



# SUMNER-BONNEY LAKE SCHOOL DISTRICT

## FINANCIAL REPORTS DECEMBER 31, 2021

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

MERRIDITH STEVENS  
DIRECTOR OF FINANCE  
CATHY MCMINN  
ASSET, GRANTS & ACCOUNTING MGR

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

BANG PARKINSON CPA  
CHIEF FINANCE & DISTRICT  
OPERATIONS OFFICER

 \_\_\_\_\_ 2/8/22  
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

January 31, 2022

## December 2021 Budget Status Report

### Executive Summary

#### General Fund

- **Enrollment:** December enrollment is 9,668.22 AAFTE, a decrease of 6.59 when compared to November and is 364.22 over our projection. Running Start AAFTE increased by 4.77 since November, which is 62.96 under our projection. Special Education annual average headcount increased by 12 since November, bringing our enrollment to 92 over our projection. TBIP average annual headcount remained the same since November at 435 and 60 over our projection. CTE average annual FTE decreased by 1.93 since November, bringing the total to 74.87 over our projection. ALE average annual FTE decreased by 2.89 since November, which is 119.08 over our projection.
- In December, we received \$95k in property taxes, \$8.1 million in general apportionment, \$1.7 million in State grants and \$1.1 million in Federal Grants. Total revenue received was \$11.7 million. Total Expenditures were \$10.8 million mostly for salary and benefits.
- The district ended the month with \$37.1 million in fund balance. So far, we have spent 28.57% of our budgeted expenditures for the 21-22 fiscal year.

#### Capital Projects Fund

- In December, we collected \$22k in Property Taxes, \$0.7k in Investment earnings, and \$162k in impact fees. Expenditures were \$2.8 million with expenditures spent mostly on Mountain View Middle School, Sumner High School Phase 1 and ESSER II ventilation and HVAC air quality projects.
- We ended the month with \$61.4 million in fund balance.

#### Debt Service Fund:

- In December we collected \$93k in property tax and \$0.1k in investment earnings.
- The district paid off \$15.1 million in principal and \$4.2 million in interest.
- The district ended the month with \$2.8 million in fund balance.

#### ASB Funds:

- Business as normal with ASB. The district ended the month with \$969k in fund balance.

#### Transportation Vehicle Fund:

- In December we collected \$33 in interest earnings. The district ended the month with \$548K in fund balance.

# TABLE OF CONTENTS

<b>General Fund:</b>	<b>Page</b>
Enrollment Report	1
Graph – 2 Year Enrollment Comparison	2
Budget Status Report	3
Graph – 2 Year Comparison of Revenues and Expenditures	4
Balance Sheet	5
Graph - Revenues by Fund Source	6
Graph - Expenditures by Object	7
Graph – 2 Year Cash Comparison	8
Graph - 2 Year Ending Fund Balance Comparison	9
<b>Capital Projects Fund:</b>	
Budget Status Report	10
Balance Sheet	11
Project Update	12
<b>Debt Service Fund:</b>	
Budget Status Report	13
<b>ASB Fund:</b>	
Budget Status Report	14
<b>Transportation Vehicle Fund:</b>	
Budget Status Report	15

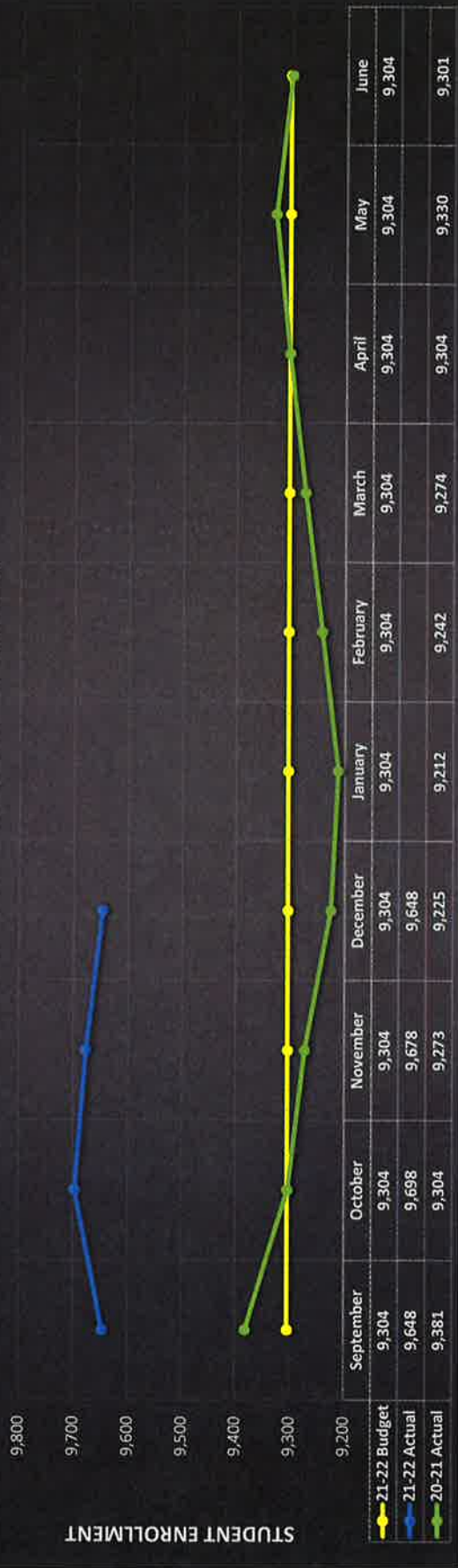
**Student Enrollment Reporting**  
**Fiscal Year 2021-2022**  
**December-21**

