

Budget Status Report

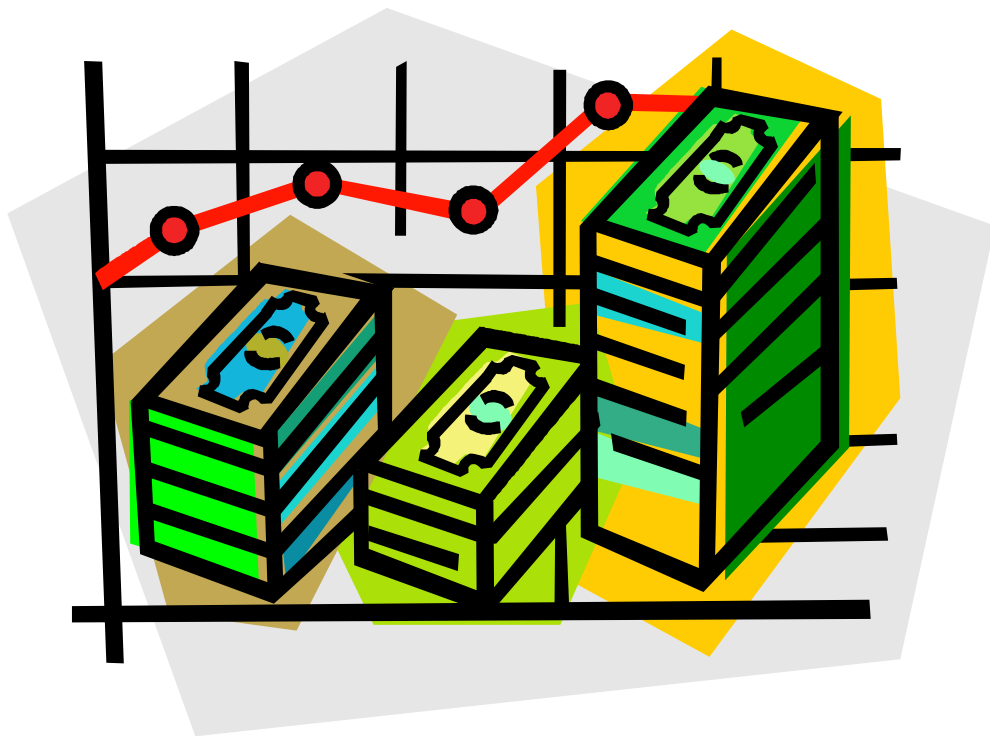
December 2018



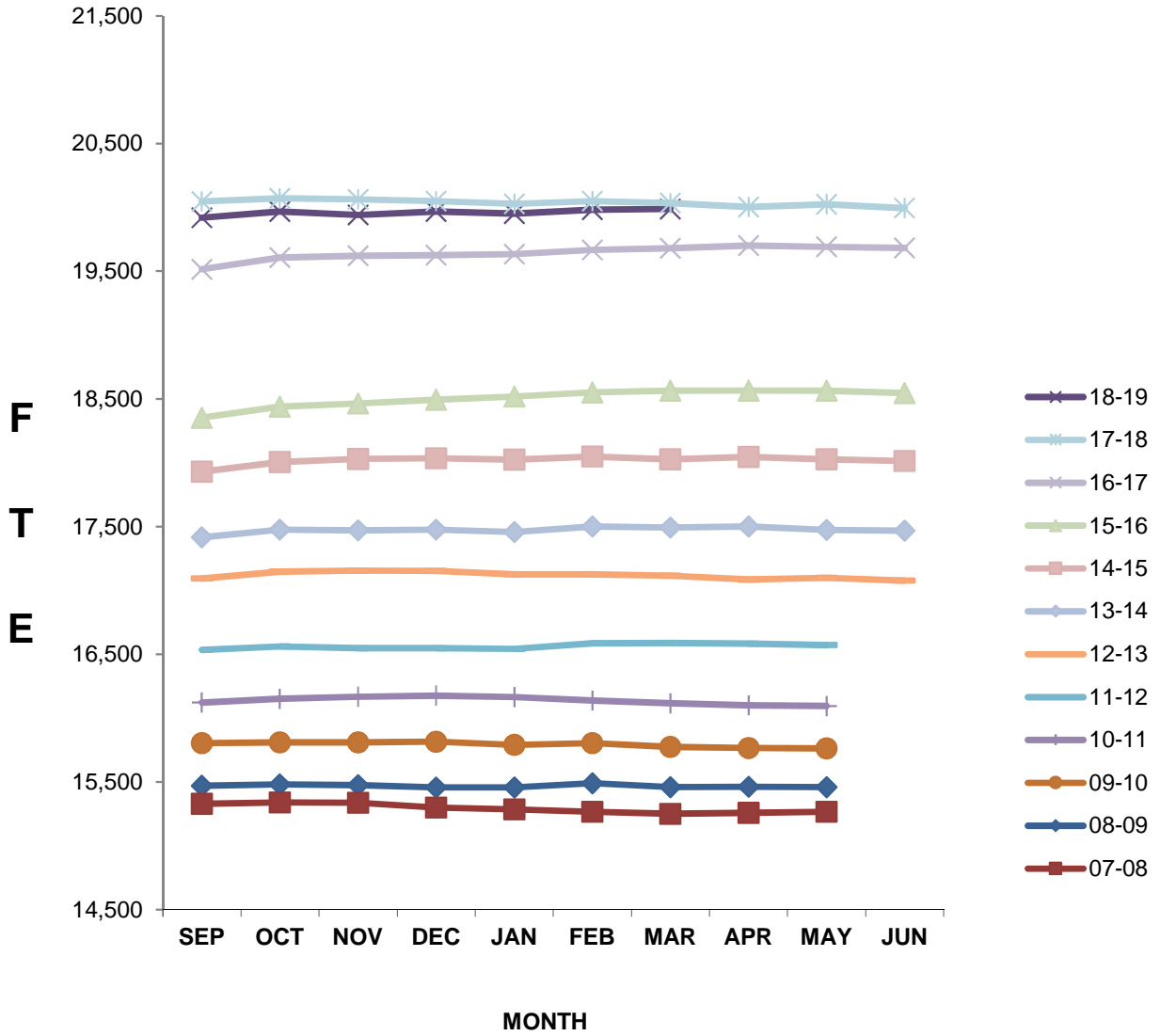
March 13, 2019

Board Meeting

General Fund

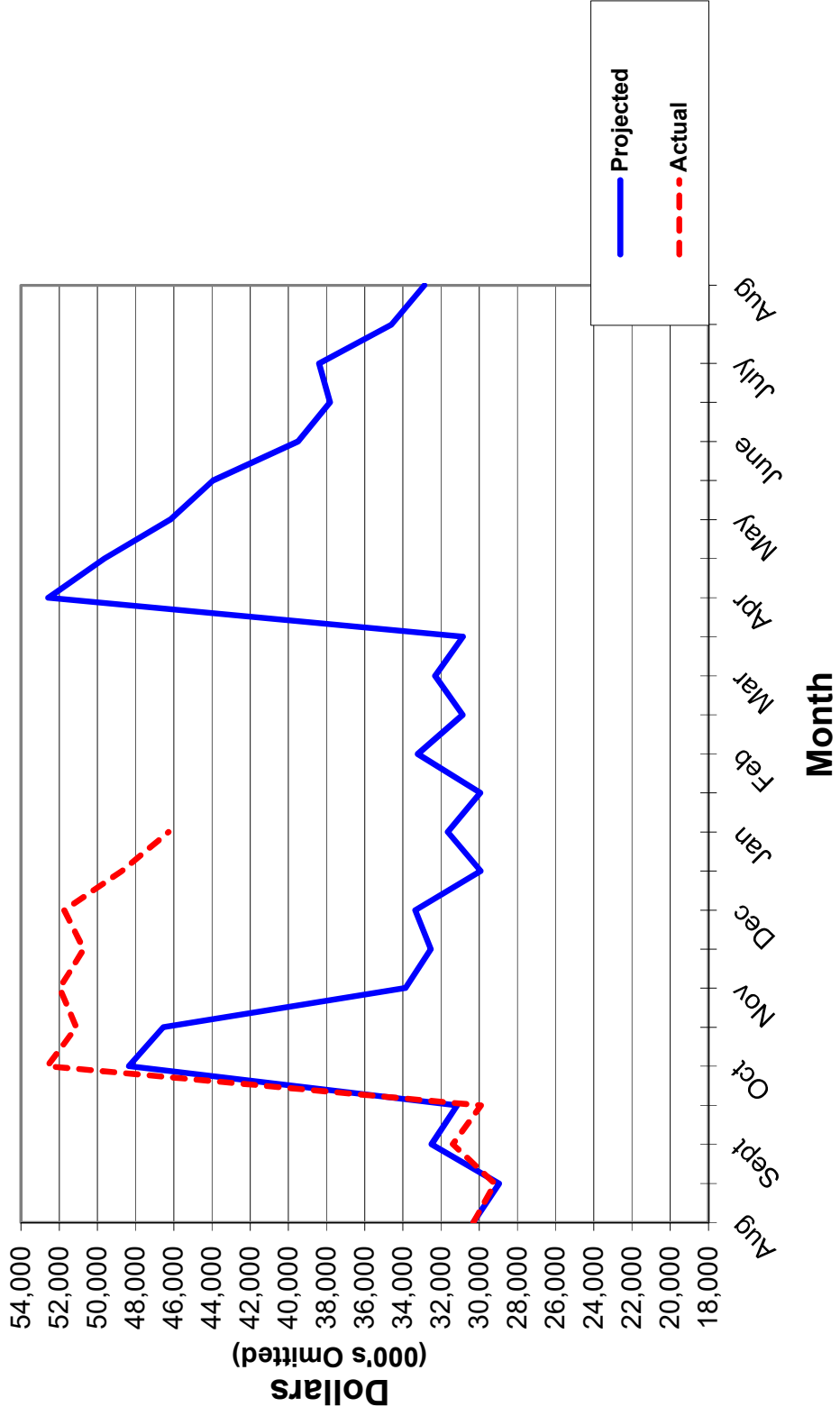


**ISSAQUAH SCHOOL DISTRICT
MONTHLY STUDENT FTE ENROLLMENT HISTORY
