

SUMMARY OF FUND BALANCES

30-Sep-13

	Sep-13 YTD Actual	2013-14 Annual Budget
General Fund		
Opening fund balance		
Reserved for Inventory	165,000.00	200,000.00
Restricted for Carryover	-	-
Committed to Minimum Fund Balance	1,100,000.00	1,100,000.00
Assigned to Other Purposes	1,265,000.00	1,100,000.00
Unassigned	<u>326,741.53</u>	<u>300,000.00</u>
Total opening fund balance	<u>2,856,741.53</u>	<u>2,700,000.00</u>
Revenue	2,965,236.34	37,497,500.00
Expenditure	<u>(3,411,417.03)</u>	<u>(38,587,785.00)</u>
Excess (Deficiency) of Revenues over Expenditures	(446,180.69)	(1,090,285.00)
Reserved for Inventory	165,000.00	200,000.00
Restricted for Carryover	-	-
Committed to Minimum Fund Balance	1,100,000.00	1,100,000.00
Assigned to Other Purposes	1,265,000.00	150,000.00
Unassigned	<u>(119,439.16)</u>	<u>159,715.00</u>
Total closing fund balance	<u>2,410,560.84</u>	<u>1,609,715.00</u>
Capital Projects Fund		
Opening fund balance	5,944,861.46	6,000,000.00
Revenue	50,187.89	8,575,000.00
Expenditure	<u>234.09</u>	<u>(9,067,516.00)</u>
Reserve of bond proceeds	4,839,351.78	4,746,345.00
Reserve of levy proceeds	766,104.01	482,139.00
Unreserved Fund Balance	<u>389,827.65</u>	<u>279,000.00</u>
Closing fund balance	<u>5,995,283.44</u>	<u>5,507,484.00</u>
Debt Service Fund		
Opening fund balance	3,608,198.52	3,570,000.00
Revenue	225,410.24	8,355,000.00
Expenditure		
Principal	-	(5,040,000.00)
Interest	-	(3,585,000.00)
Other	-	(5,000.00)
Closing fund balance	<u>3,833,608.76</u>	<u>3,295,000.00</u>
ASB Fund		
Opening fund balance	309,891.04	283,000.00
Revenue	171,786.36	643,800.00
Expenditure	<u>(61,071.69)</u>	<u>(881,319.00)</u>
Closing fund balance	<u>420,605.71</u>	<u>45,481.00</u>
Transportation Vehicle Fund		
Opening fund balance	416,493.32	410,000.00
Revenue		
Depreciation	-	40,000.00
Investment Earnings	73.44	1,500.00
Grant Revenue	-	-
Sale of Equipment	-	-
Expenditure	-	<u>(340,000.00)</u>
Closing fund balance	<u>416,566.76</u>	<u>111,500.00</u>

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2013 (September 1, 2013 - August 31, 2014)

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

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 LOCAL TAXES	8,806,000	274,788.31	274,788.31		8,531,211.69	3.12
2000 LOCAL SUPPORT NONTAX	3,157,900	588,945.10	588,945.10		2,568,954.90	18.65
3000 STATE, GENERAL PURPOSE	20,090,000	1,805,717.59	1,805,717.59		18,284,282.41	8.99
4000 STATE, SPECIAL PURPOSE	3,983,900	298,939.77	298,939.77		3,684,960.23	7.50
5000 FEDERAL, GENERAL PURPOSE	0	.00	.00		.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	1,188,700	3,154.43-	3,154.43-		1,191,854.43	0.27-
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	271,000	.00	.00		271,000.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	37,497,500	2,965,236.34	2,965,236.34		34,532,263.66	7.91
B. EXPENDITURES						
00 Regular Instruction	23,305,225	2,280,623.77	2,280,623.77	189,472.23	20,835,129.00	10.60
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	5,236,914	437,658.68	437,658.68	265,813.48	4,533,441.84	13.43
30 Voc. Ed Instruction	933,855	58,612.47	58,612.47	26,004.21	849,238.32	9.06
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	670,646	36,990.65	36,990.65	3,610.41	630,044.94	6.05
70 Other Instructional Pgms	36,407	573.77	573.77	8,921.37	26,911.86	26.08
80 Community Services	30,000	.00	.00	0.00	30,000.00	0.00
90 Support Services	8,374,738	596,957.69	596,957.69	1,213,055.30	6,564,725.01	21.61
<u>Total EXPENDITURES</u>	38,587,785	3,411,417.03	3,411,417.03	1,706,877.00	33,469,490.97	13.26
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>	1,090,285-	446,180.69-	446,180.69-		644,104.31	59.08-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	2,700,000		2,856,741.53			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE</u>	1,609,715		2,410,560.84			
<u>(E+F + OR - G)</u>						

