

SUMMARY OF FUND BALANCES

31-Dec-12

	Dec-12 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	12,860,644.61	36,038,055.00
Expenditure	<u>(12,154,990.22)</u>	<u>(37,199,566.00)</u>
Excess (Deficiency) of Revenues over Expenditures	705,654.39	(1,161,511.00)
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	
Unassigned	1,173,976.50	388,489.00
Total closing fund balance	<u><u>3,740,876.50</u></u>	<u><u>1,688,489.00</u></u>
Capital Projects Fund		
Opening fund balance	10,932,862.66	14,000,000.00
Revenue	637,770.23	8,581,000.00
Expenditure	<u>(2,195,293.91)</u>	<u>(19,151,487.00)</u>
Reserve of bond proceeds	7,251,766.45	2,154,119.00
Reserve of levy proceeds	1,355,197.68	504,155.00
Unreserved Fund Balance	<u>768,374.85</u>	<u>771,239.00</u>
Closing fund balance	<u><u>9,375,338.98</u></u>	<u><u>3,429,513.00</u></u>
Debt Service Fund		
Opening fund balance	2,890,986.35	2,120,000.00
Revenue	3,782,919.59	8,135,000.00
Expenditure		
Principal	(2,095,000.00)	(4,337,000.00)
Interest	(2,063,084.36)	(4,078,000.00)
Other	-	(5,000.00)
Closing fund balance	<u><u>2,515,821.58</u></u>	<u><u>1,835,000.00</u></u>
ASB Fund		
Opening fund balance	288,671.57	383,000.00
Revenue	285,392.29	654,700.00
Expenditure	<u>(129,389.45)</u>	<u>(881,619.00)</u>
Closing fund balance	<u><u>444,674.41</u></u>	<u><u>156,081.00</u></u>
Transportation Vehicle Fund		
Opening fund balance	174,033.89	175,000.00
Revenue		
Depreciation	-	200,000.00
Investment Earnings	363.96	3,400.00
Grant Revenue	-	-
Sale of Equipment	-	-
Expenditure	<u>-</u>	<u>(150,000.00)</u>
Closing fund balance	<u><u>174,397.85</u></u>	<u><u>228,400.00</u></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 December, 2012

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 LOCAL TAXES	8,700,000	81,165.32	4,033,647.55		4,666,352.45	46.36
2000 LOCAL SUPPORT NONTAX	3,085,400	200,224.12	1,147,319.41		1,938,080.59	37.19
3000 STATE, GENERAL PURPOSE	18,885,000	1,698,842.79	6,139,307.96		12,745,692.04	32.51
4000 State, Special Purpose	3,796,655	298,047.75	1,067,328.00		2,729,327.00	28.11
5000 FEDERAL, GENERAL PURPOSE	0	.00	.00		.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	1,296,000	117,164.48	337,815.07		958,184.93	26.07
7000 REVENUES FR OTH SCH DIST	0	.00	.00		.00	0.00
8000 REV FR OTH AGENCY * ASSOC	0	.00	.00		.00	0.00
9000 OTHER FINANCING SOURCES	275,000	135,226.62	135,226.62		139,773.38	49.17
<u>Total REVENUES/OTHER FIN. SOURCES</u>	36,038,055	2,530,671.08	12,860,644.61		23,177,410.39	35.69
<u>B. EXPENDITURES</u>						
00 Regular Instruction	22,022,082	1,820,639.18	7,135,179.63	12,831,434.11	2,055,468.26	90.67
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	5,125,693	475,633.91	1,723,408.64	3,241,854.12	160,430.24	96.87
30 Voc. Ed Instruction	909,715	75,258.85	299,425.67	560,124.92	50,164.41	94.49
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	638,581	38,449.11	153,206.23	288,917.98	196,456.79	69.24
70 Other Instructional Pgms	89,359	2,366.51	18,937.39	8,690.44	61,731.17	30.92
80 Community Services	30,000	.00	.00	0.00	30,000.00	0.00
90 Support Services	8,384,136	514,374.54	2,824,832.66	4,863,577.52	695,725.82	91.70
<u>Total EXPENDITURES</u>	37,199,566	2,926,722.10	12,154,990.22	21,794,599.09	3,249,976.69	91.26
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</u> <u>OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	1,161,511-	396,051.02-	705,654.39		1,867,165.39	160.75
F. <u>TOTAL BEGINNING FUND BALANCE</u>	2,850,000		3,035,222.11			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE</u> <u>(E+F + OR - G)</u>	1,688,489		3,740,876.50			