March 1, 2019**



2018 - 2019 Budgeted Enrollment = 20,472 FTE-avg to date = 19,960

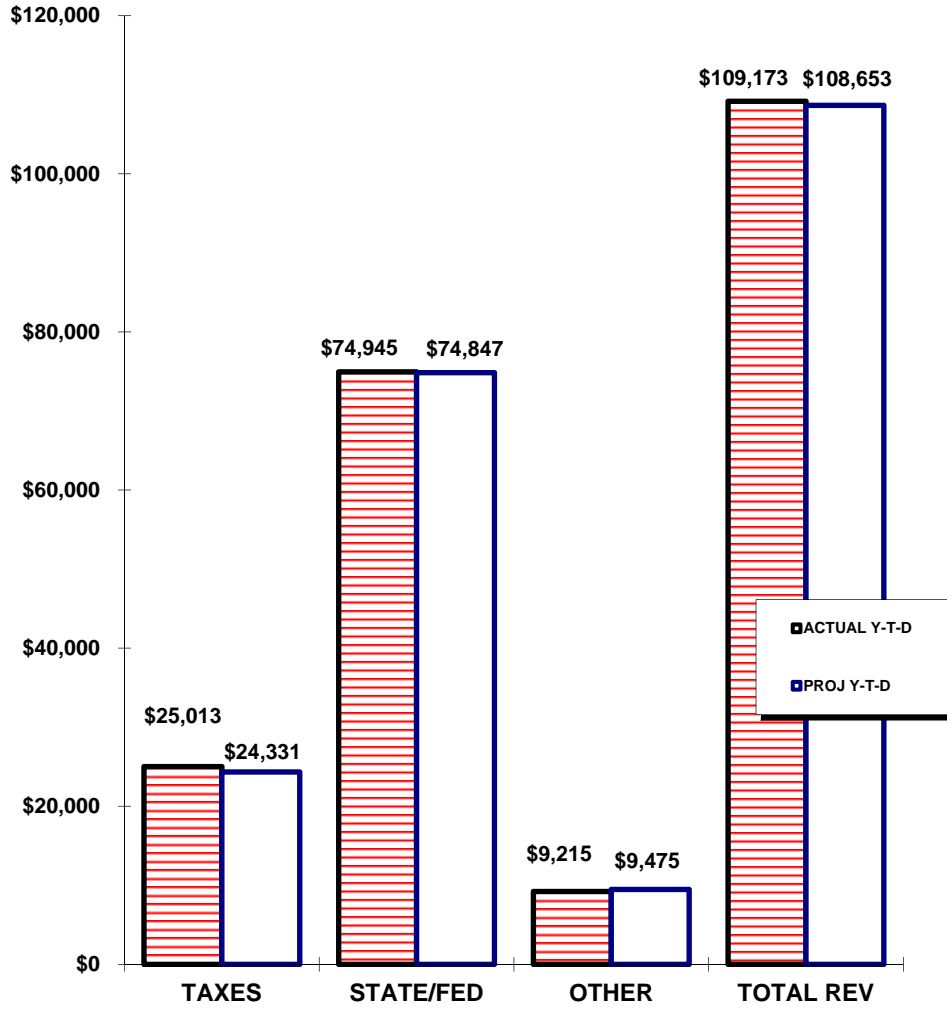
**General Fund
2018-19 Cash Flow
1-31-2019**



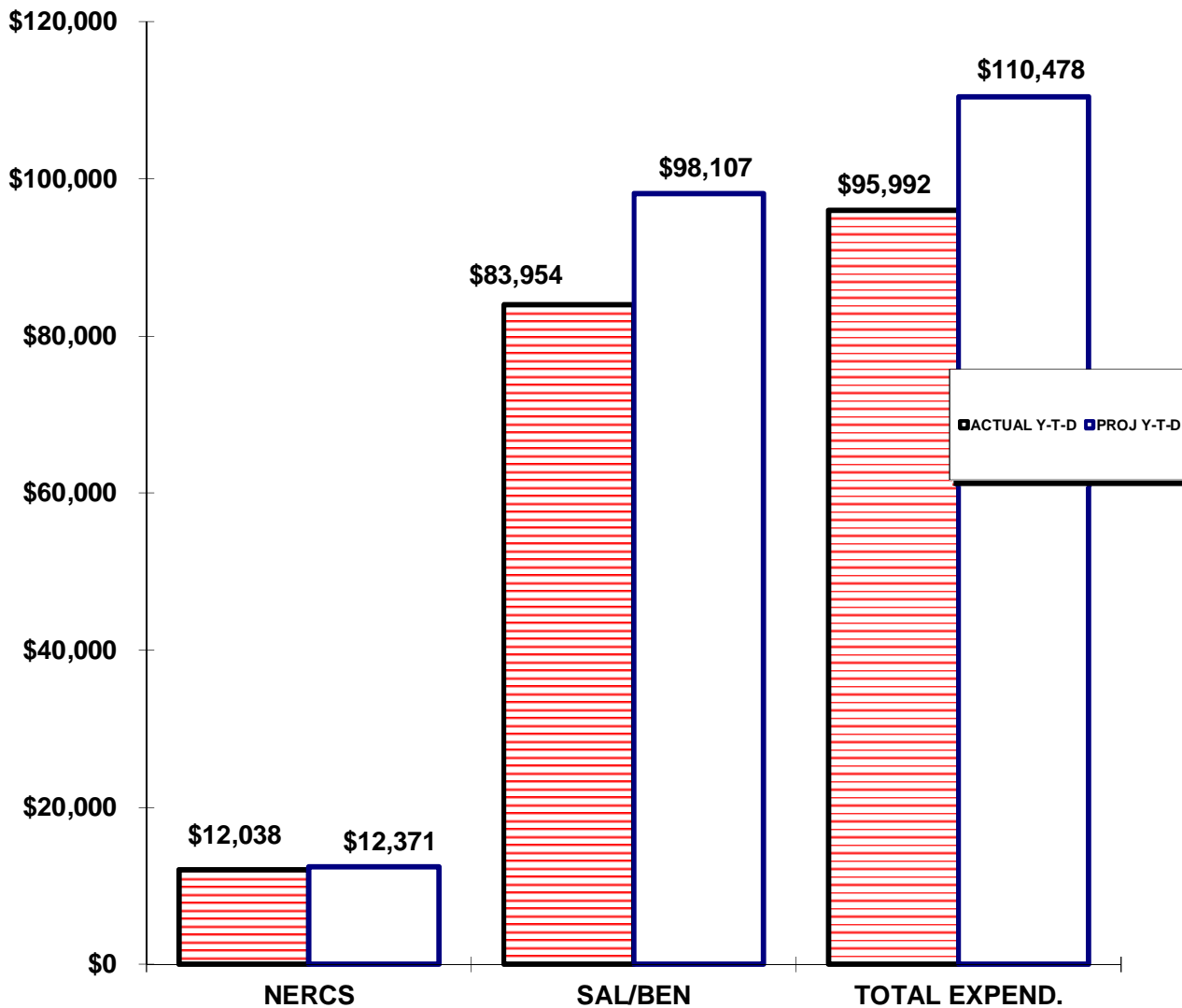
**ISSAQUAH SCHOOL DISTRICT #411
Y-T-D REVENUES (Actual vs Projected)**

