

SUMMARY OF FUND BALANCES - YEAR END

31-Aug-13

	Aug-13 YTD Actual	2012-13 Annual Budget
General Fund		
Opening fund balance		
Reserved for Inventory	191,500.00	200,000.00
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	1,000,000.00
Unassigned	468,322.11	550,000.00
Total opening fund balance	<u>3,035,222.11</u>	<u>2,850,000.00</u>
Revenue	36,448,174.82	36,038,055.00
Expenditure	<u>(36,626,655.40)</u>	<u>(37,199,566.00)</u>
Excess (Deficiency) of Revenues over Expenditures	(178,480.58)	(1,161,511.00)
Reserved for Inventory	165,000.00	200,000.00
Restricted for Carryover	-	-
Committed to Minimum Fund Balance	1,100,000.00	1,100,000.00
Assigned to Other Purposes	1,265,000.00	
Unassigned	348,867.25	388,489.00
Total closing fund balance	<u>2,856,741.53</u>	<u>1,688,489.00</u>
Capital Projects Fund		
Opening fund balance	10,932,862.66	14,000,000.00
Revenue	1,491,335.66	8,581,000.00
Expenditure	<u>(6,479,336.86)</u>	<u>(19,151,487.00)</u>
Reserve of bond proceeds	4,839,070.46	2,154,119.00
Reserve of levy proceeds	718,536.21	504,155.00
Unreserved Fund Balance	<u>387,254.79</u>	<u>771,239.00</u>
Closing fund balance	<u>5,944,861.46</u>	<u>3,429,513.00</u>
Debt Service Fund		
Opening fund balance	2,890,986.35	2,120,000.00
Revenue	25,889,764.80	8,135,000.00
Expenditure		
Principal	(3,600,000.00)	(4,337,000.00)
Interest	(3,794,997.16)	(4,078,000.00)
Other	<u>(17,777,555.47)</u>	<u>(5,000.00)</u>
Closing fund balance	<u>3,608,198.52</u>	<u>1,835,000.00</u>
ASB Fund		
Opening fund balance	288,671.57	383,000.00
Revenue	438,200.70	654,700.00
Expenditure	<u>(416,981.23)</u>	<u>(881,619.00)</u>
Closing fund balance	<u>309,891.04</u>	<u>156,081.00</u>
Transportation Vehicle Fund		
Opening fund balance	174,033.89	175,000.00
Revenue		
Depreciation	241,506.03	200,000.00
Investment Earnings	953.40	3,400.00
Grant Revenue	-	-
Sale of Equipment	-	-
Expenditure	<u>-</u>	<u>(150,000.00)</u>
Closing fund balance	<u>416,493.32</u>	<u>228,400.00</u>

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2012 (September 1, 2012 - August 31, 2013)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of August, 2013

	ANNUAL	ACTUAL	ACTUAL			
A. REVENUES/OTHER FIN. SOURCES	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 LOCAL TAXES	8,700,000	50,026.73	8,774,942.72		74,942.72-	100.86
2000 LOCAL SUPPORT NONTAX	3,085,400	12,977.88	3,399,683.54		314,283.54-	110.19
3000 STATE, GENERAL PURPOSE	18,885,000	1,901,633.82	18,994,833.06		109,833.06-	100.58
4000 STATE, SPECIAL PURPOSE	3,796,655	559,214.76	3,676,623.79		120,031.21	96.84
5000 FEDERAL, GENERAL PURPOSE	0	.00	.00		.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	1,296,000	290,737.33	1,365,754.70		69,754.70-	105.38
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	275,000	50,013.62	236,337.01		38,662.99	85.94
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>36,038,055</u>	<u>2,864,604.14</u>	<u>36,448,174.82</u>		<u>410,119.82-</u>	<u>101.14</u>
B. EXPENDITURES						
00 Regular Instruction	21,974,502	2,079,156.22	21,740,973.55	0.00	233,528.45	98.94
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	5,125,693	400,177.87	5,233,166.28	0.00	107,473.28-	102.10
30 Voc. Ed Instruction	955,645	83,038.80	962,520.31	0.00	6,875.31-	100.72
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	638,581	36,378.34	578,351.57	0.00	60,229.43	90.57
70 Other Instructional Pgms	89,859	39,437.02	88,488.68	0.00	1,370.32	98.48
80 Community Services	30,000	33,964.11	33,964.11	0.00	3,964.11-	113.21
90 Support Services	8,385,286	729,549.09	7,989,190.90	0.00	396,095.10	95.28
<u>Total EXPENDITURES</u>	<u>37,199,566</u>	<u>3,401,701.45</u>	<u>36,626,655.40</u>	<u>0.00</u>	<u>572,910.60</u>	<u>98.46</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. EXCESS OF REVENUES/OTHER FIN. SOURCES						
<u>OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	<u>1,161,511-</u>	<u>537,097.31-</u>	<u>178,480.58-</u>		<u>983,030.42</u>	<u>84.63-</u>
F. <u>TOTAL BEGINNING FUND BALANCE</u>	<u>2,850,000</u>		<u>3,035,222.11</u>			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXXXX</u>		<u>.00</u>			
H. <u>TOTAL ENDING FUND BALANCE</u>	<u>1,688,489</u>		<u>2,856,741.53</u>			
<u>(E+F + OR - G)</u>						

