

SUMMARY OF FUND BALANCES

31-Aug-12

	Aug-12 YTD Actual	2011-12 Annual Budget
General Fund		
Opening fund balance		
Reserved for Inventory	185,600.00	210,000.00
Restricted for Carryover	71,200.00	-
Committed to Minimum Fund Balance	1,100,000.00	1,100,000.00
Assigned to Other Purposes	1,125,000.00	700,000.00
Unassigned	435,137.77	600,000.00
Total opening fund balance	<u>2,916,937.77</u>	<u>2,610,000.00</u>
Revenue	36,539,417.35	36,546,479.00
Expenditure	<u>(36,421,133.01)</u>	<u>(37,555,899.00)</u>
Excess (Deficiency) of Revenues over Expenditures	118,284.34	(1,009,420.00)
Reserved for Inventory	191,500.00	210,000.00
Restricted for Carryover	18,400.00	-
Committed to Minimum Fund Balance	1,100,000.00	1,100,000.00
Assigned to Other Purposes	1,257,000.00	290,580.00
Unassigned	468,322.11	-
Total closing fund balance	<u><u>3,035,222.11</u></u>	<u><u>1,600,580.00</u></u>
Capital Projects Fund		
Opening fund balance	33,990,292.35	34,400,000.00
Revenue	1,353,326.63	1,325,255.00
Expenditure	<u>(24,410,756.32)</u>	<u>(26,758,930.00)</u>
Reserve of bond proceeds	9,194,154.50	5,783,085.00
Reserve of levy proceeds	861,510.66	183,240.00
Unreserved Fund Balance	<u>877,197.50</u>	<u>3,000,000.00</u>
Closing fund balance	<u><u>10,932,862.66</u></u>	<u><u>8,966,325.00</u></u>
Debt Service Fund		
Opening fund balance	1,558,982.18	1,540,000.00
Revenue	18,353,771.57	7,795,844.00
Expenditure		
Principal	(2,390,000.00)	(2,390,000.00)
Interest	(4,097,738.76)	(5,052,500.00)
Other	<u>(10,534,028.64)</u>	<u>(5,000.00)</u>
Closing fund balance	<u><u>2,890,986.35</u></u>	<u><u>1,888,344.00</u></u>
ASB Fund		
Opening fund balance	307,971.54	352,000.00
Revenue	409,398.58	669,600.00
Expenditure	<u>(428,698.55)</u>	<u>(839,351.00)</u>
Closing fund balance	<u><u>288,671.57</u></u>	<u><u>182,249.00</u></u>
Transportation Vehicle Fund		
Opening fund balance	90,502.81	90,700.00
Revenue		
Depreciation	180,692.21	83,000.00
Investment Earnings	1,638.87	2,000.00
Grant Revenue	-	-
Sale of Equipment	-	-
Expenditure	<u>(98,800.00)</u>	<u>(98,800.00)</u>
Closing fund balance	<u><u>174,033.89</u></u>	<u><u>76,900.00</u></u>

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
 Fiscal Year 2011 (September 1, 2011 - August 31, 2012)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of August, 2012

<u>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>
00 LOCAL TAXES	8,805,711	52,920.53	8,853,915.92		48,204.92-	100.55
00 LOCAL SUPPORT NONTAX	3,165,400	59,811.75	3,330,546.83		165,146.83-	105.22
00 STATE, GENERAL PURPOSE	19,275,000	1,920,409.15	19,192,257.72		82,742.28	99.57
00 State, Special Purpose	3,916,855	481,433.92	3,581,596.90		335,258.10	91.44
00 FEDERAL, GENERAL PURPOSE	0	.00	1,768.06		1,768.06-	0.00
00 FEDERAL, SPECIAL PURPOSE	1,133,513	411,575.94	1,416,652.57		283,139.57-	124.98
00 REVENUES FR OTH SCH DIST	0	.00	.00		.00	0.00
00 REV FR OTH AGENCY * ASSOC	0	.00	.00		.00	0.00
00 OTHER FINANCING SOURCES	250,000	51,789.15	162,679.35		87,320.65	65.07
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>36,546,479</u>	<u>2,977,940.44</u>	<u>36,539,417.35</u>		<u>7,061.65</u>	<u>99.98</u>
<u>EXPENDITURES</u>						
Regular Instruction	22,082,349	2,167,142.88	21,690,889.47	0.00	391,459.53	98.23
Federal Stimulus	0	.00	13,154.95	0.00	13,154.95-	0.00
Special Ed Instruction	5,413,215	437,153.31	5,262,542.12	0.00	150,672.88	97.22
Voc. Ed Instruction	887,082	73,940.38	894,603.62	0.00	7,521.62-	100.85
Skills Center Instruction	0	.00	.00	0.00	.00	0.00
+60 Compensatory Ed Instruct.	490,644	67,713.73	492,370.22	0.00	1,726.22-	100.35
Other Instructional Pgms	96,544	23,806.30	60,818.60	0.00	35,725.40	63.00
Community Services	30,000	36,259.90	36,259.90	0.00	6,259.90-	120.87
Support Services	8,556,065	628,386.33	7,970,494.13	0.00	585,570.87	93.16
<u>Total EXPENDITURES</u>	<u>37,555,899</u>	<u>3,434,402.83</u>	<u>36,421,133.01</u>	<u>0.00</u>	<u>1,134,765.99</u>	<u>96.98</u>
<u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>OTHER FINANCING USES (GL 535)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>EXCESS OF REVENUES/OTHER FIN. SOURCES</u>						
<u>OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	<u>1,009,420-</u>	<u>456,462.39-</u>	<u>118,284.34</u>		<u>1,127,704.34</u>	<u>111.72-</u>
<u>TOTAL BEGINNING FUND BALANCE</u>	<u>2,610,000</u>		<u>2,916,937.77</u>			
<u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXXX</u>		<u>.00</u>			
<u>TOTAL ENDING FUND BALANCE</u>	<u>1,600,580</u>		<u>3,035,222.11</u>			
<u>(E+F + OR - G)</u>						

