

**SUMMARY OF FUND BALANCES**

31-Jan-19

	Jan-19 YTD Actual	2018-19 Annual Budget
<b>General Fund</b>		
Opening fund balance		
Reserved for Inventory	210,203.39	200,000.00
Restricted for Carryover	288,961.30	-
Minimum Fund Balance per policy	2,347,715.64	2,600,000.00
Assigned to Other Purposes	96,545.25	-
Unassigned	-	-
Total opening fund balance	<u>2,943,425.58</u>	<u>2,800,000.00</u>
Revenue	23,488,911.52	55,841,875.00
Expenditure	<u>(23,220,351.38)</u>	<u>(55,743,558.00)</u>
Excess (Deficiency) of Revenues over Expenditures	268,560.14	98,317.00
Reserved for Inventory	210,203.39	200,000.00
Restricted for Carryover	288,961.30	-
Minimum Fund Balance per policy	2,347,715.64	2,698,317.00
Assigned to Other Purposes	-	-
Unassigned	365,105.39	-
Total closing fund balance	<u><u>3,211,985.72</u></u>	<u><u>2,898,317.00</u></u>
<b>Capital Projects Fund</b>		
Opening fund balance	72,509,289.99	75,700,000.00
Revenue	1,672,895.49	2,700,000.00
Expenditure	<u>(7,920,449.91)</u>	<u>(42,041,011.00)</u>
Reserve of bond proceeds	64,240,135.13	35,789,170.00
Reserve of levy proceeds	1,304,391.39	569,819.00
Assigned to Fund Purposes	717,209.05	-
Closing fund balance	<u><u>66,261,735.57</u></u>	<u><u>36,358,989.00</u></u>
<b>Debt Service Fund</b>		
Opening fund balance	9,707,007.82	9,568,830.00
Revenue	4,948,345.49	11,105,944.00
Expenditure		
Principal	(4,830,000.00)	(5,570,000.00)
Interest	(2,494,763.13)	(5,782,000.00)
Other	-	(5,000.00)
Closing fund balance	<u><u>7,330,590.18</u></u>	<u><u>9,317,774.00</u></u>
<b>ASB Fund</b>		
Opening fund balance	361,962.48	355,000.00
Revenue	318,205.65	560,750.00
Expenditure	<u>(220,932.75)</u>	<u>(733,136.00)</u>
Closing fund balance	<u><u>459,235.38</u></u>	<u><u>182,614.00</u></u>
<b>Transportation Vehicle Fund</b>		
Opening fund balance	217,640.71	218,000.00
Revenue		
Depreciation	-	65,000.00
Investment Earnings	1,971.66	650.00
Grant Revenue	-	-
Sale of Equipment	-	-
Expenditure	-	<u>(218,000.00)</u>
Closing fund balance	<u><u>219,612.37</u></u>	<u><u>65,650.00</u></u>

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2018 (September 1, 2018 - August 31, 2019)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of January, 2019

<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	9,975,990	40,582.84	4,809,285.71		5,166,704.29	48.21
2000 LOCAL SUPPORT NONTAX	2,712,000	199,554.78	1,216,990.97		1,495,009.03	44.87
3000 STATE, GENERAL PURPOSE	34,969,745	2,841,007.67	14,161,881.43		20,807,863.57	40.50
4000 STATE, SPECIAL PURPOSE	6,338,640	534,787.64	2,631,050.57		3,707,589.43	41.51
5000 FEDERAL, GENERAL PURPOSE	0	.00	.00		.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	1,263,145	97,752.35	427,875.62		835,269.38	33.87
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	582,355	.00	241,827.22		340,527.78	41.53
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>55,841,875</u>	<u>3,713,685.28</u>	<u>23,488,911.52</u>		<u>32,352,963.48</u>	<u>42.06</u>
<u>B. EXPENDITURES</u>						
00 Regular Instruction	31,922,290	2,538,505.40	13,378,876.52	16,023,936.61	2,519,476.87	92.11
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	8,768,798	676,514.69	3,426,259.29	4,516,111.01	826,427.70	90.58
30 Voc. Ed Instruction	3,182,820	307,247.67	1,294,426.60	1,625,957.91	262,435.49	91.75
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	702,727	49,351.63	225,029.16	252,020.27	225,677.57	67.89
70 Other Instructional Pgms	95,259	8,696.24	52,016.05	56,074.36	12,831.41	113.47
80 Community Services	30,000	.00	.00	0.00	30,000.00	0.00
90 Support Services	11,041,664	942,226.51	4,843,743.76	5,645,940.18	551,980.06	95.00
<u>Total EXPENDITURES</u>	<u>55,743,558</u>	<u>4,522,542.14</u>	<u>23,220,351.38</u>	<u>28,120,040.34</u>	<u>4,403,166.28</u>	<u>92.10</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. <u>EXCESS OF REVENUES/OTHER FIN.SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	<u>98,317</u>	<u>808,856.86-</u>	<u>268,560.14</u>		<u>170,243.14</u>	<u>173.16</u>
F. <u>TOTAL BEGINNING FUND BALANCE</u>	<u>2,800,000</u>		<u>2,943,425.58</u>			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXX</u>		<u>.00</u>			
H. <u>TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	<u>2,898,317</u>		<u>3,211,985.72</u>			

