

## CHAPTER IV: BUDGET STATUS REPORT

### CONTENTS

	<u>SECTION</u>	<u>PAGE(S)</u>
Budget Status Report	Intro	1
Form F-198 Budget Status Report	1	1-5

Effective Date  
9/1/99

Supersedes  
NEW

Form

Chapter  
F-198

Section  
INDEX

Page  
1

**This page left intentionally blank.**

# BUDGET STATUS REPORT

**STATUTORY CITATION:** RCW 28A.505.150, WAC 392-123-115

**PURPOSE:** Included in this section of the handbook is a copy of Form F-198 budget status reports for each fund. School districts must submit their latest budget status reports for the appropriate fund(s) and in the proper format with their budget extension requests.

WAC 392-123-115 requires school districts to prepare monthly budget status reports for each fund and provide these reports to each member of the school district board of directors at the board's regular monthly meeting. Budget status reports should be analyzed on a monthly basis. **School Financial Services encourages each district to run the budget status report to simulate closing each month.** The district is encouraged to use this report and other reports in monthly reconciliation.

If it appears total expenditures of any fund will exceed the adopted and approved appropriation level, the district must complete action on a budget extension prior to incurring expenditures in excess of the grand total of such appropriations to avoid possible liabilities as set forth in RCW 28A.505.150.

For first class school districts, a budget extension must be adopted by the district prior to incurring expenditures which exceed the fund's appropriation. For second class school districts, a budget extension must be adopted and **approved** by **both** the **ESD and OSPI** prior to incurring expenditures that exceed the fund's appropriation. Budget extensions failing to meet this requirement are subject to nonapproval by this agency.

The annual budget column on Form F-198 must agree with the F-195 current budget column.

**This page left intentionally blank.**

**GENERAL FUND -- BUDGET STATUS REPORT**

For the \_\_\_\_\_ School District for the Month of \_\_\_\_\_, 20\_\_\_\_\_

		<u>ANNUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
		<u>BUDGET</u>	<u>FOR MONTH</u>	<u>FOR YEAR</u>			
<b>A. REVENUES/OTHER FIN. SOURCES</b>							
1000	Local Taxes	_____	_____	_____		_____	_____
2000	Local Support Nontax	_____	_____	_____		_____	_____
3000	State, General Purpose	_____	_____	_____		_____	_____
4000	State, Special Purpose	_____	_____	_____		_____	_____
5000	Federal, General Purpose	_____	_____	_____		_____	_____
6000	Federal, Special Purpose	_____	_____	_____		_____	_____
7000	Revenue from Other Districts	_____	_____	_____		_____	_____
8000	Other Agencies and Assoc.	_____	_____	_____		_____	_____
9000	Other Financing Sources	_____	_____	_____		_____	_____
Total REVENUES/OTHER FIN. SOURCES		_____	_____	_____		_____	_____
<b>B. EXPENDITURES</b>							
00	Regular Instruction	_____	_____	_____	_____	_____	_____
20	Special Education	_____	_____	_____	_____	_____	_____
30	Vocational Instruction	_____	_____	_____	_____	_____	_____
40	Skills Center Instruction	_____	_____	_____	_____	_____	_____
50+60	Compensatory Education	_____	_____	_____	_____	_____	_____
70	Other Instructional Programs	_____	_____	_____	_____	_____	_____
80	Community Services	_____	_____	_____	_____	_____	_____
90	Support Services	_____	_____	_____	_____	_____	_____
Total EXPENDITURES		_____	_____	_____	_____	_____	_____
C. OTHER FINANCING USES TRANS. OUT (GL 536)		_____	_____	_____		_____	_____
D. OTHER FINANCING USES (GL 535)		_____	_____	_____		_____	_____
E. EXCESS OF REVENUES/OTHER FIN. SOURCES OVER (UNDER) EXP. /OTH FIN. USES (A-B-C-D)		_____	_____	_____		_____	_____
F. TOTAL BEGINNING FUND BALANCE		_____	_____	_____		_____	_____
G. G/L 898 PRIOR YEAR ADJUSTMENTS (+ OR -)		<b>XXXXXX</b>	_____	_____		_____	_____
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)		_____	_____	_____		_____	_____
I. ENDING FUND BALANCE ACCOUNTS:							
G/L 810 RESERVED FOR OTHER ITEMS		_____	_____	_____		_____	_____
G/L 830 RESERVED FOR DEBT SERVICE		_____	_____	_____		_____	_____
G/L 835 RESERVED FOR ARBITRAGE		_____	_____	_____		_____	_____
G/L 840 RESERVED FOR INVENTORY		_____	_____	_____		_____	_____
G/L 850 RESERVED FOR UNINS. RISKS		_____	_____	_____		_____	_____
G/L 870 UNRES. DESIG. OTHER ITEMS		_____	_____	_____		_____	_____
G/L 875 UNRES. DESIG. CONTINGENCIES		_____	_____	_____		_____	_____
G/L 890 UNRESERVED, UN. FUND BAL.		_____	_____	_____		_____	_____
<u>TOTAL</u>		_____	_____	_____		_____	_____

