

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

For the SUMNER SCHOOL DISTRICT #320 School District for the Month of January, 2018

	ANNUAL	ACTUAL	ACTUAL			
A. REVENUES/OTHER FIN. SOURCES	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 LOCAL TAXES	22,244,103	52,955.14	10,083,164.81		12,160,938.19	45.33
2000 LOCAL SUPPORT NONTAX	7,322,097	364,856.27	2,204,017.34		5,118,079.66	30.10
3000 STATE, GENERAL PURPOSE	75,323,682	5,570,894.57	28,186,891.33		47,136,790.67	37.42
4000 STATE, SPECIAL PURPOSE	15,244,146	1,292,019.26	5,599,831.12		9,644,314.88	36.73
5000 FEDERAL, GENERAL PURPOSE	1,824,049	.00	.00		1,824,049.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	5,215,250	350,288.88	1,455,828.26		3,759,421.74	27.91
7000 REVENUES FR OTH SCH DIST	1,050,000	.00	422,586.96		627,413.04	40.25
8000 OTHER AGENCIES AND ASSOCIATES	43,000	.00	10,539.35		32,460.65	24.51
9000 OTHER FINANCING SOURCES	614,000	.00	1,508.70		612,491.30	0.25
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>128,880,327</u>	<u>7,631,014.12</u>	<u>47,964,367.87</u>		<u>80,915,959.13</u>	<u>37.22</u>
B. EXPENDITURES						
00 Regular Instruction	76,078,128	6,127,350.82	29,816,808.71	38,679,392.13	7,581,927.16	90.03
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	15,832,373	1,381,686.52	6,671,545.82	9,416,417.22	255,590.04	101.61
30 Voc. Ed Instruction	3,652,148	309,856.80	1,281,503.34	1,672,673.28	697,971.38	80.89
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	4,449,808	347,828.91	1,558,312.38	1,994,800.83	896,694.79	79.85
70 Other Instructional Pgms	348,256	8,182.52	52,493.16	54,192.18	241,570.66	30.63
80 Community Services	1,928,583	150,306.93	677,804.13	792,791.16	457,987.71	76.25
90 Support Services	26,591,141	2,038,204.22	10,121,076.63	11,899,704.63	4,570,359.74	82.81
<u>Total EXPENDITURES</u>	<u>128,880,327</u>	<u>10,363,416.72</u>	<u>50,179,544.17</u>	<u>64,509,971.43</u>	<u>14,190,811.40</u>	<u>88.99</u>
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						
<u>OVER(UNDER)EXP/OTH FIN USES (A-B-C-D)</u>	0	2,732,402.60-	2,215,176.30-		2,215,066.30-	> 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		5,120,532.94			
<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	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		3,330,288.94			
G/L 891 Unassigned Min Fnd Bal Policy	0		.00			
<u>TOTAL</u>	<u>8,915,507</u>		<u>5,120,532.94</u>			

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

For the SUMNER SCHOOL DISTRICT #320 School District for the Month of January, 2018

	ANNUAL	ACTUAL	ACTUAL		BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES		
1000 Local Taxes	2,954,186	6,529.94	1,303,892.96		1,650,293.04	44.14
2000 Local Support Nontax	1,499,200	209,843.38	914,687.45		584,512.55	61.01
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>216,373.32</u>	<u>73,159,431.91</u>		<u>3,106,337.09</u>	<u>95.93</u>
<u>B. EXPENDITURES</u>						
10 Sites	33,251,400	288,953.05	475,480.34	34,606.78	32,741,312.88	1.53
20 Buildings	45,000,000	2,633,200.42	8,202,746.39	6,287,976.01	30,509,277.60	32.20
30 Equipment	3,396,600	79,471.72	449,101.59	312,695.28	2,634,803.13	22.43
40 Energy	0	.00	17,589.65	0.00	17,589.65-	0.00
50 Sales & Lease Expenditure	0	.00	.00	0.00	.00	0.00
60 Bond Issuance Expenditure	341,000	.00	340,851.50	0.00	148.50	99.96
90 Debt	1,000	.00	.00	0.00	1,000.00	0.00
<u>Total EXPENDITURES</u>	<u>81,990,000</u>	<u>3,001,625.19</u>	<u>9,485,769.47</u>	<u>6,635,278.07</u>	<u>65,868,952.46</u>	<u>19.66</u>
C. OTHER FIN. USES TRANS. OUT (GL 536)	489,000	.00	.00			
D. OTHER FINANCING USES (GL 535)	0	.00	.00			
<u>E. EXCESS OF REVENUES/OTHER FIN.SOURCES</u>						
OVER(UNDER)EXP/OTH FIN USES (A-B-C-D)	6,213,231-	2,785,251.87-	63,673,662.44		69,886,893.44	< 1000-
F. TOTAL BEGINNING FUND BALANCE	74,878,078		79,934,236.93			
G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)	XXXXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE	68,664,847		143,607,899.37			
<u>(E+F + OR - G)</u>						
<u>I. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted For Other Items	0		.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	61,828,989		128,653,223.66			
G/L 862 Committed from Levy Proceeds	324,733		873,218.39			
G/L 863 Restricted from State Proceeds	1,236,548		6,575.85			
G/L 864 Rsrv Of Fed Proceeds	0		.00			
G/L 865 Restricted from Other Proceeds	166,796		167,336.00			
G/L 866 Restricted from Impact Proceeds	1,513,849		493,477.71			
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		13,414,067.76			
G/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	<u>68,664,847</u>		<u>143,607,899.37</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 SCHOOL DISTRICT #320 School District for the Month of January, 2018

