

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2018 (September 1, 2018 - August 31, 2019)

For the SUMNER-BONNEY LAKE SCHOOL DISTRICT #320 School District for the Month of October, 2018

| | 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 | 16,943,152 | 9,120,781.93 | 9,370,119.33 | | 7,573,032.67 | 55.30 |
| 2000 LOCAL SUPPORT NONTAX | 6,274,001 | 402,691.00 | 902,854.03 | | 5,371,146.97 | 14.39 |
| 3000 STATE, GENERAL PURPOSE | 87,916,721 | 7,864,219.71 | 15,513,499.47 | | 72,403,221.53 | 17.65 |
| 4000 STATE, SPECIAL PURPOSE | 18,434,824 | 1,566,055.90 | 3,051,683.16 | | 15,383,140.84 | 16.55 |
| 5000 FEDERAL, GENERAL PURPOSE | 4,900 | .00 | .00 | | 4,900.00 | 0.00 |
| 6000 FEDERAL, SPECIAL PURPOSE | 7,063,295 | 32,278.60 | 64,830.98 | | 6,998,464.02 | 0.92 |
| 7000 REVENUES FR OTH SCH DIST | 558,900 | .00 | .00 | | 558,900.00 | 0.00 |
| 8000 OTHER AGENCIES AND ASSOCIATES | 58,000 | .00 | .00 | | 58,000.00 | 0.00 |
| 9000 OTHER FINANCING SOURCES | 890,000 | 44,661.47 | 79,174.48 | | 810,825.52 | 8.90 |
| <u>Total REVENUES/OTHER FIN. SOURCES</u> | 138,143,793 | 19,030,688.61 | 28,982,161.45 | | 109,161,631.55 | 20.98 |
| <u>B. EXPENDITURES</u> | | | | | | |
| 00 Regular Instruction | 78,672,771 | 7,336,948.43 | 14,169,133.18 | 57,637,803.78 | 6,865,834.04 | 91.27 |
| 10 Federal Stimulus | 0 | .00 | .00 | 0.00 | .00 | 0.00 |
| 20 Special Ed Instruction | 16,658,812 | 1,601,753.79 | 2,828,462.94 | 14,327,646.55 | 497,297.49 | 102.99 |
| 30 Voc. Ed Instruction | 4,024,600 | 294,258.20 | 564,758.83 | 2,411,137.77 | 1,048,703.40 | 73.94 |
| 40 Skills Center Instruction | 0 | .00 | .00 | 0.00 | .00 | 0.00 |
| 50+60 Compensatory Ed Instruct. | 6,762,455 | 339,961.67 | 700,306.82 | 2,707,746.59 | 3,354,401.59 | 50.40 |
| 70 Other Instructional Pgms | 270,663 | 43,824.31 | 78,628.73 | 394,861.25 | 202,826.98 | 174.94 |
| 80 Community Services | 2,173,090 | 136,789.81 | 276,272.86 | 1,120,861.83 | 775,955.31 | 64.29 |
| 90 Support Services | 27,911,078 | 2,662,933.89 | 4,577,724.26 | 14,051,076.33 | 9,282,277.41 | 66.74 |
| <u>Total EXPENDITURES</u> | 136,473,469 | 12,416,470.10 | 23,195,287.62 | 92,651,134.10 | 20,627,047.28 | 84.89 |
| <u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u> | 0 | .00 | .00 | | | |
| <u>D. OTHER FINANCING USES (GL 535)</u> | 0 | .00 | .00 | | | |
| <u>E. EXCESS OF REVENUES/OTHER FIN.SOURCES</u> | | | | | | |
| <u>OVER(UNDER) EXP/OTH FIN USES (A-B-C-D)</u> | 1,670,324 | 6,614,218.51 | 5,786,873.83 | | 4,116,549.83 | 246.45 |
| <u>F. TOTAL BEGINNING FUND BALANCE</u> | 9,470,388 | | 4,859,348.03 | | | |
| <u>G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u> | XXXXXXXXXX | | .00 | | | |
| <u>H. TOTAL ENDING FUND BALANCE</u> | 11,140,712 | | 10,646,221.86 | | | |
| <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 | 417,000 | 328,877.00 |
| G/L 825 Restricted for Skills Center | 0 | .00 |
| G/L 828 Restricted for C/O of FS Rev | 0 | .00 |
| G/L 830 Reserved for Debt Service | 0 | .00 |
| G/L 835 Restrictd For Arbitrage Rebate | 0 | .00 |
| G/L 840 Nonspnd FB - Invent/Prepd Itms | 350,000 | 1,358,621.00 |
| 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 | .00 |
| G/L 888 Assigned to Other Purposes | 657,231 | 626,374.00 |
| G/L 890 Unassigned Fund Balance | 1,892,811 | 5,786,873.83 |
| G/L 891 Unassigned Min Fnd Bal Policy | 6,823,670 | 2,545,476.03 |
| <u>TOTAL</u> | 11,140,712 | 10,646,221.86 |

