



**STANWOOD-CAMANO
SCHOOL DISTRICT**

Monthly Financial Report

SEPTEMBER 2023

*Every student in the Stanwood-Camano School District is **empowered to learn** in an inclusive setting and is **prepared for the future of their choice.***

STANWOOD-CAMANO SCHOOL DISTRICT

MONTHLY FINANCIAL REPORT

		PAGE
ALL	EXECUTIVE SUMMARY	1
GF	MANAGERS' REPORT	2
GF	FUND BALANCE REPORT	3
GF	OBJECT SUMMARY	4
GF	BUDGET STATUS REPORT	5-6
CPF	BUDGET STATUS REPORT	7-8
DSF	BUDGET STATUS REPORT	9
ASB	BUDGET STATUS REPORT	10
TVF	BUDGET STATUS REPORT	11
BCAP	BUDGET CAPACITY REPORT	12
FS	FOOD SERVICE REPORT	13

STANWOOD-CAMANO SCHOOL DISTRICT NO. 401
MONTHLY BUDGET REPORT
2023-24 EXECUTIVE SUMMARY
September 2023

Enrollment

Budgeted FTE	4664.00
Actual Average FTE To Date (Sept)	4615.18
FTE's Over/under Budget - Average (Sept)	-48.82
Change in AA FTE From Last Month (June)	-5.70
Actual FTE Sept '23	4615
Actual FTE Sept '22	4601

General Fund Balance

Actual as of September 2023	7,596,940
Fund Balance as a Percent of Budgeted Revenue	8.85%

General Fund Revenues

Actual as of September 2023	6,051,872
Percent of Revenues - Received to Date	6.74%

General Fund Expenditures

Actual as of September 2023	7,112,522
Percent of Expenditures - Year to Date	7.78%

Payroll Costs Year-To-Date	5,885,205
Payroll Costs as a Percent of Budget - Year to Date	7.80%

MSOC's Year-To-Date	1,227,317
MSOC's as a Percent of Budget - Year to Date	7.73%

Comments:

- A. The fiscal year is 8.33% complete.
- B. Apportionment payment this month is 9%.
- C. Payroll costs in September 2022 were 7.94% of budget.
- D. MSOC's in September 2022 were 6.5% of budget.