12/31/2018

**GENERAL FUND
(000's omitted)**

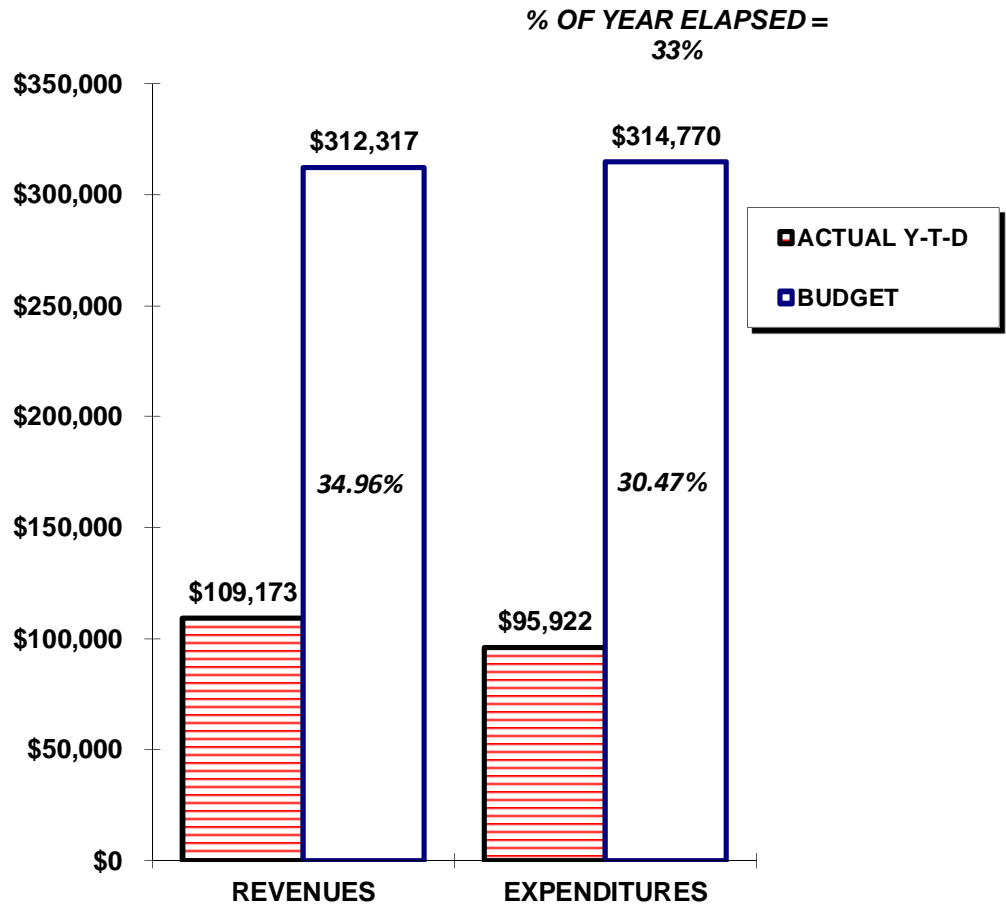


ISSAQUAH SCHOOL DISTRICT #411
Y-T-D EXPENDITURES (Actual vs Projected)
12/31/2018
GENERAL FUND
(000's omitted)



ISSAQUAH SCHOOL DISTRICT #411
Y-T-D REVENUES AND EXPENDITURES
(Actual Y-T-D vs Budget)
12/31/2018

GENERAL FUND
(000's omitted)



ISSAQUAH SCHOOL DISTRICT

Three Year Comparison of Revenues

	----December 31, 2016-----		
	Budget	Actual	%
Local Property Taxes	\$ 47,206,413	\$ 21,560,048	45.7%
Local Tuition/Fees/Gifts	29,470,524	7,458,107	25.3%
State Apportionment	126,351,441	41,116,281	32.5%
State Grants	22,055,704	6,565,062	29.8%
Federal Grants - General	15,451	-	0.0%
Federal Grants - Special	6,676,414	1,982,083	29.7%
From School Districts	1	-	0.0%
From Agencies	530,629	75,447	14.2%
Total Revenue	\$232,306,577	\$ 78,757,028	33.9%

	----December 31, 2017----		
	Budget	Actual	%
	\$ 51,268,944	\$ 22,525,193	43.9%
	32,952,865	8,960,652	27.2%
	140,397,225	45,680,195	32.5%
	23,405,943	7,117,867	30.4%
	5,001	7,547	150.9%
	6,714,766	2,211,292	32.9%
	1	-	0.0%
	525,003	70,190	13.4%
Total Revenue	\$255,269,748	\$ 86,572,936	33.9%

	----December 31, 2018----		
	Budget	Actual	%
	\$ 44,439,867	\$ 25,012,529	56.3%
	37,431,068	9,132,951	24.4%
	191,719,398	62,304,829	32.5%
	31,366,442	10,404,853	33.2%
	5,001	-	0.0%
	6,879,361	2,236,404	32.5%
	1	-	0.0%
	476,714	82,327	17.3%
Total Revenue	\$ 312,317,852	\$ 109,173,892	35.0%

Three Year Comparison of Expenditures

	----December 31, 2016 ----		
	Budget	* Actual	% Spent
Certificated Salaries	\$ 103,110,011	\$ 85,974,352	83.4%
Classified Salaries	40,787,855	\$ 32,277,714	79.1%
Payroll Taxes/Benefits	53,171,176	\$ 46,318,355	87.1%
Supplies & Materials	14,171,170	\$ 7,267,488	51.3%
Contractual Services	21,941,648	\$ 10,658,453	48.6%
Travel	438,379	\$ 91,972	21.0%
Capital Outlay	1,748,509	\$ 546,519	31.3%
Total Expenditures	\$235,368,747	\$ 183,134,853	77.8%

	----December 31, 2017-----		
	Budget	* Actual	% Spent
	\$ 110,134,773	\$ 98,185,083	89.1%
	45,416,781	\$ 35,925,236	79.1%
	60,363,159	\$ 54,271,123	89.9%
	14,586,131	\$ 7,013,454	48.1%
	23,799,847	\$ 13,457,569	56.5%
	474,853	\$ 95,334	20.1%
	1,687,422	\$ 769,827	45.6%
Total Expenditures	\$256,462,966	\$ 209,717,627	81.8%

	----December 31, 2018----		
	Budget	* Actual	% Spent
	\$ 135,586,971	\$ 124,818,652	92.1%
	52,261,304	\$ 39,196,984	75.0%
	71,665,032	\$ 64,275,689	89.7%
	16,012,774	\$ 7,370,451	46.0%
	33,814,878	\$ 15,575,024	46.1%
	606,347	\$ 106,547	17.6%
	4,823,346	\$ 694,325	14.4%
Total Expenditures	\$ 314,770,652	\$ 252,037,672	80.1%

