

Administrative, Budgeting, and Financial Reporting (ABFR) Guidance

F-198 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 monthly. **School Apportionment & 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 review and adjustment by OSPI.

The annual budget column on Form F-198 must agree with the F-195 current budget column. A proforma budget status report is illustrated below. The Budget Status Report is typically generated by the district's accounting software.



GENERAL FUND -- BUDGET STATUS REPORT

For the _____ School District for the Month of _____, 20_____

		ANNUAL	ACTUAL	ACTUAL	ENCUMBRANCES	BALANCE	PERCENT
		BUDGET	FOR MONTH	FOR YEAR			
<u>A. REVENUES/OTHER FIN. SOURCES</u>							
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>		_____	_____	_____		_____	_____
<u>B. EXPENDITURES</u>							
00	Regular Instruction	_____	_____	_____	_____	_____	_____
10	Federal Stimulus	_____	_____	_____	_____	_____	_____
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 <u>EXPENDITURES</u>		_____	_____	_____	_____	_____	_____
<u>C. OTHER FINANCING USES TRANS. OUT (GL 536)</u>		_____	_____	_____		_____	_____
<u>D. OTHER FINANCING USES (GL 535)</u>		_____	_____	_____		_____	_____
<u>E. EXCESS OF REVENUES/OTHER FIN. SOURCES</u>							
<u>OVER (UNDER) EXP. /OTH FIN. USES (A-B-C-D)</u>		_____	_____	_____		_____	_____

GENERAL FUND -- BUDGET STATUS REPORT (continued)

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>
F. <u>TOTAL BEGINNING FUND BALANCE</u>	_____		_____			
G. G/L 896, 897, 898 Accounting Changes And Error Corrections (+ OR -)	<u>XXXXXXX</u>		_____			
H. <u>TOTAL ENDING FUND BALANCE</u> (E+F + OR - G)	=====		=====			
<hr/>						
I. <u>ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted for Other Items	_____		_____			
G/L 815 Restricted / Unequal Deduct Revenue	_____		_____			
G/L 821 Restricted / C/O Restricted Revenues	_____		_____			
G/L 823 Restricted C/O TK Revenues	_____		_____			
G/L 825 Restricted for Skills Center	_____		_____			
G/L 828 Restricted C/O Food Service Rev	_____		_____			
G/L 830 Restricted for Debt Service	_____		_____			
G/L 835 RESTRICTED FOR ARBITRAGE REBATE	_____		_____			
G/L 840 NONSPEN FB – INVENT/PREPAID ITEMS	_____		_____			
G/L 845 RESTRICTED FOR SELF-INSURANCE	_____		_____			
G/L 850 RESTRICTED FOR UNINS RISKS	_____		_____			
G/L 870 COMMITTED TO OTHER PURPOSES	_____		_____			
G/L 872 Committed to Economic Stabilization	_____		_____			
G/L 873 Committed to Facility Depr SubFund	_____		_____			
G/L 875 ASSIGNED TO CONTINGENCIES	_____		_____			
G/L 884 ASSIGNED TO OTHER CAP PROJECTS	_____		_____			
G/L 888 ASSIGNED TO OTHER PURPOSES	_____		_____			
G/L 890 UNASSIGNED FUND BALANCE	_____		_____			
G/L 891 Unassigned to Minimum FB Policy	_____		_____			
<u>TOTAL</u>	=====		=====			

CAPITAL PROJECTS 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>A. REVENUES /OTHER FIN. SOURCES</u>	<u>BUDGET</u>	<u>FOR MONTH</u>	<u>FOR YEAR</u>			
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>	_____	_____	_____		_____	_____
<u>B. EXPENDITURES</u>						
10 Sites	_____	_____	_____	_____	_____	_____
20 Buildings	_____	_____	_____	_____	_____	_____
30 Equipment	_____	_____	_____	_____	_____	_____
40 Energy	_____	_____	_____	_____	_____	_____
50 Sales and Lease Expenditures	_____	_____	_____	_____	_____	_____
60 Bond Issuance Expenditures	_____	_____	_____	_____	_____	_____
90 Debt	_____	_____	_____	_____	_____	_____
B. TOTAL <u>EXPENDITURES</u>	_____	_____	_____	_____	_____	_____
C. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	_____	_____	_____	_____	_____	_____
D. <u>OTHER FINANCING USES (GL 535)</u>	_____	_____	_____	_____	_____	_____
E. EXCESS OF <u>REVENUES/OTHER FIN. SRCS.</u> <u>OVER (UNDER) EXPENDITURES</u> <u>AND OTHER FIN. USES (A-B-C-D)</u>	_____	_____	_____	_____	_____	_____

