

SUMMARY OF FUND BALANCES

28-Feb-19

	Feb-19 YTD Actual	2018-19 Annual Budget
General Fund		
Opening fund balance		
Reserved for Inventory	210,203.39	200,000.00
Restricted for Carryover	288,961.30	-
Minimum Fund Balance per policy	2,347,715.64	2,600,000.00
Assigned to Other Purposes	96,545.25	-
Unassigned	-	-
Total opening fund balance	<u>2,943,425.58</u>	<u>2,800,000.00</u>
Revenue	27,549,533.28	55,841,875.00
Expenditure	<u>(27,598,443.52)</u>	<u>(55,743,558.00)</u>
Excess (Deficiency) of Revenues over Expenditures	(48,910.24)	98,317.00
Reserved for Inventory	210,203.39	200,000.00
Restricted for Carryover	288,961.30	-
Minimum Fund Balance per policy	2,347,715.64	2,698,317.00
Assigned to Other Purposes	-	-
Unassigned	47,635.01	-
Total closing fund balance	<u>2,894,515.34</u>	<u>2,898,317.00</u>
Capital Projects Fund		
Opening fund balance	72,509,289.99	75,700,000.00
Revenue	1,845,380.45	2,700,000.00
Expenditure	<u>(9,705,150.76)</u>	<u>(42,041,011.00)</u>
Reserve of bond proceeds	62,506,489.99	35,789,170.00
Reserve of levy proceeds	1,303,116.58	569,819.00
Assigned to Fund Purposes	839,913.11	-
Closing fund balance	<u>64,649,519.68</u>	<u>36,358,989.00</u>
Debt Service Fund		
Opening fund balance	9,707,007.82	9,568,830.00
Revenue	5,185,168.51	11,105,944.00
Expenditure		
Principal	(4,830,000.00)	(5,570,000.00)
Interest	(2,494,763.13)	(5,782,000.00)
Other	-	(5,000.00)
Closing fund balance	<u>7,567,413.20</u>	<u>9,317,774.00</u>
ASB Fund		
Opening fund balance	361,962.48	355,000.00
Revenue	375,192.60	560,750.00
Expenditure	<u>(241,230.98)</u>	<u>(733,136.00)</u>
Closing fund balance	<u>495,924.10</u>	<u>182,614.00</u>
Transportation Vehicle Fund		
Opening fund balance	217,640.71	218,000.00
Revenue		
Depreciation	-	65,000.00
Investment Earnings	2,377.48	650.00
Grant Revenue	-	-
Sale of Equipment	-	-
Expenditure	-	<u>(218,000.00)</u>
Closing fund balance	<u>220,018.19</u>	<u>65,650.00</u>

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2018 (September 1, 2018 - August 31, 2019)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of February, 2019

<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	9,975,990	217,844.78	5,027,130.49		4,948,859.51	50.39
2000 LOCAL SUPPORT NONTAX	2,712,000	154,327.19	1,371,318.16		1,340,681.84	50.56
3000 STATE, GENERAL PURPOSE	34,969,745	3,077,732.85	17,239,614.28		17,730,130.72	49.30
4000 STATE, SPECIAL PURPOSE	6,338,640	497,189.31	3,128,239.88		3,210,400.12	49.35
5000 FEDERAL, GENERAL PURPOSE	0	.00	.00		.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	1,263,145	113,527.63	541,403.25		721,741.75	42.86
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	582,355	.00	241,827.22		340,527.78	41.53
<u>Total REVENUES/OTHER FIN. SOURCES</u>	55,841,875	4,060,621.76	27,549,533.28		28,292,341.72	49.33
<u>B. EXPENDITURES</u>						
00 Regular Instruction	31,922,990	2,477,120.93	15,855,997.45	13,695,167.58	2,371,824.97	92.57
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	8,768,798	679,525.84	4,105,785.13	3,998,584.35	664,428.52	92.42
30 Voc. Ed Instruction	3,182,820	243,419.29	1,537,845.89	1,400,502.88	244,471.23	92.32
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	702,727	41,326.89	266,356.05	228,563.88	207,807.07	70.43
70 Other Instructional Pgms	95,259	8,379.96	60,396.01	48,066.49	13,203.50	113.86
80 Community Services	30,000	.00	.00	0.00	30,000.00	0.00
90 Support Services	11,040,964	928,319.23	5,772,062.99	4,880,444.63	388,456.38	96.48
<u>Total EXPENDITURES</u>	55,743,558	4,378,092.14	27,598,443.52	24,251,329.81	3,893,784.67	93.01
<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 OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	98,317	317,470.38-	48,910.24-		147,227.24-	149.75-
<u>F. TOTAL BEGINNING FUND BALANCE</u>	2,800,000		2,943,425.58			
<u>G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXX		.00			
<u>H. TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	2,898,317		2,894,515.34			

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	210,203.39
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	288,961.30
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	.00
G/L 890 Unassigned Fund Balance	2,698,317	47,635.01
G/L 891 Unassigned Min Fnd Bal Policy	0	2,347,715.64
<u>TOTAL</u>	2,898,317	2,894,515.34

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2018 (September 1, 2018 - August 31, 2019)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of February, 2019

