



# SUMNER-BONNEY LAKE SCHOOL DISTRICT

## FINANCIAL REPORTS

**JUNE 30, 2020**

**SUBMITTED BY:**

**RHONDA OHLSON  
ACCOUNTANT**

**REVIEWED AND APPROVED BY:**

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

  
**SIGNATURE** **DATE** 7/28/20



A Great Place to Learn.

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Business Services

July 20, 2020

## June 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 June remains strong at 198 FTE over budget. CTE numbers remain steady at 555 FTE, at 145 FTE over budget. Special Education and TBIP program numbers dropped slightly with 1,280 and 363 headcounts by program, respectively.
- In June, we received \$5.4 million in general apportionment, \$1.2 million in State grants and \$964 thousand in property taxes. The district issued refunds for \$4,686 to families for class fees. Total revenue we received was \$8.5 million. Total Expenditures were \$10.6 million mostly for salary and benefits.
- The district ended the month with \$17 million in fund balance

#### Capital Projects Fund

##### Technology Levy

- Total revenues for June were \$234k in Property Taxes and \$572 in Investment earnings. Expenditures were \$278 thousand, with expenditures spent on network switch upgrades, license renewals and new curriculum support software for distant learning model.
- At the end of the month the tech levy had \$5.33 million in fund balance.

##### Construction Capital Projects

- Investment earning revenues for June were \$20,749 and Impact fees collected were \$110,545. Expenditures were \$1.23 million, mostly for EHE Replacement and SHS Phase I.
- The district ended the month with \$64.2 million in fund balance.

#### Debt Service Fund:

- In June we collected \$898 thousand in property tax and \$2,301 in investment earnings. We paid \$995 thousand in principal payments and \$4.4 million in interest payments.
- The district ended the month with \$9 million in fund balance.



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**Transportation Vehicle Fund:**

- In June, we collected \$20 in interest earnings. The district ended the month with \$72 thousand in fund balance.

**ASB Funds:**

- Business as normal with ASB. The district ended the month with \$863 thousand in fund balance.

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## Student Enrollment Reporting

