVENUES

MONTH	***** 2010-11 *****		***** 2011-12 *****		***** 2012-13*****		3 YEAR AVERAGE
	ACT FD BAL	BUD REV %	ACT FD BAL	BUD REV %	ACT FD BAL	BUD REV %	
Sept	\$ 4,845,131.76	9.716	\$ 3,659,092.00	8.384	\$ 4,516,242.38	10.706	9.602
Oct	\$ 5,376,667.55	10.876	\$ 4,530,321.31	10.380	\$ 5,097,553.38	12.084	11.113
Nov	\$ 6,016,185.79	11.900	\$ 5,224,886.29	11.972	\$ 5,539,018.38	13.131	12.334
Dec	\$ 6,840,317.34	12.169	\$ 5,544,657.98	12.704	\$ 5,986,780.02	14.192	13.022
Jan	\$ 5,983,150.00	11.502	\$ 4,890,544.83	11.205			
Feb	\$ 5,130,314.39	10.589	\$ 4,302,669.54	9.858			
Mar	\$ 4,201,727.99	9.162	\$ 3,516,091.03	8.056			
Apr	\$ 4,678,787.26	11.568	\$ 4,484,996.88	10.276			
May	\$ 4,858,959.91	12.865	\$ 5,493,014.87	12.586			
June	\$ 4,941,837.95	11.377	\$ 4,919,494.52	11.272			
July	\$ 4,888,130.31	11.039	\$ 4,788,888.77	10.973			
Aug	\$ 4,233,272.08	11.239	\$ 5,025,943.50	11.516			
AVERAGE							
YTD	\$ 5,166,206.86	11.167	\$ 4,698,383.46	10.765	\$ 5,284,898.54	12.528	8.615
	Actual Ending Fund Balance		Actual Ending Fund Balance		Est. Ending Fund Balance		
Restricted	\$ 46,442		\$ -		\$ -		
Non-Spend Inven/PPD	\$ 266,236		\$ 220,257		\$ 220,257		
FB 5% Policy	\$ 2,311,443		\$ 2,216,109		\$ 2,216,109		
CPF	\$ 931,398		\$ -		\$ -		
Assigned Carry Over	\$ 570,302		\$ 445,488		\$ 400,000		
Assigned Contingencies			\$ 505,579		\$ 505,579 *		
11-12 budget deficit			\$ 660,362		\$ -		
11-12 Enrollment Cost			\$ 179,043		\$ -		
Unassigned	\$ 1,070,015		\$ 6,435		\$ 6,435		
Fund Balance	\$ 5,195,836		\$ 4,233,272		\$ 3,348,380		

*Assumes no FY 12-13 mid year funding reductions.

T GL	PPSS 11	2222	333	4444	5555	Description	Budget	Current	Year-to-Date	Outstanding Encumbrance	Balance	
E 530	----	--	0----	----	----	DEBIT TRANSFERS	202,816.00	19,642.73	58,116.19	490.71	144,209.10	28.90
E 530	----	--	1----	----	----	CREDIT TRANSFERS	-199,816.00	-19,642.73	-58,116.19	0.00	-141,699.81	29.08
E 530	----	--	2----	----	----	SALARIES- CERT EMPLOYEES	20,629,178.00	1,702,197.54	6,724,118.68	12,971,563.40	933,495.92	93.47
E 530	----	--	3----	----	----	SALARIES- CLASS EMPLOYEES	7,475,068.00	627,359.29	2,505,542.63	4,532,859.55	436,665.82	94.16
E 530	----	--	4----	----	----	EMP BENE & PAYROLL TAXES	9,911,547.00	780,362.14	3,152,037.52	6,221,219.78	536,289.70	94.57
E 530	----	--	5----	----	----	SUPPLIES & MATERIALS	4,513,665.00	157,161.40	846,190.55	765,013.89	2,682,460.56	36.14
E 530	----	--	7----	----	----	PURCHASED SERVICES	3,442,531.20	162,975.63	950,909.07	788,874.03	1,702,748.10	50.54
E 530	----	--	8----	----	----	TRAVEL	39,512.80	1,483.57	16,300.65	354.06	22,858.09	42.15
E 530	----	--	9----	----	----	CAPITAL OUTLAY	164,863.00	48,067.45	82,600.08	13,264.72	68,998.20	58.15
and Expense Totals							46,179,365.00	3,479,607.02	14,277,699.18	25,313,640.14	6,588,025.68	85.73

