

SUMMARY OF FUND BALANCES

31-Aug-14

	Aug-14 YTD Actual	2013-14 Annual Budget
General Fund		
Opening fund balance		
Reserved for Inventory	165,000.00	165,000.00
Restricted for Carryover	-	-
Committed to Minimum Fund Balance	1,100,000.00	1,100,000.00
Assigned to Other Purposes	1,265,000.00	1,265,000.00
Unassigned	326,741.53	326,741.00
Total opening fund balance	<u>2,856,741.53</u>	<u>2,856,741.00</u>
Revenue	38,006,988.17	38,133,781.00
Expenditure	<u>(38,953,462.51)</u>	<u>(38,987,785.00)</u>
Excess (Deficiency) of Revenues over Expenditures	(946,474.34)	(854,004.00)
Reserved for Inventory	194,275.00	200,000.00
Restricted for Carryover	6,810.00	-
Committed to Minimum Fund Balance	1,170,000.00	1,100,000.00
Assigned to Other Purposes	539,182.19	150,000.00
Unassigned	-	552,737.00
Total closing fund balance	<u>1,910,267.19</u>	<u>2,002,737.00</u>
Capital Projects Fund		
Opening fund balance	5,944,861.46	6,000,000.00
Revenue	8,642,296.89	8,575,000.00
Expenditure	<u>(4,265,688.30)</u>	<u>(9,067,516.00)</u>
Reserve of bond proceeds	9,033,403.98	4,746,345.00
Reserve of levy proceeds	990,938.71	482,139.00
Unreserved Fund Balance	<u>297,127.36</u>	<u>279,000.00</u>
Closing fund balance	<u>10,321,470.05</u>	<u>5,507,484.00</u>
Debt Service Fund		
Opening fund balance	3,608,198.52	3,570,000.00
Revenue	15,873,666.42	8,355,000.00
Expenditure		
Principal	(4,305,000.00)	(5,040,000.00)
Interest	(3,413,620.41)	(3,585,000.00)
Other	<u>(7,562,777.15)</u>	<u>(5,000.00)</u>
Closing fund balance	<u>4,200,467.38</u>	<u>3,295,000.00</u>
ASB Fund		
Opening fund balance	309,891.04	283,000.00
Revenue	395,848.71	643,800.00
Expenditure	<u>(368,696.45)</u>	<u>(881,319.00)</u>
Closing fund balance	<u>337,043.30</u>	<u>45,481.00</u>
Transportation Vehicle Fund		
Opening fund balance	416,493.32	410,000.00
Revenue		
Depreciation	40,329.78	40,000.00
Investment Earnings	1,885.11	1,500.00
Grant Revenue	-	-
Sale of Equipment	-	-
Expenditure	<u>-</u>	<u>(340,000.00)</u>
Closing fund balance	<u>458,708.21</u>	<u>111,500.00</u>

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2013 (September 1, 2013 - August 31, 2014)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of August, 2014

