

SUMMARY OF FUND BALANCES

31-Oct-20

	Oct-20 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	10,941,279.85	57,514,760.00
Expenditure	<u>(10,915,156.18)</u>	<u>(59,734,365.00)</u>
Excess (Deficiency) of Revenues over Expenditures	26,123.67	(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>2,744,059.97</u>	<u>3,080,395.00</u>
Total closing fund balance	<u>6,042,505.53</u>	<u>3,080,395.00</u>
Capital Projects Fund		
Opening fund balance	18,579,127.18	24,135,000.00
Revenue	1,710,574.55	5,150,000.00
Expenditure	<u>(3,494,223.81)</u>	<u>(26,990,229.00)</u>
Reserve of bond proceeds	12,439,025.95	-
Reserve of levy proceeds	4,279,500.19	2,294,771.00
Assigned to Fund Purposes	<u>76,951.78</u>	<u>-</u>
Closing fund balance	<u>16,795,477.92</u>	<u>2,294,771.00</u>
Debt Service Fund		
Opening fund balance	11,519,678.41	11,250,000.00
Revenue	3,748,833.29	11,114,335.00
Expenditure		
Principal	-	(5,410,000.00)
Interest	-	(5,460,944.00)
Other	-	(5,000.00)
Closing fund balance	<u>15,268,511.70</u>	<u>11,488,391.00</u>
ASB Fund		
Opening fund balance	434,648.65	428,000.00
Revenue	82,064.72	588,650.00
Expenditure	<u>(24,165.96)</u>	<u>(748,430.00)</u>
Closing fund balance	<u>492,547.41</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	94.99	1,500.00
Grant Revenue	-	-
Sale of Equipment	-	(100,000.00)
Expenditure	<u>-</u>	<u>(100,000.00)</u>
Closing fund balance	<u>162,505.73</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 October, 2020

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 LOCAL TAXES	9,789,600	3,266,087.53	3,472,876.37		6,316,723.63	35.48
2000 LOCAL SUPPORT NONTAX	2,397,000	68,339.47	78,292.87		2,318,707.13	3.27
3000 STATE, GENERAL PURPOSE	36,350,000	3,010,885.06	6,179,284.63		30,170,715.37	17.00
4000 STATE, SPECIAL PURPOSE	6,958,100	536,183.56	1,074,484.41		5,883,615.59	15.44
5000 FEDERAL, GENERAL PURPOSE	0	.00	.00		.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	1,394,800	87,649.67	136,341.57		1,258,458.43	9.77
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	.00		625,260.00	0.00
Total REVENUES/OTHER FIN. SOURCES	57,514,760	6,969,145.29	10,941,279.85		46,573,480.15	19.02
B. EXPENDITURES						
00 Regular Instruction	33,134,430	2,541,034.99	6,415,725.24	23,268,964.14	3,449,740.62	89.59
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	9,369,994	737,696.77	1,546,040.11	7,086,920.58	737,033.31	92.13
30 Voc. Ed Instruction	3,627,663	269,969.89	623,316.69	2,461,324.55	543,021.76	85.03
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	930,605	43,199.75	97,664.64	423,127.29	409,813.07	55.96
70 Other Instructional Pgms	112,888	8,766.08	19,794.88	87,880.96	5,212.16	95.38
80 Community Services	15,000	.00	.00	0.00	15,000.00	0.00
90 Support Services	12,543,785	1,051,750.46	2,212,614.62	7,948,022.14	2,383,148.24	81.00
Total EXPENDITURES	59,734,365	4,652,417.94	10,915,156.18	41,276,239.66	7,542,969.16	87.37
C. OTHER FIN. USES TRANS. OUT (GL 536)						
	0	.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)						
	2,219,605--	2,316,727.35	26,123.67		2,245,728.67	101.18--
F. TOTAL BEGINNING FUND BALANCE						
	5,300,000		6,016,381.86			
G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)						
	XXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE						
	3,080,395		6,042,505.53			
(E+F + OR - G)						

