

**SUMMARY OF FUND BALANCES**

31-Jul-13

	Jul-13 YTD Actual	2012-13 Annual Budget
<b>General Fund</b>		
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	33,583,570.68	36,038,055.00
Expenditure	<u>(33,224,953.95)</u>	<u>(37,199,566.00)</u>
Excess (Deficiency) of Revenues over Expenditures	358,616.73	(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	826,938.84	388,489.00
Total closing fund balance	<u>3,393,838.84</u>	<u>1,688,489.00</u>
<b>Capital Projects Fund</b>		
Opening fund balance	10,932,862.66	14,000,000.00
Revenue	1,479,943.94	8,581,000.00
Expenditure	<u>(5,365,203.90)</u>	<u>(19,151,487.00)</u>
Reserve of bond proceeds	4,976,192.31	2,154,119.00
Reserve of levy proceeds	1,329,793.53	504,155.00
Unreserved Fund Balance	<u>741,616.86</u>	<u>771,239.00</u>
Closing fund balance	<u>7,047,602.70</u>	<u>3,429,513.00</u>
<b>Debt Service Fund</b>		
Opening fund balance	2,890,986.35	2,120,000.00
Revenue	25,848,393.49	8,135,000.00
Expenditure		
Principal	(3,600,000.00)	(4,337,000.00)
Interest	(3,794,997.16)	(4,078,000.00)
Other	<u>(17,777,555.47)</u>	<u>(5,000.00)</u>
Closing fund balance	<u>3,566,827.21</u>	<u>1,835,000.00</u>
<b>ASB Fund</b>		
Opening fund balance	288,671.57	383,000.00
Revenue	438,067.16	654,700.00
Expenditure	<u>(391,911.74)</u>	<u>(881,619.00)</u>
Closing fund balance	<u>334,826.99</u>	<u>156,081.00</u>
<b>Transportation Vehicle Fund</b>		
Opening fund balance	174,033.89	175,000.00
Revenue		
Depreciation	-	200,000.00
Investment Earnings	877.41	3,400.00
Grant Revenue	-	-
Sale of Equipment	-	-
Expenditure	<u>-</u>	<u>(150,000.00)</u>
Closing fund balance	<u>174,911.30</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)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of July, 2013

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>1. REVENUES/OTHER FIN. SOURCES</u>						
.000 LOCAL TAXES	8,700,000	36,813.73	8,724,915.99		24,915.99-	100.29
.000 LOCAL SUPPORT NONTAX	3,085,400	17,543.39	3,386,705.66		301,305.66-	109.77
.000 STATE, GENERAL PURPOSE	18,885,000	1,896,936.59	17,093,199.24		1,791,800.76	90.51
.000 STATE, SPECIAL PURPOSE	3,796,655	480,410.91	3,117,409.03		679,245.97	82.11
.000 FEDERAL, GENERAL PURPOSE	0	.00	.00		.00	0.00
.000 FEDERAL, SPECIAL PURPOSE	1,296,000	77,784.96	1,075,017.37		220,982.63	82.95
.000 REVENUES FR OTH SCH DIST	0	.00	.00		.00	0.00
.000 OTHER AGENCIES AND ASSOCIATES	0	.00	.00		.00	0.00
.000 OTHER FINANCING SOURCES	275,000	.00	186,323.39		88,676.61	67.75
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>36,038,055</u>	<u>2,509,489.58</u>	<u>33,583,570.68</u>		<u>2,454,484.32</u>	<u>93.19</u>
<u>1. EXPENDITURES</u>						
10 Regular Instruction	21,974,502	1,825,761.11	19,661,817.33	4,548,546.57	2,235,861.90-	110.17
0 Federal Stimulus	0	.00	.00	0.00	.00	0.00
.0 Special Ed Instruction	5,125,693	383,447.88	4,832,988.41	1,036,819.46	744,114.87-	114.52
.0 Voc. Ed Instruction	955,645	81,527.38	879,481.51	209,055.30	132,891.81-	113.91
.0 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
.0+60 Compensatory Ed Instruct.	638,581	172,678.81	541,973.23	82,281.05	14,326.72	97.76
.0 Other Instructional Pgms	89,859	7,033.20	49,051.66	42,224.80	1,417.46-	101.58
.0 Community Services	30,000	.00	.00	0.00	30,000.00	0.00
.0 Support Services	8,385,286	618,230.49	7,259,641.81	1,831,131.78	705,487.59-	108.41
<u>Total EXPENDITURES</u>	<u>37,199,566</u>	<u>3,088,678.87</u>	<u>33,224,953.95</u>	<u>7,750,058.96</u>	<u>3,775,446.91-</u>	<u>110.15</u>
<u>2. OTHER FIN. USES TRANS. OUT (GL 536)</u>						
	0	.00	.00			
<u>3. OTHER FINANCING USES (GL 535)</u>						
	0	.00	.00			
<u>4. EXCESS OF REVENUES/OTHER FIN.SOURCES</u>						
<u>OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	<u>1,161,511-</u>	<u>579,189.29-</u>	<u>358,616.73</u>		<u>1,520,127.73</u>	<u>130.88-</u>
<u>5. TOTAL BEGINNING FUND BALANCE</u>						
	<u>2,850,000</u>		<u>3,035,222.11</u>			
<u>6. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>						
	<u>XXXXXXXXXX</u>		<u>.00</u>			
<u>1. TOTAL ENDING FUND BALANCE</u>						
	<u>1,688,489</u>		<u>3,393,838.84</u>			
<u>(E+F + OR - G)</u>						

