

# **Stanwood-Camano School District**

## **MONTHLY FINANCIAL REPORTS**

**JUNE 2013**

# STANWOOD-CAMANO SCHOOL DISTRICT

## MONTHLY FINANCIAL REPORTS

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**JUNE 2013**

STANWOOD-CAMANO SCHOOL DISTRICT NO. 401  
MONTHLY BUDGET REPORT  
EXECUTIVE SUMMARY  
**JUNE 2013**

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**Enrollment**

Budgeted FTE	4421.00
Actual Average FTE To Date <b>(June)</b>	4343.95
FTE's Over Budget - Average <b>(June)</b>	-77.05
Change in FTE From Last Month <b>(May 2013)</b>	-15.80
<b>Actual FTE June '12</b>	<b>4,523</b>
<b>Actual FTE June '13</b>	<b>4,276</b>

**General Fund Balance**

Actual as of June, 2013	4,991,111
Fund Balance as a Percent of Budgeted Revenue	11.83%

**General Fund Revenues**

Actual as of June, 2013	36,554,994
Percent of Revenues Received to Date	80.90%

**General Fund Expenditures**

Actual as of June, 2013	36,589,826
Percent of Expenditures Incurred to Date	79.23%

Payroll Costs Year-To-Date	31,474,386
Payroll Costs as a Percent of Budget - YTD	82.51%

MSOC's Year-To-Date	5,115,191
MSOC's as a Percent of Budget - YTD	63.68%

**Comments:**

- A. The fiscal year is 83.33% complete.
- B. Apportionment payment this month is 6.00%
- C. Payroll costs in June 2012 were 82.84% of budget.
- D. MSOC's in June 2012 were 59.65% of budget.

