

SUMMARY OF FUND BALANCES

31-Jul-21

| | Jul-21 YTD Actual | 2020-21 Annual Budget |
|---|------------------------|--------------------------|
| General Fund | | |
| Opening fund balance | | |
| Reserved for Inventory | 187,003.73 | 200,000.00 |
| Restricted for Carryover | 316,173.00 | 200,000.00 |
| Minimum Fund Balance per policy | 2,795,268.83 | 2,850,000.00 |
| Assigned to Other Purposes | - | 50,000.00 |
| Unassigned | <u>2,717,936.30</u> | <u>2,000,000.00</u> |
| Total opening fund balance | <u>6,016,381.86</u> | <u>5,300,000.00</u> |
| Revenue | 52,373,434.34 | 57,514,760.00 |
| Expenditure | <u>(52,529,950.48)</u> | <u>(59,734,365.00)</u> |
| Excess (Deficiency) of Revenues over Expenditures | (156,516.14) | (2,219,605.00) |
| Reserved for Inventory | 187,003.73 | 200,000.00 |
| Restricted for Carryover | 316,173.00 | 50,000.00 |
| Minimum Fund Balance per policy | 2,795,268.83 | 2,830,395.00 |
| Assigned to Other Purposes | - | - |
| Unassigned | <u>2,561,420.16</u> | <u>3,080,395.00</u> |
| Total closing fund balance | <u>5,859,865.72</u> | <u>3,080,395.00</u> |
| Capital Projects Fund | | |
| Opening fund balance | 18,579,127.18 | 24,135,000.00 |
| Revenue | 7,120,277.72 | 5,150,000.00 |
| Expenditure | <u>(16,719,639.57)</u> | <u>(26,990,229.00)</u> |
| Reserve of bond proceeds | 1,405,026.83 | - |
| Reserve of levy proceeds | 5,161,900.83 | 2,294,771.00 |
| Assigned to Fund Purposes | <u>2,412,837.67</u> | <u>-</u> |
| Closing fund balance | <u>8,979,765.33</u> | <u>2,294,771.00</u> |
| Debt Service Fund | | |
| Opening fund balance | 11,519,678.41 | 11,250,000.00 |
| Revenue | 11,222,695.66 | 11,114,335.00 |
| Expenditure | | |
| Principal | (4,685,000.00) | (5,410,000.00) |
| Interest | (5,460,943.75) | (5,460,944.00) |
| Other | - | (5,000.00) |
| Closing fund balance | <u>12,596,430.32</u> | <u>11,488,391.00</u> |
| ASB Fund | | |
| Opening fund balance | 434,648.65 | 428,000.00 |
| Revenue | 253,463.69 | 588,650.00 |
| Expenditure | <u>(178,610.32)</u> | <u>(748,430.00)</u> |
| Closing fund balance | <u>509,502.02</u> | <u>268,220.00</u> |
| Transportation Vehicle Fund | | |
| Opening fund balance | 162,410.74 | 160,700.00 |
| Revenue | | |
| Depreciation | - | 68,000.00 |
| Investment Earnings | 415.25 | 1,500.00 |
| Grant Revenue | - | - |
| Sale of Equipment | - | - |
| Expenditure | <u>(86,414.32)</u> | <u>(100,000.00)</u> |
| Closing fund balance | <u>76,411.67</u> | <u>130,200.00</u> |