ENDING FUND BALANCE ACCOUNTS:

/L 810 Restricted 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
/L 828 Restricted for C/O of FS Rev	0	.00
/L 830 Restricted For Debt Service	0	.00
/L 835 Restrictd For Arbitrage Rebate	0	.00
/L 840 Nonspnd FB - Invent/Prepd Itms	200,000	191,500.00
/L 845 Restricted for Self Insur	0	.00
/L 850 Restricted for Uninsured Risks	0	.00
/L 870 Committed to Other Purposes	0	.00
/L 872 Comm to Min Fnd Bal	1,100,000	1,100,000.00
/L 875 Assigned Contingencies	0	.00
/L 884 Assign to Oth Cap Proj	0	.00
/L 888 Assigned to Other Purpose	0	1,257,000.00
/L 890 Unassigned Fund Balance	388,489	826,938.84
<u>TOTAL</u>	1,688,489	3,393,838.84

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 July, 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	1,431,000	6,353.00	1,429,250.53		1,749.47	99.88
2000 Local Support Nontax	150,000	2,898.41	50,693.41		99,306.59	33.80
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>8,581,000</u>	<u>9,251.41</u>	<u>1,479,943.94</u>		<u>7,101,056.06</u>	<u>17.25</u>
<u>B. EXPENDITURES</u>						
10 Sites	1,045,000	20,870.00	33,769.27	1,051,211.55	39,980.82-	103.83
20 Buildings	15,317,247	29,167.60-	3,798,944.91	553,927.38	10,964,374.71	28.42
30 Equipment	2,214,240	228,082.43	1,346,166.33	402,668.92	465,404.75	78.98
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
70 Debt	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	<u>18,876,487</u>	<u>219,784.83</u>	<u>5,178,880.51</u>	<u>2,007,807.85</u>	<u>11,689,798.64</u>	<u>38.07</u>
<u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u>	<u>275,000</u>	<u>.00</u>	<u>186,323.39</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>10,570,487-</u>	<u>210,533.42-</u>	<u>3,885,259.96-</u>		<u>6,685,227.04</u>	<u>63.24-</u>
<u>F. TOTAL BEGINNING FUND BALANCE</u>	<u>14,000,000</u>		<u>10,932,862.66</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>3,429,513</u>		<u>7,047,602.70</u>			
<u>(E+F + OR - G)</u>						

I. 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 Reserve Of Bond Proceeds	2,154,119	4,976,192.31
3/L 862 Reserve Of Levy Proceeds	504,155	1,329,793.53
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	771,239	741,616.86
3/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	3,429,513	7,047,602.70