ENDING FUND BALANCE ACCOUNTS:

/L 810 Reserved For Other Items	0	.00
/L 815 Resr Unequalized Dedu Rev	0	.00
/L 821 Restricted for Carryover	0	18,400.00
/L 830 Restricted for Debt Service	0	.00
/L 835 Restricted for Arb Rebate	0	.00
/L 840 RESERVE FOR INVENTORY	210,000	191,500.00
/L 845 Restricted for Self Insur	0	.00
/L 850 Restrict Uninsured Risks	0	.00
/L 870 Committed to Oth Purposes	0	.00
/L 872 Comm to Min Fnd Bal	1,100,000	1,100,000.00
/L 875 Assigned to Contingenies	0	.00
/L 884 Assign to Oth Cap Proj	0	.00
/L 888 Assigned to Other Purpose	290,580	1,257,000.00
/L 890 UNRESERVED FUND BALANCE	0	468,322.11
<u>TOTAL</u>	1,600,580	3,035,222.11

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
 Fiscal Year 2011 (September 1, 2011 - August 31, 2012)

for the BAINBRIDGE ISLAND SD #303 School District for the Month of August, 2012

<u>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>
00 Local Taxes	1,125,255	7,849.73	1,130,654.40		5,399.40-	100.48
00 Local Support Nontax	200,000	11,329.85	222,672.23		22,672.23-	111.34
00 State, General Purpose	0	.00	.00		.00	0.00
00 State, Special Purpose	0	.00	.00		.00	0.00
00 Federal, General Purpose	0	.00	.00		.00	0.00
00 Federal, Special Purpose	0	.00	.00		.00	0.00
00 Revenues Fr Oth Sch Dist	0	.00	.00		.00	0.00
00 Other Agencies & Assoc.	0	.00	.00		.00	0.00
00 Other Financing Sources	0	.00	.00		.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>1,325,255</u>	<u>19,179.58</u>	<u>1,353,326.63</u>		<u>28,071.63-</u>	<u>102.12</u>
<u>EXPENDITURES</u>						
Sites	974,000	259,403.50	1,015,675.02	0.00	41,675.02-	104.28
Buildings	22,296,825	4,953,060.84	22,285,416.12	0.00	11,408.88	99.95
Equipment	3,238,105	578,940.96	946,985.83	0.00	2,291,119.17	29.25
Energy	0	.00	.00	0.00	.00	0.00
Sales & Lease Expenditure	0	.00	.00	0.00	.00	0.00
Bond Issuance Expenditure	0	.00	.00	0.00	.00	0.00
Debt	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	<u>26,508,930</u>	<u>5,791,405.30</u>	<u>24,248,076.97</u>	<u>0.00</u>	<u>2,260,853.03</u>	<u>91.47</u>
<u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	<u>250,000</u>	<u>53,351.03</u>	<u>162,679.35</u>			
<u>OTHER FINANCING USES (GL 535)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>EXCESS OF REVENUES/OTHER FIN.SOURCES</u>						
<u>OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	<u>25,433,675-</u>	<u>5,825,576.75-</u>	<u>23,057,429.69-</u>		<u>2,376,245.31</u>	<u>9.34-</u>
<u>TOTAL BEGINNING FUND BALANCE</u>	<u>34,400,000</u>		<u>33,990,292.35</u>			
<u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXXX</u>		<u>.00</u>			
<u>TOTAL ENDING FUND BALANCE</u>	<u>8,966,325</u>		<u>10,932,862.66</u>			
<u>(E+F + OR - G)</u>						