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2020 (September 1, 2020 - August 31, 2021)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of July, 2021

| | ANNUAL BUDGET | ACTUAL FOR MONTH | ACTUAL FOR YEAR | ENCUMBRANCES | BALANCE | PERCENT |
|--|-------------------|---------------------|----------------------|---------------------|---------------------|--------------|
| A. REVENUES/OTHER FIN. SOURCES | | | | | | |
| 1000 LOCAL TAXES | 9,789,600 | 32,994.43 | 9,748,040.85 | | 41,559.15 | 99.58 |
| 2000 LOCAL SUPPORT NONTAX | 2,397,000 | 574,709.67 | 1,091,518.01 | | 1,305,481.99 | 45.54 |
| 3000 STATE, GENERAL PURPOSE | 36,350,000 | 5,061,262.39 | 33,310,571.89 | | 3,039,428.11 | 91.64 |
| 4000 STATE, SPECIAL PURPOSE | 6,958,100 | 1,024,354.57 | 5,618,496.29 | | 1,339,603.71 | 80.75 |
| 5000 FEDERAL, GENERAL PURPOSE | 0 | .00 | 94,540.03 | | 94,540.03- | 0.00 |
| 6000 FEDERAL, SPECIAL PURPOSE | 1,394,800 | 17,509.90 | 1,937,283.40 | | 542,483.40- | 138.89 |
| 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 | 625,260 | .00 | 572,983.87 | | 52,276.13 | 91.64 |
| Total REVENUES/OTHER FIN. SOURCES | 57,514,760 | 6,710,830.96 | 52,373,434.34 | | 5,141,325.66 | 91.06 |
| B. EXPENDITURES | | | | | | |
| 00 Regular Instruction | 33,121,949 | 2,706,712.41 | 29,660,470.55 | 2,521,574.66 | 939,903.79 | 97.16 |
| 10 Federal Stimulus | 0 | .00 | 279,980.76 | 0.00 | 279,980.76- | 0.00 |
| 20 Special Ed Instruction | 9,354,794 | 760,414.07 | 8,242,946.08 | 741,987.21 | 369,860.71 | 96.05 |
| 30 Voc. Ed Instruction | 3,627,663 | 311,732.23 | 2,941,912.83 | 362,046.17 | 323,704.00 | 91.08 |
| 40 Skills Center Instruction | 0 | .00 | .00 | 0.00 | .00 | 0.00 |
| 50+60 Compensatory Ed Instruct. | 930,605 | 348,381.15 | 894,513.04 | 51,518.51 | 15,426.55- | 101.66 |
| 70 Other Instructional Pgms | 112,888 | 10,012.55 | 107,283.54 | 10,251.34 | 4,646.88- | 104.12 |
| 80 Community Services | 15,000 | .00 | .00 | 0.00 | 15,000.00 | 0.00 |
| 90 Support Services | 12,571,466 | 859,868.32 | 10,402,843.68 | 1,328,436.37 | 840,185.95 | 93.32 |
| Total EXPENDITURES | 59,734,365 | 4,997,120.73 | 52,529,950.48 | 5,015,814.26 | 2,188,600.26 | 96.34 |
| 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> | 2,219,605- | 1,713,710.23 | 156,516.14- | | 2,063,088.86 | 92.95- |
| F. <u>TOTAL BEGINNING FUND BALANCE</u> | 5,300,000 | | 6,016,381.86 | | | |
| G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u> | XXXXXXXX | | .00 | | | |
| H. <u>TOTAL ENDING FUND BALANCE (E+F + OR - G)</u> | 3,080,395 | | 5,859,865.72 | | | |

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2020 (September 1, 2020 - August 31, 2021)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of July, 2021

