

Sumner School District No.320

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	167,862,420	2,646,669	24,218,908	25,520,548	359,707
Total Appropriation (Expenditures)	170,629,351	2,517,825	26,000,000	51,891,353	348,150
Other Financing Uses--Transfers Out (G.L. 536)	10,857,567	XXXXX	0	406,400	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-13,624,497	128,844	-1,781,091	-26,777,204	11,557
Beginning Total Fund Balance	38,000,000	812,594	13,064,561	32,598,823	337,584
Ending Total Fund Balance	24,375,502	941,438	11,283,469	5,821,618	349,141
SECTION B: EXCESS LEVIES FOR 2023 COLLECTION					
Excess levies approved by voters for 2023 collection	38,000,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	10,441,983	0	0	0	0
Net excess levy amount for 2023 collection after rollback	27,558,017	XXXXX	22,200,000	4,000,000	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

Sumner School District No.320

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	9,559.21		9,585.00		9,856.00	
FTE Certificated Employees	662.622		695.520		710.980	
FTE Classified Employees	343.182		389.917		413.028	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	145,679,317		157,749,673		167,862,420	
Total Expenditures	134,940,481		160,458,588		170,629,351	
Total Beginning Fund Balance	22,203,983		25,000,000		38,000,000	
Total Ending Fund Balance	32,671,641		21,341,085		24,375,502	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	79,377,211	58.82	92,895,436	57.89	100,691,119	59.01
Federal Special Purpose Funding	XXXXX	XXXXX	XXXXX	XXXXX	1,501,555	0.88
Special Education Instruction	19,263,053	14.28	22,311,403	13.90	23,708,087	13.89
Vocational Instruction	5,724,057	4.24	6,247,920	3.89	6,888,956	4.04
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	5,545,954	4.11	4,570,900	2.85	5,116,880	3.00
Other Instructional Programs	877,399	0.65	1,027,114	0.64	969,859	0.57
Community Services	1,635,409	1.21	1,999,252	1.25	2,296,088	1.35
Support Services	22,045,156	16.34	26,759,656	16.68	29,456,807	17.26
Total - Program Groups	134,940,481	100.00	160,458,588	100.00	170,629,351	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	81,591,681	60.46	97,319,101	60.65	103,322,526	60.55
Teaching Support	15,473,187	11.47	18,954,809	11.81	19,709,495	11.55
Other Supportive Activities	18,251,187	13.53	23,341,207	14.55	25,212,743	14.78
Building Administration	9,161,021	6.79	10,540,355	6.57	11,277,816	6.61
Central Administration	9,117,575	6.76	10,303,116	6.42	11,106,771	6.51
Total - Activity Groups	134,940,481	100.00	160,458,588	100.00	170,629,351	100.00

Sumner School District No.320

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	63,756,504	47.25	71,494,345	44.56	77,590,437	45.47
Classified Salaries	19,433,362	14.40	27,402,123	17.08	29,737,446	17.43
Employee Benefits and Payroll Taxes	33,344,819	24.71	36,805,052	22.94	39,962,899	23.42
Supplies, Instructional Resources and Noncapitalized Items	5,897,914	4.37	10,075,192	6.28	10,190,279	5.97
Purchased Services	12,408,706	9.20	14,249,231	8.88	12,825,853	7.52
Travel	10,203	0.01	116,233	0.07	42,437	0.02
Capital Outlay	88,973	0.07	316,412	0.20	280,000	0.16
Total - Objects	134,940,481	100.00	160,458,588	100.00	170,629,351	100.00

Sumner School District No.320

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2020-2021	Budget 2/ 2021-2022	Budget 3/ 2022-2023
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	623.83	653.00	690.00
2. Grade 1	690.98	646.00	707.00
3. Grade 2	701.14	704.00	671.00
4. Grade 3	693.33	700.00	711.00
5. Grade 4	702.72	698.00	770.00
6. Grade 5	666.60	702.00	723.00
7. Grade 6	764.69	695.00	730.00
8. Grade 7	776.39	761.00	719.00
9. Grade 8	800.99	774.00	780.00
10. Grade 9	868.87	869.00	904.00
11. Grade 10	793.24	863.00	868.00
12. Grade 11 (excluding Running Start)	616.90	631.00	691.00
13. Grade 12 (excluding Running Start)	570.09	570.00	632.00
14. SUBTOTAL	9,269.77	9,266.00	9,596.00
15. Running Start	274.60	281.00	210.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	14.84	38.00	50.00
18. TOTAL K-12	9,559.21	9,585.00	9,856.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	662.62	695.52	710.980
2. General Fund FTE Classified Employees /4	343.18	389.92	413.028

