

SUMMARY OF FUND BALANCES
31-Aug-17

	Aug-17 YTD Actual	2016-17 Annual Budget
General Fund		
Opening fund balance		
Reserved for Inventory	257,574.91	200,000.00
Restricted for Carryover	68,798.90	-
Minimum Fund Balance per policy	2,127,215.33	2,128,000.00
Assigned to Other Purposes	430,176.08	772,000.00
Unassigned	-	-
Total opening fund balance	<u>2,883,765.22</u>	<u>3,100,000.00</u>
Revenue	43,355,255.56	44,073,213.00
Expenditure	<u>(44,097,469.23)</u>	<u>(44,813,317.00)</u>
Excess (Deficiency) of Revenues over Expenditures	(742,213.67)	(740,104.00)
Reserved for Inventory	257,574.91	200,000.00
Restricted for Carryover	68,798.90	-
Minimum Fund Balance per policy	2,127,215.33	2,159,896.00
Assigned to Other Purposes	430,176.08	-
Unassigned	<u>(742,213.67)</u>	<u>-</u>
Total closing fund balance	<u><u>2,141,551.55</u></u>	<u><u>2,359,896.00</u></u>
Capital Projects Fund		
Opening fund balance	33,572,058.67	33,540,000.00
Revenue	2,492,591.68	2,349,999.00
Expenditure	<u>(4,923,660.02)</u>	<u>(11,548,613.00)</u>
Reserve of bond proceeds	29,611,070.95	23,741,181.00
Reserve of levy proceeds	1,385,449.06	600,205.00
Unreserved Fund Balance	<u>144,470.32</u>	<u>-</u>
Closing fund balance	<u><u>31,140,990.33</u></u>	<u><u>24,341,386.00</u></u>
Debt Service Fund		
Opening fund balance	7,649,146.47	7,575,000.00
Revenue	9,185,396.55	9,173,100.00
Expenditure		
Principal	(4,195,000.00)	(4,935,000.00)
Interest	(3,960,817.92)	(3,995,000.00)
Other	-	<u>(5,000.00)</u>
Closing fund balance	<u><u>8,678,725.10</u></u>	<u><u>7,813,100.00</u></u>
ASB Fund		
Opening fund balance	306,447.40	254,000.00
Revenue	525,464.63	768,600.00
Expenditure	<u>(482,435.99)</u>	<u>(982,816.00)</u>
Closing fund balance	<u><u>349,476.04</u></u>	<u><u>39,784.00</u></u>
Transportation Vehicle Fund		
Opening fund balance	85,861.08	80,000.00
Revenue		
Depreciation	66,153.53	60,000.00
Investment Earnings	749.59	500.00
Grant Revenue	-	-
Sale of Equipment	-	-
Expenditure	<u>-</u>	<u>-</u>
Closing fund balance	<u><u>152,764.20</u></u>	<u><u>140,500.00</u></u>

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
 Fiscal Year 2016 (September 1, 2016 - August 31, 2017)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of August, 2017

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 LOCAL TAXES	9,653,043	62,427.83	9,667,205.82		14,162.82-	100.15
2000 LOCAL SUPPORT NONTAX	2,719,000	35,935.39	2,768,737.32		49,737.32-	101.83
3000 STATE, GENERAL PURPOSE	24,845,000	2,467,720.62	24,707,542.74		137,457.26	99.45
4000 STATE, SPECIAL PURPOSE	4,885,870	637,474.43	4,792,777.61		93,092.39	98.09
5000 FEDERAL, GENERAL PURPOSE	0	.00	.00		.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	1,342,800	91,008.09	1,079,351.95		263,448.05	80.38
7000 REVENUES FR OTH SCH DIST	0	.00	.00		.00	0.00
8000 OTHER AGENCIES AND ASSOCIATES	0	947.16	1,717.05		1,717.05-	0.00
9000 OTHER FINANCING SOURCES	627,500	46,758.30	337,923.07		289,576.93	53.85
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>44,073,213</u>	<u>3,342,271.82</u>	<u>43,355,255.56</u>		<u>717,957.44</u>	<u>98.37</u>
B. EXPENDITURES						
00 Regular Instruction	25,605,025	1,977,867.24	25,187,220.78	62,775.27	355,028.95	98.61
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	6,988,477	524,789.13	6,689,461.86	57,011.03	242,004.11	96.54
30 Voc. Ed Instruction	2,041,660	209,057.61	2,254,071.28	7,154.30	219,565.58-	110.75
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	790,082	47,065.21	819,329.96	600.00	29,847.96-	103.78
70 Other Instructional Pgms	38,973	.00	19,965.54	0.00	19,007.46	51.23
80 Community Services	30,000	.00	.00	0.00	30,000.00	0.00
90 Support Services	9,319,100	502,878.38	9,127,419.81	265,774.48	74,094.29-	100.80
<u>Total EXPENDITURES</u>	<u>44,813,317</u>	<u>3,261,657.57</u>	<u>44,097,469.23</u>	<u>393,315.08</u>	<u>322,532.69</u>	<u>99.28</u>
C. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	0	.00	.00			
D. <u>OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
E. <u>EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER)EXP/OTH FIN USES (A-B-C-D)</u>	740,104-	80,614.25	742,213.67-		2,109.67-	0.29
F. <u>TOTAL BEGINNING FUND BALANCE</u>	3,100,000		2,883,765.22			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE</u>	2,359,896		2,141,551.55			
<u>(E+F + OR - G)</u>						

