

SUMMARY OF FUND BALANCES

31-Jul-12

	Jul-12 YTD Actual	2011-12 Annual Budget
General Fund		
Opening fund balance		
Reserved for Inventory	185,600.00	210,000.00
Restricted for Carryover	71,200.00	-
Committed to Minimum Fund Balance	1,100,000.00	1,100,000.00
Assigned to Other Purposes	1,125,000.00	700,000.00
Unassigned	435,137.77	600,000.00
Total opening fund balance	<u>2,916,937.77</u>	<u>2,610,000.00</u>
Revenue	33,561,476.91	36,546,479.00
Expenditure	<u>(32,986,730.18)</u>	<u>(37,555,899.00)</u>
Excess (Deficiency) of Revenues over Expenditures	574,746.73	(1,009,420.00)
Reserved for Inventory	185,600.00	210,000.00
Restricted for Carryover	71,200.00	-
Committed to Minimum Fund Balance	1,100,000.00	1,100,000.00
Assigned to Other Purposes	1,125,000.00	290,580.00
Unassigned	1,009,884.50	-
Total closing fund balance	<u>3,491,684.50</u>	<u>1,600,580.00</u>
Capital Projects Fund		
Opening fund balance	33,990,292.35	34,400,000.00
Revenue	1,334,147.05	1,325,255.00
Expenditure	<u>(18,565,999.99)</u>	<u>(26,758,930.00)</u>
Reserve of bond proceeds	13,466,975.59	5,783,085.00
Reserve of levy proceeds	1,339,681.64	183,240.00
Unreserved Fund Balance	<u>1,951,782.18</u>	<u>3,000,000.00</u>
Closing fund balance	<u>16,758,439.41</u>	<u>8,966,325.00</u>
Debt Service Fund		
Opening fund balance	1,558,982.18	1,540,000.00
Revenue	7,776,165.10	7,795,844.00
Expenditure		
Principal	(2,390,000.00)	(2,390,000.00)
Interest	(4,097,738.76)	(5,052,500.00)
Other	-	(5,000.00)
Closing fund balance	<u>2,847,408.52</u>	<u>1,888,344.00</u>
ASB Fund		
Opening fund balance	307,971.54	352,000.00
Revenue	408,730.08	669,600.00
Expenditure	<u>(383,730.02)</u>	<u>(839,351.00)</u>
Closing fund balance	<u>332,971.60</u>	<u>182,249.00</u>
Transportation Vehicle Fund		
Opening fund balance	90,502.81	90,700.00
Revenue		
Depreciation	180,692.21	83,000.00
Investment Earnings	1,518.47	2,000.00
Grant Revenue	-	-
Sale of Equipment	-	-
Expenditure	<u>(98,800.00)</u>	<u>(98,800.00)</u>
Closing fund balance	<u>173,913.49</u>	<u>76,900.00</u>

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2011 (September 1, 2011 - August 31, 2012)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of July, 2012

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 LOCAL TAXES	8,805,711	40,574.20	8,800,995.39		4,715.61	99.95
2000 LOCAL SUPPORT NONTAX	3,165,400	30,771.29	3,270,735.08		105,335.08-	103.33
3000 STATE, GENERAL PURPOSE	19,275,000	1,920,418.47	17,271,848.57		2,003,151.43	89.61
4000 State, Special Purpose	3,916,855	441,561.25	3,100,162.98		816,692.02	79.15
5000 FEDERAL, GENERAL PURPOSE	0	.00	1,768.06		1,768.06-	0.00
6000 FEDERAL, SPECIAL PURPOSE	1,133,513	103,622.80	1,005,076.63		128,436.37	88.67
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	250,000	.00	110,890.20		139,109.80	44.36
Total REVENUES/OTHER FIN. SOURCES	36,546,479	2,536,948.01	33,561,476.91		2,985,002.09	91.83
B. EXPENDITURES						
00 Regular Instruction	22,082,349	1,745,833.89	19,523,746.59	3,391,693.31	833,090.90-	103.77
10 Federal Stimulus	0	.00	13,154.95	0.00	13,154.95-	0.00
20 Special Ed Instruction	5,413,215	413,736.85	4,825,388.81	783,449.75	195,623.56-	103.61
30 Voc. Ed Instruction	887,082	76,667.43	820,663.24	130,029.32	63,610.56-	107.17
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	490,644	145,590.32	424,656.49	46,251.82	19,735.69	95.98
70 Other Instructional Pgms	96,544	7,203.30	37,012.30	3,413.20	56,118.50	41.87
80 Community Services	30,000	.00	.00	0.00	30,000.00	0.00
90 Support Services	8,556,065	605,617.61	7,342,107.80	1,441,403.81	227,446.61-	102.66
Total EXPENDITURES	37,555,899	2,994,649.40	32,986,730.18	5,796,241.21	1,227,072.39-	103.27
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>	1,009,420-	457,701.39-	574,746.73		1,584,166.73	156.94-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	2,610,000		2,916,937.77			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE</u>	1,600,580		3,491,684.50			
<u>(E+F + OR - G)</u>						