<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	2,200,000	49,857.43	1,064,074.10		1,135,925.90	48.37
2000 Local Support Nontax	500,000	122,627.53	781,306.35		281,306.35-	156.26
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
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>2,700,000</u>	<u>172,484.96</u>	<u>1,845,380.45</u>		<u>854,619.55</u>	<u>68.35</u>
<u>B. EXPENDITURES</u>						
10 Sites	0	.00	.00	0.00	.00	0.00
20 Buildings	38,089,102	1,733,645.14	9,196,575.28	39,037,689.70	10,145,162.98-	126.64
30 Equipment	3,369,554	51,055.71	266,748.26	457,155.89	2,645,649.85	21.48
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>	<u>41,458,656</u>	<u>1,784,700.85</u>	<u>9,463,323.54</u>	<u>39,494,845.59</u>	<u>7,499,513.13-</u>	<u>118.09</u>
C. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	582,355	.00	241,827.22			
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>	39,341,011-	1,612,215.89-	7,859,770.31-		31,481,240.69	80.02-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	75,700,000		72,509,289.99			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	36,358,989		64,649,519.68			

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	35,789,170	62,506,489.99
G/L 862 Committed from Levy Proceeds	569,819	1,303,116.58
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	839,913.11
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	36,358,989	64,649,519.68

30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2018 (September 1, 2018 - August 31, 2019)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of February, 2019

<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	10,153,500	235,164.72	4,685,427.41		5,468,072.59	46.15
2000 Local Support Nontax	20,000	1,658.30	29,079.03		9,079.03-	145.40
3000 State, General Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	932,444	.00	470,662.07		461,781.93	50.48
9000 Other Financing Sources	0	.00	.00		.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	11,105,944	236,823.02	5,185,168.51		5,920,775.49	46.69
<u>B. EXPENDITURES</u>						
Matured Bond Expenditures	5,570,000	.00	4,830,000.00	0.00	740,000.00	86.71
Interest On Bonds	5,782,000	.00	2,494,763.13	0.00	3,287,236.87	43.15
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>	11,357,000	.00	7,324,763.13	0.00	4,032,236.87	64.50
<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 OVER (UNDER) EXPENDITURES (A-B-C-D)</u>	251,056-	236,823.02	2,139,594.62-		1,888,538.62-	752.24
<u>F. TOTAL BEGINNING FUND BALANCE</u>	9,568,830		9,707,007.82			
<u>G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXX		.00			
<u>H. TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	9,317,774		7,567,413.20			
<u>I. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	9,317,774		7,567,413.20			
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>	9,317,774		7,567,413.20			

40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2018 (September 1, 2018 - August 31, 2019)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of February, 2019

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES						
1000 General Student Body	82,400	3,110.64	73,159.63		9,240.37	88.79
2000 Athletics	81,700	2,309.01	47,227.93		34,472.07	57.81
3000 Classes	29,000	20.00	8,032.34		20,967.66	27.70
4000 Clubs	285,550	21,547.30	185,124.70		100,425.30	64.83
6000 Private Moneys	82,100	30,000.00	61,648.00		20,452.00	75.09
<u>Total REVENUES</u>	560,750	56,986.95	375,192.60		185,557.40	66.91
B. EXPENDITURES						
1000 General Student Body	80,800	371.45	29,042.29	0.00	51,757.71	35.94
2000 Athletics	155,600	7,021.46	56,782.44	1,479.37	97,338.19	37.44
3000 Classes	26,000	.00	731.39	0.00	25,268.61	2.81
4000 Clubs	335,670	9,494.57	129,738.73	44,371.50	161,559.77	51.87
6000 Private Moneys	135,066	3,410.75	24,936.13	0.00	110,129.87	18.46
<u>Total EXPENDITURES</u>	733,136	20,298.23	241,230.98	45,850.87	446,054.15	39.16
C. EXCESS OF REVENUES						
<u>OVER (UNDER) EXPENDITURES (A-B)</u>	172,386-	36,688.72	133,961.62		306,347.62	177.71-
D. TOTAL BEGINNING FUND BALANCE						
	355,000		361,962.48			
E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)						
	XXXXXXXX		.00			
F. TOTAL ENDING FUND BALANCE						
<u>(C+D + OR - E)</u>	182,614		495,924.10			
G. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	182,614		495,924.10			
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>	182,614		495,924.10			

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2018 (September 1, 2018 - August 31, 2019)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of February, 2019

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	0	.00	.00		.00	0.00
2000 Local Nontax	650	405.82	2,377.48		1,727.48-	365.77
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	65,000	.00	.00		65,000.00	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
A. TOTAL REV/OTHER FIN. SRCS (LESS TRANS)	65,650	405.82	2,377.48		63,272.52	3.62
B. 9900 TRANSFERS IN FROM GF						
	0	.00	.00		.00	0.00
C. Total REV./OTHER FIN. SOURCES	65,650	405.82	2,377.48		63,272.52	3.62
D. EXPENDITURES						
Type 30 Equipment	218,000	.00	.00	166,691.27	51,308.73	76.46
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	218,000	.00	.00	166,691.27	51,308.73	76.46
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)						
	152,350-	405.82	2,377.48		154,727.48	101.56-
H. TOTAL BEGINNING FUND BALANCE						
	218,000		217,640.71			
I. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)						
	XXXXXXXX		.00			
J. TOTAL ENDING FUND BALANCE (G+H + OR - I)						
	65,650		220,018.19			
K. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted For Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	65,650		220,018.19			
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	65,650		220,018.19			