

SUMMARY OF FUND BALANCES

30-Jun-18

	Jun-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	39,917,928.16	46,249,568.00
Expenditure	<u>(38,508,920.01)</u>	<u>(46,202,257.00)</u>
Excess (Deficiency) of Revenues over Expenditures	1,409,008.15	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	1,339,141.61	-
Total closing fund balance	<u><u>3,773,512.90</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	30,138,900.69	29,500,000.00
Expenditure	<u>(8,246,985.52)</u>	<u>(35,527,993.00)</u>
Reserve of bond proceeds	50,768,354.81	23,067,143.00
Reserve of levy proceeds	1,473,839.34	1,104,864.00
Unreserved Fund Balance	<u>699,720.43</u>	<u>-</u>
Closing fund balance	<u><u>52,941,914.58</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	25,964,807.07	11,050,487.00
Expenditure		
Principal	(4,985,000.00)	(5,725,000.00)
Interest	(4,540,914.59)	(4,998,700.00)
Other	<u>(15,524,735.48)</u>	<u>(5,000.00)</u>
Closing fund balance	<u><u>9,592,882.10</u></u>	<u><u>8,978,787.00</u></u>
ASB Fund		
Opening fund balance	349,476.04	305,000.00
Revenue	539,645.41	537,250.00
Expenditure	<u>(445,551.86)</u>	<u>(705,916.00)</u>
Closing fund balance	<u><u>443,569.59</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	1,838.93	900.00
Grant Revenue	-	-
Sale of Equipment	-	-
Expenditure	<u>-</u>	<u>-</u>
Closing fund balance	<u><u>154,603.13</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 June, 2018

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 LOCAL TAXES	10,071,038	54,370.43	10,032,594.96		38,443.04	99.62
2000 LOCAL SUPPORT NONTAX	2,612,000	762,108.01	2,720,951.98		108,951.98	104.17
3000 STATE, GENERAL PURPOSE	26,600,080	1,617,903.59	21,784,211.81		4,815,868.19	81.90
4000 STATE, SPECIAL PURPOSE	5,178,000	306,214.42	3,963,318.64		1,214,681.36	76.54
5000 FEDERAL, GENERAL PURPOSE	0	.00	.00		.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	1,310,950	110,371.82	1,002,624.01		308,325.99	76.48
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	77,584.05	414,226.76		63,273.24	86.75
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>46,249,568</u>	<u>2,928,552.32</u>	<u>39,917,928.16</u>		<u>6,331,639.84</u>	<u>86.31</u>
B. EXPENDITURES						
00 Regular Instruction	25,962,610	2,372,544.52	21,698,622.13	3,866,210.51	397,777.36	98.47
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	7,191,386	605,999.53	5,819,282.25	1,105,749.93	266,353.82	96.30
30 Voc. Ed Instruction	2,674,617	240,180.31	2,078,752.49	434,479.73	161,384.78	93.97
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	794,921	59,834.79	555,749.85	104,375.47	134,795.68	83.04
70 Other Instructional Pgms	83,337	6,282.20	62,460.37	10,794.44	10,082.19	87.90
80 Community Services	30,000	.00	.00	0.00	30,000.00	0.00
90 Support Services	9,465,386	543,502.46	8,294,052.92	1,624,240.58	452,907.50	104.78
<u>Total EXPENDITURES</u>	<u>46,202,257</u>	<u>3,828,343.81</u>	<u>38,508,920.01</u>	<u>7,145,850.66</u>	<u>547,486.33</u>	<u>98.82</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>	47,311	899,791.49-	1,409,008.15		1,361,697.15	> 1000
F. <u>TOTAL BEGINNING FUND BALANCE</u>	2,400,000		2,364,504.75			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	2,447,311		3,773,512.90			

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	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 Committed to Econmc Stabilizatn	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	1,339,141.61
G/L 891 Unassigned Min Fnd Bal Policy	0	2,206,340.00
<u>TOTAL</u>	2,447,311	3,773,512.90

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 June, 2018

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	2,200,000	11,468.71	2,187,050.28		12,949.72	99.41
2000 Local Support Nontax	300,000	80,993.57	725,072.46		425,072.46-	241.69
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	.00	27,226,777.95		226,777.95-	100.84
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>29,500,000</u>	<u>92,462.28</u>	<u>30,138,900.69</u>		<u>638,900.69-</u>	<u>102.17</u>
B. EXPENDITURES						
10 Sites	0	.00	.00	0.00	.00	0.00
20 Buildings	33,272,578	1,566,071.36	6,650,793.71	35,060,495.72	8,438,711.43-	125.36
30 Equipment	1,777,915	211,984.85	1,020,187.10	109,167.80	648,560.10	63.52
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	161,777.95	0.00	161,777.95-	0.00
90 Debt	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	<u>35,050,493</u>	<u>1,778,056.21</u>	<u>7,832,758.76</u>	<u>35,169,663.52</u>	<u>7,951,929.28-</u>	<u>122.69</u>
C. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	477,500	77,584.05	414,226.76			
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>	6,027,993-	1,763,177.98-	21,891,915.17		27,919,908.17	463.17-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	30,200,000		31,049,999.41			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	24,172,007		52,941,914.58			