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2018 (September 1, 2018 - August 31, 2019)

For the SUMNER-BONNEY LAKE SCHOOL DISTRICT #320 School District for the Month of October, 2018

| | 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 | 4,181,640 | 1,234,173.22 | 1,267,777.79 | | 2,913,862.21 | 30.32 |
| 2000 Local Support Nontax | 2,235,152 | 394,045.83 | 607,581.60 | | 1,627,570.40 | 27.18 |
| 3000 State, General Purpose | 0 | .00 | .00 | | .00 | 0.00 |
| 4000 State, Special Purpose | 8,005,529 | .00 | .00 | | 8,005,529.00 | 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> | 14,422,321 | 1,628,219.05 | 1,875,359.39 | | 12,546,961.61 | 13.00 |
| <u>B. EXPENDITURES</u> | | | | | | |
| 10 Sites | 49,007,294 | 1,290,356.84 | 1,948,722.22 | 1,031,932.12 | 46,026,639.66 | 6.08 |
| 20 Buildings | 58,392,332 | 9,537,356.84 | 12,811,134.44 | 41,252,585.62 | 4,328,611.94 | 92.59 |
| 30 Equipment | 4,815,633 | 159,233.30 | 289,690.07 | 309,057.12 | 4,216,885.81 | 12.43 |
| 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 |
| <u>Total EXPENDITURES</u> | 112,215,259 | 10,986,946.98 | 15,049,546.73 | 42,593,574.86 | 54,572,137.41 | 51.37 |
| <u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u> | 875,000 | 78,963.30 | 78,963.30 | | | |
| <u>D. OTHER FINANCING USES (GL 535)</u> | 0 | .00 | .00 | | | |
| <u>E. EXCESS OF REVENUES/OTHER FIN. SOURCES</u> | | | | | | |
| <u>OVER(UNDER) EXP/OTH FIN USES (A-B-C-D)</u> | 98,667,938- | 9,437,691.23- | 13,253,150.64- | | 85,414,787.36 | 86.57- |
| <u>F. TOTAL BEGINNING FUND BALANCE</u> | 19,405,860 | | 110,261,105.83 | | | |
| <u>G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u> | XXXXXXXXX | | .00 | | | |
| <u>H. TOTAL ENDING FUND BALANCE</u> | 79,262,078- | | 97,007,955.19 | | | |
| <u>(E+F + OR - G)</u> | | | | | | |

I. ENDING FUND BALANCE ACCOUNTS:

| | | |
|---|-------------|---------------|
| G/L 810 Restricted For Other Items | 875,000- | 78,963.30- |
| 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 | 76,333,978- | 80,228,493.73 |
| G/L 862 Committed from Levy Proceeds | 26,249 | 2,236,710.75 |
| G/L 863 Restricted from State Proceeds | 16,017,819 | 6,836.51 |
| G/L 864 Rsrv Of Fed Proceeds | 0 | .00 |
| G/L 865 Restricted from Other Proceeds | 264,157 | 188,936.00 |
| G/L 866 Restricted from Impact Proceeds | 3,906,517 | 702,677.57 |
| 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 | 22,267,842- | 13,723,263.93 |
| G/L 890 Unassigned Fund Balance | 0 | .00 |
| <u>TOTAL</u> | 79,262,078- | 97,007,955.19 |

