

SUMMARY OF FUND BALANCES

31-Dec-17

	Dec-17 YTD Actual	2017-18 Annual Budget
General Fund		
Opening fund balance		
Reserved for Inventory	178,284.23	200,000.00
Restricted for Carryover	49,747.06	-
Minimum Fund Balance per policy	2,206,340.00	2,200,000.00
Assigned to Other Purposes	(69,866.54)	-
Unassigned	-	-
Total opening fund balance	<u>2,364,504.75</u>	<u>2,400,000.00</u>
Revenue	16,198,032.06	46,249,568.00
Expenditure	<u>(15,637,365.90)</u>	<u>(46,202,257.00)</u>
Excess (Deficiency) of Revenues over Expenditures	560,666.16	47,311.00
Reserved for Inventory	178,284.23	200,000.00
Restricted for Carryover	49,747.06	-
Minimum Fund Balance per policy	2,206,340.00	2,247,311.00
Assigned to Other Purposes	-	-
Unassigned	490,799.62	-
Total closing fund balance	<u>2,925,170.91</u>	<u>2,447,311.00</u>
Capital Projects Fund		
Opening fund balance	31,049,999.41	30,200,000.00
Revenue	28,311,554.90	29,500,000.00
Expenditure	<u>(1,415,876.09)</u>	<u>(35,527,993.00)</u>
Reserve of bond proceeds	56,142,108.71	23,067,143.00
Reserve of levy proceeds	1,589,289.70	1,104,864.00
Unreserved Fund Balance	<u>214,279.81</u>	<u>-</u>
Closing fund balance	<u>57,945,678.22</u>	<u>24,172,007.00</u>
Debt Service Fund		
Opening fund balance	8,678,725.10	8,657,000.00
Revenue	4,741,787.48	11,050,487.00
Expenditure		
Principal	(4,985,000.00)	(5,725,000.00)
Interest	(2,077,538.13)	(4,998,700.00)
Other	-	(5,000.00)
Closing fund balance	<u>6,357,974.45</u>	<u>8,978,787.00</u>
ASB Fund		
Opening fund balance	349,476.04	305,000.00
Revenue	295,513.16	537,250.00
Expenditure	<u>(158,682.85)</u>	<u>(705,916.00)</u>
Closing fund balance	<u>486,306.35</u>	<u>136,334.00</u>
Transportation Vehicle Fund		
Opening fund balance	152,764.20	145,000.00
Revenue		
Depreciation	-	60,000.00
Investment Earnings	579.60	900.00
Grant Revenue	-	-
Sale of Equipment	-	-
Expenditure	<u>-</u>	<u>-</u>
Closing fund balance	<u>153,343.80</u>	<u>205,900.00</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 December, 2017

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 LOCAL TAXES	10,071,038	56,425.59	4,446,217.55		5,624,820.45	44.15
2000 LOCAL SUPPORT NONTAX	2,612,000	144,648.15	976,280.00		1,635,720.00	37.38
3000 STATE, GENERAL PURPOSE	26,600,080	2,393,621.14	8,643,631.88		17,956,448.12	32.49
4000 STATE, SPECIAL PURPOSE	5,178,000	429,605.37	1,541,606.97		3,636,393.03	29.77
5000 FEDERAL, GENERAL PURPOSE	0	.00	.00		.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	1,310,950	120,284.63	353,952.34		956,997.66	27.00
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	477,500	236,343.32	236,343.32		241,156.68	49.50
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>46,249,568</u>	<u>3,380,928.20</u>	<u>16,198,032.06</u>		<u>30,051,535.94</u>	<u>35.02</u>
B. EXPENDITURES						
00 Regular Instruction	25,967,410	2,000,038.60	8,692,630.22	15,247,938.60	2,026,841.18	92.19
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	7,191,386	581,896.75	2,295,116.90	4,312,906.00	583,363.10	91.89
30 Voc. Ed Instruction	2,674,617	206,858.18	804,739.49	1,473,567.87	396,309.64	85.18
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	794,921	56,056.33	226,470.41	372,583.97	195,866.62	75.36
70 Other Instructional Pgms	83,337	6,388.65	26,619.04	43,192.07	13,525.89	83.77
80 Community Services	30,000	.00	.00	0.00	30,000.00	0.00
90 Support Services	9,460,586	876,925.87	3,591,789.84	5,706,700.04	162,096.12	98.29
<u>Total EXPENDITURES</u>	<u>46,202,257</u>	<u>3,728,164.38</u>	<u>15,637,365.90</u>	<u>27,156,888.55</u>	<u>3,408,002.55</u>	<u>92.62</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>	47,311	347,236.18-	560,666.16		513,355.16	> 1000
F. <u>TOTAL BEGINNING FUND BALANCE</u>	2,400,000		2,364,504.75			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE</u>	<u>2,447,311</u>		<u>2,925,170.91</u>			
(E+F + OR - G)						

I. ENDING FUND BALANCE ACCOUNTS:

G/L 810 Restricted For Other Items	0	.00
G/L 815 Restrict Unequalized Deduct Rev	0	.00
G/L 821 Restricted for Carryover	0	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 Restricted For Arbitrage Rebate	0	.00
G/L 840 Nonspnd FB - Invent/Prepd Itms	200,000	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	2,247,311	490,799.62
G/L 891 Unassigned Min Fnd Bal Policy	0	2,206,340.00
<u>TOTAL</u>	2,447,311	2,925,170.91

