

**SUMMARY OF FUND BALANCES**

30-Sep-15

	Sep-15 YTD Actual	2015-16 Annual Budget
<b>General Fund</b>		
Opening fund balance		
Reserved for Inventory	258,801.00	200,000.00
Restricted for Carryover	68,195.00	-
Minimum Fund Balance per policy	1,177,000.00	1,170,000.00
Assigned to Other Purposes	1,137,779.96	980,000.00
Unassigned	-	-
Total opening fund balance	<u>2,641,775.96</u>	<u>2,350,000.00</u>
Revenue	3,214,486.60	42,573,677.00
Expenditure	<u>(3,653,163.85)</u>	<u>(42,569,831.00)</u>
Excess (Deficiency) of Revenues over Expenditures	(438,677.25)	3,846.00
Reserved for Inventory	258,801.00	200,000.00
Restricted for Carryover	68,195.00	-
Minimum Fund Balance per policy	1,177,000.00	1,170,000.00
Assigned to Other Purposes	1,137,779.96	983,846.00
Unassigned	<u>(438,677.25)</u>	-
Total closing fund balance	<u>2,203,098.71</u>	<u>2,353,846.00</u>
<b>Capital Projects Fund</b>		
Opening fund balance	8,895,991.91	8,090,000.00
Revenue	43,929.63	2,249,999.00
Expenditure	<u>(1,727.23)</u>	<u>(8,362,872.00)</u>
Reserve of bond proceeds	7,223,940.94	1,545,000.00
Reserve of levy proceeds	1,423,834.68	357,127.00
Unreserved Fund Balance	<u>290,418.69</u>	<u>75,000.00</u>
Closing fund balance	<u>8,938,194.31</u>	<u>1,977,127.00</u>
<b>Debt Service Fund</b>		
Opening fund balance	7,103,783.61	7,075,000.00
Revenue	129,913.58	7,945,998.00
Expenditure		
Principal	-	(4,865,000.00)
Interest	-	(3,300,000.00)
Other	-	(5,000.00)
Closing fund balance	<u>7,233,697.19</u>	<u>6,850,998.00</u>
<b>ASB Fund</b>		
Opening fund balance	323,916.70	350,000.00
Revenue	200,676.65	738,400.00
Expenditure	<u>(17,397.71)</u>	<u>(948,616.00)</u>
Closing fund balance	<u>507,195.64</u>	<u>139,784.00</u>
<b>Transportation Vehicle Fund</b>		
Opening fund balance	185,870.73	186,000.00
Revenue		
Depreciation	-	70,000.00
Investment Earnings	52.60	400.00
Grant Revenue	-	-
Sale of Equipment	-	-
Expenditure	-	<u>(160,000.00)</u>
Closing fund balance	<u>185,923.33</u>	<u>96,400.00</u>

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2015 (September 1, 2015 - August 31, 2016)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of September, 2015

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<b>A. REVENUES/OTHER FIN. SOURCES</b>						
1000 LOCAL TAXES	9,553,043	174,114.29	174,114.29		9,378,928.71	1.82
2000 LOCAL SUPPORT NONTAX	3,380,100	562,292.85	562,292.85		2,817,807.15	16.64
3000 STATE, GENERAL PURPOSE	23,333,159	2,099,054.88	2,099,054.88		21,234,104.12	9.00
4000 STATE, SPECIAL PURPOSE	4,694,575	379,024.58	379,024.58		4,315,550.42	8.07
5000 FEDERAL, GENERAL PURPOSE	0	.00	.00		.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	1,232,800	.00	.00		1,232,800.00	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	380,000	.00	.00		380,000.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>42,573,677</u>	<u>3,214,486.60</u>	<u>3,214,486.60</u>		<u>39,359,190.40</u>	<u>7.55</u>
<b>B. EXPENDITURES</b>						
00 Regular Instruction	24,412,815	2,336,453.85	2,336,453.85	19,260,424.16	2,815,936.99	88.47
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	6,404,269	473,648.11	473,648.11	5,302,260.24	628,360.65	90.19
30 Voc. Ed Instruction	1,623,826	132,559.23	132,559.23	1,252,008.31	239,258.46	85.27
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	631,733	37,938.02	37,938.02	368,573.47	225,221.51	64.35
70 Other Instructional Pgms	367,053	39,193.72	39,193.72	347,537.34	19,678.06	105.36
80 Community Services	30,000	.00	.00	0.00	30,000.00	0.00
90 Support Services	9,100,135	633,370.92	633,370.92	7,139,281.51	1,327,482.57	85.41
<u>Total EXPENDITURES</u>	<u>42,569,831</u>	<u>3,653,163.85</u>	<u>3,653,163.85</u>	<u>33,670,085.03</u>	<u>5,246,582.12</u>	<u>87.68</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>	3,846	438,677.25-	438,677.25-		442,523.25-	< 1000-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	2,350,000		2,641,775.96			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	2,353,846		2,203,098.71			

