

# **Stanwood-Camano School District**

## **MONTHLY FINANCIAL REPORTS**

**NOVEMBER 2012**

# STANWOOD-CAMANO SCHOOL DISTRICT

## MONTHLY FINANCIAL REPORTS

		PAGE
<b>ALL</b>	EXECUTIVE SUMMARY	1
<b>GF</b>	MANAGER'S REPORTS	2
<b>GF</b>	FUND BALANCE REPORT	3
<b>GF</b>	OBJECT SUMMARY	4
<b>GF</b>	BUDGET STATUS REPORT	5-6
<b>CPF</b>	BUDGET STATUS REPORT	7-8
<b>DSF</b>	BUDGET STATUS REPORT	9
<b>ASB</b>	BUDGET STATUS REPORT	10
<b>TVF</b>	BUDGET STATUS REPORT	11
<b>ETF</b>	PPT REPORT	12
<b>BCAP</b>	BUDGET CAPACITY ACCOUNT	13
<b>FS</b>	FOOD SERVICE REPORT	14

**NOVEMBER 2012**

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

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**Enrollment**

Budgeted FTE	4421.00
Actual Average FTE To Date ( <b>November</b> )	4390.89
FTE's Over Budget - Average ( <b>November</b> )	-30.11
Change in FTE From Last Month ( <b>October 12</b> )	-9.20
<b>Actual FTE November '11</b>	<b>4,581</b>
<b>Actual FTE November '12</b>	<b>4,388</b>

**General Fund Balance**

Actual as of November, 2012	5,539,018
Fund Balance as a Percent of Budgeted Revenue	13.13%

**General Fund Revenues**

Actual as of November, 2012	11,355,129
Percent of Revenues Received to Date	25.13%

**General Fund Expenditures**

Actual as of November, 2012	10,798,092
Percent of Expenditures Incurred to Date	23.38%

Payroll Costs Year-To-Date	9,271,780
Payroll Costs as a Percent of Budget - YTD	24.41%

NERC's Year-To-Date	1,526,312
NERC's as a Percent of Budget - YTD	18.64%

**Comments:**

- A. The fiscal year is 25.00% complete.
- B. Apportionment payment this month is 5.5%
- C. Payroll costs in November 2011 were 24.96% of budget.
- D. NERC's in November 2011 were 15.87% of budget.

