

SUMMARY OF FUND BALANCES

31-Jan-18

	Jan-18 YTD Actual	2017-18 Annual Budget
General Fund		
Opening fund balance		
Reserved for Inventory	178,284.23	200,000.00
Restricted for Carryover	49,747.06	-
Minimum Fund Balance per policy	2,206,340.00	2,200,000.00
Assigned to Other Purposes	(69,866.54)	-
Unassigned	-	-
Total opening fund balance	<u>2,364,504.75</u>	<u>2,400,000.00</u>
Revenue	19,614,202.85	46,249,568.00
Expenditure	<u>(19,475,193.71)</u>	<u>(46,202,257.00)</u>
Excess (Deficiency) of Revenues over Expenditures	139,009.14	47,311.00
Reserved for Inventory	178,284.23	200,000.00
Restricted for Carryover	49,747.06	-
Minimum Fund Balance per policy	2,206,340.00	2,247,311.00
Assigned to Other Purposes	-	-
Unassigned	69,142.60	-
Total closing fund balance	<u><u>2,503,513.89</u></u>	<u><u>2,447,311.00</u></u>
Capital Projects Fund		
Opening fund balance	31,049,999.41	30,200,000.00
Revenue	28,540,173.26	29,500,000.00
Expenditure	<u>(1,772,348.11)</u>	<u>(35,527,993.00)</u>
Reserve of bond proceeds	56,091,269.02	23,067,143.00
Reserve of levy proceeds	1,452,324.92	1,104,864.00
Unreserved Fund Balance	<u>274,230.62</u>	<u>-</u>
Closing fund balance	<u><u>57,817,824.56</u></u>	<u><u>24,172,007.00</u></u>
Debt Service Fund		
Opening fund balance	8,678,725.10	8,657,000.00
Revenue	20,296,236.86	11,050,487.00
Expenditure		
Principal	(4,985,000.00)	(5,725,000.00)
Interest	(2,077,538.13)	(4,998,700.00)
Other	<u>(15,524,735.48)</u>	<u>(5,000.00)</u>
Closing fund balance	<u><u>6,387,688.35</u></u>	<u><u>8,978,787.00</u></u>
ASB Fund		
Opening fund balance	349,476.04	305,000.00
Revenue	347,484.19	537,250.00
Expenditure	<u>(223,663.27)</u>	<u>(705,916.00)</u>
Closing fund balance	<u><u>473,296.96</u></u>	<u><u>136,334.00</u></u>
Transportation Vehicle Fund		
Opening fund balance	152,764.20	145,000.00
Revenue		
Depreciation	-	60,000.00
Investment Earnings	760.88	900.00
Grant Revenue	-	-
Sale of Equipment	-	-
Expenditure	<u>-</u>	<u>-</u>
Closing fund balance	<u><u>153,525.08</u></u>	<u><u>205,900.00</u></u>

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2017 (September 1, 2017 - August 31, 2018)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of January, 2018

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 LOCAL TAXES	10,071,038	30,808.78	4,477,026.33		5,594,011.67	44.45
2000 LOCAL SUPPORT NONTAX	2,612,000	230,069.49	1,206,349.49		1,405,650.51	46.18
3000 STATE, GENERAL PURPOSE	26,600,080	2,705,553.03	11,349,184.91		15,250,895.09	42.67
4000 STATE, SPECIAL PURPOSE	5,178,000	350,281.32	1,891,888.29		3,286,111.71	36.54
5000 FEDERAL, GENERAL PURPOSE	0	.00	.00		.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	1,310,950	99,458.17	453,410.51		857,539.49	34.59
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	477,500	.00	236,343.32		241,156.68	49.50
Total REVENUES/OTHER FIN. SOURCES	46,249,568	3,416,170.79	19,614,202.85		26,635,365.15	42.41
B. EXPENDITURES						
00 Regular Instruction	25,962,610	2,178,928.58	10,871,558.80	13,369,620.89	1,721,430.31	93.37
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	7,191,386	561,145.28	2,856,262.18	3,821,736.87	513,386.95	92.86
30 Voc. Ed Instruction	2,674,617	187,910.26	992,649.75	1,305,231.65	376,735.60	85.91
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	794,921	50,548.58	277,018.99	323,883.39	194,018.62	75.59
70 Other Instructional Pgms	83,337	5,693.94	32,312.98	37,958.40	13,065.62	84.32
80 Community Services	30,000	.00	.00	0.00	30,000.00	0.00
90 Support Services	9,465,386	853,601.17	4,445,391.01	5,067,709.00	47,714.01	100.50
Total EXPENDITURES	46,202,257	3,837,827.81	19,475,193.71	23,926,140.20	2,800,923.09	93.94
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)	47,311	421,657.02-	139,009.14		91,698.14	193.82
F. TOTAL BEGINNING FUND BALANCE	2,400,000		2,364,504.75			
G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)	XXXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)	2,447,311		2,503,513.89			

I. ENDING FUND BALANCE ACCOUNTS:

G/L 810 Restricted For Other Items	0	.00
G/L 815 Restric Unequalized Deduct Rev	0	.00
G/L 821 Restricted for Carryover	0	49,747.06
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	178,284.23
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	.00
G/L 890 Unassigned Fund Balance	2,247,311	69,142.60
G/L 891 Unassigned Min Fnd Bal Policy	0	2,206,340.00
<u>TOTAL</u>	2,447,311	2,503,513.89

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2017 (September 1, 2017 - August 31, 2018)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of January, 2018