ENDING FUND BALANCE ACCOUNTS:

L 810 Restricted For Other Item	0	.00
L 830 Restricted for Debt Service	0	.00
L 835 Restricted Arb Rebate	0	.00
L 850 Restrict Uninsured Risks	0	.00
L 861 Reserve Of Bond Proceeds	5,783,085	9,194,154.50
L 862 Reserve Of Levy Proceeds	183,240	861,510.66
L 863 Restrict fr State Proceed	0	.00
L 864 Restrict from Fed Proceed	0	.00
L 865 Restrict fr Oth Proceeds	0	.00
L 866 Restricted Impact Fees	0	.00
L 867 Restrictd Mitigation Fees	0	.00
L 869 Restrict UnDistib Proceed	0	.00
L 870 Restrict to Oth Purposes	0	.00
L 889 Assigned to Fund Purposes	3,000,000	877,197.50
L 890 Unrsrvd Undsgntd Fnd Bal	0	.00
<u>TOTAL</u>	8,966,325	10,932,862.66

30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
 Fiscal Year 2011 (September 1, 2011 - August 31, 2012)

for the BAINBRIDGE ISLAND SD #303 School District for the Month of August, 2012

	ANNUAL	ACTUAL	ACTUAL		BALANCE	PERCENT
<u>REVENUES/OTHER FIN. SOURCES</u>	<u>BUDGET</u>	<u>FOR MONTH</u>	<u>FOR YEAR</u>	<u>ENCUMBRANCES</u>		
00 Local Taxes	6,677,044	42,357.18	6,708,541.54		31,497.54-	100.47
00 Local Support Nontax	20,000	1,220.65	9,361.58		10,638.42	46.81
00 State, General Purpose	0	.00	52.28		52.28-	0.00
00 Federal, General Purpose	1,000,000	.00	999,751.37		248.63	99.98
00 Other Financing Sources	98,800	10,534,028.64	10,636,064.80		10,537,264.80-	> 1000
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>7,795,844</u>	<u>10,577,606.47</u>	<u>18,353,771.57</u>		<u>10,557,927.57-</u>	<u>235.43</u>
<u>EXPENDITURES</u>						
Matured Bond Expenditures	2,390,000	.00	2,390,000.00	0.00	.00	100.00
Interest On Bonds	5,052,500	.00	4,097,738.76	0.00	954,761.24	81.10
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	86,073.75	86,073.75	0.00	86,073.75-	0.00
<u>Total EXPENDITURES</u>	<u>7,447,500</u>	<u>86,073.75</u>	<u>6,573,812.51</u>	<u>0.00</u>	<u>873,687.49</u>	<u>88.27</u>
<u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>OTHER FINANCING USES (GL 535)</u>	<u>0</u>	<u>10,447,954.89</u>	<u>10,447,954.89</u>			
<u>EXCESS OF REVENUES/OTHER FIN. SOURCES</u>						
<u>OVER (UNDER) EXPENDITURES (A-B-C-D)</u>	<u>348,344</u>	<u>43,577.83</u>	<u>1,332,004.17</u>		<u>983,660.17</u>	<u>282.38</u>
<u>TOTAL BEGINNING FUND BALANCE</u>	<u>1,540,000</u>		<u>1,558,982.18</u>			
<u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXXX</u>		<u>.00</u>			
<u>TOTAL ENDING FUND BALANCE</u>	<u>1,888,344</u>		<u>2,890,986.35</u>			
<u>(E+F + OR - G)</u>						
<u>ENDING FUND BALANCE ACCOUNTS:</u>						
L 810 Restricted for Other Items	0		.00			
L 835 Restricted Arb Rebate	0		.00			
L 870 Committed to Oth Purposes	0		.00			
L 889 Assigned to Fund Purposes	1,888,344		2,890,986.35			
L 890 UNRESERVED FUND BALANCE	0		.00			
<u>TOTAL</u>	<u>1,888,344</u>		<u>2,890,986.35</u>			

