

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2018 (September 1, 2018 - August 31, 2019)

For the SUMNER-BONNEY LAKE SCHOOL DISTRICT #320 School District for the Month of April, 2019

	ANNUAL	ACTUAL	ACTUAL			
<u>A. REVENUES/OTHER FIN. SOURCES</u>	<u>BUDGET</u>	<u>FOR MONTH</u>	<u>FOR YEAR</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
1000 LOCAL TAXES	17,209,500	5,147,349.66	16,713,355.34		496,144.66	97.12
2000 LOCAL SUPPORT NONTAX	5,891,424	371,111.25	3,260,950.93		2,630,473.07	55.35
3000 STATE, GENERAL PURPOSE	88,386,641	7,858,710.44	59,009,662.72		29,376,978.28	66.76
4000 STATE, SPECIAL PURPOSE	19,482,940	1,717,018.48	12,893,998.07		6,588,941.93	66.18
5000 FEDERAL, GENERAL PURPOSE	4,900	6,164.34	6,164.34		1,264.34	125.80
6000 FEDERAL, SPECIAL PURPOSE	5,284,024	487,500.75	2,643,177.19		2,640,846.81	50.02
7000 REVENUES FR OTH SCH DIST	918,379	31,569.97	478,214.37		440,164.63	52.07
8000 OTHER AGENCIES AND ASSOCIATES	80,985	9,657.80	39,571.58		41,413.42	48.86
9000 OTHER FINANCING SOURCES	885,000	29,397.79	229,327.29		655,672.71	25.91
<u>Total REVENUES/OTHER FIN. SOURCES</u>	138,143,793	15,658,480.48	95,274,421.83		42,869,371.17	68.97
<u>B. EXPENDITURES</u>						
00 Regular Instruction	82,305,281	6,833,301.00	52,223,756.68	23,169,549.75	6,911,974.57	91.60
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	17,586,399	1,491,943.30	11,777,250.31	5,969,586.46	160,437.77	100.91
30 Voc. Ed Instruction	4,025,241	300,142.57	2,208,572.45	959,669.39	856,999.16	78.71
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	5,006,890	318,382.80	2,539,686.94	1,086,566.88	1,380,636.18	72.43
70 Other Instructional Pgms	284,523	36,652.43	311,946.44	145,198.15	172,621.59	160.67
80 Community Services	1,723,215	133,577.68	1,094,366.46	421,388.51	207,460.03	87.96
90 Support Services	25,541,920	1,925,965.02	16,147,453.91	5,919,744.90	3,474,721.19	86.40
<u>Total EXPENDITURES</u>	136,473,469	11,039,964.80	86,303,033.19	37,671,704.04	12,498,731.77	90.84
<u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u>	0	.00	.00			
<u>D. OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
<u>E. EXCESS OF REVENUES/OTHER FIN.SOURCES</u>						
<u>OVER(UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	1,670,324	4,618,515.68	8,971,388.64		7,301,064.64	437.10
<u>F. TOTAL BEGINNING FUND BALANCE</u>	9,470,388		4,859,348.03			
<u>G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXXX		.00			
<u>H. TOTAL ENDING FUND BALANCE</u>	11,140,712		13,830,736.67			
<u>(E+F + OR - G)</u>						

I. ENDING FUND BALANCE ACCOUNTS:

G/L 810 Restricted For Other Items	0	.00
G/L 815 Restrict Unequalized Deduct Rev	0	.00
G/L 821 Restricted for Carryover	417,000	.00
G/L 825 Restricted for Skills Center	0	.00
G/L 828 Restricted for C/O of FS Rev	0	.00
G/L 830 Reserved for Debt Service	0	.00
G/L 835 Restrictd For Arbitrage Rebate	0	.00
G/L 840 Nonspnd FB - Invent/Prepd Itms	350,000	335,251.22
G/L 845 Restricted for Self-Insurance	0	.00
G/L 850 Restricted for Uninsured Risks	0	.00
G/L 870 Committed to Other Purposes	0	.00
G/L 872 Committed to Min Fund Bal Polic	0	.00
G/L 875 Assigned Contingencies	0	.00
G/L 884 Assigned to Other Cap Projects	1,000,000	.00
G/L 888 Assigned to Other Purposes	657,231	591,323.00
G/L 890 Unassigned Fund Balance	1,892,811	6,080,489.45
G/L 891 Unassigned Min Fnd Bal Policy	6,823,670	6,823,673.00
<u>TOTAL</u>	11,140,712	13,830,736.67

