

**SUMMARY OF FUND BALANCES**

31-Dec-11

	Dec-11 YTD Actual	2011-12 Annual Budget
<b>General Fund</b>		
Opening fund balance		
Reserved for Inventory	185,600.00	210,000.00
Restricted for Carryover	71,200.00	-
Committed to Minimum Fund Balance	1,100,000.00	1,100,000.00
Assigned to Other Purposes	1,125,000.00	700,000.00
Unassigned	<u>435,137.77</u>	<u>600,000.00</u>
Total opening fund balance	<u>2,916,937.77</u>	<u>2,610,000.00</u>
Revenue	13,466,494.35	36,546,479.00
Expenditure	<u>(11,915,825.58)</u>	<u>(37,555,899.00)</u>
Excess (Deficiency) of Revenues over Expenditures	1,550,668.77	(1,009,420.00)
Reserved for Inventory	185,600.00	210,000.00
Restricted for Carryover	71,200.00	-
Committed to Minimum Fund Balance	1,100,000.00	1,100,000.00
Assigned to Other Purposes	1,125,000.00	290,580.00
Unassigned	<u>1,985,806.54</u>	<u>-</u>
Total closing fund balance	<u>4,467,606.54</u>	<u>1,600,580.00</u>
<b>Capital Projects Fund</b>		
Opening fund balance	33,990,292.35	34,400,000.00
Revenue	495,652.34	1,325,255.00
Expenditure	<u>(3,978,570.88)</u>	<u>(26,758,930.00)</u>
Reserve of bond proceeds	27,657,857.06	5,783,085.00
Reserve of levy proceeds	888,168.11	183,240.00
Unreserved Fund Balance	<u>1,961,348.64</u>	<u>3,000,000.00</u>
Closing fund balance	<u>30,507,373.81</u>	<u>8,966,325.00</u>
<b>Debt Service Fund</b>		
Opening fund balance	1,558,982.18	1,540,000.00
Revenue	3,347,533.99	7,795,844.00
Expenditure		
Principal	(1,110,000.00)	(2,390,000.00)
Interest	(2,162,206.88)	(5,052,500.00)
Other	<u>-</u>	<u>(5,000.00)</u>
Closing fund balance	<u>1,634,309.29</u>	<u>1,888,344.00</u>
<b>ASB Fund</b>		
Opening fund balance	307,971.54	352,000.00
Revenue	280,023.54	669,600.00
Expenditure	<u>(132,542.22)</u>	<u>(839,351.00)</u>
Closing fund balance	<u>455,452.86</u>	<u>182,249.00</u>
<b>Transportation Vehicle Fund</b>		
Opening fund balance	90,502.81	90,700.00
Revenue		
Depreciation	180,692.21	83,000.00
Investment Earnings	446.32	2,000.00
Grant Revenue	-	-
Sale of Equipment	-	-
Expenditure	<u>(1,900.00)</u>	<u>(98,800.00)</u>
Closing fund balance	<u>269,741.34</u>	<u>76,900.00</u>

## 10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT

Fiscal Year 2011 (September 1, 2011 - August 31, 2012)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of December, 2011

<u>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>
00 LOCAL TAXES	8,805,711	36,609.11	4,086,513.95		4,719,197.05	46.41
00 LOCAL SUPPORT NONTAX	3,165,400	151,646.12	1,590,461.22		1,574,938.78	50.25
00 STATE, GENERAL PURPOSE	19,275,000	1,734,196.51	6,262,375.61		13,012,624.39	32.49
00 State, Special Purpose	3,916,855	349,373.77	1,169,510.05		2,747,344.95	29.86
00 FEDERAL, GENERAL PURPOSE	0	.00	.00		.00	0.00
00 FEDERAL, SPECIAL PURPOSE	1,133,513	104,064.89	290,973.50		842,539.50	25.67
00 REVENUES FR OTH SCH DIST	0	.00	.00		.00	0.00
00 REV FR OTH AGENCY * ASSOC	0	.00	.00		.00	0.00
00 OTHER FINANCING SOURCES	250,000	66,660.02	66,660.02		183,339.98	26.66
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>36,546,479</u>	<u>2,442,550.42</u>	<u>13,466,494.35</u>		<u>23,079,984.65</u>	<u>36.85</u>
<u>EXPENDITURES</u>						
Regular Instruction	22,087,028	1,714,777.97	7,032,651.47	14,536,318.18	518,058.35	97.65
Federal Stimulus	0	.00	.00	0.00	.00	0.00
Special Ed Instruction	5,412,965	444,589.55	1,711,545.13	3,792,617.66	91,197.79	101.68
Voc. Ed Instruction	887,082	71,514.44	289,549.27	581,539.67	15,993.06	98.20
Skills Center Instruction	0	.00	.00	0.00	.00	0.00
+60 Compensatory Ed Instruct.	490,644	22,942.60	95,483.32	185,230.47	209,930.21	57.21
Other Instructional Pgms	96,544	2,763.81	10,627.23	12,629.06	73,287.71	24.09
Community Services	30,000	.00	.00	0.00	30,000.00	0.00
Support Services	8,551,636	529,514.32	2,775,969.16	5,223,271.31	552,395.53	93.54
<u>Total EXPENDITURES</u>	<u>37,555,899</u>	<u>2,786,102.69</u>	<u>11,915,825.58</u>	<u>24,331,606.35</u>	<u>1,308,467.07</u>	<u>96.52</u>
<u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>OTHER FINANCING USES (GL 535)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>EXCESS OF REVENUES/OTHER FIN.SOURCES</u>						
<u>OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	<u>1,009,420-</u>	<u>343,552.27-</u>	<u>1,550,668.77</u>		<u>2,560,088.77</u>	<u>253.62-</u>
<u>TOTAL BEGINNING FUND BALANCE</u>	<u>2,610,000</u>		<u>2,916,937.77</u>			
<u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXXX</u>		<u>.00</u>			
<u>TOTAL ENDING FUND BALANCE</u>	<u>1,600,580</u>		<u>4,467,606.54</u>			
<u>(E+F + OR - G)</u>						