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 Restrictd for Carryover	0	.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 Restrictd For Arbitrage Rebate	0	.00
G/L 840 Nonspnd FB - Invent/Prepd Itms	200,000	165,000.00
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 Committd to Min Fnd Bal Policy	1,100,000	1,100,000.00
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	1,265,000.00
G/L 890 Unassigned Fund Balance	388,489	326,741.53
<u>TOTAL</u>	1,688,489	2,856,741.53

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2012 (September 1, 2012 - August 31, 2013)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of August, 2013

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 Local Taxes	1,431,000	8,426.22	1,437,676.75		6,676.75	100.47
2000 Local Support Nontax	150,000	2,965.50	53,658.91		96,341.09	35.77
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
5000 Federal, Special Purpose	0	.00	.00		.00	0.00
7000 Revenues Fr Oth Sch Dist	0	.00	.00		.00	0.00
3000 Other Agencies and Associates	0	.00	.00		.00	0.00
3000 Other Financing Sources	7,000,000	.00	.00		7,000,000.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>8,581,000</u>	<u>11,391.72</u>	<u>1,491,335.66</u>		<u>7,089,664.34</u>	<u>17.38</u>
<u>B. EXPENDITURES</u>						
10 Sites	1,045,000	298,482.99	332,252.26	0.00	712,747.74	31.79
20 Buildings	15,317,247	307,447.63	4,106,392.54	0.00	11,210,854.46	26.81
30 Equipment	2,214,240	458,188.72	1,804,355.05	0.00	409,884.95	81.49
40 Energy	300,000	.00	.00	0.00	300,000.00	0.00
50 Sales & Lease Expenditure	0	.00	.00	0.00	.00	0.00
50 Bond Issuance Expenditure	0	.00	.00	0.00	.00	0.00
30 Debt	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	<u>18,876,487</u>	<u>1,064,119.34</u>	<u>6,242,999.85</u>	<u>0.00</u>	<u>12,633,487.15</u>	<u>33.07</u>
<u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u>	<u>275,000</u>	<u>50,013.62</u>	<u>236,337.01</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>10,570,487-</u>	<u>1,102,741.24-</u>	<u>4,988,001.20-</u>		<u>5,582,485.80</u>	<u>52.81-</u>
<u>F. TOTAL BEGINNING FUND BALANCE</u>	<u>14,000,000</u>		<u>10,932,862.66</u>			
<u>G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXXXX</u>		<u>.00</u>			
<u>4. TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	<u>3,429,513</u>		<u>5,944,861.46</u>			

I. ENDING FUND BALANCE ACCOUNTS:

3/L 810 Restricted For Other Items	0	.00
3/L 825 Restricted for Skills Center	0	.00
3/L 830 Restricted for Debt Service	0	.00
3/L 835 Restricted For Arbitrage Rebate	0	.00
3/L 850 Restricted for Uninsured Risks	0	.00
3/L 861 Reserve Of Bond Proceeds	2,154,119	4,839,070.46
3/L 862 Reserve Of Levy Proceeds	504,155	718,536.21
3/L 863 Reserve of State Proceeds	0	.00
3/L 864 Restricted from Fed Proceeds	0	.00
3/L 865 Restricted from Other Proceeds	0	.00
3/L 866 Restricted Impact Fees	0	.00
3/L 867 Restricted Mitigation Fees	0	.00
3/L 869 Restricted fr Undistr Proceeds	0	.00
3/L 870 Committed to Other Purposes	0	.00
3/L 889 Assigned to Fund Purposes	771,239	387,254.79
3/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	3,429,513	5,944,861.46

30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2012 (September 1, 2012 - August 31, 2013)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of August, 2013

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	7,100,000	40,494.85	7,148,020.71		48,020.71-	100.68
2000 Local Support Nontax	35,000	876.46	8,561.01		26,438.99	24.46
3000 State, General Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	1,000,000	.00	954,906.33		45,093.67	95.49
6000 Federal, Special Purpose	0	.00	.00		.00	0.00
9000 Other Financing Sources	0	.00	17,778,276.75		17,778,276.75-	0.00
Total REVENUES/OTHER FIN. SOURCES	8,135,000	41,371.31	25,889,764.80		17,754,764.80-	318.25
B. EXPENDITURES						
Matured Bond Expenditures	4,337,000	.00	3,600,000.00	0.00	737,000.00	83.01
Interest On Bonds	4,078,000	.00	3,794,997.16	0.00	283,002.84	93.06
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	132,456.50	0.00	132,456.50-	0.00
Total EXPENDITURES	8,420,000	.00	7,527,453.66	0.00	892,546.34	89.40
C. OTHER FIN. USES TRANS. OUT (GL 536)	0	.00	.00			
D. OTHER FINANCING USES (GL 535)	0	.00	17,645,098.97			
E. EXCESS OF REVENUES/OTHER FIN. SOURCES						
OVER (UNDER) EXPENDITURES (A-B-C-D)	285,000-	41,371.31	717,212.17		1,002,212.17	351.65-
F. TOTAL BEGINNING FUND BALANCE	2,120,000		2,890,986.35			
G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)	XXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE	1,835,000		3,608,198.52			
(E+F + OR - G)						
I. ENDING FUND BALANCE ACCOUNTS:						
3/L 810 Restricted for Other Items	0		.00			
3/L 830 Restricted for Debt Service	1,835,000		3,608,198.52			
3/L 835 Restrictd For Arbitrage Rebate	0		.00			
3/L 870 Committed to Other Purposes	0		.00			
3/L 889 Assigned to Fund Purposes	0		.00			
3/L 890 Unassigned Fund Balance	0		.00			
TOTAL	1,835,000		3,608,198.52			