I. ENDING FUND BALANCE ACCOUNTS:

G/L 810 Restricted For Other Items	0	.00
G/L 815 Restrict Unequalized Deduct Rev	0	.00
G/L 821 Restricted for Carryover	0	.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 Arbitrage Rebate	0	.00
G/L 840 Nonspnd FB - Invent/Prepd Itms	200,000	165,000.00
G/L 845 Restricted for Self-Insurance	0	.00
G/L 850 Restricted for Uninsured Risks	0	.00
G/L 870 Committed to Other Purposes	0	.00
G/L 872 Committd to Min Fnd Bal Policy	1,100,000	1,100,000.00
G/L 875 Assigned Contingencies	0	.00
G/L 884 Assigned to Other Cap Projects	0	.00
G/L 888 Assigned to Other Purposes	150,000	1,265,000.00
G/L 890 Unassigned Fund Balance	159,715	119,439.16-
<u>TOTAL</u>	1,609,715	2,410,560.84

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2013 (September 1, 2013 - August 31, 2014)For the BAINBRIDGE ISLAND SD #303 School District for the Month of September, 2013

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	1,525,000	47,615.03	47,615.03		1,477,384.97	3.12
2000 Local Support Nontax	50,000	2,572.86	2,572.86		47,427.14	5.15
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
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>8,575,000</u>	<u>50,187.89</u>	<u>50,187.89</u>		<u>8,524,812.11</u>	<u>0.59</u>
B. EXPENDITURES						
10 Sites	500,000	.00	.00	753,626.66	253,626.66	150.73
20 Buildings	6,678,453	281.32	281.32	468,672.11	6,210,062.21	7.01
30 Equipment	1,618,063	47.23	47.23	105,720.04	1,512,295.73	6.54
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>8,796,516</u>	<u>234.09</u>	<u>234.09</u>	<u>1,328,018.81</u>	<u>7,468,731.28</u>	<u>15.09</u>
<u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u>	<u>271,000</u>	<u>.00</u>	<u>.00</u>			
<u>D. OTHER FINANCING USES (GL 535)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
E. EXCESS OF REVENUES/OTHER FIN. SOURCES OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)						
	492,516	50,421.98	50,421.98		542,937.98	110.24
<u>F. TOTAL BEGINNING FUND BALANCE</u>	<u>6,000,000</u>		<u>5,944,861.46</u>			
<u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXX</u>		<u>.00</u>			
<u>H. TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	<u>5,507,484</u>		<u>5,995,283.44</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	4,746,345	4,839,351.78
G/L 862 Reserve Of Levy Proceeds	482,139	766,104.01
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	279,000	389,827.65
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	5,507,484	5,995,283.44

30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2013 (September 1, 2013 - August 31, 2014)

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

A. REVENUES/OTHER FIN. SOURCES	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 Local Taxes	7,418,000	224,563.20	224,563.20		7,193,436.80	3.03
2000 Local Support Nontax	12,000	847.04	847.04		11,152.96	7.06
3000 State, General Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	925,000	.00	.00		925,000.00	0.00
9000 Other Financing Sources	0	.00	.00		.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>8,355,000</u>	<u>225,410.24</u>	<u>225,410.24</u>		<u>8,129,589.76</u>	<u>2.70</u>
B. EXPENDITURES						
Matured Bond Expenditures	5,040,000	.00	.00	0.00	5,040,000.00	0.00
Interest On Bonds	3,585,000	.00	.00	0.00	3,585,000.00	0.00
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
<u>Total EXPENDITURES</u>	<u>8,630,000</u>	<u>.00</u>	<u>.00</u>	<u>0.00</u>	<u>8,630,000.00</u>	<u>0.00</u>
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) EXPENDITURES (A-B-C-D)						
	275,000-	225,410.24	225,410.24		500,410.24	181.97-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	3,570,000		3,608,198.52			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	3,295,000		3,833,608.76			
I. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	3,295,000		3,833,608.76			
G/L 835 Restrictd For Arbitrage Rebate	0		.00			
G/L 870 Committed to Other Purposes	0		.00			
G/L 889 Assigned to Fund Purposes	0		.00			
G/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	<u>3,295,000</u>		<u>3,833,608.76</u>			

