November 2019 Budget Status Report

Executive Summary

General Fund

- **Enrollment**: November enrollment is slightly down from October which is the normal trend. The K-12 AAFTE came in 200 FTE higher than we budgeted, up 6 FTE from prior month. CTE enrollment remains strong at 155 FTE more than we projected. Special education and ELL were catching up. Running start saw a slight decrease bringing enrollment in 30.13 FTE short. We will continue monitoring the enrollment count.
- In November, we received $4.6 million in general apportionment and $0.9 million from state grants. We collected $0.6 million in levy. The total revenue we received was $7.1 million. However, we spent $10.5 million in expenditures mostly on salary and benefits and retro pay after bargaining (see note below).
- We ended the month with $10.1 million in fund balance. So far, we have spent 22% of our budgeted expenditures for the 19-20 fiscal year.

Capital Projects Fund:

- In November, we collected $264K in Property Taxes (Technology Levy), $98K in Investment earnings and $124K in impact fees. The total revenue received were $487K. Total expenditures of approximately $428K were spent mostly on Emerald Hills Elementary, Elhi Hill remodel project and Technology.
- We ended the month with $65.8 million in fund balance.

Debt Service Fund:

- In November, we collected $1 million in property tax and $21K in investment earnings.
- We ended the month with $17 million in fund balance. There were no debt payments in November. Next debt payment will be in December.

Transportation Vehicle Fund:

- In November, we collect $758 local fund. There were no transactions in expenditure. The November ending fund balance was $443K.

ASB Funds:

- Normal business as expected. We ended the month with $1 million in fund balance.

Note: Due to new salary settled after bargaining, we retroactively paid new salaries in November, yet posted the expenditures back to the months that were belonged. Additionally, some revenues and expenditures were also posted back to the months that occurred to aligned revenue with expenditures. Below are the dollars of both revenues and expenditures posted back after the September and October budget status report presented to the board previously.

Grant Revenue Posted to September after month closed $7,750.81
Grant Revenue Posted to October after month closed $7,616.60
Retro Pay Posted to September after month closed $99,670.06
Retro Pay Posted to September after month closed $109,043.40

Monthly portion of Property and Liability Insurance payment Posted to September after month closed $83,960.84
Back out 5 months of Property and Liability Insurance payment in October after month closed by ($419,804.20)
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### K-12 Full-Time Equivalent

<table>
<thead>
<tr>
<th>Grade</th>
<th>Budget</th>
<th>AAFTE</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kindergarten</td>
<td>680.00</td>
<td>747.03</td>
<td>67.03</td>
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<tr>
<td>Grade1</td>
<td>714.00</td>
<td>754.00</td>
<td>40.00</td>
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<tr>
<td>Grade2</td>
<td>720.00</td>
<td>744.67</td>
<td>24.67</td>
</tr>
<tr>
<td>Grade3</td>
<td>724.00</td>
<td>732.12</td>
<td>8.12</td>
</tr>
<tr>
<td>Grade4</td>
<td>724.00</td>
<td>719.38</td>
<td>(4.62)</td>
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<tr>
<td>Grade5</td>
<td>790.00</td>
<td>788.66</td>
<td>(1.34)</td>
</tr>
<tr>
<td>Grade6</td>
<td>808.00</td>
<td>806.81</td>
<td>(1.19)</td>
</tr>
<tr>
<td>Grade7</td>
<td>775.00</td>
<td>794.88</td>
<td>19.88</td>
</tr>
<tr>
<td>Grade8</td>
<td>742.00</td>
<td>755.17</td>
<td>13.17</td>
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<tr>
<td>Grade9</td>
<td>785.00</td>
<td>809.20</td>
<td>24.20</td>
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<tr>
<td>Grade10</td>
<td>752.00</td>
<td>755.98</td>
<td>3.98</td>
</tr>
<tr>
<td>Grade11</td>
<td>617.00</td>
<td>614.58</td>
<td>(2.42)</td>
</tr>
<tr>
<td>Grade12</td>
<td>589.00</td>
<td>596.58</td>
<td>7.58</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>9,420.00</strong></td>
<td><strong>9,619.06</strong></td>
<td><strong>199.06</strong></td>
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</table>

### ALE

<table>
<thead>
<tr>
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<th>Difference</th>
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<tbody>
<tr>
<td></td>
<td>30.00</td>
<td>30.87</td>
<td>0.87</td>
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</table>

### CTE

<table>
<thead>
<tr>
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<th>AAFTE</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grade 7-8</td>
<td>60</td>
<td>106.08</td>
<td>46.08</td>
</tr>
<tr>
<td>Grade 9-12</td>
<td>350</td>
<td>458.82</td>
<td>108.82</td>
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<tr>
<td><strong>Total CTE</strong></td>
<td><strong>410</strong></td>
<td><strong>564.90</strong></td>
<td><strong>154.90</strong></td>
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</table>

