

SUMMARY OF FUND BALANCES

29-Feb-20

	Feb-20 YTD Actual	2019-20 Annual Budget
General Fund		
Opening fund balance		
Reserved for Inventory	270,206.12	200,000.00
Restricted for Carryover	337,904.39	250,000.00
Minimum Fund Balance per policy	2,732,276.67	2,800,000.00
Assigned to Other Purposes	150,000.00	150,000.00
Unassigned	<u>715,244.49</u>	<u>400,000.00</u>
Total opening fund balance	<u>4,205,631.67</u>	<u>3,800,000.00</u>
Revenue	27,299,977.21	55,917,631.00
Expenditure	<u>(27,815,749.95)</u>	<u>(56,649,741.00)</u>
Excess (Deficiency) of Revenues over Expenditures	(515,772.74)	(732,110.00)
Reserved for Inventory	270,206.12	200,000.00
Restricted for Carryover	337,904.39	-
Minimum Fund Balance per policy	2,732,276.67	2,867,890.00
Assigned to Other Purposes	150,000.00	-
Unassigned	<u>199,471.75</u>	<u>-</u>
Total closing fund balance	<u>3,689,858.93</u>	<u>3,067,890.00</u>
Capital Projects Fund		
Opening fund balance	45,722,904.41	44,475,000.00
Revenue	1,592,047.72	4,116,532.00
Expenditure	<u>(12,653,050.42)</u>	<u>(43,685,931.00)</u>
Reserve of bond proceeds	32,603,986.18	2,649,144.00
Reserve of levy proceeds	1,546,622.75	2,256,129.00
Assigned to Fund Purposes	<u>511,292.78</u>	<u>328.00</u>
Closing fund balance	<u>34,661,901.71</u>	<u>4,905,601.00</u>
Debt Service Fund		
Opening fund balance	10,176,909.76	10,300,000.00
Revenue	5,572,871.01	11,247,257.00
Expenditure		
Principal	(4,415,000.00)	(5,155,000.00)
Interest	(2,977,163.13)	(5,754,801.00)
Other	<u>-</u>	<u>(5,000.00)</u>
Closing fund balance	<u>8,357,617.64</u>	<u>10,632,456.00</u>
ASB Fund		
Opening fund balance	374,198.52	396,320.00
Revenue	410,870.13	576,750.00
Expenditure	<u>(215,549.22)</u>	<u>(746,570.00)</u>
Closing fund balance	<u>569,519.43</u>	<u>226,500.00</u>
Transportation Vehicle Fund		
Opening fund balance	117,270.58	116,000.00
Revenue		
Depreciation	-	65,000.00
Investment Earnings	1,759.08	3,700.00
Grant Revenue	70,000.00	70,000.00
Sale of Equipment	13,630.75	-
Expenditure	<u>-</u>	<u>(200,000.00)</u>
Closing fund balance	<u>202,660.41</u>	<u>54,700.00</u>

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2019 (September 1, 2019 - August 31, 2020)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of February, 2020

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 LOCAL TAXES	9,637,602	266,159.02	4,677,238.87		4,960,363.13	48.53
2000 LOCAL SUPPORT NONTAX	2,721,000	140,088.32	1,345,167.06		1,375,832.94	49.44
3000 STATE, GENERAL PURPOSE	34,772,900	3,218,334.72	17,382,356.03		17,390,543.97	49.99
4000 STATE, SPECIAL PURPOSE	6,990,695	448,108.26	3,123,409.36		3,867,285.64	44.68
5000 FEDERAL, GENERAL PURPOSE	0	.00	.00		.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	1,339,800	102,682.02	528,659.87		811,140.13	39.46
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	455,634	.00	243,146.02		212,487.98	53.36
Total REVENUES/OTHER FIN. SOURCES	55,917,631	4,175,372.34	27,299,977.21		28,617,653.79	48.82
B. EXPENDITURES						
00 Regular Instruction	31,554,892	2,512,610.18	15,417,756.95	13,757,747.52	2,379,387.53	92.46
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	8,705,529	793,354.91	4,488,673.60	4,381,319.47	164,464.07-	101.89
30 Voc. Ed Instruction	3,522,009	303,274.11	1,734,528.25	1,537,001.48	250,479.27	92.89
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	863,668	46,113.86	273,242.14	248,721.18	341,704.68	60.44
70 Other Instructional Pgms	100,494	6,699.38	41,680.09	36,988.60	21,825.31	78.28
80 Community Services	30,000	.00	.00	0.00	30,000.00	0.00
90 Support Services	11,873,149	968,719.78	5,859,868.92	5,291,705.32	721,574.76	93.92
Total EXPENDITURES	56,649,741	4,630,772.22	27,815,749.95	25,253,483.57	3,580,507.48	93.68
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>	732,110-	455,399.88-	515,772.74-		216,337.26	29.55-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	3,800,000		4,205,631.67			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	3,067,890		3,689,858.93			

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	250,000	337,904.39
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 Restricted For Arbitrage Rebate	0	.00
G/L 840 Nonspnd FB - Invent/Prepd Itms	200,000	270,206.12
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	150,000	150,000.00
G/L 884 Assigned to Other Cap Projects	0	.00
G/L 888 Assigned to Other Purposes	400,000	.00
G/L 890 Unassigned Fund Balance	2,067,890	199,471.75
G/L 891 Unassigned Min Fnd Bal Policy	0	2,732,276.67
<u>TOTAL</u>	3,067,890	3,689,858.93

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2019 (September 1, 2019 - August 31, 2020)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of February, 2020