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
 Fiscal Year 2012 (September 1, 2012 - August 31, 2013)

For the Stanwood Camano School Dist. #401 School District for the Month of December, 2012

	ANNUAL	ACTUAL	ACTUAL			
A. REVENUES/OTHER FIN. SOURCES	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 LOCAL TAXES	10,752,398	1,002,099.63	4,853,977.85		5,898,420.15	45.14
2000 LOCAL SUPPORT NONTAX	1,251,876	88,225.81	429,783.70		822,092.30	34.33
3000 STATE, GENERAL PURPOSE	23,379,986	2,108,528.32	7,614,944.12		15,765,041.88	32.57
4000 State, Special Purpose	5,414,592	486,669.15	1,738,135.67		3,676,456.33	32.10
5000 FEDERAL, GENERAL PURPOSE	50,000	859.57-	859.57-		50,859.57	1.72-
6000 FEDERAL, SPECIAL PURPOSE	4,299,013	189,261.11	593,187.93		3,705,825.07	13.80
7000 REVENUES FR OTH SCH DIST	35,000	9,366.00	9,366.00		25,634.00	26.76
8000 REV FR OTH AGENCY * ASSOC	500	.00	.00		500.00	0.00
9000 OTHER FINANCING SOURCES	0	.00	.00		.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>45,183,365</u>	<u>3,883,290.45</u>	<u>15,238,535.70</u>		<u>29,944,829.30</u>	<u>33.73</u>
B. EXPENDITURES						
00 Regular Instruction	24,477,304	1,937,829.61	7,718,582.23	14,257,818.48	2,500,903.64	89.78
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	6,551,677	517,347.67	2,099,935.00	4,065,702.62	386,039.59	94.11
30 Voc. Ed Instruction	2,268,931	190,940.32	764,054.42	1,411,090.83	93,785.75	95.87
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	1,276,395	93,846.49	395,722.06	734,134.14	146,538.80	88.52
70 Other Instructional Pgms	1,816,694	14,772.93	56,245.65	66,738.67	1,693,710.12	6.77
80 Community Services	45,973	13,939.93	16,110.41	0.00	29,862.59	35.04
90 Support Services	9,742,390	710,930.07	3,227,049.41	4,778,155.40	1,737,185.19	82.17
<u>Total EXPENDITURES</u>	<u>46,179,365</u>	<u>3,479,607.02</u>	<u>14,277,699.18</u>	<u>25,313,640.14</u>	<u>6,588,025.68</u>	<u>85.73</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. EXCESS OF REVENUES/OTHER FIN.SOURCES						
<u>OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	996,000-	403,683.43	960,836.52		1,956,836.52	196.47-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	4,081,072		5,025,943.50			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE</u>	3,085,072		5,986,780.02			
<u>(E+F + OR - G)</u>						

I. ENDING FUND BALANCE ACCOUNTS:

G/L 810 Reserved For Other Items	0	.00
G/L 815 Resr Unequalized Dedu Rev	0	.00
G/L 821 Restricted for Carryover	0	8,310.00
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 Arb Rebate	0	.00
G/L 840 Reserve For Inventory	220,257	254,685.00
G/L 845 Restricted for Self Insur	0	.00
G/L 850 Restrict Uninsured Risks	0	.00
G/L 870 Unrsrvd, Dsgntd-Oth Itms	0	.00
G/L 872 Comm to Min Fnd Bal	2,182,217	2,182,217.00
G/L 875 Unrsrvd Dsgntd-Conting	0	.00
G/L 884 Assign-Maint/Literacy Adp	0	.00
G/L 888 Assigned to Other Purpose	682,598	1,627,889.00
G/L 890 Unreserved Fund Balance	0	1,913,679.02
<u>TOTAL</u>	3,085,072	5,986,780.02

