

SUMMARY OF FUND BALANCES

31-Jan-16

	Jan-16 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	17,828,704.64	42,573,677.00
Expenditure	<u>(18,020,323.11)</u>	<u>(42,569,831.00)</u>
Excess (Deficiency) of Revenues over Expenditures	(191,618.47)	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	<u>(191,618.47)</u>	<u>-</u>
Total closing fund balance	<u>2,450,157.49</u>	<u>2,353,846.00</u>
Capital Projects Fund		
Opening fund balance	8,895,991.91	8,090,000.00
Revenue	1,051,249.47	2,249,999.00
Expenditure	<u>(2,156,382.02)</u>	<u>(8,362,872.00)</u>
Reserve of bond proceeds	6,110,091.75	1,545,000.00
Reserve of levy proceeds	1,530,447.56	357,127.00
Unreserved Fund Balance	<u>150,320.05</u>	<u>75,000.00</u>
Closing fund balance	<u>7,790,859.36</u>	<u>1,977,127.00</u>
Debt Service Fund		
Opening fund balance	7,103,783.61	7,075,000.00
Revenue	3,695,348.56	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>4,984,559.66</u>	<u>6,850,998.00</u>
ASB Fund		
Opening fund balance	323,916.70	350,000.00
Revenue	273,154.27	738,400.00
Expenditure	<u>(151,171.74)</u>	<u>(948,616.00)</u>
Closing fund balance	<u>445,899.23</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	311.97	400.00
Grant Revenue	-	-
Sale of Equipment	-	-
Expenditure	<u>-</u>	<u>(160,000.00)</u>
Closing fund balance	<u>186,182.70</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 January, 2016

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 LOCAL TAXES	9,553,043	15,252.30	4,381,714.55		5,171,328.45	45.87
2000 LOCAL SUPPORT NONTAX	3,380,100	198,974.74	1,420,421.16		1,959,678.84	42.02
3000 STATE, GENERAL PURPOSE	23,333,159	2,119,421.30	9,699,341.71		13,633,817.29	41.57
4000 STATE, SPECIAL PURPOSE	4,694,575	433,574.55	1,802,901.88		2,891,673.12	38.40
5000 FEDERAL, GENERAL PURPOSE	0	.00	.00		.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	1,232,800	96,436.72	347,453.33		885,346.67	28.18
7000 REVENUES FR OTH SCH DIST	0	.00	.00		.00	0.00
8000 OTHER AGENCIES AND ASSOCIATES	0	481.17	1,344.77		1,344.77	0.00
9000 OTHER FINANCING SOURCES	380,000	175,527.24	175,527.24		204,472.76	46.19
Total REVENUES/OTHER FIN. SOURCES	42,573,677	3,039,668.02	17,828,704.64		24,744,972.36	41.88
B. EXPENDITURES						
00 Regular Instruction	24,418,865	1,930,197.37	10,336,139.47	12,547,323.43	1,535,402.10	93.71
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	6,404,269	611,367.31	2,809,137.08	3,693,114.56	97,982.64	101.53
30 Voc. Ed Instruction	1,623,826	113,887.47	658,867.55	796,057.54	168,900.91	89.60
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	631,733	37,279.58	204,515.64	239,627.64	187,589.72	70.31
70 Other Instructional Pgms	366,303	32,796.75	180,570.96	223,183.77	37,451.73	110.22
80 Community Services	30,000	.00	.00	0.00	30,000.00	0.00
90 Support Services	9,094,835	543,197.71	3,831,092.41	4,747,765.38	515,977.21	94.33
Total EXPENDITURES	42,569,831	3,268,726.19	18,020,323.11	22,247,072.32	2,302,435.57	94.59
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) EXP/OTH FIN USES (A-B-C-D)	3,846	229,058.17	191,618.47		195,464.47	< 1000-
F. TOTAL BEGINNING FUND BALANCE	2,350,000		2,641,775.96			
G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)	XXXXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)	2,353,846		2,450,157.49			

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	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 Restricted 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 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	1,137,779.96
G/L 890 Unassigned Fund Balance	2,153,846	191,618.47-
G/L 891 Unassigned Min Fnd Bal Policy	0	1,177,000.00
<u>TOTAL</u>	2,353,846	2,450,157.49

