



SUMNER-BONNEY LAKE SCHOOL DISTRICT

FINANCIAL REPORTS

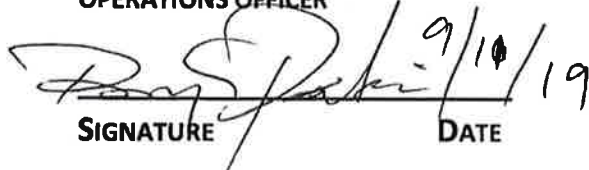
JULY 31, 2019

SUBMITTED BY:

**RHONDA OHLSON
ACCOUNTANT**

REVIEWED AND APPROVED BY:

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


SIGNATURE

9/10/19
DATE



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Business Services

Executive Summary

Issue: Monthly Budget Status Report as required by WAC 392-123-110 through 392-123-120.

Key Budget Messages:

General Fund

- **Enrollment:** July enrollment is the same as June, 39.34 FTE less than budgeted in K-12 enrollment.
- In July, we received mainly \$8.5 million general apportionment and \$2.8 million from other state grants. The total revenue we received was \$11.9 million. However, we spent \$ 10.9 million in expenditures mostly on salary and benefits.
- We ended the month with \$8.6 million in fund balance. We have spent 86.59% of our budgeted expenditures for the 18/19 fiscal year.

Capital Projects Fund:

- In July we collected \$17,296 in Property Taxes, \$146,098 in Investment earnings and \$125,420 in impact fees. The total revenue received were \$291,514. Total expenditures of approximately \$5.8 million were spent on the Valley Learning Center, Emerald Hills Elementary and Lakeridge Middle School Fields.
- We ended the month with \$65.7 in fund balance. We have spent 50.58% of our budgeted expenditures.

Debt Service Fund:

- In July we collected \$69,016 in property tax and \$16,081 in investment earnings.
- We ended the month with \$7.7 in fund balance. There are no other expenditure payments due for the 18/19 school year.

Transportation Vehicle Fund:

- No transactions occurred with the exception of a small amount of interest earnings. July ending fund balance \$96,517. We have spent 49.75% of budgeted expenditures.

ASB Funds:

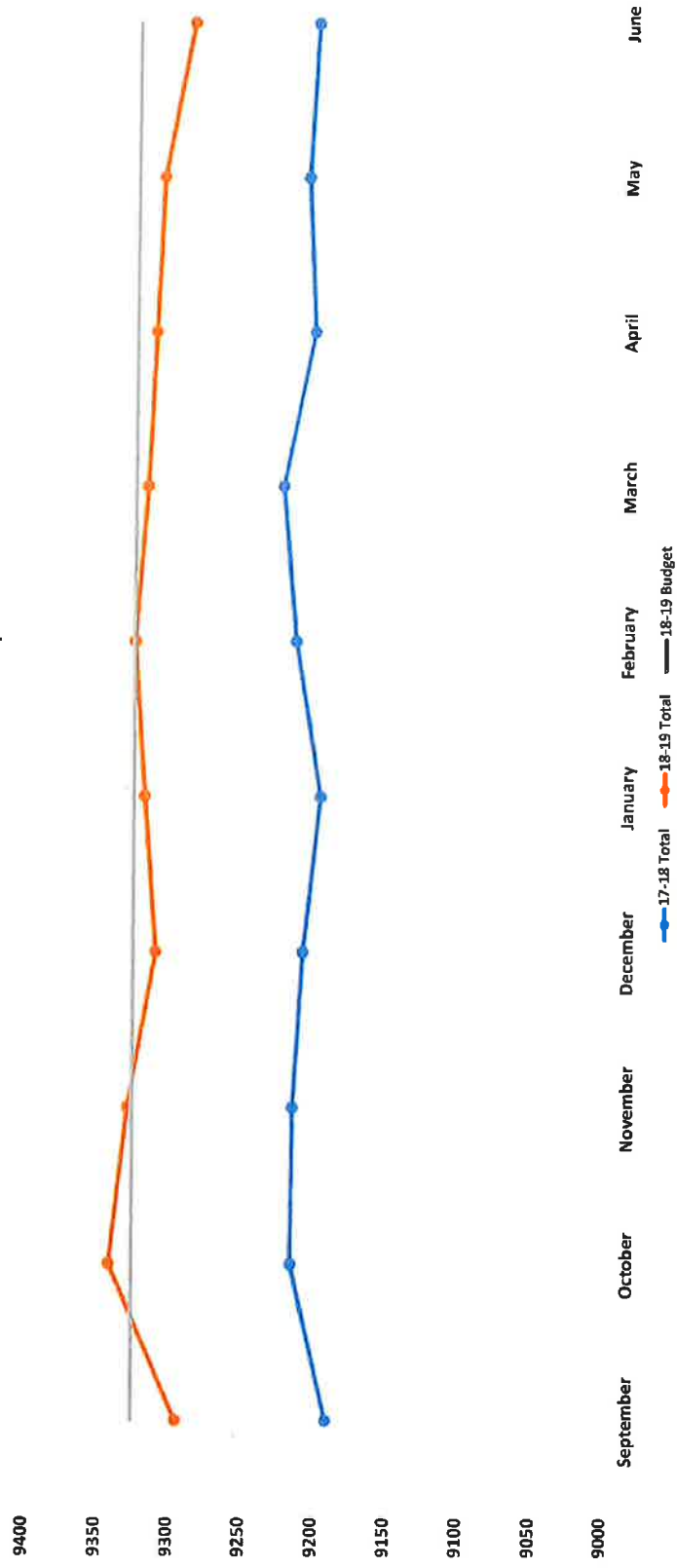
- Normal business as expected. We ended the month with \$848,998 in fund balance which is 61.28% of budgeted expenditures.