1/ Enrollment are the average counts at school year's end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

Sumner School District No.320

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	24,598,025	25,081,282	26,688,566
2000 Local Nontax Support	2,012,970	2,683,716	4,321,029
3000 State, General Purpose	91,037,897	96,512,169	105,797,958
4000 State, Special Purpose	19,581,601	19,905,678	22,088,193
5000 Federal, General Purpose	153,169	6,000	20,000
6000 Federal, Special Purpose	6,793,267	12,400,828	7,520,274
7000 Revenues from Other School Districts	903,083	710,000	930,000
8000 Revenues from Other Entities	119,940	50,000	90,000
9000 Other Financing Sources	479,365	400,000	406,400
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	145,679,317	157,749,673	167,862,420
EXPENDITURES			
00 Regular Instruction	79,377,211	92,895,436	100,691,119
10 Federal Special Purpose Funding	472,242	4,646,907	1,501,555
20 Special Education Instruction	19,263,053	22,311,403	23,708,087
30 Vocational Education Instruction	5,724,057	6,247,920	6,888,956
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	5,545,954	4,570,900	5,116,880
70 Other Instructional Programs	877,399	1,027,114	969,859
80 Community Services	1,635,409	1,999,252	2,296,088
90 Support Services	22,045,156	26,759,656	29,456,807
B. TOTAL EXPENDITURES	134,940,481	160,458,588	170,629,351
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	271,178	950,000	10,857,567
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	10,467,658	-3,658,914	-13,624,497
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	574,215	800,000	1,039,000
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0

Sumner School District No.320

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	1,032,803	1,000,000	1,000,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	500,000	1,250,000	10,857,567
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	9,623,587	4,800,000	8,500,000
G.L.890 Unassigned Fund Balance	3,957,214	8,022,929	8,580,504
G.L.891 Unassigned to Minimum Fund Balance Policy	6,516,163	9,127,071	8,022,929
F. TOTAL BEGINNING FUND BALANCE	22,203,983	25,000,000	38,000,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	1,622,836	800,000	800,000
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	451,648	1,000,000	1,000,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	478,822	300,000	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	18,401,128	4,800,000	7,600,000
G.L.890 Unassigned Fund Balance	4,970,183	6,418,156	6,444,034
G.L.891 Unassigned to Minimum Fund Balance Policy	6,747,024	8,022,929	8,531,468
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	32,671,641	21,341,085	24,375,502

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

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SUMMARY OF GENERAL FUND BUDGET

- 2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.
- 3/ Line H must be equal to or greater than all restricted fund balances.

Sumner School District No.320
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
LOCAL TAXES			
1100 Local Property Tax	24,593,921	25,078,587	26,686,066
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	4,104	2,694	2,500
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	24,598,025	25,081,282	26,688,566
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	82,973	150,000	200,000
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skill Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	0	0	0
2186 Community School Tuition and Fees	0	0	0
2188 Childcare Tuitions and Fees	1,025,598	1,473,890	1,649,255
2200 Sales of Goods, Supplies, and Services, Unassigned	175,044	200,000	250,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	2,148	5,000	2,000
2245 Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	76,031	75,000	10,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	961	90,000	1,569,543
2300 Investment Earnings	36,048	50,000	25,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	150,369	200,000	157,175
2600 Fines and Damages	25,154	5,000	15,000
2700 Rentals and Leases	94,136	200,000	200,000
2800 Insurance Recoveries	119,242	0	0
2900 Local Support Nontax, Unassigned	83,784	85,000	95,000
2910 E-Rate	141,482	149,826	148,056
2998 Local School Food Services-non NSLP	0	0	0

