



# SUMNER-BONNEY LAKE SCHOOL DISTRICT

## FINANCIAL REPORTS MAY 31, 2020

**SUBMITTED BY:** \_\_\_\_\_

**RHONDA OHLSON  
ACCOUNTANT**

**REVIEWED AND APPROVED BY:** \_\_\_\_\_

**BANG PARKINSON CPA  
CHIEF FINANCE & DISTRICT  
OPERATIONS OFFICER**

A handwritten signature in blue ink, appearing to read "Bang Parkinson", is written over a horizontal line. To the right of the signature, the date "6/29/20" is handwritten in blue ink.

**SIGNATURE**

**DATE**



A Great Place to Learn.

1202 Wood Avenue  
Sumner, Washington 98390

sumnersd.org  
tel (253) 891-6010  
fax (253) 891-6098

Business Services

June 25, 2020

## May 2020 Budget Status Report

### Executive Summary

#### General Fund

- **Enrollment:** Due to COVID-19 school closure, OSPI created a prediction model based on prior year enrollment pattern for April, May and June enrollment for apportionment funding purposes. Accordingly, enrollment in May remains strong at 196 FTE over budget. CTE numbers remain steady at 557 FTE, nearly 147 FTE over budget. Special Education and TBIP program numbers have remained consistent as well with 1,288 and 366 headcounts by program, respectively.
- In May, we received \$4.6 million in general apportionment, \$1 million in State grants and \$2.6 million in property taxes. The district issued refunds for \$122,330 to families for athletic participation fees and child care. Total revenue we received was \$9 million. Total Expenditures were \$10.3 million mostly for salary and benefits.
- We ended the month with \$19.1 million in fund balance

#### Capital Projects Fund

##### Technology Levy

- Total revenues for May were \$632k in Property Taxes and \$901 in Investment earnings. Expenditures were \$1.2 million, with the majority of expenditures spent for the purchase of 3,000 new chrome books.
- At the end of the month the tech levy had \$5.4 million in fund balance.

##### Construction Capital Projects

- Investment earning revenues for May were \$28,420 and Impact fees collected were \$136,980. We also received \$6.6 million in state match for Emerald Hills Elementary. Expenditures were \$98k, mostly for SHS Phase I and EHE Replacement.
- The district ended the month with \$65 million in fund balance.

#### Debt Service Fund:

- In May we collected \$2.4 million in property tax and \$3,849 in investment earnings. Our next principal and interest payments will be in June.
- We ended the month with \$13.6 million in fund balance.



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**Business Services**

**Transportation Vehicle Fund:**

- In May, we collected \$29 in interest earnings. The ending fund balance was \$72K.

**ASB Funds:**

- Business as normal with ASB. We ended the month with \$866K in fund balance.

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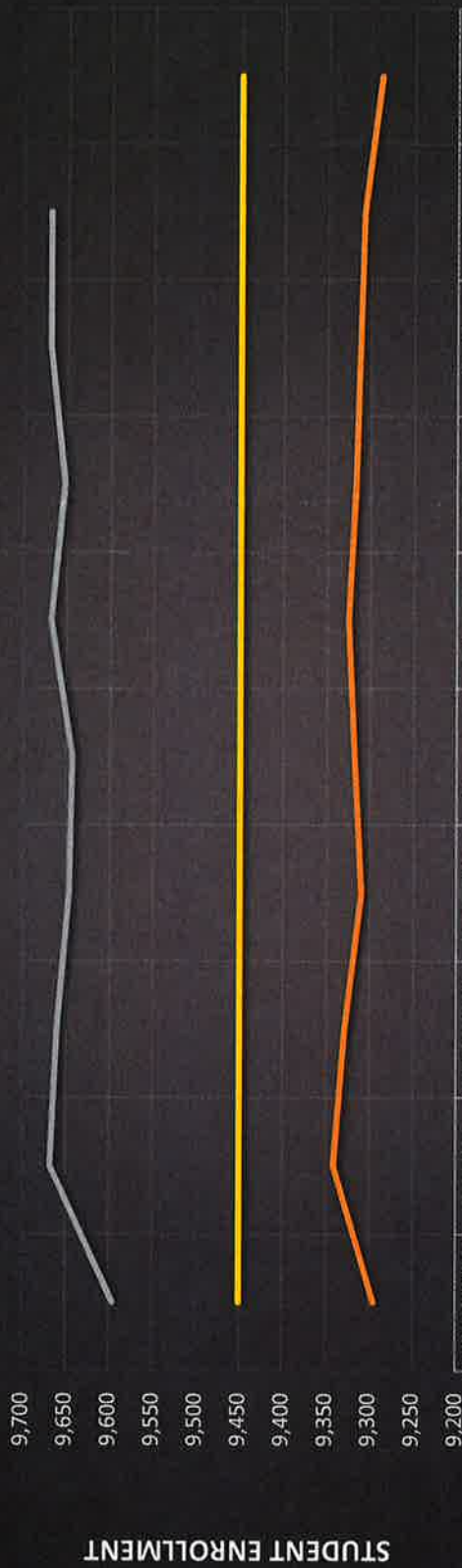
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**Student Enrollment Reporting**  
**Fiscal Year 2019-2020**  
**May 2020**