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	As of June		
	Budget	AAFTE	Difference
K-12	Full-Time Equivalent		
Kindergarten	693.00	707.02	14.02
Grade1	700.00	707.21	7.21
Grade2	716.00	719.94	3.94
Grade3	702.00	702.30	0.30
Grade4	754.00	761.67	7.67
Grade5	789.00	802.00	13.00
Grade6	745.00	771.42	26.42
Grade7	772.30	732.92	(39.38)
Grade8	709.01	704.49	(4.52)
Grade9	804.01	754.34	(49.67)
Grade10	758.52	759.66	1.14
Grade11	616.24	595.19	(21.05)
Grade12	594.87	596.45	1.58
Total	9,353.95	9,314.61	(39.34)
ALE	28.00	31.94	3.94
CTE			
Grade 7-8	55	60.34	5.34
Grade 9-12	390	343.37	(46.63)
Total CTE	445	403.71	(41.29)
Running Start			
Regular	268	270.21	2.21
Vocational	20	24.65	4.65
	288	294.86	6.86
	Head Count		
Special Ed			
0-2	42	42	-
3-5	75	143	68
K-21	1,044	1,097	53
Total	1,161	1,282	121
ELL (TBIP)			
K-6	250	259	9
7-12	110	123	13
Exited TBIP	360	382	22

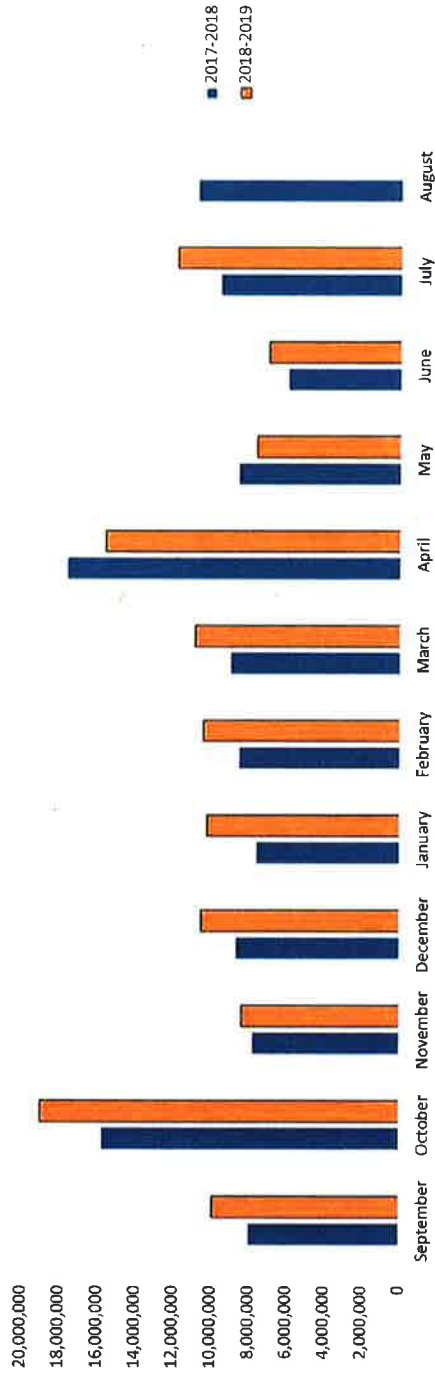
2 Year Enrollment Comparison



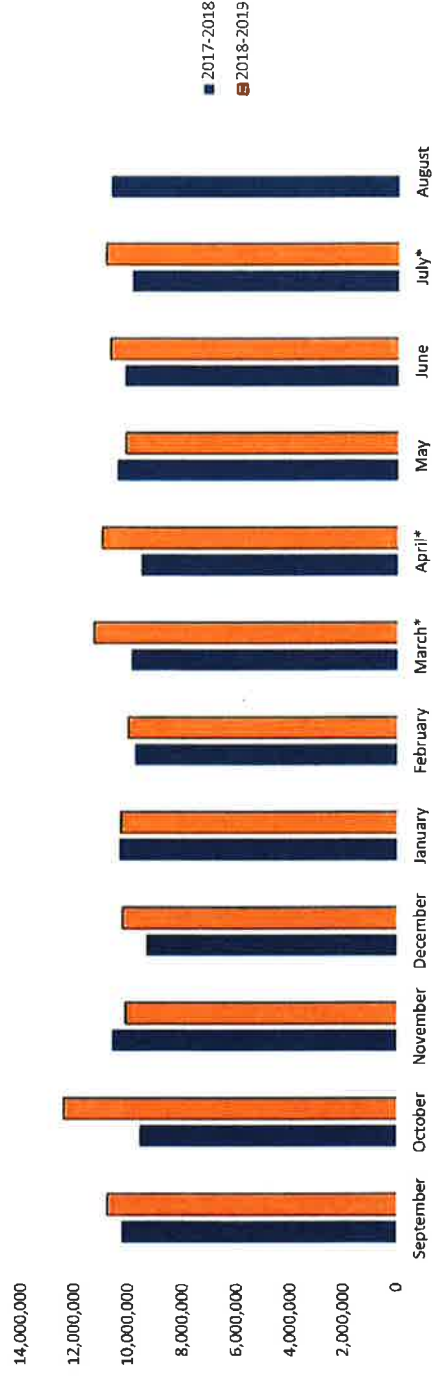
SUMNER BONNEY LAKE SCHOOL DISTRICT NO. 320
GENERAL FUND
BUDGET STATUS REPORT
PERIOD ENDING JULY 31, 2019