	As of December		
	Budget	AAFTE	Difference
<b>K-12</b>	<u>Full-Time Equivalent</u>		
Kindergarten	653.00	707.11	54.11
Grade1	646.00	670.75	24.75
Grade2	704.00	711.56	7.56
Grade3	700.00	773.07	73.07
Grade4	698.00	724.24	26.24
Grade5	702.00	723.53	21.53
Grade6	695.00	717.93	22.93
Grade7	761.00	776.21	15.21
Grade8	774.00	800.05	26.05
Grade9	870.00	901.86	31.86
Grade10	867.00	852.12	(14.88)
Grade11	639.00	676.61	37.61
Grade12	595.00	633.18	38.18
<b>Total</b>	<b>9,304.00</b>	<b>9,668.22</b>	<b>364.22</b>
<b>ALE</b>	<b>38.00</b>	<b>157.08</b>	<b>119.08</b>
<b>CTE</b>			
Grade 7-8	108.00	111.51	3.51
Grade 9-12	474.00	545.36	71.36
<b>Total CTE</b>	<b>582.00</b>	<b>656.87</b>	<b>74.87</b>
<b>Running Start</b>			
Regular	266.00	212.25	(53.75)
Vocational	15.00	5.79	(9.21)
	<b>281.00</b>	<b>218.04</b>	<b>(62.96)</b>

Note: Running Start begins in October

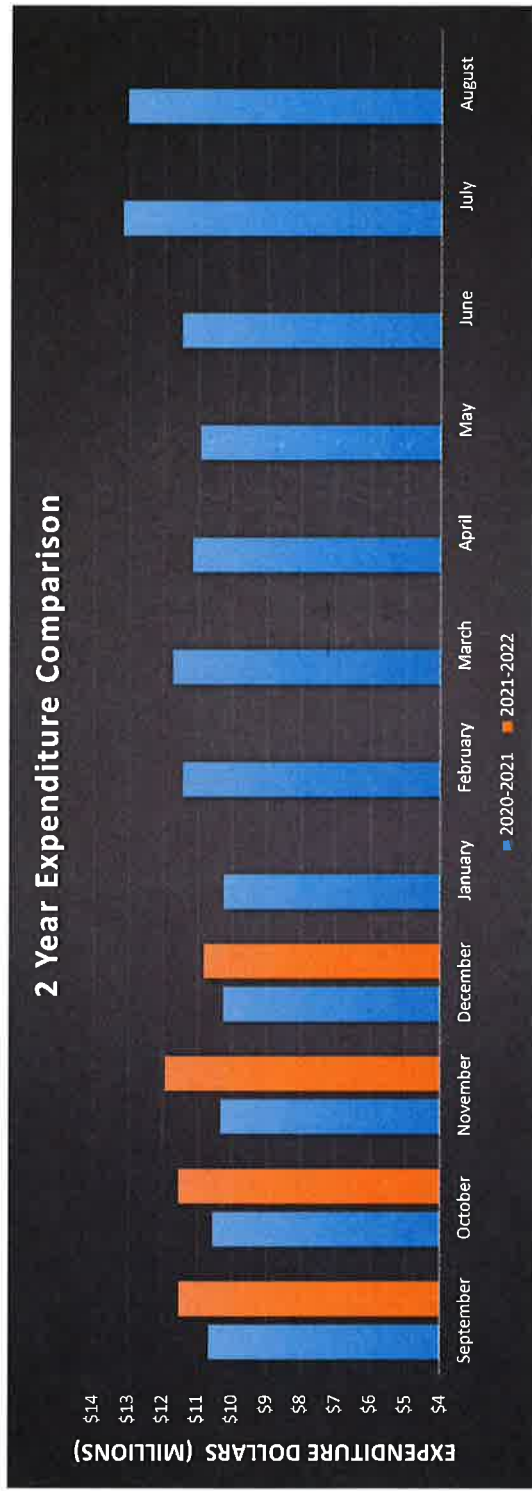
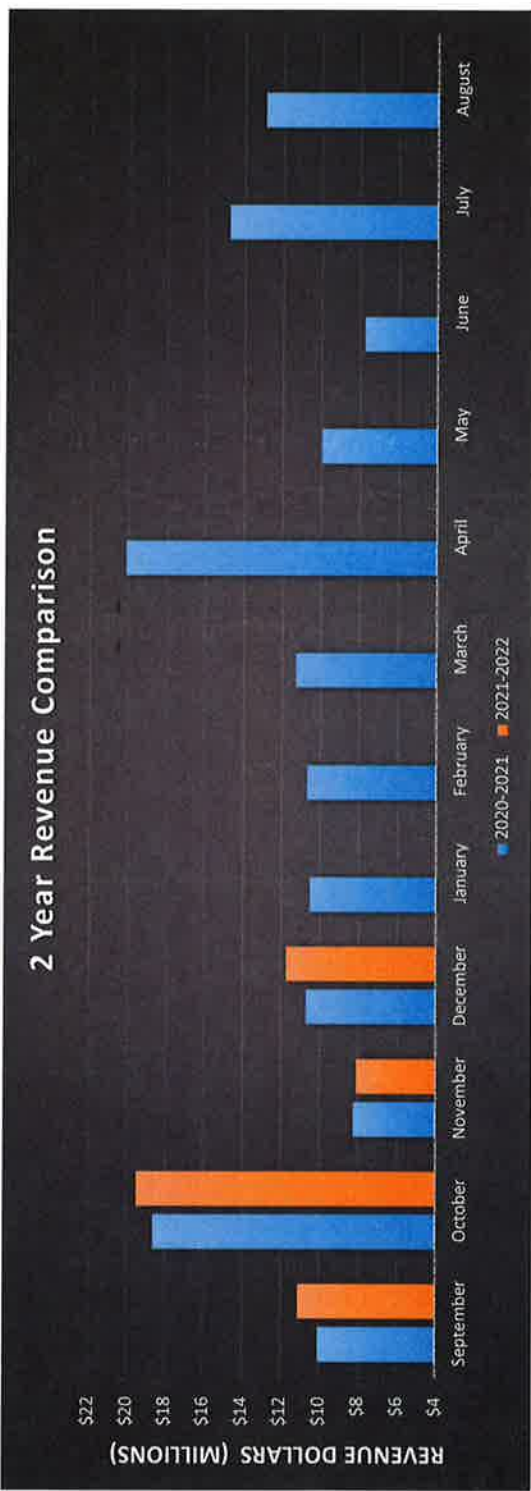
	Head Count		
<b>Special Ed</b>			
3-5	85.00	100.00	15.00
K-21 - Tier 1	695.00	722.00	27.00
K-21 - Other	388.00	438.00	50.00
<b>Total</b>	<b>1,168.00</b>	<b>1,260.00</b>	<b>92.00</b>
<b>ELL (TBIP)</b>			
K-6	230.00	236.00	6.00
7-12	145.00	199.00	54.00
<b>Total TBIP</b>	<b>375.00</b>	<b>435.00</b>	<b>60.00</b>
<b>Exited TBIP</b>	<b>91.00</b>	<b>85.00</b>	<b>(6.00)</b>

