

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT

Fiscal Year 2017 (September 1, 2017 - August 31, 2018)

For the SUMNER-BONNEY LAKE SCHOOL DISTRICT #320 School District for the Month of August, 2018

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<b>A. REVENUES/OTHER FIN. SOURCES</b>						
1000 LOCAL TAXES	22,244,103	190,118.16	22,453,565.96		209,462.96-	100.94
2000 LOCAL SUPPORT NONTAX	7,184,630	163,102.83	4,697,254.47		2,487,375.53	65.38
3000 STATE, GENERAL PURPOSE	75,331,856	7,089,219.05	69,006,917.89		6,324,938.11	91.60
4000 STATE, SPECIAL PURPOSE	15,231,604	1,764,571.45	15,213,247.14		18,356.86	99.88
5000 FEDERAL, GENERAL PURPOSE	1,609,780	.00	6,997.56		1,602,782.44	0.43
6000 FEDERAL, SPECIAL PURPOSE	5,438,619	484,390.93	4,657,793.47		780,825.53	85.64
7000 REVENUES FR OTH SCH DIST	1,065,950	73,406.22	953,974.64		111,975.36	89.50
8000 OTHER AGENCIES AND ASSOCIATES	159,785	5,000.00	136,046.95		23,738.05	85.14
9000 OTHER FINANCING SOURCES	614,000	439,568.84	678,195.42		64,195.42-	110.46
<b>Total REVENUES/OTHER FIN. SOURCES</b>	<b>128,880,327</b>	<b>10,209,377.48</b>	<b>117,803,993.50</b>		<b>11,076,333.50</b>	<b>91.41</b>
<b>B. EXPENDITURES</b>						
00 Regular Instruction	75,280,279	5,915,087.86	70,971,513.98	8,273.54	4,300,491.48	94.29
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	16,288,622	1,214,357.67	16,465,591.01	29,461.81	206,430.82-	101.27
30 Voc. Ed Instruction	3,671,480	289,317.98	3,370,104.95	0.00	301,375.05	91.79
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	4,693,538	916,572.84	4,441,559.50	0.00	251,978.50	94.63
70 Other Instructional Pgms	373,724	33,472.13	354,308.10	0.00	19,415.90	94.80
80 Community Services	1,952,808	132,053.23	1,619,102.49	0.00	333,705.51	82.91
90 Support Services	26,619,986	1,673,179.25	23,121,457.92	0.00	3,498,528.08	86.86
<b>Total EXPENDITURES</b>	<b>128,880,327</b>	<b>10,174,040.96</b>	<b>120,343,637.95</b>	<b>37,735.35</b>	<b>8,498,953.70</b>	<b>93.41</b>
C. OTHER FIN. USES TRANS. OUT (GL 536)	0	.00	.00			
D. OTHER FINANCING USES (GL 535)	0	.00	.00			
E. EXCESS OF REVENUES/OTHER FIN.SOURCES						
OVER(UNDER)EXP/OTH FIN USES (A-B-C-D)	0	35,336.52	2,539,644.45-		2,539,534.45-	> 1000
F. TOTAL BEGINNING FUND BALANCE	8,915,617		7,335,709.24			
G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)	XXXXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE	8,915,507		4,796,064.79			
(E+F + OR - G)						
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	139,517		.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	571,018		319,382.00			
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		1,000,000.00			
G/L 888 Assigned to Other Purposes	1,518,719		470,862.00			
G/L 890 Unassigned Fund Balance	5,686,253		3,005,820.79			
G/L 891 Unassigned Min Fnd Bal Policy	0		.00			
<b>TOTAL</b>	<b>8,915,507</b>		<b>4,796,064.79</b>			

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2017 (September 1, 2017 - August 31, 2018)

For the SUMNER-BONNEY LAKE SCHOOL DISTRICT #320 School District for the Month of August, 2018

