

SUMMARY OF FUND BALANCES

30-Sep-14

	Sep-14 YTD Actual	2014-15 Annual Budget
General Fund		
Opening fund balance		
Reserved for Inventory	194,275.00	200,000.00
Restricted for Carryover	6,810.00	-
Committed to Minimum Fund Balance	1,170,000.00	1,100,000.00
Assigned to Other Purposes	539,182.19	150,000.00
Unassigned	-	750,000.00
Total opening fund balance	<u>1,910,267.19</u>	<u>2,200,000.00</u>
Revenue	2,821,332.47	39,617,603.00
Expenditure	<u>(3,811,254.83)</u>	<u>(39,943,300.00)</u>
Excess (Deficiency) of Revenues over Expenditures	(989,922.36)	(325,697.00)
Reserved for Inventory	194,275.00	200,000.00
Restricted for Carryover	6,810.00	-
Committed to Minimum Fund Balance	1,170,000.00	1,200,000.00
Assigned to Other Purposes	-	-
Unassigned	<u>(450,740.17)</u>	<u>474,303.00</u>
Total closing fund balance	<u><u>920,344.83</u></u>	<u><u>1,874,303.00</u></u>
Capital Projects Fund		
Opening fund balance	10,321,470.05	10,925,000.00
Revenue	33,475.54	1,932,768.00
Expenditure	<u>(3,565.85)</u>	<u>(7,873,443.00)</u>
Reserve of bond proceeds	9,032,903.16	4,337,532.00
Reserve of levy proceeds	1,017,165.57	546,793.00
Unreserved Fund Balance	<u>301,311.01</u>	<u>100,000.00</u>
Closing fund balance	<u><u>10,351,379.74</u></u>	<u><u>4,984,325.00</u></u>
Debt Service Fund		
Opening fund balance	4,200,467.38	2,075,000.00
Revenue	143,368.48	8,028,592.00
Expenditure		
Principal	-	(2,625,000.00)
Interest	-	(3,480,000.00)
Other	-	(5,000.00)
Closing fund balance	<u><u>4,343,835.86</u></u>	<u><u>3,993,592.00</u></u>
ASB Fund		
Opening fund balance	337,043.30	344,000.00
Revenue	179,982.37	644,300.00
Expenditure	<u>(28,442.03)</u>	<u>(898,619.00)</u>
Closing fund balance	<u><u>488,583.64</u></u>	<u><u>89,681.00</u></u>
Transportation Vehicle Fund		
Opening fund balance	458,708.21	460,000.00
Revenue		
Depreciation	-	123,000.00
Investment Earnings	166.39	1,500.00
Grant Revenue	-	-
Sale of Equipment	-	-
Expenditure	<u>-</u>	<u>(430,000.00)</u>
Closing fund balance	<u><u>458,874.60</u></u>	<u><u>154,500.00</u></u>

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2014 (September 1, 2014 - August 31, 2015)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of September, 2014

	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>PERCE</u>
1000 LOCAL TAXES	9,218,043	168,123.16	168,123.16		9,049,919.84	1.8
2000 LOCAL SUPPORT NONTAX	3,324,100	571,265.42	571,265.42		2,752,834.58	17.1
3000 STATE, GENERAL PURPOSE	21,451,030	1,930,216.76	1,930,216.76		19,520,813.24	9.0
4000 STATE, SPECIAL PURPOSE	4,150,730	314,450.62	314,450.62		3,836,279.38	7.5
5000 FEDERAL, GENERAL PURPOSE	0	.00	.00		.00	0.0
6000 FEDERAL, SPECIAL PURPOSE	1,223,700	162,723.49	162,723.49		1,386,423.49	13.3
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	250,000	.00	.00		250,000.00	0.0
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>39,617,603</u>	<u>2,821,332.47</u>	<u>2,821,332.47</u>		<u>36,796,270.53</u>	<u>7.1</u>
<u>B. EXPENDITURES</u>						
00 Regular Instruction	23,478,768	2,310,031.58	2,310,031.58	18,223,741.22	2,944,995.20	87.4
10 Federal Stimulus	0	.00	.00	0.00	.00	0.0
20 Special Ed Instruction	5,842,925	503,241.32	503,241.32	5,137,873.90	201,809.78	96.5
30 Voc. Ed Instruction	1,006,817	79,860.14	79,860.14	695,135.99	231,820.87	76.9
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.0
50+60 Compensatory Ed Instruct.	710,813	44,889.47	44,889.47	447,941.24	217,982.29	69.3
70 Other Instructional Pgms	317,226	26,259.68	26,259.68	265,846.08	25,120.24	92.0
80 Community Services	30,000	.00	.00	0.00	30,000.00	0.0
90 Support Services	8,556,751	846,972.64	846,972.64	6,723,511.22	986,267.14	88.4
<u>Total EXPENDITURES</u>	<u>39,943,300</u>	<u>3,811,254.83</u>	<u>3,811,254.83</u>	<u>31,494,049.65</u>	<u>4,637,995.52</u>	<u>88.3</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>.00</u>			
<u>E. EXCESS OF REVENUES/OTHER FIN. SOURCES</u> <u>OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	<u>325,697-</u>	<u>989,922.36-</u>	<u>989,922.36-</u>		<u>664,225.36-</u>	<u>203.9</u>
<u>F. TOTAL BEGINNING FUND BALANCE</u>	<u>2,200,000</u>		<u>1,910,267.19</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>(E+F + OR - G)</u>	<u>1,874,303</u>		<u>920,344.83</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	6,810.00
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 831 Restricted for Emp Abs Buy Back	0	.00
G/L 835 Restricted For Arbitrage Rebate	0	.00
G/L 840 Nonspnd FB - Invent/Prepd Itms	200,000	194,275.00
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	1,200,000	1,170,000.00
G/L 875 Assigned Contingencies	0	.00
G/L 884 Assigned to Other Cap Projects	0	.00
G/L 888 Assigned to Other Purposes	0	539,182.19
G/L 890 Unassigned Fund Balance	474,303	989,922.36-
<u>TOTAL</u>	1,874,303	920,344.83