	ANNUAL	ACTUAL	ACTUAL			
<u>A. REVENUES/OTHER FIN. SOURCES</u>	<u>BUDGET</u>	<u>FOR MONTH</u>	<u>FOR YEAR</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCE</u>
1000 LOCAL TAXES	8,806,016	46,836.32	8,866,759.75		60,743.75-	100.6
2000 LOCAL SUPPORT NONTAX	3,207,900	22,834.01	3,070,911.74		136,988.26	95.7
3000 STATE, GENERAL PURPOSE	20,551,515	2,050,460.42	20,494,313.49		57,201.51	99.7
4000 STATE, SPECIAL PURPOSE	3,857,850	636,228.05	3,935,375.86		77,525.86-	102.0
5000 FEDERAL, GENERAL PURPOSE	0	.00	.00		.00	0.0
6000 FEDERAL, SPECIAL PURPOSE	1,439,500	252,950.88	1,378,489.46		61,010.54	95.7
7000 REVENUES FR OTH SCH DIST	0	.00	.00		.00	0.0
8000 OTHER AGENCIES AND ASSOCIATES	0	.00	.00		.00	0.0
9000 OTHER FINANCING SOURCES	271,000	22,167.58	261,137.87		9,862.13	96.3
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>38,133,781</u>	<u>3,031,477.26</u>	<u>38,006,988.17</u>		<u>126,792.83</u>	<u>99.6</u>
<u>B. EXPENDITURES</u>						
00 Regular Instruction	23,497,870	1,918,042.47	23,156,920.33	0.00	340,949.67	98.5
10 Federal Stimulus	0	.00	.00	0.00	.00	0.0
20 Special Ed Instruction	5,386,914	423,404.18	5,605,066.21	0.00	218,152.21-	104.0
30 Voc. Ed Instruction	933,855	81,338.04	911,355.65	0.00	22,499.35	97.5
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.0
50+60 Compensatory Ed Instruct.	670,646	105,350.70	760,579.72	0.00	89,933.72-	113.4
70 Other Instructional Pgms	36,907	2,066.59	57,307.45	0.00	20,400.45-	155.2
80 Community Services	30,000	30,796.75	30,796.75	0.00	796.75-	102.6
90 Support Services	8,431,593	658,402.41	8,431,436.40	0.00	156.60	100.0
<u>Total EXPENDITURES</u>	<u>38,987,785</u>	<u>3,219,401.14</u>	<u>38,953,462.51</u>	<u>0.00</u>	<u>34,322.49</u>	<u>99.9</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</u>						
<u>OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	<u>854,004-</u>	<u>187,923.88-</u>	<u>946,474.34-</u>		<u>92,470.34-</u>	<u>10.8</u>
<u>F. TOTAL BEGINNING FUND BALANCE</u>	<u>2,856,741</u>		<u>2,856,741.53</u>			
<u>G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXXXX</u>		<u>.00</u>			
<u>H. TOTAL ENDING FUND BALANCE</u>	<u>2,002,737</u>		<u>1,910,267.19</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	6,810.00
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 831 Restrictd for Emp Abs Buy Back	0	.00
G/L 835 Restrictd For Arbitrage Rebate	0	.00
G/L 840 Nonspnd FB - Invent/Prepd Itms	200,000	194,275.00
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 Min Fnd Bal Policy	1,100,000	1,170,000.00
G/L 875 Assigned Contingencies	0	.00
G/L 884 Assigned to Other Cap Projects	0	.00
G/L 888 Assigned to Other Purposes	150,000	539,182.19
G/L 890 Unassigned Fund Balance	552,737	.00
<u>TOTAL</u>	2,002,737	1,910,267.19

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2013 (September 1, 2013 - August 31, 2014)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of August, 2014