REVENUES		2018-19	Actual	Actual	Encumbrance	Remaining	Percent
		Budget	For Month	For Year		Budget	of Budget
1000	Local, Taxes	17,209,500	48,885.68	17,526,291.45		(316,791.45)	101.84
2000	Local, Nontax	5,891,424	251,820.11	4,473,088.88		1,418,335.12	75.93
3000	State, General Purpose	88,177,438	8,484,229.01	77,453,676.26		10,723,761.74	87.84
4000	State, Special Purpose	19,542,975	2,832,675.42	17,870,497.02		1,672,477.98	91.44
5000	Federal, General Purpose	4,900	.00	6,607.53		(1,707.53)	134.85
6000	Federal, Special Purpose	5,422,012	259,208.87	3,546,124.67		1,875,887.33	65.40
7000	Revenues from Other Districts	918,379	.00	715,746.87		202,632.13	77.94
8000	Other Agencies & Associations	92,165	5,461.80	54,293.38		37,871.62	58.91
9000	Other Financing Sources	885,000	29,468.89	319,572.95		565,427.05	36.11
TOTAL REVENUES		138,143,793	11,911,749.78	121,965,899.01		16,177,893.99	88.29
EXPENDITURES							
00	Regular Instruction	82,143,882	6,653,415.67	71,445,401.28	5,820,849.23	4,877,631.49	94.06
20	Special Education	17,672,916	1,551,545.59	16,384,924.31	1,589,056.20	(301,064.51)	101.70
30	Vocational Education	4,009,778	564,706.35	3,383,625.04	282,561.34	343,591.62	91.43
50&60	Compensatory Education	5,014,715	300,129.97	3,461,950.57	255,875.26	1,296,889.17	74.14
70	Other Instructional Programs	299,073	50,024.10	434,878.37	37,715.04	(173,520.41)	158.02
80	Community Services	1,724,849	123,420.10	1,472,225.16	113,110.33	139,513.51	91.91
90	Support Services	25,608,192	1,694,471.24	21,588,255.02	1,818,090.75	2,201,846.23	91.40
TOTAL EXPENDITURES		136,473,405	10,937,713.02	118,171,259.75	9,917,258.15	8,384,887.10	93.86
Revenues Over (Under) Expenditures		1,670,388	974,036.76	3,794,639.26			
BEGINNING FUND BALANCE		9,470,388		4,859,348.03			
ENDING FUND BALANCE ACCOUNTS							
GL 821	Restricted, Carryover	417,000		477,737.00			
GL 840	Prepaid Items	350,000		639,630.22			
GL 884	Assigned to Other Capital Projects	1,000,000		.00			
GL 888	Assigned to Other Purposes	657,231		484,234.00			
GL 890	Unassigned Fund Balance	1,892,811		228,716.07			
GL 891	Unassigned Min Bal Policy	6,823,670		6,823,670.00			
TOTAL ENDING FUND BALANCE		11,140,712.00		8,653,987.29			

2 Year Revenue Comparison



2 Year Expenditure Comparison



*March 2019 had higher expenditures of \$723,518 in salaries and benefits and \$753,371 in supplies and services than March 2018

*April 2019 had higher expenditures of \$519,180 in salaries and benefits and \$858,468 in supplies and services than April 2018

*July 2019 had higher expenditures of \$732,150 in salaries and benefits and \$250,317 in supplies and services than July 2018

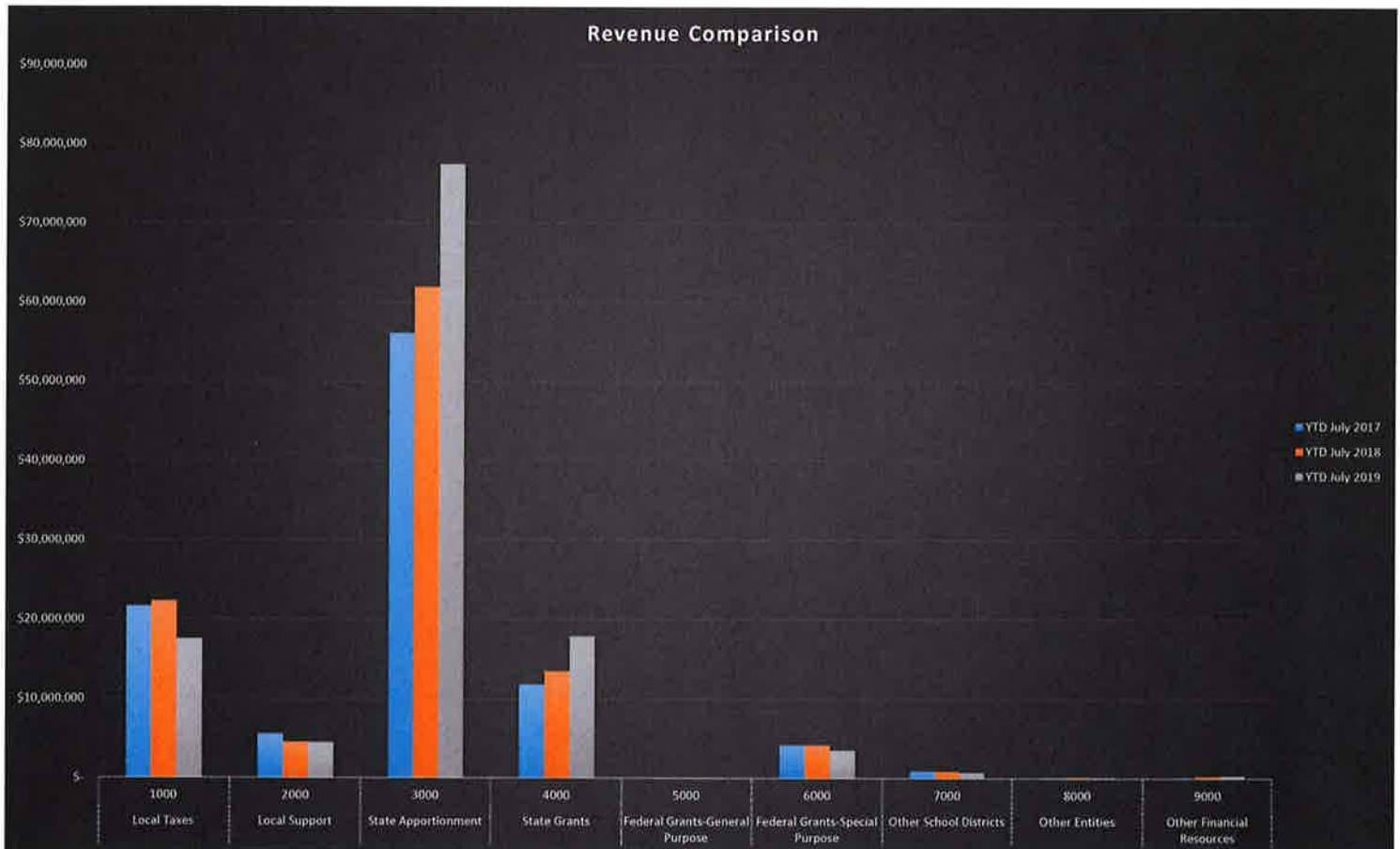
Sumner-Bonney Lake School District No. 320
Balance Sheet
As of July 31, 2019
General Fund

