

# Budget Status Report

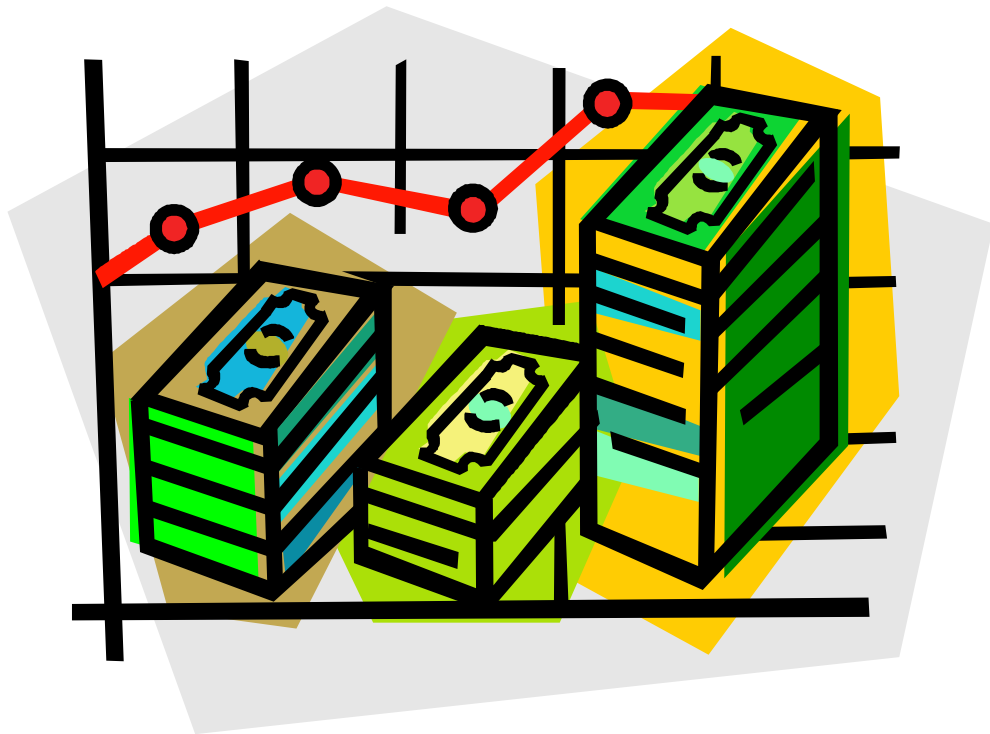
May 2020



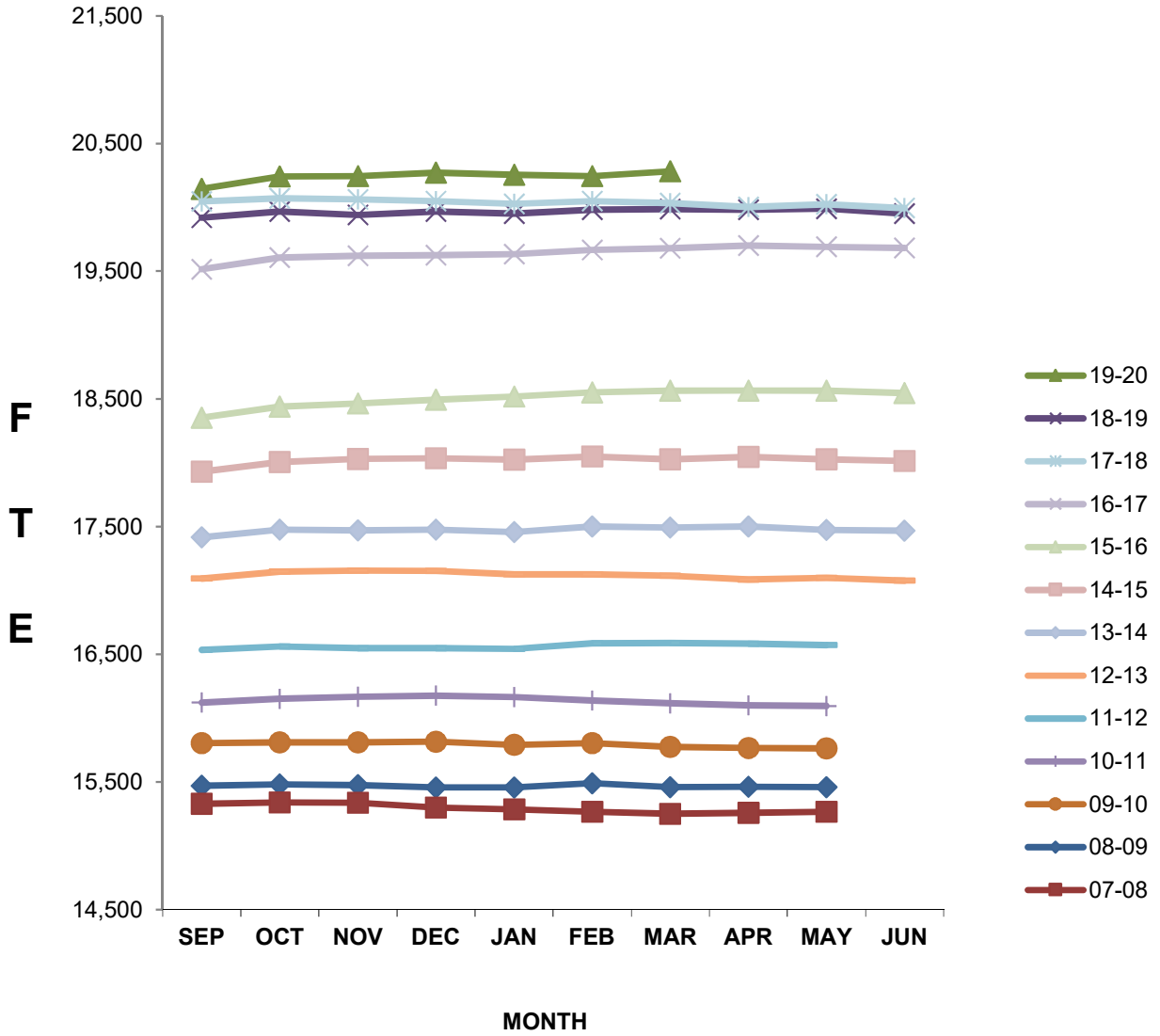
July 30, 2020

