

Stanwood-Camano School District

**MONTHLY
FINANCIAL
REPORT**

NOVEMBER 2013

STANWOOD-CAMANO SCHOOL DISTRICT

MONTHLY FINANCIAL REPORT

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NOVEMBER 2013

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

Enrollment

Budgeted FTE	4206.00
Actual Average FTE To Date (November)	4207.50
FTE's Over Budget - Average (November)	1.50
Change in FTE From Last Month (October 2013)	6.55
Actual FTE November '12	4,388
Actual FTE November '13	4,218

General Fund Balance

Actual as of November 2013	5,517,837
Fund Balance as a Percent of Budgeted Revenue	12.51%

General Fund Revenues

Actual as of November 2013	11,848,123
Percent of Revenues Received to Date	25.70%

General Fund Expenditures

Actual as of November 2013	11,086,380
Percent of Expenditures Incurred to Date	23.77%

Payroll Costs Year-To-Date	9,604,740
Payroll Costs as a Percent of Budget - YTD	25.11%

MSOC's Year-To-Date	1,481,639
MSOC's as a Percent of Budget - YTD	17.67%

Comments:

- A. The fiscal year is 25.00% complete.
- B. Apportionment payment this month is 5.5%
- C. Payroll costs in November 2012 were 24.41% of budget.
- D. MSOC's in November 2012 were 18.64% of budget.

MSOC's=MATERIALS, SUPPLIES AND OPERATING COSTS

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

DESCRIPTION	MANAGER	2013/14 BUDGET	YTD	ENC.	BALANCE	% Spent
BOARD OF DIRECTORS	SHUMATE	\$ 40,600	3,260.49	2,158.69	35,180.82	13.35%
BUSINESS OFFICE	PLATT	\$ 798,801	191,835.26	540,438.42	66,527.50	91.67%
BUDGET RESERVE ACCT	PLATT	\$ 1,458,801			1,458,801.47	0.00%
COMMUNITY SERVICE	PLATT	\$ 24,645	1,179.60	339.57	23,126.24	6.16%
CURR/ASSESSMENT	SCHAAF	\$ 414,498	152,690.92	261,807.12	(0.00)	100.00%
DISADVANTAGED	NORRIS	\$ 455,925	107,164.95	319,354.05	29,406.24	93.55%
EXTRA-CURRICULAR	ATHLETIC DIR'S	\$ 1,003,697	205,612.88	199,420.50	598,663.98	40.35%
FOOD SERVICES	VENNETTI	\$ 1,555,762	414,219.16	1,002,205.58	139,337.47	91.04%
HEALTH SERVICES	GENTZ	\$ 339,947	84,249.40	240,450.18	15,247.40	95.51%
HIGHLY CAPABLE	SCHAAF	\$ 44,699	11,276.39	33,422.56	0	100.00%
HUMAN RESOURCES	LITTLEFIELD	\$ 528,756	131,842.89	266,668.48	130,244.52	75.37%
INSURANCE	PLATT	\$ 328,978	152,199.84	0	176,778.16	46.26%
LEARN ASST PR (LAP) ST	NORRIS	\$ 587,913	145,566.24	437,246.24	5,100.13	99.13%
PLANT OPERATIONS	WEBB	\$ 2,436,140	627,001.98	1,714,184.65	94,953.75	96.10%
PRINCIPALS						
CEDARHOME ELEM	LOFGREN	\$ 85,285	29,027.98	16,042.89	40,214.53	52.85%
ELGER BAY ELEM	HANZELI	\$ 29,331	12,830.93	6,485.61	10,014.83	65.86%
STANWOOD ELEM	MARSH	\$ 26,413	11,930.95	5,670.66	8,811.42	66.64%
TWIN CITY ELEM	JOHNSTON	\$ 29,924	11,719.98	7,286.53	10,917.53	63.52%
UTSALADY ELEM	KELLER	\$ 39,809	23,892.47	9,092.16	6,824.41	82.86%
PORT SUSAN MIDDLE	JOHNSTON	\$ 82,707	19,192.94	21,095.73	42,418.29	48.71%
STANWOOD MIDDLE	MARSH	\$ 106,412	18,194.12	26,028.08	62,189.35	41.56%
LINCOLN HIGH	STANTON	\$ 30,845	8,770.61	3,214.88	18,859.59	38.86%
STANWOOD HIGH	GRUVER	\$ 183,708	41,180.51	42,824.95	99,702.43	45.73%
SARATOGA	CHESTER	\$ 332,690	89,317.12	222,135.17	21,237.87	93.62%
RUNNING START	PLATT	\$ 359,926	0	0	359,926.00	0.00%
SPECIAL ED FED	GENTZ	\$ 781,185	207,328.05	573,856.60	0.00	100.00%
SPECIAL ED ST	GENTZ	\$ 5,927,971	1,424,965.63	4,243,519.97	259,485.40	95.62%
SUPERINTENDENT OFFICE	SHUMATE	\$ 369,208	85,848.01	253,737.87	29,621.98	91.98%
TECHNOLOGY	PLAMBECK	\$ 381,399	133,429.47	226,875.63	21,093.74	94.47%
TITLE II A	SCHAAF	\$ 141,217	33,648.09	102,012.15	5,557.09	96.06%
TRAFFIC SAFETY	LEVAN	\$ 120,819	16,314.60	4,276.50	100,227.57	17.04%
TRANS BILINGUAL ST	GENTZ	\$ 71,034	18,688.36	52,345.81	0	100.00%
TRANSPORTATION	HEINRICHS	\$ 2,576,976	677,952.02	1,769,531.55	129,491.98	94.98%
UTILITIES	WEBB	\$ 932,000	162,903.77	12,188.15	756,908.08	18.79%
VOCATIONAL ST	PLAMBECK	\$ 2,345,320	594,203.25	1,662,210.51	88,905.88	96.21%
VOCATIONAL FED	PLAMBECK	\$ 21,228	0	0	21,228.00	0.00%
TOTALS ABOVE		\$ 24,994,570	5,849,438.86	14,278,127.44	4,867,003.65	80.53%
PROG NOT LISTED ABOVE INCL SAL & BEN		21,645,821	5,236,940.78	15,322,069.08	1,086,811.52	5.02%
GRAND TOTAL	11/30/2013	\$ 46,640,391	11,086,379.64	29,600,196.52	5,953,815.17	86.14%

