

SUMMARY OF FUND BALANCES

31-Jan-13

	Jan-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	15,249,947.74	36,038,055.00
Expenditure	(15,167,474.88)	(37,199,566.00)
Excess (Deficiency) of Revenues over Expenditures	82,472.86	(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	550,794.97	388,489.00
Total closing fund balance	<u>3,117,694.97</u>	<u>1,688,489.00</u>
Capital Projects Fund		
Opening fund balance	10,932,862.66	14,000,000.00
Revenue	648,612.47	8,581,000.00
Expenditure	(2,292,110.05)	(19,151,487.00)
Reserve of bond proceeds	7,158,311.83	2,154,119.00
Reserve of levy proceeds	1,358,673.75	504,155.00
Unreserved Fund Balance	<u>772,379.50</u>	<u>771,239.00</u>
Closing fund balance	<u>9,289,365.08</u>	<u>3,429,513.00</u>
Debt Service Fund		
Opening fund balance	2,890,986.35	2,120,000.00
Revenue	21,597,513.72	8,135,000.00
Expenditure		
Principal	(2,095,000.00)	(4,337,000.00)
Interest	(2,063,084.36)	(4,078,000.00)
Other	(17,777,555.47)	(5,000.00)
Closing fund balance	<u>2,552,860.24</u>	<u>1,835,000.00</u>
ASB Fund		
Opening fund balance	288,671.57	383,000.00
Revenue	298,797.00	654,700.00
Expenditure	(191,741.37)	(881,619.00)
Closing fund balance	<u>395,727.20</u>	<u>156,081.00</u>
Transportation Vehicle Fund		
Opening fund balance	174,033.89	175,000.00
Revenue		
Depreciation	-	200,000.00
Investment Earnings	438.78	3,400.00
Grant Revenue	-	-
Sale of Equipment	-	-
Expenditure	-	(150,000.00)
Closing fund balance	<u>174,472.67</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)

City of BAINBRIDGE ISLAND SD #303 School District for the Month of January, 2013

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>REVENUES/OTHER FIN. SOURCES</u>						
000 LOCAL TAXES	8,700,000	44,322.40	4,077,969.95		4,622,030.05	46.87
000 LOCAL SUPPORT NONTAX	3,085,400	170,299.84	1,317,619.25		1,767,780.75	42.70
000 STATE, GENERAL PURPOSE	18,885,000	1,785,538.65	7,924,846.61		10,960,153.39	41.96
000 State, Special Purpose	3,796,655	280,705.35	1,348,033.35		2,448,621.65	35.51
000 FEDERAL, GENERAL PURPOSE	0	.00	.00		.00	0.00
000 FEDERAL, SPECIAL PURPOSE	1,296,000	108,436.89	446,251.96		849,748.04	34.43
000 REVENUES FR OTH SCH DIST	0	.00	.00		.00	0.00
000 REV FR OTH AGENCY * ASSOC	0	.00	.00		.00	0.00
000 OTHER FINANCING SOURCES	275,000	.00	135,226.62		139,773.38	49.17
<u>Total REVENUES/OTHER FIN. SOURCES</u>	36,038,055	2,389,303.13	15,249,947.74		20,788,107.26	42.32
<u>EXPENDITURES</u>						
00 Regular Instruction	22,020,582	1,773,540.45	8,908,720.08	11,058,708.08	2,053,153.84	90.68
00 Federal Stimulus	0	.00	.00	0.00	.00	0.00
00 Special Ed Instruction	5,125,693	469,162.41	2,192,571.05	2,877,611.88	55,510.07	98.92
00 Voc. Ed Instruction	909,715	90,556.81	389,982.48	498,941.27	20,791.25	97.71
00 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
00+60 Compensatory Ed Instruct.	638,581	16,828.79	170,035.02	225,777.03	242,768.95	61.98
00 Other Instructional Pgms	89,359	2,633.54	21,570.93	7,039.30	60,748.77	32.02
00 Community Services	30,000	.00	.00	0.00	30,000.00	0.00
00 Support Services	8,385,636	659,762.66	3,484,595.32	4,274,878.99	626,161.69	92.53
<u>Total EXPENDITURES</u>	37,199,566	3,012,484.66	15,167,474.88	18,942,956.55	3,089,134.57	91.70
00 <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	0	.00	.00			
00 <u>OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
<u>EXCESS OF REVENUES/OTHER FIN.SOURCES</u>						
<u>OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	1,161,511-	623,181.53-	82,472.86		1,243,983.86	107.10-
00 <u>TOTAL BEGINNING FUND BALANCE</u>	2,850,000		3,035,222.11			
00 <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXX		.00			
00 <u>TOTAL ENDING FUND BALANCE</u>	1,688,489		3,117,694.97			
<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 825 Restricted for Skills Center	0	.00
Restricted for C/O of FS Rev	0	.00
L 830 Restricted for Debt Service	0	.00
L 835 Restricted for Arb Rebate	0	.00
L 840 RESERVE FOR INVENTORY	200,000	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	0	1,257,000.00
L 890 UNRESERVED FUND BALANCE	388,489	550,794.97
<u>TOTAL</u>	1,688,489	3,117,694.97