Fiscal Year 2019-2020

June 2020

\*April through June Enrollment provided directly from OSPI

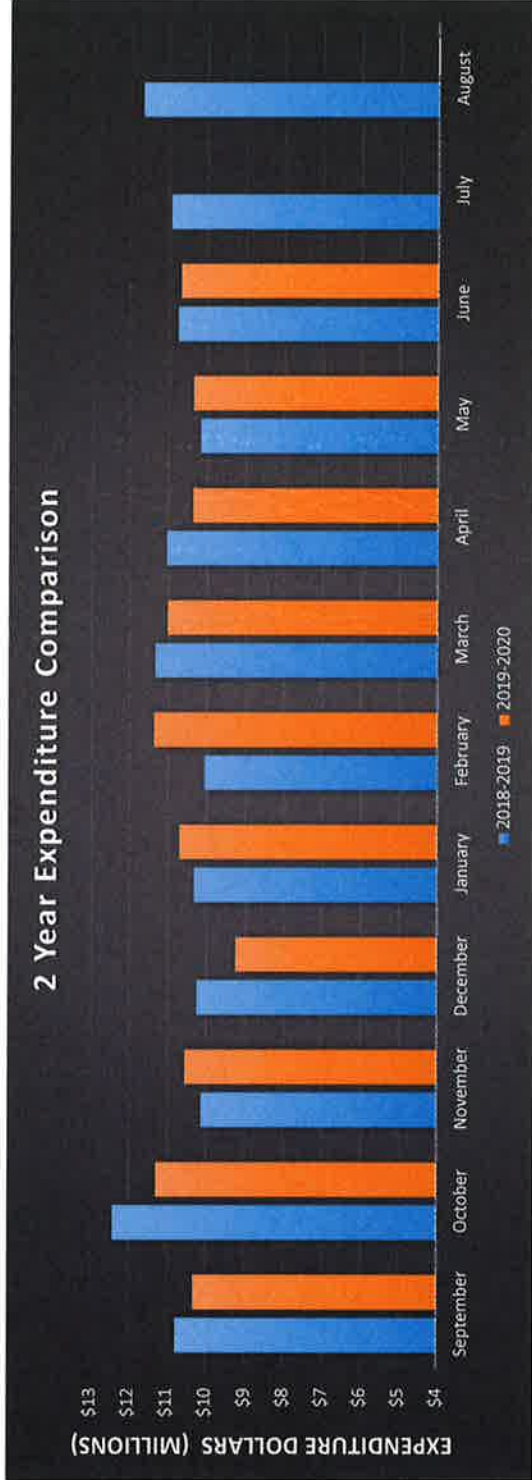
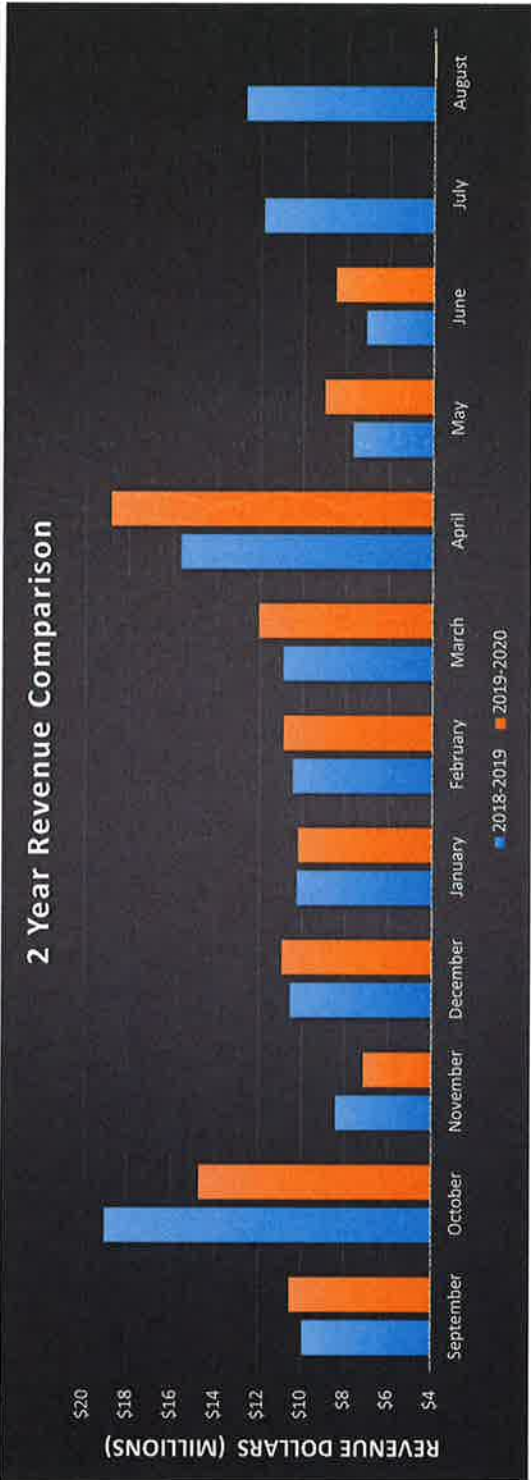
	Budget	As of June	
		AAFTE	Difference
<b>K-12</b>			
		<b>Full-Time Equivalent</b>	
Kindergarten	680.00	753.56	73.56
Grade1	714.00	751.58	37.58
Grade2	720.00	752.25	32.25
Grade3	724.00	739.78	15.78
Grade4	724.00	718.17	(5.83)
Grade5	790.00	787.94	(2.06)
Grade6	808.00	809.93	1.93
Grade7	775.00	800.94	25.94
Grade8	742.00	763.08	21.08
Grade9	785.00	809.86	24.86
Grade10	752.00	751.94	(0.06)
Grade11	617.00	594.73	(22.27)
Grade12	589.00	580.04	(8.96)
<b>Total</b>	<b>9,420.00</b>	<b>9,613.80</b>	<b>193.80</b>
<b>ALE</b>	<b>30.00</b>	<b>38.44</b>	<b>8.44</b>
<b>CTE</b>			
Grade 7-8	60	109.09	49.09
Grade 9-12	350	445.94	95.94
<b>Total CTE</b>	<b>410</b>	<b>555.03</b>	<b>145.03</b>
<b>Running Start</b>			
Regular	285	243.66	(41.34)
Vocational	21	20.71	(0.29)
	<b>306</b>	<b>264.37</b>	<b>(41.63)</b>
<b>Head Count</b>			
<b>Special Ed</b>			
0-2	48	35	(13)
3-5	102	130	28
K-21	1,098	1,115	17
<b>Total</b>	<b>1,248</b>	<b>1,280</b>	<b>32</b>
<b>ELL (TBIP)</b>			
K-6	255	228	(27)
7-12	125	135	10
<b>Total TBIP</b>	<b>380</b>	<b>363</b>	<b>(17)</b>
<b>Exited TBIP</b>	<b>100</b>	<b>110</b>	<b>10</b>

## 2 Year FTE Enrollment Comparison



**SUMNER BONNEY LAKE SCHOOL DISTRICT NO. 320**  
**GENERAL FUND**  
**BUDGET STATUS REPORT**  
**PERIOD ENDING June 30, 2020**