### Running Start

<table>
<thead>
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<th>AAFTE</th>
<th>Difference</th>
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<tbody>
<tr>
<td>Regular</td>
<td>285</td>
<td>261.58</td>
<td>(23.42)</td>
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<tr>
<td>Vocational</td>
<td>21</td>
<td>14.29</td>
<td>(6.71)</td>
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<td><strong>Total</strong></td>
<td><strong>306</strong></td>
<td><strong>275.87</strong></td>
<td><strong>(30.13)</strong></td>
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### Head Count

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<tr>
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<th>AAFTE</th>
<th>Difference</th>
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<tbody>
<tr>
<td>0-2</td>
<td>48</td>
<td>39</td>
<td>(9)</td>
</tr>
<tr>
<td>3-5</td>
<td>102</td>
<td>91</td>
<td>(11)</td>
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<tr>
<td>K-21</td>
<td>1,098</td>
<td>1,108</td>
<td>10</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1,248</strong></td>
<td><strong>1,238</strong></td>
<td><strong>(10)</strong></td>
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</table>

### ELL (TBIP)

<table>
<thead>
<tr>
<th>Grade</th>
<th>Budget</th>
<th>AAFTE</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>K-6</td>
<td>255</td>
<td>228</td>
<td>(27)</td>
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<tr>
<td>7-12</td>
<td>125</td>
<td>137</td>
<td>12</td>
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<tr>
<td><strong>Total TBIP</strong></td>
<td><strong>380</strong></td>
<td><strong>365</strong></td>
<td><strong>(15)</strong></td>
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</table>

###Exited TBIP

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<th>AAFTE</th>
<th>Difference</th>
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<tbody>
<tr>
<td></td>
<td>100</td>
<td>112</td>
<td>12</td>
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2 Year FTE Enrollment Comparison

<table>
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<tr>
<th></th>
<th>September</th>
<th>October</th>
<th>November</th>
<th>December</th>
<th>January</th>
<th>February</th>
<th>March</th>
<th>April</th>
<th>May</th>
<th>June</th>
</tr>
</thead>
<tbody>
<tr>
<td>19-20</td>
<td>9,612</td>
<td>9,676</td>
<td>9,662</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Total</td>
<td>9,450</td>
<td>9,450</td>
<td>9,450</td>
<td>9,450</td>
<td>9,450</td>
<td>9,450</td>
<td>9,450</td>
<td>9,450</td>
<td>9,450</td>
<td>9,450</td>
</tr>
<tr>
<td>18-19</td>
<td>9,295</td>
<td>9,342</td>
<td>9,329</td>
<td>9,310</td>
<td>9,318</td>
<td>9,326</td>
<td>9,318</td>
<td>9,313</td>
<td>9,308</td>
<td>9,288</td>
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</table>
# SUMNER BONNEY LAKE SCHOOL DISTRICT NO. 320
## GENERAL FUND
### BUDGET STATUS REPORT
#### PERIOD ENDING November 30, 2019

