

**SUMMARY OF FUND BALANCES**

31-Jan-20

	Jan-20 YTD Actual	2019-20 Annual Budget
<b>General Fund</b>		
Opening fund balance		
Reserved for Inventory	270,206.12	200,000.00
Restricted for Carryover	337,904.39	250,000.00
Minimum Fund Balance per policy	2,732,276.67	2,800,000.00
Assigned to Other Purposes	150,000.00	150,000.00
Unassigned	<u>715,244.49</u>	<u>400,000.00</u>
Total opening fund balance	<u>4,205,631.67</u>	<u>3,800,000.00</u>
Revenue	23,124,604.87	55,917,631.00
Expenditure	<u>(23,184,977.73)</u>	<u>(56,649,741.00)</u>
Excess (Deficiency) of Revenues over Expenditures	(60,372.86)	(732,110.00)
Reserved for Inventory	270,206.12	200,000.00
Restricted for Carryover	337,904.39	-
Minimum Fund Balance per policy	2,732,276.67	2,867,890.00
Assigned to Other Purposes	150,000.00	
Unassigned	<u>654,871.63</u>	
Total closing fund balance	<u>4,145,258.81</u>	<u>3,067,890.00</u>
<b>Capital Projects Fund</b>		
Opening fund balance	45,722,904.41	44,475,000.00
Revenue	1,417,037.42	4,116,532.00
Expenditure	<u>(10,732,782.52)</u>	<u>(43,685,931.00)</u>
Reserve of bond proceeds	34,400,862.16	2,649,144.00
Reserve of levy proceeds	1,545,009.92	2,256,129.00
Assigned to Fund Purposes	<u>461,287.23</u>	<u>328.00</u>
Closing fund balance	<u>36,407,159.31</u>	<u>4,905,601.00</u>
<b>Debt Service Fund</b>		
Opening fund balance	10,176,909.76	10,300,000.00
Revenue	5,284,881.32	11,247,257.00
Expenditure		
Principal	(4,415,000.00)	(5,155,000.00)
Interest	(2,977,163.13)	(5,754,801.00)
Other	<u>-</u>	<u>(5,000.00)</u>
Closing fund balance	<u>8,069,627.95</u>	<u>10,632,456.00</u>
<b>ASB Fund</b>		
Opening fund balance	374,198.52	396,320.00
Revenue	372,614.32	576,750.00
Expenditure	<u>(164,008.58)</u>	<u>(746,570.00)</u>
Closing fund balance	<u>582,804.26</u>	<u>226,500.00</u>
<b>Transportation Vehicle Fund</b>		
Opening fund balance	117,270.58	116,000.00
Revenue		
Depreciation	-	65,000.00
Investment Earnings	1,482.01	3,700.00
Grant Revenue	70,000.00	70,000.00
Sale of Equipment	13,630.75	
Expenditure	<u>-</u>	<u>(200,000.00)</u>
Closing fund balance	<u>202,383.34</u>	<u>54,700.00</u>

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2019 (September 1, 2019 - August 31, 2020)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of January, 2020

