

**SUMMARY OF FUND BALANCES**

31-May-21

	May-21 YTD Actual	2020-21 Annual Budget
<b>General Fund</b>		
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	42,892,205.02	57,514,760.00
Expenditure	<u>(42,762,411.76)</u>	<u>(59,734,365.00)</u>
Excess (Deficiency) of Revenues over Expenditures	129,793.26	(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>2,847,729.56</u>	
Total closing fund balance	<u>6,146,175.12</u>	<u>3,080,395.00</u>
<b>Capital Projects Fund</b>		
Opening fund balance	18,579,127.18	24,135,000.00
Revenue	7,027,942.13	5,150,000.00
Expenditure	<u>(15,371,596.16)</u>	<u>(26,990,229.00)</u>
Reserve of bond proceeds	2,128,079.75	-
Reserve of levy proceeds	5,748,735.21	2,294,771.00
Assigned to Fund Purposes	<u>2,358,658.19</u>	<u>-</u>
Closing fund balance	<u>10,235,473.15</u>	<u>2,294,771.00</u>
<b>Debt Service Fund</b>		
Opening fund balance	11,519,678.41	11,250,000.00
Revenue	11,134,938.68	11,114,335.00
Expenditure		
Principal	(4,685,000.00)	(5,410,000.00)
Interest	(2,777,637.50)	(5,460,944.00)
Other	-	(5,000.00)
Closing fund balance	<u>15,191,979.59</u>	<u>11,488,391.00</u>
<b>ASB Fund</b>		
Opening fund balance	434,648.65	428,000.00
Revenue	206,775.92	588,650.00
Expenditure	<u>(101,214.96)</u>	<u>(748,430.00)</u>
Closing fund balance	<u>540,209.61</u>	<u>268,220.00</u>
<b>Transportation Vehicle Fund</b>		
Opening fund balance	162,410.74	160,700.00
Revenue		
Depreciation	-	68,000.00
Investment Earnings	375.19	1,500.00
Grant Revenue		-
Sale of Equipment		
Expenditure	<u>(86,414.32)</u>	<u>(100,000.00)</u>
Closing fund balance	<u>76,371.61</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 May, 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	9,789,600	718,849.39	9,666,864.84		122,735.16	98.75
2000 LOCAL SUPPORT NONTAX	2,397,000	24,272.00	451,200.36		1,945,799.64	18.82
3000 STATE, GENERAL PURPOSE	36,350,000	3,221,361.12	26,185,107.72		10,164,892.28	72.04
4000 STATE, SPECIAL PURPOSE	6,958,100	594,362.66	4,288,161.99		2,669,938.01	61.63
5000 FEDERAL, GENERAL PURPOSE	0	23,635.01	94,540.03		94,540.03-	0.00
6000 FEDERAL, SPECIAL PURPOSE	1,394,800	95,052.80	1,699,841.20		305,041.20-	121.87
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	625,260	.00	506,488.88		118,771.12	81.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	57,514,760	4,677,532.98	42,892,205.02		14,622,554.98	74.58
<u>B. EXPENDITURES</u>						
00 Regular Instruction	33,121,949	2,734,474.67	23,829,633.25	7,156,569.49	2,135,746.26	93.55
10 Federal Stimulus	0	.00	279,980.76	0.00	279,980.76-	0.00
20 Special Ed Instruction	9,354,794	732,556.33	6,707,189.18	2,200,006.84	447,597.98	95.22
30 Voc. Ed Instruction	3,627,663	281,292.15	2,436,427.03	828,411.55	362,824.42	90.00
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	930,605	58,607.84	488,027.28	150,912.50	291,665.22	68.66
70 Other Instructional Pgms	112,888	9,998.43	86,433.41	30,053.05	3,598.46-	103.19
80 Community Services	15,000	.00	.00	0.00	15,000.00	0.00
90 Support Services	12,571,466	1,018,248.71	8,934,720.85	2,767,105.31	869,639.84	93.08
<u>Total EXPENDITURES</u>	59,734,365	4,835,178.13	42,762,411.76	13,133,058.74	3,838,894.50	93.57
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-	157,645.15-	129,793.26		2,349,398.26	105.85-
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		6,146,175.12			