<table>
<thead>
<tr>
<th>REVENUES</th>
<th>2019-20</th>
<th>Actual</th>
<th>Actual Encumbrance</th>
<th>Remaining Budget</th>
<th>Percent of Budget</th>
</tr>
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<tbody>
<tr>
<td></td>
<td>Budget</td>
<td>For Month</td>
<td>For Year</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1000</td>
<td>18,440,124</td>
<td>659,335.96</td>
<td>5,949,889.93</td>
<td>12,490,234.07</td>
<td>32.27</td>
</tr>
<tr>
<td>2000</td>
<td>5,120,000</td>
<td>546,975.56</td>
<td>1,519,061.19</td>
<td>3,600,938.81</td>
<td>29.67</td>
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<tr>
<td>3000</td>
<td>92,947,456</td>
<td>4,612,675.81</td>
<td>19,899,608.15</td>
<td>73,047,847.85</td>
<td>21.41</td>
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<td>4000</td>
<td>20,839,104</td>
<td>968,014.95</td>
<td>4,199,414.04</td>
<td>16,639,689.96</td>
<td>20.15</td>
</tr>
<tr>
<td>5000</td>
<td>5,000</td>
<td>.00</td>
<td>.00</td>
<td>5,000.00</td>
<td>0.00</td>
</tr>
<tr>
<td>6000</td>
<td>7,333,263</td>
<td>316,246.75</td>
<td>808,613.16</td>
<td>6,524,649.84</td>
<td>11.03</td>
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<tr>
<td>7000</td>
<td>750,000</td>
<td>8,855.00</td>
<td>8,855.00</td>
<td>741,145.00</td>
<td>1.18</td>
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<tr>
<td>8000</td>
<td>60,000</td>
<td>.00</td>
<td>.00</td>
<td>60,000.00</td>
<td>0.00</td>
</tr>
<tr>
<td>9000</td>
<td>832,580</td>
<td>26,774.46</td>
<td>67,124.69</td>
<td>765,455.31</td>
<td>8.06</td>
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<tr>
<td>TOTAL REVENUES</td>
<td>146,327,527</td>
<td>7,138,878.49</td>
<td>32,452,566.16</td>
<td>113,874,960.84</td>
<td>22.18</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>EXPENDITURES</th>
<th>2019-20</th>
<th>Actual</th>
<th>Actual</th>
<th>Remaining</th>
<th>Percent of Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>00</td>
<td>85,201,581</td>
<td>6,260,784.06</td>
<td>19,434,817.09</td>
<td>53,170,470.39</td>
<td>12,596,293.52</td>
</tr>
<tr>
<td>20</td>
<td>19,874,628</td>
<td>1,512,155.23</td>
<td>4,334,323.99</td>
<td>13,261,851.25</td>
<td>2,278,452.76</td>
</tr>
<tr>
<td>30</td>
<td>3,899,788</td>
<td>345,452.52</td>
<td>947,357.44</td>
<td>2,368,896.32</td>
<td>583,534.24</td>
</tr>
<tr>
<td>50&amp;60</td>
<td>7,363,396</td>
<td>255,723.11</td>
<td>788,401.51</td>
<td>2,236,563.55</td>
<td>4,338,430.94</td>
</tr>
<tr>
<td>70</td>
<td>851,388</td>
<td>69,429.04</td>
<td>208,975.07</td>
<td>623,121.92</td>
<td>19,291.01</td>
</tr>
<tr>
<td>80</td>
<td>2,127,100</td>
<td>131,496.63</td>
<td>398,274.03</td>
<td>976,067.50</td>
<td>752,758.47</td>
</tr>
<tr>
<td>90</td>
<td>26,140,026</td>
<td>1,970,654.06</td>
<td>5,903,747.59</td>
<td>12,243,231.05</td>
<td>7,993,047.36</td>
</tr>
<tr>
<td>TOTAL EXPENDITURES</td>
<td>145,457,907</td>
<td>10,545,694.65</td>
<td>32,015,896.72</td>
<td>84,880,201.98</td>
<td>28,561,808.30</td>
</tr>
</tbody>
</table>

Revenues Over (Under) Expenditures 869,620 (3,406,816.16) 436,669.44

BEGINNING FUND BALANCE 5,500,000 9,728,683.72

ENDING FUND BALANCE ACCOUNTS

<table>
<thead>
<tr>
<th>GL 821</th>
<th>Restricted, Carryover</th>
<th>400,000</th>
<th>512,136.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>GL 840</td>
<td>Prepaid Items</td>
<td>1,000,000</td>
<td>350,871.00</td>
</tr>
<tr>
<td>GL 888</td>
<td>Assigned to Other Purposes</td>
<td>1,691,320</td>
<td>2,037,500.00</td>
</tr>
<tr>
<td>GL 890</td>
<td>Unassigned Fund Balance</td>
<td>869,620</td>
<td>441,172.66</td>
</tr>
<tr>
<td>GL 891</td>
<td>Unassigned Min Bal Policy</td>
<td>2,408,680</td>
<td>6,823,673.50</td>
</tr>
<tr>
<td>TOTAL ENDING FUND BALANCE</td>
<td>6,369,620.00</td>
<td></td>
<td>10,165,353.16</td>
</tr>
</tbody>
</table>
Sumner-Bonney Lake School District No. 320  
Balance Sheet  
As of November 30, 2019  
General Fund

<table>
<thead>
<tr>
<th>Account</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Imprest Funds</td>
<td>$316,200.00</td>
</tr>
<tr>
<td>Cash on Hand</td>
<td>$(271.20)</td>
</tr>
<tr>
<td>Cash on Deposit with County</td>
<td>$4,121,167.15</td>
</tr>
<tr>
<td>Warrants Outstanding</td>
<td>$(3,220,352.65)</td>
</tr>
<tr>
<td>Taxes Receivable</td>
<td>$306,974.56</td>
</tr>
<tr>
<td>Revenue Due from Other Governments</td>
<td>$369,711.77</td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td>$10,264.35</td>
</tr>
<tr>
<td>Inventory</td>
<td>$350,870.73</td>
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<tr>
<td>Prepaid Expenses</td>
<td>$264,557.39</td>
</tr>
<tr>
<td>Investments</td>
<td>$7,932,503.08</td>
</tr>
<tr>
<td>Cash with Trustee</td>
<td>$378,099.16</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$10,829,724.34</strong></td>
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<table>
<thead>
<tr>
<th>Account</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts Payable</td>
<td>$225,978.00</td>
</tr>
<tr>
<td>Payroll and Benefits Liabilities</td>
<td>$115,212.00</td>
</tr>
<tr>
<td>Retainage Liability</td>
<td>$5,942.27</td>
</tr>
<tr>
<td>Taxes and Other Deferred Revenues</td>
<td>$317,238.91</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$664,371.18</strong></td>
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<table>
<thead>
<tr>
<th>Account</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restricted for Carry Over</td>
<td>$512,136.00</td>
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<tr>
<td>Nonspendable Fund Balance</td>
<td>$350,871.00</td>
</tr>
<tr>
<td>Assigned to Other Purposes</td>
<td>$2,037,500.00</td>
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<tr>
<td>Unassigned Minimum Fund Balance</td>
<td>$6,823,673.50</td>
</tr>
<tr>
<td>Undesignated Fund Balance</td>
<td>$441,172.66</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$10,165,353.16</strong></td>
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</tbody>
</table>
### Sumner-Bonney Lake School District No. 320
Three Year Comparison of Revenues by Funding Source
As of November 30, 2019
Year to Date

