

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 December, 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 | 47,448.71 | 10,510,429.21 | | 6,432,722.79 | 62.03 |
| 2000 LOCAL SUPPORT NONTAX | 6,274,001 | 299,573.76 | 1,683,874.96 | | 4,590,126.04 | 26.84 |
| 3000 STATE, GENERAL PURPOSE | 87,919,324 | 7,697,029.33 | 28,291,160.64 | | 59,628,163.36 | 32.18 |
| 4000 STATE, SPECIAL PURPOSE | 18,392,971 | 1,690,466.24 | 6,006,533.07 | | 12,386,437.93 | 32.66 |
| 5000 FEDERAL, GENERAL PURPOSE | 4,900 | .00 | .00 | | 4,900.00 | 0.00 |
| 6000 FEDERAL, SPECIAL PURPOSE | 7,088,160 | 340,417.08 | 869,667.05 | | 6,218,492.95 | 12.27 |
| 7000 REVENUES FR OTH SCH DIST | 558,900 | 446,644.40 | 446,644.40 | | 112,255.60 | 79.91 |
| 8000 OTHER AGENCIES AND ASSOCIATES | 72,385 | 7,489.38 | 16,555.35 | | 55,829.65 | 22.87 |
| 9000 OTHER FINANCING SOURCES | 890,000 | 29,357.37 | 137,888.61 | | 752,111.39 | 15.49 |
| <u>Total REVENUES/OTHER FIN. SOURCES</u> | 138,143,793 | 10,558,426.27 | 47,962,753.29 | | 90,181,039.71 | 34.72 |
| <u>B. EXPENDITURES</u> | | | | | | |
| 00 Regular Instruction | 78,661,168 | 6,156,749.96 | 26,449,682.64 | 46,248,294.81 | 5,963,190.55 | 92.42 |
| 10 Federal Stimulus | 0 | .00 | .00 | 0.00 | .00 | 0.00 |
| 20 Special Ed Instruction | 16,658,812 | 1,443,675.61 | 5,718,346.65 | 11,697,342.26 | 756,876.91 | 104.54 |
| 30 Voc. Ed Instruction | 4,026,177 | 256,519.25 | 1,071,794.45 | 1,922,961.10 | 1,031,421.45 | 74.38 |
| 40 Skills Center Instruction | 0 | .00 | .00 | 0.00 | .00 | 0.00 |
| 50+60 Compensatory Ed Instruct. | 6,745,547 | 322,469.58 | 1,324,346.39 | 2,196,247.26 | 3,224,953.35 | 52.19 |
| 70 Other Instructional Pgms | 285,145 | 36,103.56 | 161,658.55 | 299,499.12 | 176,012.67 | 161.73 |
| 80 Community Services | 2,116,105 | 147,029.06 | 556,189.55 | 883,516.29 | 676,399.16 | 68.04 |
| 90 Support Services | 27,980,515 | 1,879,124.70 | 8,282,287.76 | 11,840,984.17 | 7,857,243.07 | 71.92 |
| <u>Total EXPENDITURES</u> | 136,473,469 | 10,241,671.72 | 43,564,305.99 | 75,088,845.01 | 17,820,318.00 | 86.94 |
| <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 | 316,754.55 | 4,398,447.30 | | 2,728,123.30 | 163.33 |
| <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 | | 9,257,795.33 | | | |
| <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 | 335,251.22 |
| 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 | 591,323.00 |
| G/L 890 Unassigned Fund Balance | 1,892,811 | 1,178,671.11 |
| G/L 891 Unassigned Min Fnd Bal Policy | 6,823,670 | 6,823,673.00 |
| <u>TOTAL</u> | 11,140,712 | 9,257,795.33 |