MSOC's=MATERIALS, SUPPLIES AND OPERATING COSTS

**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	35,083.83	391.95	10,962.22	76.39%
BUSINESS OFFICE	PLATT	\$ 718,607	537,286.24	170,066.29	11,254.47	98.43%
BUDGET RESERVE ACCT	PLATT	\$ 1,584,207	0	0	1,584,207.00	0.00%
COMMUNITY SERVICE	PLATT	\$ 20,000	18,007.72	0	1,992.28	90.04%
CURR/ASSESSMENT	SCHAAF	\$ 453,197	378,046.69	68,168.63	6,981.68	98.46%
DISADVANTAGED	NORRIS	\$ 531,239	430,482.42	66,616.96	34,139.62	93.57%
EXTRA-CURRICULAR	ATHLETIC DIR'S	\$ 1,016,377	854,359.53	37,847.32	124,169.93	87.78%
FOOD SERVICES	VENNETTI	\$ 1,511,842	1,257,817.22	184,313.45	69,710.88	95.39%
HEALTH SERVICES	GENTZ	\$ 325,169	260,886.01	46,727.01	17,555.98	94.60%
HIGHLY CAPABLE	SCHAAF	\$ 42,439	37,065.86	5,373.14	(0.00)	100.00%
HUMAN RESOURCES	LITTLEFIELD	\$ 521,503	370,569.89	56,558.35	94,374.76	81.90%
INSURANCE	PLATT	\$ 279,731	279,731.00	0	0	100.00%
LEARN ASST PR (LAP) ST	NORRIS	\$ 361,289	305,120.11	56,168.89	0.00	100.00%
PLANT OPERATIONS	WEBB	\$ 2,323,338	1,934,670.20	355,720.29	32,947.51	98.58%
<b>PRINCIPALS</b>						
CEDARHOME ELEM	LOFGREN	\$ 70,938	35,014.27	720.15	35,203.67	50.37%
ELGER BAY ELEM	HANZELI	\$ 27,983	20,272.08	3,945.73	3,764.70	86.55%
STANWOOD ELEM	MARSH	\$ 25,140	18,953.06	26.13	6,160.86	75.49%
TWIN CITY ELEM	JOHNSTON	\$ 24,335	15,534.38	1,463.89	7,336.73	69.85%
UTSALADY ELEM	KELLER	\$ 36,304	21,417.99	3,856.18	11,029.68	69.62%
PORT SUSAN MIDDLE	JOHNSTON	\$ 68,382	46,616.17	2,300.91	19,464.48	71.54%
STANWOOD MIDDLE	MARSH	\$ 86,015	58,019.08	7,278.65	20,717.48	75.91%
LINCOLN HIGH	STANTON	\$ 32,792	19,313.73	1,131.97	12,346.42	62.35%
STANWOOD HIGH	GRUVER	\$ 188,555	128,953.80	14,378.72	45,222.46	76.02%
SARATOGA	CHESTER	\$ 306,719	256,272.41	45,907.64	4,538.45	98.52%
RUNNING START	PLATT	\$ 423,072	423,072.30	0	0	100.00%
SPECIAL ED FED	GENTZ	\$ 845,985	708,822.57	132,342.59	4,819.84	99.43%
SPECIAL ED ST	GENTZ	\$ 5,714,050	4,799,656.64	808,112.60	106,280.86	98.14%
SUPERINTENDENT OFFICE	SHUMATE	\$ 347,785	289,287.67	56,229.58	2,267.75	99.35%
TECHNOLOGY	PLAMBECK	\$ 388,705	325,666.90	59,038.47	3,999.63	98.97%
TITLE II A	SCHAAF	\$ 152,936	124,171.34	26,998.16	1,766.50	98.84%
TRAFFIC SAFETY	LEVAN	\$ 120,909	67,948.91	3,317.63	49,642.46	58.94%
TRANS BILINGUAL ST	GENTZ	\$ 69,938	55,589.27	10,299.70	4,049.03	94.21%
TRANSPORTATION	HEINRICHS	\$ 2,569,164	2,220,455.93	334,139.95	14,568.02	99.43%
UTILITIES	WEBB	\$ 1,028,736	741,814.87	2,551.92	284,369.21	72.36%
VOCATIONAL ST	PLAMBECK	\$ 2,234,262	1,900,647.74		333,614.26	85.07%
VOCATIONAL FED	PLAMBECK	\$ 22,429	2,076.98	20,290.84	61.18	99.73%
<b>TOTALS ABOVE</b>		\$ 24,520,509	18,978,704.81	2,582,283.69	2,959,520.00	87.93%
PROG NOT LISTED ABOVE INCL SAL & BEN		21,658,857	17,611,121.26	3,673,003.90	374,731.34	1.73%
<b>GRAND TOTAL</b>	<b>6/30/2013</b>	<b>\$ 46,179,365</b>	<b>36,589,826.07</b>	<b>6,255,287.59</b>	<b>3,334,251.34</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	\$ 5,986,780.02	14.192	13.022
Jan	\$ 5,983,150.00	11.502	\$ 4,890,544.83	11.205	\$ 5,110,901.88	12.116	11.608
Feb	\$ 5,130,314.39	10.589	\$ 4,302,669.54	9.858	\$ 4,389,679.86	10.406	10.285
Mar	\$ 4,201,727.99	9.162	\$ 3,516,091.03	8.056	\$ 3,931,828.45	9.321	8.846
Apr	\$ 4,678,787.26	11.568	\$ 4,484,996.88	10.276	\$ 4,763,381.22	11.292	11.045
May	\$ 4,858,959.91	12.865	\$ 5,493,014.87	12.586	\$ 5,374,732.79	12.741	12.731
June	\$ 4,941,837.95	11.377	\$ 4,919,494.52	11.272	\$ 4,991,111.34	11.832	11.494
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>\$ 4,970,122.97</b>	<b>11.782</b>	<b>11.238</b>
	<b>Actual Ending Fund Balance</b>		<b>Actual Ending Fund Balance</b>		<b>Est. Ending Fund 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.

F	GL	PPSS	11	2222	333	4444	5555	Description	Budget	Current	Year-to-Date	Outstanding		%
												Encumbrance	Balance	
E	530	----	--	0	----	----	----	DEBIT TRANSFERS	200,153.86	27,676.44	165,945.59	165.66	34,042.61	82.99
E	530	----	--	1	----	----	----	CREDIT TRANSFERS	-199,816.00	-27,676.44	-165,696.67	0.00	-34,119.33	82.92
E	530	----	--	2	----	----	----	SALARIES- CERT EMPLOYEES	20,788,820.35	1,794,860.01	17,065,040.40	3,204,059.22	519,720.73	97.50
E	530	----	--	3	----	----	----	SALARIES- CLASS EMPLOYEES	7,619,021.68	634,986.72	6,351,221.17	1,150,411.73	117,388.78	98.46
E	530	----	--	4	----	----	----	EMP BENE & PAYROLL TAXES	9,739,105.90	814,705.59	8,058,124.10	1,602,393.45	78,588.35	99.19
E	530	----	--	5	----	----	----	SUPPLIES & MATERIALS	4,506,807.95	157,767.20	1,916,729.78	152,529.21	2,437,548.96	45.91
E	530	----	--	7	----	----	----	PURCHASED SERVICES	3,320,816.75	357,928.84	3,054,830.56	122,021.28	143,964.91	95.66
E	530	----	--	8	----	----	----	TRAVEL	54,898.67	7,291.01	40,918.54	1,539.41	12,440.72	77.34
E	530	----	--	9	----	----	----	CAPITAL OUTLAY	149,555.84	0.00	102,712.60	22,167.63	24,675.61	83.50
nd Expense Totals									46,179,365.00	3,767,539.37	36,589,826.07	6,255,287.59	3,334,251.34	92.78