CAPITAL PROJECTS FUND -- BUDGET STATUS REPORT (continued)

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>
F. <u>TOTAL BEGINNING FUND BALANCE</u>	_____		_____			
G. G/L 896, 897, 898 Accounting Changes And Error Corrections (+ OR -)	<u>XXXXXX</u>		_____			
H. <u>TOTAL ENDING FUND BALANCE</u> (E+F + OR - G)	=====		=====			
<hr/>						
I. <u>ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 RESTRICTED FOR OTHER ITEMS	_____		_____			
G/L 825 RESTRICTED FOR SKILLS CENTER	_____		_____			
G/L 830 RESTRICTED FOR DEBT SERVICE	_____		_____			
G/L 835 RESTRICTED FOR ARBITRAGE REBATE	_____		_____			
G/L 840 NonSpend FB – Invent/Prepaid Items	_____		_____			
G/L 850 RESTRICTED FOR UNINS RISKS	_____		_____			
G/L 861 RESTRICTED FROM BOND PROCEEDS	_____		_____			
G/L 862 RESTRICTED FROM LEVY PROCEEDS	_____		_____			
G/L 863 RESTRICTED FROM STATE PROCEEDS	_____		_____			
G/L 864 RESTRICTED FROM FED PROCEEDS	_____		_____			
G/L 865 RESTRICTED FROM OTHER PROCEEDS	_____		_____			
G/L 866 RESTRICTED FROM IMPACT FEE PROC	_____		_____			
G/L 867 RESTRICTED FROM MITIGAT FEE PROC	_____		_____			
G/L 869 RESTRICTED FROM UNDISTRIBU PROC	_____		_____			
G/L 870 COMMITTED TO OTHER PURPOSES	_____		_____			
G/L 889 ASSIGNED TO FUND PURPOSES	_____		_____			
G/L 890 UNASSIGNED FUND BALANCE	_____		_____			
<u>TOTAL</u>	=====		=====			

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>
<u>A. REVENUES AND OTHER FIN. SOURCES</u>						
1000 Local Taxes	_____	_____	_____		_____	_____
2000 Local Support Nontax	_____	_____	_____		_____	_____
3000 State, General Purpose	_____	_____	_____		_____	_____
5000 Federal, General Purpose	_____	_____	_____		_____	_____
9000 Other Financing Sources	_____	_____	_____		_____	_____
Total <u>REVENUES/OTHER FIN. SOURCES</u>	_____	_____	_____		_____	_____
<u>B. EXPENDITURES</u>						
Matured Bond Expenditures	_____	_____	_____	_____	_____	_____
Interest on Bonds	_____	_____	_____	_____	_____	_____
Interfund Loan Interest	_____	_____	_____	_____	_____	_____
Bond Transfer Fees	_____	_____	_____	_____	_____	_____
Arbitrage Rebate	_____	_____	_____	_____	_____	_____
Underwriter's Fees	_____	_____	_____	_____	_____	_____
Total <u>EXPENDITURES</u>	_____	_____	_____	_____	_____	_____
C. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	_____	_____	_____		_____	_____
D. <u>OTHER FINANCING USES (GL 535)</u>	_____	_____	_____		_____	_____
E. EXCESS of <u>REVENUES/OTHER FIN. SOURCES</u> OVER (UNDER) <u>EXPENDITURES (A-B-C-D)</u>	=====	=====	=====	=====	=====	=====

DEBT SERVICE FUND -- BUDGET STATUS REPORT (continued)