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	3,525,082	125,154.00	1,139,343.58		2,385,738.42	32.32
2000 Local Support Nontax	591,450	49,856.30	452,704.14		138,745.86	76.54
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	4,116,532	175,010.30	1,592,047.72		2,524,484.28	38.67
B. EXPENDITURES						
10 Sites	0	.00	.00	0.00	.00	0.00
20 Buildings	40,446,240	1,765,326.94	11,040,213.19	28,258,309.91	1,147,716.90	97.16
30 Equipment	2,622,057	154,940.96	1,369,691.21	166,604.33	1,085,761.46	58.59
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	162,000	.00	.00	0.00	162,000.00	0.00
90 Debt	0	.00	.00	0.00	.00	0.00
Total EXPENDITURES	43,230,297	1,920,267.90	12,409,904.40	28,424,914.24	2,395,478.36	94.46
C. OTHER FIN. USES TRANS. OUT (GL 536)	455,634	.00	243,146.02			
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)	39,569,399-	1,745,257.60-	11,061,002.70-		28,508,396.30	72.05-
F. TOTAL BEGINNING FUND BALANCE	44,475,000		45,722,904.41			
G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)	XXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)	4,905,601		34,661,901.71			

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	2,649,144	32,603,986.18
G/L 862 Committed from Levy Proceeds	2,256,129	1,546,622.75
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	328	511,292.78
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	4,905,601	34,661,901.71

30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2019 (September 1, 2019 - August 31, 2020)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of February, 2020

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	10,400,000	286,056.59	5,068,906.14		5,331,093.86	48.74
2000 Local Support Nontax	49,425	1,933.10	34,248.79		15,176.21	69.29
3000 State, General Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	797,832	.00	469,716.08		328,115.92	58.87
9000 Other Financing Sources	0	.00	.00		.00	0.00
Total REVENUES/OTHER FIN. SOURCES	11,247,257	287,989.69	5,572,871.01		5,674,385.99	49.55
B. EXPENDITURES						
Matured Bond Expenditures	5,155,000	.00	4,415,000.00	0.00	740,000.00	85.65
Interest On Bonds	5,754,801	.00	2,977,163.13	0.00	2,777,637.87	51.73
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	10,914,801	.00	7,392,163.13	0.00	3,522,637.87	67.73
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>	332,456	287,989.69	1,819,292.12-		2,151,748.12-	647.23-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	10,300,000		10,176,909.76			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	10,632,456		8,357,617.64			
I. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	10,632,456		8,357,617.64			
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	10,632,456		8,357,617.64			

40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2019 (September 1, 2019 - August 31, 2020)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of February, 2020

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES						
1000 General Student Body	78,000	1,922.53	78,134.19		134.19-	100.17
2000 Athletics	86,700	4,301.17	67,342.16		19,357.84	77.67
3000 Classes	29,000	440.00	12,978.28		16,021.72	44.75
4000 Clubs	282,050	16,065.11	201,397.50		80,652.50	71.40
6000 Private Moneys	101,000	15,527.00	51,018.00		49,982.00	50.51
<u>Total REVENUES</u>	576,750	38,255.81	410,870.13		165,879.87	71.24
B. EXPENDITURES						
1000 General Student Body	91,000	3,109.33	36,708.92	757.17	53,533.91	41.17
2000 Athletics	140,500	5,131.47	59,010.93	16,810.91	64,678.16	53.97
3000 Classes	26,000	4,625.00	4,739.94	7,637.50	13,622.56	47.61
4000 Clubs	337,490	35,516.15	99,707.71	105,164.45	132,617.84	60.70
6000 Private Moneys	151,580	3,158.69	15,381.72	484.55	135,713.73	10.47
<u>Total EXPENDITURES</u>	746,570	51,540.64	215,549.22	130,854.58	400,166.20	46.40
C. EXCESS OF REVENUES						
<u>OVER (UNDER) EXPENDITURES (A-B)</u>	169,820-	13,284.83-	195,320.91		365,140.91	215.02-
D. TOTAL BEGINNING FUND BALANCE						
	396,320		374,198.52			
E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)						
			.00			
F. TOTAL ENDING FUND BALANCE						
<u>C+D + OR - E)</u>	226,500		569,519.43			
G. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	226,500		569,519.43			
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>	226,500		569,519.43			

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2019 (September 1, 2019 - August 31, 2020)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of February, 2020

<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	3,700	277.07	15,389.83		11,689.83-	415.94
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	135,000	.00	70,000.00		65,000.00	51.85
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>138,700</u>	<u>277.07</u>	<u>85,389.83</u>		<u>53,310.17</u>	<u>61.56</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>138,700</u>	<u>277.07</u>	<u>85,389.83</u>		<u>53,310.17</u>	<u>61.56</u>
<u>D. EXPENDITURES</u>						
Type 30 Equipment	200,000	.00	.00	146,683.03	53,316.97	73.34
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>200,000</u>	<u>.00</u>	<u>.00</u>	<u>146,683.03</u>	<u>53,316.97</u>	<u>73.34</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>61,300-</u>	<u>277.07</u>	<u>85,389.83</u>		<u>146,689.83</u>	<u>239.30-</u>
<u>H. TOTAL BEGINNING FUND BALANCE</u>	<u>116,000</u>		<u>117,270.58</u>			
<u>I. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	<u>XXXXXXXX</u>		<u>.00</u>			
<u>J. TOTAL ENDING FUND BALANCE (G+H + OR - I)</u>	<u>54,700</u>		<u>202,660.41</u>			
<u>K. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted For Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	54,700		202,660.41			
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>54,700</u>		<u>202,660.41</u>			