Sumner School District No.320
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
2000 TOTAL LOCAL SUPPORT NONTAX	2,012,970	2,683,716	4,321,029
STATE, GENERAL PURPOSE			
3100 Apportionment	88,427,392	87,998,836	97,136,254
3121 Special Education--General Apportionment	2,498,178	2,513,333	2,661,704
3300 Local Effort Assistance	112,327	0	0
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	6,000,000	6,000,000
3000 TOTAL STATE, GENERAL PURPOSE	91,037,897	96,512,169	105,797,958
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	12,093,947	11,573,074	13,601,083
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	2,148,767	1,999,363	2,222,354
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	970,738	850,000	852,749
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	665,240	667,180	936,248
4174 Highly Capable	296,293	298,395	324,428
4188 Childcare	0	0	0
4198 School Food Services	41,880	0	51,331
4199 Transportation--Operations	3,359,292	4,517,666	4,100,000
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	2,227	0	0
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Special and Pilot Programs--Other State Agencies	3,217	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	0	0	0
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	19,581,601	19,905,678	22,088,193

Sumner School District No.320

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	153,169	6,000	20,000
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	153,169	6,000	20,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6111 Federal Special Purpose--SLFRF	0	0	20,929
6112 Federal Special Purpose--ESSER II	399,862	2,186,702	458,711
6113 Federal Special Purpose--ESSER III	0	1,000,000	921,727
6114 Federal Special Purpose ESSER III Learning Loss	130,356	2,000,000	520,297
6118 Federal Special Purpose--Reserved G	0	0	0
6119 Federal Special Purpose--Cares Act - Other	0	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123 SP,Ed, Sup, IDEA, Fed	XXXXX	400,000	161,668
6124 Special Education--Supplemental	1,864,973	1,700,475	1,843,511
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	44,489	44,749	44,234
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	935,845	984,472	1,073,768
6152 School Improve, Fed Other Title Grants under ESEA, Fed	268,817	230,274	220,737
6153 Migrant ESEA Migrant, Federal	0	0	0
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	64,300	47,921	64,646
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance ESSER I	57,377	0	0

Sumner School District No.320

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	2,053,509	3,532,235	1,840,046
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Special Purpose--SLFRF	0	0	0
6212 Federal Special Purpose--ESSER II	0	0	0
6213 Federal Special Purpose--ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose--Reserved G	0	0	0
6219 Federal Special Purpose--Cares Act - Other	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223 SP,Ed, Sup, IDEA, Fed	XXXXX	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6300 Federal Grants Through Other Agencies, Unassigned	758,613	0	0
6310 Medicaid Administrative Match	0	0	0
6311 Federal Special Purpose--SLFRF	0	0	0
6312 Federal Special Purpose--ESSER II	0	0	0
6313 Federal Special Purpose--ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose--Reserved G	0	0	0
6319 Federal Special Purpose--Cares Act - Other	0	0	0
6321 Special Education--Medicaid Reimbursement	27,651	35,000	50,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 SP,Ed, Sup, IDEA, Fed	XXXXX	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance ESSER I	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	26,301	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	161,173	239,000	300,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	6,793,267	12,400,828	7,520,274

REVENUES FROM OTHER SCHOOL DISTRICTS

Sumner School District No.320

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	97,228	60,000	30,000
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	0	0	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	805,855	650,000	900,000
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	903,083	710,000	930,000
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8188 Childcare	0	0	0
8189 Community Services	12,000	10,000	45,000
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	107,940	40,000	0
8500 Nonfederal, ESD	0	0	45,000
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	119,940	50,000	90,000
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	29,048	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	450,317	400,000	406,400
9000 TOTAL OTHER FINANCING SOURCES	479,365	400,000	406,400
TOTAL REVENUES AND OTHER FINANCING SOURCES	145,679,317	157,749,673	167,862,420

Sumner School District No.320

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REGULAR INSTRUCTION			
01 Basic Education	78,866,742	92,371,602	100,196,706
02 Alternative Learning Experience	510,469	523,834	494,413
03 Basic Education - Dropout Reengagement	0	0	0
00 TOTAL REGULAR INSTRUCTION	79,377,211	92,895,436	100,691,119
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	0	0	20,929
12 Federal Special Purpose - ESSER II	354,582	1,939,081	406,112
13 Federal Special Purpose - ESSER III	0	902,606	616,022
14 Federal Special Purpose ESSER III Learning Loss	117,661	1,805,220	458,492
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	0	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	472,242	4,646,907	1,501,555
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	17,460,442	20,279,016	21,775,755
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	XXXXX	387,034	155,796
24 Special Education, Supplemental, Federal	1,802,611	1,645,353	1,776,536
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	0	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	19,263,053	22,311,403	23,708,087
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	4,700,525	4,913,338	5,691,528
34 Middle School Career and Technical Education, State	980,672	1,291,284	1,154,801
38 Vocational, Federal	42,860	43,298	42,627
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	5,724,057	6,247,920	6,888,956
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0