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2018 (September 1, 2018 - August 31, 2019)

For the SUMNER-BONNEY LAKE SCHOOL DISTRICT #320 School District for the Month of April, 2019

	ANNUAL	ACTUAL	ACTUAL			
<u>A. REVENUES/OTHER FIN. SOURCES</u>	<u>BUDGET</u>	<u>FOR MONTH</u>	<u>FOR YEAR</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
1000 Local Taxes	4,181,640	2,073,062.35	3,899,325.55		282,314.45	93.25
2000 Local Support Nontax	2,235,152	220,508.76	2,212,536.55		22,615.45	98.99
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	8,005,529	.00	3,502,676.27		4,502,852.73	43.75
5000 Federal, General Purpose	0	.00	.00		.00	0.00
6000 Federal, Special Purpose	0	.00	.00		.00	0.00
7000 Revenues Fr Oth Sch Dist	0	.00	.00		.00	0.00
8000 Other Agencies and Associates	0	.00	.00		.00	0.00
9000 Other Financing Sources	0	.00	.00		.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	14,422,321	2,293,571.11	9,614,538.37		4,807,782.63	66.66
<u>B. EXPENDITURES</u>						
10 Sites	49,007,294	699.65	2,889,138.53	520,072.51	45,598,082.96	6.96
20 Buildings	58,392,332	5,199,710.03	35,653,128.73	25,201,278.38	2,462,075.11-	104.22
30 Equipment	4,815,633	66,976.46	1,908,201.90	988,613.33	1,918,817.77	60.15
40 Energy	0	.00	.00	0.00	.00	0.00
50 Sales & Lease Expenditure	0	.00	.00	0.00	.00	0.00
60 Bond Issuance Expenditure	0	.00	.00	0.00	.00	0.00
90 Debt	0	.00	1,400.00	0.00	1,400.00-	0.00
<u>Total EXPENDITURES</u>	112,215,259	5,267,386.14	40,451,869.16	26,709,964.22	45,053,425.62	59.85
<u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u>	875,000	29,397.79	228,603.11			
<u>D. OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
<u>E. EXCESS OF REVENUES/OTHER FIN. SOURCES</u>						
<u>OVER(UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	98,667,938-	3,003,212.82-	31,065,933.90-		67,602,004.10	68.51-
<u>F. TOTAL BEGINNING FUND BALANCE</u>	118,073,798		110,261,105.83			
<u>G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXXXX		.00			
<u>H. TOTAL ENDING FUND BALANCE</u>	19,405,860		79,195,171.93			
<u>(E+F + OR - G)</u>						

I. ENDING FUND BALANCE ACCOUNTS:

G/L 810 Restricted For Other Items	6,210,683	6,210,683.00
G/L 825 Restricted for Skills Center	0	.00
G/L 830 Reserved fof Debt Service	0	.00
G/L 835 Restrictd For Arbitrage Rebate	0	.00
G/L 840 Nonspnd FB - Invent/Prepd Itms	0	.00
G/L 850 Restricted for Uninsured Risks	0	.00
G/L 861 Restricted from Bond Proceeds	532,824	58,032,468.19
G/L 862 Committed from Levy Proceeds	660,242	3,068,560.75
G/L 863 Restricted from State Proceeds	8,012,290	3,538,850.58
G/L 864 Rsrv Of Fed Proceeds	0	.00
G/L 865 Restricted from Other Proceeds	231,757	210,536.00
G/L 866 Restricted from Impact Proceeds	2,520,565	1,244,738.85
G/L 867 Restricted from Mitigation Fees	0	.00
G/L 869 Rsrvd UnDistrib Proceeds	0	.00
G/L 870 Committed to Other Purposes	0	.00
G/L 889 Assigned to Fund Purposes	1,237,499	6,889,334.56
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	19,405,860	79,195,171.93