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
 Fiscal Year 2012 (September 1, 2012 - August 31, 2013)

For the Stanwood Camano School Dist. #401 School District for the Month of December, 2012

	ANNUAL	ACTUAL	ACTUAL			
A. REVENUES/OTHER FIN. SOURCES	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 Local Taxes	0	.00	.00		.00	0.00
2000 Local Support Nontax	110,000	565.45	48,980.78		61,019.22	44.53
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	2,000,000	.00	.00		2,000,000.00	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 & Assoc.	0	.00	.00		.00	0.00
9000 Other Financing Sources	0	.00	.00		.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>2,110,000</u>	<u>565.45</u>	<u>48,980.78</u>		<u>2,061,019.22</u>	<u>2.32</u>
B. EXPENDITURES						
10 Sites	0	.00	.00	0.00	.00	0.00
20 Buildings	13,500	.00	211.86	17,732.08	4,443.94-	132.92
30 Equipment	0	.00	.00	1,270.05	1,270.05-	0.00
40 Energy	1,986,500	.00	.00	0.00	1,986,500.00	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>2,000,000</u>	<u>.00</u>	<u>211.86</u>	<u>19,002.13</u>	<u>1,980,786.01</u>	<u>0.96</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</u>						
<u>OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	110,000	565.45	48,768.92		61,231.08-	55.66-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	160,000		50,350.51			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE</u>	270,000		99,119.43			
<u>(E+F + OR - G)</u>						

I. ENDING FUND BALANCE ACCOUNTS:

G/L 810 Restricted For Other Item	0	.00
G/L 825 Restricted for Skills Center	0	.00
G/L 830 Restricted for Debt Service	0	.00
G/L 835 Rarvd Arb Rebate	0	.00
G/L 850 Restrict Uninsured Risks	0	.00
G/L 861 RSERVE FROM BOND PROCEEDS	0	.00
G/L 862 Restrict fr Levy Proceed	0	.00
G/L 863 Restrict fr State Proceed	0	.00
G/L 864 Restrict from Fed Proceed	0	.00
G/L 865 Restrict fr Oth Proceeds	0	.00
G/L 866 Restricted Impact Fees	0	.00
G/L 867 Restrictd Mitigation Fees	0	.00
G/L 869 Restrict UnDistib Proceed	0	.00
G/L 870 Restrict to Oth Purposes	0	.00
G/L 889 Assigned to Fund Purposes	270,000	99,119.43
G/L 890 Unreserved Undesgntd Fund	0	.00
<u>TOTAL</u>	270,000	99,119.43

30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
 Fiscal Year 2012 (September 1, 2012 - August 31, 2013)

For the Stanwood Camano School Dist. #401 School District for the Month of December, 2012

	ANNUAL	ACTUAL	ACTUAL			
	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	6,611,025	609,445.50	2,952,106.73		3,658,918.27	44.65
2000 Local Support Nontax	0	101.56-	128.04-		128.04	0.00
3000 State, General Purpose	2,000	.00	.00		2,000.00	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	6,613,025	609,343.94	2,951,978.69		3,661,046.31	44.64
B. EXPENDITURES						
Matured Bond Expenditures	6,130,000	6,130,000.00	6,130,000.00	0.00	.00	100.00
Interest On Bonds	483,750	318,500.00	318,500.00	0.00	165,250.00	65.84
Interfund Loan Interest	0	.00	.00	0.00	.00	0.00
Bond Transfer Fees	20,000	.00	.00	0.00	20,000.00	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	6,633,750	6,448,500.00	6,448,500.00	0.00	185,250.00	97.21
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)	20,725-	5,839,156.06-	3,496,521.31-		3,475,796.31-	> 1000
F. TOTAL BEGINNING FUND BALANCE						
	4,100,000		4,252,995.24			
G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)						
	XXXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE						
(E+F + OR - G)	4,079,275		756,473.93			
I. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	4,079,275		756,473.93			
G/L 835 Rsrvd Arb Rebate	0		.00			
G/L 870 Committed to Oth Purposes	0		.00			
G/L 889 Assigned to Fund Purposes	0		.00			
G/L 890 UnRsrvd Undsgntd Fnd Bal	0		.00			
TOTAL	4,079,275		756,473.93			

