

SUMMARY OF FUND BALANCES

31-Mar-13

	Mar-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	21,230,215.60	36,038,055.00
Expenditure	<u>(21,007,320.57)</u>	<u>(37,199,566.00)</u>
Excess (Deficiency) of Revenues over Expenditures	222,895.03	(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	691,217.14	388,489.00
Total closing fund balance	<u><u>3,258,117.14</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	776,296.10	8,581,000.00
Expenditure	<u>(3,337,064.80)</u>	<u>(19,151,487.00)</u>
Reserve of bond proceeds	6,381,006.30	2,154,119.00
Reserve of levy proceeds	1,239,377.10	504,155.00
Unreserved Fund Balance	<u>752,710.56</u>	<u>771,239.00</u>
Closing fund balance	<u><u>8,372,093.96</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	22,160,732.31	8,135,000.00
Expenditure		
Principal	(2,095,000.00)	(4,337,000.00)
Interest	(2,063,084.36)	(4,078,000.00)
Other	<u>(17,777,555.47)</u>	<u>(5,000.00)</u>
Closing fund balance	<u><u>3,116,078.83</u></u>	<u><u>1,835,000.00</u></u>
ASB Fund		
Opening fund balance	288,671.57	383,000.00
Revenue	347,483.01	654,700.00
Expenditure	<u>(246,418.67)</u>	<u>(881,619.00)</u>
Closing fund balance	<u><u>389,735.91</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	603.69	3,400.00
Grant Revenue	-	-
Sale of Equipment	-	-
Expenditure	<u>-</u>	<u>(150,000.00)</u>
Closing fund balance	<u><u>174,637.58</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 March, 2013

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 LOCAL TAXES	8,700,000	488,555.92	4,767,744.52		3,932,255.48	54.80
2000 LOCAL SUPPORT NONTAX	3,085,400	839,515.42	2,359,589.33		725,810.67	76.48
3000 STATE, GENERAL PURPOSE	18,885,000	1,704,294.56	11,333,855.21		7,551,144.79	60.02
4000 State, Special Purpose	3,796,655	299,076.07	1,946,698.50		1,849,956.50	51.27
5000 FEDERAL, GENERAL PURPOSE	0	.00	.00		.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	1,296,000	87,075.08	659,035.74		636,964.26	50.85
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	28,065.68	163,292.30		111,707.70	59.38
<u>Total REVENUES/OTHER FIN. SOURCES</u>	36,038,055	3,446,582.73	21,230,215.60		14,807,839.40	58.91
B. EXPENDITURES						
00 Regular Instruction	22,020,582	1,727,147.58	12,372,563.43	7,672,617.94	1,975,400.63	91.03
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	5,125,693	450,708.93	3,085,508.31	2,053,691.70	13,507.01	100.26
30 Voc. Ed Instruction	909,715	91,214.21	558,081.54	343,897.85	7,735.61	99.15
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	638,581	34,413.55	237,241.90	161,392.08	239,947.02	62.42
70 Other Instructional Pgms	89,359	6,264.97	29,266.83	6,289.29	53,802.88	39.79
80 Community Services	30,000	.00	.00	0.00	30,000.00	0.00
90 Support Services	8,385,636	503,424.39	4,724,658.56	3,071,738.96	589,238.48	92.97
<u>Total EXPENDITURES</u>	37,199,566	2,813,173.63	21,007,320.57	13,309,627.82	2,882,617.61	92.25
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) EXP/OTH FIN USES (A-B-C-D)						
	1,161,511	633,409.10	222,895.03		1,384,406.03	119.19
F. TOTAL BEGINNING FUND BALANCE						
	2,850,000		3,035,222.11			
G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)						
			.00			
H. TOTAL ENDING FUND BALANCE						
	1,688,489		3,258,117.14			
<u>(E+F + OR - G)</u>						

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-Other Purposes	0	.00
G/L 872 Comm to Min Fnd Bal	1,100,000	1,100,000.00
G/L 875 Assigned to Contingencies	0	.00
G/L 884 Assign to Oth Cap Proj	0	.00
G/L 888 Assigned to Other Purpose	0	1,257,000.00
G/L 890 Unreserved Fund Balance	388,489	691,217.14
<u>TOTAL</u>	1,688,489	3,258,117.14

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 March, 2013

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	1,431,000	85,030.48	737,540.08		693,459.92	51.54
2000 Local Support Nontax	150,000	4,140.44	38,756.02		111,243.98	25.84
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 and Associates	0	.00	.00		.00	0.00
9000 Other Financing Sources	7,000,000	.00	.00		7,000,000.00	0.00
Total REVENUES/OTHER FIN. SOURCES	8,581,000	89,170.92	776,296.10		7,804,703.90	9.05
B. EXPENDITURES						
10 Sites	1,045,000	.00	6,999.27	0.00	1,038,000.73	0.67
20 Buildings	15,317,247	274,818.22	2,342,155.41	1,554,817.84	11,420,273.75	25.44
30 Equipment	2,214,240	176,873.58	824,617.82	139,640.10	1,249,982.08	43.55
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
Total EXPENDITURES	18,876,487	451,691.80	3,173,772.50	1,694,457.94	14,008,256.56	25.79
C. OTHER FIN. USES TRANS. OUT (GL 536)	275,000	28,065.68	163,292.30			
D. OTHER FINANCING USES (GL 535)	0	.00	.00			
E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)	10,570,487-	390,586.56-	2,560,768.70-		8,009,718.30	75.77
F. TOTAL BEGINNING FUND BALANCE	14,000,000		10,932,862.66			
G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)	XXXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)	3,429,513		8,372,093.96			