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

From: BAINBRIDGE ISLAND SD #303 School District for the Month of January, 2013

<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	1,431,000	6,837.59	618,203.85		812,796.15	43.20
000 Local Support Nontax	150,000	4,004.65	30,408.62		119,591.38	20.27
000 State, General Purpose	0	.00	.00		.00	0.00
000 State, Special Purpose	0	.00	.00		.00	0.00
000 Federal, General Purpose	0	.00	.00		.00	0.00
000 Federal, Special Purpose	0	.00	.00		.00	0.00
000 Revenues Fr Oth Sch Dist	0	.00	.00		.00	0.00
000 Other Agencies & Assoc.	0	.00	.00		.00	0.00
000 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>10,842.24</u>	<u>648,612.47</u>		<u>7,932,387.53</u>	<u>7.56</u>
<u>EXPENDITURES</u>						
0 Sites	1,045,000	.00	6,999.27	0.00	1,038,000.73	0.67
0 Buildings	15,317,247	69,281.20	1,541,473.37	2,031,720.30	11,744,053.33	23.33
0 Equipment	2,214,240	27,534.94	608,410.79	205,252.18	1,400,577.03	36.75
0 Energy	300,000	.00	.00	0.00	300,000.00	0.00
0 Sales & Lease Expenditure	0	.00	.00	0.00	.00	0.00
0 Bond Issuance Expenditure	0	.00	.00	0.00	.00	0.00
0 Debt	0	.00	.00	0.00	.00	0.00
<u>1 EXPENDITURES</u>	<u>18,876,487</u>	<u>96,816.14</u>	<u>2,156,883.43</u>	<u>2,236,972.48</u>	<u>14,482,631.09</u>	<u>23.28</u>
<u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	<u>275,000</u>	<u>.00</u>	<u>135,226.62</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>10,570,487-</u>	<u>85,973.90-</u>	<u>1,643,497.58-</u>		<u>8,926,989.42</u>	<u>84.45-</u>
<u>TOTAL BEGINNING FUND BALANCE</u>	<u>14,000,000</u>		<u>10,932,862.66</u>			
<u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXXX</u>		<u>.00</u>			
<u>TOTAL ENDING FUND BALANCE</u>	<u>3,429,513</u>		<u>9,289,365.08</u>			
<u>(E+F + OR - G)</u>						

ENDING FUND BALANCE ACCOUNTS:

;/L 810 Restricted For Other Item	0	.00
;/L 825 Restricted for Skills Center	0	.00
;/L 830 Restricted for Debt Service	0	.00
;/L 835 Restricted Arb Rebate	0	.00
;/L 840 Restrict Uninsured Risks	0	.00
;/L 851 Reserve Of Bond Proceeds	2,154,119	7,158,311.83
;/L 862 Reserve Of Levy Proceeds	504,155	1,358,673.75
;/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	771,239	772,379.50
;/L 890 Unrsrvd Undsgntd Fnd Bal	0	.00
<u>TOTAL</u>	3,429,513	9,289,365.08