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	210,203.39
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	288,961.30
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 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	2,698,317	365,105.39
G/L 891 Unassigned Min Fnd Bal Policy	0	2,347,715.64
<u>TOTAL</u>	2,898,317	3,211,985.72

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2018 (September 1, 2018 - August 31, 2019)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of January, 2019

<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	2,200,000	7,865.99	1,014,216.67		1,185,783.33	46.10
2000 Local Support Nontax	500,000	136,639.79	658,678.82		158,678.82-	131.74
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>	2,700,000	144,505.78	1,672,895.49		1,027,104.51	61.96
<u>B. EXPENDITURES</u>						
10 Sites	0	.00	.00	0.00	.00	0.00
20 Buildings	38,089,102	1,917,322.44	7,462,930.14	24,619,816.48	6,006,355.38	84.23
30 Equipment	3,369,554	25,373.49	215,692.55	248,145.41	2,905,716.04	13.77
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>	41,458,656	1,942,695.93	7,678,622.69	24,867,961.89	8,912,071.42	78.50
<u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u>	582,355	.00	241,827.22			
<u>D. OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
<u>E. EXCESS OF REVENUES/OTHER FIN. SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	39,341,011-	1,798,190.15-	6,247,554.42-		33,093,456.58	84.12-
<u>F. TOTAL BEGINNING FUND BALANCE</u>	75,700,000		72,509,289.99			
<u>G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXXX		.00			
<u>H. TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	36,358,989		66,261,735.57			

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	35,789,170	64,240,135.13
G/L 862 Committed from Levy Proceeds	569,819	1,304,391.39
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	717,209.05
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	36,358,989	66,261,735.57

30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2018 (September 1, 2018 - August 31, 2019)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of January, 2019

<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	10,153,500	37,715.76	4,450,262.69		5,703,237.31	43.83
2000 Local Support Nontax	20,000	1,796.59	27,420.73		7,420.73-	137.10
3000 State, General Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	932,444	.00	470,662.07		461,781.93	50.48
9000 Other Financing Sources	0	.00	.00		.00	0.00
<b>Total REVENUES/OTHER FIN. SOURCES</b>	<b>11,105,944</b>	<b>39,512.35</b>	<b>4,948,345.49</b>		<b>6,157,598.51</b>	<b>44.56</b>
<b>B. EXPENDITURES</b>						
Matured Bond Expenditures	5,570,000	.00	4,830,000.00	0.00	740,000.00	86.71
Interest On Bonds	5,782,000	.00	2,494,763.13	0.00	3,287,236.87	43.15
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
<b>Total EXPENDITURES</b>	<b>11,357,000</b>	<b>.00</b>	<b>7,324,763.13</b>	<b>0.00</b>	<b>4,032,236.87</b>	<b>64.50</b>
<b>C. OTHER FIN. USES TRANS. OUT (GL 536)</b>	<b>0</b>	<b>.00</b>	<b>.00</b>			
<b>D. OTHER FINANCING USES (GL 535)</b>	<b>0</b>	<b>.00</b>	<b>.00</b>			
<b>E. EXCESS OF REVENUES/OTHER FIN. SOURCES OVER (UNDER) EXPENDITURES (A-B-C-D)</b>	<b>251,056-</b>	<b>39,512.35</b>	<b>2,376,417.64-</b>		<b>2,125,361.64-</b>	<b>846.57</b>
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>9,568,830</b>		<b>9,707,007.82</b>			
<b>G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</b>	<b>XXXXXXXX</b>		<b>.00</b>			
<b>H. TOTAL ENDING FUND BALANCE (E+F + OR - G)</b>	<b>9,317,774</b>		<b>7,330,590.18</b>			
<b>I. ENDING FUND BALANCE ACCOUNTS:</b>						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	9,317,774		7,330,590.18			
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			
<b>TOTAL</b>	<b>9,317,774</b>		<b>7,330,590.18</b>			