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<b>A. REVENUES/OTHER FIN. SOURCES</b>						
1000 LOCAL TAXES	9,637,602	18,872.84	4,411,079.85		5,226,522.15	45.77
2000 LOCAL SUPPORT NONTAX	2,721,000	169,223.65	1,205,078.74		1,515,921.26	44.29
3000 STATE, GENERAL PURPOSE	34,772,900	3,385,638.37	14,164,021.31		20,608,878.69	40.73
4000 STATE, SPECIAL PURPOSE	6,990,695	660,505.95	2,675,301.10		4,315,393.90	38.27
5000 FEDERAL, GENERAL PURPOSE	0	.00	.00		.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	1,339,800	97,096.20	425,977.85		913,822.15	31.79
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	455,634	.00	243,146.02		212,487.98	53.36
<b>Total REVENUES/OTHER FIN. SOURCES</b>	<b>55,917,631</b>	<b>4,331,337.01</b>	<b>23,124,604.87</b>		<b>32,793,026.13</b>	<b>41.35</b>
<b>B. EXPENDITURES</b>						
00 Regular Instruction	31,554,892	2,654,482.33	12,905,146.77	15,975,729.08	2,674,016.15	91.53
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	8,705,529	796,573.86	3,695,318.69	5,159,515.33	149,305.02	101.72
30 Voc. Ed Instruction	3,522,009	273,873.91	1,431,254.14	1,726,496.89	364,257.97	89.66
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	863,668	43,918.82	227,128.28	286,849.65	349,690.07	59.51
70 Other Instructional Pgms	100,494	6,699.39	34,980.71	43,156.61	22,356.68	77.75
80 Community Services	30,000	.00	.00	0.00	30,000.00	0.00
90 Support Services	11,873,149	995,090.65	4,891,149.14	5,925,519.29	1,056,480.57	91.10
<b>Total EXPENDITURES</b>	<b>56,649,741</b>	<b>4,770,638.96</b>	<b>23,184,977.73</b>	<b>29,117,266.85</b>	<b>4,347,496.42</b>	<b>92.33</b>
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>	732,110-	439,301.95-	60,372.86-		671,737.14	91.75-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	3,800,000		4,205,631.67			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	3,067,890		4,145,258.81			

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 Restrictd for Carryover	250,000	337,904.39
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 Restrictd For Arbitrage Rebate	0	.00
G/L 840 Nonspnd FB - Invent/Prepd Itms	200,000	270,206.12
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 Stabilizatn	0	.00
G/L 875 Assigned Contingencies	150,000	150,000.00
G/L 884 Assigned to Other Cap Projects	0	.00
G/L 888 Assigned to Other Purposes	400,000	.00
G/L 890 Unassigned Fund Balance	2,067,890	654,871.63
G/L 891 Unassigned Min Fnd Bal Policy	0	2,732,276.67
<u>TOTAL</u>	3,067,890	4,145,258.81

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2019 (September 1, 2019 - August 31, 2020)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of January, 2020

<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	3,525,082	6,776.22	1,014,189.58		2,510,892.42	28.77
2000 Local Support Nontax	591,450	56,636.32	402,847.84		188,602.16	68.11
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>	4,116,532	63,412.54	1,417,037.42		2,699,494.58	34.42
<u>B. EXPENDITURES</u>						
10 Sites	0	.00	.00	0.00	.00	0.00
20 Buildings	40,446,240	2,343,070.20	9,274,886.25	29,476,664.58	1,694,689.17	95.81
30 Equipment	2,622,057	191,069.76	1,214,750.25	259,465.23	1,147,841.52	56.22
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	162,000	.00	.00	0.00	162,000.00	0.00
90 Debt	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	43,230,297	2,534,139.96	10,489,636.50	29,736,129.81	3,004,530.69	93.05
C. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	455,634	.00	243,146.02			
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>	39,569,399-	2,470,727.42-	9,315,745.10-		30,253,653.90	76.46-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	44,475,000		45,722,904.41			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	4,905,601		36,407,159.31			

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	2,649,144	34,400,862.16
G/L 862 Committed from Levy Proceeds	2,256,129	1,545,009.92
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 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	328	461,287.23
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	4,905,601	36,407,159.31

30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2019 (September 1, 2019 - August 31, 2020)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of January, 2020

