

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 May, 2018

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 LOCAL TAXES	22,244,103	1,990,536.96	21,913,426.42		330,676.58	98.51
2000 LOCAL SUPPORT NONTAX	7,184,630	573,448.89	3,976,940.51		3,207,689.49	55.35
3000 STATE, GENERAL PURPOSE	74,658,019	4,231,250.96	51,187,519.07		23,470,499.93	68.56
4000 STATE, SPECIAL PURPOSE	15,905,141	829,235.22	10,483,742.77		5,421,398.23	65.91
5000 FEDERAL, GENERAL PURPOSE	1,744,512	5,130.31	7,573.80		1,736,938.20	0.43
6000 FEDERAL, SPECIAL PURPOSE	5,303,887	470,938.67	3,171,264.18		2,132,622.82	59.79
7000 REVENUES FR OTH SCH DIST	1,065,950	412,250.00	880,568.42		185,381.58	82.61
8000 OTHER AGENCIES AND ASSOCIATES	160,085	14,553.01	117,514.20		42,570.80	73.41
9000 OTHER FINANCING SOURCES	614,000	133,705.37	169,761.95		444,238.05	27.65
Total REVENUES/OTHER FIN. SOURCES	128,880,327	8,661,049.39	91,908,311.32		36,972,015.68	71.31
B. EXPENDITURES						
00 Regular Instruction	75,778,045	6,449,546.23	53,221,572.88	16,620,258.35	5,936,213.77	92.17
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	15,922,113	1,440,371.51	12,301,224.37	4,165,526.40	544,637.77	103.42
30 Voc. Ed Instruction	3,659,288	341,724.67	2,385,319.08	887,407.70	386,561.22	89.44
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	4,598,447	351,900.92	2,825,259.15	903,923.42	869,264.43	81.10
70 Other Instructional Pgms	374,122	21,216.78	274,975.84	51,768.09	47,378.07	87.34
80 Community Services	1,949,357	134,496.40	1,217,580.39	340,394.61	391,382.00	79.92
90 Support Services	26,599,065	1,757,100.65	17,760,340.58	5,769,810.52	3,068,913.90	88.46
Total EXPENDITURES	128,880,327	10,496,357.16	89,986,272.29	28,739,089.09	10,154,965.62	92.12
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	1,835,307.77-	1,922,039.03		1,922,149.03	< 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		9,257,748.27			
(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		7,467,504.27			
G/L 891 Unassigned Min Fnd Bal Policy	0		.00			
TOTAL	8,915,507		9,257,748.27			

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 May, 2018

	ANNUAL	ACTUAL	ACTUAL			
A. REVENUES/OTHER FIN. SOURCES	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 Local Taxes	2,954,186	269,189.77	2,903,976.01		50,209.99	98.30
2000 Local Support Nontax	1,499,200	314,971.92	1,949,751.95		450,551.95-	130.05
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>584,161.69</u>	<u>75,794,579.46</u>		<u>471,189.54</u>	<u>99.38</u>
<u>B. EXPENDITURES</u>						
10 Sites	33,251,400	11,726.75	577,148.07	133,354.62	32,540,897.31	2.14
20 Buildings	45,000,000	3,693,415.63	18,438,002.10	36,900,974.98	10,338,977.08-	122.98
30 Equipment	3,396,600	53,285.06	778,853.12	325,447.55	2,292,299.33	32.51
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	7,901.98	348,753.48	0.00	7,753.48-	102.27
90 Debt	1,000	.00	1,400.00	0.00	400.00-	140.00
<u>Total EXPENDITURES</u>	<u>81,990,000</u>	<u>3,766,329.42</u>	<u>20,170,541.24</u>	<u>37,359,777.15</u>	<u>24,459,681.61</u>	<u>70.17</u>
C. OTHER FIN. USES TRANS. OUT (GL 536)	489,000	34,712.29	68,038.75			
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-	3,216,880.02-	55,555,999.47		61,769,230.47	994.16-
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		135,490,236.40			
<u>(E+F + OR - G)</u>						
<u>I. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted For Other Items	0		68,038.75-			
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		119,008,941.84			
G/L 862 Committed from Levy Proceeds	324,733		2,137,648.20			
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		180,836.00			
G/L 866 Restricted from Impact Proceeds	1,513,849		847,239.64			
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		13,376,876.93			
G/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	<u>68,664,847</u>		<u>135,490,236.40</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 May, 2018