## 2 Year FTE Enrollment Comparison



**SUMNER BONNEY LAKE SCHOOL DISTRICT NO. 320  
GENERAL FUND  
BUDGET STATUS REPORT  
PERIOD ENDING December 31, 2021**

<b>REVENUES</b>	<b>2021-2022 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	25,081,282	95,104	11,454,876		13,626,406	45.67
2000 Local, Nontax	2,683,716	154,424	1,096,099		1,587,617	40.84
3000 State, General Purpose	97,142,021	8,145,116	28,055,401		69,086,620	28.88
4000 State, Special Purpose	19,998,048	1,761,909	5,901,275		14,096,773	29.51
5000 Federal, General Purpose	6,000				6,000	0.00
6000 Federal, Special Purpose	11,650,370	1,108,687	3,297,154		8,353,216	28.30
7000 Revenues from Other Districts	710,000	434,148	434,269		275,731	61.16
8000 Other Agencies & Associations	78,236	19,115	67,351		10,885	86.09
9000 Other Financing Sources	400,000	16,881	98,266		301,734	24.57
<b>TOTAL REVENUES</b>	<b>157,749,673</b>	<b>11,735,386</b>	<b>50,404,691</b>		<b>107,344,982</b>	<b>31.95</b>
<b>EXPENDITURES</b>						
00 Regular Instruction	94,276,607	6,523,690	26,517,325	49,503,153	18,256,129	80.64
10 Regular Instr-Special Purpose	3,079,493	118,763	870,416	897,550	1,311,528	57.41
20 Special Education	22,455,841	1,583,570	6,526,394	12,877,433	3,052,014	86.41
30 Vocational Education	6,249,181	400,866	1,675,738	3,006,595	1,566,848	74.93
50&60 Compensatory Education	4,557,900	279,571	1,223,606	2,159,214	1,175,079	74.22
70 Other Instructional Programs	1,080,351	78,775	363,968	627,324	89,059	91.76
80 Community Services	2,046,550	118,782	597,010	1,010,832	438,708	78.56
90 Support Services	26,712,664	1,732,811	8,084,287	12,084,010	6,544,367	75.50
<b>TOTAL EXPENDITURES</b>	<b>160,458,588</b>	<b>10,836,828</b>	<b>45,858,743</b>	<b>82,166,111</b>	<b>32,433,732</b>	<b>79.79</b>
GL 536 Other Uses - Transfers to Other Funds	950,000.00	20,844.00	27,336.19			
Revenues Over (Under) Expenditures	(3,658,915)	877,714	4,518,611			
<b>BEGINNING FUND BALANCE</b>	<b>25,000,000</b>		<b>32,671,641</b>			
<b>ENDING FUND BALANCE ACCOUNTS</b>						
GL 821 Restricted, Carryover	800,000		344,007			
GL 840 Prepaid Items	1,000,000		451,648			
GL 870 Committed to Other Purposes	1,250,000		7,943,720			
GL 888 Assigned to Other Purposes	4,800,000		12,058,119			
GL 890 Unassigned Fund Balance	5,468,082		9,645,734			
GL 891 Unassigned Min Bal Policy	8,022,929		6,747,024			
<b>TOTAL ENDING FUND BALANCE</b>	<b>21,341,011</b>		<b>37,190,252</b>			