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	23,067,142	50,768,354.81
G/L 862 Committed from Levy Proceeds	1,104,865	1,473,839.34
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	699,720.43
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	24,172,007	52,941,914.58

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 June, 2018

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	10,095,037	50,380.18	9,420,833.20		674,203.80	93.32
2000 Local Support Nontax	25,000	52,670.87	77,080.25		52,080.25-	308.32
3000 State, General Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	930,450	.00	932,443.82		1,993.82-	100.21
9000 Other Financing Sources	0	.00	15,534,449.80		15,534,449.80-	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>11,050,487</u>	<u>103,051.05</u>	<u>25,964,807.07</u>		<u>14,914,320.07-</u>	<u>234.97</u>
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	2,463,376.46	4,540,914.59	0.00	457,785.41	90.84
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	85,069.40	0.00	85,069.40-	0.00
<u>Total EXPENDITURES</u>	<u>10,728,700</u>	<u>2,463,376.46</u>	<u>9,610,983.99</u>	<u>0.00</u>	<u>1,117,716.01</u>	<u>89.58</u>
C. OTHER FIN. USES TRANS. OUT (GL 536)	0	.00	.00			
D. OTHER FINANCING USES (GL 535)	0	.00	15,439,666.08			
E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER (UNDER) EXPENDITURES (A-B-C-D)	321,787	2,360,325.41-	914,157.00		592,370.00	184.09
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		9,592,882.10			
I. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	8,978,787		9,592,882.10			
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>8,978,787</u>		<u>9,592,882.10</u>			

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 June, 2018

	<u>ANNUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>		<u>BALANCE</u>	<u>PERCENT</u>
<u>A. REVENUES</u>	<u>BUDGET</u>	<u>FOR MONTH</u>	<u>FOR YEAR</u>	<u>ENCUMBRANCES</u>		
1000 General Student Body	82,400	549.16	88,182.67		5,782.67-	107.02
2000 Athletics	85,700	19,471.00	70,780.08		14,919.92	82.59
3000 Classes	24,000	16,911.00	27,580.45		3,580.45-	114.92
4000 Clubs	263,550	18,621.44	264,115.95		565.95-	100.21
6000 Private Moneys	81,600	16,739.00	88,986.26		7,386.26-	109.05
<u>Total REVENUES</u>	537,250	72,291.60	539,645.41		2,395.41-	100.45
<u>B. EXPENDITURES</u>						
1000 General Student Body	81,000	960.99	34,138.48	213.95	46,647.57	42.41
2000 Athletics	145,600	5,151.23	87,596.72	11,348.96	46,654.32	67.96
3000 Classes	34,000	2,422.66	20,181.82	180.00	13,638.18	59.89
4000 Clubs	310,750	15,128.31	235,957.09	53,704.44	21,088.47	93.21
6000 Private Moneys	134,566	34,516.52	67,677.75	89.76	66,798.49	50.36
<u>Total EXPENDITURES</u>	705,916	58,179.71	445,551.86	65,537.11	194,827.03	72.40
<u>C. EXCESS OF REVENUES</u>						
<u>OVER (UNDER) EXPENDITURES (A-B)</u>	168,666-	14,111.89	94,093.55		262,759.55	155.79-
<u>D. TOTAL BEGINNING FUND BALANCE</u>	305,000		349,476.04			
<u>E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXXX		.00			
<u>F. TOTAL ENDING FUND BALANCE</u>	136,334		443,569.59			
<u>(C+D + OR - E)</u>						
<u>G. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted for Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	136,334		443,569.59			
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		443,569.59			

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 June, 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	229.90	1,838.93		938.93-	204.33
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>229.90</u>	<u>1,838.93</u>		<u>59,061.07</u>	<u>3.02</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>229.90</u>	<u>1,838.93</u>		<u>59,061.07</u>	<u>3.02</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>229.90</u>	<u>1,838.93</u>		<u>59,061.07-</u>	<u>96.98-</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>XXXXXXXX</u>		<u>.00</u>			
<u>J. TOTAL ENDING FUND BALANCE (G+H + OR - I)</u>	<u>205,900</u>		<u>154,603.13</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		154,603.13			
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>154,603.13</u>			