

Fiscal Year 2017 (September 1, 2017 - August 31, 2018)

For the SUMNER SCHOOL DISTRICT #320 School District for the Month of September, 2017

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<b>A. REVENUES/OTHER FIN. SOURCES</b>						
1000 LOCAL TAXES	22,244,103	382,669.36	382,669.36		21,861,433.64	1.72
2000 LOCAL SUPPORT NONTAX	7,322,097	531,979.48	531,979.48		6,790,117.52	7.27
3000 STATE, GENERAL PURPOSE	75,459,133	6,125,337.48	6,125,337.48		69,333,795.52	8.12
4000 STATE, SPECIAL PURPOSE	14,996,562	972,076.29	972,076.29		14,024,485.71	6.48
5000 FEDERAL, GENERAL PURPOSE	2,007,223	.00	.00		2,007,223.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	5,139,709	7,969.58	7,969.58		5,131,739.42	0.16
7000 REVENUES FR OTH SCH DIST	1,050,000	.00	.00		1,050,000.00	0.00
8000 OTHER AGENCIES AND ASSOCIATES	47,500	12,000.00-	12,000.00-		59,500.00	25.26-
9000 OTHER FINANCING SOURCES	614,000	104.29	104.29		613,895.71	0.02
<u>Total REVENUES/OTHER FIN. SOURCES</u>	128,880,327	8,008,136.48	8,008,136.48		120,872,190.52	6.21
<b>B. EXPENDITURES</b>						
00 Regular Instruction	77,300,458	6,417,897.34	6,417,897.34	58,042,320.47	12,840,240.19	83.39
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	15,851,348	1,163,537.03	1,163,537.03	13,284,186.75	1,403,624.22	91.15
30 Voc. Ed Instruction	2,873,647	229,592.51	229,592.51	2,403,118.05	240,936.44	91.62
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	4,255,906	277,335.34	277,335.34	2,627,103.03	1,351,467.63	68.24
70 Other Instructional Pgms	328,168	7,994.61	7,994.61	88,167.77	232,005.62	29.30
80 Community Services	1,898,502	120,751.20	120,751.20	1,222,889.95	554,860.85	70.77
90 Support Services	26,372,298	2,024,788.70	2,024,788.70	15,610,990.76	8,736,518.54	66.87
<u>Total EXPENDITURES</u>	128,880,327	10,241,896.73	10,241,896.73	93,278,776.78	25,359,653.49	80.32
C. OTHER FIN. USES TRANS. OUT (GL 536)	0	.00	.00			
D. OTHER FINANCING USES (GL 535)	0	.00	.00			
<b>E. EXCESS OF REVENUES/OTHER FIN.SOURCES</b>						
<u>OVER(UNDER)EXP/OTH FIN USES (A-B-C-D)</u>	0	2,233,760.25-	2,233,760.25-		2,233,760.25-	0.00
F. <u>TOTAL BEGINNING FUND BALANCE</u>	8,915,617		7,000,526.22			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE</u>	8,915,617		4,766,765.97			
<u>(E+F + OR - G)</u>						
<b>I. ENDING FUND BALANCE ACCOUNTS:</b>						
G/L 810 Restricted For Other Items	0		.00			
G/L 815 Restrict Unequalized Deduct Rev	0		.00			
G/L 821 Restricted for Carryover	139,517		139,516.81			
G/L 825 Restricted for Skills Center	0		.00			
G/L 828 Restricted for C/O of FS Rev	0		.00			
G/L 830 Reserved for Debt Service	0		.00			
G/L 835 Restrictd For Arbitrage Rebate	0		.00			
G/L 840 Nonspnd FB - Invent/Prepd Itms	571,018		295,530.53			
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 Committed to Min Fund Bal Polic	0		.00			
G/L 875 Assigned Contingencies	0		.00			
G/L 884 Assigned to Other Cap Projects	1,000,000		1,000,000.00			
G/L 888 Assigned to Other Purposes	1,518,719		914,988.13			
G/L 890 Unassigned Fund Balance	5,686,364		2,416,730.50			
G/L 891 Unassigned Min Fnd Bal Policy	0		.00			
<u>TOTAL</u>	8,915,618		4,766,765.97			

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
 Fiscal Year 2017 (September 1, 2017 - August 31, 2018)

For the SUMNER SCHOOL DISTRICT #320 School District for the Month of September, 2017