<b>REVENUES</b>		<b>2019-20</b>	<b>Actual</b>	<b>Actual</b>	<b>Encumbrance</b>	<b>Remaining</b>	<b>Percent</b>
		<b>Budget</b>	<b>For Month</b>	<b>For Year</b>		<b>Budget</b>	<b>of Budget</b>
1000	Local, Taxes	18,440,124	964,582.56	18,560,188.43		(120,064.43)	100.65
2000	Local, Nontax	5,083,520	36,102.32	3,187,452.74		1,896,067.26	62.70
3000	State, General Purpose	94,837,030	5,454,475.91	71,033,625.12		23,803,404.88	74.90
4000	State, Special Purpose	21,391,988	1,212,221.64	15,723,288.60		5,668,699.40	73.50
5000	Federal, General Purpose	5,000	.00	6,213.01		(1,213.01)	124.26
6000	Federal, Special Purpose	4,896,369	399,633.76	3,299,868.88		1,596,500.12	67.39
7000	Revenues from Other Districts	750,000	392,848.50	635,655.80		114,344.20	84.75
8000	Other Agencies & Associations	90,916	3,145.60	75,581.58		15,334.42	83.13
9000	Other Financing Sources	832,580	53,415.61	501,034.68		331,545.32	60.18
<b>TOTAL REVENUES</b>		<b>146,327,527</b>	<b>8,516,425.90</b>	<b>113,022,908.84</b>		<b>33,304,618.16</b>	<b>77.24</b>
<b>EXPENDITURES</b>							
00	Regular Instruction	85,878,348	6,223,378.07	63,436,889.65	12,155,478.60	10,285,979.75	88.02
20	Special Education	20,254,889	1,634,831.05	15,170,625.30	3,283,751.28	1,800,512.42	91.11
30	Vocational Education	5,505,753	640,503.25	3,630,347.03	620,218.44	1,255,187.53	77.20
50&60	Compensatory Education	4,963,400	319,765.16	2,847,843.34	853,434.75	1,262,121.91	74.57
70	Other Instructional Programs	886,437	60,136.59	626,807.41	117,612.31	142,017.28	83.98
80	Community Services	1,733,969	114,206.43	1,359,605.53	234,446.30	139,917.17	91.93
90	Support Services	26,235,111	1,686,112.36	18,656,929.60	3,163,000.51	4,415,180.89	83.17
<b>TOTAL EXPENDITURES</b>		<b>145,457,907</b>	<b>10,678,932.91</b>	<b>105,729,047.86</b>	<b>20,427,942.19</b>	<b>19,300,916.95</b>	<b>86.73</b>
Revenues Over (Under) Expenditures		869,620	(2,162,507.01)	7,293,860.98			
<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		688,752.00			
GL 888	Assigned to Other Purposes	1,691,320		2,037,500.00			
GL 890	Unassigned Fund Balance	869,593		7,023,396.00			
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>17,022,544.70</b>			





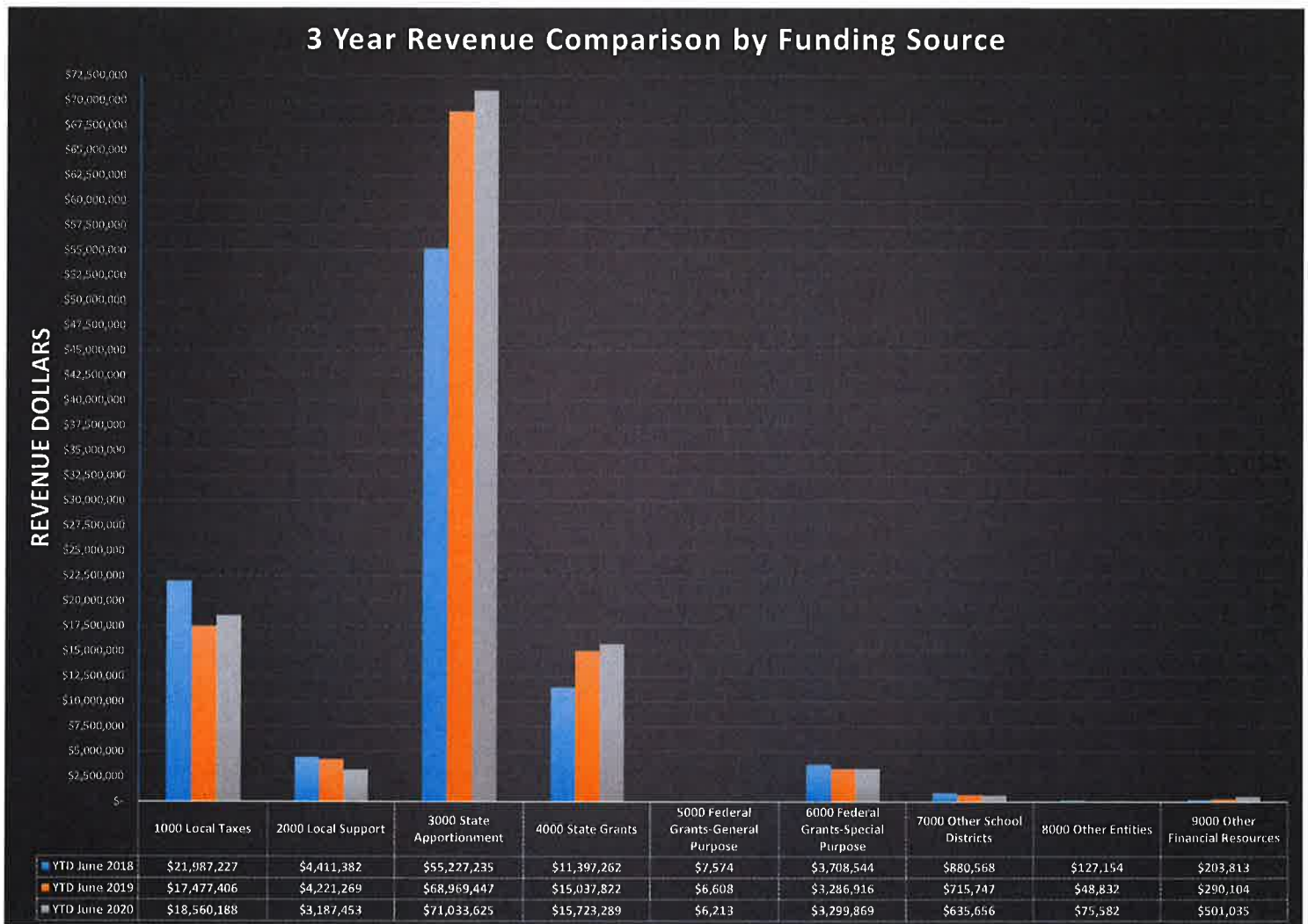
**Sumner-Bonney Lake School District No. 320**  
**Balance Sheet**  
**As of June 30, 2020**  
**General Fund**