30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2018 (September 1, 2018 - August 31, 2019)

For the SUMNER-BONNEY LAKE SCHOOL DISTRICT #320 School District for the Month of October, 2018

| | 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 | 19,305,607 | 7,383,332.05 | 7,584,165.03 | | 11,721,441.97 | 39.28 |
| 2000 Local Support Nontax | 40,000 | 12,533.82 | 22,547.70 | | 17,452.30 | 56.37 |
| 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> | <u>19,345,607</u> | <u>7,395,865.87</u> | <u>7,606,712.73</u> | | <u>11,738,894.27</u> | <u>39.32</u> |
| <u>B. EXPENDITURES</u> | | | | | | |
| Matured Bond Expenditures | 8,950,000 | .00 | .00 | 0.00 | 8,950,000.00 | 0.00 |
| Interest On Bonds | 9,527,976 | .00 | .00 | 0.00 | 9,527,976.00 | 0.00 |
| Interfund Loan Interest | 0 | .00 | .00 | 0.00 | .00 | 0.00 |
| Bond Transfer Fees | 10,000 | 2,851.23 | 2,851.23 | 0.00 | 7,148.77 | 28.51 |
| 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>18,487,976</u> | <u>2,851.23</u> | <u>2,851.23</u> | <u>0.00</u> | <u>18,485,124.77</u> | <u>0.02</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</u> | | | | | | |
| <u>OVER(UNDER) EXPENDITURES (A-B-C-D)</u> | <u>857,631</u> | <u>7,393,014.64</u> | <u>7,603,861.50</u> | | <u>6,746,230.50</u> | <u>786.61</u> |
| <u>F. TOTAL BEGINNING FUND BALANCE</u> | <u>6,513,768</u> | | <u>6,746,643.28</u> | | | |
| <u>G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u> | <u>XXXXXXXXX</u> | | <u>.00</u> | | | |
| <u>H. TOTAL ENDING FUND BALANCE</u> | <u>7,371,399</u> | | <u>14,350,504.78</u> | | | |
| <u>(E+F + OR - G)</u> | | | | | | |
| <u>I. ENDING FUND BALANCE ACCOUNTS:</u> | | | | | | |
| G/L 810 Restricted for Other Items | 0 | | .00 | | | |
| G/L 830 Restricted for Debt Service | 7,371,399 | | 14,350,504.78 | | | |
| 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>7,371,399</u> | | <u>14,350,504.78</u> | | | |

40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2018 (September 1, 2018 - August 31, 2019)

For the SUMNER-BONNEY LAKE SCHOOL DISTRICT #320 School District for the Month of October, 2018

