

**SUMMARY OF FUND BALANCES**

31-Aug-18

	Aug-18 YTD Actual	2017-18 Annual Budget
<b>General Fund</b>		
Opening fund balance		
Reserved for Inventory	178,284.23	178,284.00
Restricted for Carryover	49,747.06	49,747.00
Minimum Fund Balance per policy	2,206,340.00	2,206,340.00
Assigned to Other Purposes	(69,866.54)	(69,867.00)
Unassigned	-	-
Total opening fund balance	<u>2,364,504.75</u>	<u>2,364,504.00</u>
Revenue	47,272,436.92	47,275,999.00
Expenditure	<u>(46,589,541.13)</u>	<u>(47,027,257.00)</u>
Excess (Deficiency) of Revenues over Expenditures	682,895.79	248,742.00
Reserved for Inventory	178,284.23	178,284.00
Restricted for Carryover	49,747.06	49,747.00
Minimum Fund Balance per policy	2,206,340.00	2,206,340.00
Assigned to Other Purposes	-	-
Unassigned	<u>613,029.25</u>	<u>178,875.00</u>
Total closing fund balance	<u><u>3,047,400.54</u></u>	<u><u>2,613,246.00</u></u>
<b>Capital Projects Fund</b>		
Opening fund balance	31,049,999.41	30,200,000.00
Revenue	57,418,544.14	29,500,000.00
Expenditure	<u>(14,064,049.39)</u>	<u>(35,527,993.00)</u>
Reserve of bond proceeds	72,692,271.57	23,067,143.00
Reserve of levy proceeds	843,643.87	1,104,864.00
Unreserved Fund Balance	<u>868,578.72</u>	<u>-</u>
Closing fund balance	<u><u>74,404,494.16</u></u>	<u><u>24,172,007.00</u></u>
<b>Debt Service Fund</b>		
Opening fund balance	8,678,725.10	8,657,000.00
Revenue	26,078,932.79	11,050,487.00
Expenditure		
Principal	(4,985,000.00)	(5,725,000.00)
Interest	(4,540,914.59)	(4,998,700.00)
Other	<u>(15,524,735.48)</u>	<u>(5,000.00)</u>
Closing fund balance	<u><u>9,707,007.82</u></u>	<u><u>8,978,787.00</u></u>
<b>ASB Fund</b>		
Opening fund balance	349,476.04	305,000.00
Revenue	546,347.27	537,250.00
Expenditure	<u>(533,860.83)</u>	<u>(705,916.00)</u>
Closing fund balance	<u><u>361,962.48</u></u>	<u><u>136,334.00</u></u>
<b>Transportation Vehicle Fund</b>		
Opening fund balance	152,764.20	145,000.00
Revenue		
Depreciation	62,528.11	60,000.00
Investment Earnings	2,348.40	900.00
Grant Revenue	-	-
Sale of Equipment	-	-
Expenditure	<u>-</u>	<u>-</u>
Closing fund balance	<u><u>217,640.71</u></u>	<u><u>205,900.00</u></u>

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2017 (September 1, 2017 - August 31, 2018)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of August, 2018

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<b>A. REVENUES/OTHER FIN. SOURCES</b>						
1000 LOCAL TAXES	10,070,989	60,008.84	10,139,328.42		68,339.42-	100.68
2000 LOCAL SUPPORT NONTAX	2,717,000	43,781.82	2,789,787.40		72,787.40-	102.68
3000 STATE, GENERAL PURPOSE	27,251,200	2,722,796.76	27,234,501.97		16,698.03	99.94
4000 STATE, SPECIAL PURPOSE	5,448,360	816,168.67	5,491,537.47		43,177.47-	100.79
5000 FEDERAL, GENERAL PURPOSE	0	.00	.00		.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	1,310,950	71,194.67	1,187,983.81		122,966.19	90.62
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	477,500	15,071.09	429,297.85		48,202.15	89.91
<u>Total REVENUES/OTHER FIN. SOURCES</u>	47,275,999	3,729,021.85	47,272,436.92		3,562.08	99.99
<b>B. EXPENDITURES</b>						
00 Regular Instruction	26,507,610	2,342,058.42	26,125,148.48	117,040.86	265,420.66	99.00
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	7,191,386	654,404.23	7,083,867.56	17,338.61	90,179.83	98.75
30 Voc. Ed Instruction	2,674,617	265,791.91	2,586,192.39	2,751.65	85,672.96	96.80
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	794,921	58,863.85	884,132.16	0.00	89,211.16-	111.22
70 Other Instructional Pgms	83,337	6,165.28	74,718.46	0.00	8,618.54	89.66
80 Community Services	30,000	.00	.00	0.00	30,000.00	0.00
90 Support Services	9,745,386	718,566.82	9,835,482.08	435,022.72	525,118.80-	105.39
<u>Total EXPENDITURES</u>	47,027,257	4,045,850.51	46,589,541.13	572,153.84	134,437.97-	100.29
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>	248,742	316,828.66-	682,895.79		434,153.79	174.54
F. <u>TOTAL BEGINNING FUND BALANCE</u>	2,364,504		2,364,504.75			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE</u>	2,613,246		3,047,400.54			
<u>(E+F + OR - G)</u>						