Sumner School District No.320

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	901,585	953,317	1,034,757
52 Other Title Grants under ESEA-Federal	258,976	222,809	212,717
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	2,126,735	1,934,554	2,138,572
56 State Institutions, Centers and Homes, Delinquent	0	0	0
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	910,523	736,670	837,720
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	61,947	46,369	62,297
65 Transitional Bilingual, State	586,190	677,181	830,817
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	700,000	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	5,545,954	4,570,900	5,116,880
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	134	94,998	0
74 Highly Capable	796,445	932,116	969,859
76 Targeted Assistance	50,880	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	29,940	0	0
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	877,399	1,027,114	969,859
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Child Care	1,125,218	1,426,115	1,770,997
89 Other Community Services	510,191	573,137	525,091

Sumner School District No.320

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
80 TOTAL COMMUNITY SERVICES	1,635,409	1,999,252	2,296,088
SUPPORT SERVICES			
97 District-wide Support	16,024,695	18,284,043	19,531,341
98 School Food Services	2,417,642	2,946,761	3,531,223
99 Pupil Transportation	3,602,818	5,528,852	6,394,243
90 TOTAL SUPPORT SERVICES	22,045,156	26,759,656	29,456,807
TOTAL PROGRAM EXPENDITURES	134,940,481	160,458,588	170,629,351

Sumner School District No.320
PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
01 Basic Education	100,196,706	34,550		59,298,497	10,731,222	23,887,017	2,677,461	3,556,022	11,937	0
02 ALE	494,413	0		300,656	0	106,446	3,706	83,605	0	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	100,691,119	34,550		59,599,153	10,731,222	23,993,463	2,681,167	3,639,627	11,937	0
11 Federal Special Purpose - SLFRF	20,929	0		0	20,929	0	0	0	0	0
12 Federal Special Purpose - ESSER II	406,112	0		153,616	71,743	73,013	31,540	76,200	0	0
13 Federal Special Purpose - ESSER III	616,022	0		89,750	0	32,883	493,389	0	0	0
14 Federal Special Purpose ESSER III Learning Loss	458,492	0		195,110	27,238	75,016	0	161,128	0	0
18 Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 Federal Special Purpose - Other	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	1,501,555	0		438,476	119,910	180,912	524,929	237,328	0	0
21 Sp Ed, Sup, St	21,775,755	11,500		10,146,111	4,421,885	6,436,134	74,425	671,050	14,650	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 Sp Ed, Sup, IDEA, Fed	155,796	0		99,917	0	38,035	17,844	0	0	0
24 Sp Ed, Sup, Fed	1,776,536	0		490,327	681,862	604,160	187	0	0	0
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0

Sumner School District No.320

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	23,708,087	11,500		10,736,355	5,103,747	7,078,329	92,456	671,050	14,650	0
31 Voc, Basic, St	5,691,528	0		2,603,576	192,191	1,060,928	1,737,989	96,844	0	0
34 MidSchCar/Tec	1,154,801	0		727,012	15,431	253,999	158,359	0	0	0
38 Voc, Fed	42,627	0		0	0	0	0	42,627	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	6,888,956	0		3,330,588	207,622	1,314,927	1,896,348	139,471	0	0
45 Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	1,034,757	0		109,477	163,596	138,490	623,194	0	0	0
52 Other Title Grants under ESEA-Federal	212,717	0	0	149,551	0	52,687	0	10,479	0	0
53 ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	2,138,572	0		735,398	457,159	568,282	377,693	40	0	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0