I. ENDING FUND BALANCE ACCOUNTS:

G/L 810 Restricted For Other Items	0	.00
G/L 815 Restric Unequalized Deduct Rev	0	.00
G/L 821 Restricted for Carryover	0	68,195.00
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	258,801.00
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	1,137,779.96
G/L 890 Unassigned Fund Balance	2,153,846	438,677.25-
G/L 891 Unassigned Min Fnd Bal Policy	0	1,177,000.00
<u>TOTAL</u>	2,353,846	2,203,098.71

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2015 (September 1, 2015 - August 31, 2016)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of September, 2015

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 Local Taxes	2,199,999	40,145.41	40,145.41		2,159,853.59	1.82
2000 Local Support Nontax	50,000	3,784.22	3,784.22		46,215.78	7.57
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
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>2,249,999</u>	<u>43,929.63</u>	<u>43,929.63</u>		<u>2,206,069.37</u>	<u>1.95</u>
<u>B. EXPENDITURES</u>						
10 Sites	0	.00	.00	7,031.58	7,031.58-	0.00
20 Buildings	4,549,922	74.41	74.41	933,739.42	3,616,108.17	20.52
30 Equipment	3,467,950	1,652.82	1,652.82	172,320.85	3,293,976.33	5.02
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>	<u>8,017,872</u>	<u>1,727.23</u>	<u>1,727.23</u>	<u>1,113,091.85</u>	<u>6,903,052.92</u>	<u>13.90</u>
<u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u>	<u>345,000</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) EXP/OTH FIN USES (A-B-C-D)</u>	<u>6,112,873-</u>	<u>42,202.40</u>	<u>42,202.40</u>		<u>6,155,075.40</u>	<u>100.69-</u>
<u>F. TOTAL BEGINNING FUND BALANCE</u>	<u>8,090,000</u>		<u>8,895,991.91</u>			
<u>G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXXX</u>		<u>.00</u>			
<u>H. TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	<u>1,977,127</u>		<u>8,938,194.31</u>			

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	1,545,000	7,223,940.94
G/L 862 Committed from Levy Proceeds	357,127	1,423,834.68
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	75,000	290,418.69
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	1,977,127	8,938,194.31

30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2015 (September 1, 2015 - August 31, 2016)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of September, 2015

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<b>A. REVENUES/OTHER FIN. SOURCES</b>						
1000 Local Taxes	6,999,998	128,211.81	128,211.81		6,871,786.19	1.83
2000 Local Support Nontax	20,000	1,701.77	1,701.77		18,298.23	8.51
3000 State, General Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	926,000	.00	.00		926,000.00	0.00
6000 Federal, Special Purpose	0	.00	.00		.00	0.00
9000 Other Financing Sources	0	.00	.00		.00	0.00
<b>Total REVENUES/OTHER FIN. SOURCES</b>	<b>7,945,998</b>	<b>129,913.58</b>	<b>129,913.58</b>		<b>7,816,084.42</b>	<b>1.63</b>
<b>B. EXPENDITURES</b>						
Matured Bond Expenditures	4,865,000	.00	.00	0.00	4,865,000.00	0.00
Interest On Bonds	3,300,000	.00	.00	0.00	3,300,000.00	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
<b>Total EXPENDITURES</b>	<b>8,170,000</b>	<b>.00</b>	<b>.00</b>	<b>0.00</b>	<b>8,170,000.00</b>	<b>0.00</b>
<b>C. OTHER FIN. USES TRANS. OUT (GL 536)</b>	<b>0</b>	<b>.00</b>	<b>.00</b>			
<b>D. OTHER FINANCING USES (GL 535)</b>	<b>0</b>	<b>.00</b>	<b>.00</b>			
<b>E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER (UNDER) EXPENDITURES (A-B-C-D)</b>	<b>224,002-</b>	<b>129,913.58</b>	<b>129,913.58</b>		<b>353,915.58</b>	<b>158.00-</b>
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>7,075,000</b>		<b>7,103,783.61</b>			
<b>G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</b>	<b>XXXXXXXXXX</b>		<b>.00</b>			
<b>H. TOTAL ENDING FUND BALANCE (E+F + OR - G)</b>	<b>6,850,998</b>		<b>7,233,697.19</b>			
<b>I. ENDING FUND BALANCE ACCOUNTS:</b>						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	6,850,998		7,233,697.19			
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			
<b>TOTAL</b>	<b>6,850,998</b>		<b>7,233,697.19</b>			

