

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 June, 2018

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 LOCAL TAXES	22,244,103	73,801.07	21,987,227.49		256,875.51	98.85
2000 LOCAL SUPPORT NONTAX	7,184,630	434,441.08	4,411,381.59		2,773,248.41	61.40
3000 STATE, GENERAL PURPOSE	74,603,572	4,039,716.16	55,227,235.23		19,376,336.77	74.03
4000 STATE, SPECIAL PURPOSE	15,959,888	913,519.35	11,397,262.12		4,562,625.88	71.41
5000 FEDERAL, GENERAL PURPOSE	1,694,565	.00	7,573.80		1,686,991.20	0.45
6000 FEDERAL, SPECIAL PURPOSE	5,353,834	537,279.90	3,708,544.08		1,645,289.92	69.27
7000 REVENUES FR OTH SCH DIST	1,065,950	.00	880,568.42		185,381.58	82.61
8000 OTHER AGENCIES AND ASSOCIATES	159,785	9,639.95	127,154.15		32,630.85	79.58
9000 OTHER FINANCING SOURCES	614,000	34,050.68	203,812.63		410,187.37	33.19
Total REVENUES/OTHER FIN. SOURCES	128,880,327	6,042,448.19	97,950,759.51		30,929,567.49	76.00
B. EXPENDITURES						
00 Regular Instruction	75,708,178	6,037,611.94	59,259,184.82	11,192,771.03	5,256,222.15	93.06
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	15,925,022	1,489,983.25	13,791,207.62	2,801,255.85	667,441.47	104.19
30 Voc. Ed Instruction	3,671,122	259,780.95	2,645,100.03	659,071.22	366,950.75	90.00
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	4,652,130	387,491.85	3,212,751.00	596,663.94	842,715.06	81.89
70 Other Instructional Pgms	373,727	23,416.65	298,392.49	34,481.24	40,853.27	89.07
80 Community Services	1,952,357	145,515.85	1,363,096.24	226,866.77	362,393.99	81.44
90 Support Services	26,597,901	1,884,279.02	19,644,619.60	3,302,833.92	3,650,447.48	86.28
Total EXPENDITURES	128,880,327	10,228,079.51	100,214,351.80	18,813,943.97	9,852,031.23	92.36
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	4,185,631.32-	2,263,592.29-		2,263,482.29-	> 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		5,072,116.95			
(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		3,281,872.95			
G/L 891 Unassigned Min Fnd Bal Policy	0		.00			
TOTAL	8,915,507		5,072,116.95			

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 June, 2018

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	2,954,186	9,927.82	2,913,903.83		40,282.17	98.64
2000 Local Support Nontax	1,499,200	342,603.05	2,292,355.00		793,155.00-	152.91
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
Total REVENUES/OTHER FIN. SOURCES	76,265,769	352,530.87	76,147,110.33		118,658.67	99.84
B. EXPENDITURES						
10 Sites	33,251,400	20,136.98	597,285.05	331,758.50	32,322,356.45	2.79
20 Buildings	45,000,000	7,942,377.73	26,380,379.83	60,198,962.25	41,579,342.08-	192.40
30 Equipment	3,396,600	161,902.75	940,755.87	454,712.57	2,001,131.56	41.08
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	.00	1,400.00	0.00	400.00-	140.00
Total EXPENDITURES	81,990,000	8,124,417.46	28,294,958.70	60,985,433.32	7,290,392.02-	108.89
C. OTHER FIN. USES TRANS. OUT (GL 536)	489,000	33,344.72	101,383.47			
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)	6,213,231-	7,805,231.31-	47,750,768.16		53,963,999.16	868.53-
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		127,685,005.09			
(E+F + OR - G)						
I. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted For Other Items	0		101,383.47-			
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		111,048,429.13			
G/L 862 Committed from Levy Proceeds	324,733		1,985,673.27			
G/L 863 Restricted from State Proceeds	1,236,548		6,732.54			
G/L 864 Rsrv Of Fed Proceeds	0		.00			
G/L 865 Restricted from Other Proceeds	166,796		183,536.00			
G/L 866 Restricted from Impact Proceeds	1,513,849		1,007,409.64			
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		13,554,607.98			
G/L 890 Unassigned Fund Balance	0		.00			
TOTAL	68,664,847		127,685,005.09			