Sumner School District No.320

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
58 Sp/Plt Pgm, St	837,720	0		604,687	0	147,482	44,637	40,914	0	0
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	0	0		0	0	0	0	0	0	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	62,297	0		32,523	0	11,125	18,649	0	0	0
65 Tran Biling, St	830,817	0		237,317	256,350	235,148	102,002	0	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	5,116,880	0	0	1,868,953	877,105	1,153,214	1,166,175	51,433	0	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	0	0		0	0	0	0	0	0	0
74 Highly Capable	969,859	0		697,296	100	247,985	2,320	21,358	800	0
76 Target Asst	0	0		0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	0	0		0	0	0	0	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	969,859	0		697,296	100	247,985	2,320	21,358	800	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0
88 Child Care	1,770,997	0		0	789,070	496,614	242,835	242,478	0	0

Sumner School District No.320

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
89 Othr Comm Srv	525,091	103,760	0	5,460	240,061	79,145	87,025	8,890	750	0
TOTAL COMMUNITY SERVICES	2,296,088	103,760	0	5,460	1,029,131	575,759	329,860	251,368	750	0
97 Distwide Suppt	19,531,341	75,000	0	914,156	7,190,335	3,062,980	820,550	7,180,520	12,800	275,000
98 Schl Food Serv	3,531,223	7,000	-103,760	0	1,139,589	682,070	1,761,124	38,700	1,500	5,000
99 Pupil Transp	6,394,243	1,000	-129,050	0	3,338,685	1,673,260	915,350	594,998	0	0
TOTAL SUPPORT SERVICES	29,456,807	83,000	-232,810	914,156	11,668,609	5,418,310	3,497,024	7,814,218	14,300	280,000
OBJECT TOTALS	170,629,351	232,810	-232,810	77,590,437	29,737,446	39,962,899	10,190,279	12,825,853	42,437	280,000

Sumner School District No.320
SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

OBJECT OF EXPENDITURE	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
(0) Debit Transfers	159,034	XXXXX	230,006	XXXXX	232,810	XXXXX
(1) Credit Transfers	-159,034	XXXXX	-230,006	XXXXX	-232,810	XXXXX
(2) Certificated Salaries	63,756,504	47.25	71,494,345	44.56	77,590,437	45.47
(3) Classified Salaries	19,433,362	14.40	27,402,123	17.08	29,737,446	17.43
(4) Employee Benefits and Payroll Taxes	33,344,819	24.71	36,805,052	22.94	39,962,899	23.42
(5) Supplies and Materials	5,897,914	4.37	10,075,192	6.28	10,190,279	5.97
(7) Purchased Services	12,408,706	9.20	14,249,231	8.88	12,825,853	7.52
(8) Travel	10,203	0.01	116,233	0.07	42,437	0.02
(9) Capital Outlay	88,973	0.07	316,412	0.20	280,000	0.16
TOTAL EXPENDITURES	134,940,481	100.00	160,458,588	100.00	170,629,351	100.00

Sumner School District No.320
SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	80,186,761	59.42	95,405,496	59.46	100,692,135	59.01
28 Extracur	1,331,287	0.99	1,898,605	1.18	2,470,391	1.45
29 Pmt to SD	73,633	0.05	15,000	0.01	160,000	0.09
TOTAL TEACHING ACTIVITIES	81,591,681	60.46	97,319,101	60.65	103,322,526	60.55
TEACHING SUPPORT						
22 Lrn Resrc	651,637	0.48	892,873	0.56	898,975	0.53
24 Guid/Coun	4,555,993	3.38	5,307,893	3.31	6,388,090	3.74
25 Pupil M/S	682,714	0.51	758,402	0.47	780,994	0.46
26 Health	5,708,488	4.23	6,642,591	4.14	6,676,577	3.91
31 InstProDev	1,261,096	0.93	2,121,512	1.32	2,479,996	1.45
32 Inst Tech	1,452,896	1.08	31,319	0.02	49,970	0.03
33 Curriculum	1,160,364	0.86	1,854,638	1.16	1,028,456	0.60
34 Prof Lrng St	1,278,830	0.95	1,345,581	0.84	1,406,437	0.82
TOTAL TEACHING SUPPORT	15,473,187	11.47	18,954,809	11.81	19,709,495	11.55
OTHER SUPPORT ACTIVITIES						
42 Food	759,551	0.56	1,050,000	0.65	1,371,924	0.80
44 Operation	1,365,067	1.01	1,670,219	1.04	1,930,347	1.13
49 Transfers	0	0.00	-94,756	-0.06	-103,760	-0.06
52 Operation	2,310,522	1.71	4,101,654	2.56	4,974,307	2.92
53 Maintnce	682,033	0.51	836,171	0.52	902,940	0.53
56 Insurance	187,044	0.14	233,787	0.15	171,698	0.10
58 Remote Learning Operations	67,000	0.05	0	0.00	0	0.00
59 Transfers	-84,208	-0.06	-135,250	-0.08	-129,050	-0.08
62 Grnd Mnt	610,492	0.45	700,505	0.44	708,122	0.42
63 Oper Bldg	2,907,027	2.15	3,228,205	2.01	3,482,296	2.04
64 Maintnce	2,022,369	1.50	2,898,989	1.81	1,870,372	1.10
65 Utilities	2,810,176	2.08	3,219,950	2.01	3,485,550	2.04
67 Bldg Secu	20,004	0.01	33,200	0.02	26,900	0.02
68 Insurance	1,120,307	0.83	1,396,527	0.87	1,699,221	1.00
72 Info Sys	1,779,306	1.32	1,923,782	1.20	2,121,754	1.24
73 Printing	0	0.00	0	0.00	0	0.00