MSOC's = MATERIALS, SUPPLIES AND OPERATING COSTS

**STANWOOD-CAMANO SCHOOL DISTRICT NO. 401
2023-24 MANAGERS' EXPENDITURES REPORT**

DESCRIPTION	MANAGER	BUDGET	YTD	ENCUMBRANCES	BALANCE	% Spent
BOARD OF DIRECTORS	RUMBAUGH	\$ 147,450.00	\$ 4,419.23	\$ 2,247.27	\$ 140,783.50	4.52%
BUSINESS OFFICE	FLOYD	\$ 1,284,943.61	\$ 119,932.79	\$ 1,031,617.93	\$ 133,392.89	89.62%
BUDGET CAPACITY ACCOUNT	FLOYD	\$ 3,533,643.33		\$ -	\$ 3,533,643.33	0.00%
COMMUNICATIONS DEPT	CALDWELL	\$ 263,414.57	\$ 17,549.42	\$ 229,054.46	\$ 16,810.69	93.62%
COMMUNITY SERVICE	FLOYD	\$ 44,594.44	\$ -	\$ -	\$ 44,594.44	0.00%
CURR/ASSESSMENT	GAUYEN	\$ 1,771,383.46	\$ 862,662.12	\$ 767,311.01	\$ 141,410.33	92.02%
DISADVANTAGED (TITLE I)	GAUYEN	\$ 599,987.17	\$ 81,587.02	\$ 402,641.43	\$ 115,758.72	80.71%
ESSER II	FLOYD	\$ 289,716.95	\$ 289,716.39	\$ -	\$ 0.56	100.00%
ESSER III	GAUYEN	\$ 930,252.45	\$ 56,084.41	\$ 796,291.79	\$ 77,876.25	91.63%
ESSER III (Learning Loss)	GAUYEN	\$ 48,561.00	\$ 251.54	\$ 42,248.82	\$ 6,060.64	87.52%
EXTRA-CURRICULAR	ATHLETICS/ACTIVITIES	\$ 1,215,068.30	\$ 50,627.24	\$ 177,843.49	\$ 986,597.57	18.80%
FOOD SERVICES	VENNETTI	\$ 2,469,511.98	\$ 162,385.63	\$ 1,728,343.89	\$ 578,782.46	76.56%
HEALTH SERVICES	HASCALL	\$ 1,279,543.81	\$ 99,984.59	\$ 1,102,817.55	\$ 76,741.67	94.00%
HIGHLY CAPABLE	AUCKLAND	\$ 175,220.61	\$ 14,005.85	\$ 154,457.48	\$ 6,757.28	96.14%
HUMAN RESOURCES	DEL POZO	\$ 169,750.00	\$ 30,451.71	\$ 33,715.30	\$ 105,582.99	37.80%
INSURANCE	FLOYD	\$ 1,062,613.00	\$ -	\$ 1,062,613.00	\$ -	100.00%
LEARN ASST PR (LAP) ST	GAUYEN	\$ 1,027,087.29	\$ 60,804.22	\$ 670,596.16	\$ 295,686.91	71.21%
PLANT - MAINTENANCE	CRUSE	\$ 1,434,528.62	\$ 82,848.61	\$ 940,353.36	\$ 411,326.65	71.33%
PLANT - CUSTODIAL	OVENELL	\$ 2,732,369.22	\$ 190,226.50	\$ 2,159,319.76	\$ 382,822.96	85.99%
PRINCIPALS						
CEDARHOME ELEM	CALDWELL	\$ 49,116.00	\$ 3,244.76	\$ 14,566.62	\$ 31,304.62	36.26%
ELGER BAY ELEM	DICKINSON	\$ 37,949.00	\$ 4,693.98	\$ 16,399.93	\$ 16,855.09	55.58%
STANWOOD ELEM	LAUINGER	\$ 76,339.00	\$ 2,798.49	\$ 33,842.49	\$ 39,698.02	48.00%
TWIN CITY ELEM	ALLEN	\$ 37,601.00	\$ 2,934.32	\$ 12,559.87	\$ 22,106.81	41.21%
UTSALADY ELEM	ECHOLS	\$ 34,703.00	\$ 5,235.61	\$ 11,688.85	\$ 17,778.54	48.77%
PORT SUSAN MIDDLE	ALMANZA	\$ 65,872.00	\$ 1,691.95	\$ 19,994.24	\$ 44,185.81	32.92%
STANWOOD MIDDLE	KLUNDT	\$ 59,678.00	\$ 4,610.59	\$ 28,109.93	\$ 26,957.48	54.83%
LINCOLN HIGH/ACADEMY	PIKE	\$ 20,594.00	\$ 12,834.90	\$ 2,007.09	\$ 5,752.01	72.07%
STANWOOD HIGH	WASHINGTON	\$ 158,301.00	\$ 14,370.49	\$ 39,632.74	\$ 104,297.77	34.11%
SARATOGA	PIKE	\$ 1,155,727.65	\$ 94,371.29	\$ 1,013,163.22	\$ 48,193.14	95.83%
RUNNING START - NON VOC	FLOYD	\$ 524,284.00	\$ -	\$ -	\$ 524,284.00	0.00%
OPEN DOORS/YOUTH RE-ENG	OVENELL	\$ 90,773.00	\$ -	\$ -	\$ 90,773.00	0.00%
SPECIAL ED FED	HASCALL	\$ 930,698.45	\$ 74,820.10	\$ 804,515.20	\$ 51,363.15	94.48%
SPECIAL ED ST	HASCALL	\$ 14,804,726.79	\$ 1,114,179.53	\$ 12,558,040.88	\$ 1,132,506.38	92.35%
SUPERINTENDENT OFFICE	RUMBAUGH	\$ 476,761.98	\$ 38,435.75	\$ 405,772.02	\$ 32,554.21	93.17%
TECHNOLOGY	OVENELL	\$ 1,440,766.60	\$ 102,037.81	\$ 1,069,054.71	\$ 269,674.08	81.28%
TITLE II & TITLE IV	GAUYEN	\$ 144,640.39	\$ 268.47	\$ -	\$ 144,371.92	0.19%
TRAFFIC SAFETY	GUDGEON	\$ 156,731.22	\$ 284.47	\$ 2,500.00	\$ 153,946.75	1.78%
TRANS BILINGUAL ST	GAUYEN	\$ 266,345.92	\$ 20,002.42	\$ 220,295.42	\$ 26,048.08	90.22%
TRANSPORTATION	O'CONNOR	\$ 4,484,321.17	\$ 248,636.17	\$ 3,263,957.25	\$ 971,727.75	78.33%
UTILITIES	CRUSE	\$ 1,489,200.00	\$ 17,828.36	\$ 22,493.01	\$ 1,448,878.63	2.71%
VOCATIONAL ST - HIGH	SHORT	\$ 3,692,579.16	\$ 296,744.93	\$ 2,824,014.43	\$ 571,819.80	84.51%
VOCATIONAL ST - MIDDLE	SHORT	\$ 815,461.82	\$ 63,155.62	\$ 630,695.26	\$ 121,610.94	85.09%
VOCATIONAL FED	SHORT	\$ 21,328.00	\$ -	\$ -	\$ 21,328.00	0.00%
TOTALS ABOVE		\$ 51,514,138.96	\$ 4,246,717.28	\$ 34,294,775.86	\$ 12,972,645.82	74.82%
PROG NOT LISTED ABOVE (INCL SAL & BEN)		\$ 39,858,524.04	\$ 2,865,805.27	\$ 34,158,355.18	\$ 2,834,342.86	92.89%
GRAND TOTAL	9/30/2023	\$ 91,372,663.00	\$ 7,112,522.55	\$ 68,453,131.04	\$ 15,806,988.68	82.70%