NERC's=Non-Employee Related Cost

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

<b>DESCRIPTION</b>	<b>MANAGER</b>	<b>2012/13 BUDGET</b>	<b>YTD</b>	<b>ENC.</b>	<b>BALANCE</b>	<b>% Spent</b>
BOARD OF DIRECTORS	SHUMATE	\$ 46,438	3,331.98	1,386.19	41,719.83	10.16%
BUSINESS OFFICE	PLATT	\$ 718,607	181,424.52	506,239.43	30,943.05	95.69%
BUDGET RESERVE ACCT	PLATT	\$ 1,605,439	0	0	1,605,439.44	0.00%
COMMUNITY SERVICE	PLATT	\$ 12,901	515.93	0	12,385.07	4.00%
CURR/ASSESSMENT	SCHAAF	\$ 453,197	143,012.67	256,710.36	53,473.97	88.20%
DISADVANTAGED	NORRIS	\$ 531,239	128,937.37	379,391.14	22,910.49	95.69%
EXTRA-CURRICULAR	ATHLETIC DIR'S	\$ 1,016,377	191,853.81	349,074.92	475,448.05	53.22%
FOOD SERVICES	VENNETTI	\$ 1,509,968	407,664.36	926,025.57	176,278.07	88.33%
HEALTH SERVICES	GENTZ	\$ 327,613	79,894.75	222,263.12	25,455.13	92.23%
HIGHLY CAPABLE	SCHAAF	\$ 42,439	11,108.84	31,330.16	0	100.00%
HUMAN RESOURCES	LITTLEFIELD	\$ 521,503	121,947.87	251,715.01	147,840.12	71.65%
INSURANCE	PLATT	\$ 279,731	153,853.15	0	125,877.85	55.00%
LEARN ASST PR (LAP) ST	NORRIS	\$ 361,289	93,444.14	264,914.70	2,930.16	99.19%
PLANT OPERATIONS	WEBB	\$ 2,304,633	585,784.02	1,561,914.31	156,934.67	93.19%
<b>PRINCIPALS</b>						
CEDARHOME ELEM	LOFGREN	\$ 70,938	16,458.36	12,118.70	42,361.03	40.28%
ELGER BAY ELEM	HANZELI	\$ 27,983	10,264.30	8,235.01	9,483.20	66.11%
STANWOOD ELEM	MARSH	\$ 25,140	10,356.76	5,385.46	9,397.83	62.62%
TWIN CITY ELEM	JOHNSTON	\$ 25,043	8,943.29	6,111.43	9,988.11	60.12%
UTSALADY ELEM	KELLER	\$ 36,304	9,902.57	10,069.25	16,332.03	55.01%
PORT SUSAN MIDDLE	JOHNSTON	\$ 72,336	18,724.18	12,130.76	41,481.36	42.65%
STANWOOD MIDDLE	MARSH	\$ 86,015	20,729.19	19,564.13	45,721.89	46.84%
LINCOLN HIGH	STANTON	\$ 32,792	12,929.09	2,895.19	16,967.84	48.26%
STANWOOD HIGH	GRUVER	\$ 189,623	42,974.34	47,241.54	99,407.10	47.58%
SARATOGA	CHESTER	\$ 306,207	84,548.83	208,166.02	13,492.15	95.59%
RUNNING START	PLATT	\$ 359,926	0	0	359,926.00	0.00%
SPECIAL ED FED	GENTZ	\$ 845,985	206,900.35	599,151.41	39,933.24	95.28%
SPECIAL ED ST	GENTZ	\$ 5,701,655	1,375,119.38	3,982,117.60	344,417.53	93.96%
SUPERINTENDENT OFFICE	SHUMATE	\$ 337,785	82,364.93	242,818.53	12,601.54	96.27%
TECHNOLOGY	PLAMBECK	\$ 396,992	129,618.64	211,859.21	55,514.15	86.02%
TITLE II A	SCHAAF	\$ 152,936	44,523.23	98,188.67	10,224.10	93.31%
TRAFFIC SAFETY	LEVAN	\$ 120,909	14,340.88	8,579.21	97,988.91	18.96%
TRANS BILINGUAL ST	GENTZ	\$ 69,938	15,411.57	46,017.06	8,509.37	87.83%
TRANSPORTATION	HEINRICHS	\$ 2,557,965	698,592.54	1,665,080.17	194,292.29	92.40%
UTILITIES	WEBB	\$ 1,028,736	160,922.87	13,326.92	854,486.21	16.94%
VOCATIONAL ST	PLAMBECK	\$ 2,203,467	566,969.97	1,569,495.93	67,001.10	96.96%
VOCATIONAL FED	PLAMBECK	\$ 22,429	0	0	22,429.00	0.00%
<b>TOTALS ABOVE</b>		\$ 24,402,478	5,633,368.68	13,519,517.11	5,249,591.88	78.49%
PROG NOT LISTED ABOVE INCL SAL & BEN		\$ 21,776,887	5,164,723.48	15,056,046.15	1,556,117.70	7.15%
<b>GRAND TOTAL</b>	<b>11/30/2012</b>	<b>\$ 46,179,365</b>	<b>10,798,092.16</b>	<b>28,575,563.26</b>	<b>6,805,709.58</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	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			
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>\$ 5,050,938.05</b>	<b>11.974</b>	<b>11.302</b>
	<b>Actual Ending Fund</b>		<b>Actual Ending</b>		<b>Est. Ending Fund</b>		
	<b>Balance</b>		<b>Fund Balance</b>		<b>Balance</b>		
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	199,816.00	25,911.94	38,473.46	533.07	160,609.47	19.50
E 530	----	--	1----	----	----	----	CREDIT TRANSFERS	-199,816.00	-26,035.03	-38,473.46	0.00	-160,342.54	19.25
E 530	----	--	2----	----	----	----	SALARIES- CERT EMPLOYEES	20,613,623.00	1,714,304.87	5,021,921.14	14,565,005.40	1,006,696.46	95.12
E 530	----	--	3----	----	----	----	SALARIES- CLASS EMPLOYEES	7,468,278.00	646,640.24	1,878,183.34	5,056,566.29	493,526.37	93.39
E 530	----	--	4----	----	----	----	EMP BENE & PAYROLL TAXES	9,907,816.00	793,821.31	2,371,675.38	7,073,015.52	463,125.10	95.33
E 530	----	--	5----	----	----	----	SUPPLIES & MATERIALS	4,562,905.80	215,550.45	689,029.15	672,966.93	3,000,669.72	34.23
E 530	----	--	7----	----	----	----	PURCHASED SERVICES	3,428,063.20	277,328.69	787,933.44	699,131.29	1,740,998.47	49.21
E 530	----	--	8----	----	----	----	TRAVEL	40,309.00	10,852.51	14,817.08	354.06	25,137.66	37.64
E 530	----	--	9----	----	----	----	CAPITAL OUTLAY	158,370.00	14,148.40	34,532.63	47,970.70	75,666.67	52.10
and Expense Totals								46,179,365.00	3,672,523.38	10,798,092.16	28,575,563.26	6,805,709.56	83.26