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>
F. <u>TOTAL BEGINNING FUND BALANCE</u>	_____		_____			
G. G/L 896, 897, 898 Accounting Changes And Error Corrections (+ OR -)	<u>XXXXXX</u>		_____			
H. <u>TOTAL ENDING FUND BALANCE</u> (E+F + OR - G)	=====		=====			
<hr/>						
I. <u>ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 RESTRICTED FOR OTHER ITEMS	_____		_____			
G/L 830 RESTRICTED FOR DEBT SERVICE	_____		_____			
G/L 835 RESTRICTED FOR ARBITR REBATE	_____		_____			
G/L 870 COMMITTED TO OTHER PURPOSES	_____		_____			
G/L 889 ASSIGNED TO FUND BALANCE	_____		_____			
G/L 890 UNASSIGNED FUND BALANCE	_____		_____			
<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>
A. REVENUES						
1000 General Student Body	_____	_____	_____		_____	_____
2000 Athletics	_____	_____	_____		_____	_____
3000 Classes	_____	_____	_____		_____	_____
4000 Clubs	_____	_____	_____		_____	_____
6000 Private Moneys	_____	_____	_____		_____	_____
Total <u>REVENUES</u>	_____	_____	_____		_____	_____
B. EXPENDITURES						
1000 General Student Body	_____	_____	_____	_____	_____	_____
2000 Athletics	_____	_____	_____	_____	_____	_____
3000 Classes	_____	_____	_____	_____	_____	_____
4000 Clubs	_____	_____	_____	_____	_____	_____
6000 Private Moneys	_____	_____	_____	_____	_____	_____
Total <u>EXPENDITURES</u>	_____	_____	_____	_____	_____	_____
C. EXCESS OF <u>REVENUES</u>						
OVER (UNDER) <u>EXPENDITURES (A-B)</u>	=====	=====	=====	=====	=====	=====

ASSOCIATED STUDENT BODY FUND -- BUDGET STATUS REPORT (continued)

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>
D. <u>TOTAL BEGINNING FUND BALANCE</u>	_____		_____			
E. G/L 896, 897, 898 Accounting Changes And Error Corrections (+ OR -)	<u>XXXXXX</u>		_____			
F. <u>TOTAL ENDING FUND BALANCE</u> (C+D + OR - E)	=====		=====			
<hr/>						
G. <u>ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 RESTRICTED FOR OTHER ITEMS	_____		_____			
G/L 819 RESTRICTED FOR FUND PURPOSES	_____		_____			
G/L 840 NONSPEN FB – INVENT/PREPD ITMS	_____		_____			
G/L 850 RESTRICTED FOR UNIN RISKS	_____		_____			
G/L 870 COMMITTED TO OTHER PURPOSES	_____		_____			
G/L 889 ASSIGNED TO FUND BALANCE	_____		_____			
G/L 890 UNASSIGNED FUND BALANCE	_____		_____			
<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>REVENUES/OTHER FIN. SOURCES</u>	_____	_____		_____	_____	
<u>B. EXPENDITURES</u>						
30 Equipment	_____	_____	_____	_____	_____	_____
40 Energy	_____	_____	_____	_____	_____	_____
50 Sales and Lease Expenditures	_____	_____	_____	_____	_____	_____
60 Bond Issuance Expenditures	_____	_____	_____	_____	_____	_____
90 Debt	_____	_____	_____	_____	_____	_____
B. TOTAL <u>EXPENDITURES</u>	_____	_____	_____	_____	_____	_____
<u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u>						
D. <u>OTHER FINANCING USES (GL 535)</u>	_____	_____	_____		_____	_____
<u>E. EXCESS OF REVENUES/OTHER FIN. SOURCES OVER (UNDER) EXPENDITURES AND OTHER FIN. USES (A-B-C-D)</u>						
	_____	_____	_____	_____	_____	_____

TRANSPORTATION VEHICLE FUND -- BUDGET STATUS REPORT (continued)

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>
F. <u>TOTAL BEGINNING FUND BALANCE</u>	_____		_____			
G. G/L 896, 897, 898 Accounting Changes And Error Corrections (+ OR -)	<u>XXXXXX</u>		_____			
H. <u>TOTAL ENDING FUND BALANCE</u> (G+H + OR - I)	=====		=====			
<hr/>						
I. <u>ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 RESTRICTED FOR OTHER ITEMS	_____		_____			
G/L 819 RESTRICTED FOR FUND PURPOSES	_____		_____			
G/L 830 RESTRICTED FOR DEBT SERVICE	_____		_____			
G/L 835 RESTRICTED FOR ARBITR REBATE	_____		_____			
G/L 850 RESTRICTED FOR UNINS RISKS	_____		_____			
G/L 870 COMMITTED TO OTHER PURPOSES	_____		_____			
G/L 889 ASSIGNED TO FUND PURPOSES	_____		_____			
G/L 890 UNASSIGNED FUND BALANCE	_____		_____			
<u>TOTAL</u>	=====		=====			