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

MONTH	***** 2021-22*****		***** 2022-23*****		***** 2023-24*****		3 YEAR AVG %
	ACT FD BAL	BUD REV %	ACT FD BAL	BUD REV %	ACT FD BAL	%	
	\$ 77,284,300.00		\$ 82,419,055.00		\$ 85,819,305.00		
Sept	\$ 10,323,291.45	13.36	\$ 8,936,908.10	10.84	\$ 7,596,939.75	8.85	11.02
Oct	\$ 10,614,815.74	13.73	\$ 9,636,262.11	11.69			
Nov	\$ 10,319,961.28	13.35	\$ 9,230,386.45	11.20			
Dec	\$ 10,002,329.39	12.94	\$ 8,991,899.37	10.91			
Jan	\$ 9,131,216.69	11.82	\$ 7,986,577.15	9.69			
Feb	\$ 8,421,893.80	10.90	\$ 7,185,314.60	8.72			
Mar	\$ 7,713,555.68	9.98	\$ 6,791,183.81	8.24			
Apr	\$ 9,537,008.12	12.34	\$ 8,505,224.07	10.32			
May	\$ 10,387,221.24	13.44	\$ 9,059,707.06	10.99			
June	\$ 7,997,793.73	10.35	\$ 6,650,560.56	8.07			
July	\$ 9,154,611.83	11.85	\$ 7,959,259.89	9.66			
Aug	\$ 10,084,022.70	13.05	\$ 8,657,590.55	10.50			
AVERAGE							
YTD FB	\$ 9,473,976.80	12.26	\$ 8,299,239.48	10.07	\$ 7,596,939.75	8.85	10.39
UNASSIGNED							
Year-end FB	\$ 9,679,164.32	12.52	\$ 7,290,636.50	8.85			

Fd	T	GL	PPSS	11	2222	333	4444	5555	Description	Budget	Current	Year-to-Date	Outstanding Encumbrance	Balance	%
10	E	530	----	--	0---	----	----	----	DEBIT TRANSFERS	161,000	0.00	0.00	0.00	161,000.00	0.00
10	E	530	----	--	1---	----	----	----	CREDIT TRANSFERS	-161,000	0.00	0.00	0.00	-161,000.00	0.00
10	E	530	----	--	2---	----	----	----	CT SALARIES- CERT EMPLOYEES	38,801,816	3,107,082.71	3,107,082.71	34,018,708.35	1,676,014.14	95.68
10	E	530	----	--	3---	----	----	----	CL SALARIES- CLASS EMPLOYEES	17,066,251	1,258,412.12	1,258,412.12	13,210,453.96	2,597,380.18	84.78
10	E	530	----	--	4---	----	----	----	EMP BENE & PAYROLL TAXES	19,619,730	1,519,710.61	1,519,710.61	16,580,653.14	1,519,361.06	92.26
10	E	530	----	--	5---	----	----	----	S SUPPLIES & MATERIALS	8,291,820	748,639.66	748,639.66	1,479,241.52	6,063,938.82	26.87
10	E	530	----	--	7---	----	----	----	PS PURCHASED SERVICES	7,422,911	469,164.45	469,164.45	3,159,707.19	3,794,039.36	48.89
10	E	530	----	--	8---	----	----	----	T TRAVEL	120,135	9,513.00	9,513.00	4,366.88	106,255.12	11.55
10	E	530	----	--	9---	----	----	----	C CAPITAL OUTLAY	50,000	0.00	0.00	0.00	50,000.00	0.00
Grand Expense Totals										91,372,663	7,112,522.55	7,112,522.55	68,453,131.04	15,806,988.68	82.70