Number of Accounts: 3303

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

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 November, 2012

	ANNUAL	ACTUAL	ACTUAL			
A. REVENUES/OTHER FIN. SOURCES	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 LOCAL TAXES	10,752,398	2,255,318.87	3,851,878.22		6,900,519.78	35.82
2000 LOCAL SUPPORT NONTAX	1,251,876	101,941.91	341,441.54		910,434.46	27.27
3000 STATE, GENERAL PURPOSE	23,379,986	1,288,545.09	5,506,415.80		17,873,570.20	23.55
4000 State, Special Purpose	5,414,592	297,628.72	1,251,466.52		4,163,125.48	23.11
5000 FEDERAL, GENERAL PURPOSE	50,000	.00	.00		50,000.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	4,299,013	214,784.71	403,926.82		3,895,086.18	9.40
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>4,158,219.30</u>	<u>11,355,128.90</u>		<u>33,828,236.10</u>	<u>25.13</u>
<b>B. EXPENDITURES</b>						
00 Regular Instruction	24,493,055	1,973,935.12	5,780,752.62	16,114,811.67	2,597,490.31	89.39
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	6,550,927	567,486.95	1,582,587.33	4,581,352.01	386,987.62	94.09
30 Voc. Ed Instruction	2,268,931	193,186.01	573,114.10	1,590,185.82	105,631.08	95.34
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	1,276,395	105,635.72	301,875.57	821,614.81	152,904.62	88.02
70 Other Instructional Pgms	1,816,694	13,304.19	41,472.72	75,076.15	1,700,145.57	6.42
80 Community Services	45,973	1,884.49	2,170.48	0.00	43,802.52	4.72
90 Support Services	9,727,390	817,090.90	2,516,119.34	5,392,522.80	1,818,747.86	81.30
<u>Total EXPENDITURES</u>	<u>46,179,365</u>	<u>3,672,523.38</u>	<u>10,798,092.16</u>	<u>28,575,563.26</u>	<u>6,805,709.58</u>	<u>85.26</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			
<b>E. EXCESS OF REVENUES/OTHER FIN.SOURCES</b>						
<u>OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	996,000-	485,695.92	557,036.74		1,553,036.74	155.93-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	4,081,072		5,025,943.50			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE</u>	3,085,072		5,582,980.24			
(E+F + OR - G)						