Imprest Funds	\$	316,225.00	
Cash on Deposit with County	\$	4,451,429.63	
Warrants Outstanding	\$	(3,127,749.70)	
Taxes Receivable	\$	11,533,923.23	
Revenue Due from Other Governments	\$	194,876.62	
Accounts Receivable	\$	83,740.27	
Inventory	\$	350,870.73	
Prepaid Expenses	\$	345,205.03	
Investments	\$	14,232,970.79	
Cash with Trustee	\$	378,099.16	
			<b><u><u>\$ 28,759,590.76</u></u></b>
Accounts Payable	\$	111,812.33	
Payroll and Benefits Liabilities	\$	(268.67)	
Taxes and Other Deferred Revenues	\$	11,625,502.40	
			<b><u><u>\$ 11,737,046.06</u></u></b>
Nonspendable Fund Balance	\$	688,752.00	
Assigned to Other Purposes	\$	2,037,500.00	
Unassigned Minimum Fund Balance	\$	7,272,896.70	
Undesignated Fund Balance	\$	7,023,396.00	
			<b><u><u>\$ 17,022,544.70</u></u></b>

**Sumner-Bonney Lake School District No. 320**  
**Three Year Comparison of Revenues by Funding Source**  
**As of June 30, 2020**  
**Year to Date**

Revenue Source	June 2017-2018 Budget	June 2017-2018 Year to Date	% of Budget Received YTD**	June 2018-2019 Budget	June 2018-2019 Year to Date	% of Budget Received YTD**	June 2019-2020 Budget	June 2019-2020 Year to Date	% of Budget Received YTD**
1000 Local Taxes	\$ 22,244,103	\$ 21,987,227	98.85%	\$ 17,209,500	\$ 17,477,406	101.56%	\$ 18,440,124	\$ 18,560,188	100.65%
2000 Local Support	\$ 7,184,630	\$ 4,411,382	61.40%	\$ 5,891,424	\$ 4,221,269	71.65%	\$ 5,083,520	\$ 3,187,453	62.70%
3000 State Apportionment	\$ 74,603,572	\$ 55,227,235	74.03%	\$ 88,235,210	\$ 68,969,447	78.17%	\$ 94,837,030	\$ 71,033,625	74.90%
4000 State Grants	\$ 15,959,888	\$ 11,397,262	71.41%	\$ 19,525,146	\$ 15,037,822	77.02%	\$ 21,391,988	\$ 15,723,289	73.50%
5000 Federal Grants-General Purpose	\$ 1,694,565	\$ 7,574	0.45%	\$ 4,900	\$ 6,608	134.85%	\$ 5,000	\$ 6,213	124.26%
6000 Federal Grants-Special Purpose	\$ 5,353,834	\$ 3,708,544	69.27%	\$ 5,382,069	\$ 3,286,916	61.07%	\$ 4,896,369	\$ 3,299,869	67.39%
7000 Other School Districts	\$ 1,065,950	\$ 880,568	82.61%	\$ 918,379	\$ 715,747	77.94%	\$ 750,000	\$ 635,656	84.75%
8000 Other Entities	\$ 159,785	\$ 127,154	79.58%	\$ 92,165	\$ 48,832	52.98%	\$ 90,916	\$ 75,582	83.13%
9000 Other Financial Resources	\$ 614,000	\$ 203,813	33.19%	\$ 885,000	\$ 290,104	32.78%	\$ 832,580	\$ 501,035	60.18%
	\$ 128,880,327	\$ 97,950,760	76.00%	\$ 138,143,793	\$ 110,054,149	79.67%	\$ 146,327,527	\$ 113,022,909	77.24%