40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2015 (September 1, 2015 - August 31, 2016)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of September, 2015

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<b>A. REVENUES</b>						
1000 General Student Body	150,500	63,173.50	63,173.50		87,326.50	41.98
2000 Athletics	116,000	14,970.34	14,970.34		101,029.66	12.91
3000 Classes	26,500	176.00	176.00		26,324.00	0.66
4000 Clubs	376,800	107,090.38	107,090.38		269,709.62	28.42
6000 Private Moneys	68,600	15,266.43	15,266.43		53,333.57	22.25
<u>Total REVENUES</u>	738,400	200,676.65	200,676.65		537,723.35	27.18
<b>B. EXPENDITURES</b>						
1000 General Student Body	226,700	270.00	270.00	0.00	226,430.00	0.12
2000 Athletics	137,100	11,537.71	11,537.71	0.00	125,562.29	8.42
3000 Classes	26,500	.00	.00	0.00	26,500.00	0.00
4000 Clubs	416,250	590.00	590.00	0.00	415,660.00	0.14
6000 Private Moneys	142,066	5,000.00	5,000.00	0.00	137,066.00	3.52
<u>Total EXPENDITURES</u>	948,616	17,397.71	17,397.71	0.00	931,218.29	1.83
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)</b>						
	210,216-	183,278.94	183,278.94		393,494.94	187.19-
<b>D. TOTAL BEGINNING FUND BALANCE</b>						
	350,000		323,916.70			
<b>E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</b>						
	XXXXXXXX		.00			
<b>F. TOTAL ENDING FUND BALANCE (C+D + OR - E)</b>						
	139,784		507,195.64			
<b>G. ENDING FUND BALANCE ACCOUNTS:</b>						
G/L 810 Restricted for Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	139,784		507,195.64			
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>	139,784		507,195.64			

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2015 (September 1, 2015 - August 31, 2016)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of September, 2015

<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	400	52.60	52.60		347.40	13.15
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	70,000	.00	.00		70,000.00	0.00
5000 Federal, General 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>70,400</u>	<u>52.60</u>	<u>52.60</u>		<u>70,347.40</u>	<u>0.07</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>70,400</u>	<u>52.60</u>	<u>52.60</u>		<u>70,347.40</u>	<u>0.07</u>
<u>D. EXPENDITURES</u>						
Type 30 Equipment	160,000	.00	.00	0.00	160,000.00	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>160,000</u>	<u>.00</u>	<u>.00</u>	<u>0.00</u>	<u>160,000.00</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>89,600-</u>	<u>52.60</u>	<u>52.60</u>		<u>89,652.60</u>	<u>100.06-</u>
<u>H. TOTAL BEGINNING FUND BALANCE</u>	<u>186,000</u>		<u>185,870.73</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>96,400</u>		<u>185,923.33</u>			
<u>K. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted For Other Items	<u>0</u>		<u>.00</u>			
G/L 819 Restricted for Fund Purposes	<u>96,400</u>		<u>185,923.33</u>			
G/L 830 Restricted for Debt Service	<u>0</u>		<u>.00</u>			
G/L 835 Restrictd For Arbitrage Rebate	<u>0</u>		<u>.00</u>			
G/L 850 Restricted for Uninsured Risks	<u>0</u>		<u>.00</u>			
G/L 889 Assigned to Fund Purposes	<u>0</u>		<u>.00</u>			
G/L 890 Unassigned Fund Balance	<u>0</u>		<u>.00</u>			
<u>TOTAL</u>	<u>96,400</u>		<u>185,923.33</u>			