Imprest Funds	\$	316,000.00	
Cash on Deposit with County	\$	3,460,900.19	
Warrants Outstanding	\$	(3,148,475.87)	
Taxes Receivable	\$	6,305,067.56	
Accounts Receivable	\$	152,519.69	
Inventory	\$	361,563.20	
Prepaid Expenses	\$	313,468.73	
Investments	\$	7,275,313.62	
Cash with Trustee	\$	370,071.25	
			<u><u>\$ 15,406,428.37</u></u>
Accounts Payable	\$	163,425.83	
Payroll and Benefits Liabilities	\$	124,406.32	
Retainage Liability	\$	1,980.76	
Taxes and Other Deferred Revenues	\$	6,462,628.17	
			<u><u>\$ 6,752,441.08</u></u>
Restricted for Carry Over	\$	477,737.00	
Nonspendable Fund Balance	\$	639,630.22	
Assigned to Other Purposes	\$	484,234.00	
Unassigned Minimum Fund Balance	\$	6,823,670.00	
Undesignated Fund Balance	\$	228,716.07	
			<u><u>\$ 8,653,987.29</u></u>

Sumner-Bonney Lake School District No. 320
Three Year Comparison of Revenues by Funding Source
As of July 31, 2019
Year to Date

Revenue Source	July 2016-2017 Budget	July 2016-2017 Year to Date	% of Budget Received YTD**	July 2017-2018 Budget	July 2017-2018 Year to Date	% of Budget Received YTD**	July 2018-2019 Budget	July 2018-2019 Year to Date	% of Budget Received YTD**
1000 Local Taxes	\$ 21,513,504	\$ 21,627,051	100.53%	\$ 22,244,103	\$ 22,263,448	100.09%	\$ 17,209,500	\$ 17,526,291	101.84%
2000 Local Support	\$ 7,408,678	\$ 5,563,842	75.10%	\$ 7,184,630	\$ 4,534,152	63.11%	\$ 5,891,424	\$ 4,473,089	75.93%
3000 State Apportionment	\$ 63,491,657	\$ 56,111,006	88.38%	\$ 74,658,019	\$ 61,917,699	82.94%	\$ 88,240,011	\$ 77,453,676	87.78%
4000 State Grants	\$ 12,956,673	\$ 11,778,585	90.91%	\$ 15,905,141	\$ 13,448,676	84.56%	\$ 19,520,395	\$ 17,870,497	91.55%
5000 Federal Grants-General Purpose	\$ 798,852	\$ 2,132	0.27%	\$ 1,744,512	\$ 6,998	0.40%	\$ 4,900	\$ 6,608	134.85%
6000 Federal Grants-Special Purpose	\$ 5,711,738	\$ 4,185,011	73.27%	\$ 5,303,887	\$ 4,173,403	78.69%	\$ 5,382,069	\$ 3,546,125	65.89%
7000 Other School Districts	\$ 1,008,707	\$ 896,379	88.86%	\$ 1,065,950	\$ 880,568	82.61%	\$ 918,379	\$ 715,747	77.94%
8000 Other Entities	\$ 67,017	\$ 60,028	89.57%	\$ 160,085	\$ 131,047	81.86%	\$ 92,115	\$ 54,293	58.94%
9000 Other Financial Resources	\$ 25,000	\$ 13,570	54.28%	\$ 614,000	\$ 238,627	38.86%	\$ 885,000	\$ 319,573	36.11%
	\$ 112,981,826	\$ 100,237,604	88.72%	\$ 128,880,327	\$ 107,594,616	83.48%	\$ 138,143,793	\$ 121,965,899	88.29%