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 December, 2017

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	2,200,000	12,746.15	1,006,883.73		1,193,116.27	45.77
2000 Local Support Nontax	300,000	33,764.96	239,671.17		60,328.83	79.89
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	27,065,000.00	27,065,000.00		65,000.00-	100.24
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>29,500,000</u>	<u>27,111,511.11</u>	<u>28,311,554.90</u>		<u>1,188,445.10</u>	<u>95.97</u>
B. EXPENDITURES						
10 Sites	0	.00	.00	0.00	.00	0.00
20 Buildings	33,272,578	281,203.50	1,004,130.63	1,723,913.01	30,544,534.36	8.20
30 Equipment	1,777,915	42,287.62	151,102.14	618,039.90	1,008,772.96	43.26
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	24,300.00	24,300.00	0.00	24,300.00-	0.00
90 Debt	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	<u>35,050,493</u>	<u>347,791.12</u>	<u>1,179,532.77</u>	<u>2,341,952.91</u>	<u>31,529,007.32</u>	<u>10.05</u>
C. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	477,500	236,343.32	236,343.32			
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-	26,527,376.67	26,895,678.81		32,923,671.81	546.18-
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		57,945,678.22			

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	56,142,108.71
G/L 862 Committed from Levy Proceeds	1,104,865	1,589,289.70
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	214,279.81
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	24,172,007	57,945,678.22

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 December, 2017

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	10,095,037	52,734.83	4,251,634.95		5,843,402.05	42.12
2000 Local Support Nontax	25,000	577.88	14,216.30		10,783.70	56.87
3000 State, General Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	930,450	.00	466,221.91		464,228.09	50.11
9000 Other Financing Sources	0	9,714.32	9,714.32		9,714.32-	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	11,050,487	63,027.03	4,741,787.48		6,308,699.52	42.91
B. EXPENDITURES						
Matured Bond Expenditures	5,725,000	4,985,000.00	4,985,000.00	0.00	740,000.00	87.07
Interest On Bonds	4,998,700	2,077,538.13	2,077,538.13	0.00	2,921,161.87	41.56
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>	10,728,700	7,062,538.13	7,062,538.13	0.00	3,666,161.87	65.83
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) EXPENDITURES (A-B-C-D)</u>	321,787	6,999,511.10-	2,320,750.65-		2,642,537.65-	821.21-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	8,657,000		8,678,725.10			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	8,978,787		6,357,974.45			
I. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	8,978,787		6,357,974.45			
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>	8,978,787		6,357,974.45			

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 December, 2017

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES						
1000 General Student Body	82,400	707.28	75,294.68		7,105.32	91.38
2000 Athletics	85,700	4,717.61	35,134.30		50,565.70	41.00
3000 Classes	24,000	.00	5,129.45		18,870.55	21.37
4000 Clubs	263,550	39,211.25	155,299.23		108,250.77	58.93
6000 Private Moneys	81,600	.00	24,655.50		56,944.50	30.22
<u>Total REVENUES</u>	537,250	44,636.14	295,513.16		241,736.84	55.00
B. EXPENDITURES						
1000 General Student Body	81,000	6,602.60	28,395.09	0.00	52,604.91	35.06
2000 Athletics	145,600	5,130.75	50,156.47	11,070.64	84,372.89	42.05
3000 Classes	34,000	.00	45.61	0.00	33,954.39	0.13
4000 Clubs	310,750	7,996.03	66,434.63	102,755.02	141,560.35	54.45
6000 Private Moneys	134,566	1,339.88	13,651.05	0.00	120,914.95	10.14
<u>Total EXPENDITURES</u>	705,916	21,069.26	158,682.85	113,825.66	433,407.49	38.60
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)						
	168,666-	23,566.88	136,830.31		305,496.31	181.13-
D. TOTAL BEGINNING FUND BALANCE						
	305,000		349,476.04			
E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)						
	XXXXXXXXX		.00			
F. TOTAL ENDING FUND BALANCE C+D + OR - E)						
	136,334		486,306.35			
G. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	136,334		486,306.35			
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>	<u>136,334</u>		<u>486,306.35</u>			

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 December, 2017

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 Local Taxes	0	.00	.00		.00	0.00
2000 Local Nontax	900	166.80	579.60		320.40	64.40
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	60,000	.00	.00		60,000.00	0.00
5000 Federal, General Purpose	0	.00	.00		.00	0.00
6000 Federal, Special Purpose	0	.00	.00		.00	0.00
8000 Other Agencies and Associates	0	.00	.00		.00	0.00
9000 Other Financing Sources	0	.00	.00		.00	0.00
<u>A. TOTAL REV/OTHER FIN.SRCS (LESS TRANS)</u>	<u>60,900</u>	<u>166.80</u>	<u>579.60</u>		<u>60,320.40</u>	<u>0.95</u>
<u>B. 9900 TRANSFERS IN FROM GF</u>						
	0	.00	.00		.00	0.00
<u>C. Total REV./OTHER FIN. SOURCES</u>						
	60,900	166.80	579.60		60,320.40	0.95
<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>						
	0	.00	.00			
<u>F. OTHER FINANCING USES (GL 535)</u>						
	0	.00	.00			
<u>G. EXCESS OF REVENUES/OTHER FIN SOURCES OVER (UNDER) EXP/OTH FIN USES (C-D-E-F)</u>						
	60,900	166.80	579.60		60,320.40-	99.05-
<u>H. TOTAL BEGINNING FUND BALANCE</u>						
	145,000		152,764.20			
<u>I. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>						
	XXXXXXXX		.00			
<u>J. TOTAL ENDING FUND BALANCE (G+H + OR - I)</u>						
	205,900		153,343.80			
<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		153,343.80			
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>153,343.80</u>			