Number of Accounts: 3521

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

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2023 (September 1, 2023 - August 31, 2024)

For the Stanwood Camano School Dist. #401 School District for the Month of September, 2023

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 LOCAL TAXES	14,423,031	120,160.71	120,160.71		14,302,870.29	0.83
2000 LOCAL SUPPORT NONTAX	1,435,101	192,542.72	192,542.72		1,242,558.28	13.42
3000 STATE, GENERAL PURPOSE	50,795,809	4,571,223.17	4,571,223.17		46,224,585.83	9.00
4000 STATE, SPECIAL PURPOSE	14,991,908	1,094,782.45	1,094,782.45		13,897,125.55	7.30
5000 FEDERAL, GENERAL PURPOSE	11,000	.00	.00		11,000.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	7,955,956	72,492.70	72,492.70		7,883,463.30	0.91
7000 REVENUES FR OTH SCH DIST	15,000	.00	.00		15,000.00	0.00
8000 OTHER AGENCIES AND ASSOCIATES	191,500	670.00	670.00		190,830.00	0.35
9000 OTHER FINANCING SOURCES	0	.00	.00		.00	0.00
Total REVENUES/OTHER FIN. SOURCES	89,819,305	6,051,871.75	6,051,871.75		83,767,433.25	6.74
B. EXPENDITURES						
00 Regular Instruction	44,977,450	4,215,445.68	4,215,445.68	36,386,060.09	4,375,944.23	90.27
10 Federal Stimulus	999,346	58,365.10	58,365.10	838,642.35	102,338.55	89.76
20 Special Ed Instruction	15,737,921	1,189,169.28	1,189,169.28	13,362,556.08	1,186,195.64	92.46
30 Voc. Ed Instruction	4,529,372	359,900.55	359,900.55	3,454,709.69	714,761.76	84.22
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	2,308,931	167,124.81	167,124.81	1,338,262.86	803,543.33	65.20
70 Other Instructional Pgms	4,150,946	38,204.55	38,204.55	411,558.02	3,701,183.43	10.84
80 Community Services	54,576	56.33	56.33	0.00	54,519.67	0.10
90 Support Services	18,614,121	1,084,256.25	1,084,256.25	12,661,341.95	4,868,522.80	73.85
Total EXPENDITURES	91,372,663	7,112,522.55	7,112,522.55	68,453,131.04	15,807,009.41	82.70
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) EXP/OTH FIN USES (A-B-C-D)</u>	1,553,358-	1,060,650.80-	1,060,650.80-		492,707.20	31.72-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	8,650,000		8,657,590.55			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE</u> <u>(E+F + OR - G)</u>	7,096,642		7,596,939.75			

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	300,000	222,849.21
G/L 823 Restricted for Carryover of Tra	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	400,000	871,100.31
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 873 Committed to Depreciation Sub-F	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	150,000	273,004.53
G/L 890 Unassigned Fund Balance	1,955,677	2,109,032.95
G/L 891 Unassigned Min Fnd Bal Policy	4,290,965	4,120,952.75
G/L 896 Change in Accounting Principles	0	.00
G/L 897 Change to or within the Financi	0	.00
<u>TOTAL</u>	<u>7,096,642</u>	<u>7,596,939.75</u>

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2023 (September 1, 2023 - August 31, 2024)

For the Stanwood Camano School Dist. #401 School District for the Month of September, 2023

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	0	835.56	835.56		835.56-	0.00
2000 Local Support Nontax	340,000	29,306.63	29,306.63		310,693.37	8.62
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	158,404	110,350.60	110,350.60		48,053.40	69.66
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	498,404	140,492.79	140,492.79		357,911.21	28.19
B. EXPENDITURES						
10 Sites	71,000	.00	.00	0.00	71,000.00	0.00
20 Buildings	5,433,130	.00	.00	998,196.44	4,434,933.56	18.37
30 Equipment	77,500	.00	.00	229.53	77,270.47	0.30
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	5,581,630	.00	.00	998,425.97	4,583,204.03	17.89
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)	5,083,226-	140,492.79	140,492.79		5,223,718.79	102.76-
F. TOTAL BEGINNING FUND BALANCE	6,223,884		6,289,378.99			
G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)	XXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)	1,140,658		6,429,871.78			