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 May, 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	342,683.59	4,651,332.37		48,667.63	98.96
2000 Local Support Nontax	450,000	15,753.90	124,685.94		325,314.06	27.71
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	0	396,996.71	2,251,923.82		2,251,923.82-	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	755,434.20	7,027,942.13		1,877,942.13-	136.46
<u>B. EXPENDITURES</u>						
10 Sites	0	.00	.00	0.00	.00	0.00
20 Buildings	23,662,031	542,073.62	14,012,010.81	1,970,460.59	7,679,559.60	67.54
30 Equipment	2,781,938	127,396.73	983,324.26	540,478.38	1,258,135.36	54.77
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>	26,443,969	669,470.35	14,995,335.07	2,510,938.97	8,937,694.96	66.20
<u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u>	546,260	.00	376,261.09			
<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>	21,840,229-	85,963.85	8,343,654.03-		13,496,574.97	61.80-
<u>F. TOTAL BEGINNING FUND BALANCE</u>	24,135,000		18,579,127.18			
<u>G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXX		.00			
<u>H. TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	2,294,771		10,235,473.15			

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 May, 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	759,648.58	10,307,260.81		92,739.19	99.11
2000 Local Support Nontax	53,000	153,078.30	163,276.54		110,276.54-	308.07
3000 State, General Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	661,335	331,370.20	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	1,244,097.08	11,134,938.68		20,603.68-	100.19
<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	2,777,637.50	0.00	2,683,306.50	50.86
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	7,462,637.50	0.00	3,413,306.50	68.62
<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	1,244,097.08	3,672,301.18		3,433,910.18	> 1000
<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		15,191,979.59			
<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		15,191,979.59			
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		15,191,979.59			

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 May, 2021

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<b>A. REVENUES</b>						
1000 General Student Body	77,900	1,582.24	30,771.77		47,128.23	39.50
2000 Athletics	87,200	72.00	22,814.11		64,385.89	26.16
3000 Classes	27,500	15.00	15,035.46		12,464.54	54.67
4000 Clubs	285,050	1,738.08	77,254.58		207,795.42	27.10
6000 Private Moneys	111,000	6,100.00	60,900.00		50,100.00	54.86
<u>Total REVENUES</u>	588,650	9,507.32	206,775.92		381,874.08	35.13
<b>B. EXPENDITURES</b>						
1000 General Student Body	78,000	2,229.62	4,367.47	0.00	73,632.53	5.60
2000 Athletics	147,500	2,770.44	33,745.44	2,951.64	110,802.92	24.88
3000 Classes	26,000	799.89	5,079.08	71.99	20,848.93	19.81
4000 Clubs	335,350	5,949.81	46,086.75	62,471.75	226,791.50	32.37
6000 Private Moneys	161,580	1,955.58	11,936.22	0.00	149,643.78	7.39
<u>Total EXPENDITURES</u>	748,430	13,705.34	101,214.96	65,495.38	581,719.66	22.27
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)</b>						
	159,780-	4,198.02-	105,560.96		265,340.96	166.07-
<b>D. TOTAL BEGINNING FUND BALANCE</b>						
	428,000		434,648.65			
<b>E. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</b>						
	XXXXXXXX		.00			
<b>F. TOTAL ENDING FUND BALANCE (C+D + OR - E)</b>						
	268,220		540,209.61			
<b>G. ENDING FUND BALANCE ACCOUNTS:</b>						
G/L 810 Restricted for Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	268,220		540,209.61			
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		540,209.61			

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 May, 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	18.65	375.19		1,124.81	25.01
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	18.65	375.19		69,124.81	0.54
<u>B. 9900 TRANSFERS IN FROM GF</u>	0	.00	.00		.00	0.00
<u>C. Total REV./OTHER FIN. SOURCES</u>	69,500	18.65	375.19		69,124.81	0.54
<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-	18.65	86,039.13-		55,539.13-	182.10
<u>H. TOTAL BEGINNING FUND BALANCE</u>	160,700		162,410.74			
<u>I. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXXX		.00			
<u>J. TOTAL ENDING FUND BALANCE (G+H + OR - I)</u>	130,200		76,371.61			
<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		76,371.61			
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>	130,200		76,371.61			