* Amount Expended/Encumbered

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2018 (September 1, 2018 - August 31, 2019)

For the ISSAQUAH SCHOOL DISTRICT #411 School District for the Month of December, 2018

	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>PERCENT</u>
1000 LOCAL TAXES	44,439,867	227,199.12	25,012,529.14		19,427,337.86	56.28
2000 LOCAL SUPPORT NONTAX	37,431,068	1,506,389.43	9,132,951.11		28,298,116.89	24.40
3000 STATE, GENERAL PURPOSE	191,719,398	17,253,638.22	62,304,828.54		129,414,569.46	32.50
4000 STATE, SPECIAL PURPOSE	31,366,442	3,218,019.27	10,404,852.54		20,961,589.46	33.17
5000 FEDERAL, GENERAL PURPOSE	5,001	.00	.00		5,001.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	6,879,361	873,460.20	2,236,403.93		4,642,957.07	32.51
7000 REVENUES FR OTH SCH DIST	1	.00	.00		1.00	0.00
8000 OTHER AGENCIES AND ASSOCIATES	476,714	16,597.55	82,327.08		394,386.92	17.27
9000 OTHER FINANCING SOURCES	0	.00	.00		.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	312,317,852	23,095,303.79	109,173,892.34		203,143,959.66	34.96
<u>B. EXPENDITURES</u>						
00 Regular Instruction	200,235,122	14,912,739.90	60,001,102.58	99,698,504.29	40,535,515.13	79.76
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	29,486,633	2,521,462.57	10,709,782.39	20,791,650.87	2,014,800.26	106.83
30 Voc. Ed Instruction	6,563,893	566,898.31	2,229,188.16	3,978,084.46	356,620.38	94.57
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	9,118,862	724,803.04	3,079,467.26	5,610,861.01	428,533.73	95.30
70 Other Instructional Pgms	4,401,981	220,763.80	861,414.08	1,139,957.41	2,400,609.51	45.47
80 Community Services	13,139,272	736,983.24	2,884,524.10	4,634,466.62	5,620,281.28	57.23
90 Support Services	51,824,890	3,481,618.15	16,226,821.57	20,191,847.62	15,406,220.81	70.27
<u>Total EXPENDITURES</u>	314,770,653	23,165,269.01	95,992,300.14	156,045,372.28	62,732,980.58	80.07
<u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u>	0	.00	.00			
<u>D. OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
<u>E. EXCESS OF REVENUES/OTHER FIN.SOURCES</u>						
<u>OVER (UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	2,452,801-	69,965.22-	13,181,592.20		15,634,393.20	637.41-
<u>F. TOTAL BEGINNING FUND BALANCE</u>	33,000,000		39,004,995.28			
<u>G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXXX		.00			
<u>H. TOTAL ENDING FUND BALANCE</u>	30,547,199		52,186,587.48			
<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 Restrictd for Carryover	0	.00
G/L 825 Restricted for Skills Center	0	.00
G/L 828 Restricted for C/O of FS Rev	1,251,699	1,732,758.00
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	2,000,000	3,313,568.00
G/L 845 Restricted for Self-Insurance	0	.00
G/L 850 Restricted for Uninsured Risks	500,000	500,000.00
G/L 870 Committed to Other Purposes	1,088,220	1,088,220.00
G/L 872 Committed to Econmc Stabilizatn	0	.00
G/L 875 Assigned Contingencies	500,000	500,000.00
G/L 884 Assigned to Other Cap Projects	0	.00
G/L 888 Assigned to Other Purposes	14,500,000	20,000,000.00
G/L 890 Unassigned Fund Balance	10,707,280	25,052,041.48
G/L 891 Unassigned Min Fnd Bal Policy	0	.00
<u>TOTAL</u>	30,547,199	52,186,587.48

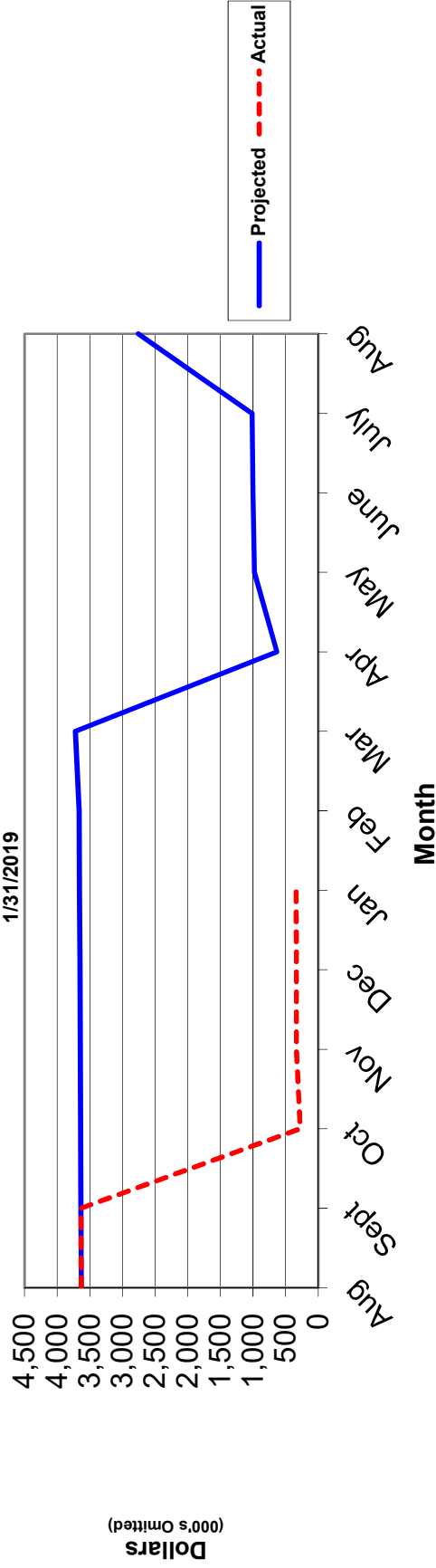
Transportation and Vehicle Fund



Transportation Vehicle Fund

2018-19 Cash Flow

1/31/2019



90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2018 (September 1, 2018 - August 31, 2019)

For the ISSAQUAH SCHOOL DISTRICT #411 School District for the Month of December, 2018

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 Local Taxes	1,050,095	11.82-	351.09		1,049,743.91	0.03
2000 Local Nontax	20,001	416.56	9,345.35		10,655.65	46.72
3000 State, General Purpose	1	.00	.00		1.00	0.00
4000 State, Special Purpose	1,716,984	.00	.00		1,716,984.00	0.00
5000 Federal, General Purpose	0	.00	.00		.00	0.00
6000 Federal, Special Purpose	0	.00	.00		.00	0.00
8000 Other Agencies and Associates	0	.00	.00		.00	0.00
9000 Other Financing Sources	1	.00	.00		1.00	0.00
<u>A. TOTAL REV/OTHER FIN.SRCS(LESS TRANS)</u>	<u>2,787,082</u>	<u>404.74</u>	<u>9,696.44</u>		<u>2,777,385.56</u>	<u>0.35</u>
<u>B. 9900 TRANSFERS IN FROM GF</u>	<u>0</u>	<u>.00</u>	<u>.00</u>		<u>.00</u>	<u>0.00</u>
<u>C. Total REV./OTHER FIN. SOURCES</u>	<u>2,787,082</u>	<u>404.74</u>	<u>9,696.44</u>		<u>2,777,385.56</u>	<u>0.35</u>
<u>D. EXPENDITURES</u>						
Type 30 Equipment	4,247,381	.00	3,366,711.18	0.00	880,669.82	79.27
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>	<u>4,247,381</u>	<u>.00</u>	<u>3,366,711.18</u>	<u>0.00</u>	<u>880,669.82</u>	<u>79.27</u>
<u>E. OTHER FIN. USES TRANS. OUT (GL 536)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>F. OTHER FINANCING USES (GL 535)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>G. EXCESS OF REVENUES/OTHER FIN SOURCES OVER(UNDER) EXP/OTH FIN USES (C-D-E-F)</u>	<u>1,460,299-</u>	<u>404.74</u>	<u>3,357,014.74-</u>		<u>1,896,715.74-</u>	<u>129.89</u>
<u>H. TOTAL BEGINNING FUND BALANCE</u>	<u>3,600,000</u>		<u>3,693,783.38</u>			
<u>I. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	<u>XXXXXXXX</u>		<u>.00</u>			
<u>J. TOTAL ENDING FUND BALANCE (G+H + OR - I)</u>	<u>2,139,701</u>		<u>336,768.64</u>			
<u>K. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted For Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	2,139,701		336,768.64			
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>	<u>2,139,701</u>		<u>336,768.64</u>			