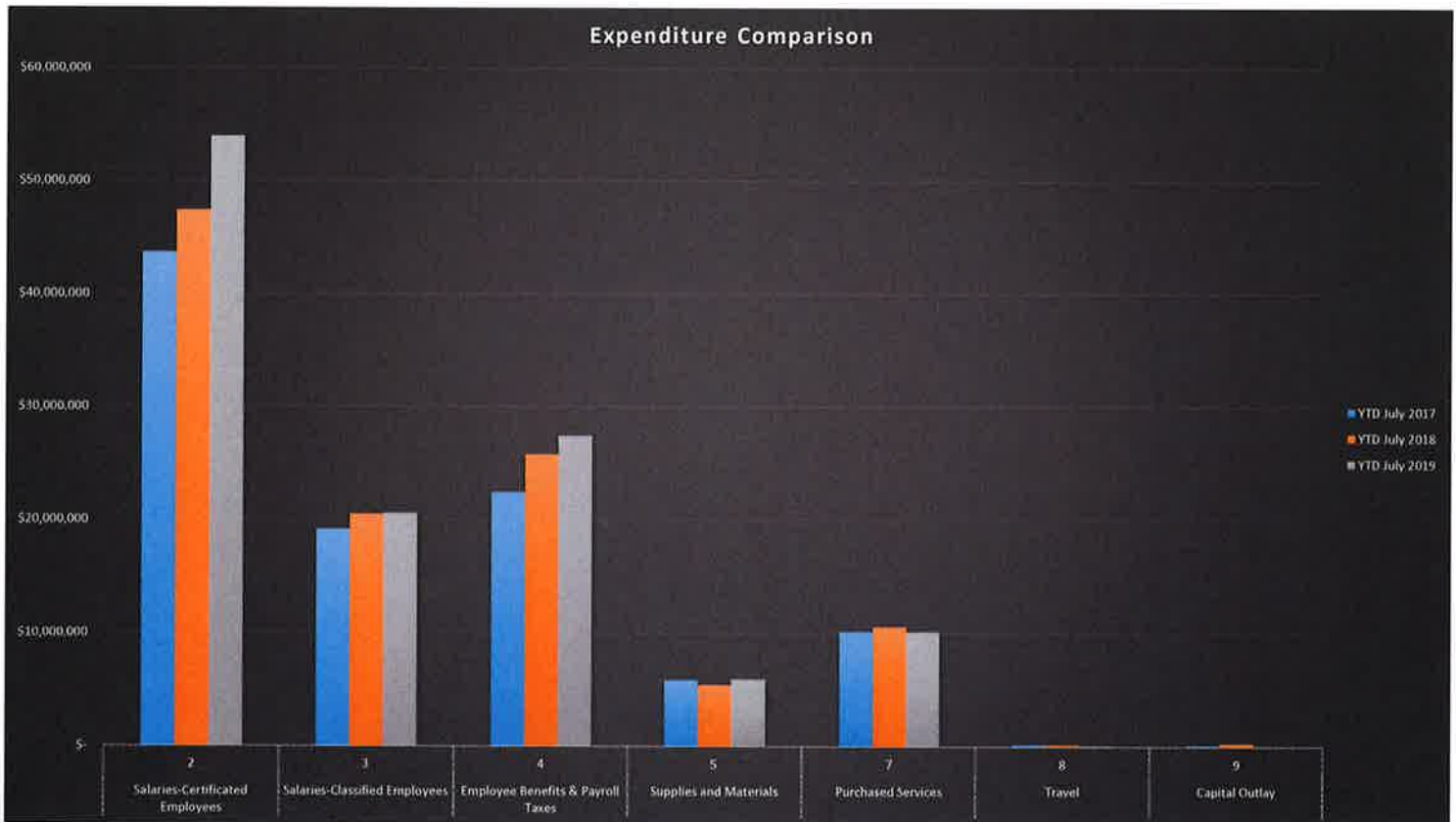
** 11 months = 91.67%
of budget



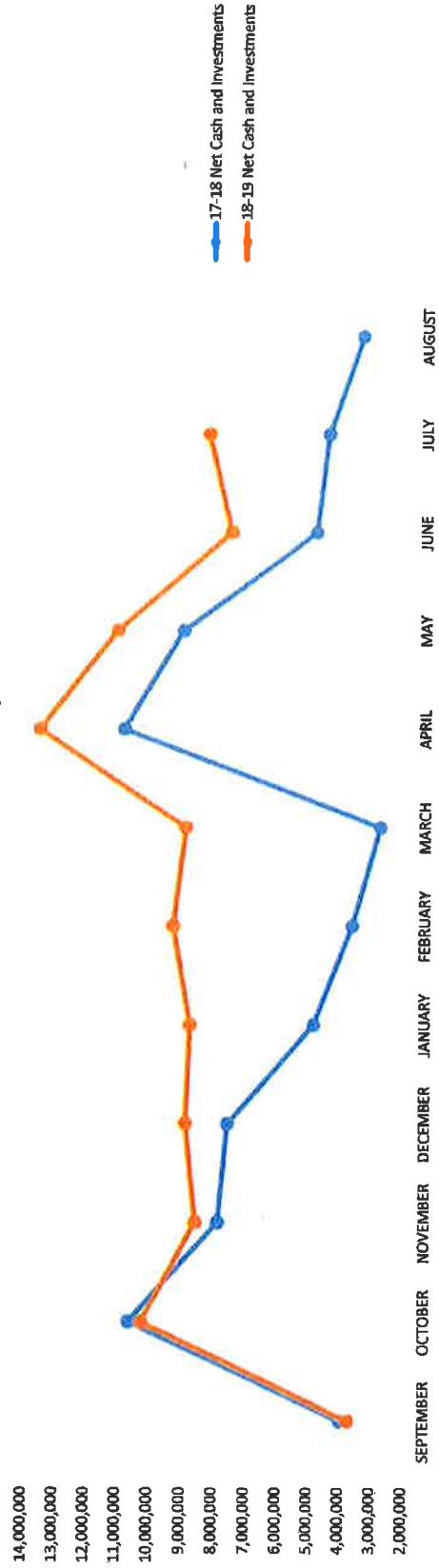
Sumner-Bonney Lake School District No. 320
Three Year Comparison of Expenditures by Object Code
As of July 31, 2019
Year to Date

Expenditures by State Object	July	July	% of Budget	July	July	% of Budget	July	July	% of Budget
	2016-2017 Budget	2016-2017 Year to Date	Expended YTD**	2017-2018 Budget	2017-2018 Year to Date	Expended YTD**	2018-2019 Budget	2018-2019 Year to Date	Expended YTD**
2 Salaries-Certificated Employees	\$ 49,185,025	\$ 43,689,663	88.83%	\$ 54,426,750	\$ 47,416,015	87.12%	\$ 59,469,129	\$ 53,972,629	90.76%
3 Salaries-Classified Employees	\$ 20,332,532	\$ 19,182,907	94.35%	\$ 22,263,989	\$ 20,511,363	92.13%	\$ 23,162,478	\$ 20,584,160	88.87%
4 Employee Benefits & Payroll Taxes	\$ 25,790,951	\$ 22,448,832	87.04%	\$ 30,713,413	\$ 25,805,580	84.02%	\$ 32,542,599	\$ 27,449,521	84.35%
5 Supplies and Materials	\$ 9,440,891	\$ 5,854,693	62.01%	\$ 9,762,915	\$ 5,435,537	55.68%	\$ 10,014,818	\$ 5,930,568	59.22%
7 Purchased Services	\$ 9,027,342	\$ 10,164,949	112.60%	\$ 11,465,781	\$ 10,570,678	92.19%	\$ 11,081,036	\$ 10,135,145	91.46%
8 Travel	\$ 139,923	\$ 164,677	117.69%	\$ 161,420	\$ 165,799	102.71%	\$ 183,345	\$ 94,248	51.40%
9 Capital Outlay	\$ 65,000	\$ 116,546	179.30%	\$ 86,059	\$ 264,626	307.49%	\$ 20,000	\$ 4,989	24.94%
	\$ 113,981,665	\$ 101,622,269	89.16%	\$ 128,880,326	\$ 110,169,597	85.48%	\$ 136,473,405	\$ 118,171,260	86.59%