ENDING FUND BALANCE ACCOUNTS:

L 810 Reserved For Other Items	0	.00
L 815 Resr Unequalized Dedu Rev	0	.00
L 821 Restricted for Carryover	0	71,200.00
L 830 Restricted For Debt Serv	0	.00
L 835 Restricted for Arb Rebate	0	.00
L 840 RESERVE FOR INVENTORY	210,000	185,600.00
L 845 Restricted for Self Insur	0	.00
L 850 Restrict Uninsured Risks	0	.00
L 870 Committed to Oth Purposes	0	.00
L 872 Comm to Min Fnd Bal	1,100,000	1,100,000.00
L 875 Assigned to Contingenies	0	.00
L 884 Assign to Oth Cap Proj	0	.00
L 888 Assigned to Other Purpose	290,580	1,125,000.00
L 890 UNRESERVED FUND BALANCE	0	1,985,806.54
<u>TOTAL</u>	1,600,580	4,467,606.54

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
 Fiscal Year 2011 (September 1, 2011 - August 31, 2012)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of December, 2011

	ANNUAL	ACTUAL	ACTUAL			
REVENUES/OTHER FIN. SOURCES	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
00 Local Taxes	1,125,255	3,736.65	413,362.06		711,892.94	36.73
00 Local Support Nontax	200,000	17,803.54	82,290.28		117,709.72	41.15
00 State, General Purpose	0	.00	.00		.00	0.00
00 State, Special Purpose	0	.00	.00		.00	0.00
00 Federal, General Purpose	0	.00	.00		.00	0.00
00 Federal, Special Purpose	0	.00	.00		.00	0.00
00 Revenues Fr Oth Sch Dist	0	.00	.00		.00	0.00
00 Other Agencies & Assoc.	0	.00	.00		.00	0.00
00 Other Financing Sources	0	.00	.00		.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>1,325,255</u>	<u>21,540.19</u>	<u>495,652.34</u>		<u>829,602.66</u>	<u>37.40</u>
<u>EXPENDITURES</u>						
Sites	974,000	.00	199,868.91	594,066.75	180,064.34	81.51
Buildings	22,296,825	1,161,313.11	3,567,570.36	20,822,895.88	2,093,641.24	109.39
Equipment	3,238,105	1,723.15	146,033.47	65,511.55	3,026,559.98	6.53
Energy	0	.00	.00	0.00	.00	0.00
Sales & Lease Expenditure	0	.00	.00	0.00	.00	0.00
Bond Issuance Expenditure	0	.00	.00	0.00	.00	0.00
Debt	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	<u>26,508,930</u>	<u>1,163,036.26</u>	<u>3,913,472.74</u>	<u>21,482,474.18</u>	<u>1,112,983.08</u>	<u>95.80</u>
<u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	<u>250,000</u>	<u>65,098.14</u>	<u>65,098.14</u>			
<u>OTHER FINANCING USES (GL 535)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>EXCESS OF REVENUES/OTHER FIN. SOURCES</u>						
<u>OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	<u>25,433,675-</u>	<u>1,206,594.21-</u>	<u>3,482,918.54-</u>		<u>21,950,756.46</u>	<u>86.31-</u>
<u>TOTAL BEGINNING FUND BALANCE</u>	<u>34,400,000</u>		<u>33,990,292.35</u>			
<u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXX</u>		<u>.00</u>			
<u>TOTAL ENDING FUND BALANCE</u>	<u>8,966,325</u>		<u>30,507,373.81</u>			
<u>(E+F + OR - G)</u>						