F. 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	71,200.00
G/L 830 Restricted For Debt Serv	0	.00
G/L 835 Restricted for Arb Rebate	0	.00
G/L 840 RESERVE FOR INVENTORY	210,000	185,600.00
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
G/L 872 Comm to Min Fnd Bal	1,100,000	1,100,000.00
G/L 875 Assigned to Contingenies	0	.00
G/L 884 Assign to Oth Cap Proj	0	.00
G/L 888 Assigned to Other Purpose	290,580	1,125,000.00
G/L 890 UNRESERVED FUND BALANCE	0	1,009,884.50
<u>TOTAL</u>	1,600,580	3,491,684.50

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
 Fiscal Year 2011 (September 1, 2011 - August 31, 2012)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of July, 2012

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 Local Taxes	1,125,255	5,888.79	1,122,804.67		2,450.33	99.78
2000 Local Support Nontax	200,000	12,796.83	211,342.38		11,342.38-	105.67
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	0	.00	.00		.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>1,325,255</u>	<u>18,685.62</u>	<u>1,334,147.05</u>		<u>8,892.05-</u>	<u>100.67</u>
<u>B. EXPENDITURES</u>						
10 Sites	974,000	.00	756,271.52	302,054.32	84,325.84-	108.66
20 Buildings	22,296,825	2,817,610.22	17,332,355.28	7,757,231.40	2,792,761.68-	112.53
30 Equipment	3,238,105	53,031.04	368,044.87	982,626.84	1,887,433.29	41.71
40 Energy	0	.00	.00	0.00	.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>	<u>26,508,930</u>	<u>2,870,641.26</u>	<u>18,456,671.67</u>	<u>9,041,912.56</u>	<u>989,654.23-</u>	<u>103.73</u>
<u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u>	<u>250,000</u>	<u>.00</u>	<u>109,328.32</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>25,433,675-</u>	<u>2,851,955.64-</u>	<u>17,231,852.94-</u>		<u>8,201,822.06</u>	<u>32.25-</u>
<u>F. TOTAL BEGINNING FUND BALANCE</u>	<u>34,400,000</u>		<u>33,990,292.35</u>			
<u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXXX</u>		<u>.00</u>			
<u>H. TOTAL ENDING FUND BALANCE</u>	<u>8,966,325</u>		<u>16,758,439.41</u>			
<u>(E+F + OR - G)</u>						

ENDING FUND BALANCE ACCOUNTS:

G/L 810 Restricted For Other Item	0	.00
G/L 830 Restricted For Debt Serv	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	5,783,085	13,466,975.59
G/L 862 Reserve Of Levy Proceeds	183,240	1,339,681.64
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	3,000,000	1,951,782.18
G/L 890 Unrsrvd Undsgntd Fnd Bal	0	.00
<u>TOTAL</u>	8,966,325	16,758,439.41

30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
 Fiscal Year 2011 (September 1, 2011 - August 31, 2012)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of July, 2012

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	6,677,044	32,560.98	6,666,184.36		10,859.64	99.84
2000 Local Support Nontax	20,000	1,164.45	8,140.93		11,859.07	40.70
3000 State, General Purpose	0	.00	52.28		52.28-	0.00
5000 Federal, General Purpose	1,000,000	.00	999,751.37		248.63	99.98
9000 Other Financing Sources	98,800	.00	102,036.16		3,236.16-	103.28
Total REVENUES/OTHER FIN. SOURCES	7,795,844	33,725.43	7,776,165.10		19,678.90	99.75
B. EXPENDITURES						
Matured Bond Expenditures	2,390,000	.00	2,390,000.00	0.00	.00	100.00
Interest On Bonds	5,052,500	.00	4,097,738.76	0.00	954,761.24	81.10
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
Total EXPENDITURES	7,447,500	.00	6,487,738.76	0.00	959,761.24	87.11
C. OTHER FIN. USES TRANS. OUT (GL 536)						
	0	.00	.00			
D. OTHER FINANCING USES (GL 535)						
	0	.00	.00			
E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER (UNDER) EXPENDITURES (A-B-C-D)						
	348,344	33,725.43	1,288,426.34		940,082.34	269.87
F. TOTAL BEGINNING FUND BALANCE						
	1,540,000		1,558,982.18			
G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)						
	XXXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)						
	1,888,344		2,847,408.52			
I. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 835 Restricted Arb Rebate	0		.00			
G/L 870 Committed to Oth Purposes	0		.00			
G/L 889 Assigned to Fund Purposes	1,888,344		2,847,408.52			
G/L 890 UNRESERVED FUND BALANCE	0		.00			
TOTAL	1,888,344		2,847,408.52			

