

# **Stanwood-Camano School District**

## **MONTHLY FINANCIAL REPORTS**

**SEPTEMBER 2012**

# **STANWOOD-CAMANO SCHOOL DISTRICT**

## **MONTHLY FINANCIAL REPORTS**

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**SEPTEMBER 2012**

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

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**Enrollment**

Budgeted FTE	4421.00
Actual Average FTE To Date ( <b>September</b> )	4392.00
FTE's Over Budget - Average <b>September</b>	-29.00
Change in FTE From Last Month ( <b>June 12</b> )	-130.85
<b>Actual FTE May '11</b>	4,612
<b>Actual FTE June'12</b>	4,523

**General Fund Balance**

Actual as of September, 2012	4,516,242
Fund Balance as a Percent of Budgeted Revenue	9.78%

**General Fund Revenues**

Actual as of September, 2012	2,817,116
Percent of Revenues Received to Date	6.23%

**General Fund Expenditures**

Actual as of September, 2012	3,326,817
Percent of Expenditures Incurred to Date	7.18%

Payroll Costs Year-To-Date	2,938,812
Payroll Costs as a Percent of Budget - YTD	7.83%

NERC's Year-To-Date	388,008
NERC's as a Percent of Budget - YTD	4.48%

**Comments:**

- A. The fiscal year is 8.33% complete.
- B. Apportionment payment this month is 9.0%
- C. Payroll costs in September 2011 were 7.96% of budget.
- D. NERC's in September 2011 were 5.97% of budget.