40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2013 (September 1, 2013 - August 31, 2014)

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

<u>A. REVENUES</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 General Student Body	151,000	60,199.02	60,199.02		90,800.98	39.87
2000 Athletics	96,500	11,534.54	11,534.54		84,965.46	11.95
3000 Classes	23,000	.00	.00		23,000.00	0.00
4000 Clubs	309,900	99,572.80	99,572.80		210,327.20	32.13
6000 Private Moneys	63,400	480.00	480.00		62,920.00	0.76
<u>Total REVENUES</u>	<u>643,800</u>	<u>171,786.36</u>	<u>171,786.36</u>		<u>472,013.64</u>	<u>26.68</u>
<u>B. EXPENDITURES</u>						
1000 General Student Body	227,200	1,882.98	1,882.98	83.74	225,233.28	0.87
2000 Athletics	147,700	17,255.09	17,255.09	639.65	129,805.26	12.12
3000 Classes	21,500	.00	.00	0.00	21,500.00	0.00
4000 Clubs	350,500	38,433.62	38,433.62	77,578.65	234,487.73	33.10
6000 Private Moneys	134,419	3,500.00	3,500.00	0.00	130,919.00	2.60
<u>Total EXPENDITURES</u>	<u>881,319</u>	<u>61,071.69</u>	<u>61,071.69</u>	<u>78,302.04</u>	<u>741,945.27</u>	<u>15.81</u>
<u>C. EXCESS OF REVENUES</u>						
<u>OVER (UNDER) EXPENDITURES (A-B)</u>	<u>237,519-</u>	<u>110,714.67</u>	<u>110,714.67</u>		<u>348,233.67</u>	<u>146.61-</u>
<u>D. TOTAL BEGINNING FUND BALANCE</u>	<u>283,000</u>		<u>309,891.04</u>			
<u>E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXXXX</u>		<u>.00</u>			
<u>F. TOTAL ENDING FUND BALANCE</u>	<u>45,481</u>		<u>420,605.71</u>			
<u>C+D + OR - E)</u>						
<u>3. ENDING FUND BALANCE ACCOUNTS:</u>						
3/L 810 Restricted for Other Items	0		.00			
3/L 819 Restricted for Fund Purposes	45,481		420,605.71			
3/L 840 Nonspnd FB - Invent/Prepd Itms	0		.00			
3/L 850 Restricted for Uninsured Risks	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			
<u>TOTAL</u>	<u>45,481</u>		<u>420,605.71</u>			

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
 Fiscal Year 2013 (September 1, 2013 - August 31, 2014)

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

A. REVENUES/OTHER FIN. SOURCES	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 Local Taxes	0	.00	.00		.00	0.00
2000 Local Nontax	1,500	73.44	73.44		1,426.56	4.90
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	40,000	.00	.00		40,000.00	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>	41,500	73.44	73.44		41,426.56	0.18
B. <u>9900 TRANSFERS IN FROM GF</u>	0	.00	.00		.00	0.00
C. <u>Total REV./OTHER FIN. SOURCES</u>	41,500	73.44	73.44		41,426.56	0.18
<u>D. EXPENDITURES</u>						
Type 30 Equipment	340,000	.00	.00	0.00	340,000.00	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>	340,000	.00	.00	0.00	340,000.00	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>	298,500-	73.44	73.44		298,573.44	100.02-
H. <u>TOTAL BEGINNING FUND BALANCE</u>	410,000		416,493.32			
I. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXX		.00			
J. <u>TOTAL ENDING FUND BALANCE (G+H + OR - I)</u>	111,500		416,566.76			
<u>K. ENDING FUND BALANCE ACCOUNTS:</u>						
3/L 810 Restricted For Other Items	0		.00			
3/L 819 Restricted for Fund Purposes	111,500		73.44			
3/L 830 Restricted For Debt Service	0		.00			
3/L 835 Restrictd For Arbitrage Rebate	0		.00			
3/L 850 Restricted for Uninsured Risks	0		.00			
3/L 870 Committed to Other Purposes	0		.00			
3/L 889 Assigned to Fund Purposes	0		416,493.32			
3/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	111,500		416,566.76			