Number of Accounts: 4266

\*\*\*\*\* 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 June, 2013

<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	10,752,398	1,343,854.56	10,896,448.85		144,050.85-	101.34
2000 LOCAL SUPPORT NONTAX	1,251,876	87,835.69	1,088,378.62		163,497.38	86.94
3000 STATE, GENERAL PURPOSE	23,379,986	1,352,777.99	18,469,747.67		4,910,238.33	79.00
4000 STATE, SPECIAL PURPOSE	5,414,592	316,897.88	4,239,300.63		1,175,291.37	78.29
5000 FEDERAL, GENERAL PURPOSE	50,000	81,589.56	95,986.07		45,986.07-	191.97
6000 FEDERAL, SPECIAL PURPOSE	4,299,013	200,962.24	1,746,386.07		2,552,626.93	40.62
7000 REVENUES FR OTH SCH DIST	35,000	.00	18,039.00		16,961.00	51.54
8000 OTHER AGENCIES AND ASSOCIATES	500	.00	.00		500.00	0.00
9000 OTHER FINANCING SOURCES	0	.00	707.00		707.00-	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>45,183,365</u>	<u>3,383,917.92</u>	<u>36,554,993.91</u>		<u>8,628,371.09</u>	<u>80.90</u>
<u>B. EXPENDITURES</u>						
00 Regular Instruction	24,429,528	2,119,944.62	19,848,857.14	3,586,309.53	994,361.24	95.93
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	6,560,655	587,194.60	5,509,798.06	940,455.19	110,401.85	98.32
30 Voc. Ed Instruction	2,304,726	202,871.46	1,942,699.10	374,088.01	12,061.11-	100.52
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	1,276,395	89,179.33	978,577.85	170,885.81	126,931.34	90.06
70 Other Instructional Pgms	1,794,168	17,368.26	148,252.77	18,192.23	1,627,722.54	9.28
80 Community Services	45,973	22,631.58	77,494.93	838.93	32,360.86-	170.39
90 Support Services	9,767,920	728,349.52	8,084,146.22	1,164,517.89	519,256.34	94.68
<u>Total EXPENDITURES</u>	<u>46,179,365</u>	<u>3,767,539.37</u>	<u>36,589,826.07</u>	<u>6,255,287.59</u>	<u>3,334,251.34</u>	<u>92.78</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 OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	996,000-	383,621.45-	34,832.16-		961,167.84	96.50-
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 (E+F + OR - G)</u>	3,085,072		4,991,111.34			

I. ENDING FUND BALANCE ACCOUNTS:

G/L 810 Restricted For Other Items	0	.00
G/L 815 Rear 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 Restrictd For Arbitrage Rebate	0	.00
G/L 840 Nonspnd FB - Invent/Prepd Itms	220,257	254,685.00
G/L 845 Restricted for Self Insur	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	2,182,217	2,182,217.00
G/L 875 Assigned Contingencies	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 Unassigned Fund Balance	0	918,010.34
<u>TOTAL</u>	3,085,072	4,991,111.34



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 June, 2013

<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	560.24	81,631.93		28,368.07	74.21
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 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>2,110,000</u>	<u>560.24</u>	<u>81,631.93</u>		<u>2,028,368.07</u>	<u>3.87</u>
<u>B. EXPENDITURES</u>						
10 Sites	0	.00	.00	0.00	.00	0.00
20 Buildings	13,500	.00	18,355.27	0.00	4,855.27-	135.96
30 Equipment	0	.00	1,270.05	0.00	1,270.05-	0.00
40 Energy	1,986,500	.00	4,887.00	0.00	1,981,613.00	0.25
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>24,512.32</u>	<u>0.00</u>	<u>1,975,487.68</u>	<u>1.23</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>560.24</u>	<u>57,119.61</u>		<u>52,880.39-</u>	<u>48.07-</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 (E+F + OR - G)</u>	<u>270,000</u>		<u>107,470.12</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 850 Restricted for Uninsured Risks	0	.00
G/L 861 RSERVE FROM BOND PROCEEDS	0	.00
G/L 862 Committed from Levy Proceeds	0	.00
G/L 863 Restrict fr State Proceed	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	270,000	107,470.12
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	270,000	107,470.12

