

Stanwood-Camano School District

No. 401

**MONTHLY
FINANCIAL
REPORT**

DECEMBER 2021

STANWOOD-CAMANO SCHOOL DISTRICT

MONTHLY FINANCIAL REPORT

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STANWOOD-CAMANO SCHOOL DISTRICT NO. 401
 MONTHLY BUDGET REPORT
 2021-22 EXECUTIVE SUMMARY
December 2021

Enrollment

Budgeted FTE	4424.00
Actual Average FTE To Date (Dec)	4486.14
FTE's Over/under Budget - Average (Dec)	62.14
Change in AAA FTE From Last Month (Dec)	5.51
Actual FTE Dec '21	4,503
Actual FTE Dec '20	4,418

General Fund Balance

Actual as of Dec 2021	10,002,329
Fund Balance as a Percent of Budgeted Revenue	12.94%

General Fund Revenues

Actual as of Dec 2021	24,283,652
Percent of Revenues - Received to Date	29.87%

General Fund Expenditures

Actual as of Dec 2021	26,041,021
Percent of Expenditures - Year to Date	30.72%

Payroll Costs Year-To-Date	22,817,049
Payroll Costs as a Percent of Budget - Year to Date	32.43%

MSOC's Year-To-Date	3,223,971
MSOC's as a Percent of Budget - Year to Date	22.37%

Comments:

- A. The fiscal year is 33.33% complete.
- B. Apportionment payment this month is 9.0%
- C. Payroll costs in Dec 2020 were 30.87% of budget.
- D. MSOC's in Dec 2020 were 17.08% of budget.