40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT

Fiscal Year 2012 (September 1, 2012 - August 31, 2013)

For the Stanwood Camano School Dist. #401 School District for the Month of December, 2012

	ANNUAL	ACTUAL	ACTUAL			
A. REVENUES	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 GENERAL STUDENT BODY	254,100	8,078.03	67,509.11		186,590.89	26.57
2000 ATHLETICS	188,700	7,702.30	90,770.30		97,929.70	48.10
3000 CLASSES	64,700	.00	244.00		64,456.00	0.38
4000 CLUBS	572,130	6,843.32	106,359.83		465,770.17	18.59
6000 PRIVATE MONEYS	0	.00	.00		.00	0.00
<u>Total REVENUES</u>	1,079,630	22,623.65	264,883.24		814,746.76	24.53
B. EXPENDITURES						
1000 GENERAL STUDENT BODY	195,294	3,627.24	25,515.56	42,705.63	127,072.81	34.93
2000 ATHLETICS	274,612	10,629.73	40,084.09	34,241.26	200,286.65	27.07
3000 CLASSES	57,998	.00	2,750.00	18,950.00	36,298.00	37.42
4000 CLUBS	564,510	13,154.30	76,048.40	179,012.30	309,449.30	45.18
6000 PRIVATE MONEYS	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	1,092,414	27,411.27	144,398.05	274,909.19	673,106.76	38.38
C. EXCESS OF REVENUES						
<u>OVER (UNDER) EXPENDITURES (A-B)</u>	12,784-	4,787.62-	120,485.19		133,269.19	< 1000-
D. TOTAL BEGINNING FUND BALANCE	340,000		384,122.44			
E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)	XXXXXXXXX		.00			
F. TOTAL ENDING FUND BALANCE	327,216		504,607.63			
<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	327,216		501,848.04			
G/L 840 Nonspend Fnd Bal Invent	0		2,759.59			
G/L 850 Restricted Uninsured Risk	0		.00			
G/L 870 Committed to Oth Purposes	0		.00			
G/L 889 Assigned to Fund Purposes	0		.00			
G/L 890 UNRESERVED FUND BALANCE	0		.00			
<u>TOTAL</u>	327,216		504,607.63			

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
 Fiscal Year 2012 (September 1, 2012 - August 31, 2013)

For the Stanwood Camano School Dist. #401 School District for the Month of December, 2012