**TRANSPORTATION VEHICLE FUND -- BUDGET STATUS REPORT**

For the \_\_\_\_\_ School District for the Month of \_\_\_\_\_, 20\_\_\_\_

	<u>ANNUAL BUDGET</u>	<u>ACTUAL FOR MONTH</u>	<u>ACTUAL FOR YEAR</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
<u>A. REVENUES AND OTHER FIN. SOURCES</u>						
1000 Local Taxes	_____	_____	_____	_____	_____	_____
2000 Local Support Nontax	_____	_____	_____	_____	_____	_____
3000 State, General Purpose	_____	_____	_____	_____	_____	_____
4000 State, Special Purpose	_____	_____	_____	_____	_____	_____
5000 Federal, General Purpose	_____	_____	_____	_____	_____	_____
8000 Other Agencies and Assoc.	_____	_____	_____	_____	_____	_____
9000 Other Financing Sources	_____	_____	_____	_____	_____	_____
Total <u>REV./OTHER FIN. SRCS. (LESS TRANS.)</u>	_____	_____	_____	_____	_____	_____
B. 9900 TRANSFERS IN FROM GF	_____	_____	_____	_____	_____	_____
C. Total <u>REV./OTHER FIN. SOURCES</u>	_____	_____	_____	_____	_____	_____
<u>D. EXPENDITURES</u>						
<u>Program 97 Districtwide Support</u>						
Activity 83 Interest	_____	_____	_____	_____	_____	_____
Activity 84 Principal	_____	_____	_____	_____	_____	_____
Activity 85 Debt-Related Expenditures	_____	_____	_____	_____	_____	_____
<u>Program 99 Pupil Transportation</u>						
Activity 57 Cash Purchase/Rebuild Transportation Equip.	_____	_____	_____	_____	_____	_____
Activity 58 Contract Purchase/ Rebuild Trans. Equip.	_____	_____	_____	_____	_____	_____
Total <u>EXPENDITURES</u>	_____	_____	_____	_____	_____	_____
E. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	_____	_____	_____	_____	_____	_____
F. <u>OTHER FINANCING USES (GL 535)</u>	_____	_____	_____	_____	_____	_____
G. <u>EXCESS OF REVENUES/OTHER FIN. SOURCES OVER (UNDER) EXPENDITURES AND OTHER FIN. USES (C-D-E-F)</u>	_____	_____	_____	_____	_____	_____
H. <u>TOTAL BEGINNING FUND BALANCE</u>	_____	_____	_____	_____	_____	_____
I. G/L 898 PRIOR YEAR ADJ. (+ OR -)	XXXXXX	_____	_____	_____	_____	_____
J. <u>TOTAL ENDING FUND BALANCE (G+H + OR - I)</u>	_____	_____	_____	_____	_____	_____
<u>K. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 RESERVED FOR OTHER ITEMS	_____	_____	_____	_____	_____	_____
G/L 830 RESERVED FOR DEBT SERVICE	_____	_____	_____	_____	_____	_____
G/L 835 RESERVED FOR ARBITRAGE	_____	_____	_____	_____	_____	_____
G/L 850 RESERVED FOR UNINS. RISKS	_____	_____	_____	_____	_____	_____
G/L 890 UNRESERVED, UN. FUND BAL.	_____	_____	_____	_____	_____	_____
<u>TOTAL</u>	_____	_____	_____	_____	_____	_____