I. ENDING FUND BALANCE ACCOUNTS:

G/L 810 Reserved For Other Items	0	.00
G/L 815 Resr Unequalized Dedu Rev	0	.00
G/L 821 Restricted for Carryover	0	18,400.00
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 Arb Rebate	0	.00
G/L 840 RESERVE FOR INVENTORY	200,000	191,500.00
G/L 845 Restricted for Self Insur	0	.00
G/L 850 Restrict Uninsured Risks	0	.00
G/L 870 Committed to Oth Purposes	0	.00
3/L 872 Comm to Min Fnd Bal	1,100,000	1,100,000.00
3/L 875 Assigned to Contingenies	0	.00
3/L 884 Assign to Oth Cap Proj	0	.00
3/L 888 Assigned to Other Purpose	0	1,257,000.00
3/L 890 UNRESERVED FUND BALANCE	388,489	1,173,976.50
<u>TOTAL</u>	1,688,489	3,740,876.50

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 December, 2012

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 Local Taxes	1,431,000	11,932.87	611,366.26		819,633.74	42.72
2000 Local Support Nontax	150,000	8,173.73	26,403.97		123,596.03	17.60
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 & Assoc.	0	.00	.00		.00	0.00
9000 Other Financing Sources	7,000,000	.00	.00		7,000,000.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	8,581,000	20,106.60	637,770.23		7,943,229.77	7.43
<u>B. EXPENDITURES</u>						
10 Sites	1,045,000	.00	6,999.27	0.00	1,038,000.73	0.67
20 Buildings	15,317,247	523,381.58	1,472,192.17	2,065,611.33	11,779,443.50	23.10
30 Equipment	2,214,240	123,783.10	580,875.85	84,151.71	1,549,212.44	30.03
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
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>	18,876,487	647,164.68	2,060,067.29	2,149,763.04	14,666,656.67	22.30
<u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u>	275,000	135,226.62	135,226.62			
<u>D. OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
<u>E. EXCESS OF REVENUES/OTHER FIN. SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	10,570,487-	762,284.70-	1,557,523.68-		9,012,963.32	85.27
<u>F. TOTAL BEGINNING FUND BALANCE</u>	14,000,000		10,932,862.66			
<u>G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXXX		.00			
<u>I. TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	3,429,513		9,375,338.98			

I. ENDING FUND BALANCE ACCOUNTS:

G/L 810 Restricted For Other Item	0	.00
G/L 825 Restricted for Skills Center	0	.00
G/L 830 Restricted for Debt Service	0	.00
G/L 835 Restricted Arb Rebate	0	.00
G/L 850 Restrict Uninsured Risks	0	.00
G/L 861 Reserve Of Bond Proceeds	2,154,119	7,251,766.45
G/L 862 Reserve Of Levy Proceeds	504,155	1,355,197.68
G/L 863 Restrict fr State Proceed	0	.00
G/L 864 Restrict from Fed Proceed	0	.00
G/L 865 Restrict fr Oth Proceeds	0	.00
G/L 866 Restricted Impact Fees	0	.00
G/L 867 Restrictd Mitigation Fees	0	.00
G/L 869 Restrict UnDistib Proceed	0	.00
G/L 870 Restrict to Oth Purposes	0	.00
G/L 889 Assigned to Fund Purposes	771,239	768,374.85
G/L 890 Unrsrvd Undsgntd Fnd Bal	0	.00
<u>TOTAL</u>	3,429,513	9,375,338.98

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 December, 2012

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	7,100,000	65,560.49	3,279,389.77		3,820,610.23	46.19
2000 Local Support Nontax	35,000	426.28	4,362.89		30,637.11	12.47
3000 State, General Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	1,000,000	.00	499,166.93		500,833.07	49.92
9000 Other Financing Sources	0	.00	.00		.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>8,135,000</u>	<u>65,986.77</u>	<u>3,782,919.59</u>		<u>4,352,080.41</u>	<u>46.50</u>
B. EXPENDITURES						
Matured Bond Expenditures	4,337,000	2,095,000.00	2,095,000.00	0.00	2,242,000.00	48.31
Interest On Bonds	4,078,000	2,063,084.36	2,063,084.36	0.00	2,014,915.64	50.59
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
<u>Total EXPENDITURES</u>	<u>8,420,000</u>	<u>4,158,084.36</u>	<u>4,158,084.36</u>	<u>0.00</u>	<u>4,261,915.64</u>	<u>49.38</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 OVER(UNDER)EXPENDITURES (A-B-C-D)						
	285,000-	4,092,097.59-	375,164.77-		90,164.77-	31.64
F. <u>TOTAL BEGINNING FUND BALANCE</u>	2,120,000		2,890,986.35			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE</u> <u>(E+F + OR - G)</u>	1,835,000		2,515,821.58			
I. ENDING FUND BALANCE ACCOUNTS:						
3/L 810 Restricted for Other Items	0		.00			
3/L 830 Restricted for Debt Service	1,835,000		2,515,821.58			
3/L 835 Restricted Arb Rebate	0		.00			
3/L 870 Committed to Oth Purposes	0		.00			
3/L 889 Assigned to Fund Purposes	0		.00			
3/L 890 UNRESERVED FUND BALANCE	0		.00			
<u>TOTAL</u>	<u>1,835,000</u>		<u>2,515,821.58</u>			