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 December, 2018

| | ANNUAL | ACTUAL | ACTUAL | | | |
|---|--------------------|---------------------|-----------------------|----------------------|----------------------|---------------|
| | BUDGET | FOR MONTH | FOR YEAR | ENCUMBRANCES | BALANCE | PERCENT |
| A. REVENUES/OTHER FIN. SOURCES | | | | | | |
| 1000 Local Taxes | 4,181,640 | 6,399.11 | 1,421,897.94 | | 2,759,742.06 | 34.00 |
| 2000 Local Support Nontax | 2,235,152 | 278,849.41 | 1,103,937.81 | | 1,131,214.19 | 49.39 |
| 3000 State, General Purpose | 0 | .00 | .00 | | .00 | 0.00 |
| 4000 State, Special Purpose | 8,005,529 | 3,502,676.27 | 3,502,676.27 | | 4,502,852.73 | 43.75 |
| 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 | 14,422,321 | 3,787,924.79 | 6,028,512.02 | | 8,393,808.98 | 41.80 |
| B. EXPENDITURES | | | | | | |
| 10 Sites | 49,007,294 | 124,718.96 | 2,854,674.46 | 571,014.26 | 45,581,605.28 | 6.99 |
| 20 Buildings | 58,392,332 | 3,752,948.59 | 18,779,552.18 | 36,579,293.58 | 3,033,486.24 | 94.80 |
| 30 Equipment | 4,815,633 | 70,770.88 | 398,617.83 | 264,959.99 | 4,152,055.18 | 13.78 |
| 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 | 112,215,259 | 3,948,438.43 | 22,032,844.47 | 37,415,267.83 | 52,767,146.70 | 52.98 |
| C. OTHER FIN. USES TRANS. OUT (GL 536) | 875,000 | 29,357.37 | 137,677.43 | | | |
| 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) | 98,667,938- | 189,871.01- | 16,142,009.88- | | 82,525,928.12 | 83.64- |
| F. TOTAL BEGINNING FUND BALANCE | 118,073,798 | | 110,261,105.83 | | | |
| G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-) | XXXXXXXXX | | .00 | | | |
| H. TOTAL ENDING FUND BALANCE | 19,405,860 | | 94,119,095.95 | | | |
| (E+F + OR - G) | | | | | | |

I. ENDING FUND BALANCE ACCOUNTS:

| | | |
|---|------------|---------------|
| G/L 810 Restricted For Other Items | 6,210,683 | .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 | 532,824 | 74,378,613.14 |
| G/L 862 Committed from Levy Proceeds | 660,242 | 2,181,681.79 |
| G/L 863 Restricted from State Proceeds | 8,012,290 | 3,509,561.46 |
| G/L 864 Rsrv Of Fed Proceeds | 0 | .00 |
| G/L 865 Restricted from Other Proceeds | 231,757 | 188,936.00 |
| G/L 866 Restricted from Impact Proceeds | 2,520,565 | 854,600.69 |
| 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 | 1,237,499 | 13,005,702.87 |
| G/L 890 Unassigned Fund Balance | 0 | .00 |
| <u>TOTAL</u> | 19,405,860 | 94,119,095.95 |

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 December , 2018

| | 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 | 19,305,607 | 38,731.84 | 8,504,630.04 | | 10,800,976.96 | 44.05 |
| 2000 Local Support Nontax | 40,000 | 14,213.48 | 56,618.77 | | 16,618.77- | 141.55 |
| 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> | 19,345,607 | 52,945.32 | 8,561,248.81 | | 10,784,358.19 | 44.25 |
| <u>B. EXPENDITURES</u> | | | | | | |
| Matured Bond Expenditures | 8,950,000 | 7,940,000.00 | 7,940,000.00 | 0.00 | 1,010,000.00 | 88.72 |
| Interest On Bonds | 9,527,976 | 4,843,216.50 | 4,843,216.50 | 0.00 | 4,684,759.50 | 50.83 |
| Interfund Loan Interest | 0 | .00 | .00 | 0.00 | .00 | 0.00 |
| Bond Transfer Fees | 10,000 | .00 | 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> | 18,487,976 | 12,783,216.50 | 12,786,067.73 | 0.00 | 5,701,908.27 | 69.16 |
| <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) EXPENDITURES (A-B-C-D)</u> | 857,631 | 12,730,271.18- | 4,224,818.92- | | 5,082,449.92- | 592.61- |
| <u>F. TOTAL BEGINNING FUND BALANCE</u> | 6,513,768 | | 6,746,643.28 | | | |
| <u>G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u> | XXXXXXXXX | | .00 | | | |
| <u>H. TOTAL ENDING FUND BALANCE</u> | 7,371,399 | | 2,521,824.36 | | | |
| <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 | | 2,521,824.36 | | | |
| 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> | 7,371,399 | | 2,521,824.36 | | | |