**Sumner-Bonney Lake School District No. 320**  
**Balance Sheet**  
**As of December 31, 2021**  
**General Fund**

Imprest Funds	\$	316,225	
Cash on Deposit with County	\$	3,159,949	
Warrants Outstanding	\$	(3,220,861)	
Taxes Receivable	\$	265,686	
Revenue Due from Other Governments	\$	533,353	
Accounts Receivable	\$	37,356	
Inventory	\$	184,424	
Prepaid Expenses	\$	273,319	
Investments	\$	35,757,359	
Cash with Trustee	\$	389,192	
			<u><u>\$ 37,696,004</u></u>

Accounts Payable	\$	85,116	
Payroll and Benefits Liabilities	\$	102,928	
Retainage	\$	1,121	
Due to Government Agency	\$	20,847	
Taxes and Other Deferred Revenues	\$	295,739	
			<u><u>\$ 505,752</u></u>

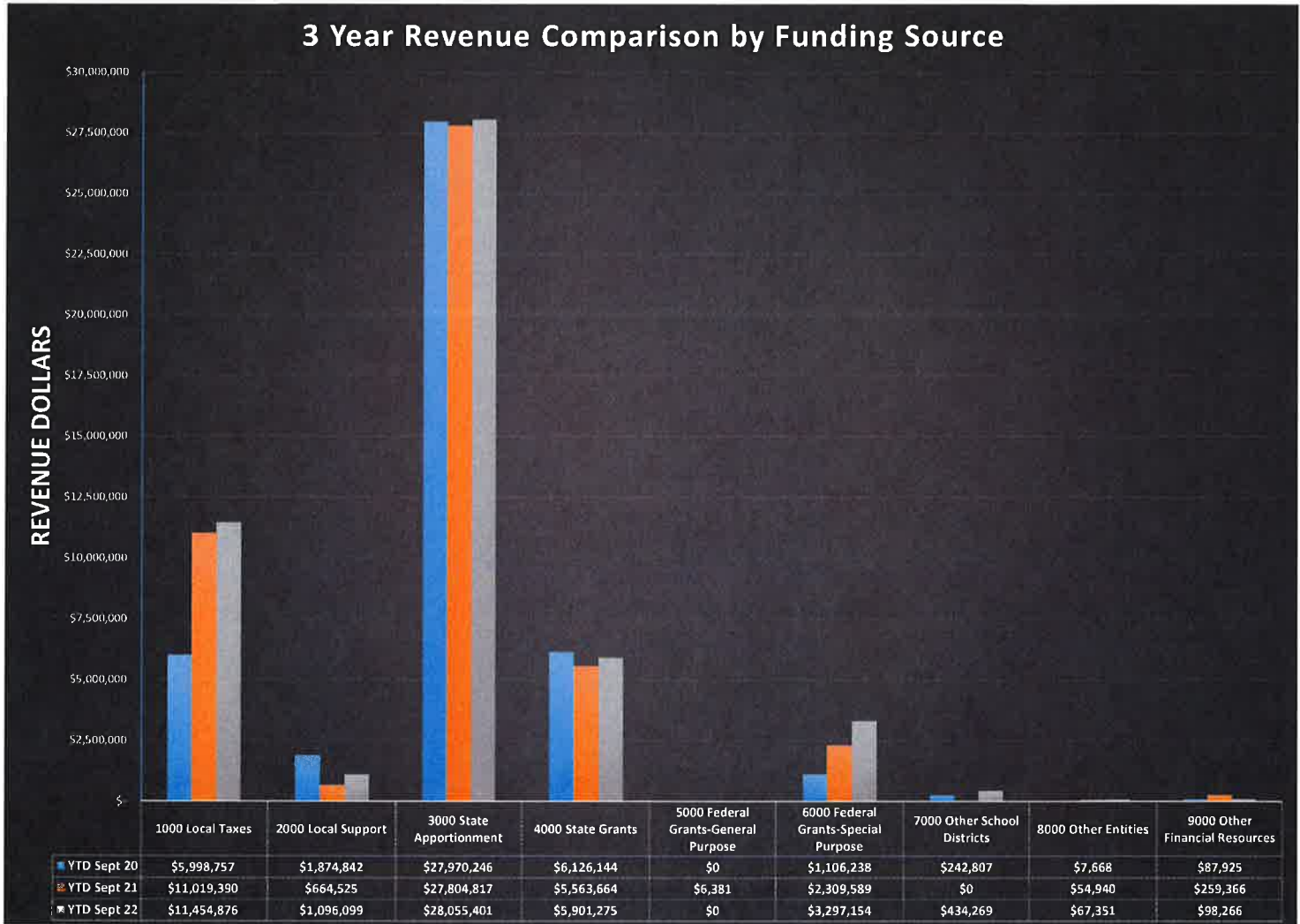
Restricted for Carry Over	\$	344,007	
Nonspendable Fund Balance	\$	451,648	
Committed Fund Balance	\$	7,943,720	
Assigned to Other Purposes	\$	12,058,119	
Unassigned Minimum Fund Balance	\$	9,645,734	
Undesignated Fund Balance	\$	6,747,024	
			<u><u>\$ 37,190,252</u></u>