<table>
<thead>
<tr>
<th>Revenue Source</th>
<th>November 2017-2018 Budget</th>
<th>November 2017-2018 Year to Date</th>
<th>% of Budget Received YTD**</th>
<th>November 2018-2019 Budget</th>
<th>November 2018-2019 Year to Date</th>
<th>% of Budget Received YTD**</th>
<th>November 2019-2020 Budget</th>
<th>November 2019-2020 Year to Date</th>
<th>% of Budget Received YTD**</th>
</tr>
</thead>
<tbody>
<tr>
<td>1000 Local Taxes</td>
<td>$22,244,339</td>
<td>$9,947,993</td>
<td>44.72%</td>
<td>$17,009,580</td>
<td>$10,462,981</td>
<td>60.80%</td>
<td>$16,440,114</td>
<td>$5,949,890</td>
<td>32.27%</td>
</tr>
<tr>
<td>2000 Local Support</td>
<td>$7,184,639</td>
<td>$1,421,198</td>
<td>19.78%</td>
<td>$5,891,434</td>
<td>$1,384,501</td>
<td>23.50%</td>
<td>$5,120,000</td>
<td>$1,519,061</td>
<td>28.67%</td>
</tr>
<tr>
<td>3000 State Apportionment</td>
<td>$76,658,019</td>
<td>$16,454,980</td>
<td>22.04%</td>
<td>$88,240,031</td>
<td>$20,594,131</td>
<td>23.34%</td>
<td>$92,947,456</td>
<td>$19,899,608</td>
<td>23.41%</td>
</tr>
<tr>
<td>4000 State Grants</td>
<td>$15,905,141</td>
<td>$3,126,870</td>
<td>19.66%</td>
<td>$19,520,395</td>
<td>$4,316,067</td>
<td>22.11%</td>
<td>$20,839,104</td>
<td>$4,199,414</td>
<td>20.15%</td>
</tr>
<tr>
<td>5000 Federal Grants-General Purpose</td>
<td>$1,744,512</td>
<td>$400,000</td>
<td>0.00%</td>
<td>$4,900</td>
<td>$0</td>
<td>0.00%</td>
<td>$5,000</td>
<td>$0</td>
<td>0.00%</td>
</tr>
<tr>
<td>6000 Federal Grants-Special Purpose</td>
<td>$5,303,887</td>
<td>$656,685</td>
<td>12.38%</td>
<td>$5,182,069</td>
<td>$529,250</td>
<td>9.83%</td>
<td>$7,335,263</td>
<td>$808,613</td>
<td>11.03%</td>
</tr>
<tr>
<td>7000 Other School Districts</td>
<td>$1,065,950</td>
<td>$0</td>
<td>0.00%</td>
<td>$918,379</td>
<td>$906</td>
<td>9.84%</td>
<td>$760,000</td>
<td>$8,855</td>
<td>1.13%</td>
</tr>
<tr>
<td>8000 Other Entities</td>
<td>$160,085</td>
<td>$0</td>
<td>0.00%</td>
<td>$92,115</td>
<td>$906</td>
<td>9.84%</td>
<td>$60,000</td>
<td>$0</td>
<td>0.00%</td>
</tr>
<tr>
<td>9000 Other Financial Resources</td>
<td>$614,000</td>
<td>$1,351</td>
<td>0.22%</td>
<td>$885,000</td>
<td>$108,531</td>
<td>12.26%</td>
<td>$832,580</td>
<td>$62,125</td>
<td>8.06%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$128,880,327</strong></td>
<td><strong>$31,608,877</strong></td>
<td><strong>24.53%</strong></td>
<td><strong>$138,143,793</strong></td>
<td><strong>$37,404,327</strong></td>
<td><strong>27.08%</strong></td>
<td><strong>$146,327,527</strong></td>
<td><strong>$32,452,566</strong></td>
<td><strong>22.18%</strong></td>
</tr>
</tbody>
</table>