NERC's=Non-Employee Related Cost

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

DESCRIPTION	MANAGER	2012/13 BUDG	YTD	ENC.	BALANCE	% Spent
BOARD OF DIRECTORS	SHUMATE	\$ 46,438	12.10	627.90	45,798.00	1.38%
BUSINESS OFFICE	PLATT	\$ 715,124	60,707.73	615,111.49	39,304.78	94.50%
BUDGET RESERVE ACCT	PLATT	\$ 1,583,905	0	0	1,583,905.00	0.00%
COMMUNITY SERVICE	PLATT	\$ 12,901	0	0	12,901.00	0.00%
CURR/ASSESSMENT	SCHAAF	\$ 421,094	35,954.30	317,916.28	67,223.42	84.04%
DISADVANTAGED	NORRIS	\$ 526,271	40,575.09	456,298.80	29,397.11	94.41%
EXTRA-CURRICULAR	ATHLETIC DIR'S	\$ 1,016,377	20,523.92	105,641.93	890,210.93	12.41%
FOOD SERVICES	VENNETTI	\$ 1,509,968	122,824.98	1,148,084.79	239,058.23	84.17%
HEALTH SERVICES	GENTZ	\$ 328,808	27,611.30	271,360.04	29,836.66	90.93%
HIGHLY CAPABLE	SCHAAF	\$ 42,439	3,574.88	38,864.12	0	100.00%
HUMAN RESOURCES	LITTLEFIELD	\$ 521,503	51,295.47	304,150.57	166,056.96	68.16%
INSURANCE	PLATT	\$ 279,731	0	0	279,731.00	0.00%
LEARN ASST PR (LAP) ST	NORRIS	\$ 361,289	29,405.14	321,173.90	10,709.96	97.04%
PLANT OPERATIONS	WEBB	\$ 2,295,634	188,332.61	1,884,569.26	222,732.13	90.30%
<b>PRINCIPALS</b>						
CEDARHOME ELEM	LOFGREN	\$ 70,463	9,492.05	17,062.14	43,908.67	37.69%
ELGER BAY ELEM	HANZELI	\$ 31,316	8,650.37	9,880.23	12,784.91	59.17%
STANWOOD ELEM	MARSH	\$ 24,646	8,332.33	6,204.38	10,109.19	58.98%
TWIN CITY ELEM	JOHNSTON	\$ 24,513	7,090.28	7,313.00	10,109.99	58.76%
UTSALADY ELEM	KELLER	\$ 36,441	5,878.49	8,537.03	22,025.66	39.56%
PORT SUSAN MIDDLE	JOHNSTON	\$ 75,826	5,829.43	19,591.25	50,405.62	33.52%
STANWOOD MIDDLE	MARSH	\$ 85,422	8,379.04	29,047.30	47,995.87	43.81%
LINCOLN HIGH	STANTON	\$ 35,327	14.66	9,326.63	25,985.83	26.44%
STANWOOD HIGH	GRUVER	\$ 188,616	18,286.11	57,443.77	112,886.10	40.15%
SARATOGA	CHESTER	\$ 352,808	38,674.95	282,131.90	32,000.66	90.93%
RUNNING START	PLATT	\$ 359,926	0	0	359,926.00	0.00%
SPECIAL ED FED	GENTZ	\$ 849,605	68,262.76	752,921.71	28,420.53	96.65%
SPECIAL ED ST	GENTZ	\$ 5,698,375	398,819.01	4,811,681.72	487,874.58	91.44%
SUPERINTENDENT OFFICE	SHUMATE	\$ 331,937	28,445.60	293,694.71	9,796.69	97.05%
TECHNOLOGY	PLAMBECK	\$ 387,993	58,025.05	278,796.73	51,171.22	86.81%
TITLE II A	SCHAAF	\$ 152,936	16,853.23	116,892.57	19,190.20	87.45%
TRAFFIC SAFETY	LEVAN	\$ 120,909	1,480.22	8,238.02	111,190.76	8.04%
TRANS BILINGUAL ST	GENTZ	\$ 69,938	5,041.18	55,960.68	8,936.14	87.22%
TRANSPORTATION	HEINRICHS	\$ 2,557,965	199,715.89	2,075,242.37	283,006.74	88.94%
UTILITIES	WEBB	\$ 1,028,736	9,652.34	16,376.76	1,002,706.90	2.53%
VOCATIONAL ST	PLAMBECK	\$ 2,203,467	176,189.29	1,878,830.69	148,447.02	93.26%
VOCATIONAL FED	PLAMBECK	\$ 26,188	0	0	26,188.00	0.00%
<b>TOTALS ABOVE</b>		<b>\$ 24,374,835</b>	<b>1,653,929.80</b>	<b>16,198,972.67</b>	<b>6,521,932.46</b>	<b>73.24%</b>
PROG NOT LISTED ABOVE INCL SAL & BEN		\$ 21,804,530	1,672,887.17	18,151,235.92	1,980,406.98	9.08%
<b>GRAND TOTAL</b>	<b>9/30/2012</b>	<b>\$ 46,179,365</b>	<b>3,326,816.97</b>	<b>34,350,208.59</b>	<b>8,502,339.44</b>	

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	9.995	9.365
Oct	\$ 5,376,667.55	10.876	\$ 4,530,321.31	10.380			
Nov	\$ 6,016,185.79	11.900	\$ 5,224,886.29	11.972			
Dec	\$ 6,840,317.34	12.169	\$ 5,544,657.98	12.704			
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			
<b>AVERAGE</b>							
<b>YTD</b>	<b>\$ 5,166,206.86</b>	<b>11.167</b>	<b>\$ 4,698,383.46</b>	<b>10.765</b>	<b>\$ 4,516,242.38</b>	<b>9.995</b>	<b>10.643</b>

	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.

