

SUMMARY OF FUND BALANCES

31-May-13

	May-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	29,036,373.00	36,038,055.00
Expenditure	<u>(27,180,049.09)</u>	<u>(37,199,566.00)</u>
Excess (Deficiency) of Revenues over Expenditures	1,856,323.91	(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	<u>2,324,646.02</u>	<u>388,489.00</u>
Total closing fund balance	<u><u>4,891,546.02</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	1,458,887.40	8,581,000.00
Expenditure	<u>(4,815,369.91)</u>	<u>(19,151,487.00)</u>
Reserve of bond proceeds	5,145,926.10	2,154,119.00
Reserve of levy proceeds	1,671,289.90	504,155.00
Unreserved Fund Balance	<u>759,164.15</u>	<u>771,239.00</u>
Closing fund balance	<u><u>7,576,380.15</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	25,773,371.75	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>6,728,718.27</u></u>	<u><u>1,835,000.00</u></u>
ASB Fund		
Opening fund balance	288,671.57	383,000.00
Revenue	401,114.10	654,700.00
Expenditure	<u>(302,006.20)</u>	<u>(881,619.00)</u>
Closing fund balance	<u><u>387,779.47</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	745.03	3,400.00
Grant Revenue	-	-
Sale of Equipment	-	-
Expenditure	<u>-</u>	<u>(150,000.00)</u>
Closing fund balance	<u><u>174,778.92</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 May, 2013

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 LOCAL TAXES	8,700,000	1,016,878.32	8,634,487.55		65,512.45	99.25
2000 LOCAL SUPPORT NONTAX	3,085,400	242,253.46	2,822,571.18		262,828.82	91.48
3000 STATE, GENERAL PURPOSE	18,885,000	1,034,500.61	14,068,169.13		4,816,830.87	74.45
4000 STATE, SPECIAL PURPOSE	3,796,655	198,928.17	2,449,469.55		1,347,185.45	64.52
5000 FEDERAL, GENERAL PURPOSE	0	.00	.00		.00	0.00
5000 FEDERAL, SPECIAL PURPOSE	1,296,000	115,114.37	898,383.29		397,616.71	69.32
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	275,000	.00	163,292.30		111,707.70	59.38
Total REVENUES/OTHER FIN. SOURCES	36,038,055	2,607,674.93	29,036,373.00		7,001,682.00	80.57
3. EXPENDITURES						
00 Regular Instruction	21,966,052	1,787,066.76	15,927,199.86	4,795,906.55	1,242,945.59	94.34
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	5,125,693	460,455.43	3,999,426.43	1,195,793.42	69,526.85	101.36
30 Voc. Ed Instruction	964,095	73,965.59	705,986.23	220,975.50	37,133.27	96.15
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	638,581	34,822.04	328,788.72	107,558.27	202,234.01	68.33
70 Other Instructional Pgms	89,859	3,563.17	37,570.60	3,298.81	48,989.59	45.48
30 Community Services	30,000	.00	.00	0.00	30,000.00	0.00
30 Support Services	8,385,286	775,809.52	6,181,077.25	2,103,759.29	100,449.46	98.80
Total EXPENDITURES	37,199,566	3,135,682.51	27,180,049.09	8,427,291.84	1,592,225.07	95.72
2. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	0	.00	.00			
2. <u>OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
3. EXCESS OF REVENUES/OTHER FIN.SOURCES						
<u>OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	1,161,511-	528,007.58-	1,856,323.91		3,017,834.91	259.82
7. <u>TOTAL BEGINNING FUND BALANCE</u>	2,850,000		3,035,222.11			
3. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXXX		.00			
4. <u>TOTAL ENDING FUND BALANCE</u>	1,688,489		4,891,546.02			
<u>(E+F + OR - G)</u>						

