

SUMMARY OF FUND BALANCES

31-Jan-15

	Jan-15 YTD Actual	2014-15 Annual Budget
General Fund		
Opening fund balance		
Reserved for Inventory	194,275.00	200,000.00
Restricted for Carryover	6,810.00	-
Committed to Minimum Fund Balance	1,170,000.00	1,100,000.00
Assigned to Other Purposes	539,182.19	150,000.00
Unassigned	-	750,000.00
Total opening fund balance	<u>1,910,267.19</u>	<u>2,200,000.00</u>
Revenue	16,750,478.23	39,617,603.00
Expenditure	<u>(16,606,700.00)</u>	<u>(39,943,300.00)</u>
Excess (Deficiency) of Revenues over Expenditures	143,778.23	(325,697.00)
Reserved for Inventory	194,275.00	200,000.00
Restricted for Carryover	6,810.00	-
Committed to Minimum Fund Balance	1,170,000.00	1,200,000.00
Assigned to Other Purposes	539,182.19	-
Unassigned	143,778.23	474,303.00
Total closing fund balance	<u>2,054,045.42</u>	<u>1,874,303.00</u>
Capital Projects Fund		
Opening fund balance	10,321,470.05	10,925,000.00
Revenue	732,555.15	1,932,768.00
Expenditure	<u>(1,193,594.41)</u>	<u>(7,873,443.00)</u>
Reserve of bond proceeds	8,394,636.28	4,337,532.00
Reserve of levy proceeds	1,331,471.70	546,793.00
Unreserved Fund Balance	<u>134,322.81</u>	<u>100,000.00</u>
Closing fund balance	<u>9,860,430.79</u>	<u>4,984,325.00</u>
Debt Service Fund		
Opening fund balance	4,200,467.38	2,075,000.00
Revenue	19,458,079.69	8,028,592.00
Expenditure		
Principal	(1,895,000.00)	(2,625,000.00)
Interest	(1,739,023.76)	(3,480,000.00)
Other	<u>(15,507,441.23)</u>	<u>(5,000.00)</u>
Closing fund balance	<u>4,517,082.08</u>	<u>3,993,592.00</u>
ASB Fund		
Opening fund balance	337,043.30	344,000.00
Revenue	241,702.19	644,300.00
Expenditure	<u>(129,836.22)</u>	<u>(898,619.00)</u>
Closing fund balance	<u>448,909.27</u>	<u>89,681.00</u>
Transportation Vehicle Fund		
Opening fund balance	458,708.21	460,000.00
Revenue		
Depreciation	-	123,000.00
Investment Earnings	532.56	1,500.00
Grant Revenue	90,000.00	-
Sale of Equipment		
Expenditure	<u>(424,534.68)</u>	<u>(430,000.00)</u>
Closing fund balance	<u>124,706.09</u>	<u>154,500.00</u>

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2014 (September 1, 2014 - August 31, 2015)

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

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 LOCAL TAXES	9,218,043	30,825.19	4,130,759.25		5,087,283.75	44.81
2000 LOCAL SUPPORT NONTAX	3,324,100	170,314.99	1,679,611.01		1,644,488.99	50.53
3000 STATE, GENERAL PURPOSE	21,451,030	1,793,423.50	8,763,649.95		12,687,380.05	40.85
4000 STATE, SPECIAL PURPOSE	4,150,730	349,403.26	1,538,205.39		2,612,524.61	37.06
5000 FEDERAL, GENERAL PURPOSE	0	.00	.00		.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	1,223,700	113,311.02	451,208.52		772,491.48	36.87
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	250,000	.00	187,044.11		62,955.89	74.82
Total REVENUES/OTHER FIN. SOURCES	39,617,603	2,457,277.96	16,750,478.23		22,867,124.77	42.28
B. EXPENDITURES						
00 Regular Instruction	23,475,968	1,860,143.16	9,662,055.30	11,568,980.68	2,244,932.02	90.44
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	5,842,925	551,501.47	2,563,694.75	3,405,091.30	125,861.05	102.15
30 Voc. Ed Instruction	1,001,317	75,897.88	390,424.68	465,759.52	145,132.80	85.51
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	710,813	43,077.67	215,972.61	289,933.38	204,907.01	71.17
70 Other Instructional Pgms	317,226	23,994.42	141,480.01	169,991.38	5,754.61	98.19
80 Community Services	30,000	.00	.00	0.00	30,000.00	0.00
90 Support Services	8,565,051	794,443.49	3,633,072.65	4,321,788.39	610,189.96	92.88
Total EXPENDITURES	39,943,300	3,349,058.09	16,606,700.00	20,221,544.65	3,115,055.35	92.20
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>	325,697-	891,780.13-	143,778.23		469,475.23	144.14-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	2,200,000		1,910,267.19			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE</u> <u>(E+F + OR - G)</u>	1,874,303		2,054,045.42			

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	6,810.00
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 Restricted For Arbitrage Rebate	0	.00
G/L 840 Nonspnd FB - Invent/Prepd Itms	200,000	194,275.00
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 Min Fnd Bal Policy	1,200,000	1,170,000.00
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	539,182.19
G/L 890 Unassigned Fund Balance	474,303	143,778.23
<u>TOTAL</u>	1,874,303	2,054,045.42

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2014 (September 1, 2014 - August 31, 2015)