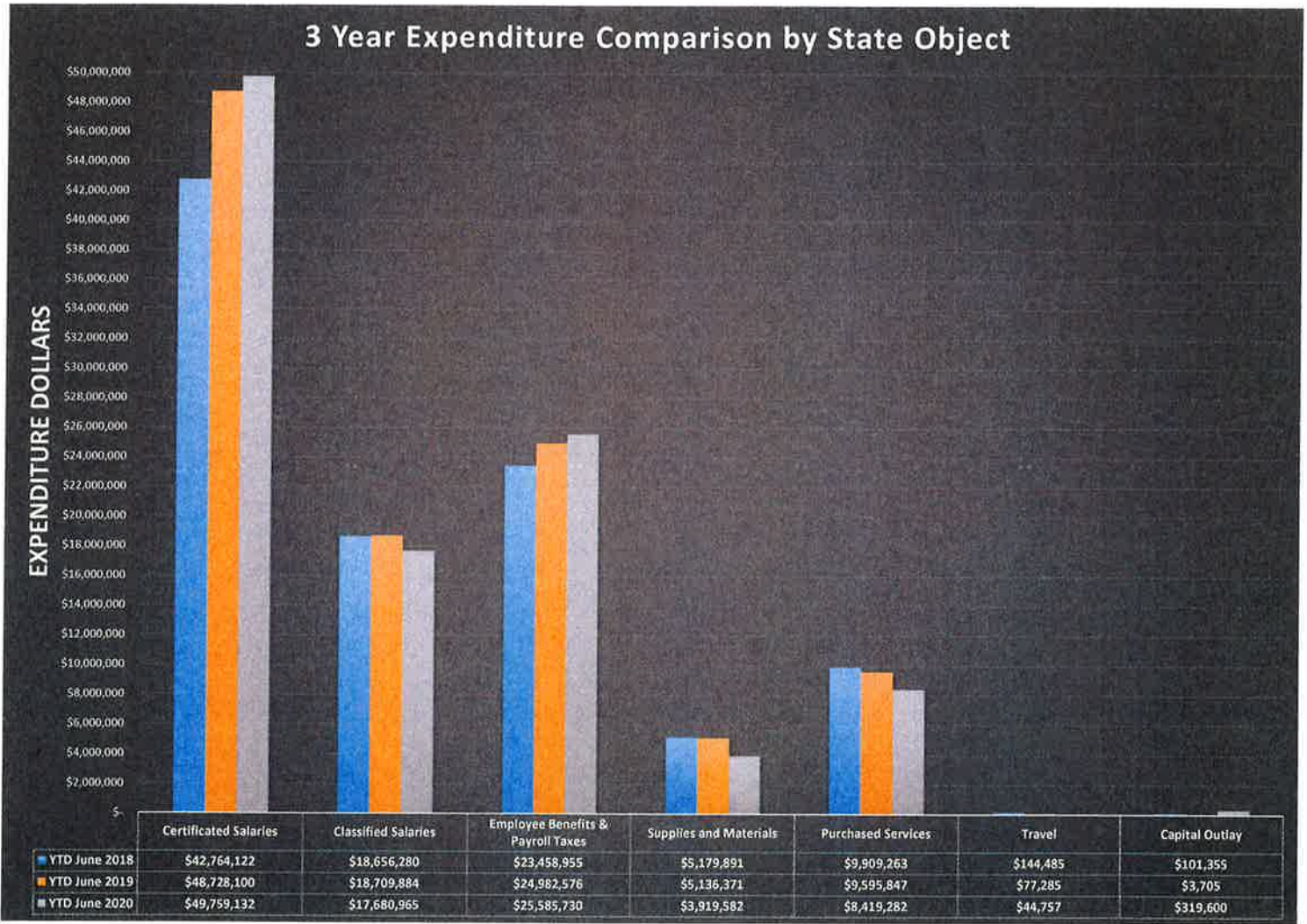
\*\* 10 months = 83.33%  
of budget



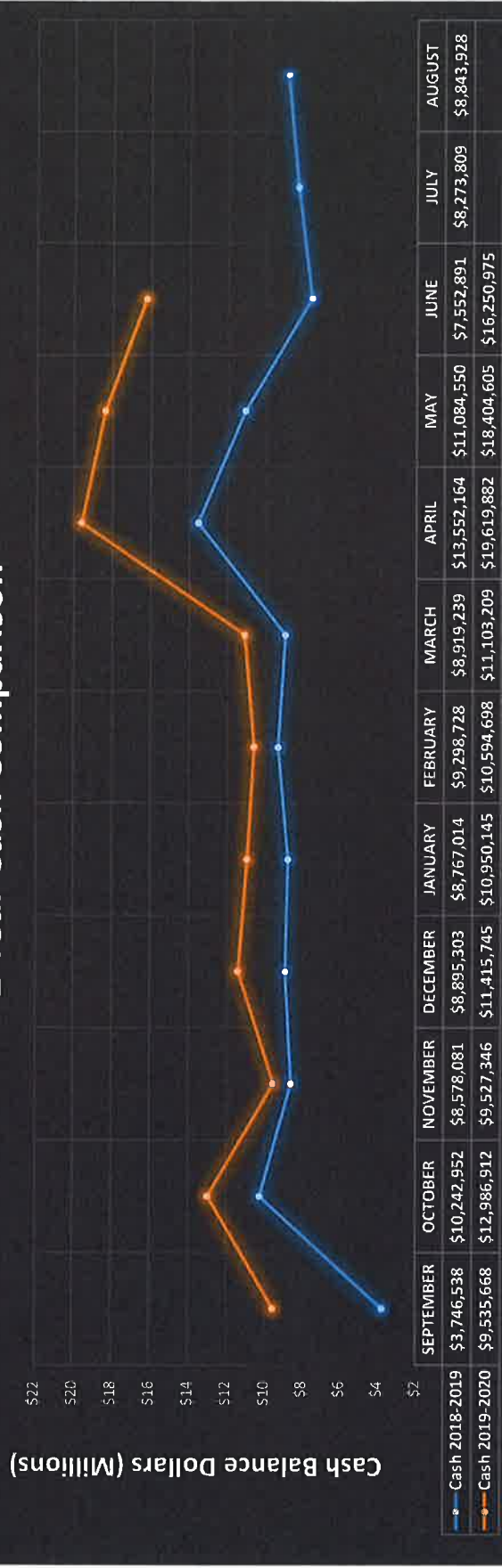
**Sumner-Bonney Lake School District No. 320**  
**Three Year Comparison of Expenditures by Object Code**  
**As of June 30, 2020**  
**Year to Date**