Sumner School District No.320

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
74 Warehouse	164,282	0.12	173,626	0.11	178,290	0.10
75 Mtr Pool	201	0.00	170,000	0.11	275,000	0.16
83 Interest	0	0.00	0	0.00	0	0.00
84 Principal	0	0.00	0	0.00	0	0.00
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	1,597,013	1.18	1,934,598	1.21	2,246,832	1.32
TOTAL OTHER SUPPORT ACTIVITIES	18,251,187	13.53	23,341,207	14.55	25,212,743	14.78
UNIT ADMINISTRATION						
23 Princ Off	9,161,021	6.79	10,540,355	6.57	11,277,816	6.61
TOTAL UNIT ADMINISTRATION	9,161,021	6.79	10,540,355	6.57	11,277,816	6.61
CENTRAL ADMINISTRATION						
11 Bd of Dir	383,881	0.28	357,358	0.22	399,410	0.23
12 Supt Off	664,213	0.49	857,939	0.53	827,652	0.49
13 Busns Off	1,424,878	1.06	1,903,360	1.19	2,062,281	1.21
14 HR	1,279,803	0.95	1,459,626	0.91	1,588,472	0.93
15 Pblc Rltn	337,146	0.25	377,050	0.23	423,156	0.25
21 Supv Inst	3,883,456	2.88	4,125,516	2.57	4,726,095	2.77
41 Supervisn	299,026	0.22	321,298	0.20	332,712	0.19
51 Supervisn	436,469	0.32	492,490	0.31	474,348	0.28
61 Supv Bldg	408,701	0.30	408,479	0.25	272,645	0.16
TOTAL CENTRAL ADMINISTRATION	9,117,575	6.76	10,303,116	6.42	11,106,771	6.51
TOTAL EXPENDITURES	134,940,481	100.00	160,458,588	100.00	170,629,351	100.00

Sumner School District No.320
SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	559.530	78.70	138.108	33.57
28 Extracurricular	2.000	0.28	1.992	0.48
TOTAL TEACHING ACTIVITIES	561.530	78.98	140.100	34.05
TEACHING SUPPORT				
22 Learning Resources	2.750	0.39	6.109	1.48
24 Guidance and Counseling	44.100	6.20	7.177	1.74
25 Pupil Management and Safety	0.000	0.00	5.420	1.32
26 Health/Related Services	38.600	5.43	13.507	3.28
31 InstProDev	8.000	1.13	1.849	0.45
32 Inst Tech	XXXXX	XXXXX	0.000	0.00
33 Curriculum	0.000	0.00	0.299	0.07
34 Professional Learning - State	0.000	0.00	XXXXX	XXXXX
TOTAL TEACHING SUPPORT	93.450	13.14	34.361	8.35
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	22.496	5.47
52 Operations	XXXXX	XXXXX	39.717	9.65
53 Maintenance	XXXXX	XXXXX	5.000	1.22
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	XXXXX	XXXXX	6.000	1.46
63 Operation of Buildings	XXXXX	XXXXX	40.592	9.87
64 Maintenance	XXXXX	XXXXX	10.000	2.43
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	XXXXX	XXXXX	0.000	0.00
72 Information Systems	0.000	0.00	11.330	2.75
73 Printing	0.000	0.00	0.000	0.00
74 Warehousing and Distribution	0.000	0.00	2.000	0.49
75 Motor Pool	0.000	0.00	0.000	0.00
91 Public Activities	0.000	0.00	21.286	5.17
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	158.421	38.51