**Sumner-Bonney Lake School District No. 320**  
**Three Year Comparison of Revenues by Funding Source**  
**As of December 31, 2021**  
**Year to Date**

Revenue Source	Dec 2019-2020 Budget	Dec 2019-2020 Year to Date	% of Budget Received YTD**	Dec 2020-2021 Budget	Dec 2020-2021 Year to Date	% of Budget Received YTD**	Dec 2021-2022 Budget	Dec 2021-2022 Year to Date	% of Budget Received YTD**
1000 Local Taxes	\$ 18,440,124	\$ 5,998,757	45.09%	\$ 23,966,497	\$ 11,019,390	61.07%	\$ 25,081,282	\$ 11,454,876	32.53%
2000 Local Support	\$ 5,120,000	\$ 1,874,842	25.60%	\$ 3,012,757	\$ 664,525	28.58%	\$ 2,683,716	\$ 1,096,099	36.62%
3000 State Apportionment	\$ 92,947,456	\$ 27,970,246	30.29%	\$ 101,008,171	\$ 27,804,817	32.06%	\$ 97,182,021	\$ 28,055,401	30.09%
4000 State Grants	\$ 20,839,104	\$ 6,126,144	27.08%	\$ 20,305,257	\$ 5,563,664	30.77%	\$ 19,958,048	\$ 5,901,275	29.40%
5000 Federal Grants-General Purpose	\$ 5,000	\$ -	0.00%	\$ 5,000	\$ 6,381	0.00%	\$ 6,000	\$ -	0.00%
6000 Federal Grants-Special Purpose	\$ 7,333,263	\$ 1,106,238	20.84%	\$ 4,539,381	\$ 2,309,589	16.16%	\$ 11,650,370	\$ 3,297,154	15.09%
7000 Other School Districts	\$ 750,000	\$ 242,807	39.64%	\$ 710,000	\$ -	48.63%	\$ 710,000	\$ 434,269	32.37%
8000 Other Entities	\$ 60,000	\$ 7,668	6.58%	\$ 89,940	\$ 54,940	17.97%	\$ 78,236	\$ 67,351	12.78%
9000 Other Financial Resources	\$ 832,580	\$ 87,925	0.25%	\$ 820,000	\$ 259,366	15.58%	\$ 400,000	\$ 98,266	10.56%
	\$ 146,327,527	\$ 43,414,628	31.30%	\$ 154,457,003	\$ 47,682,673	34.72%	\$ 157,749,673	\$ 50,404,691	29.67%