Expenditures by State Object	June	June	% of Budget	June	June	% of Budget	June	June	% of Budget
	2017-2018 Budget	2017-2018 Year to Date	Expended YTD**	2018-2019 Budget	2018-2019 Year to Date	Expended YTD**	2109-2020 Budget	2019-2020 Year to Date	Expended YTD**
2 Salaries-Certificated Employees	\$ 54,426,750	\$ 42,764,122	78.57%	\$ 59,582,143	\$ 48,728,100	81.78%	\$ 62,589,433	\$ 49,759,132	79.50%
3 Salaries-Classified Employees	\$ 22,263,989	\$ 18,656,280	83.80%	\$ 23,146,570	\$ 18,709,884	80.83%	\$ 24,285,702	\$ 17,680,965	72.80%
4 Employee Benefits & Payroll Taxes	\$ 30,713,413	\$ 23,458,955	76.38%	\$ 32,479,525	\$ 24,982,576	76.92%	\$ 35,747,558	\$ 25,585,730	71.57%
5 Supplies and Materials	\$ 9,762,915	\$ 5,179,891	53.06%	\$ 9,738,547	\$ 5,136,371	52.74%	\$ 8,635,143	\$ 3,919,582	45.39%
7 Purchased Services	\$ 11,465,781	\$ 9,909,263	86.42%	\$ 11,322,317	\$ 9,595,847	84.75%	\$ 13,359,140	\$ 8,419,282	63.02%
8 Travel	\$ 161,420	\$ 144,485	89.51%	\$ 184,302	\$ 77,285	41.93%	\$ 178,361	\$ 44,757	25.09%
9 Capital Outlay	\$ 86,059	\$ 101,355	117.77%	\$ 20,000	\$ 3,705	18.52%	\$ 662,570	\$ 319,600	48.24%
	\$ 128,880,326	\$ 100,214,352	77.76%	\$ 136,473,405	\$ 107,233,766	78.57%	\$ 145,457,907	\$ 105,729,048	72.69%

\*\* 10 months = 83.33%  
of budget

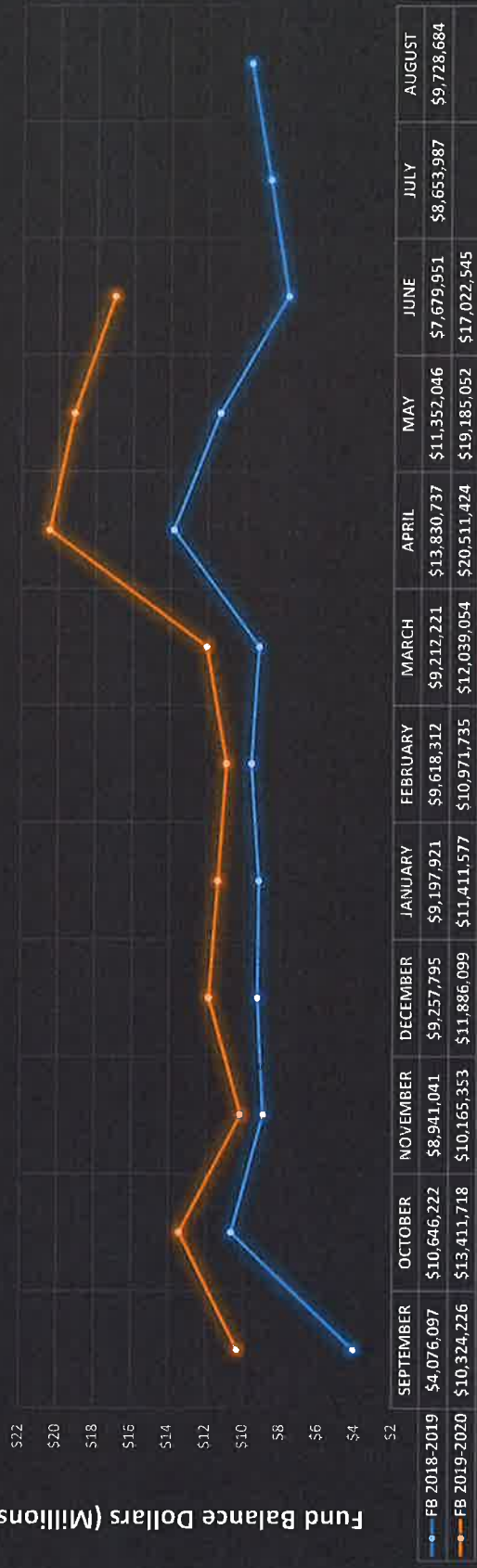


## 2 Year Cash Comparison



## 2 Year Fund Balance Comparison

Fund Balance Dollars (Millions)