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 December , 2018

| | ANNUAL | ACTUAL | ACTUAL | | | |
|--|------------|-----------|------------|--------------|--------------|---------|
| A. REVENUES | BUDGET | FOR MONTH | FOR YEAR | ENCUMBRANCES | BALANCE | PERCENT |
| 1000 General Student Body | 726,230 | 24,260.19 | 305,422.56 | | 420,807.44 | 42.06 |
| 2000 Athletics | 461,979 | 26,345.82 | 189,965.07 | | 272,013.93 | 41.12 |
| 3000 Classes | 89,500 | 1,210.00 | 6,518.00 | | 82,982.00 | 7.28 |
| 4000 Clubs | 845,433 | 19,479.40 | 186,872.79 | | 658,560.21 | 22.10 |
| 6000 Private Moneys | 192,650 | 15,426.04 | 31,577.48 | | 161,072.52 | 16.39 |
| <u>Total REVENUES</u> | 2,315,792 | 86,721.45 | 720,355.90 | | 1,595,436.10 | 31.11 |
| <u>B. EXPENDITURES</u> | | | | | | |
| 1000 General Student Body | 531,660 | 8,309.22 | 66,585.29 | 28,361.58 | 436,713.13 | 17.86 |
| 2000 Athletics | 603,351 | 41,003.82 | 226,795.16 | 28,432.23 | 348,123.61 | 42.30 |
| 3000 Classes | 71,925 | .00 | 2,741.39 | 0.00 | 69,183.61 | 3.81 |
| 4000 Clubs | 803,244 | 34,389.19 | 165,913.96 | 8,916.90 | 628,413.14 | 21.77 |
| 6000 Private Moneys | 182,900 | 4,807.68 | 6,506.43 | 0.00 | 176,393.57 | 3.56 |
| <u>Total EXPENDITURES</u> | 2,193,080 | 88,509.91 | 468,542.23 | 65,710.71 | 1,658,827.06 | 24.36 |
| <u>C. EXCESS OF REVENUES</u> | | | | | | |
| <u>OVER (UNDER) EXPENDITURES (A-B)</u> | 122,712 | 1,788.46- | 251,813.67 | | 129,101.67 | 105.21 |
| <u>D. TOTAL BEGINNING FUND BALANCE</u> | 779,400 | | 721,340.89 | | | |
| <u>E. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u> | XXXXXXXXXX | | .00 | | | |
| <u>F. TOTAL ENDING FUND BALANCE</u> | 902,112 | | 973,154.56 | | | |
| <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 | 902,112 | | 973,154.56 | | | |
| 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> | 902,112 | | 973,154.56 | | | |

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 December, 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 | 847.99 | 2,753.99 | | 253.99- | 110.16 |
| 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>847.99</u> | <u>2,753.99</u> | | <u>792,225.01</u> | <u>0.35</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>847.99</u> | <u>2,753.99</u> | | <u>792,225.01</u> | <u>0.35</u> |
| <u>D. EXPENDITURES</u> | | | | | | |
| Type 30 Equipment | 885,308 | 279,894.76 | 279,894.76 | 160,499.67 | 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>279,894.76</u> | <u>279,894.76</u> | <u>160,499.67</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>279,046.77-</u> | <u>277,140.77-</u> | | <u>186,811.77-</u> | <u>206.81</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>185,901.20</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 | | 185,901.20 | | | |
| 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>185,901.20</u> | | | |

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