\*April through June Enrollment provided directly from OSPI

	Budget	As of May AAFTE	Difference
<b>K-12</b>			
	<u>Full-Time Equivalent</u>		
Kindergarten	680.00	753.43	73.43
Grade1	714.00	751.63	37.63
Grade2	720.00	751.13	31.13
Grade3	724.00	739.41	15.41
Grade4	724.00	718.08	(5.92)
Grade5	790.00	788.45	(1.55)
Grade6	808.00	809.13	1.13
Grade7	775.00	800.64	25.64
Grade8	742.00	762.11	20.11
Grade9	785.00	810.40	25.40
Grade10	752.00	752.64	0.64
Grade11	617.00	597.55	(19.45)
Grade12	589.00	581.35	(7.65)
<b>Total</b>	<b>9,420.00</b>	<b>9,615.95</b>	<b>195.95</b>
<b>ALE</b>	<b>30.00</b>	<b>36.77</b>	<b>6.77</b>
<b>CTE</b>			
Grade 7-8	60	108.7	48.70
Grade 9-12	350	447.88	97.88
<b>Total CTE</b>	<b>410</b>	<b>556.58</b>	<b>146.58</b>
<b>Running Start</b>			
Regular	285	246.02	(38.98)
Vocational	21	19.88	(1.12)
	<b>306</b>	<b>265.9</b>	<b>(40.10)</b>
<b>Head Count</b>			
<b>Special Ed</b>			
0-2	48	42	(6)
3-5	102	129	27
K-21	1,098	1,117	19
<b>Total</b>	<b>1,248</b>	<b>1,288</b>	<b>40</b>
<b>ELL (TBIP)</b>			
K-6	255	226	(29)
7-12	125	136	11
<b>Total TBIP</b>	<b>380</b>	<b>362</b>	<b>(18)</b>
<b>Exited TBIP</b>	<b>100</b>	<b>110</b>	<b>10</b>

## 2 Year FTE Enrollment Comparison

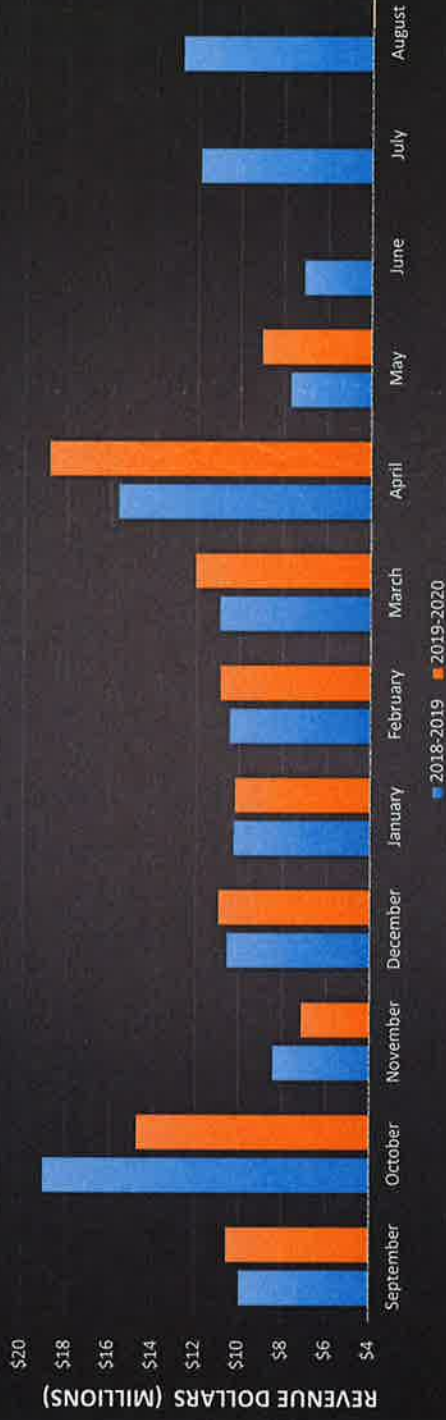


	September	October	November	December	January	February	March	April	May	June
19-20 Total	9,596	9,668	9,661	9,647	9,643	9,668	9,653	9,669	9,670	9,450
19-20 Budget	9,450	9,450	9,450	9,450	9,450	9,450	9,450	9,450	9,450	9,450
18-19 Total	9,295	9,342	9,329	9,310	9,318	9,326	9,318	9,313	9,308	9,288

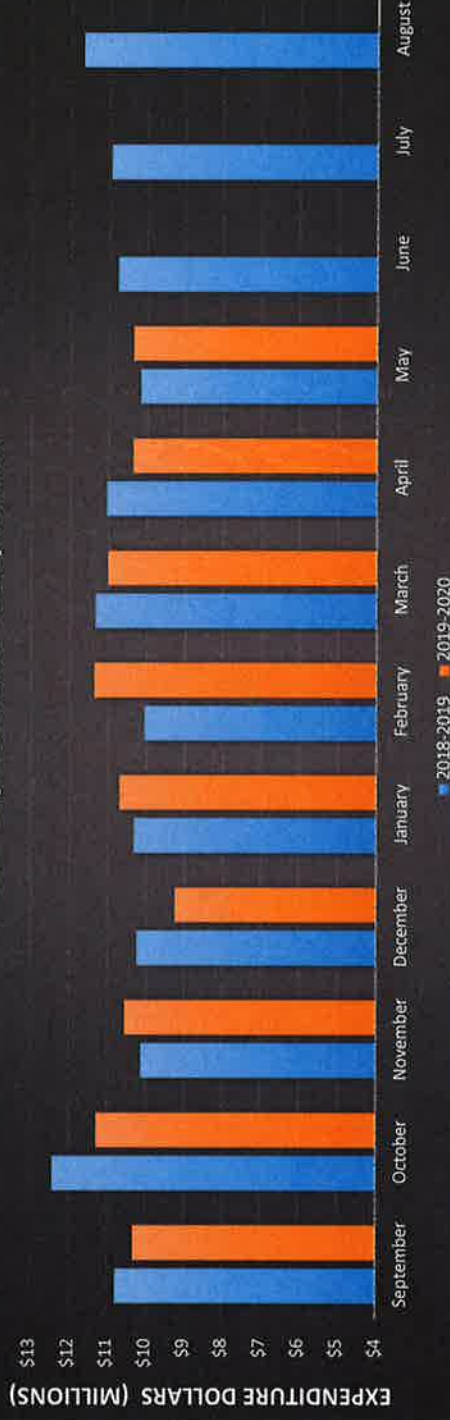
**SUMNER BONNEY LAKE SCHOOL DISTRICT NO. 320**  
**GENERAL FUND**  
**BUDGET STATUS REPORT**  
**PERIOD ENDING May 31, 2020**