	ANNUAL	ACTUAL	ACTUAL			
<u>A. REVENUES/OTHER FIN. SOURCES</u>	<u>BUDGET</u>	<u>FOR MONTH</u>	<u>FOR YEAR</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCE</u>
1000 Local Taxes	1,525,000	7,931.15	1,532,171.42		7,171.42-	100.4
2000 Local Support Nontax	50,000	4,381.56	45,187.97		4,812.03	90.3
3000 State, General Purpose	0	.00	.00		.00	0.0
4000 State, Special Purpose	0	.00	.00		.00	0.0
5000 Federal, General Purpose	0	.00	.00		.00	0.0
6000 Federal, Special Purpose	0	.00	.00		.00	0.0
7000 Revenues Fr Oth Sch Dist	0	.00	.00		.00	0.0
8000 Other Agencies and Associates	0	.00	.00		.00	0.0
9000 Other Financing Sources	7,000,000	52,437.50	7,064,937.50		64,937.50-	100.9
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>8,575,000</u>	<u>64,750.21</u>	<u>8,642,296.89</u>		<u>67,296.89-</u>	<u>100.7</u>
<u>B. EXPENDITURES</u>						
10 Sites	500,000	.00	747,903.25	0.00	247,903.25-	149.5
20 Buildings	6,678,453	726,493.48	2,430,461.06	0.00	4,247,991.94	36.3
30 Equipment	1,618,063	145,382.71	761,248.62	0.00	856,814.38	47.0
40 Energy	0	.00	.00	0.00	.00	0.0
50 Sales & Lease Expenditure	0	.00	.00	0.00	.00	0.0
60 Bond Issuance Expenditure	0	52,437.50	64,937.50	0.00	64,937.50-	0.0
90 Debt	0	.00	.00	0.00	.00	0.0
<u>Total EXPENDITURES</u>	<u>8,796,516</u>	<u>924,313.69</u>	<u>4,004,550.43</u>	<u>0.00</u>	<u>4,791,965.57</u>	<u>45.5</u>
<u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u>	<u>271,000</u>	<u>22,167.58</u>	<u>261,137.87</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</u>						
<u>OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	<u>492,516-</u>	<u>881,731.06-</u>	<u>4,376,608.59</u>		<u>4,869,124.59</u>	<u>988.6</u>
<u>F. TOTAL BEGINNING FUND BALANCE</u>	<u>6,000,000</u>		<u>5,944,861.46</u>			
<u>G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXXX</u>		<u>.00</u>			
<u>H. TOTAL ENDING FUND BALANCE</u>	<u>5,507,484</u>		<u>10,321,470.05</u>			
<u>(E+F + OR - G)</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 Restrictd For Arbitrage Rebate	0	.00
G/L 850 Restricted for Uninsured Risks	0	.00
G/L 861 Restricted from Bond Proceeds	4,746,345	9,033,403.98
G/L 862 Committed from Levy Proceeds	482,139	990,938.71
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 Restrictd 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	279,000	297,127.36
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	5,507,484	10,321,470.05

30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2013 (September 1, 2013 - August 31, 2014)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of August, 2014

	ANNUAL	ACTUAL	ACTUAL		BALANCE	PERCE
<u>A. REVENUES/OTHER FIN. SOURCES</u>	<u>BUDGET</u>	<u>FOR MONTH</u>	<u>FOR YEAR</u>	<u>ENCUMBRANCES</u>		
1000 Local Taxes	7,418,000	38,937.78	7,355,379.64		62,620.36	99.1
2000 Local Support Nontax	12,000	690.44	26,618.41		14,618.41-	221.8
3000 State, General Purpose	0	.00	.00		.00	0.0
5000 Federal, General Purpose	925,000	.00	926,453.82		1,453.82-	100.1
6000 Federal, Special Purpose	0	.00	.00		.00	0.0
9000 Other Financing Sources	0	.00	7,565,214.55		7,565,214.55-	0.0
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>8,355,000</u>	<u>39,628.22</u>	<u>15,873,666.42</u>		<u>7,518,666.42-</u>	<u>189.9</u>
<u>B. EXPENDITURES</u>						
Matured Bond Expenditures	5,040,000	.00	4,305,000.00	0.00	735,000.00	85.4
Interest On Bonds	3,585,000	.00	3,413,620.41	0.00	171,379.59	95.2
Interfund Loan Interest	0	.00	.00	0.00	.00	0.0
Bond Transfer Fees	5,000	.00	.00	0.00	5,000.00	0.0
Arbitrage Rebate	0	.00	.00	0.00	.00	0.0
Underwriter's Fees	0	.00	69,031.25	0.00	69,031.25-	0.0
<u>Total EXPENDITURES</u>	<u>8,630,000</u>	<u>.00</u>	<u>7,787,651.66</u>	<u>0.00</u>	<u>842,348.34</u>	<u>90.2</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>7,493,745.90</u>			
<u>E. EXCESS OF REVENUES/OTHER FIN.SOURCES</u>						
<u>OVER (UNDER) EXPENDITURES (A-B-C-D)</u>	<u>275,000-</u>	<u>39,628.22</u>	<u>592,268.86</u>		<u>867,268.86</u>	<u>315.3</u>
<u>F. TOTAL BEGINNING FUND BALANCE</u>	<u>3,570,000</u>		<u>3,608,198.52</u>			
<u>G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXXXX</u>		<u>.00</u>			
<u>H. TOTAL ENDING FUND BALANCE</u>	<u>3,295,000</u>		<u>4,200,467.38</u>			
<u>(E+F + OR - G)</u>						
<u>I. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	3,295,000		4,200,467.38			
G/L 835 Restricted 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>3,295,000</u>		<u>4,200,467.38</u>			