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	1,509,879.24
<u>TOTAL</u>	3,085,072	5,582,980.24



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 November, 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	21,558.55	48,415.33		61,584.67	44.01
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>21,558.55</u>	<u>48,415.33</u>		<u>2,061,584.67</u>	<u>2.29</u>
<u>B. EXPENDITURES</u>						
10 Sites	0	.00	.00	0.00	.00	0.00
20 Buildings	13,500	.00	211.86	17,455.14	4,167.00-	130.87
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>18,725.19</u>	<u>1,981,062.95</u>	<u>0.95</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>110,000</u>	<u>21,558.55</u>	<u>48,203.47</u>		<u>61,796.53-</u>	<u>56.18-</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>XXXXXXXX</u>		<u>.00</u>			
<u>H. TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	<u>270,000</u>		<u>98,553.98</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 Rsrvd Arb Rebate	0	.00
G/L 850 Restrict Uninsured Risks	0	.00
G/L 861 RSRVE 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 Restricted 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	98,553.98
G/L 890 Unreserved Undesgntd Fund	0	.00
<u>TOTAL</u>	270,000	98,553.98

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05  
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 November, 2012

	ANNUAL	ACTUAL	ACTUAL			
A. REVENUES/OTHER FIN. SOURCES	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 Local Taxes	6,611,025	1,371,104.68	2,342,661.23		4,268,363.77	35.44
2000 Local Support Nontax	0	17.65-	31.48-		31.48	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>1,371,087.03</u>	<u>2,342,629.75</u>		<u>4,270,395.25</u>	<u>35.42</u>
<u>B. EXPENDITURES</u>						
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-	1,371,087.03	2,342,629.75		2,363,354.75	< 1000-
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		6,595,624.99			
<u>(E+F + OR - G)</u>						
I. <u>ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	4,079,275		6,595,624.99			
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>6,595,624.99</u>			

3W  
05

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 November, 2012

	ANNUAL	ACTUAL	ACTUAL			
A. REVENUES	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 GENERAL STUDENT BODY	254,100	4,621.97	59,380.17		194,719.83	23.37
2000 ATHLETICS	188,700	19,898.00	83,068.00		105,632.00	44.02
3000 CLASSES	64,700	.00	244.00		64,456.00	0.38
4000 CLUBS	572,130	15,061.99	99,446.51		472,683.49	17.38
6000 PRIVATE MONEYS	0	.00	.00		.00	0.00
<u>Total REVENUES</u>	1,079,630	39,581.96	242,138.68		837,491.32	22.43
B. EXPENDITURES						
1000 GENERAL STUDENT BODY	195,294	7,143.47	21,888.32	44,862.83	128,542.85	34.18
2000 ATHLETICS	274,612	6,404.69	29,454.36	34,906.19	210,251.45	23.44
3000 CLASSES	57,998	250.00	2,750.00	18,950.00	36,298.00	37.42
4000 CLUBS	564,510	31,663.04	62,894.10	184,468.89	317,147.01	43.82
6000 PRIVATE MONEYS	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	1,092,414	45,461.20	116,986.78	283,187.91	692,239.31	36.63
C. EXCESS OF REVENUES						
<u>OVER(UNDER) EXPENDITURES (A-B)</u>	12,784-	5,879.24-	125,151.90		137,935.90	< 1000-
D. TOTAL BEGINNING FUND BALANCE	340,000		384,122.44			
E. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)	XXXXXXXX		.00			
F. TOTAL ENDING FUND BALANCE	327,216		509,274.34			
<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		506,514.75			
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		509,274.34			