Capital Projects Fund



Capital Projects Fund Summary
November 30th, 2018

Project No.	Project (Or Revenue)	Current Year	Prior Years	Revenue/ Expenditures To-Date	+	Revenue/ Cost to Complete	=	Project Budget	Change to Original Budget	Project Status
	Fund Balance 9/1/2018			\$ 236,517,264				\$ 236,517,264		
	Revenues for Approved Projects:									
	Tech/Maint Levy - 2015-18	\$ 6,896,288	44,580,054	51,476,341		\$475,659		51,952,000		
	Tech/Maint Levy - 2019-22	\$ -	-	-		\$68,516,000		68,516,000		
	Investment Earnings	\$ 1,177,679	7,980,936	9,158,615		\$5,841,385		15,000,000		
	Rentals	\$ -	92,747	92,747		\$7,253		100,000		
	Plan Fees/Misc.	\$ 8	428,046	428,054		\$21,946		450,000		
	Impact Fees	\$ 1,363,730	14,023,300	15,387,030		\$5,612,970		21,000,000		
	State Match	\$ -	-	-		\$15,000		15,000		
	State Energy Grant	\$ -	1,475,078	1,475,078		\$0		1,475,078		
	Bond Sales - 2016 Voter Approved	\$ -	375,015,000	375,015,000		\$158,485,000		533,500,000		
	Bond Premium/BABS Subsidy	\$ 271,960	5,722,106	5,994,066		\$1,605,934		7,600,000		
	Sale of Property	\$ -	4,417,337	4,417,337		(\$0)		4,417,337		
	Adjust. for Pre-Sept 1, 2018 Expend	\$ -	-	4,729,850		\$0		4,729,850		
	Total Revenues	\$ 9,709,664	\$ 453,734,604	\$ 468,174,118		\$ 240,581,147		\$ 708,755,265	\$ -	
	Total Resources Available	\$ 9,709,664	\$ 453,734,604	\$ 704,691,382		\$ 240,581,147		\$ 945,272,529		
	Prior Capital Authorization - Project Budgets									
	Completed Projects	\$ 3,133	\$ -	\$ 38,144,416		\$ (1)		\$ 38,144,415	\$ -	Complete
	Sub-Total	\$ 3,133	\$ -	\$ 38,144,416		\$ (1)		\$ 38,144,415	\$ -	

(Continued On Next Page)

Capital Projects Fund Summary
November 30th, 2018

Project No.	Project (Or Revenue)	Current Year	Prior Years	Revenue/ Expenditures To-Date	+ Revenue/ Cost to Complete	= Project Budget	Change to Original Budget	Project Status
Prior Voter Approved Capital Authorization(s) - Project Budgets								
0506	Central Services Renovation	\$ -	2,034,350	2,034,350	10,650	2,045,000		- In Process
0513	ADA/Special Ed Modernization	\$ 160,983	2,906,929	3,067,912	32,088	3,100,000		- In Process
0611	Paving	\$ -	634,827	634,827	20,173	655,000		- In Process
0612	Safety	\$ 2,908	633,217	636,125	13,875	650,000		- In Process
1106	Resilient Elem. Flooring	\$ -	9,477	9,477	40,523	50,000		- In Process
1110	Plumbing Fixtures	\$ -	50,378	50,378	54,622	105,000		- In Process
1112	Fire System (Piping/Comm)	\$ -	29,601	29,601	45,399	75,000		- In Process
1113	Backflow Replacement	\$ -	86,827	86,827	3,173	90,000		- In Process
1122	Gutters/Downspouts	\$ -	6,745	6,745	36,255	43,000		- In Process
1201	Liberty Phase 2 & 3	\$ 25,934	59,687,719	59,713,653	1,906,347	61,620,000		- In Process
1202	IVE/Appollo Addition	\$ 82,094	15,365,680	15,447,773	27,227	15,475,000		- In Process
1203	IMS Rebuild	\$ 95,434	62,714,854	62,810,287	939,713	63,750,000		- In Process
1204	Clark Rebuild	\$ 1,997,322	41,030,817	43,028,138	171,862	43,200,000		- In Process
1205	Gibson EK	\$ 272,380	6,020,251	6,292,632	207,368	6,500,000		- In Process
1206	Sunny Hills Rebuild	\$ (4,059)	35,489,207	35,485,147	14,853	35,500,000		- In Process
1208	Sec. Artificial Turf & Track	\$ -	11,112,180	11,112,180	12,820	11,125,000		- In Process
1209	Carpet Replacement	\$ -	50,972	50,972	24,028	75,000		- In Process
1212	Resilient Flooring	\$ -	245,838	245,838	4,162	250,000		- In Process
1213	Roof Repair	\$ -	1,032,652	1,032,652	2,348	1,035,000		- In Process
1216	Heating & Ventilation	\$ -	166,253	166,253	53,747	220,000		- In Process
1217	Rain Screens	\$ -	19,396	19,396	604	20,000		- In Process
1221	Skyline Stadium	\$ 5,029	11,015,578	11,020,607	4,393	11,025,000		- In Process
1222	ADA/Special Needs	\$ -	62,597	62,597	3,903	66,500		- In Process
1225	Sunset Projector	\$ -	36,349	36,349	18,651	55,000		- In Process
1228	Key Card Access System	\$ 612,613	2,650,039	3,262,652	97,348	3,360,000	360,000	- In Process
1233	Issaquah High Stadium	\$ 56,515	11,508	68,023	1,856,977	1,925,000		- In Process
1501	Portable Classrooms	\$ 6,025	6,340,722	6,346,748	53,252	6,400,000		- In Process
1504	Bus Wash & Fueling Station	\$ 3,555	1,110,449	1,114,004	30,996	1,145,000		- In Process
1505	Skyline Carpentry & Rep	\$ -	213,280	213,280	21,720	235,000		- In Process
1506	Sound Systems	\$ -	273,915	273,915	109,835	383,750		- In Process
1507	HVAC & DDC Upgrades	\$ 418,412	68,041	486,453	13,547	500,000	250,000	- In Process
1508	Fire Panels	\$ -	8,295	8,295	211,705	220,000		- In Process
1513	Rough Carpentry	\$ 6,470	106,359	112,829	2,171	115,000		- In Process
1522	Roof Safety	\$ -	20,903	20,903	229,097	250,000		- In Process
1550	Tech Levy 2015-18	\$ 825,936	24,090,960	24,916,896	11,083,104	36,000,000		- In Process
1601	Portables	\$ 885,563	7,560,183	8,445,746	554,254	9,000,000		- In Process
1602	High School #4	\$ 861,891	385,101	1,246,991	118,753,009	120,000,000		- In Process
1603	Land Purchase	\$ 564,081	32,427,101	32,991,182	64,008,818	97,000,000		- In Process
1604	Land- Transportation	\$ -	25,756	25,756	974,244	1,000,000		- In Process
1605	PLMS Rebuild	\$ 3,688,395	66,118,579	69,806,974	2,443,026	72,250,000		- In Process
1606	Middle School #6	\$ 41,821	211,290	253,111	73,746,889	74,000,000		- In Process
1607	BLMS Remodel	\$ 178,212	319,581	497,794	8,002,206	8,500,000		- In Process
1608	Elementary #16	\$ -	243,791	243,791	36,256,209	36,500,000		- In Process
1609	Elementary #17	\$ -	88,677	88,677	37,911,323	38,000,000		- In Process
1610	Discovery Remodel	\$ 2,732,668	1,275,434	4,008,102	6,591,898	10,600,000		- In Process
1611	Endeavour Remodel	\$ 1,828,037	882,365	2,710,402	7,289,598	10,000,000		- In Process
1612	Cougar Ridge Remodel	\$ 1,510,416	12,921,021	14,431,437	39,563	14,471,000		- In Process
1613	Sunset Remodel	\$ 1,148,343	8,249,562	9,397,905	202,095	9,600,000		- In Process
1614	Maple Hills Remodel	\$ 36,052	141,747	177,800	6,822,200	7,000,000		- In Process
1615	Central Admin Remodel	\$ 1,643,501	1,162,521	2,806,022	5,693,978	8,500,000		- In Process
1298	Bond Issuance Costs	\$ -	1,511,465	1,511,465	(0)	1,511,465		- In Process
1690	Project Management	\$ -	1,461,833	1,461,833	3,538,167	5,000,000		- In Process
1699	Reserve - (Includes Inflation)	\$ -	-	-	1,000,000	1,000,000		- Reserve
	Future Projects	\$ -	-	-	74,811,700	74,811,700		- Future
	Sub-Total (2006,10, 12, 14,16 Cap. Ai	\$ 19,686,531	\$ 420,323,171	\$ 440,009,702	\$ 465,997,713	\$ 906,007,415	\$ 610,000	
	Total Expenditures	\$ 19,689,664	\$ 420,323,171	\$ 478,154,118	\$ 465,997,712	\$ 944,151,830	\$ 610,000	
	Ending Fund Balance			\$ 226,537,263	(Current Balance)	\$ 1,120,698	(End of Projects 8-31-2022)	