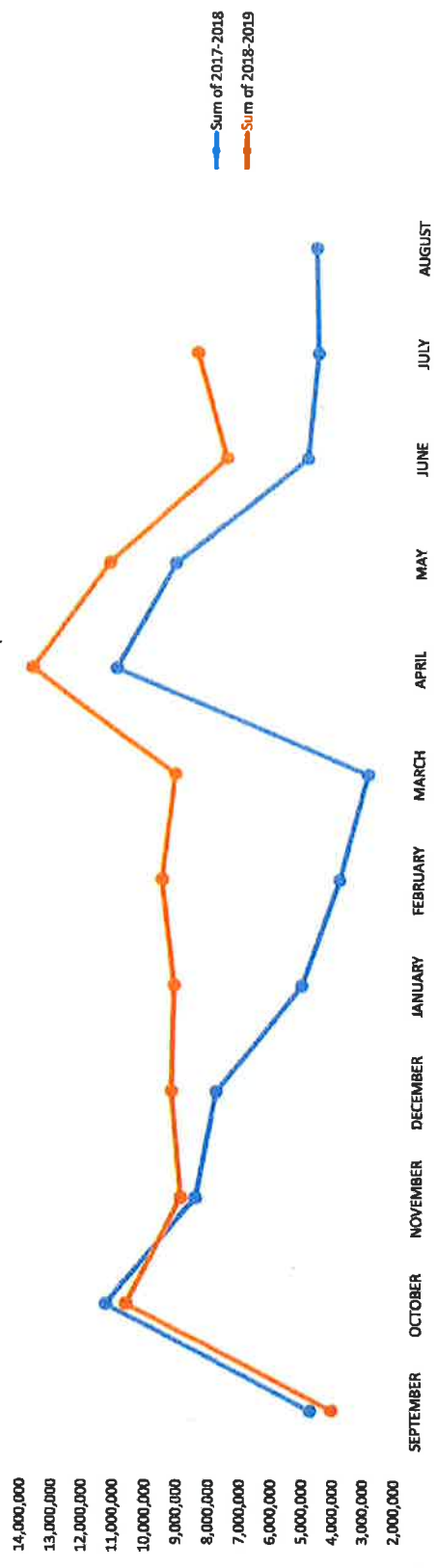
** 11 months = 91.67%
of budget



2 Year Cash Comparison



2 Year Fund Balance Comparison



SUMNER BONNEY LAKE SCHOOL DISTRICT NO. 320
CAPITAL PROJECTS FUND
BUDGET STATUS REPORT
PERIOD ENDING JULY 31, 2019

<u>REVENUES</u>		<u>2018-19</u>	<u>Actual</u>	<u>Actual</u>	<u>Encumbrance</u>	<u>Remaining</u>	<u>Percent</u>
		<u>Budget</u>	<u>For Month</u>	<u>For Year</u>		<u>Budget</u>	<u>of Budget</u>
1000	Local, Taxes	4,181,640	17,296.37	4,221,545.48		(39,905.48)	100.95
2000	Local, Nontax	2,235,152	274,217.94	3,072,916.07		(837,764.07)	137.48
4000	State, Special Purpose	8,005,529	.00	5,281,099.63		2,724,429.37	65.97
TOTAL REVENUES		14,422,321	291,514.31	12,575,561.18		1,846,759.82	87.20
<u>EXPENDITURES</u>							
10	Sites	49,007,294	853,229.51	3,742,368.04	220,879.00	45,044,046.96	8.09
20	Buildings	58,392,332	4,134,927.13	50,053,260.73	9,289,318.87	(950,247.60)	101.63
30	Equipment	4,815,633	821,819.87	2,961,548.35	324,205.36	1,529,879.29	68.23
90	Debt	0	.00	1,400.00	.00	(1,400.00)	0.00
TOTAL EXPENDITURES		112,215,259	5,809,976.51	56,758,577.12	9,834,403.23	45,622,278.65	59.34
GL 536 Other Uses - Transfers to Other Funds		875,000	29,468.89	316,918.24			
Revenues Over (Under) Expenditures		(98,667,938.00)	(5,547,931.09)	(44,499,934.18)			
BEGINNING FUND BALANCE		118,073,798		110,261,105.83			
<u>ENDING FUND BALANCE ACCOUNTS</u>							
GL 810	Restricted for Other Items	6,210,683		4,876,295.00			
GL 861	Restricted for Bond Proceeds	532,824		44,700,083.54			
GL 862	Committed from Levy Proceeds	660,242		2,348,429.31			
GL 863	Restricted for State Proceeds	8,012,290		5,352,261.46			
GL 865	Restricted from Other Proceeds	231,757		215,936.00			
GL 866	Restricted for Impact Fee Proceeds	2,520,565		1,648,724.14			
GL 889	Assigned to Fund Purposes	1,237,499		6,619,442.20			
TOTAL ENDING FUND BALANCE		19,405,860		65,761,171.65			

Sumner-Bonney Lake School District No. 320
Balance Sheet
As of July 31, 2019
Capital Projects Fund

Cash on Deposit with County	\$ 396,851.66
Warrants Outstanding	\$ (1,131,836.49)
Taxes Receivable	\$ 2,503,949.12
Accounts Receivable	\$ 37,898.01
Investments	\$ 66,752,523.24
	<u><u>\$ 68,559,385.54</u></u>

Accounts Payable	\$ 1,554.27
Sales Tax Payable	\$ 483.48
Retainage Liability	\$ 254,329.01
Unavailable Revenue	\$ 37,898.01
Unavailable Revenue-Taxes	\$ 2,503,949.12
	<u><u>\$ 2,798,213.89</u></u>