MSOC's = MATERIALS, SUPPLIES AND OPERATING COSTS

**STANWOOD-CAMANO SCHOOL DISTRICT NO. 401
2021-22 MANAGERS' EXPENDITURES REPORT**

DESCRIPTION	MANAGER	BUDGET	YTD	ENCUMBRANCES	BALANCE	% Spent
BOARD OF DIRECTORS	RUMBAUGH	\$ 87,850.00	\$ 15,768.03	\$ 822.55	\$ 71,259.42	18.89%
BUSINESS OFFICE	LIDGARD	\$ 1,385,616.35	\$ 392,449.43	\$ 670,025.85	\$ 323,141.07	76.68%
BUDGET RESERVE ACCT	LIDGARD	\$ 1,207,066.24	\$ -	\$ -	\$ 1,207,066.24	0.00%
COMMUNICATIONS DEPT	DEGGINGER	\$ 248,667.31	\$ 66,187.21	\$ 168,146.96	\$ 14,333.14	94.24%
COMMUNITY SERVICE	LIDGARD	\$ 39,005.85	\$ 12,965.52	\$ -	\$ 26,040.33	33.24%
CURR/ASSESSMENT	JOHNSTON	\$ 961,593.27	\$ 500,773.83	\$ 389,988.41	\$ 70,831.03	92.63%
DISADVANTAGED (TITLE I)	JOHNSTON	\$ 563,942.00	\$ 181,072.65	\$ 308,792.40	\$ 74,076.95	86.86%
ESSER II	LIDGARD	\$ 887,140.77	\$ 201,062.44	\$ 183,152.98	\$ 502,925.35	43.31%
ESSER III	JOHNSTON	\$ 2,287,657.26	\$ 212,494.34	\$ 534,473.24	\$ 1,540,689.68	32.65%
ESSER III (Learning Loss)	JOHNSTON	\$ 586,636.00	\$ 119,719.92	\$ 236,286.68	\$ 230,629.40	60.69%
EXTRA-CURRICULAR	ATHLETICS/ACTIVITIES	\$ 1,248,352.04	\$ 319,321.78	\$ 492,886.41	\$ 436,143.85	65.06%
FOOD SERVICES	VENNETTI	\$ 2,001,354.22	\$ 785,984.79	\$ 1,078,127.95	\$ 137,241.48	93.14%
HEALTH SERVICES	HASCALL	\$ 1,066,962.40	\$ 356,162.18	\$ 701,199.31	\$ 9,600.91	99.10%
HIGHLY CAPABLE	AUCKLAND	\$ 190,433.80	\$ 62,091.06	\$ 121,728.64	\$ 6,614.10	96.53%
HUMAN RESOURCES	STANTON/OVENELL	\$ 1,363,861.50	\$ 374,733.13	\$ 442,406.15	\$ 546,722.22	59.91%
INSURANCE	LIDGARD	\$ 755,367.00	\$ 343,953.50	\$ 343,953.50	\$ 67,460.00	91.07%
LEARN ASST PR (LAP) ST	JOHNSTON	\$ 966,753.78	\$ 313,776.29	\$ 599,899.72	\$ 53,077.77	94.51%
PLANT - MAINTENANCE	CRUSE	\$ 1,074,204.97	\$ 337,489.87	\$ 623,216.84	\$ 113,498.26	89.43%
PLANT - CUSTODIAL	LIDGARD	\$ 2,522,768.83	\$ 805,182.33	\$ 1,512,058.08	\$ 205,528.42	91.85%
PRINCIPALS						
CEDARHOME ELEM	LOFGREN	\$ 107,510.45	\$ 15,793.61	\$ 20,547.74	\$ 71,169.10	33.80%
ELGER BAY ELEM	HANZELI	\$ 40,188.90	\$ 9,723.06	\$ 10,700.08	\$ 19,765.76	50.82%
STANWOOD ELEM	LAUINGER	\$ 57,438.01	\$ 14,156.47	\$ 18,264.51	\$ 25,017.03	56.45%
TWIN CITY ELEM	ALLEN	\$ 42,170.60	\$ 17,849.33	\$ 11,744.54	\$ 12,576.73	70.18%
UTSALADY ELEM	ECHOLS	\$ 43,789.77	\$ 13,349.72	\$ 12,910.27	\$ 17,529.78	59.97%
PORT SUSAN MIDDLE	ALMANZA	\$ 104,167.29	\$ 18,001.31	\$ 21,179.41	\$ 64,986.57	37.61%
STANWOOD MIDDLE	KLUNDT	\$ 78,612.64	\$ 13,772.12	\$ 19,532.22	\$ 45,308.30	42.37%
LINCOLN HIGH/ACADEMY	PIKE	\$ 37,662.49	\$ 5,552.28	\$ 5,194.83	\$ 26,915.38	28.54%
STANWOOD HIGH	DEL POZO	\$ 198,644.55	\$ 38,987.46	\$ 36,132.24	\$ 123,524.85	37.82%
SARATOGA	PIKE	\$ 1,278,858.31	\$ 403,330.82	\$ 747,223.70	\$ 128,303.79	89.97%
RUNNING START - NON VOC	LIDGARD	\$ 681,690.74	\$ -	\$ -	\$ 681,690.74	0.00%
OPEN DOORS/YOUTH RE-ENG	OVENELL	\$ 225,785.80	\$ 8,289.89	\$ 217,495.91	\$ (0.00)	7.00%
SPECIAL ED FED	HASCALL	\$ 1,086,892.00	\$ 274,811.10	\$ 575,392.35	\$ 236,688.55	78.22%
SPECIAL ED ST	HASCALL	\$ 12,659,651.71	\$ 4,059,610.69	\$ 7,929,550.76	\$ 670,490.26	94.70%
SUPERINTENDENT OFFICE	RUMBAUGH	\$ 576,356.64	\$ 183,524.57	\$ 368,797.87	\$ 24,034.20	95.83%
TECHNOLOGY	OVENELL	\$ 939,424.08	\$ 300,592.45	\$ 480,633.39	\$ 158,198.24	83.16%
TITLE II & TITLE IV	JOHNSTON	\$ 132,768.00	\$ 63,767.22	\$ 18,670.81	\$ 50,329.97	62.09%
TRAFFIC SAFETY	COOMBS	\$ 123,200.17	\$ 15,566.11	\$ 1,250.00	\$ 106,384.06	13.65%
TRANS BILINGUAL ST	JOHNSTON	\$ 205,177.08	\$ 68,239.28	\$ 135,880.62	\$ 1,057.18	99.48%
TRANSPORTATION	ORTON	\$ 3,540,679.02	\$ 1,256,333.47	\$ 2,281,666.29	\$ 2,679.26	99.92%
UTILITIES	CRUSE	\$ 1,080,995.00	\$ 418,586.24	\$ 20,623.50	\$ 641,785.26	40.63%
VOCATIONAL ST - HIGH	SHORT	\$ 3,093,595.41	\$ 987,119.11	\$ 1,870,450.76	\$ 236,025.54	92.37%
VOCATIONAL ST - MIDDLE	SHORT	\$ 768,449.16	\$ 260,381.17	\$ 458,981.58	\$ 49,086.41	93.61%
VOCATIONAL FED	SHORT	\$ 24,160.00	\$ 4,206.26	\$ 2,441.91	\$ 17,511.83	27.52%
TOTALS ABOVE		\$ 46,573,101.41	\$ 13,852,732.04	\$ 23,672,430.96	\$ 9,047,938.41	80.57%
PROG NOT LISTED ABOVE (INCL SAL & BEN)		\$ 38,202,711.05	\$ 12,188,288.86	\$ 23,434,641.17	\$ 2,579,781.02	6.75%
GRAND TOTAL	12/31/2021	\$ 84,775,812.46	\$ 26,041,020.90	\$ 47,107,072.13	\$ 11,627,719.43	13.72%