Capital Projects Fund Summary
November 30th, 2018

Project No.	Project	Revenues/Expenditures		Revenue/ Expenditures To-Date	+	Revenue/ Cost to Complete	=	Project Budget	Change to Original Budget	Project Status
		Current Year	Prior Years							
Completed Projects										
0501	Portables	\$0	\$ 8,949,066	\$ 8,949,066		\$0		8,949,066	-	Complete
0507	Portable Ramps/Skirts	\$0	94,297	94,297		(\$0)		94,297	-	Complete
0519	MMS Completed	\$1,247	-	1,247		\$0		1,247	-	Complete
0515	LHS Additon/Remodel	\$0	24,789,504	24,789,504		\$0		24,789,504	-	Complete
0523	Detention Pond	(\$232)	-	(232)		-		(232)	-	Complete
0610	Lighting Fixture Renovations	\$0	\$537,651	537,651		\$0		537,651	-	Complete
0613	Security	\$0	\$28,329	28,329		\$0		28,329	-	Complete
0614	Siding/Soffits	\$0	\$133,981	133,981		(\$0)		133,981	-	Complete
0615	Storm Drainage	\$0	\$19,879	19,879		(\$0)		19,879	-	Complete
0616	Ventilation	\$0	\$99,514	99,514		(\$0)		99,514	-	Complete
0617	Issaquah MS Office Reconfig	\$0	\$77,279	77,279		\$0		77,279	-	Complete
0619	MH Computer Lab	\$0	\$1,961	1,961		(\$0)		1,961	-	Complete
0620	IMS Roof/Downspouts	\$0	\$16,849	16,849		\$0		16,849	-	Complete
0624	IVE Bus Loop	\$0	\$71,304	71,304		\$0		71,304	-	Complete
1104	Transportation Hoists	\$0	\$380,240	380,240		(\$0)		380,240	-	Complete
1105	Tankless Hot water	\$0	\$130,780	130,780		\$0		130,780	-	Complete
1107	Roof Repair	\$0	607,774	607,774		(0)		607,774	-	Complete
1108	Envelope and Wallcoverings	\$0	\$2,690	2,690		(\$0)		2,690	-	Complete
1109	Circulating Pumps	\$0	\$13,451	13,451		\$0		13,451	-	Complete
1111	Sandfield Grading/Drain	\$0	93,604	93,604		(0)		93,604	-	Complete
1115	Sound and Acoustics	\$0	59,300	59,300		(0)		59,300	-	Complete
1229	CCTV Security	\$ 2,118	1,771,644	1,773,762		0		1,773,762	-	Complete
1232	Endv & MH Office	\$ -	78,007	78,007		0		78,007	-	Complete
1511	Discovery Office Reloc.	\$0	96,252	96,252		(0)		96,252	-	Complete
1514	Challenger Door/Sky/Part	\$ -	62,579	62,579		(0)		62,579	-	Complete
1521	Endv. Skylight Covers	\$ -	25,346	25,346		1		25,347	-	Complete
		-	-	-		-		-		
		-	-	-		-		-		
		-	-	-		-		-		
Total Completed Projects		\$ 3,133	\$ 38,141,283	\$ 38,144,416		\$ (1)		\$ 38,144,415	\$ -	Complete

Capital Projects Fund Summary
November 30th, 2018

Project No.	Project	Revenues/Expenditures		Revenue/ Expenditures To-Date	+ Revenue/ Cost to Complete	=	Project Budget	Change to Original Budget	Project Status
		Current Year	Prior Years						
Future Projects									
1102	Recycle Container Access	-	-	-	50,000		50,000		Future
1119	Landscape/Tree Removal	-	-	-	37,000		37,000		Future
1121	Custodial Sensors	-	-	-	50,000		50,000		Future
1125	Syscon Repair	-	-	-	15,000		15,000		Future
1126	Challenger Door	-	-	-	3,500		3,500		Future
1210	Clock/Intercom	-	-	-	125,000		125,000		Future
1211	Skylights and Roofing	-	-	-	250,000		250,000		Future
1224	HVAC Controls	-	-	-	115,000		115,000		Future
1226	Occupancy Sensors	-	-	-	55,000		55,000		Future
1227	Paving	-	-	-	85,000		85,000		Future
1297	Reserve for Arbitrage	-	-	-	25,000		25,000		Future
1503	Misc. Carpet Replacement	-	-	-	67,500		67,500		Future
1510	Flooring Repair	-	-	-	38,000		38,000		Future
1801	Food Services Equipment	-	-	-	415,200		415,200		Future
1802	Playground Rubber Matting	-	-	-	1,350,000		1,350,000		Future
1803	Painting	-	-	-	370,000		370,000		Future
1804	Walk-Off Mats	-	-	-	62,500		62,500		Future
1805	Maywood Field Lights	-	-	-	400,000		400,000		Future
1806	Classroom Furniture	-	-	-	150,000		150,000		Future
1807	HVAC Replacements	-	-	-	450,000		450,000		Future
1808	Paving Repair/Replace	-	-	-	125,000		125,000		Future
1809	Roof Repairs	-	-	-	325,000		325,000		Future
1810	Sped Facility Modifications	-	-	-	275,000		275,000		Future
1811	Issaquah High Turf	-	-	-	1,300,000		1,300,000		Future
1812	Skyline High Turf	-	-	-	1,300,000		1,300,000		Future
1813	BLMS Roofing	-	-	-	700,000		700,000		Future
1814	Carpet/Flooring	-	-	-	510,000		510,000		Future
1815	Liberty HVAC Replacement	-	-	-	2,100,000		2,100,000		Future
1816	IVE Misc Repairs	-	-	-	107,500		107,500		Future
1817	GR Floor & Wall Repair	-	-	-	132,500		132,500		Future
1818	Transpo A/C	-	-	-	175,000		175,000		Future
1819	Transpo Sattelite Off Remod	-	-	-	45,000		45,000		Future
1820	Skyline MISC Repair	-	-	-	275,000		275,000		Future
1821	Briarwood Gutter	-	-	-	15,000		15,000		Future
1822	CA Ridge Wallcoverings	-	-	-	82,000		82,000		Future
1823	Challenger HVAC Recom	-	-	-	125,000		125,000		Future
1824	Challenger MISC Repair	-	-	-	129,500		129,500		Future
1825	CS Bathroom WallCovers	-	-	-	2,500		2,500		Future
1826	Maywood Modernizations	-	-	-	455,000		455,000		Future
1827	LHS Folding Wall	-	-	-	75,000		75,000		Future
1828	LHS PAC Drains	-	-	-	50,000		50,000		Future
1829	NC HVAC Recom	-	-	-	125,000		125,000		Future
1830	PCMS Re-grading	-	-	-	35,000		35,000		Future
1831	PCMS Flooring & Lights	-	-	-	395,000		395,000		Future
1512	Portable Skirts/Ramps	-	-	-	139,000		139,000		Future
1515	Server Room Upgrade	-	-	-	100,000		100,000		Future
1520	BLMS Accordion Walls	-	-	-	150,000		150,000		Future
1950	2019-22 Tech Levy	-	-	-	51,950,000		51,950,000		Future
1699	Future Projects	-	-	-	9,500,000		9,500,000		Future
Total Future Projects		\$ -	\$ -	\$ -	\$ 74,811,700		\$ 74,811,700	\$ -	Future