40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
 Fiscal Year 2011 (September 1, 2011 - August 31, 2012)

for the BAINBRIDGE ISLAND SD #303 School District for the Month of August, 2012

	ANNUAL	ACTUAL	ACTUAL			
REVENUES	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
00 General Student Body	164,100	218.50	78,631.62		85,468.38	47.92
00 Athletics	94,000	225.00	63,327.72		30,672.28	67.37
00 Classes	27,800	.00	24,116.01		3,683.99	86.75
00 Clubs	307,700	225.00	194,554.54		113,145.46	63.23
00 Private Moneys	76,000	.00	48,768.69		27,231.31	64.17
<u>Total REVENUES</u>	669,600	668.50	409,398.58		260,201.42	61.14
<u>EXPENDITURES</u>						
00 General Student Body	191,200	107.48	23,209.86	0.00	167,990.14	12.14
00 Athletics	137,600	16,504.44	118,903.16	0.00	18,696.84	86.41
00 Classes	26,300	3,049.39	26,133.08	0.00	166.92	99.37
00 Clubs	351,650	13,208.88	216,983.61	0.00	134,666.39	61.70
00 Private Moneys	132,601	12,098.34	43,468.84	0.00	89,132.16	32.78
<u>Total EXPENDITURES</u>	839,351	44,968.53	428,698.55	0.00	410,652.45	51.08
<u>EXCESS OF REVENUES</u>						
<u>OVER (UNDER) EXPENDITURES (A-B)</u>	169,751-	44,300.03-	19,299.97-		150,451.03	88.63-
<u>TOTAL BEGINNING FUND BALANCE</u>						
	352,000		307,971.54			
<u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u> XXXXXXXXX						
			.00			
<u>TOTAL ENDING FUND BALANCE</u>						
<u>C+D + OR - E)</u>	182,249		288,671.57			
<u>ENDING FUND BALANCE ACCOUNTS:</u>						
L 810 Restricted for Other Items	0		.00			
L 840 Nonspend Fnd Bal Invent	0		.00			
L 850 Restricted Uninsured Risk	0		.00			
L 870 Committed to Oth Purposes	0		.00			
L 889 Assigned to Fund Purposes	182,249		288,671.57			
L 890 UNRESERVED FUND BALANCE	0		.00			
<u>TOTAL</u>	182,249		288,671.57			

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
 Fiscal Year 2011 (September 1, 2011 - August 31, 2012)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of August, 2012

<u>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>
000 Local Taxes	0	.00	.00		.00	0.00
000 Local Nontax	2,000	120.40	1,638.87		361.13	81.94
000 State, General Purpose	0	.00	.00		.00	0.00
000 State, Special Purpose	83,000	.00	180,692.21		97,692.21-	217.70
000 Federal, General Purpose	0	.00	.00		.00	0.00
000 Other Agencies & Assoc	0	.00	.00		.00	0.00
000 Other Financing Sources	0	.00	.00		.00	0.00
<u>TOTAL REV/OTHER FIN.SRCS (LESS TRANS)</u>	<u>85,000</u>	<u>120.40</u>	<u>182,331.08</u>		<u>97,331.08-</u>	<u>214.51</u>
<u>9900 TRANSFERS IN FROM GF</u>	<u>0</u>	<u>.00</u>	<u>.00</u>	<u>0.00</u>	<u>.00</u>	<u>0.00</u>
<u>Total REV./OTHER FIN. SOURCES</u>	<u>85,000</u>	<u>120.40</u>	<u>182,331.08</u>	<u>0.00</u>	<u>97,331.08-</u>	<u>214.51</u>
<u>EXPENDITURES</u>						
pe 30 Equipment	0	.00	.00	0.00	.00	0.00
pe 60 Bond Levy Issuance	0	.00	.00	0.00	.00	0.00
pe 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>OTHER FIN. USES TRANS. OUT (GL 536)</u>	<u>98,800</u>	<u>.00</u>	<u>98,800.00</u>			
<u>OTHER FINANCING USES (GL 535)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>EXCESS OF REVENUES/OTHER FIN SOURCES</u>						
<u>OVER (UNDER) EXP/OTH FIN USES (C-D-E-F)</u>	<u>13,800-</u>	<u>120.40</u>	<u>83,531.08</u>		<u>97,331.08</u>	<u>705.30-</u>
<u>TOTAL BEGINNING FUND BALANCE</u>	<u>90,700</u>		<u>90,502.81</u>			
<u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXXXX</u>		<u>.00</u>			
<u>TOTAL ENDING FUND BALANCE</u>	<u>76,900</u>		<u>174,033.89</u>			
<u>(G+H + OR - I)</u>						
<u>ENDING FUND BALANCE ACCOUNTS:</u>						
L 810 Restricted for Oth Items	0		.00			
L 830 Restricted for Debt Service	0		.00			
L 835 Restricted Arb Rebate	0		.00			
L 850 Restrict Uninsured Risks	0		.00			
L 870 Committed to Oth Purposes	0		.00			
L 889 Assigned to Fund Purposes	76,900		174,033.89			
L 890 UNRESERVED FUND BALANCE	0		.00			
<u>TOTAL</u>	<u>76,900</u>		<u>174,033.89</u>			