Reserved for Other Items	\$ 4,876,295.00
Reserved from Bond Proceeds	\$ 44,604,260.67
Reserved from Levy Proceeds	\$ 2,345,651.99
Reserved from State Proceeds	\$ 5,340,314.39
Restricted from Other Proceeds	\$ 215,936.00
Restricted from Impact Fees	\$ 1,644,656.08
Assigned to Fund Purposes	\$ 6,734,057.52
	<u><u>\$ 65,761,171.65</u></u>

2016 Bond Project												
Project #	Description	Completion	Bond Maturity	Total Budget	Revised Budget	2015-2016	2016-2017	2017-2018	2018-2019	Total to date	Outstanding encumbrances	Balance
6900	Tehaleh Heights Elementary	Fall 2018	\$ 28,000,000	\$ 28,000,000	\$ 28,000,000	\$ 44,918	\$ 1,878,972	\$ 19,676,031	\$ 5,438,390	\$ 27,038,311	\$ 10,592	\$ 951,096
5500 5213	Valley ELC & SMS Field Improvements	Fall 2019	\$ 15,500,000	\$ 25,500,000	\$ 25,500,000	\$ 556,969	\$ 1,659,680	\$ 6,878,825	\$ 15,189,012	\$ 24,283,486	\$ 1,195,142	\$ 81,372
5760	BLHS Expansion	Fall 2018	\$ 12,100,000	\$ 14,600,000	\$ 14,600,000	\$ -	\$ 417,217	\$ 4,358,936	\$ 9,735,980	\$ 14,512,132	\$ 4,989	\$ 82,869
6966	Emerald Hills Replacement	Spring 2019	\$ 28,000,000	\$ 28,000,000	\$ 28,500,000	\$ 6,230	\$ 1,110,288	\$ 4,768,385	\$ 17,205,416	\$ 23,090,318	\$ 3,735,474	\$ 1,674,207
5660	SHS Expansion	Fall 2020	\$ 57,000,000	\$ 74,500,000	\$ 74,500,000	\$ -	\$ 1,237,089	\$ 5,232,369	\$ 2,206,988	\$ 8,927,586	\$ 2,551,623	\$ 65,020,792
5460	MMS Addition & Field Improvements	Fall 2020	\$ 17,000,000	\$ 17,000,000	\$ 17,700,000	\$ -	\$ 4,127	\$ 81,609	\$ 142,001	\$ 227,736	\$ 19,793	\$ 17,452,471
5313	LMS Field Improvements	Spring 2019	\$ 2,000,000	\$ 2,500,000	\$ 3,500,000	\$ -	\$ 11,536	\$ 405,740	\$ 2,961,203	\$ 2,826,370	\$ -	\$ 673,630
9725	Safety & Security Upgrade		\$ 4,000,000	\$ 600,000	\$ 600,000	\$ -	\$ -	\$ 24,553	\$ 965	\$ 25,518	\$ -	\$ 34,482
	Total Project cost		\$ 163,600,000	\$ 190,700,000	\$ 192,360,000	\$ 859,228	\$ 6,317,908	\$ 41,426,477	\$ 52,879,955	\$ 100,931,458	\$ 7,457,623	\$ 83,970,919

Non-bond projects			
	Total Budget	Revised Budget	Total to Date
1152 135Z	Portables-Purchase, Lease, Relocation	\$ 510,108	\$ 510,108
5601 6930	Main Street, Mason Street	\$ 3,535,285	\$ 3,535,285
5000	Long Range Planning Bond related	\$ 62,516	\$ 62,516
5801	Elm Hill Campus Solution	\$ 497,730	\$ 497,730
	Total Project cost	\$ 4,365,639	\$ 4,605,639

2014 Technology Levy											
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Total
Revenues											
Taxes Collected	\$ -	\$ 1,315,943	\$ 2,521,017	\$ 2,740,692	\$ 2,974,739	\$ 1,443,801	\$ -	\$ -	\$ -	\$ -	\$ 10,986,192
Interest Earnings	\$ -	\$ -	\$ 3,824	\$ 5,925	\$ 8,916	\$ 30,555	\$ -	\$ -	\$ -	\$ -	\$ 49,220
Total Revenues	\$ -	\$ 1,315,943	\$ 2,524,841	\$ 2,746,617	\$ 2,983,655	\$ 1,474,355	\$ -	\$ -	\$ -	\$ -	\$ 11,045,411
Expenditures											
LAN/Network equipment	\$ 17,692	\$ 843,561	\$ 57,837	\$ 155,555	\$ 102,135	\$ 60,007	\$ -	\$ -	\$ -	\$ -	\$ 1,236,787
Computers/Hardware	\$ 712,553	\$ 1,294,798	\$ 841,985	\$ 1,689,149	\$ 419,134	\$ 2,312,652	\$ 7,270,271	\$ -	\$ -	\$ -	\$ 12,715,444
Salaries/Benefits	\$ 4,351	\$ 68,714	\$ 169,455	\$ 316,237	\$ 525,352	\$ 187,434	\$ -	\$ -	\$ -	\$ -	\$ 1,271,544
Tech PD	\$ -	\$ -	\$ -	\$ -	\$ 268,360	\$ 258,026	\$ -	\$ -	\$ -	\$ -	\$ 526,387
Software Licenses	\$ -	\$ -	\$ -	\$ -	\$ 22,409	\$ 30,991	\$ -	\$ -	\$ -	\$ -	\$ 53,400
Contract Services	\$ -	\$ -	\$ 4,910	\$ 5,199	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,109
Travel	\$ -	\$ -	\$ 520	\$ 486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,006
WESPAC Subscription	\$ -	\$ -	\$ -	\$ -	\$ 406,065	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 794,300
Total Expenditures	\$ 734,596	\$ 2,207,072	\$ 1,074,705	\$ 2,554,861	\$ 1,743,456	\$ 2,849,111	\$ -	\$ -	\$ -	\$ -	\$ 11,163,802