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	14,826,750	1,607,611.13	16,633,760.68		1,807,010.68-	112.19
2000 Local Support Nontax	25,000	8,401.53	37,431.63		12,431.63-	149.73
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	1,616,012.66	50,706,131.71		35,854,381.71-	341.42
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-	1,616,012.66	5,985,220.10		8,917,973.10	304.08-
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		11,880,017.16			
(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		11,880,017.16			
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		11,880,017.16			

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 May, 2018

	ANNUAL	ACTUAL	ACTUAL		BALANCE	PERCENT
A. REVENUES	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES		
1000 General Student Body	712,015	29,147.10	528,039.66		183,975.34	74.16
2000 Athletics	424,339	21,635.46	284,840.13		139,498.87	67.13
3000 Classes	94,000	6,035.00	11,306.01		82,693.99	12.03
4000 Clubs	717,345	46,456.38	408,373.59		308,971.41	56.93
6000 Private Moneys	187,100	4,554.76	105,382.44		81,717.56	56.32
<u>Total REVENUES</u>	2,134,799	107,828.70	1,337,941.83		796,857.17	62.67
<u>B. EXPENDITURES</u>						
1000 General Student Body	517,131	33,219.19	322,478.84	34,832.75	159,819.41	69.09
2000 Athletics	565,656	63,865.24	485,388.57	11,782.05	68,485.38	87.89
3000 Classes	74,025	5,392.80	16,215.02	2,974.06	54,835.92	25.92
4000 Clubs	655,784	50,426.76	438,811.36	16,160.11	200,812.53	69.38
6000 Private Moneys	177,038	3,038.41	97,638.33	2,627.41	76,772.26	56.64
<u>Total EXPENDITURES</u>	1,989,634	155,942.40	1,360,532.12	68,376.38	560,725.50	71.82
<u>C. EXCESS OF REVENUES</u>						
<u>OVER(UNDER)EXPENDITURES (A-B)</u>	145,165	48,113.70-	22,590.29-		167,755.29-	115.56-
<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		748,666.31			
<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		748,666.31			
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		748,666.31			

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 May, 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	104.46	1,946.96		553.04	77.88
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>104.46</u>	<u>2,497.44</u>		<u>345,002.56</u>	<u>0.72</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>104.46</u>	<u>2,497.44</u>		<u>345,002.56</u>	<u>0.72</u>
 <u>D. EXPENDITURES</u>						
Type 30 Equipment	759,230	.00	277,754.66	77,069.46	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>277,754.66</u>	 <u>77,069.46</u>	 <u>404,405.88</u>	 <u>46.73</u>
 E. OTHER FIN. USES TRANS. OUT (GL 536)						
	0	.00	.00			
F. OTHER FINANCING USES (GL 535)						
	0	.00	.00			
G. EXCESS OF REVENUES/OTHER FIN SOURCES						
<u>OVER(UNDER)EXP/OTH FIN USES (C-D-E-F)</u>	<u>411,730-</u>	<u>104.46</u>	<u>275,257.22-</u>		<u>136,472.78</u>	<u>33.15-</u>
H. TOTAL BEGINNING FUND BALANCE						
	412,230		434,726.29			
I. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)						
	XXXXXXX		.00			
J. TOTAL ENDING FUND BALANCE						
	500		159,469.07			
<u>(G+H + OR - I)</u>						
 K. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted For Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	500		159,469.07			
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>159,469.07</u>			