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 December, 2012

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES						
1000 General Student Body	151,100	1,353.53	68,448.46		82,651.54	45.30
2000 Athletics	96,500	7,682.67	71,888.97		24,611.03	74.50
3000 Classes	31,300	.00	1,157.00		30,143.00	3.70
4000 Clubs	313,000	2,535.30	125,242.67		187,757.33	40.01
6000 Private Moneys	62,800	10,332.19	18,655.19		44,144.81	29.71
<u>Total REVENUES</u>	654,700	21,903.69	285,392.29		369,307.71	43.59
B. EXPENDITURES						
1000 General Student Body	211,500	1,739.00	27,768.20	1,923.07	181,808.73	14.04
2000 Athletics	148,800	6,952.99	34,289.30	25,551.34	88,959.36	40.22
3000 Classes	32,800	.00	1,228.61	0.00	31,571.39	3.75
4000 Clubs	354,700	7,852.51	58,950.39	76,854.70	218,894.91	38.29
6000 Private Moneys	133,819	756.19	7,152.95	0.00	126,666.05	5.35
<u>Total EXPENDITURES</u>	881,619	17,300.69	129,389.45	104,329.11	647,900.44	26.51
C. EXCESS OF REVENUES						
<u>OVER (UNDER) EXPENDITURES</u> (A-B)	226,919-	4,603.00	156,002.84		382,921.84	168.75
D. TOTAL BEGINNING FUND BALANCE						
	383,000		288,671.57			
E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)						
			.00			
F. TOTAL ENDING FUND BALANCE						
<u>C+D + OR - E)</u>	156,081		444,674.41			
G. ENDING FUND BALANCE ACCOUNTS:						
3/L 810 Restricted for Other Items	0		.00			
3/L 819 Restricted for Fund Purposes	156,081		444,674.41			
3/L 840 Nonspend Fnd Bal Invent	0		.00			
3/L 850 Restricted Uninsured Risk	0		.00			
3/L 870 Committed to Oth Purposes	0		.00			
3/L 889 Assigned to Fund Purposes	0		.00			
3/L 890 UNRESERVED FUND BALANCE	0		.00			
<u>TOTAL</u>	156,081		444,674.41			

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 December, 2012

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 Local Taxes	0	.00	.00		.00	0.00
2000 Local Nontax	3,400	83.71	363.96		3,036.04	10.70
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	200,000	.00	.00		200,000.00	0.00
5000 Federal, General Purpose	0	.00	.00		.00	0.00
8000 Other Agencies & Assoc	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	83.71	363.96		203,036.04	0.18
<u>B. 9900 TRANSFERS IN FROM GF</u>						
	0	.00	.00	0.00	.00	0.00
<u>C. Total REV./OTHER FIN. SOURCES</u>						
	203,400	83.71	363.96	0.00	203,036.04	0.18
<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
<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</u>						
<u>OVER (UNDER) EXP/OTH FIN USES (C-D-E-F)</u>	53,400	83.71	363.96		53,036.04-	99.32
<u>H. TOTAL BEGINNING FUND BALANCE</u>						
	175,000		174,033.89			
<u>I. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>						
	XXXXXXXX		.00			
<u>J. TOTAL ENDING FUND BALANCE</u>						
<u>(G+H + OR - I)</u>	228,400		174,397.85			
<u>K. ENDING FUND BALANCE ACCOUNTS:</u>						
3/L 810 Restricted for Oth Items	0		.00			
3/L 830 Restricted for Debt Service	0		.00			
3/L 835 Restricted Arb Rebate	0		.00			
3/L 850 Restrict Uninsured Risks	0		.00			
3/L 870 Committed to Oth Purposes	0		.00			
3/L 889 Assigned to Fund Purposes	228,400		174,397.85			
3/L 890 UNRESERVED FUND BALANCE	0		.00			
<u>TOTAL</u>	228,400		174,397.85			