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 June, 2013

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<b>A. REVENUES/OTHER FIN. SOURCES</b>						
1000 Local Taxes	6,611,025	828,536.25	6,675,663.23		64,638.23-	100.98
2000 Local Support Nontax	0	28.52-	204.45-		204.45	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
<b>Total REVENUES/OTHER FIN. SOURCES</b>	<b>6,613,025</b>	<b>828,507.73</b>	<b>6,675,458.78</b>		<b>62,433.78-</b>	<b>100.94</b>
<b>B. EXPENDITURES</b>						
Matured Bond Expenditures	6,130,000	.00	6,130,000.00	0.00	.00	100.00
Interest On Bonds	483,750	165,250.00	483,750.00	0.00	.00	100.00
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
<b>Total EXPENDITURES</b>	<b>6,633,750</b>	<b>165,250.00</b>	<b>6,613,750.00</b>	<b>0.00</b>	<b>20,000.00</b>	<b>99.70</b>
<b>C. OTHER FIN. USES TRANS. OUT (GL 536)</b>	<b>0</b>	<b>.00</b>	<b>.00</b>			
<b>D. OTHER FINANCING USES (GL 535)</b>	<b>0</b>	<b>.00</b>	<b>.00</b>			
<b>E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER (UNDER) EXPENDITURES (A-B-C-D)</b>						
	20,725-	663,257.73	61,708.78		82,433.78	397.75-
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>4,100,000</b>		<b>4,252,995.24</b>			
<b>G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</b>	<b>XXXXXXXXXX</b>		<b>.00</b>			
<b>H. TOTAL ENDING FUND BALANCE (E+F + OR - G)</b>	<b>4,079,275</b>		<b>4,314,704.02</b>			
<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		4,314,704.02			
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			
<b>TOTAL</b>	<b>4,079,275</b>		<b>4,314,704.02</b>			

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 June, 2013

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<b>1. REVENUES</b>						
1000 GENERAL STUDENT BODY	254,100	6,230.04	110,460.12		143,639.88	43.47
2000 ATHLETICS	188,700	767.00	147,059.57		41,640.43	77.93
3000 CLASSES	64,700	106.00-	17,214.65		47,485.35	26.61
4000 CLUBS	572,130	11,343.44	204,876.41		367,253.59	35.81
5000 PRIVATE MONEYS	0	.00	.00		.00	0.00
<u>Total REVENUES</u>	1,079,630	18,234.48	479,610.75		600,019.25	44.42
<b>3. EXPENDITURES</b>						
1000 GENERAL STUDENT BODY	194,649	10,817.26	75,097.39	26,955.46	92,596.15	52.43
2000 ATHLETICS	281,507	82,029.65	156,382.91	37,667.57	87,456.52	68.93
3000 CLASSES	59,748	1,505.17	18,383.10	9,195.46	32,169.44	46.16
4000 CLUBS	556,510	45,417.71	198,962.52	110,526.56	247,020.92	55.61
5000 PRIVATE MONEYS	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	1,092,414	139,769.79	448,825.92	184,345.05	459,243.03	57.96
<b>2. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)</b>						
	12,784-	121,535.31-	30,784.83		43,568.83	340.81-
<b>D. TOTAL BEGINNING FUND BALANCE</b>						
	340,000		384,122.44			
<b>E. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</b>						
	XXXXXXXXX		.00			
<b>F. TOTAL ENDING FUND BALANCE (C+D + OR - E)</b>						
	327,216		414,907.27			
<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		414,907.27			
3/L 840 Nonspnd FB - Invent/Prepd Itms	0		.00			
3/L 850 Restricted for Uninsured Risks	0		.00			
3/L 870 Committed to Other Purposes	0		.00			
3/L 889 Assigned to Fund Purposes	0		.00			
3/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	327,216		414,907.27			