**CAPITAL PROJECTS FUND -- BUDGET STATUS REPORT**

For the \_\_\_\_\_ School District for the Month of \_\_\_\_\_, 20\_\_\_\_

	<u>ANNUAL BUDGET</u>	<u>ACTUAL FOR MONTH</u>	<u>ACTUAL FOR YEAR</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
<b>A. REVENUES /OTHER FIN. SOURCES</b>						
1000 Local Taxes	_____	_____	_____		_____	_____
2000 Local Support Nontax	_____	_____	_____		_____	_____
3000 State, General Purpose	_____	_____	_____		_____	_____
4000 State, Special Purpose	_____	_____	_____		_____	_____
5000 Federal, General Purpose	_____	_____	_____		_____	_____
6000 Federal, Special Purpose	_____	_____	_____		_____	_____
7000 Revenue from Other Districts	_____	_____	_____		_____	_____
8000 Other Agencies and Assoc.	_____	_____	_____		_____	_____
9000 Other Financing Sources	_____	_____	_____		_____	_____
Total <u>REVENUES/OTHER FIN. SOURCES</u>	_____	_____	_____		_____	_____
<b>B. EXPENDITURES</b>						
10 Sites	_____	_____	_____	_____	_____	_____
20 Buildings	_____	_____	_____	_____	_____	_____
30 Equipment	_____	_____	_____	_____	_____	_____
40 Energy	_____	_____	_____	_____	_____	_____
50 Sales and Lease Expenditures	_____	_____	_____	_____	_____	_____
60 Bond Issuance Expenditures	_____	_____	_____	_____	_____	_____
90 Debt	_____	_____	_____	_____	_____	_____
<b>B. TOTAL EXPENDITURES</b>	_____	_____	_____	_____	_____	_____
<b>C. OTHER FIN. USES TRANS. OUT (GL 536)</b>	_____	_____	_____	_____	_____	_____
<b>D. OTHER FINANCING USES (GL 535)</b>	_____	_____	_____	_____	_____	_____
<b>E. EXCESS OF REVENUES/OTHER FIN. SRCS. OVER (UNDER) EXPENDITURES AND OTHER FIN. USES (A-B-C-D)</b>	_____	_____	_____	_____	_____	_____
<b>F. TOTAL BEGINNING FUND BALANCE</b>	_____	_____	_____	_____	_____	_____
<b>G. G/L 898 PRIOR YEAR ADJUSTMENTS (+ OR -)</b>	XXXXXX	_____	_____	_____	_____	_____
<b>H. TOTAL ENDING FUND BALANCE (E+F + OR - G)</b>	_____	_____	_____	_____	_____	_____
<b>I. ENDING FUND BALANCE ACCOUNTS:</b>						
G/L 810 RESERVED FOR OTHER ITEMS	_____	_____	_____	_____	_____	_____
G/L 830 RESERVED FOR DEBT SERVICE	_____	_____	_____	_____	_____	_____
G/L 835 RESERVED FOR ARBITRAGE	_____	_____	_____	_____	_____	_____
G/L 850 RESERVED FOR UNINS. RISKS	_____	_____	_____	_____	_____	_____
G/L 861 RESERVE OF BOND PROCEEDS	_____	_____	_____	_____	_____	_____
G/L 862 RESERVE OF LEVY PROCEEDS	_____	_____	_____	_____	_____	_____
G/L 863 RESERVE OF STATE PROCEEDS	_____	_____	_____	_____	_____	_____
G/L 864 RESERVE OF FED. PROCEEDS	_____	_____	_____	_____	_____	_____
G/L 865 RESERVE OF OTHER PROCEEDS	_____	_____	_____	_____	_____	_____
G/L 870 UNRES. DESIG. OTHER ITEMS	_____	_____	_____	_____	_____	_____
G/L 890 UNRESERVED, UN. FUND BAL.	_____	_____	_____	_____	_____	_____
<b>TOTAL</b>	_____	_____	_____	_____	_____	_____