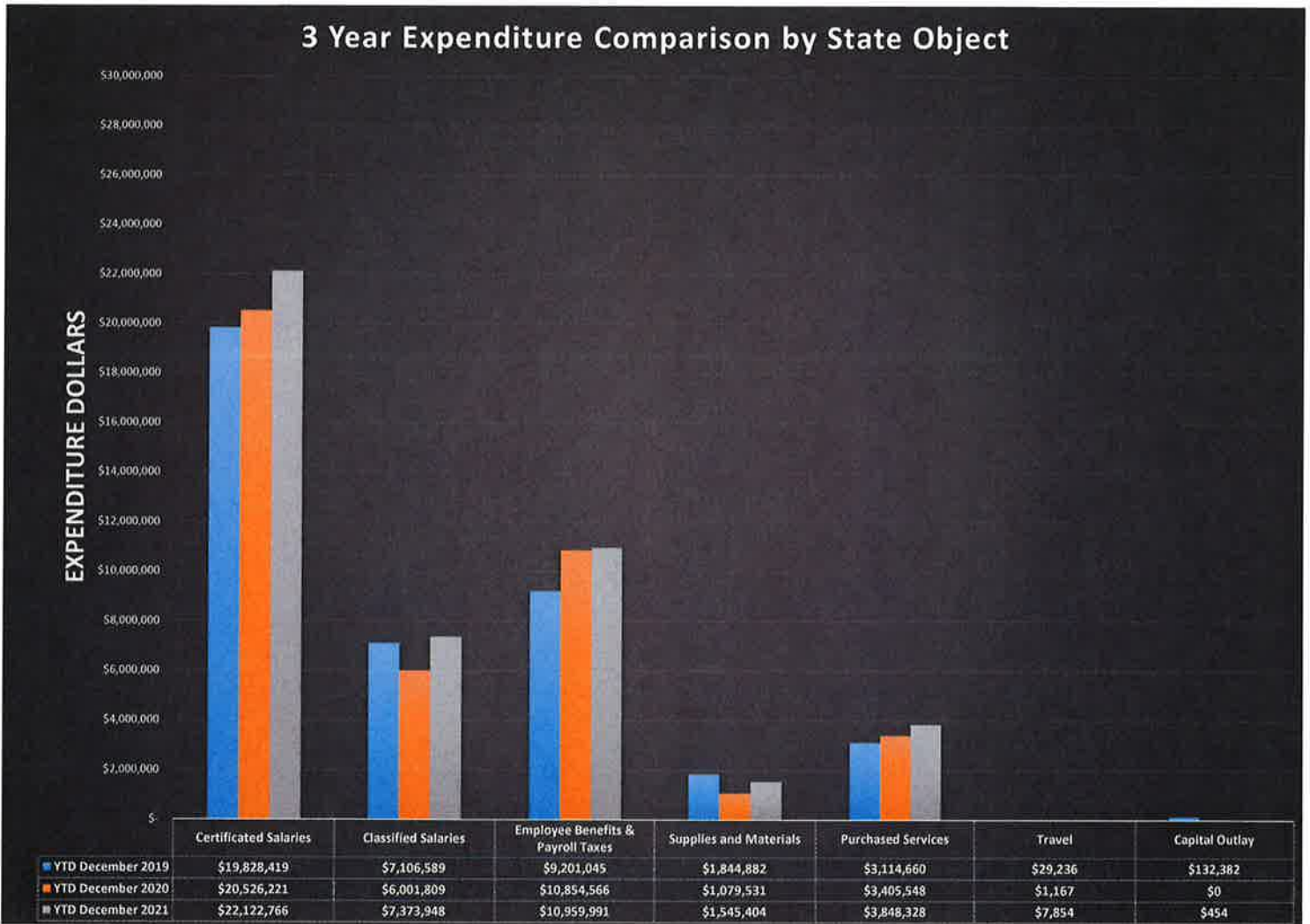
\*\* 4 month = 33.33% of budget



**Sumner-Bonney Lake School District No. 320**  
**Three Year Comparison of Expenditures by Object Code**  
**As of December 31, 2021**  
**Year to Date**

Expenditures by State Object	Dec	Dec	% of Budget	Dec	Dec	% of Budget	Dec	Dec	% of Budget
	2019-2020 Budget	2019-2020 Year to Date	Expended YTD**	2020-2021 Budget	2020-2021 Year to Date	Expended YTD**	2021-2022 Budget	2021-2022 Year to Date	Expended YTD**
2 Certificated Salaries	63,075,253	19,828,419	31.44%	68,608,436	20,526,221	29.92%	71,708,673	22,122,766	30.85%
3 Classified Salaries	24,435,829	7,106,589	29.08%	25,706,574	6,001,809	23.35%	27,333,249	7,373,948	26.98%
4 Employee Benefits & Payroll Taxes	35,904,444	9,201,045	25.63%	38,005,922	10,854,566	28.56%	36,706,443	10,959,991	29.86%
5 Supplies and Materials	8,232,514	1,844,882	22.41%	8,757,342	1,079,531	12.33%	10,226,257	1,545,404	15.11%
7 Purchased Services	12,985,398	3,114,660	23.99%	12,494,655	3,405,548	27.26%	14,046,289	3,848,328	27.40%
8 Travel	159,601	29,236	18.32%	56,483	1,167	2.07%	114,733	7,854	6.85%
9 Capital Outlay	664,868	132,382	19.91%	127,500	0	0.00%	322,945	454	0.14%
	<b>\$ 145,457,907</b>	<b>\$ 41,257,213</b>	<b>28.36%</b>	<b>\$ 153,756,911</b>	<b>\$ 41,868,842</b>	<b>27.23%</b>	<b>\$ 160,458,588</b>	<b>\$ 45,858,743</b>	<b>28.58%</b>

\*\* 4 month = 33.33%  
of budget



## 2 Year Cash Comparison



## 2 Year Fund Balance Comparison

Fund Balance Dollars (Millions)



	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST
Sum of 2020-2021	\$22,082,868	\$29,652,887	\$27,566,910	\$28,017,814	\$28,386,786	\$27,522,216	\$27,059,438	\$36,013,432	\$35,019,662	\$31,288,385	\$32,853,816	\$32,671,641
Sum of 2021-2022	\$32,236,404	\$40,168,723	\$36,312,539	\$37,190,252								

**SUMNER BONNEY LAKE SCHOOL DISTRICT NO. 320  
CAPITAL PROJECTS FUND  
BUDGET STATUS REPORT  
PERIOD ENDING December 31, 2021**

<b>REVENUES</b>	<b>2021-2022 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	5,429,878	22,322	2,658,460		2,771,418	48.96
2000 Local, Nontax	1,085,772	169,537	627,276		458,496	57.77
4000 State, Special Purpose	13,340,168		20,498		13,319,670	0.15
9000 Other Financing Sources	950,000	20,844	27,336		922,664	2.88
<b>TOTAL REVENUES</b>	<b>20,805,818</b>	<b>212,703</b>	<b>3,333,571</b>		<b>17,472,247</b>	<b>16.02</b>
<b>EXPENDITURES</b>						
10 Sites	7,950,000	299,559	307,311	522,788	7,119,901	10.44
20 Buildings	60,936,400	2,476,399	8,192,903	45,381,060	7,362,436	87.92
30 Equipment	9,340,096	79,713	544,991	1,441,901	7,353,204	21.27
90 Debt	3,800				3,800	0.00
<b>TOTAL EXPENDITURES</b>	<b>78,230,296</b>	<b>2,855,671</b>	<b>9,045,205</b>	<b>47,345,749</b>	<b>21,839,342</b>	<b>72.08</b>
GL 536 Other Uses - Transfers to Other Funds	400,000	16,881	96,548			
Revenues Over (Under) Expenditures	(57,824,478)	(2,659,849)	(5,808,182)			
<b>BEGINNING FUND BALANCE</b>	<b>64,508,855</b>		<b>67,246,792</b>			
<b>ENDING FUND BALANCE ACCOUNTS</b>						
GL 840 Restricted for Inventory	0		13,299			
GL 861 Restricted for Bond Proceeds	1,179,190		25,889,357			
GL 862 Committed from Levy Proceeds	3,467,282		10,115,110			
GL 863 Restricted for State Proceeds	874,054		16,918,365			
GL 865 Restricted from Other Proceeds	288,122		300,258			
GL 866 Restricted for Impact Fee Proceeds	367,749		598,869			
GL 889 Assigned to Fund Purposes	507,980		7,603,352			
<b>TOTAL ENDING FUND BALANCE</b>	<b>6,684,377</b>		<b>61,438,610</b>			