I. ENDING FUND BALANCE ACCOUNTS:

G/L 810 Restricted For Other Items	0	.00
G/L 825 Restricted for Skills Center	0	.00
G/L 830 Restricted For Debt Service	0	.00
G/L 835 Restricted For Arbitrage Rebate	0	.00
G/L 850 Restricted for Uninsured Risks	0	.00
G/L 861 Reserve Of Bond Proceeds	2,154,119	6,381,006.30
G/L 862 Reserve Of Levy Proceeds	504,155	1,238,377.10
G/L 863 Restricted from State Proceeds	0	.00
G/L 864 Restricted from Fed Proceeds	0	.00
G/L 865 Restricted from Other Proceeds	0	.00
G/L 866 Restricted Impact Fees	0	.00
G/L 867 Restricted Mitigation Fees	0	.00
G/L 869 Restricted fr Undistr Proceeds	0	.00
G/L 870 Committed to Other Purposes	0	.00
G/L 889 Assigned to Fund Purposes	771,239	752,710.56
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	3,429,513	8,372,093.96

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 March, 2013

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	7,100,000	398,818.90	3,877,705.11		3,222,294.89	54.62
2000 Local Support Nontax	35,000	428.80	5,583.52		29,416.48	15.95
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	17,778,276.75		17,778,276.75-	0.00
Total REVENUES/OTHER FIN. SOURCES	8,135,000	399,247.70	22,160,732.31		14,025,732.31-	272.41
B. 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	.00	132,456.50	0.00	132,456.50-	0.00
Total EXPENDITURES	8,420,000	.00	4,290,540.86	0.00	4,129,459.14	50.96
C. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	0	.00	.00			
D. <u>OTHER FINANCING USES (GL 535)</u>	0	.00	17,645,098.97			
E. <u>EXCESS OF REVENUES/OTHER FIN.SOURCES</u> <u>OVER (UNDER) EXPENDITURES (A-B-C-D)</u>	285,000-	399,247.70	225,092.48		510,092.48	178.98
F. <u>TOTAL BEGINNING FUND BALANCE</u>	2,120,000		2,890,986.35			
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>	1,835,000		3,116,078.83			
I. ENDING FUND BALANCE ACCOUNTS:						
3/L 810 Restricted for Other Items	0		.00			
3/L 830 Restricted for Debt Service	1,835,000		3,116,078.83			
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			
TOTAL	1,835,000		3,116,078.83			

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 March, 2013

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES						
1000 General Student Body	151,100	2,665.60	77,834.27		73,265.73	51.52
2000 Athletics	96,500	1,052.41	84,055.47		12,444.53	87.10
3000 Classes	31,300	.00	1,157.00		30,143.00	3.70
4000 Clubs	313,000	8,220.46	142,781.08		170,218.92	45.62
6000 Private Moneys	62,800	23,000.00	41,655.19		21,144.81	66.33
<u>Total REVENUES</u>	654,700	34,938.47	347,483.01		307,216.99	53.08
B. EXPENDITURES						
1000 General Student Body	211,500	2,480.00	30,248.20	1,923.07	179,328.73	15.21
2000 Athletics	148,800	14,240.07	65,374.30	14,663.34	68,762.36	53.79
3000 Classes	32,800	.00	1,228.61	0.00	31,571.39	3.75
4000 Clubs	354,700	19,118.84	138,376.53	31,504.21	184,819.26	47.89
6000 Private Moneys	133,819	160.00	11,191.03	0.00	122,627.97	8.36
<u>Total EXPENDITURES</u>	881,619	35,998.91	246,418.67	48,090.62	587,109.71	33.41
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)						
	226,919-	1,060.44-	101,064.34		327,983.34	144.54
D. TOTAL BEGINNING FUND BALANCE						
	383,000		288,671.57			
E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)						
	XXXXXXX		.00			
F. TOTAL ENDING FUND BALANCE (C+D + OR - E)						
	156,081		389,735.91			
3. ENDING FUND BALANCE ACCOUNTS:						
3/L 810 Restricted for Other Items	0		.00			
3/L 819 Restricted for Fund Purposes	156,081		389,735.91			
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		389,735.91			

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 March, 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	3,400	84.22	603.69		2,796.31	17.76
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
<u>A. TOTAL REV/OTHER FIN. SRCS (LESS TRANS)</u>	<u>203,400</u>	<u>84.22</u>	<u>603.69</u>		<u>202,796.31</u>	<u>0.30</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>84.22</u>	<u>603.69</u>		<u>202,796.31</u>	<u>0.30</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>84.22</u>	<u>603.69</u>		<u>52,796.31-</u>	<u>98.87</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>XXXXXXXXXX</u>		<u>.00</u>			
<u>J. TOTAL ENDING FUND BALANCE (G+H + OR - I)</u>	<u>228,400</u>		<u>174,637.58</u>			
<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		174,637.58			
3/L 890 Unreserved Fund Balance	0		.00			
<u>TOTAL</u>	<u>228,400</u>		<u>174,637.58</u>			