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

	***** 2019-20*****		***** 2020-21*****		***** 2021-22*****		
	\$ 70,736,575.00	BUD REV	\$ 74,550,217.00	BUD REV	\$ 77,284,300.00	BUD REV	3 YEAR
MONTH	ACT FD BAL	%	ACT FD BAL	%	ACT FD BAL	%	AVG %
Sept	\$ 7,653,398.84	10.820	\$ 10,933,883.12	14.666	\$ 10,323,291.45	13.358	12.948
Oct	\$ 8,487,617.72	11.999	\$ 12,090,020.03	16.217	\$ 10,614,815.74	13.735	13.984
Nov	\$ 8,078,268.50	11.420	\$ 12,286,719.62	16.481	\$ 10,319,961.28	13.353	13.752
Dec	\$ 8,889,879.75	12.568	\$ 12,815,362.20	17.190	\$ 10,002,329.39	12.942	14.233
Jan	\$ 8,746,375.47	12.365	\$ 11,127,630.17	14.926			
Feb	\$ 8,489,087.55	12.001	\$ 10,422,467.21	13.980			
Mar	\$ 8,412,692.00	11.893	\$ 9,586,266.36	12.859			
Apr	\$ 10,422,496.69	14.734	\$ 10,615,864.28	14.240			
May	\$ 11,061,646.43	15.638	\$ 12,443,918.29	16.692			
June	\$ 9,393,861.72	13.280	\$ 10,224,045.65	13.714			
July	\$ 11,001,402.55	15.553	\$ 10,867,913.40	14.578			
Aug	\$ 11,494,190.23	16.249	\$ 11,759,698.53	15.774			
<u>AVERAGE</u>							
YTD	\$ 9,344,243.12	13.210	\$ 11,264,482.41	15.110	\$ 10,315,099.47	13.347	13.889

Fd	T	GL	PPSS	11	2222	333	4444	5555	Description	Budget	Current	Year-to-Date	Outstanding Encumbrance	Balance	%
10	E	530	----	--	0---	----	----	----	DEBIT TRANSFERS	216,000.00	0.00	0.00	8.40	215,991.60	0.00
10	E	530	----	--	1---	----	----	----	CREDIT TRANSFERS	-216,000.00	0.00	0.00	0.00	-216,000.00	0.00
10	E	530	----	--	2---	----	----	----	CT SALARIES- CERT EMPLOYEES	35,917,754.37	2,973,109.69	11,709,352.87	22,705,086.52	1,503,314.98	95.81
10	E	530	----	--	3---	----	----	----	CL SALARIES- CLASS EMPLOYEES	14,949,406.41	1,236,042.14	4,886,043.06	9,169,766.88	893,596.47	94.02
10	E	530	----	--	4---	----	----	----	EMP BENE & PAYROLL TAXES	19,497,095.59	1,570,188.70	6,221,653.50	12,322,933.41	952,508.68	95.11
10	E	530	----	--	5---	----	----	----	S SUPPLIES & MATERIALS	5,653,274.37	333,835.74	1,058,951.45	832,894.81	3,761,428.11	33.46
10	E	530	----	--	7---	----	----	----	PS PURCHASED SERVICES	8,476,511.02	432,872.02	2,004,409.62	2,056,724.23	4,415,377.17	47.91
10	E	530	----	--	8---	----	----	----	T TRAVEL	145,245.90	12,169.12	48,400.80	8,587.36	88,257.74	39.24
10	E	530	----	--	9---	----	----	----	C CAPITAL OUTLAY	136,524.80	5,694.98	112,209.60	11,070.52	13,244.68	90.30
Grand Expense Totals										84,775,812.46	6,563,912.39	26,041,020.90	47,107,072.13	11,627,719.43	86.28