**SUMNER BONNEY LAKE SCHOOL DISTRICT NO. 320  
CAPITAL PROJECTS FUND  
BUDGET STATUS REPORT  
PERIOD ENDING June 30, 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	5,465,793	234,315.60	5,474,997.78		(9,204.78)	100.17
2000	Local, Nontax	1,806,418	137,266.24	1,925,743.52		(119,325.52)	106.61
4000	State, Special Purpose	8,700,000	.00	6,928,034.93		1,771,965.07	79.63
<b>TOTAL REVENUES</b>		<b>15,972,211</b>	<b>371,581.84</b>	<b>14,328,776.23</b>		<b>1,643,434.77</b>	<b>89.71</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	1,179,823.64	9,512,670.55	9,969,122.86	48,243,764.59	28.77
30	Equipment	2,655,761	278,026.88	1,806,925.29	1,793,524.66	(944,688.95)	135.57
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>1,457,850.52</b>	<b>11,349,948.82</b>	<b>12,042,705.82</b>	<b>47,243,664.36</b>	<b>33.12</b>
GL 536	Other Uses - Transfers to Other Funds	832,581	53,415.61	495,077.30			
Revenues Over (Under) Expenditures		(55,496,689.00)	(1,139,684.29)	2,483,750.11			
<b>BEGINNING FUND BALANCE</b>		<b>62,501,496</b>		<b>67,067,636.84</b>			
<b>ENDING FUND BALANCE ACCOUNTS</b>							
GL 810	Restricted for Other Items	876,295		.00			
GL 861	Restricted for Bond Proceeds	0		39,109,882.62			
GL 862	Committed from Levy Proceeds	3,171,068		5,332,540.61			
GL 863	Restricted for State Proceeds	0		15,819,344.56			
GL 865	Restricted from Other Proceeds	253,736		248,336.00			
GL 866	Restricted for Impact Fee Proceeds	250,000		1,132,981.08			
GL 889	Assigned to Fund Purposes	2,453,708		7,908,302.08			
<b>TOTAL ENDING FUND BALANCE</b>		<b>7,004,807</b>		<b>69,551,386.95</b>			



**Sumner-Bonney Lake School District No. 320**  
**Balance Sheet**  
**As of June 30, 2020**  
**Capital Projects Fund**

Cash on Deposit with County	\$	14,983.69	
Warrants Outstanding	\$	(98,785.15)	
Taxes Receivable	\$	2,809,736.35	
Accounts Receivable	\$	5,400.00	
Inventory	\$	13,299.00	
Investments	\$	69,683,388.27	
			<b><u>\$ 72,428,022.16</u></b>
Retainage Liability	\$	61,498.86	
Unavailable Revenue	\$	5,400.00	
Unavailable Revenue-Taxes	\$	2,809,736.35	
			<b><u>\$ 2,876,635.21</u></b>
Reserved from Bond Proceeds	\$	39,109,882.62	
Reserved from Levy Proceeds	\$	5,332,540.61	
Reserved from State Proceeds	\$	15,819,344.56	
Restricted from Other Proceeds	\$	248,336.00	
Restricted from Impact Fees	\$	1,132,981.08	
Assigned to Fund Purposes	\$	7,908,302.08	
			<b><u>\$ 69,551,386.95</u></b>

Monthly Capital Project Reporting  
June 2020

Capital Projects Fund - Project Allocations

	Bond	State	Impact Fees	Other Sources	Project Fund Total
Beginning Fund Balance As of 06/01/2020	40,277,304	15,813,766	1,022,107	8,148,799	65,261,976
<b>Revenue</b>	<b>Bond</b>	<b>State</b>	<b>June-20 Impact Fees</b>	<b>Other Sources</b>	<b>Total Project Revenue</b>
Local Property Taxes	-	-	-	-	-
Investment Earnings	12,102	5,579	329	2,739	20,749
Gifts/Donations/Grants	-	-	-	5,400	5,400
Impact Fees	-	-	110,545	-	110,545
State Funding	-	-	-	-	-
<b>Total Revenue</b>	<b>12,102</b>	<b>5,579</b>	<b>110,874</b>	<b>8,139</b>	<b>136,694</b>
<b>On-going projects</b>	<b>Bond</b>	<b>State</b>	<b>June-20 Impact Fees</b>	<b>Other Sources</b>	<b>Total Project Cost</b>
Technology Projects	-	-	-	-	-
SELC/SMS field	5,074	-	-	-	5,074
Mt View MS Expansion	94,766	-	-	-	94,766
SHS Expansion Ph.1	267,770	-	-	-	267,770
Ehli Hill Project	-	-	-	-	-
EHE Replacement	804,365	-	-	-	804,365
Long Range Planning	-	-	-	-	-
Misc. Expenditures	7,549	-	-	300	7,849
<b>Total Expenditure</b>	<b>1,179,524</b>	<b>-</b>	<b>-</b>	<b>300</b>	<b>1,179,824</b>
<b>Ending Fund Balance As of 06/30/2020</b>	<b>Bond</b>	<b>State</b>	<b>Impact Fees</b>	<b>Other Sources</b>	<b>Project Fund Total</b>
	39,109,882.62	15,819,344.56	1,132,981.08	8,156,638.08	64,218,846.34
<b>Project-To-Date Report</b>			<b>Project-to-date (As of 06-30-2020)</b>	<b>Other Sources</b>	<b>Total Project Cost</b>
<b>On-going projects</b>	<b>Budget</b>	<b>State</b>	<b>Impact Fees</b>	<b>Other Sources</b>	<b>Total Project Cost</b>
SELC/SMS field	26,150,000	25,381,244	426,733	13,404	25,821,381
Mt View MS Expansion	17,700,000	469,427	-	-	469,427
SHS Expansion Ph.1	59,273,837	4,118,238	135,453	-	4,253,691
Ehli Hill Project	450,000	937	25,962	353,752	380,651
EHE Replacement	28,500,000	30,004,442	154,544	-	30,158,985
	<b>132,073,837</b>	<b>59,974,288</b>	<b>742,692</b>	<b>367,156</b>	<b>61,084,136</b>
					<b>(Over)/Within Budget</b>
					328,619
					17,230,573
					55,020,146
					69,349
					<b>(1,658,985)</b>