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 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	.00
G/L 862 Committed from Levy Proceeds	0	2,096,686.44
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	1,140,658	4,333,185.34
G/L 890 Unassigned Fund Balance	0	.00
G/L 896 Change in Accounting Principles	0	.00
G/L 897 Change to or within the Financi	0	.00
<u>TOTAL</u>	1,140,658	6,429,871.78

30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2023 (September 1, 2023 - August 31, 2024)

For the Stanwood Camano School Dist. #401 School District for the Month of September, 2023

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	10,964,702	92,296.77	92,296.77		10,872,405.23	0.84
2000 Local Support Nontax	50,000	19,486.34	19,486.34		30,513.66	38.97
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	11,014,702	111,783.11	111,783.11		10,902,918.89	1.01
B. EXPENDITURES						
Matured Bond Expenditures	5,690,000	.00	.00	0.00	5,690,000.00	0.00
Interest On Bonds	5,066,094	.00	.00	0.00	5,066,094.00	0.00
Interfund Loan Interest	0	.00	.00	0.00	.00	0.00
Bond Transfer Fees	50,000	.00	.00	0.00	50,000.00	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	10,806,094	.00	.00	0.00	10,806,094.00	0.00
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) EXPENDITURES (A-B-C-D)						
	208,608	111,783.11	111,783.11		96,824.89	46.41
F. TOTAL BEGINNING FUND BALANCE	4,334,000		4,401,945.39			
G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)	XXXXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)	4,542,608		4,513,728.50			
I. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	4,542,608		4,513,728.50			
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			
G/L 896 Change in Accounting Principles	0		.00			
G/L 897 Change to or within the Financi	0		.00			
TOTAL	4,542,608		4,513,728.50			

40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2023 (September 1, 2023 - August 31, 2024)

For the Stanwood Camano School Dist. #401 School District for the Month of September, 2023

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES						
1000 GENERAL STUDENT BODY	148,700	43,861.64	43,861.64		104,838.36	29.50
2000 ATHLETICS	180,000	59,572.02	59,572.02		120,427.98	33.10
3000 CLASSES	30,000	.00	.00		30,000.00	0.00
4000 CLUBS	371,100	39,578.35	39,578.35		331,521.65	10.67
6000 PRIVATE MONEYS	3,000	.00	.00		3,000.00	0.00
<u>Total REVENUES</u>	732,800	143,012.01	143,012.01		589,787.99	19.52
B. EXPENDITURES						
1000 GENERAL STUDENT BODY	139,554	2,823.20	2,823.20	350.00	136,380.80	2.27
2000 ATHLETICS	237,400	3,785.18	3,785.18	5,700.00	227,914.82	4.00
3000 CLASSES	29,200	689.65	689.65	3,300.35	25,210.00	13.66
4000 CLUBS	414,100	1,703.98	1,703.98	154,017.15	258,378.87	37.60
6000 PRIVATE MONEYS	3,000	.00	.00	0.00	3,000.00	0.00
<u>Total EXPENDITURES</u>	823,254	9,002.01	9,002.01	163,367.50	650,884.49	20.94
C. EXCESS OF REVENUES						
<u>OVER(UNDER) EXPENDITURES (A-B)</u>	90,454-	134,010.00	134,010.00		224,464.00	248.15-
D. TOTAL BEGINNING FUND BALANCE						
	438,913		436,800.61			
E. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)						
	XXXXXXXXXX		.00			
F. TOTAL ENDING FUND BALANCE						
	348,459		570,810.61			
<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	348,459		570,810.61			
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			
G/L 896 Change in Accounting Principles	0		.00			
G/L 897 Change to or within the Financi	0		.00			
<u>TOTAL</u>	348,459		570,810.61			

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2023 (September 1, 2023 - August 31, 2024)

For the Stanwood Camano School Dist. #401 School District for the Month of September, 2023