Number of Accounts: 4313

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

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2021 (September 1, 2021 - August 31, 2022)

For the Stanwood Camano School Dist. #401 School District for the Month of December, 2021

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 LOCAL TAXES	12,230,994	410,706.12	5,377,038.80		6,853,955.20	43.96
2000 LOCAL SUPPORT NONTAX	483,413	47,245.38	138,992.52		344,420.48	28.75
3000 STATE, GENERAL PURPOSE	44,795,384	4,031,422.99	13,886,012.52		30,909,371.48	31.00
4000 STATE, SPECIAL PURPOSE	11,486,888	1,014,039.74	3,410,847.63		8,076,040.37	29.69
5000 FEDERAL, GENERAL PURPOSE	0	.00	.00		.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	12,067,021	737,973.77	1,409,909.71		10,657,111.29	11.68
7000 REVENUES FR OTH SCH DIST	15,000	4,892.50	4,892.50		10,107.50	32.62
8000 OTHER AGENCIES AND ASSOCIATES	205,600	.00	55,958.08		149,641.92	27.22
9000 OTHER FINANCING SOURCES	0	.00	.00		.00	0.00
Total REVENUES/OTHER FIN. SOURCES	81,284,300	6,246,280.50	24,283,651.76		57,000,648.24	29.87
B. EXPENDITURES						
00 Regular Instruction	43,091,690	3,291,193.55	13,517,868.97	25,579,006.13	3,994,814.90	90.73
10 Federal Stimulus	4,132,274	236,718.93	653,017.76	1,121,243.99	2,358,012.25	42.94
20 Special Ed Instruction	13,746,547	1,142,886.05	4,334,421.79	8,504,943.11	907,182.10	93.40
30 Voc. Ed Instruction	3,886,211	306,013.30	1,251,706.54	2,331,874.25	302,630.21	92.21
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	2,130,809	155,299.23	692,326.34	1,107,793.51	330,689.15	84.48
70 Other Instructional Pgms	1,793,975	44,304.82	181,627.09	288,084.40	1,324,263.51	26.18
80 Community Services	50,090	5,021.93	14,717.48	0.00	35,372.52	29.38
90 Support Services	15,944,266	1,382,474.58	5,395,334.93	8,174,126.74	2,374,804.33	85.11
Total EXPENDITURES	84,775,862	6,563,912.39	26,041,020.90	47,107,072.13	11,627,768.97	86.28
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) EXP/OTH FIN USES (A-B-C-D)						
	3,491,562-	317,631.89-	1,757,369.14-		1,734,192.86	49.67-
F. TOTAL BEGINNING FUND BALANCE						
	10,241,882		11,759,698.53			
G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)						
	XXXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)						
	6,750,320		10,002,329.39			

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	144,775.72
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	100,000	110,445.73
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	0	.00
G/L 875 Assigned Contingencies	0	.00
G/L 884 Assign-Maint/Literacy Adp	0	.00
G/L 888 Assigned to Other Purpose	660,000	691,112.79
G/L 890 Unassigned Fund Balance	2,126,115	5,328,484.30
G/L 891 Unassigned Min Fnd Bal Policy	3,864,205	3,727,510.85
<u>TOTAL</u>	6,750,320	10,002,329.39

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2021 (September 1, 2021 - August 31, 2022)

For the Stanwood Camano School Dist. #401 School District for the Month of December, 2021