**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	***** 2011-12 *****		***** 2012-13*****		***** 2013-14*****		3 YEAR AVERAGE
	\$43,644,342	BUD REV	\$42,183,365	BUD REV	\$44,094,229	BUD REV	
	ACT FD BAL	%	ACT FD BAL	%	ACT FD BAL	%	
Sept	\$3,659,092.00	9.716	\$4,516,242.38	10.706	\$ 4,274,488.08	9.694	10.039
Oct	\$4,530,321.31	10.876	\$5,097,553.38	12.084	\$ 4,842,730.60	10.983	11.314
Nov	\$5,224,886.29	11.900	\$5,539,018.38	13.131	\$ 5,517,836.85	12.514	12.515
Dec	\$5,544,657.98	12.169	\$5,986,780.02	14.192			
Jan	\$4,890,544.83	11.502	\$5,110,901.88	12.116			
Feb	\$4,302,669.54	10.589	\$4,389,679.86	10.406			
Mar	\$3,516,091.03	9.162	\$3,931,828.45	9.321			
Apr	\$4,484,996.88	11.568	\$4,763,381.22	11.292			
May	\$5,493,014.87	12.865	\$5,374,732.79	12.741			
June	\$4,919,494.52	11.377	\$4,991,111.34	11.832			
July	\$4,788,888.77	11.039	\$4,804,192.66	11.389			
Aug	\$5,025,943.50	11.239	\$4,756,093.93	11.275			
<u>AVERAGE</u>							
YTD	\$4,698,383.46	11.167	\$4,938,459.69	11.707	\$ 4,878,351.84	11.063	11.312