40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
 Fiscal Year 2012 (September 1, 2012 - August 31, 2013)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of August, 2013

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>A. REVENUES</u>						
1000 General Student Body	151,100	133.54	79,916.22		71,183.78	52.89
2000 Athletics	96,500	.00	96,702.51		202.51-	100.21
3000 Classes	31,300	.00	17,544.00		13,756.00	56.05
4000 Clubs	313,000	.00	188,882.78		124,117.22	60.35
6000 Private Moneys	62,800	.00	55,155.19		7,644.81	87.83
<u>Total REVENUES</u>	654,700	133.54	438,200.70		216,499.30	66.93
<u>B. EXPENDITURES</u>						
1000 General Student Body	211,500	.00	43,873.81	0.00	167,626.19	20.74
2000 Athletics	148,800	1,781.46	93,673.80	0.00	55,126.20	62.95
3000 Classes	32,800	.00	27,275.56	0.00	5,524.44	83.16
4000 Clubs	354,700	22,288.03	204,706.76	0.00	149,993.24	57.71
6000 Private Moneys	133,819	1,000.00	47,451.30	0.00	86,367.70	35.46
<u>Total EXPENDITURES</u>	881,619	25,069.49	416,981.23	0.00	464,637.77	47.30
<u>C. EXCESS OF REVENUES</u>						
<u>OVER (UNDER) EXPENDITURES (A-B)</u>	226,919-	24,935.95-	21,219.47		248,138.47	109.35-
<u>D. TOTAL BEGINNING FUND BALANCE</u>						
	383,000		288,671.57			
<u>E. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>						
	XXXXXXXXX		.00			
<u>F. TOTAL ENDING FUND BALANCE</u>						
	156,081		309,891.04			
<u>C+D + OR - E</u>						
<u>3. ENDING FUND BALANCE ACCOUNTS:</u>						
3/L 810 Restricted for Other Items	0		.00			
3/L 819 Restricted for Fund Purposes	156,081		309,891.04			
3/L 840 Nonspnd FB - Invent/Prepd Itms	0		.00			
3/L 850 Restricted for Uninsured Risks	0		.00			
3/L 870 Committed to Other Purposes	0		.00			
3/L 889 Assigned to Fund Purposes	0		.00			
3/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	156,081		309,891.04			

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2012 (September 1, 2012 - August 31, 2013)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of August, 2013

	ANNUAL	ACTUAL	ACTUAL			
A. REVENUES/OTHER FIN. SOURCES	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 Local Taxes	0	.00	.00		.00	0.00
2000 Local Nontax	3,400	75.99	953.40		2,446.60	28.04
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	200,000	241,506.03	241,506.03		41,506.03-	120.75
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
A. <u>TOTAL REV/OTHER FIN. SRCS (LESS TRANS)</u>	203,400	241,582.02	242,459.43		39,059.43-	119.20
B. <u>9900 TRANSFERS IN FROM GF</u>	0	.00	.00		.00	0.00
C. <u>Total REV./OTHER FIN. SOURCES</u>	203,400	241,582.02	242,459.43		39,059.43-	119.20
<u>D. EXPENDITURES</u>						
Type 30 Equipment	150,000	.00	.00	0.00	150,000.00	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>	150,000	.00	.00	0.00	150,000.00	0.00
E. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	0	.00	.00			
F. <u>OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
G. <u>EXCESS OF REVENUES/OTHER FIN SOURCES</u> <u>OVER (UNDER) EXP/OTH FIN USES (C-D-E-F)</u>	53,400	241,582.02	242,459.43		189,059.43	354.04
H. <u>TOTAL BEGINNING FUND BALANCE</u>	175,000		174,033.89			
I. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXX		.00			
J. <u>TOTAL ENDING FUND BALANCE</u> <u>(G+H + OR - I)</u>	228,400		416,493.32			
<u>K. ENDING FUND BALANCE ACCOUNTS:</u>						
/L 810 Restricted For Other Items	0		.00			
/L 830 Restricted for Debt Service	0		.00			
/L 835 Restrictd For Arbitrage Rebate	0		.00			
/L 850 Restricted for Uninsured Risks	0		.00			
/L 889 Assigned to Fund Purposes	228,400		416,493.32			
/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	228,400		416,493.32			