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 September, 2012

	ANNUAL	ACTUAL	ACTUAL		BALANCE	PERCENT
<u>A. REVENUES/OTHER FIN. SOURCES</u>	<u>BUDGET</u>	<u>FOR MONTH</u>	<u>FOR YEAR</u>	<u>ENCUMBRANCES</u>		
1000 LOCAL TAXES	10,752,398	83,042.68	83,042.68		10,669,355.32	0.77
2000 LOCAL SUPPORT NONTAX	1,251,876	143,638.99	143,638.99		1,108,237.01	11.47
3000 STATE, GENERAL PURPOSE	23,379,986	2,109,342.38	2,109,342.38		21,270,643.62	9.02
4000 State, Special Purpose	5,414,592	476,107.20	476,107.20		4,938,484.80	8.79
5000 FEDERAL, GENERAL PURPOSE	50,000	4,984.60	4,984.60		45,015.40	9.97
6000 FEDERAL, SPECIAL PURPOSE	4,299,013	.00	.00		4,299,013.00	0.00
7000 REVENUES FR OTH SCH DIST	35,000	.00	.00		35,000.00	0.00
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>2,817,115.85</u>	<u>2,817,115.85</u>		<u>42,366,249.15</u>	<u>6.23</u>
<u>B. EXPENDITURES</u>						
00 Regular Instruction	24,574,869	1,850,669.12	1,850,669.12	19,193,125.65	3,531,074.38	85.63
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	6,547,980	467,081.77	467,081.77	5,564,603.43	516,295.11	92.12
30 Voc. Ed Instruction	2,272,690	177,810.83	177,810.83	1,897,932.31	196,946.86	91.33
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	1,250,030	97,233.63	97,233.63	972,485.77	180,310.60	85.58
70 Other Instructional Pgms	1,790,043	8,806.34	8,806.34	88,936.07	1,692,300.13	5.46
80 Community Services	45,973	.00	.00	0.00	45,973.00	0.00
90 Support Services	9,697,780	725,215.28	725,215.28	6,633,125.36	2,339,439.36	75.88
<u>Total EXPENDITURES</u>	<u>46,179,365</u>	<u>3,326,816.97</u>	<u>3,326,816.97</u>	<u>34,350,208.59</u>	<u>8,502,339.44</u>	<u>81.59</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) EXP/OTH FIN USES (A-B-C-D)</u>	<u>996,000-</u>	<u>509,701.12-</u>	<u>509,701.12-</u>		<u>486,298.88</u>	<u>48.83-</u>
<u>F. TOTAL BEGINNING FUND BALANCE</u>	<u>4,081,072</u>		<u>5,025,943.50</u>			
<u>G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXXXX</u>		<u>.00</u>			
<u>H. TOTAL ENDING FUND BALANCE</u>	<u>3,085,072</u>		<u>4,516,242.38</u>			
<u>(E+F + OR - G)</u>						

I. ENDING FUND BALANCE ACCOUNTS:

G/L 810 Reserved For Other Items	0	.00
G/L 815 Reser 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 Serv	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	443,141.38
<u>TOTAL</u>	3,085,072	4,516,242.38

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 September, 2012

<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 Support Nontax	110,000	568.55	568.55		109,431.45	0.52
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>568.55</u>	<u>568.55</u>		<u>2,109,431.45</u>	<u>0.03</u>
<u>B. EXPENDITURES</u>						
10 Sites	0	.00	.00	0.00	.00	0.00
20 Buildings	0	.00	.00	4,265.40	4,265.40-	0.00
30 Equipment	0	.00	.00	1,270.05	1,270.05-	0.00
40 Energy	2,000,000	.00	.00	0.00	2,000,000.00	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>.00</u>	<u>5,535.45</u>	<u>1,994,464.55</u>	<u>0.28</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) EXP/OTH FIN USES (A-B-C-D)</u>	<u>110,000</u>	<u>568.55</u>	<u>568.55</u>		<u>109,431.45-</u>	<u>99.48-</u>
<u>F. TOTAL BEGINNING FUND BALANCE</u>	<u>160,000</u>		<u>50,350.51</u>			
<u>G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	<u>XXXXXXXXXX</u>		<u>.00</u>			
<u>H. TOTAL ENDING FUND BALANCE</u>	<u>270,000</u>		<u>50,919.06</u>			
<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 Serv	0	.00
G/L 835 Rsrvd Arb Rebate	0	.00
G/L 850 Restrict Uninsured Risks	0	.00
G/L 861 RSRV# 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	50,919.06
G/L 890 Unreserved Undesgntd Fund	0	.00
<u>TOTAL</u>	270,000	50,919.06