		<b>2019-20</b>	<b>Actual</b>	<b>Actual</b>		<b>Remaining</b>	<b>Percent</b>
<b>REVENUES</b>		<b>Budget</b>	<b>For Month</b>	<b>For Year</b>	<b>Encumbrance</b>	<b>Budget</b>	<b>of Budget</b>
1000	Local, Taxes	18,440,124	2,602,803.52	17,595,605.87		844,518.13	95.42
2000	Local, Nontax	5,083,520	(72,685.77)	3,151,350.42		1,932,169.58	61.99
3000	State, General Purpose	94,940,065	4,696,924.85	65,579,149.21		29,360,915.79	69.07
4000	State, Special Purpose	21,288,953	1,045,385.87	14,511,066.96		6,777,886.04	68.16
5000	Federal, General Purpose	5,000	.00	6,213.01		(1,213.01)	124.26
6000	Federal, Special Purpose	4,896,369	416,770.40	2,900,235.12		1,996,133.88	59.23
7000	Revenues from Other Districts	750,000	.00	242,807.30		507,192.70	32.37
8000	Other Agencies & Associations	90,916	35,000.00	72,435.98		18,480.02	79.67
9000	Other Financing Sources	832,580	305,714.79	447,619.07		384,960.93	53.76
<b>TOTAL REVENUES</b>		<b>146,327,527</b>	<b>9,029,913.66</b>	<b>104,506,482.94</b>		<b>41,821,044.06</b>	<b>71.42</b>
<b>EXPENDITURES</b>							
00	Regular Instruction	85,796,483	6,315,203.08	57,213,511.58	18,107,519.73	10,475,451.69	87.79
20	Special Education	20,258,090	1,501,555.67	13,535,794.25	4,838,299.72	1,883,996.03	90.70
30	Vocational Education	5,511,982	373,361.51	2,989,843.78	895,711.24	1,626,426.98	70.49
50&60	Compensatory Education	5,040,415	350,061.87	2,528,078.18	868,488.26	1,643,848.56	67.39
70	Other Instructional Programs	886,437	63,288.90	566,670.82	176,422.85	143,343.33	83.83
80	Community Services	1,729,389	122,748.37	1,245,399.10	347,473.65	136,516.25	92.11
90	Support Services	26,235,111	1,630,066.52	16,970,817.24	4,347,179.32	4,917,114.44	81.26
<b>TOTAL EXPENDITURES</b>		<b>145,457,907</b>	<b>10,356,285.92</b>	<b>95,050,114.95</b>	<b>29,581,094.77</b>	<b>20,826,697.28</b>	<b>85.68</b>
Revenues Over (Under) Expenditures		869,620	(1,326,372.26)	9,456,367.99			
<b>BEGINNING FUND BALANCE</b>		5,500,000		9,728,683.72			
<b>ENDING FUND BALANCE ACCOUNTS</b>							
GL 821	Restricted, Carryover	400,000		.00			
GL 840	Prepaid Items	1,000,000		434,832.00			
GL 888	Assigned to Other Purposes	1,691,320		2,037,500.00			
GL 890	Unassigned Fund Balance	869,593		9,439,823.01			
GL 891	Unassigned Min Bal Policy	2,408,680		7,272,896.70			
<b>TOTAL ENDING FUND BALANCE</b>		<b>6,369,593.00</b>		<b>19,185,051.71</b>			

## 2 Year Revenue Comparison



## 2 Year Expenditure Comparison





**Sumner-Bonney Lake School District No. 320**  
**Balance Sheet**  
**As of May 31, 2020**  
**General Fund**

Imprest Funds	\$	316,225.00	
Cash on Hand	\$	17,277.41	
Cash on Deposit with County	\$	6,314,365.26	
Warrants Outstanding	\$	(3,426,256.18)	
Taxes Receivable	\$	12,504,388.66	
Revenue Due from Other Governments	\$	220,548.91	
Accounts Receivable	\$	3,857.10	
Inventory	\$	350,870.73	
Prepaid Expenses	\$	295,760.77	
Investments	\$	14,804,894.81	
Cash with Trustee	\$	378,099.16	
			<b>\$ 31,780,031.63</b>
Accounts Payable	\$	82,343.15	
Payroll and Benefits Liabilities	\$	4,391.01	
Taxes and Other Deferred Revenues	\$	12,508,245.76	
			<b>\$ 12,594,979.92</b>
Nonspendable Fund Balance	\$	434,832.00	
Assigned to Other Purposes	\$	2,037,500.00	
Unassigned Minimum Fund Balance	\$	9,439,823.01	
Undesignated Fund Balance	\$	7,272,896.70	
			<b>\$ 19,185,051.71</b>