	ANNUAL	ACTUAL	ACTUAL			
A. REVENUES/OTHER FIN. SOURCES	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 Local Taxes	2,954,186	25,281.51	2,975,782.06		21,596.06-	100.73
2000 Local Support Nontax	1,499,200	380,818.66	2,941,808.89		1,442,608.89-	196.23
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	1,212,383	.00	.00		1,212,383.00	0.00
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	70,600,000	.00	70,940,851.50		340,851.50-	100.48
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>76,265,769</u>	<u>406,100.17</u>	<u>76,858,442.45</u>		<u>592,673.45-</u>	<u>100.78</u>
<u>B. EXPENDITURES</u>						
10 Sites	33,251,400	1,504,914.51	2,360,609.57	0.00	30,890,790.43	7.10
20 Buildings	45,000,000	7,995,302.78	41,996,108.39	0.00	3,003,891.61	93.32
30 Equipment	3,396,600	50,812.80	1,071,877.96	0.00	2,324,722.04	31.56
40 Energy	0	.00	26,384.47	0.00	26,384.47-	0.00
50 Sales & Lease Expenditure	0	.00	.00	0.00	.00	0.00
60 Bond Issuance Expenditure	341,000	.00	348,753.48	0.00	7,753.48-	102.27
90 Debt	1,000	800.00	2,200.00	0.00	1,200.00-	220.00
<u>Total EXPENDITURES</u>	<u>81,990,000</u>	<u>9,551,830.09</u>	<u>45,805,933.87</u>	<u>0.00</u>	<u>36,184,066.13</u>	<u>55.87</u>
C. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	489,000	439,404.24	575,601.66			
D. <u>OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
E. <u>EXCESS OF REVENUES/OTHER FIN.SOURCES</u>						
<u>OVER(UNDER)EXP/OTH FIN USES (A-B-C-D)</u>	<u>6,213,231-</u>	<u>9,585,134.16-</u>	<u>30,476,906.92</u>		<u>36,690,137.92</u>	<u>590.52-</u>
F. <u>TOTAL BEGINNING FUND BALANCE</u>	74,878,078		79,934,236.93			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE</u>	<u>68,664,847</u>		<u>110,411,143.85</u>			
<u>(E+F + OR - G)</u>						
<u>I. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted For Other Items	0		575,601.66-			
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	61,828,989		94,096,431.20			
G/L 862 Committed from Levy Proceeds	324,733		1,921,289.92			
G/L 863 Restricted from State Proceeds	1,236,548		6,798.24			
G/L 864 Rsrv Of Fed Proceeds	0		.00			
G/L 865 Restricted from Other Proceeds	166,796		188,936.00			
G/L 866 Restricted from Impact Proceeds	1,513,849		1,215,108.38			
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	3,593,932		13,558,181.77			
G/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	<u>68,664,847</u>		<u>110,411,143.85</u>			

30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
 Fiscal Year 2017 (September 1, 2017 - August 31, 2018)

For the SUMNER-BONNEY LAKE SCHOOL DISTRICT #320 School District for the Month of August, 2018

	ANNUAL	ACTUAL	ACTUAL			
A. REVENUES/OTHER FIN. SOURCES	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 Local Taxes	14,826,750	139,767.26	17,041,391.25		2,214,641.25-	114.94
2000 Local Support Nontax	25,000	10,287.62	63,976.18		38,976.18-	255.90
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	34,034,939.40		34,034,939.40-	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	14,851,750	150,054.88	51,140,306.83		36,288,556.83-	344.34
<u>B. EXPENDITURES</u>						
Matured Bond Expenditures	8,095,000	.00	8,095,000.00	0.00	.00	100.00
Interest On Bonds	8,829,503	.00	8,159,679.25	0.00	669,823.75	92.41
Interfund Loan Interest	0	.00	.00	0.00	.00	0.00
Bond Transfer Fees	10,000	.00	2,552.05	0.00	7,447.95	25.52
Arbitrage Rebate	0	.00	.00	0.00	.00	0.00
Underwriter's Fees	850,000	.00	167,708.26	0.00	682,291.74	19.73
<u>Total EXPENDITURES</u>	17,784,503	.00	16,424,939.56	0.00	1,359,563.44	92.36
C. OTHER FIN. USES TRANS. OUT (GL 536)	0	.00	.00			
D. OTHER FINANCING USES (GL 535)	0	.00	33,863,521.05			
<u>E. EXCESS OF REVENUES/OTHER FIN.SOURCES</u>						
OVER(UNDER)EXPENDITURES (A-B-C-D)	2,932,753-	150,054.88	851,846.22		3,784,599.22	129.05-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	5,872,848		5,894,797.06			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE</u>	2,940,095		6,746,643.28			
(E+F + OR - G)						
<u>I. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	2,940,095		6,746,643.28			
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>	2,940,095		6,746,643.28			