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 July, 2013

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 Local Taxes	7,100,000	29,970.64	7,107,525.86		7,525.86-	100.11
2000 Local Support Nontax	35,000	817.17	7,684.55		27,315.45	21.96
3000 State, General Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	1,000,000	.00	954,906.33		45,093.67	95.49
9000 Other Financing Sources	0	.00	17,778,276.75		17,778,276.75-	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>8,135,000</u>	<u>30,787.81</u>	<u>25,848,393.49</u>		<u>17,713,393.49-</u>	<u>317.74</u>
<u>B. EXPENDITURES</u>						
Matured Bond Expenditures	4,337,000	.00	3,600,000.00	0.00	737,000.00	83.01
Interest On Bonds	4,078,000	.00	3,794,997.16	0.00	283,002.84	93.06
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	132,456.50	0.00	132,456.50-	0.00
<u>Total EXPENDITURES</u>	<u>8,420,000</u>	<u>.00</u>	<u>7,527,453.66</u>	<u>0.00</u>	<u>892,546.34</u>	<u>89.40</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>17,645,098.97</u>			
<u>E. EXCESS OF REVENUES/OTHER FIN. SOURCES</u>						
<u>OVER (UNDER) EXPENDITURES (A-B-C-D)</u>	<u>285,000-</u>	<u>30,787.81</u>	<u>675,840.86</u>		<u>960,840.86</u>	<u>337.14-</u>
<u>F. TOTAL BEGINNING FUND BALANCE</u>	<u>2,120,000</u>		<u>2,890,986.35</u>			
<u>G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXX</u>		<u>.00</u>			
<u>H. TOTAL ENDING FUND BALANCE</u>	<u>1,835,000</u>		<u>3,566,827.21</u>			
<u>(E+F + OR - G)</u>						
<u>I. ENDING FUND BALANCE ACCOUNTS:</u>						
/L 810 Restricted for Other Items	0		.00			
/L 830 Restricted for Debt Service	1,835,000		3,566,827.21			
/L 835 Restricted For Arbitrage Rebate	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>	<u>1,835,000</u>		<u>3,566,827.21</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 July, 2013

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>1. REVENUES</u>						
1000 General Student Body	151,100	114.63	79,782.68		71,317.32	52.80
1000 Athletics	96,500	.00	96,702.51		202.51-	100.21
1000 Classes	31,300	.00	17,544.00		13,756.00	56.05
1000 Clubs	313,000	2,300.27	188,882.78		124,117.22	60.35
1000 Private Moneys	62,800	.00	55,155.19		7,644.81	87.83
<u>Total REVENUES</u>	654,700	2,414.90	438,067.16		216,632.84	66.91
<u>2. EXPENDITURES</u>						
1000 General Student Body	211,500	.00	43,873.81	1,923.07	165,703.12	21.65
1000 Athletics	148,800	.00	91,892.34	271.15	56,636.51	61.94
1000 Classes	32,800	.00	27,275.56	8,774.00	3,249.56-	109.91
1000 Clubs	354,700	.00	182,418.73	1,348.79	170,932.48	51.81
1000 Private Moneys	133,819	.00	46,451.30	0.00	87,367.70	34.71
<u>Total EXPENDITURES</u>	881,619	.00	391,911.74	12,317.01	477,390.25	45.85
<u>3. EXCESS OF REVENUES</u>						
<u>OVER (UNDER) EXPENDITURES (A-B)</u>	226,919-	2,414.90	46,155.42		273,074.42	120.34-
<u>4. TOTAL BEGINNING FUND BALANCE</u>						
	383,000		288,671.57			
<u>5. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>						
	XXXXXXX		.00			
<u>6. TOTAL ENDING FUND BALANCE</u>						
	156,081		334,826.99			
<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		334,826.99			
/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>	156,081		334,826.99			

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 July, 2013

	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	70.86	877.41		2,522.59	25.81
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
3000 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>203,400</u>	<u>70.86</u>	<u>877.41</u>		<u>202,522.59</u>	<u>0.43</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>203,400</u>	<u>70.86</u>	<u>877.41</u>		<u>202,522.59</u>	<u>0.43</u>
<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>	<u>150,000</u>	<u>.00</u>	<u>.00</u>	<u>0.00</u>	<u>150,000.00</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>G. EXCESS OF REVENUES/OTHER FIN SOURCES OVER (UNDER) EXP/OTH FIN USES (C-D-E-F)</u>	<u>53,400</u>	<u>70.86</u>	<u>877.41</u>		<u>52,522.59-</u>	<u>98.36-</u>
<u>H. TOTAL BEGINNING FUND BALANCE</u>	<u>175,000</u>		<u>174,033.89</u>			
<u>I. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXX</u>		<u>.00</u>			
<u>J. TOTAL ENDING FUND BALANCE (G+H + OR - I)</u>	<u>228,400</u>		<u>174,911.30</u>			
<u>K. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted For Other Items	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 870 Committed to Other Purposes	0		.00			
G/L 889 Assigned to Fund Purposes	228,400		174,911.30			
G/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	<u>228,400</u>		<u>174,911.30</u>			