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	2,050,676	70,026.41	914,515.17		1,136,160.83	44.60
2000 Local Support Nontax	75,000	761.47	54,723.42		20,276.58	72.96
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	7,610,000	180,484.30	1,803,422.90		5,806,577.10	23.70
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
Total REVENUES/OTHER FIN. SOURCES	9,735,676	251,272.18	2,772,661.49		6,963,014.51	28.48
B. EXPENDITURES						
10 Sites	153,886	752.00	752.00	38,913.00	114,221.00	25.78
20 Buildings	9,701,864	182,245.66	1,485,803.64	104,611,941.64-	112,828,002.00	< 1000-
30 Equipment	1,759,253	12,733.72-	675,545.75	570,061.28	513,645.97	70.80
40 Energy	0	.00	.00	0.00	.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
Total EXPENDITURES	11,615,003	170,263.94	2,162,101.39	104,002,967.36-	113,455,868.97	876.80-
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) EXP/OTH FIN USES (A-B-C-D)	1,879,327-	81,008.24	610,560.10		2,489,887.10	132.49-
F. TOTAL BEGINNING FUND BALANCE	4,551,000		9,673,023.70			
G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)	XXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)	2,671,673		10,283,583.80			

The ANNUAL BUDGET, ACTUAL FOR MONTH and ACTUAL FOR YEAR columns are accurate on the Capital Projects Budget Status Report. However, due to a system error, the ENCUMBRANCES and BALANCE columns are incorrect. The Northwest Regional Data Center (NWRDC) is working on the issue. The January Budget Status Report will reflect the correct encumbrances and balance.

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 Restrictd For Arbitrage Rebate	0	.00
G/L 840 Nonspnd FB - Invent/Prepd Itms	0	.00
G/L 850 Restricted for Uninsured Risks	0	.00
G/L 861 Restricted from Bond Proceeds	0	4,679,393.13
G/L 862 Committed from Levy Proceeds	0	3,639,434.71
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	2,177.00
G/L 867 Restrictd 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	2,671,673	1,962,578.96
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	2,671,673	10,283,583.80

30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2021 (September 1, 2021 - August 31, 2022)

For the Stanwood Camano School Dist. #401 School District for the Month of December, 2021

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	10,237,481	340,825.55	4,463,033.66		5,774,447.34	43.60
2000 Local Support Nontax	2,500	258.67	1,232.28		1,267.72	49.29
3000 State, General Purpose	0	.00	.00		.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	10,239,981	341,084.22	4,464,265.94		5,775,715.06	43.60
B. EXPENDITURES						
Matured Bond Expenditures	4,670,000	4,670,000.00	4,670,000.00	0.00	.00	100.00
Interest On Bonds	5,487,869	2,790,634.38	2,790,634.38	0.00	2,697,234.62	50.85
Interfund Loan Interest	0	.00	.00	0.00	.00	0.00
Bond Transfer Fees	10,000	.00	.00	0.00	10,000.00	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	10,167,869	7,460,634.38	7,460,634.38	0.00	2,707,234.62	73.37
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) EXPENDITURES (A-B-C-D)</u>	72,112	7,119,550.16-	2,996,368.44-		3,068,480.44-	< 1000-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	3,675,990		3,797,080.18			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	3,748,102		800,711.74			
I. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	3,748,102		800,711.74			
G/L 835 Restricted 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			
TOTAL	3,748,102		800,711.74			

40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
 Fiscal Year 2021 (September 1, 2021 - August 31, 2022)

For the Stanwood Camano School Dist. #401 School District for the Month of December, 2021

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES						
1000 GENERAL STUDENT BODY	146,200	3,015.52	40,472.20		105,727.80	27.68
2000 ATHLETICS	190,500	11,723.00	89,189.90		101,310.10	46.82
3000 CLASSES	43,800	.00	89.47		43,710.53	0.20
4000 CLUBS	440,750	10,051.75	69,853.35		370,896.65	15.85
6000 PRIVATE MONEYS	0	.00	.00		.00	0.00
<u>Total REVENUES</u>	821,250	24,790.27	199,604.92		621,645.08	24.31
B. EXPENDITURES						
1000 GENERAL STUDENT BODY	154,538	1,550.47	5,976.13	17,296.26	131,265.61	15.06
2000 ATHLETICS	245,371	5,007.49	6,710.86	11,425.74	227,234.40	7.39
3000 CLASSES	34,700	.00	63.71	6,936.29	27,700.00	20.17
4000 CLUBS	456,043	3,183.60	26,133.05	92,158.76	337,751.19	25.94
6000 PRIVATE MONEYS	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	890,652	9,741.56	38,883.75	127,817.05	723,951.20	18.72
C. EXCESS OF REVENUES						
<u>OVER (UNDER) EXPENDITURES</u> (A-B)	69,402-	15,048.71	160,721.17		230,123.17	331.58-
D. TOTAL BEGINNING FUND BALANCE						
	371,860		383,839.14			
E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)						
	XXXXXXXXXX		.00			
F. TOTAL ENDING FUND BALANCE						
	302,458		544,560.31			
<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	302,458		544,560.31			
G/L 840 Nonspnd FB - Invent/Prepd Itms	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	0		.00			
G/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	302,458		544,560.31			