40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2013 (September 1, 2013 - August 31, 2014)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of August, 2014

	ANNUAL	ACTUAL	ACTUAL			
A. REVENUES	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCE
1000 General Student Body	151,000	146.19	72,386.55		78,613.45	47.9
2000 Athletics	96,500	.00	37,787.74		58,712.26	39.1
3000 Classes	23,000	.00	20,029.25		2,970.75	87.0
4000 Clubs	309,900	.00	182,765.64		127,134.36	58.9
6000 Private Moneys	63,400	.00	82,879.53		19,479.53-	130.7
<u>Total REVENUES</u>	643,800	146.19	395,848.71		247,951.29	61.4
<u>B. EXPENDITURES</u>						
1000 General Student Body	227,200	20,670.09	37,666.98	0.00	189,533.02	16.5
2000 Athletics	147,700	4,176.00	77,194.82	0.00	70,505.18	52.2
3000 Classes	21,500	6,119.06	18,266.43	0.00	3,233.57	84.9
4000 Clubs	350,500	14,145.42	179,014.59	0.00	171,485.41	51.0
6000 Private Moneys	134,419	9,317.00	56,553.63	0.00	77,865.37	42.0
<u>Total EXPENDITURES</u>	881,319	54,427.57	368,696.45	0.00	512,622.55	41.8
<u>C. EXCESS OF REVENUES</u>						
<u>OVER (UNDER) EXPENDITURES (A-B)</u>	237,519-	54,281.38-	27,152.26		264,671.26	111.4
<u>D. TOTAL BEGINNING FUND BALANCE</u>	283,000		309,891.04			
<u>E. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXXXX		.00			
<u>F. TOTAL ENDING FUND BALANCE</u>	45,481		337,043.30			
<u>C+D + OR - E)</u>						
<u>G. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted for Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	45,481		337,043.30			
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>	45,481		337,043.30			

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2013 (September 1, 2013 - August 31, 2014)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of August, 2014

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCE
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 Local Taxes	0	.00	.00		.00	0.00
2000 Local Nontax	1,500	166.67	1,885.11		385.11-	125.67
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	40,000	40,329.78	40,329.78		329.78-	100.82
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>	41,500	40,496.45	42,214.89		714.89-	101.72
B. <u>9900 TRANSFERS IN FROM GF</u>	0	.00	.00		.00	0.00
C. <u>Total REV./OTHER FIN. SOURCES</u>	41,500	40,496.45	42,214.89		714.89-	101.72
<u>D. EXPENDITURES</u>						
Type 30 Equipment	340,000	.00	.00	0.00	340,000.00	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>	340,000	.00	.00	0.00	340,000.00	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>	298,500-	40,496.45	42,214.89		340,714.89	114.14
H. <u>TOTAL BEGINNING FUND BALANCE</u>	410,000		416,493.32			
I. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXX		.00			
J. <u>TOTAL ENDING FUND BALANCE</u> <u>(G+H + OR - I)</u>	111,500		458,708.21			
<u>K. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted For Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	111,500		458,708.21			
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>	111,500		458,708.21			