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 November, 2012

	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	0	.00	.00		.00	0.00
2000 Local Nontax	2,000	70.10	250.13		1,749.87	12.51
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>70.10</u>	<u>775.13</u>		<u>400,261.87</u>	<u>0.19</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>70.10</u>	<u>775.13</u>	<u>0.00</u>	<u>400,261.87</u>	<u>0.19</u>
<u>D. EXPENDITURES</u>						
Type 30 Equipment	800,000	1,976.40	264,939.71	113,574.08	421,486.21	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>1,976.40</u>	<u>264,939.71</u>	<u>113,574.08</u>	<u>421,486.21</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</u>						
<u>OVER(UNDER) EXP/OTH FIN USES (C-D-E-F)</u>	<u>398,963-</u>	<u>1,906.30-</u>	<u>264,164.58-</u>		<u>134,798.42</u>	<u>33.79-</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</u>	<u>365,037</u>		<u>499,945.85</u>			
<u>(G+H + OR - I)</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		499,945.85			
G/L 890 UNRESERVED FUND BALANCE	0		.00			
<u>TOTAL</u>	<u>365,037</u>		<u>499,945.85</u>			



<u>GL</u>	<u>Description</u>	<u>Beginning</u> <u>Balance</u>	<u>2012-13</u> <u>FYTD Credits</u>	<u>2012-13</u> <u>FYTD Debits</u>	<u>Balance</u>
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	1.62	1.62	0.20
450	Investments	3,630.78	0.09	1.62	3,632.31
---	Asset	5,534.98	1.71	303.24	5,836.51
889	Assigned to Fund Purposes	-5,534.98	301.53	0.00	-5,836.51
---	Equity	-5,534.98	301.53	0.00	-5,836.51
---	Private Purpose Trust Fund	0.00	303.24	303.24	0.00

BUDGET CAPACITY ACCOUNT  
2012-2013

			<b>BALANCE</b>	
<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
10/31/12	Grant Adjustment	\$ 21,534	\$	1,605,439

STANWOOD-CAMANO SCHOOL DISTRICT NO. 401  
 FOOD SERVICE PROGRAM REPORT  
 Report For: November 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 NOV 2011</u>
<b>REVENUES:</b>						
Local	9.5	620,000	195,789	214,392	18,603	254,466
State	9.5	17,995	3,788	3,820	32	1,494
Federal	9.5	600,000	126,316	140,796	14,480	141,124
Commodities	9.5	81,682	25,794	-	(25,794)	-
Total		<u>1,319,677</u>	<u>351,688</u>	<u>359,008</u>	<u>7,320</u>	<u>397,084</u>
<b>EXPENDITURES:</b>						
Salaries	12	576,850	144,213	137,001	7,212	141,661
Benefits	12	332,208	83,052	72,927	10,125	75,523
Food + Commodities 42	10	538,229	161,469	174,426	(12,957)	186,794
Non-food & Cap. Outlay	10	62,500	18,750	23,759	(5,009)	28,176
Net Transfers	12	182	46	(707)	753	(123)
Total		<u>1,509,969</u>	<u>407,529</u>	<u>407,406</u>	<u>123</u>	<u>432,031</u>
Net Gain/Loss		<u>(190,292)</u>	<u>(55,841)</u>	<u>(48,398)</u>	<u>7,443</u>	<u>(34,947)</u>

	<u>Serving Days</u>	<u>Total Meals</u>	<u>Budget Ave. Daily Participation</u>	<u>Act. YTD ADP</u>	<u>Variance</u>	<u>Nov. '11 ADP</u>
Average Daily Participation:						
Breakfast	177	92,400	485	498	13	481
Lunch	175	287,242	1,719	1,607	(112)	1,814
Ala Carte w/ Catering	175	217,408	976	1,420	444	799
<b>BUDGETED TOTAL MEALS</b>		597,050				
<b>AVE. MEALS PER DAY(Not converted)</b>			3,180	3,525	345	3,094
<b>Total FTE Enrollment (No RS)</b>				4,392		4,602
				-4.56%		

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.