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<b>A. REVENUES/OTHER FIN. SOURCES</b>						
1000 Local Taxes	10,400,000	20,742.35	4,782,849.55		5,617,150.45	45.99
2000 Local Support Nontax	49,425	2,048.56	32,315.69		17,109.31	65.38
3000 State, General Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	797,832	.00	469,716.08		328,115.92	58.87
9000 Other Financing Sources	0	.00	.00		.00	0.00
<b>Total REVENUES/OTHER FIN. SOURCES</b>	<b>11,247,257</b>	<b>22,790.91</b>	<b>5,284,881.32</b>		<b>5,962,375.68</b>	<b>46.99</b>
<b>B. EXPENDITURES</b>						
Matured Bond Expenditures	5,155,000	.00	4,415,000.00	0.00	740,000.00	85.65
Interest On Bonds	5,754,801	.00	2,977,163.13	0.00	2,777,637.87	51.73
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>10,914,801</b>	<b>.00</b>	<b>7,392,163.13</b>	<b>0.00</b>	<b>3,522,637.87</b>	<b>67.73</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>332,456</b>	<b>22,790.91</b>	<b>2,107,281.81-</b>		<b>2,439,737.81-</b>	<b>733.85-</b>
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>10,300,000</b>		<b>10,176,909.76</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>10,632,456</b>		<b>8,069,627.95</b>			
<b>I. ENDING FUND BALANCE ACCOUNTS:</b>						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	10,632,456		8,069,627.95			
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>10,632,456</b>		<b>8,069,627.95</b>			

40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2019 (September 1, 2019 - August 31, 2020)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of January, 2020

A. REVENUES	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 General Student Body	78,000	2,176.05	76,211.66		1,788.34	97.71
2000 Athletics	86,700	14,520.75	63,040.99		23,659.01	72.71
3000 Classes	29,000	10,926.26	12,538.28		16,461.72	43.24
4000 Clubs	282,050	51,569.46	185,332.39		96,717.61	65.71
6000 Private Moneys	101,000	21,032.00	35,491.00		65,509.00	35.14
<u>Total REVENUES</u>	576,750	100,224.52	372,614.32		204,135.68	64.61
<u>B. EXPENDITURES</u>						
1000 General Student Body	91,000	4,918.26	33,599.59	138.43	57,261.98	37.07
2000 Athletics	140,500	4,071.63	53,879.46	16,749.93	69,870.61	50.27
3000 Classes	26,000	114.94	114.94	0.00	25,885.06	0.44
4000 Clubs	337,490	4,945.62-	64,191.56	108,460.42	164,838.02	51.16
6000 Private Moneys	151,580	997.94	12,223.03	225.37	139,131.60	8.21
<u>Total EXPENDITURES</u>	746,570	5,157.15	164,008.58	125,574.15	456,987.27	38.79
<u>C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)</u>	169,820-	95,067.37	208,605.74		378,425.74	222.84-
<u>D. TOTAL BEGINNING FUND BALANCE</u>	396,320		374,198.52			
<u>E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXX		.00			
<u>F. TOTAL ENDING FUND BALANCE (C+D + OR - E)</u>	226,500		582,804.26			
<u>G. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted for Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	226,500		582,804.26			
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>	226,500		582,804.26			

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2019 (September 1, 2019 - August 31, 2020)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of January, 2020

<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	3,700	293.62	15,112.76		11,412.76-	408.45
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	135,000	.00	70,000.00		65,000.00	51.85
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>	138,700	293.62	85,112.76		53,587.24	61.36
<u>B. 9900 TRANSFERS IN FROM GF</u>	0	.00	.00		.00	0.00
<u>C. Total REV./OTHER FIN. SOURCES</u>	138,700	293.62	85,112.76		53,587.24	61.36
<u>D. EXPENDITURES</u>						
Type 30 Equipment	200,000	.00	.00	0.00	200,000.00	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>	200,000	.00	.00	0.00	200,000.00	0.00
<u>E. OTHER FIN. USES TRANS. OUT (GL 536)</u>	0	.00	.00			
<u>F. OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
<u>G. EXCESS OF REVENUES/OTHER FIN SOURCES OVER(UNDER) EXP/OTH FIN USES (C-D-E-F)</u>	61,300-	293.62	85,112.76		146,412.76	238.85-
<u>H. TOTAL BEGINNING FUND BALANCE</u>	116,000		117,270.58			
<u>I. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXX		.00			
<u>J. TOTAL ENDING FUND BALANCE (G+H + OR - I)</u>	54,700		202,383.34			
<u>K. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted For Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	54,700		202,383.34			
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>	54,700		202,383.34			