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
 Fiscal Year 2014 (September 1, 2014 - August 31, 2015)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of September, 2014

	ANNUAL	ACTUAL	ACTUAL			
A. REVENUES/OTHER FIN. SOURCES	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCE
1000 Local Taxes	1,882,768	29,291.89	29,291.89		1,853,476.11	1.5
2000 Local Support Nontax	50,000	4,183.65	4,183.65		45,816.35	8.3
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	0	.00	.00		.00	0.0
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>1,932,768</u>	<u>33,475.54</u>	<u>33,475.54</u>		<u>1,899,292.46</u>	<u>1.7</u>
<u>B. EXPENDITURES</u>						
10 Sites	0	.00	.00	11,340.00	11,340.00-	0.0
20 Buildings	5,691,683	500.82	500.82	505,512.11	5,185,670.07	8.8
30 Equipment	1,931,760	3,065.03	3,065.03	76,177.36	1,852,517.61	4.1
40 Energy	0	.00	.00	0.00	.00	0.0
50 Sales & Lease Expenditure	0	.00	.00	0.00	.00	0.0
60 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>7,623,443</u>	<u>3,565.85</u>	<u>3,565.85</u>	<u>593,029.47</u>	<u>7,026,847.68</u>	<u>7.8</u>
C. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	250,000	.00	.00			
D. <u>OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
E. <u>EXCESS OF REVENUES/OTHER FIN. SOURCES</u>						
<u>OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	<u>5,940,675-</u>	<u>29,909.69</u>	<u>29,909.69</u>		<u>5,970,584.69</u>	<u>100.5</u>
F. <u>TOTAL BEGINNING FUND BALANCE</u>	10,925,000		10,321,470.05			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE</u>	4,984,325		10,351,379.74			
<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 Restrictd For Arbitrage Rebate	0	.00
G/L 840 Nonspnd FB - Invent/Prepd Itms	0	.00
G/L 850 Restricted for Uninsured Risks	0	.00
G/L 861 Restricted from Bond Proceeds	4,337,532	9,032,903.16
G/L 862 Committed from Levy Proceeds	546,793	1,017,165.57
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 Restrictd 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	100,000	301,311.01
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	4,984,325	10,351,379.74

30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2014 (September 1, 2014 - August 31, 2015)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of September, 2014

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCE
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	7,089,992	142,592.28	142,592.28		6,947,399.72	2.0
2000 Local Support Nontax	12,150	776.20	776.20		11,373.80	6.3
3000 State, General Purpose	0	.00	.00		.00	0.0
5000 Federal, General Purpose	926,450	.00	.00		926,450.00	0.0
6000 Federal, Special Purpose	0	.00	.00		.00	0.0
9000 Other Financing Sources	0	.00	.00		.00	0.0
Total REVENUES/OTHER FIN. SOURCES	8,028,592	143,368.48	143,368.48		7,885,223.52	1.7
B. EXPENDITURES						
Matured Bond Expenditures	2,625,000	.00	.00	0.00	2,625,000.00	0.0
Interest On Bonds	3,480,000	.00	.00	0.00	3,480,000.00	0.0
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	.00	0.00	.00	0.0
Total EXPENDITURES	6,110,000	.00	.00	0.00	6,110,000.00	0.0
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)						
	1,918,592	143,368.48	143,368.48		1,775,223.52	92.5
F. TOTAL BEGINNING FUND BALANCE	2,075,000		4,200,467.38			
G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)	XXXXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)	3,993,592		4,343,835.86			
I. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	3,993,592		4,343,835.86			
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			
TOTAL	3,993,592		4,343,835.86			