**Sumner-Bonney Lake School District No. 320**  
**Three Year Comparison of Revenues by Funding Source**  
**As of May 31, 2020**  
**Year to Date**

Revenue Source	May	May	% of Budget	May	May	% of Budget	May	May	% of Budget
	2017-2018 Budget	2017-2018 Year to Date	Received YTD**	2018-2019 Budget	2018-2019 Year to Date	Received YTD**	2019-2020 Budget	2019-2020 Year to Date	Received YTD**
1000 Local Taxes	\$ 22,244,103	\$ 21,913,426	98.51%	\$ 17,209,500	\$ 17,438,391	101.33%	\$ 18,440,124	\$ 17,595,606	95.42%
2000 Local Support	\$ 7,184,630	\$ 3,976,941	55.35%	\$ 5,891,424	\$ 3,680,738	62.48%	\$ 5,083,520	\$ 3,151,350	61.99%
3000 State Apportionment	\$ 74,658,019	\$ 51,187,519	68.56%	\$ 88,240,011	\$ 63,851,775	72.36%	\$ 94,940,065	\$ 65,579,149	69.07%
4000 State Grants	\$ 15,905,141	\$ 10,483,743	65.91%	\$ 19,520,395	\$ 13,952,051	71.47%	\$ 21,288,953	\$ 14,511,067	68.16%
5000 Federal Grants-General Purpose	\$ 1,744,512	\$ 7,574	0.43%	\$ 4,900	\$ 6,608	134.85%	\$ 5,000	\$ 6,213	124.26%
6000 Federal Grants-Special Purpose	\$ 5,303,887	\$ 3,171,264	59.79%	\$ 5,382,069	\$ 3,017,300	56.06%	\$ 4,896,369	\$ 2,900,235	59.23%
7000 Other School Districts	\$ 1,065,950	\$ 880,568	82.61%	\$ 918,379	\$ 715,747	77.94%	\$ 750,000	\$ 242,807	32.37%
8000 Other Entities	\$ 160,085	\$ 117,514	73.41%	\$ 92,115	\$ 44,543	48.36%	\$ 90,916	\$ 72,436	79.67%
9000 Other Financial Resources	\$ 614,000	\$ 169,762	27.65%	\$ 885,000	\$ 258,879	29.25%	\$ 832,580	\$ 447,619	53.76%
	\$ 128,880,327	\$ 91,908,311	71.31%	\$ 138,143,793	\$ 102,966,031	74.54%	\$ 146,327,527	\$ 104,506,483	71.42%

\*\* 9 months = 75.00%  
of budget

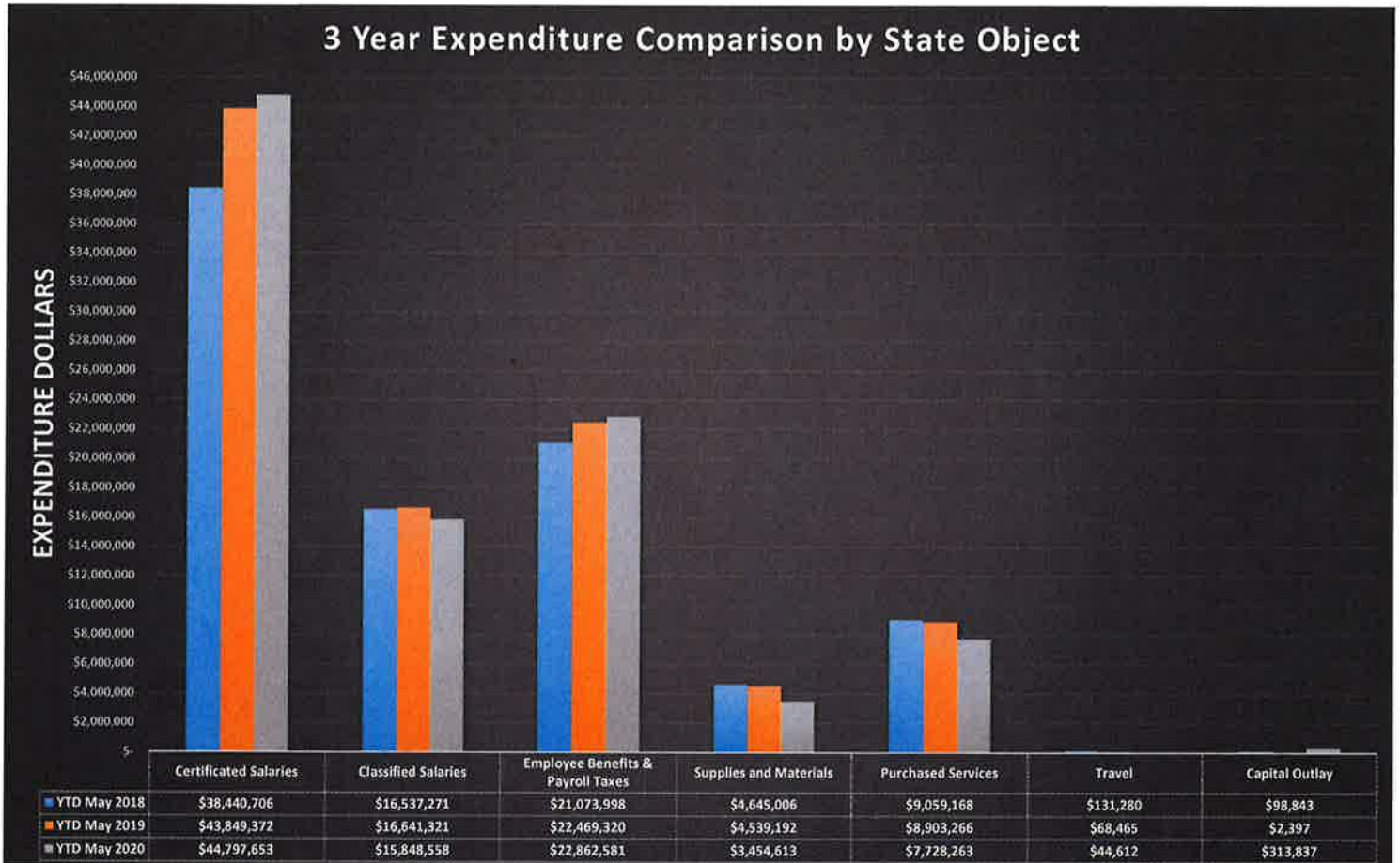
### 3 Year Revenue Comparison by Funding Source