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 October, 2020

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	4,700,000	1,591,321.10	1,692,062.16		3,007,937.84	36.00
2000 Local Support Nontax	450,000	8,400.85	18,512.39		431,487.61	4.11
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
Total REVENUES/OTHER FIN. SOURCES	5,150,000	1,599,721.95	1,710,574.55		3,439,425.45	33.22
B. EXPENDITURES						
10 Sites	0	.00	.00	0.00	.00	0.00
20 Buildings	23,662,031	3,387,803.47	3,393,826.82	10,268,707.29	9,999,496.89	57.74
30 Equipment	2,781,938	92,893.97	100,396.99	410,409.47	2,271,131.54	18.36
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	26,443,969	3,480,697.44	3,494,223.81	10,679,116.76	12,270,628.43	53.60
C. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	546,260	.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>	21,840,229-	1,880,975.49-	1,783,649.26-		20,056,579.74	91.83-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	24,135,000		18,579,127.18			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	2,294,771		16,795,477.92			

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 October, 2020

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	10,400,000	3,521,337.85	3,744,288.02		6,655,711.98	36.00
2000 Local Support Nontax	53,000	2,252.19	4,545.27		48,454.73	8.58
3000 State, General Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	661,335	.00	.00		661,335.00	0.00
9000 Other Financing Sources	0	.00	.00		.00	0.00
Total REVENUES/OTHER FIN. SOURCES	11,114,335	3,523,590.04	3,748,833.29		7,365,501.71	33.73
B. EXPENDITURES						
Matured Bond Expenditures	5,410,000	.00	.00	0.00	5,410,000.00	0.00
Interest On Bonds	5,460,944	.00	.00	0.00	5,460,944.00	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
Total EXPENDITURES	10,875,944	.00	.00	0.00	10,875,944.00	0.00
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) EXPENDITURES (A-B-C-D)</u>	238,391	3,523,590.04	3,748,833.29		3,510,442.29	> 1000
F. <u>TOTAL BEGINNING FUND BALANCE</u>	11,250,000		11,519,678.41			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	11,488,391		15,268,511.70			
I. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	11,488,391		15,268,511.70			
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			
TOTAL	11,488,391		15,268,511.70			

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 October, 2020

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES						
1000 General Student Body	77,900	19,587.92	22,014.48		55,885.52	28.26
2000 Athletics	87,200	200.00	12,226.24		74,973.76	14.02
3000 Classes	27,500	5,657.00	8,077.00		19,423.00	29.37
4000 Clubs	285,050	29,865.00	30,482.00		254,568.00	10.69
6000 Private Moneys	111,000	7,295.00	9,265.00		101,735.00	8.35
<u>Total REVENUES</u>	588,650	62,604.92	82,064.72		506,585.28	13.94
B. EXPENDITURES						
1000 General Student Body	78,000	167.02	342.22	0.00	77,657.78	0.44
2000 Athletics	147,500	3,724.05	17,842.16	0.00	129,657.84	12.10
3000 Classes	26,000	.00	.00	0.00	26,000.00	0.00
4000 Clubs	335,350	580.00	807.78	160.93	334,381.29	0.29
6000 Private Moneys	161,580	3,040.00	5,173.80	0.00	156,406.20	3.20
<u>Total EXPENDITURES</u>	748,430	7,511.07	24,165.96	160.93	724,103.11	3.25
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)						
	159,780-	55,093.85	57,898.76		217,678.76	136.24-
D. TOTAL BEGINNING FUND BALANCE						
	428,000		434,648.65			
E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)						
	XXXXXXXXX		.00			
F. TOTAL ENDING FUND BALANCE						
	268,220		492,547.41			
C+D + OR - E						
G. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	268,220		492,547.41			
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		492,547.41			

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 October, 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	1,500	57.32	94.99		1,405.01	6.33
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	57.32	94.99		69,405.01	0.14
<u>B. 9900 TRANSFERS IN FROM GF</u>	0	.00	.00		.00	0.00
<u>C. Total REV./OTHER FIN. SOURCES</u>	69,500	57.32	94.99		69,405.01	0.14
<u>D. EXPENDITURES</u>						
Type 30 Equipment	100,000	.00	.00	0.00	100,000.00	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>	100,000	.00	.00	0.00	100,000.00	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>	30,500-	57.32	94.99		30,594.99	100.31-
<u>H. TOTAL BEGINNING FUND BALANCE</u>	160,700		162,410.74			
<u>I. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXX		.00			
<u>J. TOTAL ENDING FUND BALANCE (G+H + OR - I)</u>	130,200		162,505.73			
<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		162,505.73			
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		162,505.73			