30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2018 (September 1, 2018 - August 31, 2019)

For the SUMNER-BONNEY LAKE SCHOOL DISTRICT #320 School District for the Month of April, 2019

	ANNUAL	ACTUAL	ACTUAL		BALANCE	PERCENT
<u>A. REVENUES/OTHER FIN. SOURCES</u>	<u>BUDGET</u>	<u>FOR MONTH</u>	<u>FOR YEAR</u>	<u>ENCUMBRANCES</u>		
1000 Local Taxes	19,305,607	8,021,813.13	18,112,079.60		1,193,527.40	93.82
2000 Local Support Nontax	40,000	7,595.64	79,669.71		39,669.71-	199.17
3000 State, General Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	0	.00	.00		.00	0.00
9000 Other Financing Sources	0	.00	.00		.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>19,345,607</u>	<u>8,029,408.77</u>	<u>18,191,749.31</u>		<u>1,153,857.69</u>	<u>94.04</u>
<u>B. EXPENDITURES</u>						
Matured Bond Expenditures	8,950,000	.00	7,940,000.00	0.00	1,010,000.00	88.72
Interest On Bonds	9,527,976	.00	4,843,216.50	0.00	4,684,759.50	50.83
Interfund Loan Interest	0	.00	.00	0.00	.00	0.00
Bond Transfer Fees	10,000	.00	2,851.23	0.00	7,148.77	28.51
Arbitrage Rebate	0	.00	.00	0.00	.00	0.00
Underwriter's Fees	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	<u>18,487,976</u>	<u>.00</u>	<u>12,786,067.73</u>	<u>0.00</u>	<u>5,701,908.27</u>	<u>69.16</u>
<u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>D. OTHER FINANCING USES (GL 535)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>E. EXCESS OF REVENUES/OTHER FIN.SOURCES</u>						
<u>OVER(UNDER) EXPENDITURES (A-B-C-D)</u>	<u>857,631</u>	<u>8,029,408.77</u>	<u>5,405,681.58</u>		<u>4,548,050.58</u>	<u>530.30</u>
<u>F. TOTAL BEGINNING FUND BALANCE</u>	<u>6,513,768</u>		<u>6,746,643.28</u>			
<u>G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	<u>XXXXXXXXX</u>		<u>.00</u>			
<u>H. TOTAL ENDING FUND BALANCE</u>	<u>7,371,399</u>		<u>12,152,324.86</u>			
<u>(E+F + OR - G)</u>						
<u>I. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	7,371,399		12,152,324.86			
G/L 835 Restrictd For Arbitrage Rebate	0		.00			
G/L 870 Committed to Other Purposes	0		.00			
G/L 889 Assigned to Fund Purposes	0		.00			
G/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	<u>7,371,399</u>		<u>12,152,324.86</u>			

40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2018 (September 1, 2018 - August 31, 2019)

For the SUMNER-BONNEY LAKE SCHOOL DISTRICT #320 School District for the Month of April, 2019