**DEBT SERVICE FUND -- BUDGET STATUS REPORT**

For the \_\_\_\_\_ School District for the Month of \_\_\_\_\_, 20\_\_\_\_

	<u>ANNUAL BUDGET</u>	<u>ACTUAL FOR MONTH</u>	<u>ACTUAL FOR YEAR</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
<b>A. REVENUES AND OTHER FIN. SOURCES</b>						
1000 Local Taxes	_____	_____	_____	_____	_____	_____
2000 Local Support Nontax	_____	_____	_____	_____	_____	_____
3000 State, General Purpose	_____	_____	_____	_____	_____	_____
5000 Federal, General Purpose	_____	_____	_____	_____	_____	_____
6000 Federal, Special Purpose	_____	_____	_____	_____	_____	_____
9000 Other Financing Sources	_____	_____	_____	_____	_____	_____
Total <u>REVENUES/OTHER FIN. SOURCES</u>	_____	_____	_____	_____	_____	_____
<b>B. EXPENDITURES</b>						
Matured Bond Expenditures	_____	_____	_____	_____	_____	_____
Interest on Bonds	_____	_____	_____	_____	_____	_____
Interfund Loan Interest	_____	_____	_____	_____	_____	_____
Bond Transfer Fees	_____	_____	_____	_____	_____	_____
Arbitrage Rebate	_____	_____	_____	_____	_____	_____
Total <u>EXPENDITURES</u>	_____	_____	_____	_____	_____	_____
<b>C. OTHER FIN. USES TRANS. OUT (GL 536)</b>						
_____	_____	_____	_____	_____	_____	_____
<b>D. OTHER FINANCING USES (GL 535)</b>						
_____	_____	_____	_____	_____	_____	_____
<b>E. EXCESS of <u>REVENUES/OTHER FIN. SOURCES</u> OVER (UNDER) <u>EXPENDITURES</u> (A-B-C-D)</b>						
_____	_____	_____	_____	_____	_____	_____
<b>F. <u>TOTAL BEGINNING FUND BALANCE</u></b>						
_____	_____	_____	_____	_____	_____	_____
<b>G. G/L 898 PRIOR YEAR ADJUSTMENTS (+ OR -)     <u>XXXXXX</u></b>						
_____	_____	_____	_____	_____	_____	_____
<b>H. <u>TOTAL ENDING FUND BALANCE</u> (E+F + OR - G)</b>						
_____	_____	_____	_____	_____	_____	_____
<b>I. <u>ENDING FUND BALANCE ACCOUNTS:</u></b>						
G/L 810 RESERVED FOR OTHER ITEMS	_____	_____	_____	_____	_____	_____
G/L 835 RESERVED FOR ARBITRAGE	_____	_____	_____	_____	_____	_____
G/L 890 UNRESERVED, UN. FUND BAL.	_____	_____	_____	_____	_____	_____
<u>TOTAL</u>	_____	_____	_____	_____	_____	_____

**ASSOCIATED STUDENT BODY FUND -- BUDGET STATUS REPORT**

For the \_\_\_\_\_ School District for the Month of \_\_\_\_\_, 20\_\_\_\_

	<u>ANNUAL BUDGET</u>	<u>ACTUAL FOR MONTH</u>	<u>ACTUAL FOR YEAR</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
<b>A. REVENUES</b>						
100 General Student Body	_____	_____	_____		_____	_____
200 Athletics	_____	_____	_____		_____	_____
300 Classes	_____	_____	_____		_____	_____
400 Clubs	_____	_____	_____		_____	_____
600 Private Moneys	_____	_____	_____		_____	_____
Total <u>REVENUES</u>	_____	_____	_____		_____	_____
<b>B. EXPENDITURES</b>						
100 General Student Body	_____	_____	_____	_____	_____	_____
200 Athletics	_____	_____	_____	_____	_____	_____
300 Classes	_____	_____	_____	_____	_____	_____
400 Clubs	_____	_____	_____	_____	_____	_____
600 Private Moneys	_____	_____	_____	_____	_____	_____
Total <u>EXPENDITURES</u>	_____	_____	_____	_____	_____	_____
<b>C. EXCESS OF REVENUES OVER (UNDER) <u>EXPENDITURES</u> (A-B)</b>						
	_____	_____	_____	_____	_____	_____
<b>D. <u>TOTAL BEGINNING FUND BALANCE</u></b>						
	_____		_____			
<b>E. G/L 898 PRIOR YEAR ADJUSTMENTS (+ OR -)</b>						
	XXXXXX		_____			
<b>F. <u>TOTAL ENDING FUND BALANCE</u> (C+D + OR - E)</b>						
	_____		_____			
<b>G. <u>ENDING FUND BALANCE ACCOUNTS:</u></b>						
G/L 810 RESERVED FOR OTHER ITEMS	_____		_____			
G/L 840 RESERVED FOR INVENTORY	_____		_____			
G/L 850 RESERVED FOR UNIN. RISKS	_____		_____			
G/L 870 UNRES.DESIG. OTHER ITEMS	_____		_____			
G/L 890 UNRESERVED, UN. FUND BAL.	_____		_____			
<u>TOTAL</u>	_____		_____			

**This page left intentionally blank.**