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	2,200,000	6,889.60	1,013,773.33		1,186,226.67	46.08
2000 Local Support Nontax	300,000	59,950.81	299,621.98		378.02	99.87
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	27,000,000	161,777.95	27,226,777.95		226,777.95-	100.84
Total REVENUES/OTHER FIN. SOURCES	29,500,000	228,618.36	28,540,173.26		959,826.74	96.75
B. EXPENDITURES						
10 Sites	0	.00	.00	0.00	.00	0.00
20 Buildings	33,272,578	48,008.85	1,052,139.48	1,836,613.18	30,383,825.34	8.68
30 Equipment	1,777,915	146,685.22	297,787.36	477,635.18	1,002,492.46	43.61
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	161,777.95	186,077.95	0.00	186,077.95-	0.00
90 Debt	0	.00	.00	0.00	.00	0.00
Total EXPENDITURES	35,050,493	356,472.02	1,536,004.79	2,314,248.36	31,200,239.85	10.98
C. OTHER FIN. USES TRANS. OUT (GL 536)	477,500	.00	236,343.32			
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)	6,027,993-	127,853.66-	26,767,825.15		32,795,818.15	544.06-
F. TOTAL BEGINNING FUND BALANCE	30,200,000		31,049,999.41			
G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)	XXXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)	24,172,007		57,817,824.56			

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	23,067,142	56,091,269.02
G/L 862 Committed from Levy Proceeds	1,104,865	1,452,324.92
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	274,230.62
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	24,172,007	57,817,824.56

30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2017 (September 1, 2017 - August 31, 2018)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of January, 2018

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	10,095,037	28,432.08	4,280,067.03		5,814,969.97	42.40
2000 Local Support Nontax	25,000	1,281.82	15,498.12		9,501.88	61.99
3000 State, General Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	930,450	.00	466,221.91		464,228.09	50.11
9000 Other Financing Sources	0	15,524,735.48	15,534,449.80		15,534,449.80-	0.00
Total REVENUES/OTHER FIN. SOURCES	11,050,487	15,554,449.38	20,296,236.86		9,245,749.86-	183.67
B. EXPENDITURES						
Matured Bond Expenditures	5,725,000	.00	4,985,000.00	0.00	740,000.00	87.07
Interest On Bonds	4,998,700	.00	2,077,538.13	0.00	2,921,161.87	41.56
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	85,069.40	85,069.40	0.00	85,069.40-	0.00
Total EXPENDITURES	10,728,700	85,069.40	7,147,607.53	0.00	3,581,092.47	66.62
C. OTHER FIN. USES TRANS. OUT (GL 536)	0	.00	.00			
D. OTHER FINANCING USES (GL 535)	0	15,439,666.08	15,439,666.08			
E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER (UNDER) EXPENDITURES (A-B-C-D)	321,787	29,713.90	2,291,036.75-		2,612,823.75-	811.97-
F. TOTAL BEGINNING FUND BALANCE	8,657,000		8,678,725.10			
G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)	XXXXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)	8,978,787		6,387,688.35			
I. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	8,978,787		6,387,688.35			
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	8,978,787		6,387,688.35			

40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2017 (September 1, 2017 - August 31, 2018)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of January, 2018

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES						
1000 General Student Body	82,400	999.10	76,293.78		6,106.22	92.59
2000 Athletics	85,700	12,742.41	47,876.71		37,823.29	55.87
3000 Classes	24,000	1,838.00	6,967.45		17,032.55	29.03
4000 Clubs	263,550	36,391.52	191,690.75		71,859.25	72.73
6000 Private Moneys	81,600	.00	24,655.50		56,944.50	30.22
<u>Total REVENUES</u>	537,250	51,971.03	347,484.19		189,765.81	64.68
B. EXPENDITURES						
1000 General Student Body	81,000	348.95	28,744.04	305.05	51,950.91	35.86
2000 Athletics	145,600	2,212.85	52,369.32	11,070.64	82,160.04	43.57
3000 Classes	34,000	.00	45.61	0.00	33,954.39	0.13
4000 Clubs	310,750	62,418.62	128,853.25	48,475.47	133,421.28	57.06
6000 Private Moneys	134,566	.00	13,651.05	0.00	120,914.95	10.14
<u>Total EXPENDITURES</u>	705,916	64,980.42	223,663.27	59,851.16	422,401.57	40.16
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)						
	168,666-	13,009.39-	123,820.92		292,486.92	173.41-
D. TOTAL BEGINNING FUND BALANCE						
	305,000		349,476.04			
E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)						
	XXXXXXXXXX		.00			
F. TOTAL ENDING FUND BALANCE (C+D + OR - E)						
	136,334		473,296.96			
G. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	136,334		473,296.96			
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>	136,334		473,296.96			

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2017 (September 1, 2017 - August 31, 2018)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of January, 2018

	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	900	181.28	760.88		139.12	84.54
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
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>60,900</u>	<u>181.28</u>	<u>760.88</u>		<u>60,139.12</u>	<u>1.25</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>60,900</u>	<u>181.28</u>	<u>760.88</u>		<u>60,139.12</u>	<u>1.25</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>60,900</u>	<u>181.28</u>	<u>760.88</u>		<u>60,139.12-</u>	<u>98.75-</u>
<u>H. TOTAL BEGINNING FUND BALANCE</u>	<u>145,000</u>		<u>152,764.20</u>			
<u>I. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXXX</u>		<u>.00</u>			
<u>J. TOTAL ENDING FUND BALANCE (G+H + OR - I)</u>	<u>205,900</u>		<u>153,525.08</u>			
<u>K. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted For Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	205,900		153,525.08			
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>205,900</u>		<u>153,525.08</u>			