

SUMMARY OF FUND BALANCES

31-Dec-15

	Dec-15 YTD Actual	2015-16 Annual Budget
General Fund		
Opening fund balance		
Reserved for Inventory	258,801.00	200,000.00
Restricted for Carryover	68,195.00	-
Minimum Fund Balance per policy	1,177,000.00	1,170,000.00
Assigned to Other Purposes	1,137,779.96	980,000.00
Unassigned	-	-
Total opening fund balance	<u>2,641,775.96</u>	<u>2,350,000.00</u>
Revenue	14,789,036.62	42,573,677.00
Expenditure	<u>(14,751,596.92)</u>	<u>(42,569,831.00)</u>
Excess (Deficiency) of Revenues over Expenditures	37,439.70	3,846.00
Reserved for Inventory	258,801.00	200,000.00
Restricted for Carryover	68,195.00	-
Minimum Fund Balance per policy	1,177,000.00	1,170,000.00
Assigned to Other Purposes	1,137,779.96	983,846.00
Unassigned	37,439.70	-
Total closing fund balance	<u>2,679,215.66</u>	<u>2,353,846.00</u>
Capital Projects Fund		
Opening fund balance	8,895,991.91	8,090,000.00
Revenue	1,042,901.61	2,249,999.00
Expenditure	<u>(1,133,269.64)</u>	<u>(8,362,872.00)</u>
Reserve of bond proceeds	6,275,828.95	1,545,000.00
Reserve of levy proceeds	2,208,851.04	357,127.00
Unreserved Fund Balance	<u>320,943.89</u>	<u>75,000.00</u>
Closing fund balance	<u>8,805,623.88</u>	<u>1,977,127.00</u>
Debt Service Fund		
Opening fund balance	7,103,783.61	7,075,000.00
Revenue	3,683,461.08	7,945,998.00
Expenditure		
Principal	(4,160,000.00)	(4,865,000.00)
Interest	(1,654,572.51)	(3,300,000.00)
Other	-	(5,000.00)
Closing fund balance	<u>4,972,672.18</u>	<u>6,850,998.00</u>
ASB Fund		
Opening fund balance	323,916.70	350,000.00
Revenue	247,282.24	738,400.00
Expenditure	<u>(109,233.69)</u>	<u>(948,616.00)</u>
Closing fund balance	<u>461,965.25</u>	<u>139,784.00</u>
Transportation Vehicle Fund		
Opening fund balance	185,870.73	186,000.00
Revenue		
Depreciation	-	70,000.00
Investment Earnings	237.93	400.00
Grant Revenue	-	-
Sale of Equipment	-	-
Expenditure	<u>-</u>	<u>(160,000.00)</u>
Closing fund balance	<u>186,108.66</u>	<u>96,400.00</u>

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2015 (September 1, 2015 - August 31, 2016)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of December, 2015

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 LOCAL TAXES	9,553,043	62,165.12	4,366,462.25		5,186,580.75	45.71
2000 LOCAL SUPPORT NONTAX	3,380,100	246,173.93	1,221,446.42		2,158,653.58	36.14
3000 STATE, GENERAL PURPOSE	23,333,159	2,099,054.89	7,579,920.41		15,753,238.59	32.49
4000 STATE, SPECIAL PURPOSE	4,694,575	379,568.03	1,369,327.33		3,325,247.67	29.17
5000 FEDERAL, GENERAL PURPOSE	0	.00	.00		.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	1,232,800	39,700.16	251,016.61		981,783.39	20.36
7000 REVENUES FR OTH SCH DIST	0	.00	.00		.00	0.00
8000 OTHER AGENCIES AND ASSOCIATES	0	.00	863.60		863.60-	0.00
9000 OTHER FINANCING SOURCES	380,000	.00	.00		380,000.00	0.00
Total REVENUES/OTHER FIN. SOURCES	42,573,677	2,826,662.13	14,789,036.62		27,784,640.38	34.74
B. EXPENDITURES						
00 Regular Instruction	24,418,115	1,956,439.21	8,405,942.10	14,329,108.19	1,683,064.71	93.11
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	6,404,269	577,692.76	2,197,769.77	4,269,797.59	63,298.36-	100.99
30 Voc. Ed Instruction	1,623,826	130,789.97	544,980.08	904,621.25	174,224.67	89.27
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	631,733	39,540.41	167,236.06	278,068.35	186,428.59	70.49
70 Other Instructional Pgms	367,053	32,916.16	147,774.21	255,036.41	35,757.62-	109.74
80 Community Services	30,000	.00	.00	0.00	30,000.00	0.00
90 Support Services	9,094,835	763,386.79	3,287,894.70	5,359,085.37	447,854.93	95.08
Total EXPENDITURES	42,569,831	3,500,765.30	14,751,596.92	25,395,717.16	2,422,516.92	94.31
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</u> <u>OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	3,846	674,103.17-	37,439.70		33,593.70	873.47
F. <u>TOTAL BEGINNING FUND BALANCE</u>	2,350,000		2,641,775.96			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE</u> <u>(E+F + OR - G)</u>	2,353,846		2,679,215.66			

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	0	68,195.00
G/L 825 Restricted for Skills Center	0	.00
G/L 828 Restricted for C/O of FS Rev	0	.00
G/L 830 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	258,801.00
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 Committd 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	1,137,779.96
G/L 890 Unassigned Fund Balance	2,153,846	37,439.70
G/L 891 Unassigned Min Fnd Bal Policy	0	1,177,000.00
<u>TOTAL</u>	2,353,846	2,679,215.66

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2015 (September 1, 2015 - August 31, 2016)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of December, 2015