I. ENDING FUND BALANCE ACCOUNTS:

3/L 810 Restricted For Other Items	0	.00
3/L 815 Resr Unequalized Dedu Rev	0	.00
3/L 821 Restricted for Carryover	0	18,400.00
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	191,500.00
3/L 845 Restricted for Self Insur	0	.00
3/L 850 Restricted for Uninsured Risks	0	.00
3/L 870 Committed to Other Purposes	0	.00
3/L 872 Comm to Min Fnd Bal	1,100,000	1,100,000.00
3/L 875 Assigned Contingencies	0	.00
3/L 884 Assign to Oth Cap Proj	0	.00
3/L 888 Assigned to Other Purpose	0	1,257,000.00
3/L 890 Unassigned Fund Balance	388,489	2,324,646.02
<u>TOTAL</u>	1,688,489	4,891,546.02

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 May, 2013

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	1,431,000	177,347.18	1,413,677.79		17,322.21	98.7%
2000 Local Support Nontax	150,000	2,811.83	45,209.61		104,790.39	30.1%
3000 State, General Purpose	0	.00	.00		.00	0.0%
4000 State, Special Purpose	0	.00	.00		.00	0.0%
5000 Federal, General Purpose	0	.00	.00		.00	0.0%
6000 Federal, Special Purpose	0	.00	.00		.00	0.0%
7000 Revenues Fr Oth Sch Dist	0	.00	.00		.00	0.0%
8000 Other Agencies and Associates	0	.00	.00		.00	0.0%
9000 Other Financing Sources	7,000,000	.00	.00		7,000,000.00	0.0%
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>8,581,000</u>	<u>180,159.01</u>	<u>1,458,887.40</u>		<u>7,122,112.60</u>	<u>17.0%</u>
B. EXPENDITURES						
10 Sites	1,045,000	.00	6,999.27	82,900.00	955,100.73	8.6%
20 Buildings	15,317,247	680,216.69	3,568,213.83	450,565.41	11,298,467.76	26.2%
30 Equipment	2,214,240	126,802.45	1,076,864.51	239,730.75	897,644.74	59.4%
40 Energy	300,000	.00	.00	0.00	300,000.00	0.0%
50 Sales & Lease Expenditure	0	.00	.00	0.00	.00	0.0%
50 Bond Issuance Expenditure	0	.00	.00	0.00	.00	0.0%
90 Debt	0	.00	.00	0.00	.00	0.0%
<u>Total EXPENDITURES</u>	<u>18,876,487</u>	<u>807,019.14</u>	<u>4,652,077.61</u>	<u>773,196.16</u>	<u>13,451,213.23</u>	<u>28.74%</u>
C. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	275,000	.00	163,292.30			
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>	10,570,487-	626,860.13-	3,356,482.51-		7,214,004.49	68.25%
F. <u>TOTAL BEGINNING FUND BALANCE</u>	14,000,000		10,932,862.66			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE</u>	3,429,513		7,576,380.15			
<u>(E+F + OR - G)</u>						

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	5,145,926.10
G/L 862 Reserve Of Levy Proceeds	504,155	1,671,289.90
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	759,164.15
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	3,429,513	7,576,380.15

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 May, 2013

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCE
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	7,100,000	829,241.83	7,033,885.73		66,114.27	99.0%
2000 Local Support Nontax	35,000	318.79	6,303.14		28,696.86	18.0%
3000 State, General Purpose	0	.00	.00		.00	0.0%
5000 Federal, General Purpose	1,000,000	455,739.40	954,906.33		45,093.67	95.4%
9000 Other Financing Sources	0	.00	17,778,276.75		17,778,276.75-	0.0%
Total REVENUES/OTHER FIN. SOURCES	8,135,000	1,285,300.02	25,773,371.95		17,638,371.95-	316.8%
B. EXPENDITURES						
Matured Bond Expenditures	4,337,000	.00	2,095,000.00	0.00	2,242,000.00	48.3%
Interest On Bonds	4,078,000	.00	2,063,084.36	0.00	2,014,915.64	50.5%
Interfund Loan Interest	0	.00	.00	0.00	.00	0.0%
Bond Transfer Fees	5,000	.00	.00	0.00	5,000.00	0.0%
Arbitrage Rebate	0	.00	.00	0.00	.00	0.0%
Underwriter's Fees	0	.00	132,456.50	0.00	132,456.50-	0.0%
Total EXPENDITURES	8,420,000	.00	4,290,540.86	0.00	4,129,459.14	50.9%
C. OTHER FIN. USES TRANS. OUT (GL 536)	0	.00	.00			
D. OTHER FINANCING USES (GL 535)	0	.00	17,645,098.97			
E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER (UNDER) EXPENDITURES (A-B-C-D)						
	285,000-	1,285,300.02	3,837,732.12		4,122,732.12	< 100%
F. TOTAL BEGINNING FUND BALANCE	2,120,000		2,890,986.35			
G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)	XXXXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)	1,835,000		6,728,718.47			
I. ENDING FUND BALANCE ACCOUNTS:						
3/L 810 Restricted for Other Items	0		.00			
3/L 830 Restricted for Debt Service	1,835,000		6,728,718.47			
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			
TOTAL	1,835,000		6,728,718.47			