**3 months = 25.00% of budget**
### Three Year Comparison of Expenditures by Object Code

#### As of November 30, 2019

**Year to Date**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>2 Salaries-Certificated Employees</td>
<td>$54,426,750</td>
<td>$12,707,239</td>
<td>$23,85%</td>
</tr>
<tr>
<td>3 Salaries-Classified Employees</td>
<td>$22,263,989</td>
<td>$5,516,388</td>
<td>$5,29%</td>
</tr>
<tr>
<td>4 Employee Benefits &amp; Payroll Taxes</td>
<td>$30,713,413</td>
<td>$6,971,289</td>
<td>$22,70%</td>
</tr>
<tr>
<td>5 Supplies and Materials</td>
<td>$9,762,915</td>
<td>$2,202,462</td>
<td>$22,56%</td>
</tr>
<tr>
<td>7 Purchased Services</td>
<td>$11,465,781</td>
<td>$2,948,905</td>
<td>$25,72%</td>
</tr>
<tr>
<td>8 Travel</td>
<td>$161,420</td>
<td>$39,963</td>
<td>$24,76%</td>
</tr>
<tr>
<td>9 Capital Outlay</td>
<td>$86,095</td>
<td>$66,922</td>
<td>$77,70%</td>
</tr>
</tbody>
</table>

**3 months = 25.00% of budget**

---

### 3 Year Expenditure Comparison by State Object

![3 Year Expenditure Comparison by State Object](image)

- **Certificate Salaries**
  - YTD November 2017: $12,707,239
  - YTD November 2018: $5,516,388
  - YTD November 2019: $5,316,961

- **Classified Salaries**
  - YTD November 2017: $5,316,388
  - YTD November 2018: $5,651,882
  - YTD November 2019: $5,316,961

- **Employee Benefits & Payroll Taxes**
  - YTD November 2017: $6,871,289
  - YTD November 2018: $7,567,343
  - YTD November 2019: $7,643,182

- **Supplies and Materials**
  - YTD November 2017: $2,202,462
  - YTD November 2018: $2,459,147
  - YTD November 2019: $1,605,812

- **Purchased Services**
  - YTD November 2017: $2,348,485
  - YTD November 2018: $2,836,410
  - YTD November 2019: $2,456,706

- **Travel**
  - YTD November 2017: $177,321
  - YTD November 2018: $23,075
  - YTD November 2019: $132,559

- **Capital Outlay**
  - YTD November 2017: $97,900
  - YTD November 2018: $729
  - YTD November 2019: $132,559

---

Page 9
### SUMMER BONNEY LAKE SCHOOL DISTRICT NO. 320
### CAPITAL PROJECTS FUND
### BUDGET STATUS REPORT
### PERIOD ENDING November 30, 2019

#### REVENUES

<table>
<thead>
<tr>
<th></th>
<th>2019-20 Budget</th>
<th>Actual For Month</th>
<th>Actual For Year</th>
<th>Encumbrance</th>
<th>Remaining Budget</th>
<th>Percent of Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>1000</td>
<td>5,465,793</td>
<td>264,575.08</td>
<td>2,401,494.88</td>
<td></td>
<td>3,064,298.12</td>
<td>43.94</td>
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<tr>
<td>2000</td>
<td>1,806,418</td>
<td>222,705.94</td>
<td>674,200.61</td>
<td></td>
<td>1,132,217.39</td>
<td>37.32</td>
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<tr>
<td>4000</td>
<td>8,700,000</td>
<td>.00</td>
<td>.00</td>
<td></td>
<td>8,700,000.00</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>TOTAL REVENUES</strong></td>
<td><strong>15,972,211</strong></td>
<td><strong>487,281.02</strong></td>
<td><strong>3,075,695.49</strong></td>
<td><strong>12,896,515.51</strong></td>
<td><strong>19.26</strong></td>
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</tr>
</tbody>
</table>

#### EXPENDITURES

<table>
<thead>
<tr>
<th></th>
<th>2019-20 Budget</th>
<th>Actual For Month</th>
<th>Actual For Year</th>
<th>Encumbrance</th>
<th>Remaining Budget</th>
<th>Percent of Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>10 Sites</td>
<td>255,000</td>
<td>.00</td>
<td>13,050.00</td>
<td>220,879.00</td>
<td>21,071.00</td>
<td>91.74</td>
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<td>20 Buildings</td>
<td>67,725,558</td>
<td>361,802.68</td>
<td>3,948,692.14</td>
<td>12,485,377.61</td>
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<tr>
<td>30 Equipment</td>
<td>2,655,761</td>
<td>67,017.56</td>
<td>225,014.10</td>
<td>182,255.62</td>
<td>2,248,491.28</td>
<td>15.34</td>
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<tr>
<td>40 Energy</td>
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<td>.00</td>
<td>8,794.83</td>
<td>.00</td>
<td>(8,794.83)</td>
<td>0.00</td>
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<tr>
<td><strong>TOTAL EXPENDITURES</strong></td>
<td><strong>70,636,319</strong></td>
<td><strong>428,820.24</strong></td>
<td><strong>4,195,551.07</strong></td>
<td><strong>12,888,512.23</strong></td>
<td><strong>53,552,255.70</strong></td>
<td><strong>24.19</strong></td>
</tr>
</tbody>
</table>