					Outstanding				
d T GL	PFSS 11 2222 333 4444 5555	Description	Budget	Current	Year-to-Date	Encumbrance	Balance	¢	
0 E 530	----	0----	DEBIT TRANSFERS	243,500.00	38,039.27	38,039.27	681.84	204,778.89	15.90
0 E 530	----	1----	CREDIT TRANSFERS	-243,500.00	-38,039.27	-38,039.27	0.00	-205,460.73	15.62
0 E 530	----	2----	SALARIES- CERT EMPLOYEES	20,279,531.25	1,729,442.10	5,064,518.16	14,610,837.82	604,175.27	97.02
0 E 530	----	3----	CL SALARIES- CLASS EMPLOYEES	8,002,528.17	696,124.11	1,969,915.55	5,433,299.08	599,313.54	92.51
0 E 530	----	4----	EMP BENE & PAYROLL TAXES	10,327,985.11	858,119.95	2,570,306.45	7,778,687.73	-21,009.07	100.20
0 E 530	----	5----	SUPPLIES & MATERIALS	4,528,472.70	201,074.10	683,779.39	894,499.75	2,950,193.56	34.85
0 E 530	----	7----	PURCHASED SERVICES	3,271,123.77	198,532.78	754,329.60	819,047.79	1,697,746.38	48.10
0 E 530	----	8----	T TRAVEL	43,676.00	1,772.64	5,666.20	934.89	37,074.91	15.11
0 E 530	----	9----	CAPITAL OUTLAY	186,473.00	9,170.39	37,864.29	62,207.62	86,401.09	53.67
rand Expense Totals			46,639,790.00	3,694,236.07	11,086,379.64	29,600,196.52	5,953,213.84	87.24	

Number of Accounts: 3375

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

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
 Fiscal Year 2013 (September 1, 2013 - August 31, 2014)

For the Stanwood Camano School Dist. #401 School District for the Month of November, 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	10,881,340	2,440,043.75	4,147,478.96		6,733,861.04	38.12
2000 LOCAL SUPPORT NONTAX	1,154,551	111,239.36	383,065.87		771,484.63	33.18
3000 STATE, GENERAL PURPOSE	23,927,192	1,315,621.39	5,625,804.45		18,301,387.25	23.51
4000 STATE, SPECIAL PURPOSE	5,931,780	311,388.18	1,325,075.21		4,606,704.98	22.34
5000 FEDERAL, GENERAL PURPOSE	20,000	820.42	820.42		19,179.58	4.10
6000 FEDERAL, SPECIAL PURPOSE	4,143,108	190,229.22	365,877.65		3,777,230.40	8.83
7000 REVENUES FR OTH SCH DIST	35,000	.00	.00		35,000.00	0.00
8000 OTHER AGENCIES AND ASSOCIATES	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>46,093,470</u>	<u>4,369,342.32</u>	<u>11,848,122.56</u>		<u>34,245,347.88</u>	<u>25.70</u>
<u>B. EXPENDITURES</u>						
00 Regular Instruction	24,255,201	1,995,946.73	5,909,261.47	16,298,762.53	2,047,177.06	91.56
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	6,815,716	573,928.91	1,632,293.68	4,819,003.26	364,419.01	94.65
30 Voc. Ed Instruction	2,446,548	213,760.51	606,831.82	1,678,486.02	161,229.80	93.41
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	1,456,037	105,395.15	319,859.37	970,830.16	165,347.19	88.64
70 Other Instructional Pgms	1,670,282	15,752.55	39,735.27	74,733.92	1,555,812.42	6.85
80 Community Services	61,571	5,106.12	5,657.29	339.57	55,573.76	9.74
90 Support Services	9,934,436	784,346.10	2,572,740.74	5,758,041.06	1,603,654.60	83.86
<u>Total EXPENDITURES</u>	<u>46,639,790</u>	<u>3,694,236.07</u>	<u>11,086,379.64</u>	<u>29,600,196.52</u>	<u>5,953,213.84</u>	<u>87.24</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>	546,320-	675,106.25	761,742.92		1,308,062.48	239.43-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	3,935,503		4,756,093.93			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE</u>	3,389,183		5,517,836.85			
<u>(E+F + OR - G)</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	0	.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	254,685	234,774.83
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	2,204,731	2,204,730.95
G/L 875 Assigned Contingencies	0	180,290.67
G/L 884 Assign-Maint/Literacy Adp	0	.00
G/L 888 Assigned to Other Purpose	615,000	1,478,940.05
G/L 890 Unassigned Fund Balance	314,767	1,419,100.35
<u>TOTAL</u>	3,389,183	5,517,836.85

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
 Fiscal Year 2013 (September 1, 2013 - August 31, 2014)