ENDING FUND BALANCE ACCOUNTS:

L 810 Restricted For Other Item	0	.00
L 830 Restricted For Debt Serv	0	.00
L 835 Restricted Arb Rebate	0	.00
L 850 Restrict Uninsured Risks	0	.00
L 861 Reserve Of Bond Proceeds	5,783,085	27,657,857.06
L 862 Reserve Of Levy Proceeds	183,240	888,168.11
L 863 Restrict fr State Proceed	0	.00
L 864 Restrict from Fed Proceed	0	.00
L 865 Restrict fr Oth Proceeds	0	.00
L 866 Restricted Impact Fees	0	.00
L 867 Restrictd Mitigation Fees	0	.00
L 869 Restrict UnDistib Proceed	0	.00
L 870 Restrict to Oth Purposes	0	.00
L 889 Assigned to Fund Purposes	3,000,000	1,961,348.64
L 890 Unrsrvd Undsgntd Fnd Bal	0	.00
<u>TOTAL</u>	8,966,325	30,507,373.81

30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
 Fiscal Year 2011 (September 1, 2011 - August 31, 2012)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of December, 2011

	ANNUAL	ACTUAL	ACTUAL			
<u>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>
00 Local Taxes	6,677,044	25,570.46	2,842,036.13		3,835,007.87	42.56
00 Local Support Nontax	20,000	308.12	3,013.42		16,986.58	15.07
00 State, General Purpose	0	.00	.00		.00	0.00
00 Federal, General Purpose	1,000,000	500,584.44	500,584.44		499,415.56	50.06
00 Other Financing Sources	98,800	.00	1,900.00		96,900.00	1.92
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>7,795,844</u>	<u>526,463.02</u>	<u>3,347,533.99</u>		<u>4,448,310.01</u>	<u>42.94</u>
<u>EXPENDITURES</u>						
Matured Bond Expenditures	2,390,000	1,110,000.00	1,110,000.00	0.00	1,280,000.00	46.44
Interest On Bonds	5,052,500	2,162,206.88	2,162,206.88	0.00	2,890,293.12	42.79
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>7,447,500</u>	<u>3,272,206.88</u>	<u>3,272,206.88</u>	<u>0.00</u>	<u>4,175,293.12</u>	<u>43.94</u>
<u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>OTHER FINANCING USES (GL 535)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>EXCESS OF REVENUES/OTHER FIN. SOURCES</u>						
<u>OVER (UNDER) EXPENDITURES (A-B-C-D)</u>	<u>348,344</u>	<u>2,745,743.86-</u>	<u>75,327.11</u>		<u>273,016.89-</u>	<u>78.38-</u>
<u>TOTAL BEGINNING FUND BALANCE</u>	<u>1,540,000</u>		<u>1,558,982.18</u>			
<u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXX</u>		<u>.00</u>			
<u>TOTAL ENDING FUND BALANCE</u>	<u>1,888,344</u>		<u>1,634,309.29</u>			
<u>(E+F + OR - G)</u>						
<u>ENDING FUND BALANCE ACCOUNTS:</u>						
L 810 Restricted For Other Itms	0		.00			
L 835 Restricted Arb Rebate	0		.00			
L 870 Committed to Oth Purposes	0		.00			
L 889 Assigned to Fund Purposes	1,888,344		1,634,309.29			
L 890 UNRESERVED FUND BALANCE	0		.00			
<u>TOTAL</u>	<u>1,888,344</u>		<u>1,634,309.29</u>			

40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
 Fiscal Year 2011 (September 1, 2011 - August 31, 2012)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of December, 2011

