

**SUMMARY OF FUND BALANCES**

31-Dec-13

	Dec-13 YTD Actual	2013-14 Annual Budget
<b>General Fund</b>		
Opening fund balance		
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	1,100,000.00
Unassigned	326,741.53	300,000.00
Total opening fund balance	<u>2,856,741.53</u>	<u>2,700,000.00</u>
Revenue	13,294,165.17	37,497,500.00
Expenditure	<u>(13,318,586.49)</u>	<u>(38,587,785.00)</u>
Excess (Deficiency) of Revenues over Expenditures	(24,421.32)	(1,090,285.00)
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	150,000.00
Unassigned	302,320.21	159,715.00
Total closing fund balance	<u><u>2,832,320.21</u></u>	<u><u>1,609,715.00</u></u>
<b>Capital Projects Fund</b>		
Opening fund balance	5,944,861.46	6,000,000.00
Revenue	711,811.95	8,575,000.00
Expenditure	<u>(1,590,535.82)</u>	<u>(9,067,516.00)</u>
Reserve of bond proceeds	3,591,768.22	4,746,345.00
Reserve of levy proceeds	1,237,460.35	482,139.00
Unreserved Fund Balance	<u>236,909.02</u>	<u>279,000.00</u>
Closing fund balance	<u><u>5,066,137.59</u></u>	<u><u>5,507,484.00</u></u>
<b>Debt Service Fund</b>		
Opening fund balance	3,608,198.52	3,570,000.00
Revenue	3,741,763.71	8,355,000.00
Expenditure		
Principal	(2,115,000.00)	(5,040,000.00)
Interest	(1,739,378.88)	(3,585,000.00)
Other	-	(5,000.00)
Closing fund balance	<u><u>3,495,583.35</u></u>	<u><u>3,295,000.00</u></u>
<b>ASB Fund</b>		
Opening fund balance	309,891.04	283,000.00
Revenue	236,475.05	643,800.00
Expenditure	<u>(121,470.28)</u>	<u>(881,319.00)</u>
Closing fund balance	<u><u>424,895.81</u></u>	<u><u>45,481.00</u></u>
<b>Transportation Vehicle Fund</b>		
Opening fund balance	416,493.32	410,000.00
Revenue		
Depreciation	-	40,000.00
Investment Earnings	571.73	1,500.00
Grant Revenue	-	-
Sale of Equipment	-	-
Expenditure	<u>-</u>	<u>(340,000.00)</u>
Closing fund balance	<u><u>417,065.05</u></u>	<u><u>111,500.00</u></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 December, 2013

	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>PERCENT</u>
1000 LOCAL TAXES	8,806,000	50,401.84	4,014,813.94		4,791,186.06	45.59
2000 LOCAL SUPPORT NONTAX	3,157,900	175,445.68	1,164,551.16		1,993,348.84	36.88
3000 STATE, GENERAL PURPOSE	20,090,000	1,807,752.28	6,525,952.35		13,564,047.65	32.48
4000 STATE, SPECIAL PURPOSE	3,983,900	308,680.90	1,100,136.98		2,883,763.02	27.61
5000 FEDERAL, GENERAL PURPOSE	0	.00	.00		.00	0.00
5000 FEDERAL, SPECIAL PURPOSE	1,188,700	92,108.80	328,846.77		859,853.23	27.66
7000 REVENUES FR OTH SCH DIST	0	.00	.00		.00	0.00
3000 OTHER AGENCIES AND ASSOCIATES	0	.00	.00		.00	0.00
9000 OTHER FINANCING SOURCES	271,000	159,863.97	159,863.97		111,136.03	58.99
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>37,497,500</u>	<u>2,594,253.47</u>	<u>13,294,165.17</u>		<u>24,203,334.83</u>	<u>35.45</u>
<u>3. EXPENDITURES</u>						
00 Regular Instruction	23,304,625	1,774,473.50	7,920,821.78	255,358.00	15,128,445.22	35.08
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	5,236,914	476,465.43	1,870,291.29	216,244.50	3,150,378.21	39.84
30 Voc. Ed Instruction	933,855	62,461.74	260,156.68	15,194.28	658,504.04	29.49
10 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	670,646	35,779.41	149,027.97	26,247.54	495,370.49	26.14
70 Other Instructional Pgms	36,907	3,130.97	17,398.28	5,426.87	14,081.85	61.85
30 Community Services	30,000	.00	.00	0.00	30,000.00	0.00
90 Support Services	8,374,838	900,428.19	3,100,890.49	1,194,968.74	4,078,978.77	51.29
<u>Total EXPENDITURES</u>	<u>38,587,785</u>	<u>3,252,739.24</u>	<u>13,318,586.49</u>	<u>1,713,439.93</u>	<u>23,555,758.58</u>	<u>38.96</u>
<u>2. OTHER FIN. USES TRANS. OUT (GL 536)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>0. OTHER FINANCING USES (GL 535)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>4. EXCESS OF REVENUES/OTHER FIN.SOURCES</u>						
<u>OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	<u>1,090,285-</u>	<u>658,485.77-</u>	<u>24,421.32-</u>		<u>1,065,863.68</u>	<u>97.76-</u>
<u>5. TOTAL BEGINNING FUND BALANCE</u>	<u>2,700,000</u>		<u>2,856,741.53</u>			
<u>3. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXXXX</u>		<u>.00</u>			
<u>4. TOTAL ENDING FUND BALANCE</u>	<u>1,609,715</u>		<u>2,832,320.21</u>			
<u>(E+F + OR - G)</u>						