For the Stanwood Camano School Dist. #401 School District for the Month of November, 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	38,123.80	40,330.85		69,669.15	36.66
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	4,000,000	.00	.00		4,000,000.00	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>4,110,000</u>	<u>38,123.80</u>	<u>40,330.85</u>		<u>4,069,669.15</u>	<u>0.98</u>
<u>B. EXPENDITURES</u>						
10 Sites	0	.00	.00	0.00	.00	0.00
20 Buildings	2,000,000	.00	211.86	0.00	1,999,788.14	0.01
30 Equipment	0	.00	.00	0.00	.00	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>4,000,000</u>	<u>.00</u>	<u>211.86</u>	<u>0.00</u>	<u>3,999,788.14</u>	<u>0.01</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>110,000</u>	<u>38,123.80</u>	<u>40,118.99</u>		<u>69,881.01-</u>	<u>63.53-</u>
<u>F. TOTAL BEGINNING FUND BALANCE</u>	<u>111,235</u>		<u>142,495.05</u>			
<u>G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	<u>XXXXXXXX</u>		<u>.00</u>			
<u>H. TOTAL ENDING FUND BALANCE</u>	<u>221,235</u>		<u>182,614.04</u>			
<u>(E+F + OR - G)</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 Restricted from Bond Proceeds	0	.00
G/L 862 Committed from Levy Proceeds	0	.00
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	221,235	182,614.04
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	221,235	182,614.04

30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
 Fiscal Year 2013 (September 1, 2013 - August 31, 2014)

For the Stanwood Camano School Dist. #401 School District for the Month of November, 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	3,159,859	1,504,192.76	2,557,522.28		602,336.72	80.94
2000 Local Support Nontax	0	14.19-	27.07-		27.07	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
6000 Federal, Special 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>3,161,859</u>	<u>1,504,178.57</u>	<u>2,557,495.21</u>		<u>604,363.79</u>	<u>80.89</u>
<u>B. EXPENDITURES</u>						
Matured Bond Expenditures	6,610,000	.00	.00	0.00	6,610,000.00	0.00
Interest On Bonds	165,250	.00	.00	0.00	165,250.00	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>6,795,250</u>	<u>.00</u>	<u>.00</u>	<u>0.00</u>	<u>6,795,250.00</u>	<u>0.00</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>3,633,391-</u>	<u>1,504,178.57</u>	<u>2,557,495.21</u>		<u>6,190,886.21</u>	<u>170.39-</u>
<u>F. TOTAL BEGINNING FUND BALANCE</u>	<u>4,414,704</u>		<u>4,398,766.09</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>781,313</u>		<u>6,956,261.30</u>			
<u>I. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	781,313		6,956,261.30			
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>781,313</u>		<u>6,956,261.30</u>			

40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
 Fiscal Year 2013 (September 1, 2013 - August 31, 2014)

For the Stanwood Casano School Dist. #401 School District for the Month of November, 2013

<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	176,330	4,723.10	60,752.03		115,577.97	34.45
2000 ATHLETICS	193,300	12,520.00	79,861.46		113,438.54	41.31
3000 CLASSES	69,500	.00	432.00		69,068.00	0.62
4000 CLUBS	523,137	23,338.25	90,576.94		432,560.06	17.31
6000 PRIVATE MONEYS	0	.00	.00		.00	0.00
<u>Total REVENUES</u>	962,267	40,581.35	231,622.43		730,644.57	24.07
<u>B. EXPENDITURES</u>						
1000 GENERAL STUDENT BODY	233,496	6,548.38	21,020.25	42,246.58	170,228.99	27.10
2000 ATHLETICS	290,072	7,290.25	45,979.79	41,667.69	202,424.70	30.22
3000 CLASSES	63,900	84.98	1,674.98	18,410.00	43,815.02	31.43
4000 CLUBS	574,299	14,084.00	39,988.55	194,181.87	340,128.58	40.78
6000 PRIVATE MONEYS	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	1,161,767	28,007.61	108,663.57	296,506.14	756,597.29	34.88
<u>C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)</u>	199,500-	12,573.74	122,958.86		322,458.86	161.63-
<u>D. TOTAL BEGINNING FUND BALANCE</u>	372,823		404,731.05			
<u>E. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXX		.00			
<u>F. TOTAL ENDING FUND BALANCE (C+D + OR - E)</u>	173,323		527,689.91			
<u>G. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted for Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	173,323		520,908.74			
G/L 840 Nonspnd FB - Invent/Prepd Itms	0		6,781.17			
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>	173,323		527,689.91			

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT

Fiscal Year 2013 (September 1, 2013 - August 31, 2014)