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 June, 2013

<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	37.17	617.72		1,382.28	30.89
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 and Associates	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>37.17</u>	<u>1,142.72</u>		<u>399,894.28</u>	<u>0.28</u>
<u>B. 9900 TRANSFERS IN FROM GF</u>	<u>0</u>	<u>.00</u>	<u>.00</u>		<u>.00</u>	<u>0.00</u>
<u>C. Total REV./OTHER FIN. SOURCES</u>	<u>401,037</u>	<u>37.17</u>	<u>1,142.72</u>		<u>399,894.28</u>	<u>0.28</u>
<u>D. EXPENDITURES</u>						
Type 30 Equipment	800,000	.00	377,272.78	379,738.79	42,988.43	94.63
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>.00</u>	<u>377,272.78</u>	<u>379,738.79</u>	<u>42,988.43</u>	<u>94.63</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>37.17</u>	<u>376,130.06-</u>		<u>22,832.94</u>	<u>5.72-</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>387,980.37</u>			
<u>K. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted For Other Items	0		.00			
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 870 Committed to Other Purposes	0		.00			
G/L 889 Assigned to Fund Purposes	365,037		387,980.37			
G/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	<u>365,037</u>		<u>387,980.37</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	898.00	1,245.40	1,051.40
240	Cash on Dep w/Co.Treas	0.20	3,387.78	3,388.33	0.75
241	Warrants Outstanding	0.00	2,756.35	2,756.35	0.00
450	Investments	3,630.78	2,757.24	631.43	1,504.97
---	Asset	5,534.98	9,799.37	8,021.51	3,757.12
601	Accounts Payable	0.00	2,756.35	2,756.35	0.00
---	Liability	0.00	2,756.35	2,756.35	0.00
889	Assigned to Fund Purposes	-5,534.98	1,249.59	3,027.45	-3,757.12
---	Equity	-5,534.98	1,249.59	3,027.45	-3,757.12
---	Private Purpose Trust Fund	0.00	13,805.31	13,805.31	0.00

BUDGET CAPACITY ACCOUNT  
2012-2013

<b>DATE</b>	<b>ACTIVITY</b>	<b>AMOUNT</b>	<b>\$</b>	<b>BALANCE</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
02/06/13	Insurance Adjustment	\$	(6,420)	\$	1,599,019
02/12/13	Insurance Adjustment	\$	(4,359)	\$	1,594,660
02/12/13	Insurance Adjustment	\$	(3,613)	\$	1,591,047
05/06/13	Insurance Adjustment	\$	(6,840)	\$	1,584,207

STANWOOD-CAMANO SCHOOL DISTRICT NO. 401  
 FOOD SERVICE PROGRAM REPORT  
 Report For: June 2013

	<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 June 2012</u>
<b>REVENUES:</b>						
Local	9.5	620,000	652,632	585,538	(67,094)	623,016
State	9.5	17,995	17,048	18,377	1,329	12,179
Federal	9.5	600,000	568,421	545,590	(22,831)	474,139
Commodities	9.5	81,682	77,383	-	(77,383)	46,267
Total		<u>1,319,677</u>	<u>1,315,483</u>	<u>1,149,505</u>	<u>(165,978)</u>	<u>1,155,601</u>
<b>EXPENDITURES:</b>						
Salaries	12	576,850	480,708	469,381	11,327	426,063
Benefits	12	332,208	276,840	241,657	35,183	216,233
Food + Commodities 42	10	538,229	538,229	489,096	49,133	475,666
Non-food & Cap. Outlay	10	62,500	62,500	60,220	2,280	60,570
Net Transfers	12	182	152	(2,520)	2,672	(718)
Total		<u>1,509,969</u>	<u>1,358,429</u>	<u>1,257,834</u>	<u>100,595</u>	<u>1,177,814</u>
Net Gain/Loss		<u>(190,292)</u>	<u>(42,946)</u>	<u>(108,329)</u>	<u>(65,383)</u>	<u>(22,213)</u>

	<u>Serving Days</u>	<u>Total Meals</u>	<u>Budget Ave. Daily Participation</u>	<u>June '13 Act. YTD ADP</u>	<u>Variance</u>	<u>May '12 ADP</u>
Average Daily Participation:						
Breakfast	177	92,400	485	472	(13)	455
Lunch	175	287,242	1,719	1,503	(216)	1,900
Ala Carte w/ Catering	175	217,408	976	1,300	324	1,041
<b>BUDGETED TOTAL MEALS</b>		597,050				
<b>AVE. MEALS PER DAY(Not converted)</b>			3,180	3,275	95	3,396
<b>Total FTE Enrollment (No RS)</b>				4,292		4,540
				-5.46%		

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.