<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	30,400	7,241.14	7,241.14		23,158.86	23.82
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	575,000	.00	.00		575,000.00	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
<u>A. TOTAL REV/OTHER FIN.SRCS (LESS TRANS)</u>	<u>605,400</u>	<u>7,241.14</u>	<u>7,241.14</u>		<u>598,158.86</u>	<u>1.20</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>605,400</u>	<u>7,241.14</u>	<u>7,241.14</u>		<u>598,158.86</u>	<u>1.20</u>
<u>D. EXPENDITURES</u>						
Type 30 Equipment	1,513,040	.00	.00	1,463,524.92	49,515.08	96.73
Type 40 Energy	0	.00	.00	0.00	.00	0.00
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>1,513,040</u>	<u>.00</u>	<u>.00</u>	<u>1,463,524.92</u>	<u>49,515.08</u>	<u>96.73</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>907,640-</u>	<u>7,241.14</u>	<u>7,241.14</u>		<u>914,881.14</u>	<u>100.80-</u>
<u>H. TOTAL BEGINNING FUND BALANCE</u>	<u>1,647,640</u>		<u>1,647,971.62</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>740,000</u>		<u>1,655,212.76</u>			
<u>K. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted For Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	740,000		1,655,212.76			
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			
G/L 896 Change in Accounting Principles	0		.00			
G/L 897 Change to or within the Financi	0		.00			
<u>TOTAL</u>	<u>740,000</u>		<u>1,655,212.76</u>			

**2023-24
BUDGET CAPACITY REPORT**

BALANCE

DATE	ACTIVITY	AMOUNT	\$	4,000,000
9/21/2023	Budget Capacity - ESSER III ADJ	\$ (248,561)	\$	3,751,439
9/30/2023	Budget Capacity - PAC & TRAFFIC SAFETY C/O	\$ (29,632)	\$	3,721,807
9/30/2023	Budget Capacity - Workload Relief C/O	\$ (8,468)	\$	3,713,339
9/30/2023	Budget Capacity - Building Budgets & Extra Curr C/O	\$ (140,440)	\$	3,572,899
9/30/2023	Budget Capacity - Flow Thru C/O	\$ (24,835)	\$	3,548,064
9/30/2023	Budget Capacity - Bldg Lead. Team & InvestED Adj	\$ (4,321)	\$	3,543,743

STANWOOD-CAMANO SCHOOL DISTRICT NO. 401
FOOD SERVICE PROGRAM REPORT
Report For: September, 2023

	<u>No. of Months</u>	<u>2023-24 Budget</u>	<u>Budget YTD</u>	<u>2023-24 Actual YTD</u>	<u>2023-24 Budget Variance YTD</u>	<u>Actual YTD September 2022</u>
REVENUES:						
Local	9.5	616,236	64,867	131,577	66,710	134,121
State	9.5	14,790	-	-	-	-
Federal	9.5	644,774	-	-	-	-
Federal-Supply Chain Assistance		37,500	37,500	39,461	1,961	72,044
Federal-Commodities	9.5	164,480	-	-	-	-
Total		<u>1,477,780</u>	<u>102,367</u>	<u>171,037</u>	<u>68,671</u>	<u>206,165</u>
EXPENDITURES:						
Salaries	12	1,001,383	83,449	72,499	10,950	75,752
Benefits	12	572,613	47,718	43,541	4,177	39,582
Food + Commodities	12	760,770	63,398	36,185	27,213	44,265
Non-food & Cap. Outlay	12	133,785	11,149	10,161	988	10,356
Net Transfers	12	(1,000)	(83)	-	(83)	-
Total		<u>2,467,551</u>	<u>205,629</u>	<u>162,386</u>	<u>43,244</u>	<u>169,955</u>
Net Gain/Loss		<u>(989,771)</u>	<u>(103,262)</u>	<u>8,652</u>	<u>111,914</u>	<u>36,210</u>

	<u>Budget Serving Days</u>	<u>Budget Total Meals</u>	<u>Budget Avg. Daily Participation</u>	<u>Actual Year to Date ADP</u>	<u>Budget Variance</u>	<u>Prior Year Actual YTD ADP</u>
Average Daily Participation (ADP):						
Breakfast	180	68,919	383	371	(12)	285
Lunch	172	214,843	1,249	1,249	(0)	1,135
Ala Carte w/ Catering	172	40,608	236	193	(43)	149
BUDGETED TOTAL MEALS		324,370				
AVG. MEALS PER DAY (Not converted)			1,868	1,813	(55)	1,569
				15.55%	(change from prior year)	
Average Annual FTE Enrollment*			4,664	4,615	(49)	4,601
				0.30%	(change from prior year)	

Notes:

The revenues and expenditures above do not reflect accruals as follows:

- State and federal revenues are claimed at the end of each month and collected in the following month.
- Budget & Actual year-to-date (YTD) state/federal revenues do not include the amount due for current month.
- Local revenues reflect total collections, not the actual lunch sales amount for the month.
- Expenditures incurred but not paid are not accrued until August year-end.

Ala carte with catering dollars are divided by \$4.33 to be equivalent with lunch participation

*Enrollment does not include Running Start (RS) or Open Doors (OD)