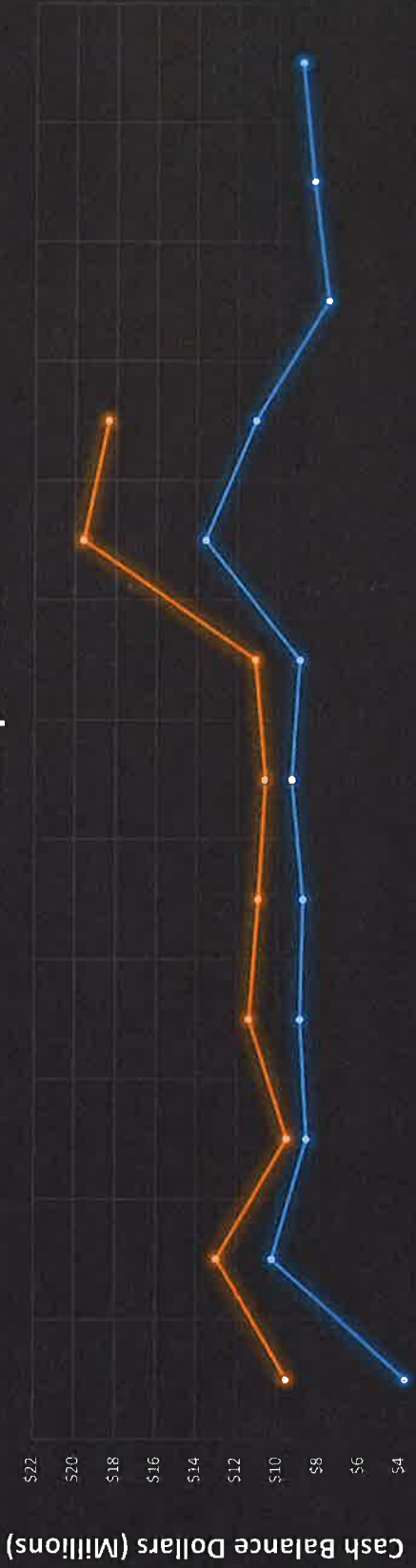
**Sumner-Bonney Lake School District No. 320**  
**Three Year Comparison of Expenditures by Object Code**  
**As of May 31, 2020**  
**Year to Date**

Expenditures by State Object	May 2017-2018	May 2017-2018	% of Budget	May 2018-2019	May 2018-2019	% of Budget	May 2109-2020	May 2019-2020	% of Budget
	Budget	Year to Date	Expended YTD**	Budget	Year to Date	Expended YTD**	Budget	Year to Date	Expended YTD**
2 Salaries-Certificated Employees	\$ 54,426,750	\$ 38,440,706	70.63%	\$ 59,582,143	\$ 43,849,372	73.59%	\$ 62,589,433	\$ 44,797,653	71.57%
3 Salaries-Classified Employees	\$ 22,263,989	\$ 16,537,271	74.28%	\$ 23,146,570	\$ 16,641,321	71.90%	\$ 24,285,702	\$ 15,848,558	65.26%
4 Employee Benefits & Payroll Taxes	\$ 30,713,413	\$ 21,073,998	68.61%	\$ 32,479,525	\$ 22,469,320	69.18%	\$ 35,747,558	\$ 22,862,581	63.96%
5 Supplies and Materials	\$ 9,762,915	\$ 4,645,006	47.58%	\$ 9,738,547	\$ 4,539,192	46.61%	\$ 8,613,881	\$ 3,454,613	40.11%
7 Purchased Services	\$ 11,465,781	\$ 9,059,168	79.01%	\$ 11,322,317	\$ 8,903,266	78.63%	\$ 13,380,402	\$ 7,728,263	57.76%
8 Travel	\$ 161,420	\$ 131,280	81.33%	\$ 184,302	\$ 68,465	37.15%	\$ 178,361	\$ 44,612	25.01%
9 Capital Outlay	\$ 86,059	\$ 98,843	114.85%	\$ 20,000	\$ 2,397	11.99%	\$ 662,570	\$ 313,837	47.37%
	<b>\$ 128,880,326</b>	<b>\$ 89,986,272</b>	<b>69.82%</b>	<b>\$ 136,473,405</b>	<b>\$ 96,473,333</b>	<b>70.69%</b>	<b>\$ 145,457,907</b>	<b>\$ 95,050,115</b>	<b>65.35%</b>