I. ENDING FUND BALANCE ACCOUNTS:

G/L 810 Restricted For Other Items	0	.00
G/L 815 Restrict Unequalized Deduct Rev	0	.00
G/L 821 Restrictd for Carryover	0	68,798.90
G/L 825 Restricted for Skills Center	0	.00
G/L 828 Restricted for C/O of FS Rev	0	.00
G/L 830 Restricted for Debt Service	0	.00
G/L 835 Restrictd For Arbitrage Rebate	0	.00
G/L 840 Nonspnd FB - Invent/Prepd Itms	200,000	257,574.91
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 Econmc Stabilizatn	0	.00
G/L 875 Assigned Contingencies	0	.00
G/L 884 Assigned to Other Cap Projects	0	.00
G/L 888 Assigned to Other Purposes	0	430,176.08
G/L 890 Unassigned Fund Balance	2,159,896	742,213.67-
G/L 891 Unassigned Min Fnd Bal Policy	0	2,127,215.33
<u>TOTAL</u>	2,359,896	2,141,551.55

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2016 (September 1, 2016 - August 31, 2017)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of August, 2017

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	2,199,999	14,061.77	2,197,386.41		2,612.59	99.88
2000 Local Support Nontax	150,000	29,360.42	295,205.27		145,205.27-	196.80
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	0	.00	.00		.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	0	.00	.00		.00	0.00
Total REVENUES/OTHER FIN. SOURCES	2,349,999	43,422.19	2,492,591.68		142,592.68-	106.07
B. EXPENDITURES						
10 Sites	0	.00	.00	0.00	.00	0.00
20 Buildings	9,303,754	833,554.44	3,255,892.27	2,425,237.18	3,622,624.55	61.06
30 Equipment	1,617,359	52,049.42	1,330,263.68	74,263.08	212,832.24	86.84
40 Energy	0	.00	.00	0.00	.00	0.00
50 Sales & Lease Expenditure	0	.00	.00	0.00	.00	0.00
60 Bond Issuance Expenditure	0	.00	.00	0.00	.00	0.00
90 Debt	0	.00	.00	0.00	.00	0.00
Total EXPENDITURES	10,921,113	885,603.86	4,586,155.95	2,499,500.26	3,835,456.79	64.88
C. OTHER FIN. USES TRANS. OUT (GL 536)	627,500	46,758.30	337,504.07			
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)	9,198,614-	888,939.97-	2,431,068.34-		6,767,545.66	73.57-
F. TOTAL BEGINNING FUND BALANCE	33,540,000		33,572,058.67			
G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)	XXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)	24,341,386		31,140,990.33			

I. ENDING FUND BALANCE ACCOUNTS:

G/L 810 Restricted For Other Items	0	.00
G/L 825 Restricted for Skills Center	0	.00
G/L 830 Restricted for Debt Service	0	.00
G/L 835 Restricted 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	23,741,181	29,611,070.95
G/L 862 Committed from Levy Proceeds	600,205	1,385,449.06
G/L 863 Restricted from State Proceeds	0	.00
G/L 864 Restricted from Fed Proceeds	0	.00
G/L 865 Restricted from Other Proceeds	0	.00
G/L 866 Restricted Impact Fees	0	.00
G/L 867 Restricted Mitigation Fees	0	.00
G/L 869 Restricted fr Undistr Proceeds	0	.00
G/L 870 Committed to Other Purposes	0	.00
G/L 889 Assigned to Fund Purposes	0	144,470.32
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	24,341,386	31,140,990.33

30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2016 (September 1, 2016 - August 31, 2017)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of August, 2017

	<u>ANNUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
<u>A. REVENUES/OTHER FIN. SOURCES</u>	<u>BUDGET</u>	<u>FOR MONTH</u>	<u>FOR YEAR</u>			
1000 Local Taxes	8,219,050	58,303.09	8,223,950.41		4,900.41-	100.06
2000 Local Support Nontax	23,600	3,780.64	31,997.31		8,397.31-	135.58
3000 State, General Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	930,450	.00	929,448.82		1,001.18	99.89
9000 Other Financing Sources	0	.00	.01		.01-	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	9,173,100	62,083.73	9,185,396.55		12,296.55-	100.13
<u>B. EXPENDITURES</u>						
Matured Bond Expenditures	4,935,000	.00	4,195,000.00	0.00	740,000.00	85.01
Interest On Bonds	3,995,000	.00	3,960,817.92	0.00	34,182.08	99.14
Interfund Loan Interest	0	.00	.00	0.00	.00	0.00
Bond Transfer Fees	5,000	.00	.00	0.00	5,000.00	0.00
Arbitrage Rebate	0	.00	.00	0.00	.00	0.00
Underwriter's Fees	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	8,935,000	.00	8,155,817.92	0.00	779,182.08	91.28
<u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u>	0	.00	.00			
<u>D. OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
<u>E. EXCESS OF REVENUES/OTHER FIN.SOURCES</u>						
<u>OVER (UNDER) EXPENDITURES (A-B-C-D)</u>	238,100	62,083.73	1,029,578.63		791,478.63	332.41
<u>F. TOTAL BEGINNING FUND BALANCE</u>	7,575,000		7,649,146.47			
<u>G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXX		.00			
<u>H. TOTAL ENDING FUND BALANCE</u>	7,813,100		8,678,725.10			
<u>(E+F + OR - G)</u>						
<u>I. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	7,813,100		8,678,725.10			
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			
<u>TOTAL</u>	7,813,100		8,678,725.10			