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2021 (September 1, 2021 - August 31, 2022)

For the Stanwood Camano School Dist. #401 School District for the Month of December, 2021

	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	500	59.76	231.31		268.69	46.26
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	423,548	.00	.00		423,548.00	0.00
5000 Federal, General Purpose	0	.00	.00		.00	0.00
6000 Federal, Special 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
A. <u>TOTAL REV/OTHER FIN.SRCS (LESS TRANS)</u>	424,048	59.76	231.31		423,816.69	0.05
<u>B. 9900 TRANSFERS IN FROM GF</u>						
	0	.00	.00		.00	0.00
<u>C. Total REV./OTHER FIN. SOURCES</u>						
	424,048	59.76	231.31		423,816.69	0.05
<u>D. EXPENDITURES</u>						
Type 30 Equipment	814,000	.00	.00	611,609.95	202,390.05	75.14
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>	814,000	.00	.00	611,609.95	202,390.05	75.14
<u>E. OTHER FIN. USES TRANS. OUT (GL 536)</u>						
	0	.00	.00			
<u>F. OTHER FINANCING USES (GL 535)</u>						
	0	.00	.00			
<u>G. EXCESS OF REVENUES/OTHER FIN SOURCES OVER (UNDER) EXP/OTH FIN USES (C-D-E-F)</u>						
	389,952-	59.76	231.31		390,183.31	100.06-
<u>H. TOTAL BEGINNING FUND BALANCE</u>						
	814,011		816,357.95			
<u>I. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>						
	XXXXXXXX		.00			
<u>J. TOTAL ENDING FUND BALANCE</u>						
	424,059		816,589.26			
<u>(G+H + OR - I)</u>						
<u>K. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted For Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	424,059		816,589.26			
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 889 Assigned to Fund Purposes	0		.00			
G/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	424,059		816,589.26			

GL	Description	Beginning Balance	2021-22 FYTD Credits	2021-22 FYTD Debits	Balance
70	Private Purpose Trust Fund				
200	Imprest Cash	1,200.00	0.00	0.00	1,200.00
240	Cash on Dep w/Co.Treas	0.00	0.61	0.61	0.00
450	Investments	2,023.96	0.04	0.61	2,024.53
---	Asset	3,223.96	0.65	1.22	3,224.53
857	Held in Trust for Pvt Purposes	-3,223.96	0.57	0.00	-3,224.53
---	Equity	-3,223.96	0.57	0.00	-3,224.53
---	Private Purpose Trust Fund	0.00	1.22	1.22	0.00