2014 Technology Levy ending fund balance											
	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	Total
Revenues											
Taxes Collected	\$ 2,776,288	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,776,288
Interest Earnings	\$ 2,175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,175
Total Revenues	\$ 2,778,463	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,780,663
Expenditures											
Switch Upgrade	\$ 13,559	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,559
Wireless Upgrade	\$ 4,099	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,099
Electronic Info Display Boards	\$ 133,464	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 133,464
Camera System Installation	\$ 86,385	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,385
STEM classroom equipment/Curriculum	\$ 1,328	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,328
Software License	\$ 36,522	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,522
Technology Subscriptions	\$ 15,704	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,704
Chromebook 1:1	\$ 41,253	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,253
Salaries/Benefits	\$ 38,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,150
Tech PD	\$ 58,892	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,892
Total Expenditures	\$ 429,355	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 429,355
Technology Levy ending fund balance	\$ (734,596)	\$ (1,625,725)	\$ (175,591)	\$ 16,165	\$ 1,256,364	\$ 2,230,717	\$ -	\$ -	\$ -	\$ -	\$ 2,230,717

SUMNER BONNEY LAKE SCHOOL DISTRICT NO. 320
DEBT SERVICE FUND
BUDGET STATUS REPORT
PERIOD ENDING JULY 31, 2019

		2018-19	Actual	Actual		Remaining	Percent
		<u>Budget</u>	<u>For Month</u>	<u>For Year</u>	<u>Encumbrance</u>	<u>Budget</u>	<u>of Budget</u>
REVENUES							
1000	Local, Taxes	19,305,607	69,016.11	19,364,381.52		(58,774.52)	100.30
2000	Local, Nontax	40,000	16,081.22	126,805.40		(86,805.40)	317.01
	TOTAL REVENUES	<u>19,345,607</u>	<u>85,097.33</u>	<u>19,491,186.92</u>		<u>(145,579.92)</u>	<u>100.75</u>
EXPENDITURES							
	Matured Bond Exp	8,950,000	.00	8,950,000.00	.00	-	100.00
	Bond Interest	9,527,976	.00	9,527,975.50	.00	0.50	100.00
	Bond Issuance Fees	10,000	.00	2,851.23	.00	7,148.77	28.51
	TOTAL EXPENDITURES	<u>18,487,976</u>	<u>.00</u>	<u>18,480,826.73</u>	<u>.00</u>	<u>7,149.27</u>	<u>99.96</u>
	Revenues Over (Under) Expenditures	857,631	85,097.33	1,010,360.19			
	BEGINNING FUND BALANCE	6,513,768		6,746,643.28			
ENDING FUND BALANCE ACCOUNTS							
GL 830	Restricted for Debt Service	<u>7,371,399</u>		<u>7,757,003.47</u>			
	TOTAL ENDING FUND BALANCE	<u>7,371,399</u>		<u>7,757,003.47</u>			

**SUMNER BONNEY LAKE SCHOOL DISTRICT NO. 320
ASSOCIATED STUDENT BODY FUND
BUDGET STATUS REPORT
PERIOD ENDING JULY 31, 2019**

<u>REVENUES</u>		<u>2018-19 Budget</u>	<u>Actual For Month</u>	<u>Actual For Year</u>	<u>Encumbrance</u>	<u>Remaining Budget</u>	<u>Percent of Budget</u>
1000	General Student Body	726,230	4,548.32	578,832.31		147,397.69	79.70
2000	Athletics	461,979	3,430.04	342,284.79		119,694.21	74.09
3000	Classes	89,500	.00	53,838.00		35,662.00	60.15
4000	Clubs	845,433	17,136.02	417,956.77		427,476.23	49.44
6000	Private Moneys	192,650	950.09	78,528.47		114,121.53	40.76
TOTAL REVENUES		2,315,792	26,064.47	1,471,440.34		844,351.66	63.54
<u>EXPENDITURES</u>							
1000	General Student Body	531,660	29,290.48	344,697.96	9,724.38	177,237.66	66.66
2000	Athletics	603,351	32,713.42	501,195.14	1,414.56	100,741.30	83.30
3000	Classes	71,925	429.90	41,742.68	.00	30,182.32	58.04
4000	Clubs	803,244	20,335.74	379,299.95	32,198.25	391,745.80	51.23
6000	Private Moneys	182,900	1,078.75	76,846.97	1,307.71	104,745.32	42.73
TOTAL EXPENDITURES		2,193,080	83,848.29	1,343,782.70	44,644.90	804,652.40	63.31
Revenues Over (Under) Expenditures		122,712	(57,783.82)	127,657.64			
BEGINNING FUND BALANCE		779,400		721,340.89			
<u>ENDING FUND BALANCE ACCOUNTS</u>							
GL 819	Restricted for Fund Purposes	902,112		848,998.53			
TOTAL ENDING FUND BALANCE		902,112		848,998.53			

**SUMNER BONNEY LAKE SCHOOL DISTRICT NO. 320
TRANSPORTATION VEHICLE FUND
BUDGET STATUS REPORT
PERIOD ENDING JULY 31, 2019**

		2018-19	Actual	Actual		Remaining	Percent
REVENUES		<u>Budget</u>	<u>For Month</u>	<u>For Year</u>	<u>Encumbrance</u>	<u>Budget</u>	<u>of Budget</u>
2000	Local Nontax	2,500	192.94	3,870.03		(1,370.03)	154.80
4000	State, Special Purpose	791,479	.00	70,000.00		721,479.00	8.84
9000	Other Financing Sources	1,000	.00	.00		1,000.00	0.00
TOTAL REVENUES		794,979	192.94	73,870.03		720,108.97	9.29
EXPENDITURES							
30	General Student Body	885,308	-	440,394.43	.00	444,913.57	49.74
TOTAL EXPENDITURES		885,308	-	440,394.43	-	444,913.57	49.74
Revenues Over (Under) Expenditures		(90,329)	192.94	(366,524.40)			
BEGINNING FUND BALANCE		461,665		463,041.97			
ENDING FUND BALANCE ACCOUNTS							
GL 819	Restricted for Fund Purposes	371,336		96,517.57			
TOTAL ENDING FUND BALANCE		371,336		96,517.57			