GL 536 Other Uses - Transfers to Other Funds 832,581 24,553.86 64,832.21

Revenues Over (Under) Expenditures (55,496,689.00) 33,906.92 (1,184,687.79)

#### BEGINNING FUND BALANCE

62,501,496 67,067,636.84

#### ENDING FUND BALANCE ACCOUNTS

<table>
<thead>
<tr>
<th></th>
<th>2019-20 Budget</th>
<th>Actual For Month</th>
<th>Actual For Year</th>
<th>Encumbrance</th>
<th>Remaining Budget</th>
<th>Percent of Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>GL 810 Restricted for Other Items</td>
<td>876,295</td>
<td>4,846,873.53</td>
<td>39,157,126.38</td>
<td>3,171,068</td>
<td>4,300,719.60</td>
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</tr>
<tr>
<td>GL 861 Restricted for Bond Proceeds</td>
<td>0</td>
<td>8,779,153.94</td>
<td>226,736.00</td>
<td>250,000</td>
<td>340,301.37</td>
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</tr>
<tr>
<td>GL 889 Assigned to Fund Purposes</td>
<td>2,453,708</td>
<td>8,232,038.23</td>
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<td></td>
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<td></td>
</tr>
</tbody>
</table>

**TOTAL ENDING FUND BALANCE** 7,004,807 65,882,949.05
Sumner-Bonney Lake School District No. 320  
Balance Sheet  
As of November 30, 2019  
Capital Projects Fund

<table>
<thead>
<tr>
<th>Account</th>
<th>Balance</th>
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<tbody>
<tr>
<td>Cash on Deposit with County</td>
<td>$ 236,920.77</td>
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<tr>
<td>Warrants Outstanding</td>
<td>$(73,809.09)</td>
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<tr>
<td>Taxes Receivable</td>
<td>$ 82,472.69</td>
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<tr>
<td>Accounts Receivable</td>
<td>$ 27,000.00</td>
</tr>
<tr>
<td>Inventory</td>
<td>$ 13,299.00</td>
</tr>
<tr>
<td>Investments</td>
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<tr>
<td></td>
<td><strong>$ 66,197,454.73</strong></td>
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<tr>
<td>Accounts Payable</td>
<td>$ 219.48</td>
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<tr>
<td>Retainage Liability</td>
<td>$ 204,813.51</td>
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<tr>
<td>Unavailable Revenue</td>
<td>$ 27,000.00</td>
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<tr>
<td>Unavailable Revenue-Taxes</td>
<td>$ 82,472.69</td>
</tr>
<tr>
<td></td>
<td><strong>$ 314,505.68</strong></td>
</tr>
<tr>
<td>Reserved for Other Items</td>
<td>$ 4,846,873.53</td>
</tr>
<tr>
<td>Reserved from Bond Proceeds</td>
<td>$ 39,157,126.38</td>
</tr>
<tr>
<td>Reserved from Levy Proceeds</td>
<td>$ 4,300,719.60</td>
</tr>
<tr>
<td>Reserved from State Proceeds</td>
<td>$ 8,779,153.94</td>
</tr>
<tr>
<td>Restricted from Other Proceeds</td>
<td>$ 226,736.00</td>
</tr>
<tr>
<td>Restricted from Impact Fees</td>
<td>$ 340,301.37</td>
</tr>
<tr>
<td>Assigned to Fund Purposes</td>
<td>$ 8,232,038.23</td>
</tr>
<tr>
<td></td>
<td><strong>$ 65,882,949.05</strong></td>
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</table>
## Monthly Capital Project Reporting
### November 2019

### Beginning Fund Balance

<table>
<thead>
<tr>
<th></th>
<th>Bond</th>
<th>Tech Levy</th>
<th>State</th>
<th>Impact Fees</th>
<th>Other Sources</th>
<th>Grand Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>As of 11/01/2019</td>
<td>39,519,862.80</td>
<td>4,103,148.39</td>
<td>8,779,153.94</td>
<td>219,822.78</td>
<td>13,237,054.22</td>
<td>65,849,042.13</td>
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</table>

### Revenue

<table>
<thead>
<tr>
<th></th>
<th>Bond</th>
<th>Tech Levy</th>
<th>State</th>
<th>Impact Fees</th>
<th>Other Sources</th>
<th>Grand Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>November-19</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>264,575.08</td>
</tr>
<tr>
<td>Local Property Taxes</td>
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<td></td>
<td></td>
<td></td>
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<td>264,575.08</td>
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<tr>
<td>Investment Earnings</td>
<td>58,943.03</td>
<td>6,120.69</td>
<td>13,095.91</td>
<td>321.94</td>
<td>19,745.78</td>
<td>98,227.35</td>
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<tr>
<td>Gifts/Donations/Grants</td>
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</tr>
<tr>
<td>Impact Fees</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>124,478.59</td>
<td>124,478.59</td>
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<tr>
<td>State Funding</td>
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<tr>
<td>Total Revenue</td>
<td>58,943.03</td>
<td>270,695.77</td>
<td>13,095.91</td>
<td>124,800.53</td>
<td>19,745.78</td>
<td>487,281.02</td>
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### On-going projects