40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2014 (September 1, 2014 - August 31, 2015)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of September, 2014

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCE
A. REVENUES						
1000 General Student Body	150,500	64,168.39	64,168.39		86,331.61	42.6
2000 Athletics	96,500	11,982.22	11,982.22		84,517.78	12.4
3000 Classes	26,500	535.00	535.00		25,965.00	2.0
4000 Clubs	305,400	96,579.76	96,579.76		208,820.24	31.6
6000 Private Moneys	65,400	6,717.00	6,717.00		58,683.00	10.2
<u>Total REVENUES</u>	644,300	179,982.37	179,982.37		464,317.63	27.9
B. EXPENDITURES						
1000 General Student Body	226,700	1,868.84	1,868.84	0.00	224,831.16	0.8
2000 Athletics	148,000	14,706.19	14,706.19	1,023.27	132,270.54	10.6
3000 Classes	26,500	.00	.00	0.00	26,500.00	0.0
4000 Clubs	361,000	3,110.00	3,110.00	0.00	357,890.00	0.8
6000 Private Moneys	136,419	8,757.00	8,757.00	0.00	127,662.00	6.4
<u>Total EXPENDITURES</u>	898,619	28,442.03	28,442.03	1,023.27	869,153.70	3.2
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)						
	254,319-	151,540.34	151,540.34		405,859.34	159.5
D. TOTAL BEGINNING FUND BALANCE						
	344,000		337,043.30			
E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-) XXXXXXXXX .00						
F. TOTAL ENDING FUND BALANCE						
	89,681		488,583.64			
<u>C+D + OR - E)</u>						
G. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	89,681		488,583.64			
G/L 840 Nonspnd FB - Invent/Prepd Itms	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	0		.00			
G/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	89,681		488,583.64			

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
 Fiscal Year 2014 (September 1, 2014 - August 31, 2015)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of September, 2014

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCE
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 Local Taxes	0	.00	.00		.00	0.0
2000 Local Nontax	1,500	166.39	166.39		1,333.61	11.0
3000 State, General Purpose	0	.00	.00		.00	0.0
4000 State, Special Purpose	123,000	.00	.00		123,000.00	0.0
5000 Federal, General Purpose	0	.00	.00		.00	0.0
8000 Other Agencies and Associates	0	.00	.00		.00	0.0
9000 Other Financing Sources	0	.00	.00		.00	0.0
<u>A. TOTAL REV/OTHER FIN.SRCS (LESS TRANS)</u>	124,500	166.39	166.39		124,333.61	0.1
<u>B. 9900 TRANSFERS IN FROM GF</u>	0	.00	.00		.00	0.0
<u>C. Total REV./OTHER FIN. SOURCES</u>	124,500	166.39	166.39		124,333.61	0.1
<u>D. EXPENDITURES</u>						
Type 30 Equipment	430,000	.00	.00	424,534.68	5,465.32	98.7
Type 60 Bond Levy Issuance	0	.00	.00	0.00	.00	0.0
Type 90 Debt	0	.00	.00	0.00	.00	0.0
<u>Total EXPENDITURES</u>	430,000	.00	.00	424,534.68	5,465.32	98.7
<u>E. OTHER FIN. USES TRANS. OUT (GL 536)</u>	0	.00	.00			
<u>F. OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
<u>G. EXCESS OF REVENUES/OTHER FIN SOURCES OVER (UNDER) EXP/OTH FIN USES (C-D-E-F)</u>	305,500-	166.39	166.39		305,666.39	100.0
<u>H. TOTAL BEGINNING FUND BALANCE</u>	460,000		458,708.21			
<u>I. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXXX		.00			
<u>J. TOTAL ENDING FUND BALANCE (G+H + OR - I)</u>	154,500		458,874.60			
<u>K. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted For Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	154,500		458,874.60			
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 889 Assigned to Fund Purposes	0		.00			
G/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	154,500		458,874.60			