1. ENDING FUND BALANCE ACCOUNTS:

3/L 810 Restricted For Other Items	0	.00
3/L 815 Restrict Unequalized Deduct Rev	0	.00
3/L 821 Restrictd for Carryover	0	.00
3/L 825 Restricted for Skills Center	0	.00
3/L 828 Restricted for C/O of FS Rev	0	.00
3/L 830 Restricted for Debt Service	0	.00
3/L 835 Restrictd For Arbitrage Rebate	0	.00
3/L 840 Nonspnd FB - Invent/Prepd Itms	200,000	165,000.00
3/L 845 Restricted for Self-Insurance	0	.00
3/L 850 Restricted for Uninsured Risks	0	.00
3/L 870 Committed to Other Purposes	0	.00
3/L 872 Committd to Min Fnd Bal Policy	1,100,000	1,100,000.00
3/L 875 Assigned Contingencies	0	.00
3/L 884 Assigned to Other Cap Projects	0	.00
3/L 888 Assigned to Other Purposes	150,000	1,265,000.00
3/L 890 Unassigned Fund Balance	159,715	302,320.21
<u>TOTAL</u>	1,609,715	2,832,320.21

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 December, 2013

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 Local Taxes	1,525,000	8,708.15	702,293.75		822,706.25	46.05
2000 Local Support Nontax	50,000	2,083.75	9,518.20		40,481.80	19.04
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>8,575,000</u>	<u>10,791.90</u>	<u>711,811.95</u>		<u>7,863,188.05</u>	<u>8.30</u>
<u>B. EXPENDITURES</u>						
10 Sites	500,000	172,403.08	703,077.01	100,234.36	303,311.37-	160.66
20 Buildings	6,678,453	255,189.31	634,816.69	141,012.74	5,902,623.57	11.62
30 Equipment	1,618,063	47,105.87	92,778.15	201,129.41	1,324,155.44	18.16
10 Energy	0	.00	.00	0.00	.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>8,796,516</u>	<u>474,698.26</u>	<u>1,430,671.85</u>	<u>442,376.51</u>	<u>6,923,467.64</u>	<u>21.29</u>
<u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u>	<u>271,000</u>	<u>159,863.97</u>	<u>159,863.97</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>623,770.33-</u>	<u>878,723.87-</u>		<u>386,207.87-</u>	<u>78.42</u>
<u>F. TOTAL BEGINNING FUND BALANCE</u>	<u>6,000,000</u>		<u>5,944,861.46</u>			
<u>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>5,066,137.59</u>			
<u>{E+F + OR - G}</u>						

1. 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 Restricted from Bond Proceeds	4,746,345	3,591,768.22
3/L 862 Committed from Levy Proceeds	482,139	1,237,460.35
3/L 863 Restricted from 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	279,000	236,909.02
3/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	5,507,484	5,066,137.59