Sumner School District No.320
SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
UNIT ADMINISTRATION				
23 Principal's Office	34.000	4.78	33.759	8.21
TOTAL UNIT ADMINISTRATION	34.000	4.78	33.759	8.21
CENTRAL ADMINISTRATION				
12 Superintendent's Office	2.000	0.28	1.000	0.24
13 Business Office	0.000	0.00	13.973	3.40
14 Human Resources	2.500	0.35	8.377	2.04
15 Public Relations	0.000	0.00	2.000	0.49
21 Supervision - Instruction	17.500	2.46	10.661	2.59
41 Supervision - Nutrition Services	0.000	0.00	2.788	0.68
51 Supervision - Transportation	0.000	0.00	3.992	0.97
61 Supervision - Building	0.000	0.00	1.996	0.49
TOTAL CENTRAL ADMINISTRATION	22.000	3.09	44.787	10.89
TOTAL FTE STAFF	710.980	100.00	411.428	100.00

NOTE: Activities 29, 42, 43, 49, 56, 59, 68, 83, 84, and 85 are not included because there should not be personnel charged to these activities.

Sumner School District No.320
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES			
100 General Student Body	271,143	658,603	783,610
200 Athletics	66,617	457,718	604,447
300 Classes	10,070	81,000	89,600
400 Clubs	58,937	857,402	946,702
600 Private Moneys	59,478	222,820	222,310
A. TOTAL REVENUES	466,245	2,277,543	2,646,669
EXPENDITURES			
100 General Student Body	207,419	507,585	614,191
200 Athletics	155,653	612,338	751,616
300 Classes	11,680	64,067	62,250
400 Clubs	53,899	829,829	864,326
600 Private Moneys	49,837	229,786	225,442
B. TOTAL EXPENDITURES	478,488	2,243,605	2,517,825
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-12,243	33,938	128,844
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	830,334	723,962	812,594
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	12,936	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	843,270	723,962	812,594
E. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	826,810	757,900	941,438
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	4,217	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0

Sumner School District No.320
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	831,027	757,900	941,438

1/ Amount on Line F should be equal to or greater than all restricted fund balances.

Sumner School District No.320
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	23,596,409	25,611,262	24,195,320
2000 Local Nontax Support	9,795	8,217	23,588
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	23,606,204	25,619,479	24,218,908
EXPENDITURES			
Matured Bond Expenditures	13,225,000	16,130,000	18,425,000
Interest on Bonds	8,667,181	8,016,862	7,167,274
Interfund Loan Interest	0	0	0
Bond Transfer Fees	2,400	25,000	25,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	382,726
B. TOTAL EXPENDITURES	21,894,581	24,171,862	26,000,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	1,711,623	1,447,617	-1,781,091
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	9,300,906	11,353,314	13,064,561
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	9,300,906	11,353,314	13,064,561
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	11,012,529	12,800,931	11,283,469
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Sumner School District No.320
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	11,012,529	12,800,931	11,283,469

Sumner School District No.320

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
LOCAL TAXES			
1100 Local Property Taxes	23,587,292	25,605,970	24,190,176
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	9,116	5,292	5,143
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	23,596,409	25,611,262	24,195,320
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	9,795	8,217	23,588
2450 Other Interest Earnings	0	0	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	9,795	8,217	23,588
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0

Sumner School District No.320

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	23,606,204	25,619,479	24,218,908