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 January, 2016

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	2,199,999	3,444.46	1,012,036.65		1,187,962.35	46.00
2000 Local Support Nontax	50,000	4,903.40	21,179.82		28,820.18	42.36
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>	<u>2,249,999</u>	<u>8,347.86</u>	<u>1,051,249.47</u>		<u>1,198,749.53</u>	<u>46.72</u>
B. EXPENDITURES						
10 Sites	0	.00	.00	7,031.58	7,031.58-	0.00
20 Buildings	4,549,922	291,095.62	1,184,939.55	179,048.85	3,185,933.60	29.98
30 Equipment	3,467,950	556,489.52	795,915.23	251,046.45	2,420,988.32	30.19
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>8,017,872</u>	<u>847,585.14</u>	<u>1,980,854.78</u>	<u>437,126.88</u>	<u>5,599,890.34</u>	<u>30.16</u>
C. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	345,000	175,527.24	175,527.24			
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>	6,112,873-	1,014,764.52-	1,105,132.55-		5,007,740.45	81.92-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	8,090,000		8,895,991.91			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	1,977,127		7,790,859.36			

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	6,110,091.75
G/L 862 Committed from Levy Proceeds	357,127	1,530,447.56
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	150,320.05
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	1,977,127	7,790,859.36

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 January, 2016

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	6,999,998	11,272.36	3,223,753.72		3,776,244.28	46.05
2000 Local Support Nontax	20,000	615.12	6,371.26		13,628.74	31.86
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
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>7,945,998</u>	<u>11,887.48</u>	<u>3,695,348.56</u>		<u>4,250,649.44</u>	<u>46.51</u>
B. EXPENDITURES						
Matured Bond Expenditures	4,865,000	.00	4,160,000.00	0.00	705,000.00	85.51
Interest On Bonds	3,300,000	.00	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
<u>Total EXPENDITURES</u>	<u>8,170,000</u>	<u>.00</u>	<u>5,814,572.51</u>	<u>0.00</u>	<u>2,355,427.49</u>	<u>71.17</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) EXPENDITURES (A-B-C-D)</u>	224,002-	11,887.48	2,119,223.95-		1,895,221.95-	846.07
F. <u>TOTAL BEGINNING FUND BALANCE</u>	7,075,000		7,103,783.61			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	6,850,998		4,984,559.66			
I. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	6,850,998		4,984,559.66			
G/L 835 Restricted 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>	<u>6,850,998</u>		<u>4,984,559.66</u>			

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 January, 2016

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES						
1000 General Student Body	150,500	2,468.02	69,695.77		80,804.23	46.31
2000 Athletics	116,000	6,851.10	30,173.88		85,826.12	26.01
3000 Classes	26,500	2,023.19	2,199.19		24,300.81	8.30
4000 Clubs	376,800	14,529.72	155,819.00		220,981.00	41.35
6000 Private Moneys	68,600	.00	15,266.43		53,333.57	22.25
<u>Total REVENUES</u>	738,400	25,872.03	273,154.27		465,245.73	36.99
B. EXPENDITURES						
1000 General Student Body	226,700	18,331.51	25,842.54	47.57	200,809.89	11.42
2000 Athletics	137,100	8,349.87	35,980.71	543.50	100,575.79	26.64
3000 Classes	26,500	.00	.00	0.00	26,500.00	0.00
4000 Clubs	416,250	13,458.71	76,482.11	84,120.55	255,647.34	38.58
6000 Private Moneys	142,066	1,797.96	12,866.38	652.20	128,547.42	9.52
<u>Total EXPENDITURES</u>	948,616	41,938.05	151,171.74	85,363.82	712,080.44	24.93
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)						
	210,216-	16,066.02-	121,982.53		332,198.53	158.03-
D. TOTAL BEGINNING FUND BALANCE						
	350,000		323,916.70			
E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)						
	XXXXXXXXX		.00			
F. TOTAL ENDING FUND BALANCE (C+D + OR - E)						
	139,784		445,899.23			
G. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	139,784		445,899.23			
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		445,899.23			

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 January, 2016

<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	74.04	311.97		88.03	77.99
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
<u>A. TOTAL REV/OTHER FIN.SRCS (LESS TRANS)</u>	<u>70,400</u>	<u>74.04</u>	<u>311.97</u>		<u>70,088.03</u>	<u>0.44</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>70,400</u>	<u>74.04</u>	<u>311.97</u>		<u>70,088.03</u>	<u>0.44</u>
<u>D. EXPENDITURES</u>						
Type 30 Equipment	160,000	.00	.00	158,116.39	1,883.61	98.82
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>160,000</u>	<u>.00</u>	<u>.00</u>	<u>158,116.39</u>	<u>1,883.61</u>	<u>98.82</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>89,600-</u>	<u>74.04</u>	<u>311.97</u>		<u>89,911.97</u>	<u>100.35-</u>
<u>H. TOTAL BEGINNING FUND BALANCE</u>	<u>186,000</u>		<u>185,870.73</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>96,400</u>		<u>186,182.70</u>			
<u>K. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted For Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	96,400		186,182.70			
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>96,400</u>		<u>186,182.70</u>			