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 September, 2012

	ANNUAL	ACTUAL	ACTUAL		BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES		
1000 Local Taxes	6,611,025	51,182.38	51,182.38		6,559,842.62	0.77
2000 Local Support Nontax	0	.04-	.04-		.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
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>6,613,025</u>	<u>51,182.34</u>	<u>51,182.34</u>		<u>6,561,842.66</u>	<u>0.77</u>
<b>B. EXPENDITURES</b>						
Matured Bond Expenditures	6,130,000	.00	.00	0.00	6,130,000.00	0.00
Interest On Bonds	483,750	.00	.00	0.00	483,750.00	0.00
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
<u>Total EXPENDITURES</u>	<u>6,633,750</u>	<u>.00</u>	<u>.00</u>	<u>0.00</u>	<u>6,633,750.00</u>	<u>0.00</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) EXPENDITURES (A-B-C-D)</u>	20,725-	51,182.34	51,182.34		71,907.34	346.96-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	4,100,000		4,252,995.24			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE</u>	4,079,275		4,304,177.58			
<u>(E+F + OR - G)</u>						
<b>I. ENDING FUND BALANCE ACCOUNTS:</b>						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	4,079,275		4,304,177.58			
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			
<u>TOTAL</u>	<u>4,079,275</u>		<u>4,304,177.58</u>			

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 September, 2012

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<b>A. REVENUES</b>						
1000 GENERAL STUDENT BODY	254,100	46,647.38	46,647.38		207,452.62	18.36
2000 ATHLETICS	188,700	48,268.38	48,268.38		140,431.62	25.58
3000 CLASSES	64,700	.00	.00		64,700.00	0.00
4000 CLUBS	572,130	34,888.26	34,888.26		537,241.74	6.10
6000 PRIVATE MONEYS	0	.00	.00		.00	0.00
<u>Total REVENUES</u>	1,079,630	129,804.02	129,804.02		949,825.98	12.02
<b>B. EXPENDITURES</b>						
1000 GENERAL STUDENT BODY	195,294	924.90	924.90	48,321.65	146,047.45	25.22
2000 ATHLETICS	274,612	13,259.83	13,259.83	37,944.78	223,407.39	18.65
3000 CLASSES	57,998	2,500.00	2,500.00	17,500.00	37,998.00	34.48
4000 CLUBS	564,510	23,511.16	23,511.16	190,432.96	350,565.88	37.90
6000 PRIVATE MONEYS	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	1,092,414	40,195.89	40,195.89	294,199.39	758,018.72	30.61
<b>C. EXCESS OF REVENUES</b>						
<u>OVER (UNDER) EXPENDITURES (A-B)</u>	12,784-	89,608.13	89,608.13		102,392.13	800.94-
<b>D. TOTAL BEGINNING FUND BALANCE</b>						
	340,000		384,122.44			
<b>E. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</b>						
	XXXXXXXX		.00			
<b>F. TOTAL ENDING FUND BALANCE</b>						
	327,216		473,730.57			
<u>C+D + OR - E)</u>						
<b>3. ENDING FUND BALANCE ACCOUNTS:</b>						
3/L 810 Restricted for Other Items	0		.00			
3/L 819 Restricted for Fund Purposes	327,216		470,970.98			
3/L 840 Nonspend Fnd Bal Invent	0		2,759.59			
3/L 850 Restricted Uninsured Risk	0		.00			
3/L 870 Committed to Oth Purposes	0		.00			
3/L 889 Assigned to Fund Purposes	0		.00			
3/L 890 UNRESERVED FUND BALANCE	0		.00			
<u>TOTAL</u>	327,216		473,730.57			

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 September, 2012

<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	2,000	105.81	105.81		1,894.19	5.29
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	525.00	525.00		525.00-	0.00
<u>A. TOTAL REV/OTHER FIN.SRCS (LESS TRANS)</u>	<u>401,037</u>	<u>630.81</u>	<u>630.81</u>		<u>400,406.19</u>	<u>0.16</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>630.81</u>	<u>630.81</u>	<u>0.00</u>	<u>400,406.19</u>	<u>0.16</u>
<u>D. EXPENDITURES</u>						
Type 30 Equipment	800,000	140,115.78	140,115.78	113,574.08	546,310.14	31.71
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>140,115.78</u>	<u>140,115.78</u>	<u>113,574.08</u>	<u>546,310.14</u>	<u>31.71</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>139,484.97-</u>	<u>139,484.97-</u>		<u>259,478.03</u>	<u>65.04-</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>XXXXXXXXXX</u>		<u>.00</u>			
<u>J. TOTAL ENDING FUND BALANCE (G+H + OR - I)</u>	<u>365,037</u>		<u>624,625.46</u>			
<u>K. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted for Oth Items	0		.00			
G/L 830 Restrict 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		624,625.46			
G/L 890 UNRESERVED FUND BALANCE	0		.00			
<u>TOTAL</u>	<u>365,037</u>		<u>624,625.46</u>			