| <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 | 4,700,000 | 15,760.02 | 4,689,707.27 | | 10,292.73 | 99.78 |
| 2000 Local Support Nontax | 450,000 | 2,682.91 | 129,674.65 | | 320,325.35 | 28.82 |
| 3000 State, General Purpose | 0 | .00 | .00 | | .00 | 0.00 |
| 4000 State, Special Purpose | 0 | 48,971.98 | 2,300,895.80 | | 2,300,895.80- | 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> | 5,150,000 | 67,414.91 | 7,120,277.72 | | 1,970,277.72- | 138.26 |
| <u>B. EXPENDITURES</u> | | | | | | |
| 10 Sites | 0 | .00 | .00 | 0.00 | .00 | 0.00 |
| 20 Buildings | 23,662,031 | 594,118.25 | 15,026,956.90 | 1,763,320.69 | 6,871,753.41 | 70.96 |
| 30 Equipment | 2,781,938 | 14,758.60 | 1,249,926.59 | 456,631.83 | 1,075,379.58 | 61.34 |
| 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> | 26,443,969 | 608,876.85 | 16,276,883.49 | 2,219,952.52 | 7,947,132.99 | 69.95 |
| C. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u> | 546,260 | .00 | 442,756.08 | | | |
| 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> | 21,840,229- | 541,461.94- | 9,599,361.85- | | 12,240,867.15 | 56.05- |
| F. <u>TOTAL BEGINNING FUND BALANCE</u> | 24,135,000 | | 18,579,127.18 | | | |
| G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u> | XXXXXXXX | | .00 | | | |
| H. <u>TOTAL ENDING FUND BALANCE (E+F + OR - G)</u> | 2,294,771 | | 8,979,765.33 | | | |

30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2020 (September 1, 2020 - August 31, 2021)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of July, 2021

| <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 | 10,400,000 | 34,873.70 | 10,393,155.23 | | 6,844.77 | 99.93 |
| 2000 Local Support Nontax | 53,000 | 1,244.02 | 165,139.10 | | 112,139.10- | 311.58 |
| 3000 State, General Purpose | 0 | .00 | .00 | | .00 | 0.00 |
| 5000 Federal, General Purpose | 661,335 | .00 | 664,401.33 | | 3,066.33- | 100.46 |
| 9000 Other Financing Sources | 0 | .00 | .00 | | .00 | 0.00 |
| <u>Total REVENUES/OTHER FIN. SOURCES</u> | 11,114,335 | 36,117.72 | 11,222,695.66 | | 108,360.66- | 100.97 |
| <u>B. EXPENDITURES</u> | | | | | | |
| Matured Bond Expenditures | 5,410,000 | .00 | 4,685,000.00 | 0.00 | 725,000.00 | 86.60 |
| Interest On Bonds | 5,460,944 | .00 | 5,460,943.75 | 0.00 | .25 | 100.00 |
| 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> | 10,875,944 | .00 | 10,145,943.75 | 0.00 | 730,000.25 | 93.29 |
| <u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u> | 0 | .00 | .00 | | | |
| <u>D. OTHER FINANCING USES (GL 535)</u> | 0 | .00 | .00 | | | |
| <u>E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER (UNDER) EXPENDITURES (A-B-C-D)</u> | 238,391 | 36,117.72 | 1,076,751.91 | | 838,360.91 | 351.67 |
| <u>F. TOTAL BEGINNING FUND BALANCE</u> | 11,250,000 | | 11,519,678.41 | | | |
| <u>G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u> | XXXXXXXX | | .00 | | | |
| <u>H. TOTAL ENDING FUND BALANCE (E+F + OR - G)</u> | 11,488,391 | | 12,596,430.32 | | | |
| <u>I. ENDING FUND BALANCE ACCOUNTS:</u> | | | | | | |
| G/L 810 Restricted for Other Items | 0 | | .00 | | | |
| G/L 830 Restricted for Debt Service | 11,488,391 | | 12,596,430.32 | | | |
| 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> | 11,488,391 | | 12,596,430.32 | | | |

40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2020 (September 1, 2020 - August 31, 2021)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of July, 2021