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 Local Taxes	0	.00	.00		.00	0.00
2000 Local Nontax	2,000	81.11	331.24		1,668.76	16.56
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	399,037	.00	.00		399,037.00	0.00
5000 Federal, General Purpose	0	.00	.00		.00	0.00
8000 Other Agencies & Assoc	0	.00	.00		.00	0.00
9000 Other Financing Sources	0	.00	525.00		525.00-	0.00
<u>A. TOTAL REV/OTHER FIN.SRCS (LESS TRANS)</u>	<u>401,037</u>	<u>81.11</u>	<u>856.24</u>		<u>400,180.76</u>	<u>0.21</u>
<u>B. 9900 TRANSFERS IN FROM GF</u>	<u>0</u>	<u>.00</u>	<u>.00</u>	<u>0.00</u>	<u>.00</u>	<u>0.00</u>
<u>C. Total REV./OTHER FIN. SOURCES</u>	<u>401,037</u>	<u>81.11</u>	<u>856.24</u>	<u>0.00</u>	<u>400,180.76</u>	<u>0.21</u>
<u>D. EXPENDITURES</u>						
Type 30 Equipment	800,000	112,333.07	377,272.78	1,241.00	421,486.22	47.31
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>800,000</u>	<u>112,333.07</u>	<u>377,272.78</u>	<u>1,241.00</u>	<u>421,486.22</u>	<u>47.31</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>398,963-</u>	<u>112,251.96-</u>	<u>376,416.54-</u>		<u>22,546.46</u>	<u>5.65-</u>
<u>H. TOTAL BEGINNING FUND BALANCE</u>	<u>764,000</u>		<u>764,110.43</u>			
<u>I. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXXX</u>		<u>.00</u>			
<u>J. TOTAL ENDING FUND BALANCE (G+H + OR - I)</u>	<u>365,037</u>		<u>387,693.89</u>			
<u>K. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted for Oth Items	0		.00			
G/L 830 Restricted for Debt Service	0		.00			
G/L 835 Restricted Arb Rebate	0		.00			
G/L 850 Restrict Uninsured Risks	0		.00			
G/L 870 Committed to Oth Purposes	0		.00			
G/L 889 Assigned to Fund Purposes	365,037		387,693.89			
G/L 890 UNRESERVED FUND BALANCE	0		.00			
<u>TOTAL</u>	<u>365,037</u>		<u>387,693.89</u>			

BUDGET CAPACITY ACCOUNT
2012-2013

			BALANCE	
DATE	ACTIVITY	AMOUNT	\$	2,000,000
09/01/12	Insurance Adjustment	\$	(20,865)	\$ 1,979,135
09/30/12	Carryover	\$	(395,230)	\$ 1,583,905
10/31/12	Grant Adjustment	\$	21,534	\$ 1,605,439

STANWOOD-CAMANO SCHOOL DISTRICT NO. 401
 FOOD SERVICE PROGRAM REPORT
 Report For: December 2012

	<u>No. of Months</u>	<u>2012-13 Budget</u>	<u>Budget YTD</u>	<u>2012-13 Actual YTD</u>	<u>2012-13 Variance YTD</u>	<u>Actual DEC 2011</u>
REVENUES:						
Local	9.5	620,000	261,053	259,343	(1,710)	303,497
State	9.5	17,995	5,683	5,397	(286)	2,139
Federal	9.5	600,000	189,474	194,748	5,274	195,123
Commodities	9.5	81,682	34,392	-	(34,392)	-
Total		<u>1,319,677</u>	<u>490,601</u>	<u>459,488</u>	<u>(31,113)</u>	<u>500,759</u>
EXPENDITURES:						
Salaries	12	576,850	192,283	184,381	7,902	190,025
Benefits	12	332,208	110,736	96,316	14,420	99,598
Food + Commodities 42	10	538,229	215,292	213,396	1,896	211,750
Non-food & Cap. Outlay	10	62,500	25,000	30,894	(5,894)	32,013
Net Transfers	12	182	61	(1,128)	1,189	(628)
Total		<u>1,509,969</u>	<u>543,372</u>	<u>523,859</u>	<u>19,513</u>	<u>532,758</u>
Net Gain/Loss		<u>(190,292)</u>	<u>(52,770)</u>	<u>(64,371)</u>	<u>(11,601)</u>	<u>(31,999)</u>

	<u>Serving Days</u>	<u>Total Meals</u>	<u>Budget Ave. Daily Participation</u>	<u>(Nov. '12) Act. YTD ADP</u>	<u>Variance</u>	<u>Dec. '11 ADP</u>
Average Daily Participation:						
Breakfast	177	92,400	521,485	498	13	489
Lunch	175	287,242	1,719	1,607	(112)	1,854
Ala Carte w/ Catering	175	217,408	976	1,420	444	810
BUDGETED TOTAL MEALS		597,050				
AVE. MEALS PER DAY(Not converted)			3,180	3,525	345	3,153
Total FTE Enrollment (No RS)				4,385		4,602
				-4.72%		

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 2.77.