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

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	1,882,768	5,702.41	708,315.59		1,174,452.41	37.62
2000 Local Support Nontax	50,000	4,381.42	24,239.56		25,760.44	48.48
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	1,932,768	10,083.83	732,555.15		1,200,212.85	37.90
B. EXPENDITURES						
10 Sites	0	.00	49,388.66	0.00	49,388.66-	0.00
20 Buildings	5,691,683	31,624.57	640,271.54	328,501.64	4,722,909.82	17.02
30 Equipment	1,931,760	29,797.33	316,890.10	37,618.46	1,577,251.44	18.35
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
Total EXPENDITURES	7,623,443	61,421.90	1,006,550.30	366,120.10	6,250,772.60	18.01
C. OTHER FIN. USES TRANS. OUT (GL 536)	250,000	.00	187,044.11			
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)	5,940,675-	51,338.07-	461,039.26-		5,479,635.74	92.24-
F. TOTAL BEGINNING FUND BALANCE	10,925,000		10,321,470.05			
G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)	XXXXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)	4,984,325		9,860,430.79			

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 Restrictd 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	4,337,532	8,394,636.28
G/L 862 Committed from Levy Proceeds	546,793	1,331,471.70
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 Restrictd 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	100,000	134,322.81
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	4,984,325	9,860,430.79

30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2014 (September 1, 2014 - August 31, 2015)

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

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	7,089,992	24,945.59	3,479,087.81		3,610,904.19	49.07
2000 Local Support Nontax	12,150	666.66	3,844.99		8,305.01	31.65
3000 State, General Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	926,450	.00	462,727.74		463,722.26	49.95
6000 Federal, Special Purpose	0	.00	.00		.00	0.00
9000 Other Financing Sources	0	.00	15,512,419.15		15,512,419.15-	0.00
Total REVENUES/OTHER FIN. SOURCES	8,028,592	25,612.25	19,458,079.69		11,429,487.69-	242.36
B. EXPENDITURES						
Matured Bond Expenditures	2,625,000	.00	1,895,000.00	0.00	730,000.00	72.19
Interest On Bonds	3,480,000	.00	1,739,023.76	0.00	1,740,976.24	49.97
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	100,690.00	0.00	100,690.00-	0.00
Total EXPENDITURES	6,110,000	.00	3,734,713.76	0.00	2,375,286.24	61.12
C. OTHER FIN. USES TRANS. OUT (GL 536)	0	.00	.00			
D. OTHER FINANCING USES (GL 535)	0	.00	15,406,751.23			
E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER (UNDER) EXPENDITURES (A-B-C-D)	1,918,592	25,612.25	316,614.70		1,601,977.30-	83.50-
F. TOTAL BEGINNING FUND BALANCE	2,075,000		4,200,467.38			
G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)	XXXXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)	3,993,592		4,517,082.08			
I. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	3,993,592		4,517,082.08			
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	3,993,592		4,517,082.08			

40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2014 (September 1, 2014 - August 31, 2015)

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

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES						
1000 General Student Body	150,500	564.32	66,197.24		84,302.76	43.98
2000 Athletics	96,500	7,035.36	33,745.44		62,754.56	34.97
3000 Classes	26,500	1,168.00	3,090.50		23,409.50	11.66
4000 Clubs	305,400	3,571.00	128,952.01		176,447.99	42.22
6000 Private Moneys	65,400	500.00	9,717.00		55,683.00	14.86
<u>Total REVENUES</u>	644,300	12,838.68	241,702.19		402,597.81	37.51
B. EXPENDITURES						
1000 General Student Body	226,700	263.45	9,331.87	22.92	217,345.21	4.13
2000 Athletics	148,000	2,957.28	37,100.26	4,348.00	106,551.74	28.01
3000 Classes	26,500	.00	429.91	0.00	26,070.09	1.62
4000 Clubs	361,000	11,659.96	71,971.13	76,953.80	212,075.07	41.25
6000 Private Moneys	136,419	.00	11,003.05	0.00	125,415.95	8.07
<u>Total EXPENDITURES</u>	898,619	14,880.69	129,836.22	81,324.72	687,458.06	23.50
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)						
	254,319-	2,042.01-	111,865.97		366,184.97	143.99-
D. TOTAL BEGINNING FUND BALANCE						
	344,000		337,043.30			
E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)						
	XXXXXXXXXX		.00			
F. TOTAL ENDING FUND BALANCE (C+D + OR - E)						
	89,681		448,909.27			
G. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	89,681		448,909.27			
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>	89,681		448,909.27			

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2014 (September 1, 2014 - August 31, 2015)

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

	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	1,500	15.24	532.56		967.44	35.50
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	123,000	90,000.00	90,000.00		33,000.00	73.17
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
<u>A. TOTAL REV/OTHER FIN.SRCS(LESS TRANS)</u>	<u>124,500</u>	<u>90,015.24</u>	<u>90,532.56</u>		<u>33,967.44</u>	<u>72.72</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>124,500</u>	<u>90,015.24</u>	<u>90,532.56</u>		<u>33,967.44</u>	<u>72.72</u>
<u>D. EXPENDITURES</u>						
Type 30 Equipment	430,000	.00	424,534.68	0.00	5,465.32	98.73
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>430,000</u>	<u>.00</u>	<u>424,534.68</u>	<u>0.00</u>	<u>5,465.32</u>	<u>98.73</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>305,500-</u>	<u>90,015.24</u>	<u>334,002.12-</u>		<u>28,502.12-</u>	<u>9.33</u>
<u>H. TOTAL BEGINNING FUND BALANCE</u>	<u>460,000</u>		<u>458,708.21</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>154,500</u>		<u>124,706.09</u>			
<u>K. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted For Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	154,500		124,706.09			
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>154,500</u>		<u>124,706.09</u>			