

SUMMARY OF FUND BALANCES

31-Jan-17

	Jan-17 YTD Actual	2016-17 Annual Budget
General Fund		
Opening fund balance		
Reserved for Inventory	257,574.91	200,000.00
Restricted for Carryover	68,798.90	-
Minimum Fund Balance per policy	2,127,215.33	2,128,000.00
Assigned to Other Purposes	430,176.08	772,000.00
Unassigned	-	-
Total opening fund balance	<u>2,883,765.22</u>	<u>3,100,000.00</u>
Revenue	18,135,769.56	44,073,213.00
Expenditure	<u>(18,811,145.96)</u>	<u>(44,813,317.00)</u>
Excess (Deficiency) of Revenues over Expenditures	(675,376.40)	(740,104.00)
Reserved for Inventory	257,574.91	200,000.00
Restricted for Carryover	68,798.90	-
Minimum Fund Balance per policy	2,127,215.33	2,159,896.00
Assigned to Other Purposes	430,176.08	-
Unassigned	<u>(675,376.40)</u>	-
Total closing fund balance	<u>2,208,388.82</u>	<u>2,359,896.00</u>
Capital Projects Fund		
Opening fund balance	33,572,058.67	33,540,000.00
Revenue	1,123,596.70	2,349,999.00
Expenditure	<u>(1,838,148.62)</u>	<u>(11,548,613.00)</u>
Reserve of bond proceeds	31,723,351.30	23,741,181.00
Reserve of levy proceeds	1,014,939.47	600,205.00
Unreserved Fund Balance	<u>119,215.98</u>	-
Closing fund balance	<u>32,857,506.75</u>	<u>24,341,386.00</u>
Debt Service Fund		
Opening fund balance	7,649,146.47	7,575,000.00
Revenue	3,700,875.30	9,173,100.00
Expenditure		
Principal	(4,195,000.00)	(4,935,000.00)
Interest	(1,635,563.13)	(3,995,000.00)
Other	-	(5,000.00)
Closing fund balance	<u>5,519,458.64</u>	<u>7,813,100.00</u>
ASB Fund		
Opening fund balance	306,447.40	254,000.00
Revenue	299,023.44	768,600.00
Expenditure	<u>(166,730.94)</u>	<u>(982,816.00)</u>
Closing fund balance	<u>438,739.90</u>	<u>39,784.00</u>
Transportation Vehicle Fund		
Opening fund balance	85,861.08	80,000.00
Revenue		
Depreciation	-	60,000.00
Investment Earnings	256.92	500.00
Grant Revenue	-	-
Sale of Equipment	-	-
Expenditure	-	-
Closing fund balance	<u>86,118.00</u>	<u>140,500.00</u>

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2016 (September 1, 2016 - August 31, 2017)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of January, 2017

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 LOCAL TAXES	9,653,043	29,736.46	4,434,973.98		5,218,069.02	45.94
2000 LOCAL SUPPORT NONTAX	2,719,000	169,148.99	1,073,031.27		1,645,968.73	39.46
3000 STATE, GENERAL PURPOSE	24,845,000	2,195,692.67	10,268,883.07		14,576,116.93	41.33
4000 STATE, SPECIAL PURPOSE	4,885,870	348,410.30	1,789,375.98		3,096,494.02	36.62
5000 FEDERAL, GENERAL PURPOSE	0	.00	.00		.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	1,342,800	95,698.14	390,520.82		952,279.18	29.08
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	627,500	287.76	178,984.44		448,515.56	28.52
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>44,073,213</u>	<u>2,838,974.32</u>	<u>18,135,769.56</u>		<u>25,937,443.44</u>	<u>41.15</u>
B. EXPENDITURES						
00 Regular Instruction	25,646,534	2,114,921.96	10,655,742.42	13,025,911.76	1,964,879.82	92.34
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	6,988,477	572,749.14	2,806,495.17	3,760,557.78	421,424.05	93.97
30 Voc. Ed Instruction	2,005,851	175,080.87	915,831.85	1,075,140.77	14,878.38	99.26
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	790,082	52,958.99	276,334.62	369,565.01	144,182.37	81.75
70 Other Instructional Pgms	38,973	436.56	21,442.58	0.00	17,530.42	55.02
80 Community Services	30,000	.00	.00	0.00	30,000.00	0.00
90 Support Services	9,313,400	751,204.48	4,135,299.32	4,847,554.55	330,546.13	96.45
<u>Total EXPENDITURES</u>	<u>44,813,317</u>	<u>3,667,352.00</u>	<u>18,811,145.96</u>	<u>23,078,729.87</u>	<u>2,923,441.17</u>	<u>93.48</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>	740,104-	828,377.68-	675,376.40-		64,727.60	8.75-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	3,100,000		2,883,765.22			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	2,359,896		2,208,388.82			

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	68,798.90
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	257,574.91
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	430,176.08
G/L 890 Unassigned Fund Balance	2,159,896	675,376.40-
G/L 891 Unassigned Min Fnd Bal Policy	0	2,127,215.33
<u>TOTAL</u>	2,359,896	2,208,388.82

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2016 (September 1, 2016 - August 31, 2017)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of January, 2017