	ANNUAL	ACTUAL	ACTUAL			
REVENUES	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
00 General Student Body	164,100	1,976.61	76,801.09		87,298.91	46.80
00 Athletics	94,000	10,178.35	40,406.60		53,593.40	42.99
00 Classes	27,800	525.00	2,459.26		25,340.74	8.85
00 Clubs	307,700	2,315.68	143,744.59		163,955.41	46.72
00 Private Moneys	76,000	10,000.00	16,612.00		59,388.00	21.86
<u>Total REVENUES</u>	669,600	24,995.64	280,023.54		389,576.46	41.82
<u>EXPENDITURES</u>						
00 General Student Body	191,200	1,452.23	17,805.86	1,403.38	171,990.76	10.05
00 Athletics	137,600	17,294.31	37,865.17	3,949.18	95,785.65	30.39
00 Classes	26,300	.00	350.00	0.00	25,950.00	1.33
00 Clubs	351,650	8,593.44	68,776.19	89,504.80	193,369.01	45.01
00 Private Moneys	132,601	175.00	7,745.00	0.00	124,856.00	5.84
<u>Total EXPENDITURES</u>	839,351	27,514.98	132,542.22	94,857.36	611,951.42	27.09
<u>EXCESS OF REVENUES</u>						
<u>OVER (UNDER) EXPENDITURES (A-B)</u>	169,751-	2,519.34-	147,481.32		317,232.32	186.88-
<u>TOTAL BEGINNING FUND BALANCE</u>	352,000		307,971.54			
<u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXX		.00			
<u>TOTAL ENDING FUND BALANCE</u>	182,249		455,452.86			
<u>C+D + OR - E)</u>						
<u>ENDING FUND BALANCE ACCOUNTS:</u>						
L 810 Restricted for Oth Items	0		.00			
L 840 Nonspend Fnd Bal Invent	0		.00			
L 850 Restricted Uninsured Risk	0		.00			
L 870 Committed to Oth Purposes	0		.00			
L 889 Assigned to Fund Purposes	182,249		455,452.86			
L 890 UNRESERVED FUND BALANCE	0		.00			
<u>TOTAL</u>	182,249		455,452.86			

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
 Fiscal Year 2011 (September 1, 2011 - August 31, 2012)

For the BAINBRIDGE ISLAND SD #303 School District for the Month of December, 2011

<u>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>
000 Local Taxes	0	.00	.00		.00	0.00
000 Local Nontax	2,000	153.96	446.32		1,553.68	22.32
000 State, General Purpose	0	.00	.00		.00	0.00
000 State, Special Purpose	83,000	.00	180,692.21		97,692.21-	217.70
000 Federal, General Purpose	0	.00	.00		.00	0.00
000 Other Agencies & Assoc	0	.00	.00		.00	0.00
000 Other Financing Sources	0	.00	.00		.00	0.00
<u>TOTAL REV/OTHER FIN.SRCS (LESS TRANS)</u>	<u>85,000</u>	<u>153.96</u>	<u>181,138.53</u>		<u>96,138.53-</u>	<u>213.10</u>
<u>9900 TRANSFERS IN FROM GF</u>	<u>0</u>	<u>.00</u>	<u>.00</u>	<u>0.00</u>	<u>.00</u>	<u>0.00</u>
<u>Total REV./OTHER FIN. SOURCES</u>	<u>85,000</u>	<u>153.96</u>	<u>181,138.53</u>	<u>0.00</u>	<u>96,138.53-</u>	<u>213.10</u>
<u>EXPENDITURES</u>						
pe 30 Equipment	0	.00	.00	0.00	.00	0.00
pe 60 Bond Levy Issuance	0	.00	.00	0.00	.00	0.00
pe 90 Debt	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	<u>0</u>	<u>.00</u>	<u>.00</u>	<u>0.00</u>	<u>.00</u>	<u>0.00</u>
<u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	<u>98,800</u>	<u>.00</u>	<u>1,900.00</u>			
<u>OTHER FINANCING USES (GL 535)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>EXCESS OF REVENUES/OTHER FIN SOURCES</u>						
<u>OVER (UNDER) EXP/OTH FIN USES (C-D-E-F)</u>	<u>13,800-</u>	<u>153.96</u>	<u>179,238.53</u>		<u>193,038.53</u>	<u>&lt; 1000-</u>
<u>TOTAL BEGINNING FUND BALANCE</u>	<u>90,700</u>		<u>90,502.81</u>			
<u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	<u>XXXXXXXXX</u>		<u>.00</u>			
<u>TOTAL ENDING FUND BALANCE</u>	<u>76,900</u>		<u>269,741.34</u>			
<u>(G+H + OR - I)</u>						
<u>ENDING FUND BALANCE ACCOUNTS:</u>						
L 810 Restricted for Oth Items	0		.00			
L 830 Restrict For Debt Service	0		.00			
L 835 Restricted Arb Rebate	0		.00			
L 850 Restrict Uninsured Risks	0		.00			
L 870 Committed to Oth Purposes	0		.00			
L 889 Assigned to Fund Purposes	76,900		269,741.34			
L 890 UNRESERVED FUND BALANCE	0		.00			
<u>TOTAL</u>	<u>76,900</u>		<u>269,741.34</u>			