I. ENDING FUND BALANCE ACCOUNTS:

G/L 810 Restricted For Other Items	0	.00
G/L 815 Restric Unequalized Deduct Rev	0	.00
G/L 821 Restrictd for Carryover	49,747	49,747.06
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	178,284	178,284.23
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 Committd to Econmc Stabilizatr	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	.00
G/L 890 Unassigned Fund Balance	178,875	613,029.25
G/L 891 Unassigned Min Fnd Bal Policy	2,206,340	2,206,340.00
<u>TOTAL</u>	2,613,246	3,047,400.54

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2017 (September 1, 2017 - August 31, 2018)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of August, 2018

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<b>A. REVENUES/OTHER FIN. SOURCES</b>						
1000 Local Taxes	2,200,000	12,559.14	2,209,533.77		9,533.77-	100.43
2000 Local Support Nontax	300,000	87,825.39	893,891.42		593,891.42-	297.96
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	27,000,000	27,088,341.00	54,315,118.95		27,315,118.95-	201.17
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>29,500,000</u>	<u>27,188,725.53</u>	<u>57,418,544.14</u>		<u>27,918,544.14-</u>	<u>194.64</u>
<b>B. EXPENDITURES</b>						
10 Sites	0	.00	.00	0.00	.00	0.00
20 Buildings	33,272,578	2,415,901.76	11,883,597.97	30,100,886.37	8,711,906.34-	126.18
30 Equipment	1,777,915	476,164.15	1,584,934.62	248,045.11-	441,025.49	75.19
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	4,441.00	166,218.95	0.00	166,218.95-	0.00
90 Debt	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	<u>35,050,493</u>	<u>2,896,506.91</u>	<u>13,634,751.54</u>	<u>29,852,841.26</u>	<u>8,437,099.80-</u>	<u>124.07</u>
C. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	477,500	15,071.09	429,297.85			
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>	6,027,993-	24,277,147.53	43,354,494.75		49,382,487.75	819.22-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	30,200,000		31,049,999.41			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	24,172,007		74,404,494.16			

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	23,067,142	72,692,271.57
G/L 862 Committed from Levy Proceeds	1,104,865	843,643.87
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	868,578.72
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	24,172,007	74,404,494.16

30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2017 (September 1, 2017 - August 31, 2018)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of August, 2018