	ANNUAL	ACTUAL	ACTUAL			
A. REVENUES	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 General Student Body	726,230	80,179.18	474,076.73		252,153.27	65.28
2000 Athletics	461,979	16,332.33	268,811.62		193,167.38	58.19
3000 Classes	89,500	2,991.00	11,757.00		77,743.00	13.14
4000 Clubs	845,433	48,147.78	311,076.20		534,356.80	36.79
6000 Private Moneys	192,650	28,498.48	70,537.23		122,112.77	36.61
<u>Total REVENUES</u>	2,315,792	176,148.77	1,136,258.78		1,179,533.22	49.07
<u>B. EXPENDITURES</u>						
1000 General Student Body	531,660	23,176.53	235,021.40	19,834.21	276,804.39	47.94
2000 Athletics	603,351	39,043.74	394,507.84	8,117.73	200,725.43	66.73
3000 Classes	71,925	7,972.63	13,386.06	2,715.55	55,823.39	22.39
4000 Clubs	803,244	31,455.98	298,351.14	205.00	504,687.86	37.17
6000 Private Moneys	182,900	28,783.07	65,190.32	0.00	117,709.68	35.64
<u>Total EXPENDITURES</u>	2,193,080	130,431.95	1,006,456.76	30,872.49	1,155,750.75	47.30
<u>C. EXCESS OF REVENUES</u>						
<u>OVER (UNDER) EXPENDITURES (A-B)</u>	122,712	45,716.82	129,802.02		7,090.02	5.78
<u>D. TOTAL BEGINNING FUND BALANCE</u>	779,400		721,340.89			
<u>E. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXXXX		.00			
<u>F. TOTAL ENDING FUND BALANCE</u>	902,112		851,142.91			
<u>C+D + OR - E)</u>						
<u>G. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted for Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	902,112		851,142.91			
G/L 840 Nonspnd FB - Invent/Prepd Itms	0		.00			
G/L 850 Restricted for Uninsured Risks	0		.00			
G/L 870 Committed to Other Purposes	0		.00			
G/L 889 Assigned to Fund Purposes	0		.00			
G/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	902,112		851,142.91			

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2018 (September 1, 2018 - August 31, 2019)

For the SUMNER-BONNEY LAKE SCHOOL DISTRICT #320 School District for the Month of April, 2019

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 Local Taxes	0	.00	.00		.00	0.00
2000 Local Nontax	2,500	190.89	3,296.85		796.85-	131.87
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	791,479	.00	70,000.00		721,479.00	8.84
5000 Federal, General Purpose	0	.00	.00		.00	0.00
6000 Federal, Special Purpose	0	.00	.00		.00	0.00
8000 Other Agencies and Associates	0	.00	.00		.00	0.00
9000 Other Financing Sources	1,000	.00	.00		1,000.00	0.00
<u>A. TOTAL REV/OTHER FIN.SRCS(LESS TRANS)</u>	<u>794,979</u>	<u>190.89</u>	<u>73,296.85</u>		<u>721,682.15</u>	<u>9.22</u>
<u>B. 9900 TRANSFERS IN FROM GF</u>	<u>0</u>	<u>.00</u>	<u>.00</u>		<u>.00</u>	<u>0.00</u>
<u>C. Total REV./OTHER FIN. SOURCES</u>	<u>794,979</u>	<u>190.89</u>	<u>73,296.85</u>		<u>721,682.15</u>	<u>9.22</u>
<u>D. EXPENDITURES</u>						
Type 30 Equipment	885,308	.00	440,394.43	0.00	444,913.57	49.74
Type 60 Bond Levy Issuance	0	.00	.00	0.00	.00	0.00
Type 90 Debt	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	<u>885,308</u>	<u>.00</u>	<u>440,394.43</u>	<u>0.00</u>	<u>444,913.57</u>	<u>49.74</u>
<u>E. OTHER FIN. USES TRANS. OUT (GL 536)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>F. OTHER FINANCING USES (GL 535)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>G. EXCESS OF REVENUES/OTHER FIN SOURCES OVER(UNDER) EXP/OTH FIN USES (C-D-E-F)</u>	<u>90,329-</u>	<u>190.89</u>	<u>367,097.58-</u>		<u>276,768.58-</u>	<u>306.40</u>
<u>H. TOTAL BEGINNING FUND BALANCE</u>	<u>461,665</u>		<u>463,041.97</u>			
<u>I. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	<u>XXXXXXXXXX</u>		<u>.00</u>			
<u>J. TOTAL ENDING FUND BALANCE (G+H + OR - I)</u>	<u>371,336</u>		<u>95,944.39</u>			
<u>K. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted For Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	371,336		95,944.39			
G/L 830 Reserved for Debt Service	0		.00			
G/L 835 Restrictd For Arbitrage Rebate	0		.00			
G/L 850 Restricted for Uninsured Risks	0		.00			
G/L 889 Assigned to Fund Purposes	0		.00			
G/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	<u>371,336</u>		<u>95,944.39</u>			

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