**Sumner-Bonney Lake School District No. 320**  
**Balance Sheet**  
**December 31, 2021**  
**Capital Projects Fund**

Cash on Deposit with County	\$	211,627	
Warrants Outstanding	\$	(5,576)	
Taxes Receivable	\$	63,920	
Accounts Receivable	\$	21,600	
Inventory	\$	13,299	
Investments	\$	61,257,894	
			<b>\$ 61,562,765</b>
			<b>\$ 61,562,765</b>
Accounts Payable	\$	-	
Retainage Liability	\$	38,635	
Unavailable Revenue	\$	21,600	
Unavailable Revenue-Taxes	\$	63,920	
			<b>\$ 124,155</b>
			<b>\$ 124,155</b>
Reserved for Inventory	\$	13,299	
Reserved from Bond Proceeds	\$	25,889,357	
Reserved from Levy Proceeds	\$	10,115,110	
Reserved from State Proceeds	\$	16,918,365	
Restricted from Other Proceeds	\$	300,258	
Restricted from Impact Fees	\$	598,869	
Assigned to Fund Purposes	\$	7,603,352	
			<b>\$ 61,438,610</b>
			<b>\$ 61,438,610</b>

Monthly Capital Project Reporting  
Dec-21

Capital Projects Fund - Project Allocations						
Beginning Fund Balance	Bond	State	Impact Fees	Other Sources	Project Fund Total	
12/1/2021	28,363,712	16,917,030	436,832	8,179,000	53,896,574	
<b>Revenue</b>	<b>Bond</b>	<b>State</b>	<b>Impact Fees</b>	<b>Other Sources</b>	<b>Total Project Revenue</b>	
Local Property Taxes	-	-	-	-	-	
Investment Earnings	2,043	1,335	36	624	4,038	
Gifts/Donations/Grants	-	-	-	2,700	2,700	
E-Rate Reimbursement	-	-	-	-	-	
Impact Fees	-	-	162,002	-	162,002	
Transfers In	-	-	-	-	-	
State Funding - BLHS PAC	-	-	-	20,844	20,844	
<b>Total Revenue</b>	<b>2,043</b>	<b>1,335</b>	<b>162,038</b>	<b>24,168</b>	<b>189,584</b>	
<b>On-going projects</b>	<b>Bond</b>	<b>State</b>	<b>Impact Fees</b>	<b>Other Sources</b>	<b>Total Project Cost</b>	
Technology Projects	-	-	-	-	-	
SEL/C/SMS field	-	-	-	-	-	
Mt View MS Expansion	972,307	-	-	-	972,307	
SHS Expansion Ph.1	1,504,092	-	-	-	1,504,092	
Long Range Planning	-	-	-	-	-	
ESSER II & ESSER III Projects	-	-	-	278,715	278,715	
Misc. Expenditures-BLHS Expansion CWE Drainage	-	-	-	20,844	20,844	
<b>Total Expenditure</b>	<b>2,476,399</b>	<b>-</b>	<b>-</b>	<b>299,559</b>	<b>2,775,958</b>	
<b>Ending Fund Balance 12/31/2021</b>	<b>25,889,356</b>	<b>16,918,365</b>	<b>598,870</b>	<b>7,903,609</b>	<b>51,310,200</b>	
<b>Project-To-Date Report</b>	<b>Bond</b>	<b>State</b>	<b>Project-to-date Impact Fees</b>	<b>Other Sources</b>	<b>Total Project Cost</b>	<b>Project (Over)/Within Budget</b>
On-going projects	Budget					
Mt View MS Expansion	17,000,000	-	2,104,969	-	6,531,471	10,468,529
SHS Expansion Ph.1	59,273,837	-	772,968	-	12,106,679	47,167,158
BLHS/MMS Traffic Improvements	2,100,000	-	-	-	-	2,100,000
Lakeridge Queueing	1,600,000	-	-	-	-	1,600,000
BLHS Classroom Improvements	1,050,000	-	-	-	-	1,050,000
CWE Playground	400,000	-	-	-	-	400,000
SHS Light/Turf Upgrade	1,400,000	-	-	-	-	1,400,000
MMS Exterior Repair	950,000	-	-	-	-	950,000
ESSER II	939,200	-	-	278,715	278,715	660,485
CWE Drainage	200,000	-	-	61,542	61,542	138,458
<b>Total</b>	<b>84,913,037</b>	<b>-</b>	<b>2,877,938</b>	<b>340,256</b>	<b>18,978,407</b>	<b>65,934,630</b>