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 December, 2013

	ANNUAL	ACTUAL	ACTUAL			
	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<b>A. REVENUES/OTHER FIN. SOURCES</b>						
1000 Local Taxes	7,418,000	41,147.39	3,275,167.65		4,142,832.35	44.15
2000 Local Support Nontax	12,000	493.78	3,369.15		8,630.85	28.08
3000 State, General Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	925,000	.00	463,226.91		461,773.09	50.08
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>8,355,000</b>	<b>41,641.17</b>	<b>3,741,763.71</b>		<b>4,613,236.29</b>	<b>44.78</b>
<b>B. EXPENDITURES</b>						
Matured Bond Expenditures	5,040,000	2,115,000.00	2,115,000.00	0.00	2,925,000.00	41.96
Interest On Bonds	3,585,000	1,739,378.88	1,739,378.88	0.00	1,845,621.12	48.52
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>8,630,000</b>	<b>3,854,378.88</b>	<b>3,854,378.88</b>	<b>0.00</b>	<b>4,775,621.12</b>	<b>44.66</b>
C. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	0	.00	.00			
D. <u>OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
<b>E. EXCESS OF REVENUES/OTHER FIN.SOURCES</b>						
<u>OVER (UNDER) EXPENDITURES (A-B-C-D)</u>	275,000-	3,812,737.71-	112,615.17-		162,384.83	59.05-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	3,570,000		3,608,198.52			
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>	3,295,000		3,495,583.35			
<b>I. ENDING FUND BALANCE ACCOUNTS:</b>						
3/L 810 Restricted for Other Items	0		.00			
3/L 830 Restricted for Debt Service	3,295,000		3,495,583.35			
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			
<b>TOTAL</b>	<b>3,295,000</b>		<b>3,495,583.35</b>			

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 December, 2013

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<b>A. REVENUES</b>						
1000 General Student Body	151,000	3,236.23	64,350.09		86,649.91	42.62
2000 Athletics	96,500	3,136.00	23,095.80		73,404.20	23.93
3000 Classes	23,000	.00	.00		23,000.00	0.00
4000 Clubs	309,900	2,945.56	127,621.23		182,278.77	41.18
6000 Private Moneys	63,400	588.29	21,407.93		41,992.07	33.77
<u>Total REVENUES</u>	643,800	9,906.08	236,475.05		407,324.95	36.73
<b>B. EXPENDITURES</b>						
1000 General Student Body	227,200	331.23	11,570.76	83.74	215,545.50	5.13
2000 Athletics	147,700	6,342.25	34,307.66	639.65	112,752.69	23.66
3000 Classes	21,500	.00	2,000.00	0.00	19,500.00	9.30
4000 Clubs	350,500	10,582.19	65,179.73	94,348.68	190,971.59	45.51
5000 Private Moneys	134,419	4,372.13	8,412.13	0.00	126,006.87	6.26
<u>Total EXPENDITURES</u>	881,319	21,627.80	121,470.28	95,072.07	664,776.65	24.57
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)</b>						
	237,519-	11,721.72-	115,004.77		352,523.77	148.42-
<b>D. TOTAL BEGINNING FUND BALANCE</b>						
	283,000		309,891.04			
<b>E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-) XXXXXXXXXX</b>						
			.00			
<b>F. TOTAL ENDING FUND BALANCE (C+D + OR - E)</b>						
	45,481		424,895.81			
<b>G. ENDING FUND BALANCE ACCOUNTS:</b>						
/L 810 Restricted for Other Items	0		.00			
/L 819 Restricted for Fund Purposes	45,481		424,895.81			
/L 840 Nonspnd FB - Invent/Prepd Itms	0		.00			
/L 850 Restricted for Uninsured Risks	0		.00			
/L 870 Committed to Other Purposes	0		.00			
/L 889 Assigned to Fund Purposes	0		.00			
/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	45,481		424,895.81			

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 December, 2013

<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	1,500	157.75	571.73		928.27	38.12
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	40,000	.00	.00		40,000.00	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>41,500</u>	<u>157.75</u>	<u>571.73</u>		<u>40,928.27</u>	<u>1.38</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>41,500</u>	<u>157.75</u>	<u>571.73</u>		<u>40,928.27</u>	<u>1.38</u>
<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>	<u>340,000</u>	<u>.00</u>	<u>.00</u>	<u>0.00</u>	<u>340,000.00</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>3. EXCESS OF REVENUES/OTHER FIN SOURCES OVER (UNDER) EXP/OTH FIN USES (C-D-E-F)</u>	<u>298,500-</u>	<u>157.75</u>	<u>571.73</u>		<u>299,071.73</u>	<u>100.19-</u>
<u>4. TOTAL BEGINNING FUND BALANCE</u>	<u>410,000</u>		<u>416,493.32</u>			
<u>I. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXXXX</u>		<u>.00</u>			
<u>J. TOTAL ENDING FUND BALANCE (G+H + OR - I)</u>	<u>111,500</u>		<u>417,065.05</u>			
<u>K. ENDING FUND BALANCE ACCOUNTS:</u>						
3/L 810 Restricted For Other Items	0		.00			
3/L 819 Restricted for Fund Purposes	111,500		417,065.05			
3/L 830 Restricted for Debt Service	0		.00			
3/L 835 Restrictd For Arbitrage Rebate	0		.00			
3/L 850 Restricted for Uninsured Risks	0		.00			
3/L 889 Assigned to Fund Purposes	0		.00			
3/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	<u>111,500</u>		<u>417,065.05</u>			