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

e BAINBRIDGE ISLAND SD #303 School District for the Month of January, 2013

REVENUES/OTHER FIN. SOURCES	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
000 Local Taxes	7,100,000	35,936.41	3,315,326.18		3,784,673.82	46.69
000 Local Support Nontax	35,000	380.97	4,743.86		30,256.14	13.55
000 State, General Purpose	0	.00	.00		.00	0.00
000 Federal, General Purpose	1,000,000	.00	499,166.93		500,833.07	49.92
000 Other Financing Sources	0	17,778,276.75	17,778,276.75		17,778,276.75-	0.00
Total REVENUES/OTHER FIN. SOURCES	8,135,000	17,814,594.13	21,597,513.72		13,462,513.72-	265.49
EXPENDITURES						
Matured Bond Expenditures	4,337,000	.00	2,095,000.00	0.00	2,242,000.00	48.31
Interest On Bonds	4,078,000	.00	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	132,456.50	132,456.50	0.00	132,456.50-	0.00
Total EXPENDITURES	8,420,000	132,456.50	4,290,540.86	0.00	4,129,459.14	50.96
OTHER FIN. USES TRANS. OUT (GL 536)	0	.00	.00			
OTHER FINANCING USES (GL 535)	0	17,645,098.97	17,645,098.97			
SS OF REVENUES/OTHER FIN.SOURCES						
OVER (UNDER) EXPENDITURES (A-B-C-D)	285,000-	37,038.66	338,126.11-		53,126.11-	18.64
TOTAL BEGINNING FUND BALANCE	2,120,000		2,890,986.35			
G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)	XXXXXXXX		.00			
TOTAL ENDING FUND BALANCE (E+F + OR - G)	1,835,000		2,552,860.24			
ENDING FUND BALANCE ACCOUNTS:						
'L 810 Restricted for Other Items	0		.00			
'L 830 Restricted for Debt Service	1,835,000		2,552,860.24			
'L 835 Restricted Arb Rebate	0		.00			
'L 870 Committed to Oth Purposes	0		.00			
'L 889 Assigned to Fund Purposes	0		.00			
'L 890 UNRESERVED FUND BALANCE	0		.00			
TOTAL	1,835,000		2,552,860.24			

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

File BAINBRIDGE ISLAND SD #303 School District for the Month of January, 2013

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>REVENUES</u>						
000 General Student Body	151,100	1,458.80	69,907.26		81,192.74	46.27
000 Athletics	96,500	10,183.91	82,072.88		14,427.12	85.05
000 Classes	31,300	.00	1,157.00		30,143.00	3.70
000 Clubs	313,000	1,762.00	127,004.67		185,995.33	40.58
000 Private Moneys	62,800	.00	18,655.19		44,144.81	29.71
<u>Total REVENUES</u>	654,700	13,404.71	298,797.00		355,903.00	45.64
<u>EXPENDITURES</u>						
300 General Student Body	211,500	.00	27,768.20	1,923.07	181,808.73	14.04
300 Athletics	148,800	8,406.19	42,695.49	21,482.48	84,622.03	43.13
300 Classes	32,800	.00	1,228.61	0.00	31,571.39	3.75
300 Clubs	354,700	51,467.65	110,418.04	34,739.49	209,542.47	40.92
300 Private Moneys	133,819	2,478.08	9,631.03	0.00	124,187.97	7.20
<u>Total EXPENDITURES</u>	881,619	62,351.92	191,741.37	58,145.04	631,732.59	28.34
<u>EXCESS OF REVENUES</u>						
<u>OVER (UNDER) EXPENDITURES (A-B)</u>	226,919-	48,947.21-	107,055.63		333,974.63	147.18-
<u>TOTAL BEGINNING FUND BALANCE</u>	383,000		288,671.57			
<u>898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXX		.00			
<u>TOTAL ENDING FUND BALANCE</u>	156,081		395,727.20			
<u>(C+D + OR - E)</u>						
<u>ENDING FUND BALANCE ACCOUNTS:</u>						
/L 810 Restricted for Other Items	0		.00			
/L 819 Restricted for Fund Purposes	156,081		395,727.20			
/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	0		.00			
/L 890 UNRESERVED FUND BALANCE	0		.00			
<u>TOTAL</u>	156,081		395,727.20			

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

Fund Name: BAINBRIDGE ISLAND SD #303 School District for the Month of January, 2013

<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	3,400	74.82	438.78		2,961.22	12.91
000 State, General Purpose	0	.00	.00		.00	0.00
000 State, Special Purpose	200,000	.00	.00		200,000.00	0.00
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>	203,400	74.82	438.78		202,961.22	0.22
<u>9900 TRANSFERS IN FROM GF</u>	0	.00	.00	0.00	.00	0.00
<u>Total REV./OTHER FIN. SOURCES</u>	203,400	74.82	438.78	0.00	202,961.22	0.22
<u>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>OTHER FIN. USES TRANS. OUT (GL 536)</u>	0	.00	.00			
<u>OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
<u>EXCESS OF REVENUES/OTHER FIN SOURCES OVER (UNDER) EXP/OTH FIN USES (C-D-E-F)</u>	53,400	74.82	438.78		52,961.22-	99.18-
<u>TOTAL BEGINNING FUND BALANCE</u>	175,000		174,033.89			
<u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXX		.00			
<u>TOTAL ENDING FUND BALANCE (G+H + OR - I)</u>	228,400		174,472.67			
<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	228,400		174,472.67			
/L 890 UNRESERVED FUND BALANCE	0		.00			
<u>TOTAL</u>	228,400		174,472.67			