40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2018 (September 1, 2018 - August 31, 2019)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of January, 2019

	ANNUAL	ACTUAL	ACTUAL			
<u>A. REVENUES</u>	<u>BUDGET</u>	<u>FOR MONTH</u>	<u>FOR YEAR</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
1000 General Student Body	82,400	1,145.81	70,048.99		12,351.01	85.01
2000 Athletics	81,700	6,105.00	44,918.92		36,781.08	54.98
3000 Classes	29,000	3,513.59	8,012.34		20,987.66	27.63
4000 Clubs	285,550	13,943.50	163,577.40		121,972.60	57.29
6000 Private Moneys	82,100	140.00	31,648.00		50,452.00	38.55
<u>Total REVENUES</u>	560,750	24,847.90	318,205.65		242,544.35	56.75
<u>B. EXPENDITURES</u>						
1000 General Student Body	80,800	3,472.51	28,670.84	0.00	52,129.16	35.48
2000 Athletics	155,600	4,686.75	49,760.98	694.57	105,144.45	32.43
3000 Classes	26,000	.00	731.39	0.00	25,268.61	2.81
4000 Clubs	335,670	55,240.33	120,244.16	43,572.86	171,852.98	48.80
6000 Private Moneys	135,066	23.97	21,525.38	0.00	113,540.62	15.94
<u>Total EXPENDITURES</u>	733,136	63,423.56	220,932.75	44,267.43	467,935.82	36.17
<u>C. EXCESS OF REVENUES</u>						
<u>OVER (UNDER) EXPENDITURES</u> (A-B)	172,386-	38,575.66-	97,272.90		269,658.90	156.43-
<u>D. TOTAL BEGINNING FUND BALANCE</u>	355,000		361,962.48			
<u>E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXX		.00			
<u>F. TOTAL ENDING FUND BALANCE</u>	182,614		459,235.38			
(C+D + OR - E)						
<u>G. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted for Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	182,614		459,235.38			
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>	182,614		459,235.38			

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2018 (September 1, 2018 - August 31, 2019)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of January, 2019

<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	650	439.66	1,971.66		1,321.66	303.33
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	65,000	.00	.00		65,000.00	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>65,650</u>	<u>439.66</u>	<u>1,971.66</u>		<u>63,678.34</u>	<u>3.00</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>65,650</u>	<u>439.66</u>	<u>1,971.66</u>		<u>63,678.34</u>	<u>3.00</u>
<u>D. EXPENDITURES</u>						
Type 30 Equipment	218,000	.00	.00	166,691.27	51,308.73	76.46
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>218,000</u>	<u>.00</u>	<u>.00</u>	<u>166,691.27</u>	<u>51,308.73</u>	<u>76.46</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>152,350-</u>	<u>439.66</u>	<u>1,971.66</u>		<u>154,321.66</u>	<u>101.29-</u>
<u>H. TOTAL BEGINNING FUND BALANCE</u>	<u>218,000</u>		<u>217,640.71</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>65,650</u>		<u>219,612.37</u>			
<u>K. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted For Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	65,650		219,612.37			
G/L 830 Restricted for Debt Service	0		.00			
G/L 835 Restricted 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>65,650</u>		<u>219,612.37</u>			