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	14,826,750	35,692.73	7,075,647.89		7,751,102.11	47.72
2000 Local Support Nontax	25,000	4,775.40	21,061.98		3,938.02	84.25
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
Total REVENUES/OTHER FIN. SOURCES	14,851,750	40,468.13	41,131,649.27		26,279,899.27-	276.95
B. EXPENDITURES						
Matured Bond Expenditures	8,095,000	.00	7,070,000.00	0.00	1,025,000.00	87.34
Interest On Bonds	8,829,503	.00	3,617,130.25	0.00	5,212,372.75	40.97
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
Total EXPENDITURES	17,784,503	.00	10,857,390.56	0.00	6,927,112.44	61.05
C. OTHER FIN. USES TRANS. OUT (GL 536)	0	.00	.00			
D. OTHER FINANCING USES (GL 535)	0	.00	33,863,521.05			
E. EXCESS OF REVENUES/OTHER FIN.SOURCES						
OVER(UNDER)EXPENDITURES (A-B-C-D)	2,932,753-	40,468.13	3,589,262.34-		656,509.34-	22.39
F. TOTAL BEGINNING FUND BALANCE	5,872,848		5,894,797.06			
G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)	XXXXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE	2,940,095		2,305,534.72			
(E+F + OR - G)						
I. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	2,940,095		2,305,534.72			
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			
TOTAL	2,940,095		2,305,534.72			

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 SCHOOL DISTRICT #320 School District for the Month of January, 2018

	ANNUAL	ACTUAL	ACTUAL		BALANCE	PERCENT
A. REVENUES	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES		
1000 General Student Body	712,015	13,251.17	354,990.94		357,024.06	49.86
2000 Athletics	424,339	46,514.30	208,441.71		215,897.29	49.12
3000 Classes	94,000	150.00	2,187.31		91,812.69	2.33
4000 Clubs	717,345	36,074.39	228,399.11		488,945.89	31.84
6000 Private Moneys	187,100	1,018.67	27,732.83		159,367.17	14.82
<u>Total REVENUES</u>	2,134,799	97,008.53	821,751.90		1,313,047.10	38.49
B. EXPENDITURES						
1000 General Student Body	517,131	15,559.54	147,409.02	46,595.43	323,126.55	37.52
2000 Athletics	565,656	29,203.39	269,226.66	49,548.20	246,881.14	56.35
3000 Classes	74,025	1,216.69	6,661.19	0.00	67,363.81	9.00
4000 Clubs	655,784	33,653.37	221,063.02	11,036.11	423,684.87	35.39
6000 Private Moneys	177,038	14,160.64	24,960.13	0.00	152,077.87	14.10
<u>Total EXPENDITURES</u>	1,989,634	93,793.63	669,320.02	107,179.74	1,213,134.24	39.03
C. EXCESS OF REVENUES						
<u>OVER(UNDER)EXPENDITURES (A-B)</u>	145,165	3,214.90	152,431.88		7,266.88	5.01
D. <u>TOTAL BEGINNING FUND BALANCE</u>	645,597		771,256.60			
E. <u>G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXXXX		.00			
F. <u>TOTAL ENDING FUND BALANCE</u>	790,762		923,688.48			
<u>C+D + OR - E)</u>						
G. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	790,762		923,688.48			
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		923,688.48			

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

For the SUMNER SCHOOL DISTRICT #320 School District for the Month of January, 2018

	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	84.90	1,577.21		922.79	63.09
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	335,000	.00	.00		335,000.00	0.00
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
<u>A. TOTAL REV/OTHER FIN.SRCS(LESS TRANS)</u>	<u>347,500</u>	<u>84.90</u>	<u>2,127.69</u>		<u>345,372.31</u>	<u>0.61</u>
<u>B. 9900 TRANSFERS IN FROM GF</u>						
	0	.00	.00		.00	0.00
<u>C. Total REV./OTHER FIN. SOURCES</u>	<u>347,500</u>	<u>84.90</u>	<u>2,127.69</u>		<u>345,372.31</u>	<u>0.61</u>
<u>D. EXPENDITURES</u>						
Type 30 Equipment	759,230	.00	.00	354,824.12	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>	<u>759,230</u>	<u>.00</u>	<u>.00</u>	<u>354,824.12</u>	<u>404,405.88</u>	<u>46.73</u>
<u>E. OTHER FIN. USES TRANS. OUT (GL 536)</u>						
	0	.00	.00			
<u>F. OTHER FINANCING USES (GL 535)</u>						
	0	.00	.00			
<u>G. EXCESS OF REVENUES/OTHER FIN SOURCES</u>						
<u>OVER(UNDER)EXP/OTH FIN USES (C-D-E-F)</u>	<u>411,730-</u>	<u>84.90</u>	<u>2,127.69</u>		<u>413,857.69</u>	<u>100.52-</u>
<u>H. TOTAL BEGINNING FUND BALANCE</u>						
	<u>412,230</u>		<u>434,726.29</u>			
<u>I. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-) XXXXXXXXX</u>						
			.00			
<u>J. TOTAL ENDING FUND BALANCE</u>						
	<u>500</u>		<u>436,853.98</u>			
<u>(G+H + OR - I)</u>						
<u>K. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted For Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	500		436,853.98			
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>500</u>		<u>436,853.98</u>			