Tech Levy		Total CPF
Tech Levy	5,429,096	CPF Total 70,691,071
Tech Levy Collections	234,316	CPF Total Revenue 234,316
	572	21,321
	-	5,400
	-	110,545
	-	-
	234,887	371,582
Tech Levy Expenditures	331,442	CPF Expenditures 331,442
	-	5,074
	-	94,766
	-	267,770
	-	-
	-	804,365
	-	-
	-	7,849
	331,442	1,511,266
Tech Levy	5,332,541	69,551,387



**SUMNER BONNEY LAKE SCHOOL DISTRICT NO. 320**  
**DEBT SERVICE FUND**  
**BUDGET STATUS REPORT**  
**PERIOD ENDING June 30, 2020**

<b>REVENUES</b>		<b>2019-20</b>	<b>Actual</b>	<b>Actual</b>		<b>Remaining</b>	<b>Percent</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	898,825.62	21,067,992.55		15,018.45	99.93
2000	Local, Nontax	60,000	2,301.56	76,344.19		(16,344.19)	127.24
<b>TOTAL REVENUES</b>		<b>21,143,011</b>	<b>901,127.18</b>	<b>21,144,336.74</b>		<b>(1,325.74)</b>	<b>100.01</b>
<b>EXPENDITURES</b>							
	Matured Bond Exp	10,800,000	995,000.00	10,800,000.00	.00	-	100.00
	Bond Interest	9,140,556	4,470,946.50	9,140,555.50	.00	0.50	100.00
	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>5,465,946.50</b>	<b>19,943,081.73</b>	<b>.00</b>	<b>7,474.27</b>	<b>99.96</b>
Revenues Over (Under) Expenditures		1,192,455	(4,564,819.32)	1,201,255.01			
<b>BEGINNING FUND BALANCE</b>		7,603,585		7,854,161.75			
<b>ENDING FUND BALANCE ACCOUNTS</b>							
GL 830	Restricted for Debt Service	8,796,040		9,055,416.76			
<b>TOTAL ENDING FUND BALANCE</b>		<b>8,796,040</b>		<b>9,055,416.76</b>			

**SUMNER BONNEY LAKE SCHOOL DISTRICT NO. 320  
ASSOCIATED STUDENT BODY FUND  
BUDGET STATUS REPORT  
PERIOD ENDING June 30, 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	General Student Body	738,095	7,518.16	310,607.16		427,487.84	42.08
2000	Athletics	405,900	506.00	180,880.07		225,019.93	44.56
3000	Classes	84,850	500.00	3,030.83		81,819.17	3.57
4000	Clubs	1,097,549	7,582.91	246,555.61		850,993.39	22.46
6000	Private Moneys	201,800	70.00	38,119.06		163,680.94	18.89
<b>TOTAL REVENUES</b>		<b>2,528,194</b>	<b>16,177.07</b>	<b>779,192.73</b>		<b>1,749,001.27</b>	<b>30.82</b>
<b>EXPENDITURES</b>							
1000	General Student Body	551,244	6,318.46	285,051.05	33,609.07	232,583.88	57.81
2000	Athletics	526,291	6,052.79	301,260.28	7,416.93	217,613.79	58.65
3000	Classes	69,750	3,015.38	9,302.96	5,500.00	54,947.04	21.22
4000	Clubs	1,043,500	2,178.21	263,268.21	11,935.00	768,296.79	26.37
6000	Private Moneys	200,992	978.88	34,665.37	.00	166,326.63	17.25
<b>TOTAL EXPENDITURES</b>		<b>2,391,777</b>	<b>18,543.72</b>	<b>893,547.87</b>	<b>58,461.00</b>	<b>1,439,768.13</b>	<b>39.80</b>
Revenues Over (Under) Expenditures		136,417	(2,366.65)	(114,355.14)			
<b>BEGINNING FUND BALANCE</b>		780,500		978,353.77			
<b>ENDING FUND BALANCE ACCOUNTS</b>							
GL 819	Restricted for Fund Purposes	916,917		863,998.63			
<b>TOTAL ENDING FUND BALANCE</b>		<b>916,917</b>		<b>863,998.63</b>			

**SUMNER BONNEY LAKE SCHOOL DISTRICT NO. 320  
TRANSPORTATION VEHICLE FUND  
BUDGET STATUS REPORT  
PERIOD ENDING June 30, 2020**

		<b>2019-20</b>	<b>Actual</b>	<b>Actual</b>	<b>Encumbrance</b>	<b>Remaining</b>	<b>Percent</b>
		<u>Budget</u>	<u>For Month</u>	<u>For Year</u>		<u>Budget</u>	<u>of Budget</u>
<b>REVENUES</b>							
2000	Local Nontax	5,000	20.92	3,867.37		1,132.63	77.35
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>20.92</b>	<b>50,645.10</b>		<b>280,375.90</b>	<b>15.30</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)	20.92	(322,817.17)			
<b>BEGINNING FUND BALANCE</b>		395,484		395,459.76			
<b>ENDING FUND BALANCE ACCOUNTS</b>							
GL 819	Restricted for Fund Purposes	341,505		72,642.59			
<b>TOTAL ENDING FUND BALANCE</b>		<b>341,505</b>		<b>72,642.59</b>			