<table>
<thead>
<tr>
<th></th>
<th>Bond</th>
<th>Tech Levy</th>
<th>State</th>
<th>Impact Fees</th>
<th>Other Sources</th>
<th>Total Project Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>November-19</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>264,575.08</td>
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<tr>
<td>Technology Projects</td>
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<td>91,557.73</td>
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<tr>
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<tr>
<td>LMS field</td>
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<td></td>
<td></td>
<td>15,409.80</td>
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<tr>
<td>Mt View MS Expansion</td>
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<td>44,341.40</td>
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<td>Ehl Hill Project</td>
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<td></td>
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<tr>
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<td>Misc. Expenditures</td>
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<tr>
<td>Total Expenditure</td>
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<td>67,003.87</td>
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<td>453,740.10</td>
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</tbody>
</table>

### Ending Fund Balance

<table>
<thead>
<tr>
<th></th>
<th>Bond</th>
<th>Tech Levy</th>
<th>State</th>
<th>Impact Fees</th>
<th>Other Sources</th>
<th>Grand Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>As of 11/30/2019</td>
<td>39,216,069.41</td>
<td>4,306,840.29</td>
<td>8,792,249.85</td>
<td>340,623.31</td>
<td>13,230,544.97</td>
<td>65,882,949.05</td>
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</tbody>
</table>

### Project-To-Date Report

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Bond</th>
<th>Tech Levy</th>
<th>State</th>
<th>Impact Fees</th>
<th>Other Sources</th>
<th>Total Project Cost</th>
<th>(Over)/Under Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>SELC/SMS field</td>
<td>26,150,000</td>
<td>24,975,835.60</td>
<td>-</td>
<td>-</td>
<td>426,733.62</td>
<td>13,403.68</td>
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<td>LMS field</td>
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<td>-</td>
<td>-</td>
<td>3,378,479.43</td>
<td>121,520.57</td>
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<tr>
<td>Mt View MS Expansion</td>
<td>17,700,000</td>
<td>248,538.69</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>248,538.69</td>
<td>17,451,461.31</td>
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<tr>
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<td>-</td>
<td>-</td>
<td>6,720,463.53</td>
<td>(6,720,463.53)</td>
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<tr>
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<td>14,600,000</td>
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<td>-</td>
<td>305,003.51</td>
<td>-</td>
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<td>(333,799.85)</td>
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<tr>
<td>BLHS Expansion</td>
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<td>-</td>
<td>-</td>
<td>25,961.61</td>
<td>139,022.55</td>
<td>171,558.03</td>
<td>278,441.97</td>
</tr>
<tr>
<td>Ehl Hill Project</td>
<td>28,000,000</td>
<td>26,403,583.88</td>
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<td>-</td>
<td>1,427,352.32</td>
<td>-</td>
<td>27,830,936.20</td>
<td>169,063.80</td>
</tr>
<tr>
<td>Tehaleh Elementary</td>
<td>28,500,000</td>
<td>26,987,401.50</td>
<td>-</td>
<td>-</td>
<td>154,543.86</td>
<td>-</td>
<td>27,142,005.36</td>
<td>1,357,994.64</td>
</tr>
<tr>
<td>Total</td>
<td>178,173,837</td>
<td>105,790,283</td>
<td>-</td>
<td>-</td>
<td>2,475,048</td>
<td>152,426</td>
<td>108,417,758</td>
<td>69,756,079</td>
</tr>
</tbody>
</table>
### REVENUES

<table>
<thead>
<tr>
<th></th>
<th>2019-20 Budget</th>
<th>Actual For Month</th>
<th>Actual For Year</th>
<th>Encumbrance</th>
<th>Remaining Budget</th>
<th>Percent of Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>1000 Local, Taxes</td>
<td>21,083,011</td>
<td>1,025,171.57</td>
<td>9,291,196.68</td>
<td></td>
<td>11,791,814.32</td>
<td>44.07</td>
</tr>
<tr>
<td>2000 Local, Nontax</td>
<td>60,000</td>
<td>21,048.21</td>
<td>49,453.99</td>
<td></td>
<td>10,546.01</td>
<td>82.42</td>
</tr>
<tr>
<td>TOTAL REVENUES</td>
<td>21,143,011</td>
<td>1,046,219.78</td>
<td>9,340,650.67</td>
<td></td>
<td>11,802,360.33</td>
<td>44.18</td>
</tr>
</tbody>
</table>

### EXPENDITURES

- Matured Bond Exp: 10,800,000
- Bond Interest: 9,140,556
- Bond Issuance and Bond Related Fees: 10,000