\*\* 9 months = 75.00% of budget



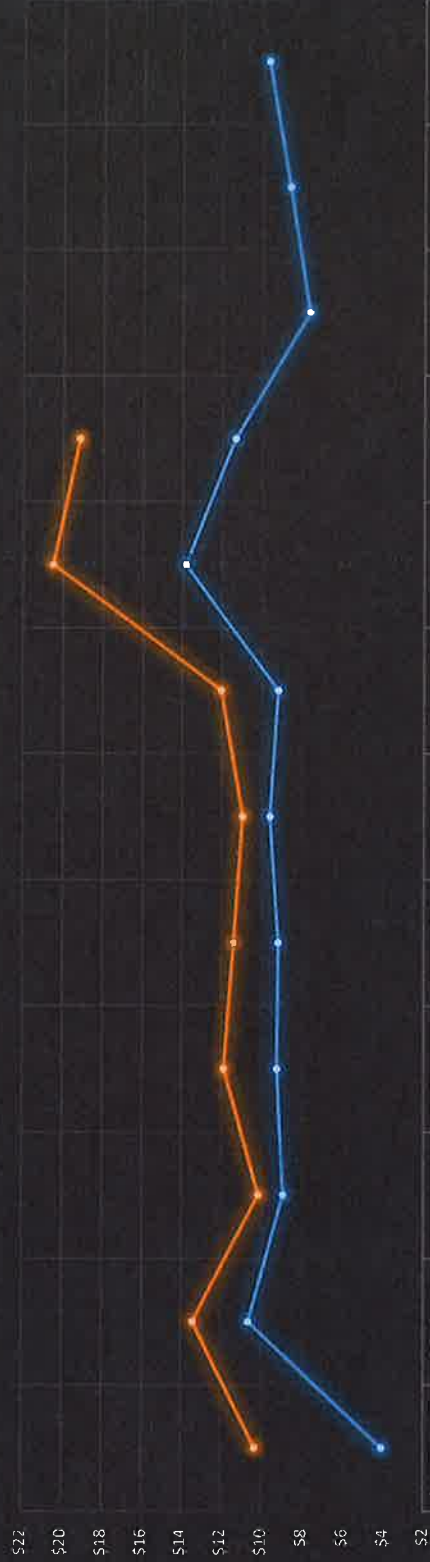
## 2 Year Cash Comparison



	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST
Cash 2018-2019	\$3,746,538	\$10,242,952	\$8,578,081	\$8,895,303	\$8,767,014	\$9,298,778	\$8,919,239	\$13,552,164	\$11,084,550	\$7,552,891	\$8,273,809	\$8,843,928
Cash 2019-2020	\$9,535,668	\$12,986,912	\$9,527,346	\$11,415,745	\$10,950,145	\$10,594,698	\$11,103,209	\$19,619,882	\$18,404,605			

## 2 Year Fund Balance Comparison

Fund Balance Dollars (Millions)



**SUMNER BONNEY LAKE SCHOOL DISTRICT NO. 320  
CAPITAL PROJECTS FUND  
BUDGET STATUS REPORT  
PERIOD ENDING May 31, 2020**

<b>REVENUES</b>		<b>2019-20 Budget</b>	<b>Actual For Month</b>	<b>Actual For Year</b>	<b>Encumbrance</b>	<b>Remaining Budget</b>	<b>Percent of Budget</b>
1000	Local, Taxes	5,465,793	632,253.35	5,240,682.18		225,110.82	95.88
2000	Local, Nontax	1,806,418	166,301.77	1,788,477.28		17,940.72	99.01
4000	State, Special Purpose	8,700,000	6,607,697.75	6,928,034.93		1,771,965.07	79.63
<b>TOTAL REVENUES</b>		<b>15,972,211</b>	<b>7,406,252.87</b>	<b>13,957,194.39</b>		<b>2,015,016.61</b>	<b>87.38</b>
<b>EXPENDITURES</b>							
10	Sites	255,000	.00	16,158.15	280,058.30	(41,216.45)	116.16
20	Buildings	67,725,558	98,387.29	8,332,846.91	10,911,311.98	48,481,399.11	28.41
30	Equipment	2,655,761	918,523.87	1,528,898.41	1,751,147.65	(624,285.06)	123.51
40	Energy	0	.00	12,794.83	.00	(12,794.83)	0.00
90	Debt	0	.00	1,400.00	.00	(1,400.00)	0.00
<b>TOTAL EXPENDITURES</b>		<b>70,636,319</b>	<b>1,016,911.16</b>	<b>9,892,098.30</b>	<b>12,942,517.93</b>	<b>47,801,702.77</b>	<b>32.33</b>
GL 536	Other Uses - Transfers to Other Funds	832,581	305,714.79	441,661.69			
Revenues Over (Under) Expenditures		(55,496,689.00)	6,083,626.92	3,623,434.40			
<b>BEGINNING FUND BALANCE</b>		62,501,496		67,067,636.84			
<b>ENDING FUND BALANCE ACCOUNTS</b>							
GL 810	Restricted for Other Items	876,295		.00			
GL 861	Restricted for Bond Proceeds	0		40,277,303.80			
GL 862	Committed from Levy Proceeds	3,171,068		5,429,095.64			
GL 863	Restricted for State Proceeds	0		15,813,765.52			
GL 865	Restricted from Other Proceeds	253,736		242,936.00			
GL 866	Restricted for Impact Fee Proceeds	250,000		1,022,106.85			
GL 889	Assigned to Fund Purposes	2,453,708		7,905,863.43			
<b>TOTAL ENDING FUND BALANCE</b>		<b>7,004,807</b>		<b>70,691,071.24</b>			