Tech Levy		Total CPF
Tech Levy	10,201,883	CPF Total 64,098,457
Tech Levy Collections	22,322	CPF Total Revenue 22,322
	797	4,835
	-	2,700
	-	-
	-	162,002
	-	20,844
	-	-
	23,119	212,703
Tech Levy Expenditures	79,713	CPF Expenditures 79,713
	16,881	16,881
	-	972,307
	-	1,504,092
	-	-
	-	278,715
	-	20,844
	96,594	2,872,552
Tech Levy	10,128,408	61,438,606

**SUMNER BONNEY LAKE SCHOOL DISTRICT NO. 320**  
**DEBT SERVICE FUND**  
**BUDGET STATUS REPORT**  
**PERIOD ENDING December 31, 2021**

		<b>2021-2022</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	25,611,263	93,771	11,251,066		14,360,197	43.93
2000	Local, Nontax	8,217	102	2,433		5,784	29.61
<b>TOTAL REVENUES</b>		<b>25,619,480</b>	<b>93,873</b>	<b>11,253,499</b>		<b>14,365,981</b>	<b>43.93</b>
<b>EXPENDITURES</b>							
11	Matured Bond Exp	16,130,000	15,170,000	15,170,000		960,000	94.05
21	Bond Interest	8,016,862	4,196,459	4,196,459		3,820,403	52.35
41	Bond Issuance Fees	25,000		2,376		22,624	9.50
<b>TOTAL EXPENDITURES</b>		<b>24,171,862</b>	<b>19,366,459</b>	<b>19,368,835</b>		<b>4,803,027</b>	<b>80.13</b>
Revenues Over (Under) Expenditures		1,447,618	(19,272,586)	(8,115,336)			
<b>BEGINNING FUND BALANCE</b>		11,353,314		11,012,529			
<b>ENDING FUND BALANCE ACCOUNTS</b>							
GL 830	Restricted for Debt Service	12,800,932		2,897,193			
<b>TOTAL ENDING FUND BALANCE</b>		<b>12,800,932</b>		<b>2,897,193</b>			



**SUMNER BONNEY LAKE SCHOOL DISTRICT NO. 320  
ASSOCIATED STUDENT BODY FUND  
BUDGET STATUS REPORT  
PERIOD ENDING December 31, 2021**

<b>REVENUES</b>		<b>2021-2022 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	658,603	7,122	223,554		435,049	33.94
2000	Athletics	457,718	11,527	150,388		307,330	32.86
3000	Classes	81,000	855	1,920		79,080	2.37
4000	Clubs	857,402	9,240	56,787		800,616	6.62
6000	Private Moneys	222,820	8,636	22,400		200,420	10.05
<b>TOTAL REVENUES</b>		<b>2,277,543</b>	<b>37,380</b>	<b>455,048</b>		<b>1,822,495</b>	<b>19.98</b>
<b>EXPENDITURES</b>							
1000	General Student Body	507,585	19,220	70,292		437,293	13.85
2000	Athletics	612,338	23,427	144,301	1,688	466,349	23.84
3000	Classes	64,067		3,835	8,890	51,342	19.86
4000	Clubs	829,829	15,684	83,664	3	746,163	10.08
6000	Private Moneys	229,786	9,913	14,421		215,365	6.28
<b>TOTAL EXPENDITURES</b>		<b>2,243,605</b>	<b>68,244</b>	<b>316,514</b>	<b>10,580</b>	<b>1,916,511</b>	<b>14.58</b>
Revenues Over (Under) Expenditures		33,938	(30,864)	138,534			
<b>BEGINNING FUND BALANCE</b>		723,962		831,027			
<b>ENDING FUND BALANCE ACCOUNTS</b>							
GL 819	Restricted for Fund Purposes	757,900		969,561			
<b>TOTAL ENDING FUND BALANCE</b>		<b>757,900</b>		<b>969,561</b>			

**SUMNER BONNEY LAKE SCHOOL DISTRICT NO. 320  
TRANSPORTATION VEHICLE FUND  
BUDGET STATUS REPORT  
PERIOD ENDING December 31, 2021**

		<b>2021-2022</b>	<b>Actual</b>	<b>Actual</b>		<b>Remaining</b>	<b>Percent</b>
<b>REVENUES</b>		<b><u>Budget</u></b>	<b><u>For Month</u></b>	<b><u>For Year</u></b>	<b><u>Encumbrance</u></b>	<b><u>Budget</u></b>	<b><u>of Budget</u></b>
2000	Local Nontax	500	33	148		352	29.70
4000	State, Special Purpose	273,956				273,956	0.00
9000	Other Financing Sources	10,000				10,000	0.00
<b>TOTAL REVENUES</b>		<b>284,456</b>	<b>33</b>	<b>148</b>		<b>284,308</b>	<b>0.05</b>
<b>EXPENDITURES</b>							
30	Equipment	544,668			339,475	205,193	62.33
<b>TOTAL EXPENDITURES</b>		<b>544,668</b>			<b>339,475</b>	<b>205,193</b>	<b>62.33</b>
Revenues Over (Under) Expenditures		(260,212)	33	148			
<b>BEGINNING FUND BALANCE</b>		544,668		548,150			
<b>ENDING FUND BALANCE ACCOUNTS</b>							
GL 819	Restricted for Fund Purposes	284,456		548,299			
<b>TOTAL ENDING FUND BALANCE</b>		<b>284,456</b>		<b>548,299</b>			