For the Stanwood Casano School Dist. #401 School District for the Month of November, 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	41.10	149.80		1,850.20	7.49
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	.00		.00	0.00
<u>A. TOTAL REV/OTHER FIN.SRCS(LESS TRANS)</u>	<u>401,037</u>	<u>41.10</u>	<u>149.80</u>		<u>400,887.20</u>	<u>0.04</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>41.10</u>	<u>149.80</u>		<u>400,887.20</u>	<u>0.04</u>
<u>D. EXPENDITURES</u>						
Type 30 Equipment	850,000	.00	129,380.64	404,362.99	316,256.37	62.79
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>850,000</u>	<u>.00</u>	<u>129,380.64</u>	<u>404,362.99</u>	<u>316,256.37</u>	<u>62.79</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>448,963-</u>	<u>41.10</u>	<u>129,230.84-</u>		<u>319,732.16</u>	<u>71.22-</u>
<u>H. TOTAL BEGINNING FUND BALANCE</u>	<u>451,837</u>		<u>583,858.35</u>			
<u>I. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	<u>XXXXXXXX</u>		<u>.00</u>			
<u>J. TOTAL ENDING FUND BALANCE (G+H + OR - I)</u>	<u>2,874</u>		<u>454,627.51</u>			
<u>K. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted For Other Items	0		583,858.35			
G/L 819 Restricted for Fund Purposes	2,874		129,230.84-			
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			
<u>TOTAL</u>	<u>2,874</u>		<u>454,627.51</u>			

<u>GL Description</u>	<u>Beginning Balance</u>	<u>2013-14 FYTD Credits</u>	<u>2013-14 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	300.00	378.41	782.41
240 Cash on Dep w/Co.Treas	348.15	648.67	300.67	0.15
450 Investments	1,505.26	0.21	648.67	2,153.72
--- Asset	3,757.41	948.88	1,327.75	4,136.28
601 Accounts Payable	0.00	0.00	0.00	0.00
--- Liability	0.00	0.00	0.00	0.00
889 Assigned to Fund Purposes	-3,757.41	378.87	0.00	-4,136.28
--- Equity	-3,757.41	378.87	0.00	-4,136.28
--- Private Purpose Trust Fund	0.00	1,327.75	1,327.75	0.00

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

	<u>No. of Months</u>	<u>2013-14 Budget</u>	<u>Budget YTD</u>	<u>2013-14 Actual YTD</u>	<u>2013-14 Variance YTD</u>	<u>Actual Nov. 2012</u>
REVENUES:						
Local	9.5	589,289	186,091	235,474	49,383	214,392
State	9.5	18,060	3,802	3,477	(325)	3,820
Federal	9.5	588,776	123,953	128,178	4,225	140,796
Commodities	9.5	<u>91,628</u>	<u>19,290</u>	<u>-</u>	<u>(19,290)</u>	<u>-</u>
Total		<u>1,287,753</u>	<u>333,136</u>	<u>367,129</u>	<u>33,993</u>	<u>359,008</u>
EXPENDITURES:						
Salaries	12	575,733	143,933	147,902	(3,969)	137,001
Benefits	12	344,761	86,190	81,218	4,972	72,927
Food + Commodities 42	10	566,163	169,849	166,129	3,720	174,426
Non-food & Cap. Outlay	10	71,608	21,482	18,971	2,511	23,759
Net Transfers	12	<u>(3,500)</u>	<u>(875)</u>	<u>-</u>	<u>(875)</u>	<u>(707)</u>
Total		<u>1,554,765</u>	<u>420,580</u>	<u>414,220</u>	<u>6,360</u>	<u>407,406</u>
Net Gain/Loss		<u>(267,012)</u>	<u>(87,443)</u>	<u>(47,091)</u>	<u>40,352</u>	<u>(48,398)</u>

	<u>Serving Days</u>	<u>Total Meals</u>	<u>Budget Ave. Daily Participation</u>	<u>Nov. '13 Act. YTD ADP</u>	<u>Variance</u>	<u>Nov. '12 Act. YTD ADP</u>
Average Daily Participation:						
Breakfast	177	92,400	461	416	(45)	498
Lunch	175	287,242	1,478	1,360	(118)	1,607
Ala Carte w/ Catering	175	217,408	1,360	1,249	(111)	1,420
BUDGETED TOTAL MEALS		597,050				
Ave. MEALS PER DAY(Not converted)			3,299	3,025	(274)	3,525
Total FTE Enrollment (No RS)			4,206	4,218		4,392
				-3.96%		

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.