40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2017 (September 1, 2017 - August 31, 2018)

For the SUMNER-BONNEY LAKE SCHOOL DISTRICT #320 School District for the Month of August, 2018

	ANNUAL	ACTUAL	ACTUAL		BALANCE	PERCENT
A. REVENUES	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES		
1000 General Student Body	712,015	1,014.94	606,214.90		105,800.10	85.14
2000 Athletics	424,339	.00	362,193.07		62,145.93	85.35
3000 Classes	94,000	.00	46,117.01		47,882.99	49.06
4000 Clubs	717,345	.00	450,564.54		266,780.46	62.81
6000 Private Moneys	187,100	.00	106,056.74		81,043.26	56.68
<u>Total REVENUES</u>	2,134,799	1,014.94	1,571,146.26		563,652.74	73.60
<u>B. EXPENDITURES</u>						
1000 General Student Body	517,131	41,655.43	425,000.30	0.00	92,130.70	82.18
2000 Athletics	565,656	340.71	576,941.33	0.00	11,285.33-	102.00
3000 Classes	74,025	73.58	33,752.68	0.00	40,272.32	45.60
4000 Clubs	655,784	2,271.83	479,690.93	0.00	176,093.07	73.15
6000 Private Moneys	177,038	.00	104,797.98	0.00	72,240.02	59.20
<u>Total EXPENDITURES</u>	1,989,634	44,341.55	1,620,183.22	0.00	369,450.78	81.43
<u>C. EXCESS OF REVENUES</u>						
<u>OVER(UNDER)EXPENDITURES</u>	<u>(A-B)</u>	145,165	43,326.61-	49,036.96-	194,201.96-	133.78-
<u>D. TOTAL BEGINNING FUND BALANCE</u>	645,597		771,256.60			
<u>E. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXXXX		.00			
<u>F. TOTAL ENDING FUND BALANCE</u>	790,762		722,219.64			
<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	790,762		722,219.64			
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>	790,762		722,219.64			

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2017 (September 1, 2017 - August 31, 2018)

For the SUMNER-BONNEY LAKE SCHOOL DISTRICT #320 School District for the Month of August, 2018

	ANNUAL	ACTUAL	ACTUAL			
A. REVENUES/OTHER FIN. SOURCES	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 Local Taxes	0	.00	.00		.00	0.00
2000 Local Nontax	2,500	246.40	2,300.02		199.98	92.00
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	335,000	380,289.30	380,289.30		45,289.30-	113.52
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	10,000	.00	550.48		9,449.52	5.50
A. <u>TOTAL REV/OTHER FIN.SRCS(LESS TRANS)</u>	347,500	380,535.70	383,139.80		35,639.80-	110.26
B. <u>9900 TRANSFERS IN FROM GF</u>	0	.00	.00		.00	0.00
C. <u>Total REV./OTHER FIN. SOURCES</u>	347,500	380,535.70	383,139.80		35,639.80-	110.26
D. EXPENDITURES						
Type 30 Equipment	759,230	77,069.46	354,824.12	0.00	404,405.88	46.73
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>	759,230	77,069.46	354,824.12	0.00	404,405.88	46.73
E. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	0	.00	.00			
F. <u>OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
G. <u>EXCESS OF REVENUES/OTHER FIN SOURCES</u> <u>OVER(UNDER)EXP/OTH FIN USES (C-D-E-F)</u>	411,730-	303,466.24	28,315.68		440,045.68	106.88-
H. <u>TOTAL BEGINNING FUND BALANCE</u>	412,230		434,726.29			
I. <u>G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXXXX		.00			
J. <u>TOTAL ENDING FUND BALANCE</u> <u>(G+H + OR - I)</u>	500		463,041.97			
K. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted For Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	500		463,041.97			
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>	500		463,041.97			