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	2,199,999	6,733.29	1,012,943.62		1,187,055.38	46.04
2000 Local Support Nontax	150,000	34,906.61	110,653.08		39,346.92	73.77
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>2,349,999</u>	<u>41,639.90</u>	<u>1,123,596.70</u>		<u>1,226,402.30</u>	<u>47.81</u>
B. EXPENDITURES						
10 Sites	0	.00	.00	0.00	.00	0.00
20 Buildings	9,303,754	26,409.20	822,576.90	3,222,472.72	5,258,704.38	43.48
30 Equipment	1,617,359	292,618.96	837,294.04	234,378.15	545,686.81	66.26
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	.00	.00	0.00	.00	0.00
90 Debt	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	<u>10,921,113</u>	<u>319,028.16</u>	<u>1,659,870.94</u>	<u>3,456,850.87</u>	<u>5,804,391.19</u>	<u>46.85</u>
C. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	627,500	.00	178,277.68			
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>	9,198,614-	277,388.26-	714,551.92-		8,484,062.08	92.23-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	33,540,000		33,572,058.67			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	24,341,386		32,857,506.75			

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	23,741,181	31,723,351.30
G/L 862 Committed from Levy Proceeds	600,205	1,014,939.47
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	0	119,215.98
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	24,341,386	32,857,506.75

30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2016 (September 1, 2016 - August 31, 2017)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of January, 2017

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	8,219,050	24,989.90	3,228,516.90		4,990,533.10	39.28
2000 Local Support Nontax	23,600	625.72	7,633.99		15,966.01	32.35
3000 State, General Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	930,450	.00	464,724.41		465,725.59	49.95
9000 Other Financing Sources	0	.00	.00		.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>9,173,100</u>	<u>25,615.62</u>	<u>3,700,875.30</u>		<u>5,472,224.70</u>	<u>40.34</u>
B. EXPENDITURES						
Matured Bond Expenditures	4,935,000	.00	4,195,000.00	0.00	740,000.00	85.01
Interest On Bonds	3,995,000	.00	1,635,563.13	0.00	2,359,436.87	40.94
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>8,935,000</u>	<u>.00</u>	<u>5,830,563.13</u>	<u>0.00</u>	<u>3,104,436.87</u>	<u>65.26</u>
C. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
D. <u>OTHER FINANCING USES (GL 535)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER (UNDER) EXPENDITURES (A-B-C-D)						
	238,100	25,615.62	2,129,687.83-		2,367,787.83-	994.45-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	<u>7,575,000</u>		<u>7,649,146.47</u>			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXXXX</u>		<u>.00</u>			
H. <u>TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	<u>7,813,100</u>		<u>5,519,458.64</u>			
I. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	7,813,100		5,519,458.64			
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			
<u>TOTAL</u>	<u>7,813,100</u>		<u>5,519,458.64</u>			

40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2016 (September 1, 2016 - August 31, 2017)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of January, 2017

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES						
1000 General Student Body	149,000	3,053.56	69,377.14		79,622.86	46.56
2000 Athletics	118,000	8,062.58	29,834.88		88,165.12	25.28
3000 Classes	61,000	1,500.00	1,844.00		59,156.00	3.02
4000 Clubs	372,000	8,894.79	166,075.62		205,924.38	44.64
6000 Private Moneys	68,600	286.80	31,891.80		36,708.20	46.49
<u>Total REVENUES</u>	768,600	21,797.73	299,023.44		469,576.56	38.90
B. EXPENDITURES						
1000 General Student Body	225,200	.00	33,221.07	0.00	191,978.93	14.75
2000 Athletics	139,100	2,734.25	31,928.47	55.38	107,116.15	22.99
3000 Classes	65,000	.00	.00	0.00	65,000.00	0.00
4000 Clubs	411,450	8,220.34	83,783.69	80,285.12	247,381.19	39.88
6000 Private Moneys	142,066	3,519.36	17,797.71	0.00	124,268.29	12.53
<u>Total EXPENDITURES</u>	982,816	14,473.95	166,730.94	80,340.50	735,744.56	25.14
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)						
	214,216-	7,323.78	132,292.50		346,508.50	161.76-
D. TOTAL BEGINNING FUND BALANCE						
	254,000		306,447.40			
E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)						
	XXXXXXXXX		.00			
F. TOTAL ENDING FUND BALANCE (C+D + OR - E)						
	39,784		438,739.90			
G. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	39,784		438,739.90			
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>	39,784		438,739.90			

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2016 (September 1, 2016 - August 31, 2017)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of January, 2017

<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	500	60.56	256.92		243.08	51.38
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
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>60,500</u>	<u>60.56</u>	<u>256.92</u>		<u>60,243.08</u>	<u>0.42</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>60,500</u>	<u>60.56</u>	<u>256.92</u>		<u>60,243.08</u>	<u>0.42</u>
<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>	<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>60,500</u>	<u>60.56</u>	<u>256.92</u>		<u>60,243.08-</u>	<u>99.58-</u>
<u>H. TOTAL BEGINNING FUND BALANCE</u>	<u>80,000</u>		<u>85,861.08</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>140,500</u>		<u>86,118.00</u>			
<u>K. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted For Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	140,500		86,118.00			
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>140,500</u>		<u>86,118.00</u>			