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2018 (September 1, 2018 - August 31, 2019)

For the ISSAQUAH SCHOOL DISTRICT #411 School District for the Month of December, 2018

	ANNUAL	ACTUAL	ACTUAL			
	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	15,736,102	62,640.68	6,896,287.53		8,839,814.47	43.82
2000 Local Support Nontax	2,570,009	663,469.97	2,541,408.34		28,600.66	98.89
3000 State, General Purpose	12,000	.32	7.75		11,992.25	0.06
4000 State, Special Purpose	2	.00	.00		2.00	0.00
5000 Federal, General Purpose	538,998	271,960.02	271,960.02		267,037.98	50.46
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	100,000,002	.00	.00		100,000,002.00	0.00
Total REVENUES/OTHER FIN. SOURCES	118,857,113	998,070.99	9,709,663.64		109,147,449.36	8.17
B. EXPENDITURES						
10 Sites	100,008	.00	232.02-	2,256.75	97,983.27	2.02
20 Buildings	300,618,419	5,410,626.52	17,224,584.41	36,224,301.81	247,169,532.78	17.78
30 Equipment	13,881,573	273,440.41	2,465,311.18	890,297.76	10,525,964.06	24.17
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
Total EXPENDITURES	314,600,000	5,684,066.93	19,689,663.57	37,116,856.32	257,793,480.11	18.06
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) EXP/OTH FIN USES (A-B-C-D)	195,742,887-	4,685,995.94-	9,979,999.93-		185,762,887.07	94.90-
F. TOTAL BEGINNING FUND BALANCE	250,000,000		236,517,263.64			
G. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)	XXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE	54,257,113		226,537,263.71			
(E+F + OR - G)						

I. ENDING FUND BALANCE ACCOUNTS:

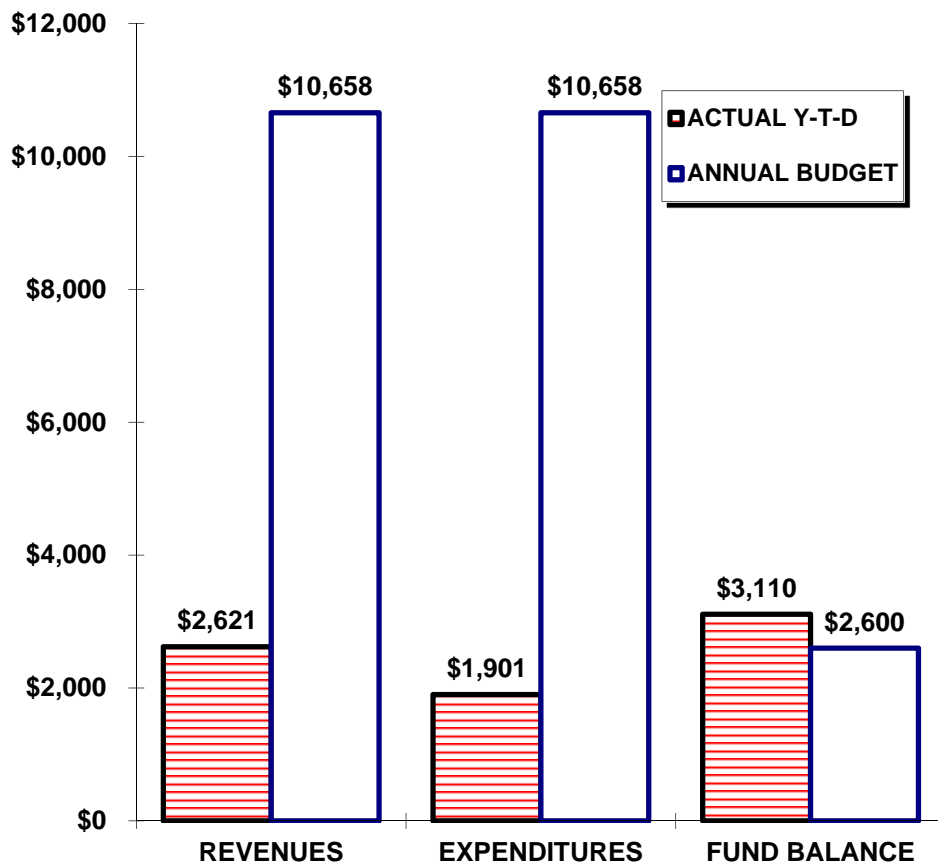
G/L 810 Restricted For Other Items	0	.00
G/L 825 Restricted for Skills Center	0	.00
G/L 830 Restricted for Debt Service	0	.00
G/L 835 Restricted For Arbitrage Rebate	0	.00
G/L 840 Nonspnd FB - Invent/Prepd Itms	0	.00
G/L 850 Restricted for Uninsured Risks	0	.00
G/L 861 Restricted from Bond Proceeds	0	.00
G/L 862 Committed from Levy Proceeds	0	.00
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 from Impact Proceeds	0	.00
G/L 867 Restricted from 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	54,257,113	226,537,263.71
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	54,257,113	226,537,263.71

ASB Fund



ISSAQUAH SCHOOL DISTRICT #411
Y-T-D REVENUES, EXPENDITURES AND FUND BALANCE
(Actual Y-T-D vs Annual Budget)
12/31/2018

ASB FUND
(000's omitted)



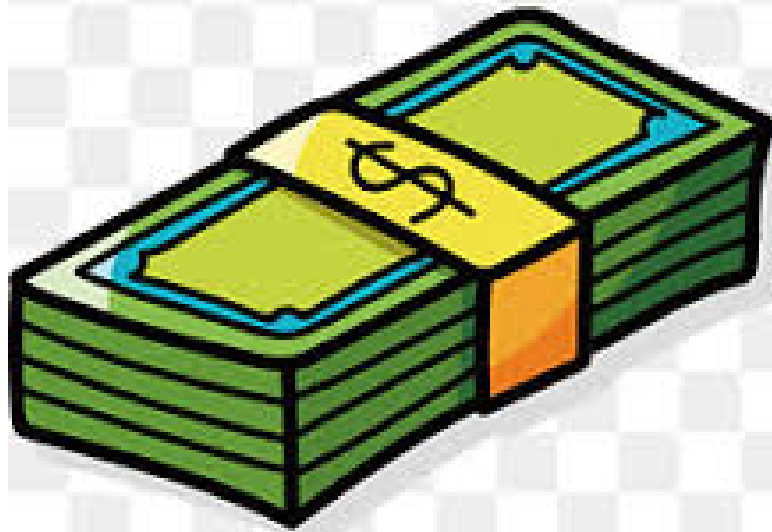
40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2018 (September 1, 2018 - August 31, 2019)

For the ISSAQUAH SCHOOL DISTRICT #411 School District for the Month of December, 2018