40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2011 (September 1, 2011 - August 31, 2012)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of July, 2012

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES						
1000 General Student Body	164,100	208.44	78,413.12		85,686.88	47.78
2000 Athletics	94,000	.00	63,102.72		30,897.28	67.13
3000 Classes	27,800	.00	24,116.01		3,683.99	86.75
4000 Clubs	307,700	.00	194,329.54		113,370.46	63.16
6000 Private Moneys	76,000	.00	48,768.69		27,231.31	64.17
<u>Total REVENUES</u>	669,600	208.44	408,730.08		260,869.92	61.04
B. EXPENDITURES						
1000 General Student Body	191,200	.00	23,102.38	1,403.38	166,694.24	12.82
2000 Athletics	137,600	.00	102,398.72	728.04	34,473.24	74.95
3000 Classes	26,300	2,381.04-	23,083.69	0.00	3,216.31	87.77
4000 Clubs	351,650	.00	203,774.73	3,085.66	144,789.61	58.83
5000 Private Moneys	132,601	3,000.00-	31,370.50	0.00	101,230.50	23.66
<u>Total EXPENDITURES</u>	839,351	5,381.04-	383,730.02	5,217.08	450,403.90	46.34
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)						
	169,751-	5,589.48	25,000.06		194,751.06	114.73-
D. TOTAL BEGINNING FUND BALANCE						
	352,000		307,971.54			
E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)						
	XXXXXXXXX		.00			
F. TOTAL ENDING FUND BALANCE (C+D + OR - E)						
	182,249		332,971.60			
G. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 840 Nonspend Fnd Bal Invent	0		.00			
G/L 850 Restricted Uninsured Risk	0		.00			
G/L 870 Committed to Oth Purposes	0		.00			
G/L 889 Assigned to Fund Purposes	182,249		332,971.60			
G/L 890 UNRESERVED FUND BALANCE	0		.00			
<u>TOTAL</u>	182,249		332,971.60			

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
 Fiscal Year 2011 (September 1, 2011 - August 31, 2012)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of July, 2012

	<u>ANNUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>		<u>BALANCE</u>	<u>PERCENT</u>
<u>A. REVENUES/OTHER FIN. SOURCES</u>	<u>BUDGET</u>	<u>FOR MONTH</u>	<u>FOR YEAR</u>	<u>ENCUMBRANCES</u>		
1000 Local Taxes	0	.00	.00		.00	0.00
2000 Local Nontax	2,000	114.85	1,518.47		481.53	75.92
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	83,000	.00	180,692.21		97,692.21-	217.70
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
<u>A. TOTAL REV/OTHER FIN.SRCS (LESS TRANS)</u>	<u>85,000</u>	<u>114.85</u>	<u>182,210.68</u>		<u>97,210.68-</u>	<u>214.37</u>
<u>B. 9900 TRANSFERS IN FROM GF</u>	<u>0</u>	<u>.00</u>	<u>.00</u>	<u>0.00</u>	<u>.00</u>	<u>0.00</u>
<u>C. Total REV./OTHER FIN. SOURCES</u>	<u>85,000</u>	<u>114.85</u>	<u>182,210.68</u>	<u>0.00</u>	<u>97,210.68-</u>	<u>214.37</u>
<u>D. EXPENDITURES</u>						
Type 30 Equipment	0	.00	.00	0.00	.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>0</u>	<u>.00</u>	<u>.00</u>	<u>0.00</u>	<u>.00</u>	<u>0.00</u>
<u>E. OTHER FIN. USES TRANS. OUT (GL 536)</u>	<u>98,800</u>	<u>.00</u>	<u>98,800.00</u>			
<u>F. OTHER FINANCING USES (GL 535)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>G. EXCESS OF REVENUES/OTHER FIN SOURCES</u> <u>OVER (UNDER) EXP/OTH FIN USES (C-D-E-F)</u>	<u>13,800-</u>	<u>114.85</u>	<u>83,410.68</u>		<u>97,210.68</u>	<u>704.43-</u>
<u>H. TOTAL BEGINNING FUND BALANCE</u>	<u>90,700</u>		<u>90,502.81</u>			
<u>I. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXXX</u>		<u>.00</u>			
<u>J. TOTAL ENDING FUND BALANCE</u> <u>(G+H + OR - I)</u>	<u>76,900</u>		<u>173,913.49</u>			
<u>K. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted for Oth Items	0		.00			
G/L 830 Restrict For Debt Service	0		.00			
G/L 835 Restricted Arb Rebate	0		.00			
G/L 850 Restrict Uninsured Risks	0		.00			
G/L 870 Committed to Oth Purposes	0		.00			
G/L 889 Assigned to Fund Purposes	76,900		173,913.49			
G/L 890 UNRESERVED FUND BALANCE	0		.00			
<u>TOTAL</u>	<u>76,900</u>		<u>173,913.49</u>			