	ANNUAL	ACTUAL	ACTUAL			
<u>A. REVENUES/OTHER FIN. SOURCES</u>	<u>BUDGET</u>	<u>FOR MONTH</u>	<u>FOR YEAR</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
1000 Local Taxes	2,954,186	49,455.50	49,455.50		2,904,730.50	1.67
2000 Local Support Nontax	1,499,200	163,834.10	163,834.10		1,335,365.90	10.93
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	1,212,383	.00	.00		1,212,383.00	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	70,600,000	.00	.00		70,600,000.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>76,265,769</u>	<u>213,289.60</u>	<u>213,289.60</u>		<u>76,052,479.40</u>	<u>0.28</u>
<u>B. EXPENDITURES</u>						
10 Sites	33,472,400	102,186.09	102,186.09	28,517.30	33,341,696.61	0.39
20 Buildings	45,000,000	686,978.40	686,978.40	8,146,775.17	36,166,246.43	19.63
30 Equipment	3,396,600	68,592.68	68,592.68	252,901.77	3,075,105.55	9.47
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	120,000	.00	.00	0.00	120,000.00	0.00
90 Debt	1,000	.00	.00	0.00	1,000.00	0.00
<u>Total EXPENDITURES</u>	<u>81,990,000</u>	<u>857,757.17</u>	<u>857,757.17</u>	<u>8,428,194.24</u>	<u>72,704,048.59</u>	<u>11.33</u>
C. OTHER FIN. USES TRANS. OUT (GL 536)	489,000	.00	.00			
D. OTHER FINANCING USES (GL 535)	0	.00	.00			
E. EXCESS OF REVENUES/OTHER FIN.SOURCES						
<u>OVER(UNDER)EXP/OTH FIN USES (A-B-C-D)</u>	<u>6,213,231-</u>	<u>644,467.57-</u>	<u>644,467.57-</u>		<u>5,568,763.43</u>	<u>89.63-</u>
F. TOTAL BEGINNING FUND BALANCE	74,878,078		79,934,236.93			
G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)	XXXXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE	68,664,847		79,289,769.36			
<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 Reserved fof 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	62,049,989		65,707,598.87			
G/L 862 Committed from Levy Proceeds	324,733		710.16-			
G/L 863 Restricted from State Proceeds	1,236,548		24,165.50			
G/L 864 Rsrv Of Fed Proceeds	0		.00			
G/L 865 Restricted from Other Proceeds	134,396		156,536.00			
G/L 866 Restricted from Impact Proceeds	1,513,849		280,081.04			
G/L 867 Restricted from Mitigation Fees	0		.00			
G/L 869 Rsrvd UnDistrib Proceeds	0		.00			
G/L 870 Committed to Other Purposes	0		.00			
G/L 889 Assigned to Fund Purposes	3,405,332		13,122,098.11			
G/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	<u>68,664,847</u>		<u>79,289,769.36</u>			

30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
 Fiscal Year 2017 (September 1, 2017 - August 31, 2018)

For the SUMNER SCHOOL DISTRICT #320 School District for the Month of September, 2017

	ANNUAL	ACTUAL	ACTUAL		BALANCE	PERCENT
<u>A. REVENUES/OTHER FIN. SOURCES</u>	<u>BUDGET</u>	<u>FOR MONTH</u>	<u>FOR YEAR</u>	<u>ENCUMBRANCES</u>		
1000 Local Taxes	14,826,750	268,264.96	268,264.96		14,558,485.04	1.81
2000 Local Support Nontax	25,000	4,932.34	4,932.34		20,067.66	19.73
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
<u>Total REVENUES/OTHER FIN. SOURCES</u>	14,851,750	273,197.30	273,197.30		14,578,552.70	1.84
<u>B. EXPENDITURES</u>						
Matured Bond Expenditures	8,095,000	.00	.00	0.00	8,095,000.00	0.00
Interest On Bonds	8,829,503	.00	.00	0.00	8,829,503.00	0.00
Interfund Loan Interest	0	.00	.00	0.00	.00	0.00
Bond Transfer Fees	10,000	2,552.05	2,552.05	0.00	7,447.95	25.52
Arbitrage Rebate	0	.00	.00	0.00	.00	0.00
Underwriter's Fees	850,000	.00	.00	0.00	850,000.00	0.00
<u>Total EXPENDITURES</u>	17,784,503	2,552.05	2,552.05	0.00	17,781,950.95	0.01
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)	2,932,753-	270,645.25	270,645.25		3,203,398.25	109.23-
F. TOTAL BEGINNING FUND BALANCE	5,872,848		5,894,797.06			
G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)	XXXXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)	2,940,095		6,165,442.31			
I. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	2,940,095		6,165,442.31			
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>	2,940,095		6,165,442.31			