Sumner School District No.320
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	5,834,048	5,429,877	4,522,042
2000 Local Nontax Support	2,554,885	1,085,772	1,796,270
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	143,726	13,340,168	6,670,084
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	1,674,585
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	271,178	950,000	10,857,567
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	8,803,838	20,805,817	25,520,548
EXPENDITURES			
10 Sites	1,854,883	7,950,000	12,807,568
20 Buildings	5,045,008	60,936,400	26,246,800
30 Equipment	1,380,045	9,340,096	12,833,185
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	0	3,800	3,800
B. TOTAL EXPENDITURES	9,130,943	78,230,296	51,891,353
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	450,317	400,000	406,400
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-777,422	-57,824,478	-26,777,204
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	38,166,616	31,588,790	2,934,854
G.L.862 Committed from Levy Proceeds	4,687,688	7,374,541	5,619,706

Sumner School District No.320
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.863 Restricted from State Proceeds	16,726,519	17,023,886	15,751,776
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	256,603	255,622	314,383
G.L.866 Restricted from Impact Fee Proceeds	263,695	362,436	71,405
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	7,909,794	7,903,580	7,906,699
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	68,024,214	64,508,855	32,598,823
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	13,299	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	34,072,561	1,179,190	781,000
G.L.862 Committed from Levy Proceeds	8,071,009	3,067,282	893,220
G.L.863 Restricted from State Proceeds	16,892,775	874,053	3,204,167
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	289,368	288,122	347,283
G.L.866 Restricted from Impact Fee Proceeds	1,442	367,749	84,850
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	7,906,338	907,980	511,098
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	67,246,792	6,684,376	5,821,618

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

Sumner School District No.320

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

- 2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.
- 3/ Line H must be equal to or greater than all restricted fund balances.

Sumner School District No.320

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
LOCAL TAXES			
1100 Local Property Tax	5,831,798	5,428,629	4,521,050
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	2,250	1,248	992
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	5,834,048	5,429,877	4,522,042
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	88,873	48,659	33,972
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	32,400	32,400	32,400
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	2,215,719	1,004,713	1,029,898
2910 E-Rate	217,893	0	700,000
2000 TOTAL LOCAL NONTAX SUPPORT	2,554,885	1,085,772	1,796,270
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	143,726	13,340,168	6,670,084
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	143,726	13,340,168	6,670,084

Sumner School District No.320

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-SLFRF	0	0	0
6112 Federal Special Purpose-ESSER II	0	0	0
6113 Federal Special Purpose-ESSER III	0	0	1,674,585
6114 Federal Special Purpose ESSER III Learning Loss	0	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	0	0	0
6140 Impact Aid-Construction	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Special Purpose-SLFRF	0	0	0
6212 Federal Special Purpose-ESSER II	0	0	0
6213 Federal Special Purpose-ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose-Reserved G	0	0	0
6219 Federal Special Purpose-Cares Act - Other	0	0	0
6240 Impact Aid-Construction	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6311 Federal Special Purpose-SLFRF	0	0	0
6312 Federal Special Purpose-ESSER II	0	0	0
6313 Federal Special Purpose-ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose-Reserved G	0	0	0
6319 Federal Special Purpose-Cares Act - Other	0	0	0
6340 Impact Aid-Construction	0	0	0
6376 Targeted Assistance ESSER I	0	0	0

Sumner School District No.320

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	1,674,585
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	271,178	950,000	10,857,567
9000 TOTAL OTHER FINANCING SOURCES	271,178	950,000	10,857,567
TOTAL REVENUES AND OTHER FINANCING SOURCES	8,803,838	20,805,817	25,520,548

Sumner School District No.320
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	352	500	500
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	0	0	0
4300 Other State Agencies-Unassigned	0	0	0
4499 Transportation Reimbursement Depreciation	282,090	273,956	349,207
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	0	0	0
8101 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	3,475	10,000	10,000
9400 Compensated Loss of Fixed Assets	147,781	0	0
9500 Long-Term Financing	0	0	0

Sumner School District No.320
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	433,699	284,456	359,707
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	433,699	284,456	359,707
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	295,418	544,668	348,150
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	295,418	544,668	348,150
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	138,281	-260,212	11,557
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	409,869	544,668	337,584
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	409,869	544,668	337,584
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	548,150	284,456	349,141
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Sumner School District No.320
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	548,150	284,456	349,141

- 1/ Includes interest portion of purchase contracts.
- 2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.
- 3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.
- 4/ Amount on Line J must be equal to or greater than all restricted fund balances.