40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2016 (September 1, 2016 - August 31, 2017)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of August, 2017

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES						
1000 General Student Body	149,000	340.06	75,990.80		73,009.20	51.00
2000 Athletics	118,000	.00	63,137.00		54,863.00	53.51
3000 Classes	61,000	.00	30,513.47		30,486.53	50.02
4000 Clubs	372,000	.00	270,250.40		101,749.60	72.65
6000 Private Moneys	68,600	.00	85,572.96		16,972.96	124.74
<u>Total REVENUES</u>	768,600	340.06	525,464.63		243,135.37	68.37
B. EXPENDITURES						
1000 General Student Body	225,200	.00	35,335.05	15.04	189,849.91	15.70
2000 Athletics	139,100	25,614.73	77,908.01	526.93	60,665.06	56.39
3000 Classes	65,000	9,385.01	18,858.25	16,300.00	29,841.75	54.09
4000 Clubs	411,450	2,015.69	269,846.42	5,346.91	136,256.67	66.88
6000 Private Moneys	142,066	14,475.00	80,488.26	0.00	61,577.74	56.66
<u>Total EXPENDITURES</u>	982,816	51,490.43	482,435.99	22,188.88	478,191.13	51.34
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)						
	214,216-	51,150.37-	43,028.64		257,244.64	120.09-
D. TOTAL BEGINNING FUND BALANCE						
	254,000		306,447.40			
E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-) XXXXXXXXX						
			.00			
F. TOTAL ENDING FUND BALANCE (C+D + OR - E)						
	39,784		349,476.04			
G. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	39,784		349,476.04			
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>	39,784		349,476.04			

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2016 (September 1, 2016 - August 31, 2017)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of August, 2017

<u>A. REVENUES/OTHER FIN. SOURCES</u>	<u>ANNUAL BUDGET</u>	<u>ACTUAL FOR MONTH</u>	<u>ACTUAL FOR YEAR</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
1000 Local Taxes	0	.00	.00		.00	0.00
2000 Local Nontax	500	79.82	749.59		249.59-	149.92
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	60,000	66,153.53	66,153.53		6,153.53-	110.26
5000 Federal, General Purpose	0	.00	.00		.00	0.00
8000 Other Agencies and Associates	0	.00	.00		.00	0.00
9000 Other Financing Sources	0	.00	.00		.00	0.00
<u>A. TOTAL REV/OTHER FIN.SRCS(LESS TRANS)</u>	<u>60,500</u>	<u>66,233.35</u>	<u>66,903.12</u>		<u>6,403.12-</u>	<u>110.58</u>
<u>B. 9900 TRANSFERS IN FROM GF</u>	<u>0</u>	<u>.00</u>	<u>.00</u>		<u>.00</u>	<u>0.00</u>
<u>C. Total REV./OTHER FIN. SOURCES</u>	<u>60,500</u>	<u>66,233.35</u>	<u>66,903.12</u>		<u>6,403.12-</u>	<u>110.58</u>
<u>D. EXPENDITURES</u>						
Type 30 Equipment	0	.00	.00	0.00	.00	0.00
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>0</u>	<u>.00</u>	<u>.00</u>	<u>0.00</u>	<u>.00</u>	<u>0.00</u>
<u>E. OTHER FIN. USES TRANS. OUT (GL 536)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>F. OTHER FINANCING USES (GL 535)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>G. EXCESS OF REVENUES/OTHER FIN SOURCES OVER(UNDER) EXP/OTH FIN USES (C-D-E-F)</u>	<u>60,500</u>	<u>66,233.35</u>	<u>66,903.12</u>		<u>6,403.12</u>	<u>10.58</u>
<u>H. TOTAL BEGINNING FUND BALANCE</u>	<u>80,000</u>		<u>85,861.08</u>			
<u>I. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXXX</u>		<u>.00</u>			
<u>J. TOTAL ENDING FUND BALANCE (G+H + OR - I)</u>	<u>140,500</u>		<u>152,764.20</u>			
<u>K. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted For Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	140,500		152,764.20			
G/L 830 Restricted 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>140,500</u>		<u>152,764.20</u>			