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 Local Taxes	2,199,999	14,148.84	1,008,592.19		1,191,406.81	45.85
2000 Local Support Nontax	50,000	5,279.53	16,276.42		33,723.58	32.55
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	0	.00	18,033.00		18,033.00-	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
<u>Total REVENUES/OTHER FIN. SOURCES</u>	2,249,999	19,428.37	1,042,901.61		1,207,097.39	46.35
<u>B. EXPENDITURES</u>						
10 Sites	0	.00	.00	7,031.58	7,031.58-	0.00
20 Buildings	4,549,922	97,591.59	893,843.93	171,844.14	3,484,233.93	23.42
30 Equipment	3,467,950	122,817.49	239,425.71	793,536.99	2,434,987.30	29.79
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
<u>Total EXPENDITURES</u>	8,017,872	220,409.08	1,133,269.64	972,412.71	5,912,189.65	26.26
<u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u>	345,000	.00	.00			
<u>D. OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
<u>E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	6,112,873-	200,980.71-	90,368.03-		6,022,504.97	98.52-
<u>F. TOTAL BEGINNING FUND BALANCE</u>	8,090,000		8,895,991.91			
<u>G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXX		.00			
<u>H. TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	1,977,127		8,805,623.88			

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	1,545,000	6,275,828.95
G/L 862 Committed from Levy Proceeds	357,127	2,208,851.04
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	75,000	320,943.89
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	1,977,127	8,805,623.88

30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2015 (September 1, 2015 - August 31, 2016)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of December, 2015

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	6,999,998	46,072.35	3,212,481.36		3,787,516.64	45.89
2000 Local Support Nontax	20,000	656.69	5,756.14		14,243.86	28.78
3000 State, General Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	926,000	.00	465,223.58		460,776.42	50.24
6000 Federal, Special Purpose	0	.00	.00		.00	0.00
9000 Other Financing Sources	0	.00	.00		.00	0.00
Total REVENUES/OTHER FIN. SOURCES	7,945,998	46,729.04	3,683,461.08		4,262,536.92	46.36
B. EXPENDITURES						
Matured Bond Expenditures	4,865,000	4,160,000.00	4,160,000.00	0.00	705,000.00	85.51
Interest On Bonds	3,300,000	1,654,572.51	1,654,572.51	0.00	1,645,427.49	50.14
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
Total EXPENDITURES	8,170,000	5,814,572.51	5,814,572.51	0.00	2,355,427.49	71.17
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) EXPENDITURES (A-B-C-D)	224,002-	5,767,843.47-	2,131,111.43-		1,907,109.43-	851.38
F. TOTAL BEGINNING FUND BALANCE	7,075,000		7,103,783.61			
G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)	XXXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)	6,850,998		4,972,672.18			
I. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	6,850,998		4,972,672.18			
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	6,850,998		4,972,672.18			

40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2015 (September 1, 2015 - August 31, 2016)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of December, 2015

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES						
1000 General Student Body	150,500	1,654.44	67,227.75		83,272.25	44.67
2000 Athletics	116,000	5,035.95	23,322.78		92,677.22	20.11
3000 Classes	26,500	.00	176.00		26,324.00	0.66
4000 Clubs	376,800	13,181.06	141,289.28		235,510.72	37.50
6000 Private Moneys	68,600	.00	15,266.43		53,333.57	22.25
<u>Total REVENUES</u>	738,400	19,871.45	247,282.24		491,117.76	33.49
B. EXPENDITURES						
1000 General Student Body	226,700	3,578.17	7,511.03	47.57	219,141.40	3.33
2000 Athletics	137,100	678.98	27,630.84	0.00	109,469.16	20.15
3000 Classes	26,500	.00	.00	0.00	26,500.00	0.00
4000 Clubs	416,250	6,754.33	63,023.40	85,678.88	267,547.72	35.72
6000 Private Moneys	142,066	1,252.00	11,068.42	0.00	130,997.58	7.79
<u>Total EXPENDITURES</u>	948,616	12,263.48	109,233.69	85,726.45	753,655.86	20.55
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)						
	210,216-	7,607.97	138,048.55		348,264.55	165.67-
D. TOTAL BEGINNING FUND BALANCE						
	350,000		323,916.70			
E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)						
	XXXXXXXXXX		.00			
F. TOTAL ENDING FUND BALANCE (C+D + OR - E)						
	139,784		461,965.25			
G. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	139,784		461,965.25			
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>	139,784		461,965.25			

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2015 (September 1, 2015 - August 31, 2016)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of December, 2015

<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	400	79.06	237.93		162.07	59.48
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	70,000	.00	.00		70,000.00	0.00
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
A. TOTAL REV/OTHER FIN.SRCS (LESS TRANS)	70,400	79.06	237.93		70,162.07	0.34
B. 9900 TRANSFERS IN FROM GF	0	.00	.00		.00	0.00
C. Total REV./OTHER FIN. SOURCES	70,400	79.06	237.93		70,162.07	0.34
D. EXPENDITURES						
Type 30 Equipment	160,000	.00	.00	0.00	160,000.00	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
Total EXPENDITURES	160,000	.00	.00	0.00	160,000.00	0.00
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 OVER (UNDER) EXP/OTH FIN USES (C-D-E-F)	89,600-	79.06	237.93		89,837.93	100.27-
H. TOTAL BEGINNING FUND BALANCE	186,000		185,870.73			
I. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)	XXXXXXXX		.00			
J. TOTAL ENDING FUND BALANCE (G+H + OR - I)	96,400		186,108.66			
K. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted For Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	96,400		186,108.66			
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			
TOTAL	96,400		186,108.66			