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES						
1000 General Student Body	6,623,452	181,024.57	2,052,895.56		4,570,556.44	30.99
2000 Athletics	2,049,250	55,453.13	347,597.21		1,701,652.79	16.96
3000 Classes	274,140	3,050.62	22,418.49		251,721.51	8.18
4000 Clubs	1,446,400	30,613.50	162,643.24		1,283,756.76	11.24
6000 Private Moneys	265,200	2,027.55	35,690.50		229,509.50	13.46
<u>Total REVENUES</u>	10,658,442	272,169.37	2,621,245.00		8,037,197.00	24.59
B. EXPENDITURES						
1000 General Student Body	6,179,822	237,768.56	1,067,646.00	1,235,367.97	3,876,808.03	37.27
2000 Athletics	2,430,490	58,959.93	653,893.10	395,295.16	1,381,301.74	43.17
3000 Classes	293,840	500.00	18,048.03	78,515.15	197,276.82	32.86
4000 Clubs	1,499,090	22,755.18	140,717.49	41,564.96	1,316,807.55	12.16
6000 Private Moneys	255,200	840.39	21,020.27	1,217.82	232,961.91	8.71
<u>Total EXPENDITURES</u>	10,658,442	320,824.06	1,901,324.89	1,751,961.06	7,005,156.05	34.28
C. EXCESS OF REVENUES						
<u>OVER (UNDER) EXPENDITURES (A-B)</u>	0	48,654.69-	719,920.11		719,920.11	0.00
D. TOTAL BEGINNING FUND BALANCE						
	2,600,000		2,391,022.37			
E. G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)						
	XXXXXXXXX		.00			
F. TOTAL ENDING FUND BALANCE						
<u>C+D + OR - E)</u>	2,600,000		3,110,942.48			
G. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	2,600,000		2,874,531.82			
G/L 840 Nonspnd FB - Invent/Prepd Itms	0		236,008.16			
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>	2,600,000		3,110,539.98			
Differences	0		402.50-			

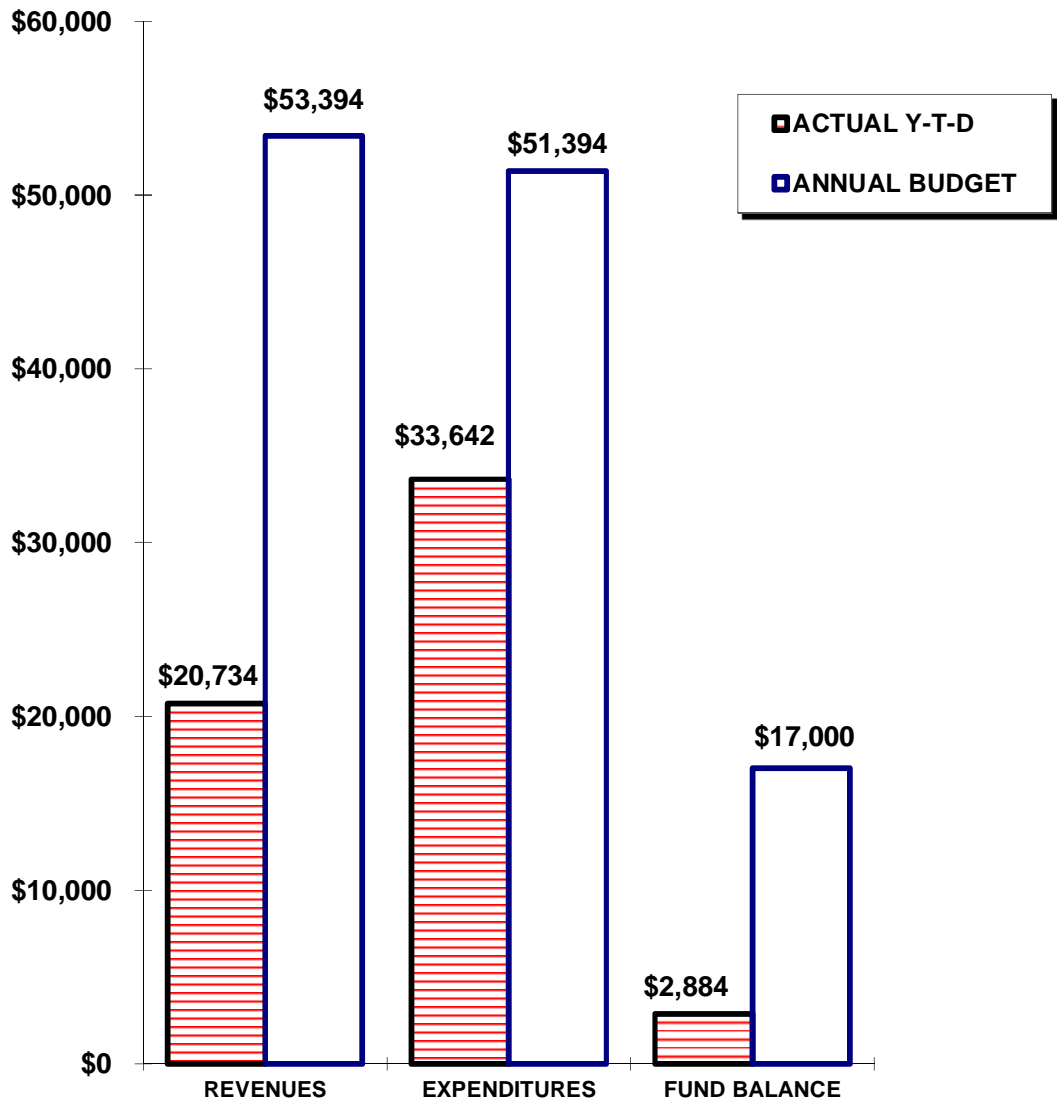
Note: A difference in the annual budget column represents an error between Revenue, Expenditure, Residual Equity Transfer accounts and Fund Balance ledger accounts. In the Actual For Year column the arithmetically displayed Fund Balance is different than the posted Fund Balance. An activity for GL 898 will indicate an expected difference.

Debt Service Fund



ISSAQUAH SCHOOL DISTRICT #411
Y-T-D REVENUES, EXPENDITURES AND FUND BALANCE
(Actual Y-T-D vs Annual Budget)
12/31/2018

DEBT SERVICE FUND
(000's omitted)



30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2018 (September 1, 2018 - August 31, 2019)

For the ISSAQUAH SCHOOL DISTRICT #411 School District for the Month of December, 2018

	ANNUAL	ACTUAL	ACTUAL			
	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	53,261,432	187,802.73	20,617,036.94		32,644,395.06	38.71
2000 Local Support Nontax	92,731	59,639.33	117,774.52		25,043.52-	127.01
3000 State, General Purpose	40,000	.97	23.20		39,976.80	0.06
5000 Federal, General Purpose	0	.00	.00		.00	0.00
9000 Other Financing Sources	2	.00	.00		2.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	53,394,165	247,443.03	20,734,834.66		32,659,330.34	38.83
B. EXPENDITURES						
Matured Bond Expenditures	21,205,000	21,205,000.00	21,205,000.00	0.00	.00	100.00
Interest On Bonds	29,988,803	12,433,247.13	12,433,247.13	0.00	17,555,555.87	41.46
Interfund Loan Interest	2	.00	.00	0.00	2.00	0.00
Bond Transfer Fees	200,004	.00	3,383.84	0.00	196,620.16	1.69
Arbitrage Rebate	0	.00	.00	0.00	.00	0.00
Underwriter's Fees	2	.00	.00	0.00	2.00	0.00
<u>Total EXPENDITURES</u>	51,393,811	33,638,247.13	33,641,630.97	0.00	17,752,180.03	65.46
C. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	0	.00	.00			
D. <u>OTHER FINANCING USES (GL 535)</u>	2	.00	.00			
E. EXCESS OF REVENUES/OTHER FIN.SOURCES						
<u>OVER (UNDER) EXPENDITURES (A-B-C-D)</u>	2,000,352	33,390,804.10-	12,906,796.31-		14,907,148.31-	745.23-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	15,000,000		15,791,003.37			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS (+OR-)</u>	XXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE</u> <u>(E+F + OR - G)</u>	17,000,352		2,884,207.06			
I. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	17,000,352		2,884,207.06			
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>	17,000,352		2,884,207.06			