<table>
<thead>
<tr>
<th></th>
<th>2019-20 Budget</th>
<th>Actual For Month</th>
<th>Actual For Year</th>
<th>Encumbrance</th>
<th>Remaining Budget</th>
<th>Percent of Budget</th>
</tr>
</thead>
<tbody>
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<td></td>
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<td>0.00</td>
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<td>9,140,556.00</td>
<td>0.00</td>
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<tr>
<td></td>
<td>10,000</td>
<td>2,526.23</td>
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<td>0.00</td>
<td>7,473.77</td>
<td>25.26</td>
</tr>
<tr>
<td>TOTAL EXPENDITURES</td>
<td>19,950,556</td>
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<td>2,526.23</td>
<td>0.00</td>
<td>19,948,029.77</td>
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Revenues Over (Under) Expenditures: 1,192,455

BEGINNING FUND BALANCE: 7,603,585

### ENDING FUND BALANCE ACCOUNTS

- GL 830 Restricted for Debt Service: 8,796,040
- TOTAL ENDING FUND BALANCE: 8,796,040

- 17,192,286.19
<table>
<thead>
<tr>
<th>REVENUES</th>
<th>2019-20</th>
<th>Actual For Month</th>
<th>Actual For Year</th>
<th>Encumbrance</th>
<th>Remaining Budget</th>
<th>Percent of Budget</th>
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<tbody>
<tr>
<td>1000 General Student Body</td>
<td>738,095</td>
<td>18,292.27</td>
<td>147,740.98</td>
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<td>590,354.02</td>
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<tr>
<td>2000 Athletics</td>
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<td>15,021.24</td>
<td>120,944.39</td>
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<tr>
<td>3000 Classes</td>
<td>84,850</td>
<td>207.00</td>
<td>1,058.00</td>
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<td>83,792.00</td>
<td>1.25</td>
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<td>4000 Clubs</td>
<td>1,097,549</td>
<td>24,505.94</td>
<td>143,000.94</td>
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<td>954,548.06</td>
<td>13.03</td>
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<td>6000 Private Moneys</td>
<td>201,800</td>
<td>8,761.30</td>
<td>11,856.61</td>
<td></td>
<td>189,943.39</td>
<td>5.88</td>
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<tr>
<td>TOTAL REVENUES</td>
<td>2,528,194</td>
<td>66,787.75</td>
<td>424,600.92</td>
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<td>2,103,593.08</td>
<td>16.79</td>
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<table>
<thead>
<tr>
<th>EXPENDITURES</th>
<th>2019-20</th>
<th>Actual For Month</th>
<th>Actual For Year</th>
<th>Encumbrance</th>
<th>Remaining Budget</th>
<th>Percent of Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>1000 General Student Body</td>
<td>551,244</td>
<td>29,707.93</td>
<td>99,016.98</td>
<td>14,934.57</td>
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<td>46,640.87</td>
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<tr>
<td>3000 Classes</td>
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<td>2,035.27</td>
<td>5,500.00</td>
<td>62,114.73</td>
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<td>117,670.46</td>
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<td>925,829.54</td>
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</table>

Revenues Over (Under) Expenditures 136,417 (43,469.51) 53,188.17

BEGINNING FUND BALANCE 780,500 978,353.77

ENDING FUND BALANCE ACCOUNTS

| GL 819 Restricted for Fund Purposes | 916,917 | 1,031,542.03 |

TOTAL ENDING FUND BALANCE 916,917 1,031,542.03
### REVENUES

<table>
<thead>
<tr>
<th></th>
<th>2019-20 Budget</th>
<th>Actual For Month</th>
<th>Actual For Year</th>
<th>Encumbrance</th>
<th>Remaining Budget</th>
<th>Percent of Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>2000 Local Nontax</td>
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<td>1,400.89</td>
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<td>9000 Other Financing Sources</td>
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<td>127.14</td>
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<td>(45,777.73)</td>
<td>4677.77</td>
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<td><strong>TOTAL REVENUES</strong></td>
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<td><strong>758.39</strong></td>
<td><strong>48,178.62</strong></td>
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<td><strong>282,842.38</strong></td>
<td><strong>14.55</strong></td>
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</tbody>
</table>

### EXPENDITURES

|                | 385,000       | .00              | .00             | .00          | 385,000.00       | 0.00              |
| **TOTAL EXPENDITURES** | **385,000** | **.00**          | **.00**         | **.00**      | **385,000.00**   | **0.00**          |

Revenues Over (Under) Expenditures: (53,979) 758.39 48,178.62

### BEGINNING FUND BALANCE

395,484 395,459.76

### ENDING FUND BALANCE ACCOUNTS

<table>
<thead>
<tr>
<th>Gl.</th>
<th>Restricted for Fund Purposes</th>
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<th>443,638.38</th>
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<tbody>
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<td><strong>TOTAL ENDING FUND BALANCE</strong></td>
<td><strong>341,505</strong></td>
<td><strong>443,638.38</strong></td>
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</tr>
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</table>