GL	Description	Beginning Balance	2012-13 FYTD Credits	2012-13 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	704.00	0.00	300.00	1,004.00
240	Cash on Dep w/Co.Treas	0.20	0.54	0.54	0.20
450	Investments	3,630.78	0.03	0.54	3,631.29
---	Asset	5,534.98	0.57	301.08	5,835.49
889	Assigned to Fund Purposes	-5,534.98	300.51	0.00	-5,835.49
---	Equity	-5,534.98	300.51	0.00	-5,835.49
---	Private Purpose Trust Fund	0.00	301.08	301.08	0.00

GL	Description	Beginning Balance	2012-13 FYTD Credits	2012-13 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	704.00	0.00	300.00	1,004.00
240	Cash on Dep w/Co.Treas	0.20	0.54	0.54	0.20
450	Investments	3,630.78	0.03	0.54	3,631.29
---	Asset	5,534.98	0.57	301.08	5,835.49
889	Assigned to Fund Purposes	-5,534.98	300.51	0.00	-5,835.49
---	Equity	-5,534.98	300.51	0.00	-5,835.49
---	Private Purpose Trust Fund	0.00	301.08	301.08	0.00

BUDGET CAPACITY ACCOUNT  
2012-2013

**BALANCE**

<b>DATE</b>	<b>ACTIVITY</b>	<b>AMOUNT</b>	<b>\$</b>	<b>2,000,000</b>
09/01/12	Insurance Adjustment	\$ (20,865)	\$	1,979,135
09/30/12	Carryover	\$ (395,230)	\$	1,583,905

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

	<b>No. of Months</b>	<b>2012-13 Budget</b>	<b>Budget YTD</b>	<b>2012-13 Actual YTD</b>	<b>2012-13 Variance YTD</b>	<b>Actual Sept 2011</b>
<b>REVENUES:</b>						
Local	9.5	620,000	65,263	81,140	15,877	116,410
State	9.5	17,995	-	-	-	-
Federal	9.5	600,000	-	-	-	-
Commodities	9.5	81,682	8,598	-	(8,598)	-
Total		<u>1,319,677</u>	<u>73,861</u>	<u>81,140</u>	<u>7,279</u>	<u>116,410</u>
<b>EXPENDITURES:</b>						
Salaries	12	576,850	48,071	44,637	3,434	47,077
Benefits	12	332,208	27,684	23,244	4,440	24,641
Food + Commodities 42	10	538,229	53,823	46,943	6,880	51,293
Non-food & Cap. Outlay	10	62,500	6,250	8,001	(1,751)	13,527
Net Transfers	12	182	15	-	15	-
Total		<u>1,509,969</u>	<u>135,843</u>	<u>122,825</u>	<u>13,018</u>	<u>136,538</u>
Net Gain/Loss		<u>(190,292)</u>	<u>(61,982)</u>	<u>(41,685)</u>	<u>20,297</u>	<u>(20,128)</u>

	<b>Serving Days</b>	<b>Total Meals</b>	<b>Budget Ave. Daily Participation</b>	<b>Act. YTD ADP</b>	<b>Variance</b>	<b>Sept. '11 ADP</b>
Average Daily Participation:						
Breakfast	177	92,400	485	420	(65)	397
Lunch	175	287,242	1,719	1,523	(196)	1,746
Ala Carte w/ Catering	175	217,408	976	1,203	227	797
<b>BUDGETED TOTAL MEALS</b>		597,050				
<b>AVE. MEALS PER DAY(Not converted)</b>			3,180	3,146	(34)	2,940
<b>Total FTE Enrollment (No RS)</b>				4,392		4,577
				-4.04%		

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.