| | ANNUAL BUDGET | ACTUAL FOR MONTH | ACTUAL FOR YEAR | ENCUMBRANCES | BALANCE | PERCENT |
|--|------------------|---------------------|--------------------|--------------|--------------|---------|
| A. REVENUES | | | | | | |
| 1000 General Student Body | 726,230 | 37,391.46 | 261,727.34 | | 464,502.66 | 36.04 |
| 2000 Athletics | 461,979 | 42,136.41 | 116,790.19 | | 345,188.81 | 25.28 |
| 3000 Classes | 89,500 | 394.00 | 3,680.00 | | 85,820.00 | 4.11 |
| 4000 Clubs | 845,433 | 81,298.66 | 114,329.46 | | 731,103.54 | 13.52 |
| 6000 Private Moneys | 192,650 | 2,725.72 | 3,533.77 | | 189,116.23 | 1.83 |
| <u>Total REVENUES</u> | 2,315,792 | 163,946.25 | 500,060.76 | | 1,815,731.24 | 21.59 |
| B. EXPENDITURES | | | | | | |
| 1000 General Student Body | 531,660 | 30,983.34 | 51,687.52 | 2,091.91 | 477,880.57 | 10.12 |
| 2000 Athletics | 603,351 | 55,028.29 | 120,783.15 | 19,004.03 | 463,563.82 | 23.17 |
| 3000 Classes | 71,925 | 1,210.71 | 2,741.39 | 0.00 | 69,183.61 | 3.81 |
| 4000 Clubs | 803,244 | 36,564.20 | 92,814.87 | 2,779.00 | 707,650.13 | 11.90 |
| 6000 Private Moneys | 182,900 | 117.44 | 135.42 | 0.00 | 182,764.58 | 0.07 |
| <u>Total EXPENDITURES</u> | 2,193,080 | 123,903.98 | 268,162.35 | 23,874.94 | 1,901,042.71 | 13.32 |
| C. EXCESS OF REVENUES | | | | | | |
| <u>OVER (UNDER) EXPENDITURES (A-B)</u> | 122,712 | 40,042.27 | 231,898.41 | | 109,186.41 | 88.98 |
| D. TOTAL BEGINNING FUND BALANCE | | | | | | |
| | 779,400 | | 721,340.89 | | | |
| E. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-) | | | | | | |
| | XXXXXXXXXX | | .00 | | | |
| F. TOTAL ENDING FUND BALANCE | | | | | | |
| <u>C+D + OR - E)</u> | 902,112 | | 953,239.30 | | | |
| G. ENDING FUND BALANCE ACCOUNTS: | | | | | | |
| G/L 810 Restricted for Other Items | 0 | | .00 | | | |
| G/L 819 Restricted for Fund Purposes | 902,112 | | 877,693.35 | | | |
| G/L 840 Nonspnd FB - Invent/Prepd Itms | 0 | | 75,545.95 | | | |
| 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> | 902,112 | | 953,239.30 | | | |

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2018 (September 1, 2018 - August 31, 2019)

For the SUMNER-BONNEY LAKE SCHOOL DISTRICT #320 School District for the Month of October, 2018

| | 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 | 2,500 | 811.79 | 1,481.83 | | 1,018.17 | 59.27 |
| 3000 State, General Purpose | 0 | .00 | .00 | | .00 | 0.00 |
| 4000 State, Special Purpose | 791,479 | .00 | .00 | | 791,479.00 | 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 | 1,000 | .00 | .00 | | 1,000.00 | 0.00 |
| <u>A. TOTAL REV/OTHER FIN.SRCS(LESS TRANS)</u> | <u>794,979</u> | <u>811.79</u> | <u>1,481.83</u> | | <u>793,497.17</u> | <u>0.19</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>794,979</u> | <u>811.79</u> | <u>1,481.83</u> | | <u>793,497.17</u> | <u>0.19</u> |
| <u>D. EXPENDITURES</u> | | | | | | |
| Type 30 Equipment | 885,308 | .00 | .00 | 440,394.43 | 444,913.57 | 49.74 |
| 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>885,308</u> | <u>.00</u> | <u>.00</u> | <u>440,394.43</u> | <u>444,913.57</u> | <u>49.74</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>90,329-</u> | <u>811.79</u> | <u>1,481.83</u> | | <u>91,810.83</u> | <u>101.64-</u> |
| <u>H. TOTAL BEGINNING FUND BALANCE</u> | <u>461,665</u> | | <u>463,041.97</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>371,336</u> | | <u>464,523.80</u> | | | |
| <u>K. ENDING FUND BALANCE ACCOUNTS:</u> | | | | | | |
| G/L 810 Restricted For Other Items | 0 | | .00 | | | |
| G/L 819 Restricted for Fund Purposes | 371,336 | | 464,523.80 | | | |
| 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>371,336</u> | | <u>464,523.80</u> | | | |

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