| | ANNUAL BUDGET | ACTUAL FOR MONTH | ACTUAL FOR YEAR | ENCUMBRANCES | BALANCE | PERCENT |
|--|------------------|---------------------|--------------------|--------------|------------|---------|
| A. REVENUES | | | | | | |
| 1000 General Student Body | 77,900 | 511.24 | 34,362.54 | | 43,537.46 | 44.11 |
| 2000 Athletics | 87,200 | 1,695.00 | 24,659.11 | | 62,540.89 | 28.28 |
| 3000 Classes | 27,500 | .00 | 15,125.46 | | 12,374.54 | 55.00 |
| 4000 Clubs | 285,050 | 455.00 | 97,816.58 | | 187,233.42 | 34.32 |
| 6000 Private Moneys | 111,000 | .00 | 81,500.00 | | 29,500.00 | 73.42 |
| <u>Total REVENUES</u> | 588,650 | 2,661.24 | 253,463.69 | | 335,186.31 | 43.06 |
| B. EXPENDITURES | | | | | | |
| 1000 General Student Body | 78,000 | 112.68 | 26,399.25 | 0.00 | 51,600.75 | 33.85 |
| 2000 Athletics | 147,500 | 7,385.87 | 44,821.19 | 4,262.87 | 98,415.94 | 33.28 |
| 3000 Classes | 26,000 | 6,197.99 | 14,377.33 | 71.99 | 11,550.68 | 55.57 |
| 4000 Clubs | 335,350 | 828.64 | 48,501.55 | 61,303.48 | 225,544.97 | 32.74 |
| 6000 Private Moneys | 161,580 | 25,985.37 | 44,511.00 | 7,934.06 | 109,134.94 | 32.46 |
| <u>Total EXPENDITURES</u> | 748,430 | 40,510.55 | 178,610.32 | 73,572.40 | 496,247.28 | 33.69 |
| C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B) | | | | | | |
| | 159,780- | 37,849.31- | 74,853.37 | | 234,633.37 | 146.85- |
| D. TOTAL BEGINNING FUND BALANCE | | | | | | |
| | 428,000 | | 434,648.65 | | | |
| E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-) | | | | | | |
| | XXXXXXXX | | .00 | | | |
| F. TOTAL ENDING FUND BALANCE (C+D + OR - E) | | | | | | |
| | 268,220 | | 509,502.02 | | | |
| G. ENDING FUND BALANCE ACCOUNTS: | | | | | | |
| G/L 810 Restricted for Other Items | 0 | | .00 | | | |
| G/L 819 Restricted for Fund Purposes | 268,220 | | 509,502.02 | | | |
| 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> | 268,220 | | 509,502.02 | | | |

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2020 (September 1, 2020 - August 31, 2021)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of July, 2021

| <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 | 1,500 | 21.76 | 415.25 | | 1,084.75 | 27.68 |
| 3000 State, General Purpose | 0 | .00 | .00 | | .00 | 0.00 |
| 4000 State, Special Purpose | 68,000 | .00 | .00 | | 68,000.00 | 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> | 69,500 | 21.76 | 415.25 | | 69,084.75 | 0.60 |
| <u>B. 9900 TRANSFERS IN FROM GF</u> | 0 | .00 | .00 | | .00 | 0.00 |
| <u>C. Total REV./OTHER FIN. SOURCES</u> | 69,500 | 21.76 | 415.25 | | 69,084.75 | 0.60 |
| <u>D. EXPENDITURES</u> | | | | | | |
| Type 30 Equipment | 100,000 | .00 | 86,414.32 | 0.00 | 13,585.68 | 86.41 |
| 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> | 100,000 | .00 | 86,414.32 | 0.00 | 13,585.68 | 86.41 |
| <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> | 30,500- | 21.76 | 85,999.07- | | 55,499.07- | 181.96 |
| <u>H. TOTAL BEGINNING FUND BALANCE</u> | 160,700 | | 162,410.74 | | | |
| <u>I. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u> | XXXXXXXXXX | | .00 | | | |
| <u>J. TOTAL ENDING FUND BALANCE (G+H + OR - I)</u> | 130,200 | | 76,411.67 | | | |
| <u>K. ENDING FUND BALANCE ACCOUNTS:</u> | | | | | | |
| G/L 810 Restricted For Other Items | 0 | | .00 | | | |
| G/L 819 Restricted for Fund Purposes | 130,200 | | 76,411.67 | | | |
| 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> | 130,200 | | 76,411.67 | | | |