40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
 Fiscal Year 2017 (September 1, 2017 - August 31, 2018)

For the SUMNER SCHOOL DISTRICT #320 School District for the Month of September, 2017

	ANNUAL	ACTUAL	ACTUAL			
A. REVENUES	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 General Student Body	712,015	225,792.77	225,792.77		486,222.23	31.71
2000 Athletics	424,339	86,548.05	86,548.05		337,790.95	20.40
3000 Classes	94,000	.00	.00		94,000.00	0.00
4000 Clubs	717,345	45,781.40	45,781.40		671,563.60	6.38
6000 Private Moneys	187,100	2,368.51	2,368.51		184,731.49	1.27
<u>Total REVENUES</u>	2,134,799	360,490.73	360,490.73		1,774,308.27	16.89
<u>B. EXPENDITURES</u>						
1000 General Student Body	517,131	35,979.71	35,979.71	30,921.20	450,230.09	12.94
2000 Athletics	565,656	81,999.42	81,999.42	45,804.24	437,852.34	22.59
3000 Classes	74,025	4,000.00	4,000.00	0.00	70,025.00	5.40
4000 Clubs	655,784	61,888.72	61,888.72	22,370.48	571,524.80	12.85
6000 Private Moneys	177,038	71.57	71.57	0.00	176,966.43	0.04
<u>Total EXPENDITURES</u>	1,989,634	183,939.42	183,939.42	99,095.92	1,706,598.66	14.23
<u>C. EXCESS OF REVENUES</u>						
<u>OVER (UNDER) EXPENDITURES (A-B)</u>	145,165	176,551.31	176,551.31		31,386.31	21.62
<u>D. TOTAL BEGINNING FUND BALANCE</u>	645,597		771,256.60			
<u>E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXXX		.00			
<u>F. TOTAL ENDING FUND BALANCE</u>	790,762		947,807.91			
<u>C+D + OR - E)</u>						
<u>G. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted for Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	790,762		860,575.90			
G/L 840 Nonspnd FB - Invent/Prepd Itms	0		87,232.01			
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>	790,762		947,807.91			

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
 Fiscal Year 2017 (September 1, 2017 - August 31, 2018)

For the SUMNER SCHOOL DISTRICT #320 School District for the Month of September, 2017

	ANNUAL	ACTUAL	ACTUAL			
<u>A. REVENUES/OTHER FIN. SOURCES</u>	<u>BUDGET</u>	<u>FOR MONTH</u>	<u>FOR YEAR</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
1000 Local Taxes	0	.00	.00		.00	0.00
2000 Local Nontax	2,500	332.09	332.09		2,167.91	13.28
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	335,000	.00	.00		335,000.00	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	10,000	550.48	550.48		9,449.52	5.50
<u>A. TOTAL REV/OTHER FIN.SRCS (LESS TRANS)</u>	<u>347,500</u>	<u>882.57</u>	<u>882.57</u>		<u>346,617.43</u>	<u>0.25</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>347,500</u>	<u>882.57</u>	<u>882.57</u>		<u>346,617.43</u>	<u>0.25</u>
<u>D. EXPENDITURES</u>						
Type 30 Equipment	759,230	.00	.00	354,824.12	404,405.88	46.73
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>759,230</u>	<u>.00</u>	<u>.00</u>	<u>354,824.12</u>	<u>404,405.88</u>	<u>46.73</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</u> <u>OVER (UNDER) EXP/OTH FIN USES (C-D-E-F)</u>	<u>411,730-</u>	<u>882.57</u>	<u>882.57</u>		<u>412,612.57</u>	<u>100.21-</u>
<u>H. TOTAL BEGINNING FUND BALANCE</u>	<u>412,230</u>		<u>434,726.29</u>			
<u>I. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXXXX</u>		<u>.00</u>			
<u>J. TOTAL ENDING FUND BALANCE</u> <u>(G+H + OR - I)</u>	<u>500</u>		<u>435,608.86</u>			
<u>K. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted For Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	500		435,608.86			
G/L 830 Reserved 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>500</u>		<u>435,608.86</u>			