21-22
BUDGET CAPACITY REPORT

BALANCE

DATE	ACTIVITY	AMOUNT	\$ 4,000,000
9/1/2021	Budget Cap- Admin Off renov/emerg repairs, copiers	\$ 39,821	\$ 3,960,179
9/1/2021	Budget Cap - <i>PUSH</i> Contract (Equity Trng/Consultation)	\$ 82,500	\$ 3,877,679
9/1/2021	Budget Capacity - Emerg Repairs at UES, Admin Office	\$ 19,200	\$ 3,858,479
09/01/21	Grant Capacity - TPEP (Teacher & Principal Eval Prog)	\$ 13,286	\$ 3,845,193
09/02/21	Budget Capacity - Shake Alert Setup	\$ 14,590	\$ 3,830,603
09/07/21	Budget Capacity - UES Floor Scrubber	\$ 5,700	\$ 3,824,903
09/23/21	Flow Thru, Awards & Donations Carryover Capacity	\$ 51,620	\$ 3,773,283
09/23/21	Budget Cap-Supt WASA Reviews, Strategic Plan Costs	\$ 91,750	\$ 3,681,533
09/27/21	Budget Capacity-Technology needs, PAC Carryover Funds	\$ 71,507	\$ 3,610,026
09/30/21	Bldg Budgets & Flow Through - Carryover Capacity	\$ 207,086	\$ 3,402,940
09/30/21	Extra-Curricular (Athletic/Activities) Carryover Capacity	\$ 291,486	\$ 3,111,454
09/30/21	Bldg Budgets & Flow Through - Carryover Capacity	\$ 58,403	\$ 3,053,051
09/30/21	Budget Capacity - Additional Admin Office Renov	\$ 1,700	\$ 3,051,351
09/30/21	Grant Capacity - Emerg Conn Funds (ECF) Hotspots	\$ 90,000	\$ 2,961,351
10/31/21	Budget Cap - Building October Enrollment Adj	\$ 26,132	\$ 2,935,219
10/31/21	Grant Capacity - Title IV, Title II and Perkins Adj	\$ 34,805	\$ 2,900,414
10/31/21	Budget Capacity - Saratoga (shared) Tech Stipend	\$ 4,695	\$ 2,895,719
10/31/21	Budget Capacity - Communications Dept Sal/Ben Adj	\$ 85,000	\$ 2,810,719
11/30/21	Grant Capacity - FCC Emerg Conn Funds (ECF) Chromebooks	\$ 77,838	\$ 2,732,881
11/30/21	Grant Capacity - WaKIDS & HS Dual Credit	\$ 12,600	\$ 2,720,281
11/30/21	Budget Capacity - Dean/Cert/Class Sal/Ben Adj	\$ 1,445,215	\$ 1,275,066
12/31/21	Budget Capacity - Health Serv & Motorpool Sal/Ben Adj	\$ 68,000	<u>\$ 1,207,066</u>

STANWOOD-CAMANO SCHOOL DISTRICT NO. 401
 FOOD SERVICE PROGRAM REPORT
 Report For: December, 2021

	No. of Months	2021-22 Budget	Budget YTD	2021-22 Actual YTD	2021-22 Budget Variance YTD	Actual December 2020
REVENUES:						
Local	9.5	269	113	37,996	37,883	50,245
State	9.5	-	-	-	-	-
Federal	9.5	1,553,715	490,647	629,762	139,116	-
Commodities	9.5	90,163	28,472	-	(28,472)	-
Total		<u>1,644,146</u>	<u>519,232</u>	<u>667,758</u>	<u>148,526</u>	<u>50,245</u>
EXPENDITURES:						
Salaries	12	852,491	284,164	302,927	(18,763)	193,563
Benefits	12	531,802	177,267	168,399	8,869	147,202
Food + Commodities 42	10	603,613	241,445	310,419	(68,974)	104,820
Non-food & Cap. Outlay	10	17,448	6,979	4,240	2,739	4,690
Net Transfers	12	(4,000)	(1,333)	-	(1,333)	-
Total		<u>2,001,354</u>	<u>708,522</u>	<u>785,985</u>	<u>(77,463)</u>	<u>450,275</u>
Net Gain/Loss		<u>(357,208)</u>	<u>(189,290)</u>	<u>(118,226)</u>	<u>71,063</u>	<u>(400,030)</u>

	Serving Days	Total Meals	Budget Ave. Daily Participation	Dec. '21 Act. YTD ADP	Budget Variance	Dec. '20 Act. YTD ADP
Average Daily Participation:						
Breakfast	180	126,000	700	983	283	-
Lunch	175	288,050	1,646	2,102	456	-
Ala Carte w/ Catering	175	-	-	-	-	-
BUDGETED TOTAL MEALS		414,050				
AVE. MEALS PER DAY(Not converted)			2,346	3,085	739	-
Total FTE Enrollment (No RS)			4,424	4,503	79	4,418
				1.92%	(change from prior year)	

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 3.31.

$$126,000/9.5 = 13,263$$

$$288,050/9.5 = 30,321$$