

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 January, 2019

	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	17,209,500	35,186.67	10,545,615.88		6,663,884.12	61.28
2000 LOCAL SUPPORT NONTAX	5,891,424	361,595.83	2,045,470.79		3,845,953.21	34.72
3000 STATE, GENERAL PURPOSE	88,981,716	7,592,385.39	35,883,546.03		53,098,169.97	40.33
4000 STATE, SPECIAL PURPOSE	18,937,693	2,035,024.20	8,041,557.27		10,896,135.73	42.46
5000 FEDERAL, GENERAL PURPOSE	4,900	.00	.00		4,900.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	5,191,309	229,005.59	1,098,672.64		4,092,636.36	21.16
7000 REVENUES FR OTH SCH DIST	964,866	.00	446,644.40		518,221.60	46.29
8000 OTHER AGENCIES AND ASSOCIATES	77,385	5,865.78	22,421.13		54,963.87	28.97
9000 OTHER FINANCING SOURCES	885,000	59.76	137,948.37		747,051.63	15.59
<u>Total REVENUES/OTHER FIN. SOURCES</u>	138,143,793	10,259,123.22	58,221,876.51		79,921,916.49	42.15
<u>B. EXPENDITURES</u>						
00 Regular Instruction	82,435,767	6,256,960.11	32,706,642.75	40,448,087.05	9,281,037.20	88.74
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	17,570,141	1,573,603.22	7,291,949.87	10,203,708.50	74,482.63	99.58
30 Voc. Ed Instruction	4,069,487	260,167.99	1,331,962.44	1,667,535.16	1,069,989.40	73.71
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	4,872,475	314,853.24	1,639,199.63	1,892,335.98	1,340,939.39	72.48
70 Other Instructional Pgms	285,419	36,470.73	198,129.28	253,416.23	166,126.51	158.20
80 Community Services	1,713,643	127,958.61	684,148.16	737,133.22	292,361.62	82.94
90 Support Services	25,526,537	1,748,984.08	10,031,271.84	10,134,158.55	5,361,106.61	79.00
<u>Total EXPENDITURES</u>	136,473,469	10,318,997.98	53,883,303.97	65,336,374.69	17,253,790.34	87.36
<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	59,874.76-	4,338,572.54		2,668,248.54	159.74
<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		9,197,920.57			
<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	1,118,796.35
G/L 891 Unassigned Min Fnd Bal Policy	6,823,670	6,823,673.00
<u>TOTAL</u>	11,140,712	9,197,920.57

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 January, 2019

	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	4,730.67	1,426,628.61		2,755,011.39	34.12
2000 Local Support Nontax	2,235,152	288,046.49	1,391,984.30		843,167.70	62.28
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	8,005,529	.00	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
<u>Total REVENUES/OTHER FIN. SOURCES</u>	14,422,321	292,777.16	6,321,289.18		8,101,031.82	43.83
<u>B. EXPENDITURES</u>						
10 Sites	49,007,294	2,200.85	2,856,875.31	571,014.26	45,579,404.43	6.99
20 Buildings	58,392,332	5,629,983.72	24,409,535.90	21,251,585.02	12,731,211.08	78.20
30 Equipment	4,815,633	41,151.86	439,769.69	175,865.50	4,199,997.81	12.78
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	1,400.00	1,400.00	0.00	1,400.00-	0.00
<u>Total EXPENDITURES</u>	112,215,259	5,674,736.43	27,707,580.90	21,998,464.78	62,509,213.32	44.30
<u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u>	875,000	.00	137,677.43			
<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-	5,381,959.27-	21,523,969.15-		77,143,968.85	78.19-
<u>F. TOTAL BEGINNING FUND BALANCE</u>	118,073,798		110,261,105.83			
<u>G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXXXX		.00			
<u>H. TOTAL ENDING FUND BALANCE</u>	19,405,860		88,737,136.68			
<u>(E+F + OR - G)</u>						

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	68,904,598.83
G/L 862 Committed from Levy Proceeds	660,242	2,145,260.60
G/L 863 Restricted from State Proceeds	8,012,290	3,516,789.11
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	949,921.03
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	13,031,631.11
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	19,405,860	88,737,136.68

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 January, 2019

	ANNUAL	ACTUAL	ACTUAL			
	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	19,305,607	27,805.99	8,532,436.03		10,773,170.97	44.20
2000 Local Support Nontax	40,000	4,941.90	61,560.67		21,560.67-	153.90
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	32,747.89	8,593,996.70		10,751,610.30	44.42
B. EXPENDITURES						
Matured Bond Expenditures	8,950,000	.00	7,940,000.00	0.00	1,010,000.00	88.72
Interest On Bonds	9,527,976	.00	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	.00	12,786,067.73	0.00	5,701,908.27	69.16
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. EXCESS OF REVENUES/OTHER FIN.SOURCES						
<u>OVER(UNDER) EXPENDITURES (A-B-C-D)</u>	857,631	32,747.89	4,192,071.03-		5,049,702.03-	588.80-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	6,513,768		6,746,643.28			
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>	7,371,399		2,554,572.25			
I. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	7,371,399		2,554,572.25			
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		2,554,572.25			

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 January, 2019

	ANNUAL	ACTUAL	ACTUAL			
A. REVENUES	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 General Student Body	726,230	13,045.20	318,467.76		407,762.24	43.85
2000 Athletics	461,979	18,303.72	208,268.79		253,710.21	45.08
3000 Classes	89,500	243.00	6,761.00		82,739.00	7.55
4000 Clubs	845,433	20,737.87	207,610.66		637,822.34	24.56
6000 Private Moneys	192,650	4,729.40	36,306.88		156,343.12	18.85
<u>Total REVENUES</u>	2,315,792	57,059.19	777,415.09		1,538,376.91	33.57
<u>B. EXPENDITURES</u>						
1000 General Student Body	531,660	30,151.12	96,736.41	4,770.47	430,153.12	19.09
2000 Athletics	603,351	52,614.16	279,409.32	19,228.23	304,713.45	49.50
3000 Classes	71,925	1,196.00	3,937.39	0.00	67,987.61	5.47
4000 Clubs	803,244	24,491.16	190,405.12	3,500.00	609,338.88	24.14
6000 Private Moneys	182,900	25,704.59	32,211.02	0.00	150,688.98	17.61
<u>Total EXPENDITURES</u>	2,193,080	134,157.03	602,699.26	27,498.70	1,562,882.04	28.74
<u>C. EXCESS OF REVENUES</u>						
<u>OVER (UNDER) EXPENDITURES (A-B)</u>	122,712	77,097.84-	174,715.83		52,003.83	42.38
<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		896,056.72			
<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		896,056.72			
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		896,056.72			

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 January, 2019

	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	47.77	2,801.76		301.76-	112.07
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>47.77</u>	<u>2,801.76</u>		<u>792,177.24</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>47.77</u>	<u>2,801.76</u>		<u>792,177.24</u>	<u>0.35</u>
<u>D. EXPENDITURES</u>						
Type 30 Equipment	885,308	.00	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>.00</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</u> <u>OVER(UNDER) EXP/OTH FIN USES (C-D-E-F)</u>	<u>90,329-</u>	<u>47.77</u>	<u>277,093.00-</u>		<u>186,764.00-</u>	<u>206.76</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</u> <u>(G+H + OR - I)</u>	<u>371,336</u>		<u>185,948.97</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		185,948.97			
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>185,948.97</u>			

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