

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 May, 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 | 725,035.77 | 17,438,391.11 | | 228,891.11- | 101.33 |
| 2000 LOCAL SUPPORT NONTAX | 5,891,424 | 419,786.74 | 3,680,737.67 | | 2,210,686.33 | 62.48 |
| 3000 STATE, GENERAL PURPOSE | 88,240,011 | 4,842,112.06 | 63,851,774.78 | | 24,388,236.22 | 72.36 |
| 4000 STATE, SPECIAL PURPOSE | 19,520,395 | 1,058,052.93 | 13,952,051.00 | | 5,568,344.00 | 71.47 |
| 5000 FEDERAL, GENERAL PURPOSE | 4,900 | 443.19 | 6,607.53 | | 1,707.53- | 134.85 |
| 6000 FEDERAL, SPECIAL PURPOSE | 5,382,069 | 374,122.80 | 3,017,299.99 | | 2,364,769.01 | 56.06 |
| 7000 REVENUES FR OTH SCH DIST | 918,379 | 237,532.50 | 715,746.87 | | 202,632.13 | 77.94 |
| 8000 OTHER AGENCIES AND ASSOCIATES | 92,115 | 4,971.80 | 44,543.38 | | 47,571.62 | 48.36 |
| 9000 OTHER FINANCING SOURCES | 885,000 | 29,551.87 | 258,879.16 | | 626,120.84 | 29.25 |
| <u>Total REVENUES/OTHER FIN. SOURCES</u> | 138,143,793 | 7,691,609.66 | 102,966,031.49 | | 35,177,761.51 | 74.54 |
| <u>B. EXPENDITURES</u> | | | | | | |
| 00 Regular Instruction | 82,196,505 | 6,158,140.23 | 58,381,896.91 | 17,667,950.41 | 6,146,657.68 | 92.52 |
| 10 Federal Stimulus | 0 | .00 | .00 | 0.00 | .00 | 0.00 |
| 20 Special Ed Instruction | 17,680,889 | 1,477,887.19 | 13,255,137.50 | 4,530,651.48 | 104,899.98- | 100.59 |
| 30 Voc. Ed Instruction | 4,015,881 | 265,818.69 | 2,474,391.14 | 721,057.32 | 820,432.54 | 79.57 |
| 40 Skills Center Instruction | 0 | .00 | .00 | 0.00 | .00 | 0.00 |
| 50+60 Compensatory Ed Instruct. | 5,009,851 | 300,113.67 | 2,839,800.61 | 809,916.24 | 1,360,134.15 | 72.85 |
| 70 Other Instructional Pgms | 299,253 | 36,693.10 | 348,639.54 | 108,284.84 | 157,671.38- | 152.69 |
| 80 Community Services | 1,724,345 | 124,077.11 | 1,218,443.57 | 325,752.05 | 180,149.38 | 89.55 |
| 90 Support Services | 25,546,745 | 1,807,569.99 | 17,955,023.90 | 4,459,383.72 | 3,132,337.38 | 87.74 |
| <u>Total EXPENDITURES</u> | 136,473,469 | 10,170,299.98 | 96,473,333.17 | 28,622,996.06 | 11,377,139.77 | 91.66 |
| <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 | 2,478,690.32- | 6,492,698.32 | | 4,822,374.32 | 288.71 |
| <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 | | 11,352,046.35 | | | |
| <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 | .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 | 3,601,799.13 |
| G/L 891 Unassigned Min Fnd Bal Policy | 6,823,670 | 6,823,673.00 |
| <u>TOTAL</u> | 11,140,712 | 11,352,046.35 |

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 May, 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 | 290,584.34 | 4,189,909.89 | | 8,269.89- | 100.20 |
| 2000 Local Support Nontax | 2,235,152 | 293,514.95 | 2,506,051.50 | | 270,899.50- | 112.12 |
| 3000 State, General Purpose | 0 | .00 | .00 | | .00 | 0.00 |
| 4000 State, Special Purpose | 8,005,529 | 1,778,423.36 | 5,281,099.63 | | 2,724,429.37 | 65.97 |
| 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 | 2,362,522.65 | 11,977,061.02 | | 2,445,259.98 | 83.05 |
| <u>B. EXPENDITURES</u> | | | | | | |
| 10 Sites | 49,007,294 | .00 | 2,889,138.53 | 520,072.51 | 45,598,082.96 | 6.96 |
| 20 Buildings | 58,392,332 | 6,141,947.68 | 41,795,076.41 | 15,684,022.01 | 913,233.58 | 98.44 |
| 30 Equipment | 4,815,633 | 170,343.50 | 2,078,545.40 | 965,566.88 | 1,771,520.72 | 63.21 |
| 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 | 1,400.00 | 0.00 | 1,400.00- | 0.00 |
| <u>Total EXPENDITURES</u> | 112,215,259 | 6,312,291.18 | 46,764,160.34 | 17,169,661.40 | 48,281,437.26 | 56.97 |
| <u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u> | 875,000 | 29,423.14 | 258,026.25 | | | |
| <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- | 3,979,191.67- | 35,045,125.57- | | 63,622,812.43 | 64.48- |
| <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 | | 75,215,980.26 | | | |
| <u>(E+F + OR - G)</u> | | | | | | |