Sumner-Bonney Lake School District No. 320

Balance Sheet

As of May 31, 2020

Capital Projects Fund

Cash on Hand	\$	30,160.00	
Cash on Deposit with County	\$	384,030.54	
Warrants Outstanding	\$	(66,045.25)	
Taxes Receivable	\$	3,045,483.42	
Accounts Receivable	\$	10,800.00	
Inventory	\$	13,299.00	
Investments	\$	70,391,167.03	
			<u><u>\$ 73,808,894.74</u></u>

Accounts Payable	\$	41.22	
Retainage Liability	\$	61,498.86	
Unavailable Revenue	\$	10,800.00	
Unavailable Revenue-Taxes	\$	3,045,483.42	
			<u><u>\$ 3,117,823.50</u></u>

Reserved from Bond Proceeds	\$	40,277,303.80	
Reserved from Levy Proceeds	\$	5,429,095.64	
Reserved from State Proceeds	\$	15,813,765.52	
Restricted from Other Proceeds	\$	242,936.00	
Restricted from Impact Fees	\$	1,022,106.85	
Assigned to Fund Purposes	\$	7,905,863.43	
			<u><u>\$ 70,691,071.24</u></u>

Monthly Capital Project Reporting  
May 2020

Capital Projects Fund - Project Allocations									
	Bond	State	Impact Fees	Other Sources	Project Fund Total	Tech Levy	Total CPF		
<b>Beginning Fund Balance As of 05/01/2020</b>	40,358,850	9,198,563	884,737	8,145,123	58,125,154	6,020,172	65,261,977		
<b>Revenue:</b>			May-20		Total Project Revenue				
Local Property Taxes	-	-	Impact Fees	Other Sources	-	Tech Levy Collections	CPF Total Revenue		
Investment Earnings	16,841	7,505	390	3,684	28,420	632,253	632,253		
Gifts/Donations/Grants	-	-	136,980	-	-	902	29,322		
Impact Fees	-	-	-	-	136,980	-	-		
State Funding	-	6,607,698	-	-	6,607,698	-	136,980		
<b>Total Revenue</b>	<b>16,841</b>	<b>6,615,202</b>	<b>137,370</b>	<b>3,684</b>	<b>6,773,098</b>	<b>633,155</b>	<b>7,406,253</b>		
<b>On-going projects</b>			May-20		Total Project Cost				
Technology Projects	-	-	Impact Fees	Other Sources	-	Tech Levy Expenditures	CPF Expenditures		
SELC/SMS field	-	-	-	-	-	1,224,231	1,224,231		
Mt View MS Expansion	2,678	-	-	-	2,678	-	2,678		
SHS Expansion Ph.1	62,316	-	-	-	62,316	-	62,316		
Ehli Hill Project	-	-	-	-	-	-	-		
EHE Replacement	33,400	-	-	-	33,400	-	33,400		
Long Range Planning	-	-	-	-	-	-	-		
Misc. Expenditures	-	-	-	-	-	-	-		
<b>Total Expenditure</b>	<b>98,394</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>98,394</b>	<b>1,224,231</b>	<b>1,322,625</b>		
<b>Ending Fund Balance As of 05/31/2020</b>	<b>40,277,298</b>	<b>15,813,765</b>	<b>1,022,107</b>	<b>8,148,807</b>	<b>65,261,977</b>	<b>5,429,096</b>	<b>70,691,073</b>		
<b>Project-To-Date Report</b>			Project-to-date (As of 05-31-2020)						
<b>On-going projects</b>	<b>Budget</b>		Impact Fees	Other Sources	Total Project Cost			<b>Project (Over)/Within Budget</b>	
SELC/SMS field	26,150,000	State	426,733	13,404	25,816,307			333,693	
Mt View MS Expansion	17,700,000	-	-	-	374,661			17,325,339	
SHS Expansion Ph.1	59,273,837	-	135,453	-	3,985,922			55,287,915	
Ehli Hill Project	450,000	-	25,962	353,752	380,651			69,349	
EHE Replacement	28,500,000	-	154,544	-	29,354,621			(854,621)	
	<b>132,073,837</b>		<b>742,692</b>	<b>367,156</b>	<b>59,912,161</b>			<b>59,832,881</b>	