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 May, 2013

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1. REVENUES						
1000 General Student Body	151,100	432.01	79,479.00		71,621.00	52.60
2000 Athletics	96,500	2,360.55	88,518.02		7,981.98	91.73
3000 Classes	31,300	16,387.00	17,544.00		13,756.00	56.05
4000 Clubs	313,000	17,667.09	170,117.89		142,882.11	54.35
5000 Private Moneys	62,800	3,800.00	45,455.19		17,344.81	72.38
Total REVENUES	654,700	40,646.65	401,114.10		253,585.90	61.27
2. EXPENDITURES						
1000 General Student Body	211,500	958.38	31,459.00	1,923.07	178,117.93	15.78
2000 Athletics	148,800	12,257.74	85,429.77	8,962.27	54,407.96	63.44
3000 Classes	32,800	21,878.25	24,606.86	0.00	8,193.14	75.02
4000 Clubs	354,700	5,242.18	148,489.53	28,337.99	177,872.48	49.85
5000 Private Moneys	133,819	540.01	12,021.04	0.00	121,797.96	8.98
Total EXPENDITURES	881,619	40,876.56	302,006.20	39,223.33	540,389.47	38.70
3. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	226,919-	229.91-	99,107.90		326,026.90	143.68
4. TOTAL BEGINNING FUND BALANCE	383,000		288,671.57			
5. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)	XXXXXXXX		.00			
6. TOTAL ENDING FUND BALANCE (C+D + OR - E)	156,081		387,779.47			
7. ENDING FUND BALANCE ACCOUNTS:						
/L 810 Restricted for Other Items	0		.00			
/L 819 Restricted for Fund Purposes	156,081		387,779.47			
/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			
TOTAL	156,081		387,779.47			

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 May, 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	62.62	745.03		2,654.97	21.91
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 and Associates	0	.00	.00		.00	0.00
9000 Other Financing Sources	0	.00	.00		.00	0.00
A. <u>TOTAL REV/OTHER FIN.SRCS (LESS TRANS)</u>	203,400	62.62	745.03		202,654.97	0.37
B. <u>9900 TRANSFERS IN FROM GF</u>	0	.00	.00		.00	0.00
C. <u>Total REV./OTHER FIN. SOURCES</u>	203,400	62.62	745.03		202,654.97	0.37
<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>	150,000	.00	.00	0.00	150,000.00	0.00
E. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	0	.00	.00			
F. <u>OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
G. <u>EXCESS OF REVENUES/OTHER FIN SOURCES OVER (UNDER) EXP/OTH FIN USES (C-D-E-F)</u>	53,400	62.62	745.03		52,654.97	98.60
H. <u>TOTAL BEGINNING FUND BALANCE</u>	175,000		174,033.89			
I. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXX		.00			
J. <u>TOTAL ENDING FUND BALANCE (G+H + OR - I)</u>	228,400		174,778.92			
<u>K. ENDING FUND BALANCE ACCOUNTS:</u>						
;/L 810 Restricted For Other Items	0		.00			
;/L 830 Restricted For Debt Service	0		.00			
;/L 835 Restrictd For Arbitrage Rebate	0		.00			
;/L 850 Restricted for Uninsured Risks	0		.00			
;/L 870 Committed to Other Purposes	0		.00			
;/L 889 Assigned to Fund Purposes	228,400		174,778.92			
;/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	228,400		174,778.92			