

SUMMARY OF FUND BALANCES

30-Nov-18

	Nov-18 YTD Actual	2018-19 Annual Budget
General Fund		
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	15,517,097.17	55,841,875.00
Expenditure	<u>(14,607,341.65)</u>	<u>(55,743,558.00)</u>
Excess (Deficiency) of Revenues over Expenditures	909,755.52	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	1,006,300.77	-
Total closing fund balance	<u>3,853,181.10</u>	<u>2,898,317.00</u>
Capital Projects Fund		
Opening fund balance	72,509,289.99	75,700,000.00
Revenue	1,386,070.04	2,700,000.00
Expenditure	<u>(3,618,767.29)</u>	<u>(42,041,011.00)</u>
Reserve of bond proceeds	68,043,005.57	35,789,170.00
Reserve of levy proceeds	1,782,423.55	569,819.00
Assigned to Fund Purposes	<u>451,163.62</u>	<u>-</u>
Closing fund balance	<u>70,276,592.74</u>	<u>36,358,989.00</u>
Debt Service Fund		
Opening fund balance	9,707,007.82	9,568,830.00
Revenue	4,379,396.75	11,105,944.00
Expenditure		
Principal	-	(5,570,000.00)
Interest	-	(5,782,000.00)
Other	-	(5,000.00)
Closing fund balance	<u>14,086,404.57</u>	<u>9,317,774.00</u>
ASB Fund		
Opening fund balance	361,962.48	355,000.00
Revenue	276,094.71	560,750.00
Expenditure	<u>(135,432.58)</u>	<u>(733,136.00)</u>
Closing fund balance	<u>502,624.61</u>	<u>182,614.00</u>
Transportation Vehicle Fund		
Opening fund balance	217,640.71	218,000.00
Revenue		
Depreciation	-	65,000.00
Investment Earnings	1,128.21	650.00
Grant Revenue	-	-
Sale of Equipment	-	-
Expenditure	-	<u>(218,000.00)</u>
Closing fund balance	<u>218,768.92</u>	<u>65,650.00</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 November, 2018

<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	874,920.35	4,705,476.59		5,270,513.41	47.17
2000 LOCAL SUPPORT NONTAX	2,712,000	200,080.28	903,929.29		1,808,070.71	33.33
3000 STATE, GENERAL PURPOSE	34,969,745	1,923,646.45	8,173,088.66		26,796,656.34	23.37
4000 STATE, SPECIAL PURPOSE	6,338,640	355,838.35	1,514,464.46		4,824,175.54	23.89
5000 FEDERAL, GENERAL PURPOSE	0	.00	.00		.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	1,263,145	121,293.98	220,138.17		1,043,006.83	17.43
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	.00		582,355.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	55,841,875	3,475,779.41	15,517,097.17		40,324,777.83	27.79
<u>B. EXPENDITURES</u>						
00 Regular Instruction	31,922,290	2,551,844.24	8,344,233.98	20,798,530.41	2,779,525.61	91.29
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	8,768,798	693,275.76	2,066,414.60	5,723,849.93	978,533.47	88.84
30 Voc. Ed Instruction	3,182,820	241,535.57	752,012.82	1,996,115.53	434,691.65	86.34
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	702,727	47,810.71	132,025.54	327,312.92	243,388.54	65.37
70 Other Instructional Pgms	95,259	11,213.86	33,173.11	72,861.54	10,775.65	111.31
80 Community Services	30,000	.00	.00	0.00	30,000.00	0.00
90 Support Services	11,041,664	1,075,049.24	3,279,481.60	7,272,225.91	489,956.49	95.56
<u>Total EXPENDITURES</u>	55,743,558	4,620,729.38	14,607,341.65	36,190,896.24	4,945,320.11	91.13
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>	98,317	1,144,949.97-	909,755.52		811,438.52	825.33
F. <u>TOTAL BEGINNING FUND BALANCE</u>	2,800,000		2,943,425.58			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE</u> <u>(E+F + OR - G)</u>	2,898,317		3,853,181.10			

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	1,006,300.77
G/L 891 Unassigned Min Fnd Bal Policy	0	2,347,715.64
<u>TOTAL</u>	2,898,317	3,853,181.10

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 November, 2018

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	2,200,000	184,771.79	993,221.80		1,206,778.20	45.15
2000 Local Support Nontax	500,000	130,515.28	392,848.24		107,151.76	78.57
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
Total REVENUES/OTHER FIN. SOURCES	2,700,000	315,287.07	1,386,070.04		1,313,929.96	51.34
B. EXPENDITURES						
10 Sites	0	.00	.00	0.00	.00	0.00
20 Buildings	38,089,102	2,296,988.18	3,526,969.29	27,947,509.50	6,614,623.21	82.63
30 Equipment	3,369,554	66,108.19	91,798.00	307,834.23	2,969,921.77	11.86
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
Total EXPENDITURES	41,458,656	2,363,096.37	3,618,767.29	28,255,343.73	9,584,544.98	76.88
C. OTHER FIN. USES TRANS. OUT (GL 536)	582,355	.00	.00			
D. OTHER FINANCING USES (GL 535)	0	.00	.00			
E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)	39,341,011-	2,047,809.30-	2,232,697.25-		37,108,313.75	94.32-
F. TOTAL BEGINNING FUND BALANCE	75,700,000		72,509,289.99			
G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)	XXXXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)	36,358,989		70,276,592.74			