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<b>A. REVENUES/OTHER FIN. SOURCES</b>						
1000 Local Taxes	10,095,037	54,536.39	9,518,727.70		576,309.30	94.29
2000 Local Support Nontax	25,000	7,522.96	89,499.77		64,499.77-	358.00
3000 State, General Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	930,450	.00	932,443.82		1,993.82-	100.21
9000 Other Financing Sources	0	3,811.70	15,538,261.50		15,538,261.50-	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>11,050,487</u>	<u>65,871.05</u>	<u>26,078,932.79</u>		<u>15,028,445.79-</u>	<u>236.00</u>
<b>B. EXPENDITURES</b>						
Matured Bond Expenditures	5,725,000	.00	4,985,000.00	0.00	740,000.00	87.07
Interest On Bonds	4,998,700	.00	4,540,914.59	0.00	457,785.41	90.84
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	85,069.40	0.00	85,069.40-	0.00
<u>Total EXPENDITURES</u>	<u>10,728,700</u>	<u>.00</u>	<u>9,610,983.99</u>	<u>0.00</u>	<u>1,117,716.01</u>	<u>89.58</u>
C. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
D. <u>OTHER FINANCING USES (GL 535)</u>	<u>0</u>	<u>.00</u>	<u>15,439,666.08</u>			
E. <u>EXCESS OF REVENUES/OTHER FIN. SOURCES OVER (UNDER) EXPENDITURES (A-B-C-D)</u>	<u>321,787</u>	<u>65,871.05</u>	<u>1,028,282.72</u>		<u>706,495.72</u>	<u>219.55</u>
F. <u>TOTAL BEGINNING FUND BALANCE</u>	<u>8,657,000</u>		<u>8,678,725.10</u>			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXX</u>		<u>.00</u>			
H. <u>TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	<u>8,978,787</u>		<u>9,707,007.82</u>			
<b>I. ENDING FUND BALANCE ACCOUNTS:</b>						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	8,978,787		9,707,007.82			
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>	<u>8,978,787</u>		<u>9,707,007.82</u>			

40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2017 (September 1, 2017 - August 31, 2018)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of August, 2018

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<b>A. REVENUES</b>						
1000 General Student Body	82,400	763.70	89,575.53		7,175.53-	108.71
2000 Athletics	85,700	200.00	71,742.08		13,957.92	83.71
3000 Classes	24,000	.00	27,580.45		3,580.45-	114.92
4000 Clubs	263,550	.00	268,462.95		4,912.95-	101.86
6000 Private Moneys	81,600	.00	88,986.26		7,386.26-	109.05
<u>Total REVENUES</u>	537,250	963.70	546,347.27		9,097.27-	101.69
<b>B. EXPENDITURES</b>						
1000 General Student Body	81,000	45.00	34,183.48	649.95	46,166.57	43.00
2000 Athletics	145,600	23,819.98	111,416.70	11,348.96	22,834.34	84.32
3000 Classes	34,000	80.00	20,261.82	180.00	13,558.18	60.12
4000 Clubs	310,750	48,333.99	284,291.08	2,003.72	24,455.20	92.13
6000 Private Moneys	134,566	16,530.00	83,707.75	89.76	50,768.49	62.27
<u>Total EXPENDITURES</u>	705,916	88,808.97	533,860.83	14,272.39	157,782.78	77.65
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)</b>						
	168,666-	87,845.27-	12,486.44		181,152.44	107.40-
<b>D. TOTAL BEGINNING FUND BALANCE</b>						
	305,000		349,476.04			
<b>E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</b>						
	XXXXXXXXX		.00			
<b>F. TOTAL ENDING FUND BALANCE (C+D + OR - E)</b>						
	136,334		361,962.48			
<b>G. ENDING FUND BALANCE ACCOUNTS:</b>						
G/L 810 Restricted for Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	136,334		361,962.48			
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>	136,334		361,962.48			

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2017 (September 1, 2017 - August 31, 2018)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of August, 2018

<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	900	279.57	2,348.40		1,448.40-	260.93
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	60,000	62,528.11	62,528.11		2,528.11-	104.21
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	0	.00	.00		.00	0.00
<u>A. TOTAL REV/OTHER FIN.SRCS (LESS TRANS)</u>	<u>60,900</u>	<u>62,807.68</u>	<u>64,876.51</u>		<u>3,976.51-</u>	<u>106.53</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>60,900</u>	<u>62,807.68</u>	<u>64,876.51</u>		<u>3,976.51-</u>	<u>106.53</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>60,900</u>	<u>62,807.68</u>	<u>64,876.51</u>		<u>3,976.51</u>	<u>6.53</u>
<u>H. TOTAL BEGINNING FUND BALANCE</u>	<u>145,000</u>		<u>152,764.20</u>			
<u>I. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXXXX</u>		<u>.00</u>			
<u>J. TOTAL ENDING FUND BALANCE (G+H + OR - I)</u>	<u>205,900</u>		<u>217,640.71</u>			
<u>K. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted For Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	205,900		217,640.71			
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>205,900</u>		<u>217,640.71</u>			