**SUMNER BONNEY LAKE SCHOOL DISTRICT NO. 320  
DEBT SERVICE FUND  
BUDGET STATUS REPORT  
PERIOD ENDING May 31, 2020**

		<b>2019-20</b>	<b>Actual</b>	<b>Actual</b>		<b>Remaining</b>	<b>Percent</b>
<b>REVENUES</b>		<b>Budget</b>	<b>For Month</b>	<b>For Year</b>	<b>Encumbrance</b>	<b>Budget</b>	<b>of Budget</b>
1000	Local, Taxes	21,083,011	2,426,005.84	20,169,166.93		913,844.07	95.67
2000	Local, Nontax	60,000	3,848.79	74,042.63		(14,042.63)	123.40
<b>TOTAL REVENUES</b>		<b>21,143,011</b>	<b>2,429,854.63</b>	<b>20,243,209.56</b>		<b>899,801.44</b>	<b>95.74</b>
<b>EXPENDITURES</b>							
	Matured Bond Exp	10,800,000	.00	9,805,000.00	.00	995,000.00	90.79
	Bond Interest	9,140,556	.00	4,669,609.00	.00	4,470,947.00	51.09
	Bond Issuance and Bond Related Fees	10,000	.00	2,526.23	.00	7,473.77	25.26
<b>TOTAL EXPENDITURES</b>		<b>19,950,556</b>	<b>.00</b>	<b>14,477,135.23</b>	<b>.00</b>	<b>5,473,420.77</b>	<b>72.57</b>
Revenues Over (Under) Expenditures		1,192,455	2,429,854.63	5,766,074.33			
<b>BEGINNING FUND BALANCE</b>		<b>7,603,585</b>		<b>7,854,161.75</b>			
<b>ENDING FUND BALANCE ACCOUNTS</b>							
GL 830	Restricted for Debt Service	8,796,040		13,620,236.08			
<b>TOTAL ENDING FUND BALANCE</b>		<b>8,796,040</b>		<b>13,620,236.08</b>			

**SUMNER BONNEY LAKE SCHOOL DISTRICT NO. 320  
ASSOCIATED STUDENT BODY FUND  
BUDGET STATUS REPORT  
PERIOD ENDING May 31, 2020**

<b>REVENUES</b>		<b>2019-20 Budget</b>	<b>Actual For Month</b>	<b>Actual For Year</b>	<b>Encumbrance</b>	<b>Remaining Budget</b>	<b>Percent of Budget</b>
1000	General Student Body	738,095	11,214.38	303,089.00		435,006.00	41.06
2000	Athletics	405,900	755.00	180,374.07		225,525.93	44.44
3000	Classes	84,850	.00	2,530.83		82,319.17	2.98
4000	Clubs	1,097,549	6,084.95	238,972.70		858,576.30	21.77
6000	Private Moneys	201,800	15.00	38,049.06		163,750.94	18.85
<b>TOTAL REVENUES</b>		<b>2,528,194</b>	<b>18,069.33</b>	<b>763,015.66</b>		<b>1,765,178.34</b>	<b>30.18</b>
<b>EXPENDITURES</b>							
1000	General Student Body	551,244	790.11	278,732.59	33,609.07	238,902.34	56.66
2000	Athletics	526,291	9,244.76	295,207.49	7,416.93	223,666.58	57.50
3000	Classes	69,750	-	6,287.58	5,500.00	57,962.42	16.90
4000	Clubs	1,043,500	3,283.00	261,090.00	11,935.00	770,475.00	26.16
6000	Private Moneys	200,992	87.32	33,686.49	.00	167,305.51	16.76
<b>TOTAL EXPENDITURES</b>		<b>2,391,777</b>	<b>13,405.19</b>	<b>875,004.15</b>	<b>58,461.00</b>	<b>1,458,311.85</b>	<b>39.03</b>
Revenues Over (Under) Expenditures		136,417	4,664.14	(111,988.49)			
<b>BEGINNING FUND BALANCE</b>		780,500		978,353.77			
<b>ENDING FUND BALANCE ACCOUNTS</b>							
GL 819	Restricted for Fund Purposes	916,917		866,365.28			
<b>TOTAL ENDING FUND BALANCE</b>		<b>916,917</b>		<b>866,365.28</b>			

**SUMNER BONNEY LAKE SCHOOL DISTRICT NO. 320  
TRANSPORTATION VEHICLE FUND  
BUDGET STATUS REPORT  
PERIOD ENDING May 31, 2020**

		<b>2019-20</b>	<b>Actual</b>	<b>Actual</b>		<b>Remaining</b>	<b>Percent</b>
<b>REVENUES</b>		<b>Budget</b>	<b>For Month</b>	<b>For Year</b>	<b>Encumbrance</b>	<b>Budget</b>	<b>of Budget</b>
2000	Local Nontax	5,000	29.22	3,846.45		1,153.55	76.93
4000	State, Special Purpose	325,021	.00	.00		325,021.00	0.00
9000	Other Financing Sources	1,000	.00	46,777.73		(45,777.73)	4677.77
<b>TOTAL REVENUES</b>		<b>331,021</b>	<b>29.22</b>	<b>50,624.18</b>		<b>280,396.82</b>	<b>15.29</b>
<b>EXPENDITURES</b>							
30	Equipment	385,000	.00	373,462.27	.00	11,537.73	97.00
<b>TOTAL EXPENDITURES</b>		<b>385,000</b>	<b>.00</b>	<b>373,462.27</b>	<b>.00</b>	<b>11,537.73</b>	<b>97.00</b>
Revenues Over (Under) Expenditures		(53,979)	29.22	(322,838.09)			
<b>BEGINNING FUND BALANCE</b>		395,484		395,459.76			
<b>ENDING FUND BALANCE ACCOUNTS</b>							
GL 819	Restricted for Fund Purposes	341,505		72,621.67			
<b>TOTAL ENDING FUND BALANCE</b>		<b>341,505</b>		<b>72,621.67</b>			