I. ENDING FUND BALANCE ACCOUNTS:

| | | |
|---|------------|---------------|
| G/L 810 Restricted For Other Items | 6,210,683 | 4,876,295.00 |
| 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 | 53,309,889.89 |
| G/L 862 Committed from Levy Proceeds | 660,242 | 3,192,664.03 |
| G/L 863 Restricted from State Proceeds | 8,012,290 | 5,329,017.22 |
| G/L 864 Rsrv Of Fed Proceeds | 0 | .00 |
| G/L 865 Restricted from Other Proceeds | 231,757 | 213,236.00 |
| G/L 866 Restricted from Impact Proceeds | 2,520,565 | 1,373,694.10 |
| 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 | 6,921,184.02 |
| G/L 890 Unassigned Fund Balance | 0 | .00 |
| <u>TOTAL</u> | 19,405,860 | 75,215,980.26 |

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 May, 2019

| | 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 | 1,126,351.84 | 19,238,431.44 | | 67,175.56 | 99.65 |
| 2000 Local Support Nontax | 40,000 | 16,522.49 | 96,192.20 | | 56,192.20- | 240.48 |
| 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>1,142,874.33</u> | <u>19,334,623.64</u> | | <u>10,983.36</u> | <u>99.94</u> |
| <u>B. EXPENDITURES</u> | | | | | | |
| 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> | <u>18,487,976</u> | <u>.00</u> | <u>12,786,067.73</u> | <u>0.00</u> | <u>5,701,908.27</u> | <u>69.16</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>1,142,874.33</u> | <u>6,548,555.91</u> | | <u>5,690,924.91</u> | <u>663.56</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>XXXXXXXX</u> | | <u>.00</u> | | | |
| <u>H. TOTAL ENDING FUND BALANCE</u> | <u>7,371,399</u> | | <u>13,295,199.19</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 | | 13,295,199.19 | | | |
| 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>13,295,199.19</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 May, 2019

| | ANNUAL | ACTUAL | ACTUAL | | | |
|--|------------|------------|--------------|--------------|--------------|---------|
| A. REVENUES | BUDGET | FOR MONTH | FOR YEAR | ENCUMBRANCES | BALANCE | PERCENT |
| 1000 General Student Body | 726,230 | 28,719.64 | 502,796.37 | | 223,433.63 | 69.23 |
| 2000 Athletics | 461,979 | 31,159.54 | 299,971.16 | | 162,007.84 | 64.93 |
| 3000 Classes | 89,500 | 11,685.00 | 23,442.00 | | 66,058.00 | 26.19 |
| 4000 Clubs | 845,433 | 46,085.23 | 357,161.43 | | 488,271.57 | 42.25 |
| 6000 Private Moneys | 192,650 | 4,258.92 | 74,796.15 | | 117,853.85 | 38.82 |
| <u>Total REVENUES</u> | 2,315,792 | 121,908.33 | 1,258,167.11 | | 1,057,624.89 | 54.33 |
| <u>B. EXPENDITURES</u> | | | | | | |
| 1000 General Student Body | 531,660 | 27,295.31 | 262,316.71 | 18,670.74 | 250,672.55 | 52.85 |
| 2000 Athletics | 603,351 | 34,726.46 | 429,234.30 | 2,414.56 | 171,702.14 | 71.54 |
| 3000 Classes | 71,925 | 8,391.41 | 21,777.47 | 0.00 | 50,147.53 | 30.28 |
| 4000 Clubs | 803,244 | 38,204.38 | 336,555.52 | 29,014.25 | 437,674.23 | 45.51 |
| 6000 Private Moneys | 182,900 | 6,445.03 | 71,635.35 | 0.00 | 111,264.65 | 39.17 |
| <u>Total EXPENDITURES</u> | 2,193,080 | 115,062.59 | 1,121,519.35 | 50,099.55 | 1,021,461.10 | 53.42 |
| <u>C. EXCESS OF REVENUES</u> | | | | | | |
| <u>OVER (UNDER) EXPENDITURES (A-B)</u> | 122,712 | 6,845.74 | 136,647.76 | | 13,935.76 | 11.36 |
| <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 | | 857,988.65 | | | |
| <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 | | 857,988.65 | | | |
| 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 | | 857,988.65 | | | |

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 May, 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 | 192.97 | 3,489.82 | | 989.82- | 139.59 |
| 3000 State, General Purpose | 0 | .00 | .00 | | .00 | 0.00 |
| 4000 State, Special Purpose | 791,479 | .00 | 70,000.00 | | 721,479.00 | 8.84 |
| 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>192.97</u> | <u>73,489.82</u> | | <u>721,489.18</u> | <u>9.24</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>192.97</u> | <u>73,489.82</u> | | <u>721,489.18</u> | <u>9.24</u> |
| <u>D. EXPENDITURES</u> | | | | | | |
| Type 30 Equipment | 885,308 | .00 | 440,394.43 | 0.00 | 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>440,394.43</u> | <u>0.00</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>192.97</u> | <u>366,904.61-</u> | | <u>276,575.61-</u> | <u>306.19</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>96,137.36</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 | | 96,137.36 | | | |
| 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>96,137.36</u> | | | |

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