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 June, 2018

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	14,826,750	60,565.43	16,694,326.11		1,867,576.11-	112.60
2000 Local Support Nontax	25,000	6,364.47	43,796.10		18,796.10-	175.18
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	66,929.90	50,773,061.61		35,921,311.61-	341.87
B. EXPENDITURES						
Matured Bond Expenditures	8,095,000	1,025,000.00	8,095,000.00	0.00	.00	100.00
Interest On Bonds	8,829,503	4,542,549.00	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
Total EXPENDITURES	17,784,503	5,567,549.00	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			
E. EXCESS OF REVENUES/OTHER FIN.SOURCES						
<u>OVER(UNDER)EXPENDITURES (A-B-C-D)</u>	2,932,753-	5,500,619.10-	484,601.00		3,417,354.00	116.52-
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		6,379,398.06			
(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		6,379,398.06			
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		6,379,398.06			

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 June, 2018

	ANNUAL	ACTUAL	ACTUAL		BALANCE	PERCENT
A. REVENUES	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES		
1000 General Student Body	712,015	74,489.61	602,529.27		109,485.73	84.62
2000 Athletics	424,339	74,662.94	359,503.07		64,835.93	84.72
3000 Classes	94,000	34,811.00	46,117.01		47,882.99	49.06
4000 Clubs	717,345	41,810.95	450,184.54		267,160.46	62.76
6000 Private Moneys	187,100	674.30	106,056.74		81,043.26	56.68
<u>Total REVENUES</u>	2,134,799	226,448.80	1,564,390.63		570,408.37	73.28
<u>B. EXPENDITURES</u>						
1000 General Student Body	517,131	39,283.16	361,762.00	46,074.37	109,294.63	78.87
2000 Athletics	565,656	68,200.77	553,589.34	18,361.73	6,295.07	101.11
3000 Classes	74,025	12,149.08	28,364.10	1,055.00	44,605.90	39.74
4000 Clubs	655,784	26,939.37	465,750.73	13,735.11	176,298.16	73.12
6000 Private Moneys	177,038	6,958.40	104,596.73	279.00	72,162.27	59.24
<u>Total EXPENDITURES</u>	1,989,634	153,530.78	1,514,062.90	79,505.21	396,065.89	80.09
<u>C. EXCESS OF REVENUES</u>						
<u>OVER(UNDER)EXPENDITURES (A-B)</u>	145,165	72,918.02	50,327.73		94,837.27	65.33
<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		821,584.33			
<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		821,584.33			
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		821,584.33			

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 June, 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	106.66	2,053.62		446.38	82.14
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>106.66</u>	<u>2,604.10</u>		<u>344,895.90</u>	<u>0.75</u>
B. 9900 TRANSFERS IN FROM GF	0	.00	.00		.00	0.00
<u>C. Total REV./OTHER FIN. SOURCES</u>	<u>347,500</u>	<u>106.66</u>	<u>2,604.10</u>		<u>344,895.90</u>	<u>0.75</u>
<u>D. EXPENDITURES</u>						
Type 30 Equipment	759,230	.00	277,754.66	517,463.89	35,988.55-	104.74
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>759,230</u>	<u>.00</u>	<u>277,754.66</u>	<u>517,463.89</u>	<u>35,988.55-</u>	<u>104.74</u>
E. OTHER FIN. USES TRANS. OUT (GL 536)	0	.00	.00			
F. OTHER FINANCING USES (GL 535)	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>106.66</u>	<u>275,150.56-</u>		<u>136,579.44</u>	<u>33.17-</u>
H. <u>TOTAL BEGINNING FUND BALANCE</u>	<u>412,230</u>		<u>434,726.29</u>			
I. <u>G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	<u>XXXXXXX</u>		<u>.00</u>			
J. <u>TOTAL ENDING FUND BALANCE</u>	<u>500</u>		<u>159,575.73</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		159,575.73			
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>159,575.73</u>			