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	68,043,005.57
G/L 862 Committed from Levy Proceeds	569,819	1,782,423.55
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	451,163.62
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	36,358,989	70,276,592.74

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 November, 2018

<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	809,603.88	4,355,422.62		5,798,077.38	42.90
2000 Local Support Nontax	20,000	8,105.02	23,974.13		3,974.13-	119.87
3000 State, General Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	932,444	.00	.00		932,444.00	0.00
9000 Other Financing Sources	0	.00	.00		.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>11,105,944</u>	<u>817,708.90</u>	<u>4,379,396.75</u>		<u>6,726,547.25</u>	<u>39.43</u>
<u>B. EXPENDITURES</u>						
Matured Bond Expenditures	5,570,000	.00	.00	0.00	5,570,000.00	0.00
Interest On Bonds	5,782,000	.00	.00	0.00	5,782,000.00	0.00
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>	<u>11,357,000</u>	<u>.00</u>	<u>.00</u>	<u>0.00</u>	<u>11,357,000.00</u>	<u>0.00</u>
<u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>D. OTHER FINANCING USES (GL 535)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>E. EXCESS OF REVENUES/OTHER FIN. SOURCES OVER (UNDER) EXPENDITURES (A-B-C-D)</u>	<u>251,056-</u>	<u>817,708.90</u>	<u>4,379,396.75</u>		<u>4,630,452.75</u>	<u>< 1000-</u>
<u>F. TOTAL BEGINNING FUND BALANCE</u>	<u>9,568,830</u>		<u>9,707,007.82</u>			
<u>G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXX</u>		<u>.00</u>			
<u>H. TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	<u>9,317,774</u>		<u>14,086,404.57</u>			
<u>I. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	9,317,774		14,086,404.57			
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>9,317,774</u>		<u>14,086,404.57</u>			

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 November, 2018

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES						
1000 General Student Body	82,400	1,316.97	66,979.45		15,420.55	81.29
2000 Athletics	81,700	8,865.87	35,009.21		46,690.79	42.85
3000 Classes	29,000	1,561.90	3,483.75		25,516.25	12.01
4000 Clubs	285,550	28,824.06	139,114.30		146,435.70	48.72
6000 Private Moneys	82,100	17,876.00	31,508.00		50,592.00	38.38
<u>Total REVENUES</u>	560,750	58,444.80	276,094.71		284,655.29	49.24
B. EXPENDITURES						
1000 General Student Body	80,800	18,630.78	24,620.28	0.00	56,179.72	30.47
2000 Athletics	155,600	8,231.90	32,216.48	1,596.83	121,786.69	21.73
3000 Classes	26,000	.00	731.39	0.00	25,268.61	2.81
4000 Clubs	335,670	13,785.54	57,016.98	79,298.36	199,354.66	40.61
6000 Private Moneys	135,066	10,566.03	20,847.45	0.00	114,218.55	15.44
<u>Total EXPENDITURES</u>	733,136	51,214.25	135,432.58	80,895.19	516,808.23	29.51
C. EXCESS OF REVENUES						
<u>OVER (UNDER) EXPENDITURES</u> (A-B)	172,386-	7,230.55	140,662.13		313,048.13	181.60-
D. TOTAL BEGINNING FUND BALANCE						
	355,000		361,962.48			
E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)						
	XXXXXXXX		.00			
F. TOTAL ENDING FUND BALANCE						
<u>C+D + OR - E)</u>	182,614		502,624.61			
G. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	182,614		502,624.61			
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>	182,614		502,624.61			

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 November, 2018

<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	394.87	1,128.21		478.21-	173.57
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>394.87</u>	<u>1,128.21</u>		<u>64,521.79</u>	<u>1.72</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>394.87</u>	<u>1,128.21</u>		<u>64,521.79</u>	<u>1.72</u>
<u>D. EXPENDITURES</u>						
Type 30 Equipment	218,000	.00	.00	0.00	218,000.00	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>	<u>218,000</u>	<u>.00</u>	<u>.00</u>	<u>0.00</u>	<u>218,000.00</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>152,350-</u>	<u>394.87</u>	<u>1,128.21</u>		<u>153,478.21</u>	<u>100.74-</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>XXXXXXXXXX</u>		<u>.00</u>			
<u>J. TOTAL ENDING FUND BALANCE (G+H + OR - I)</u>	<u>65,650</u>		<u>218,768.92</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		218,768.92			
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>65,650</u>		<u>218,768.92</u>			