Board Meeting

# General Fund

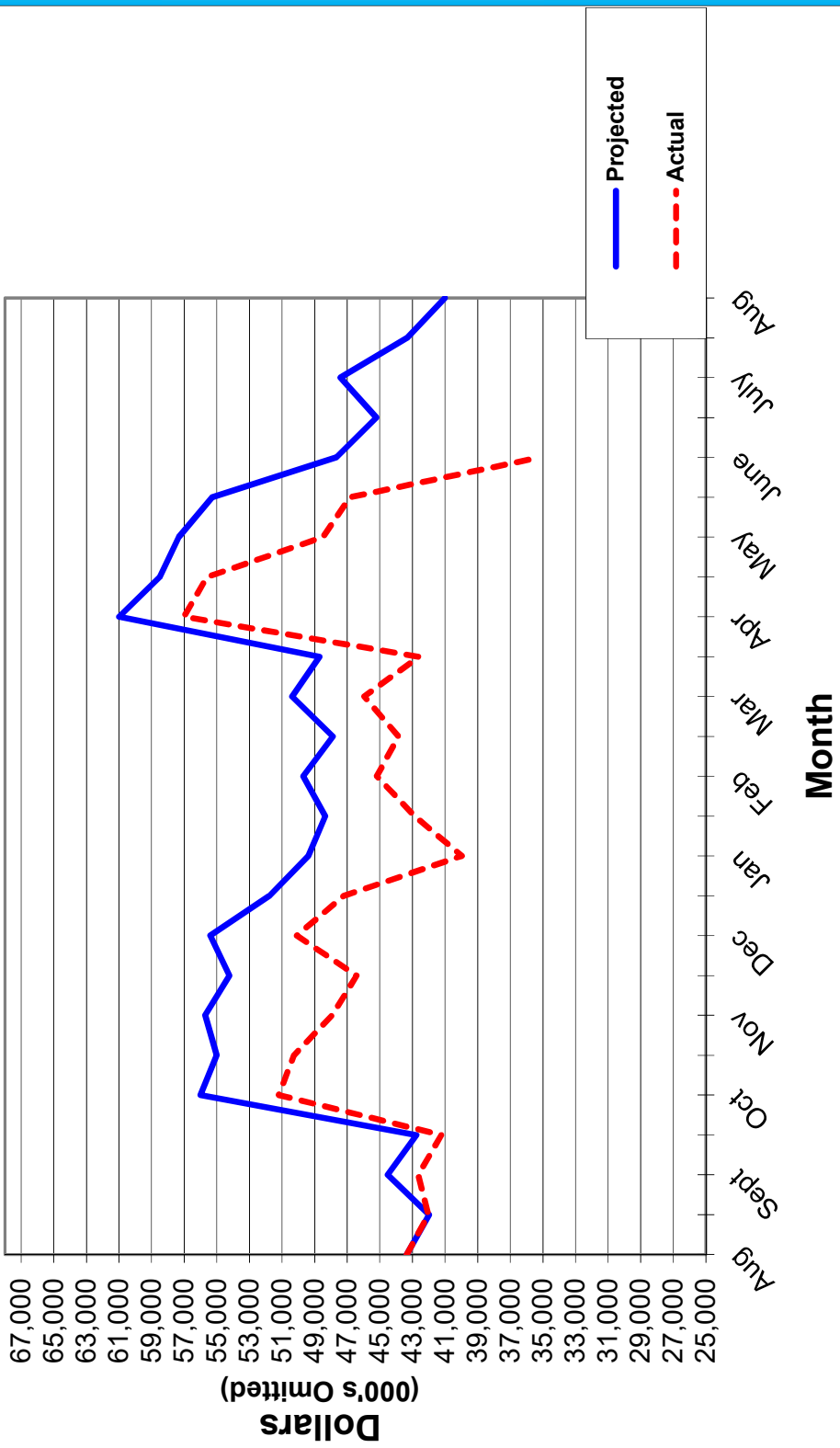


**ISSAQUAH SCHOOL DISTRICT  
MONTHLY STUDENT FTE ENROLLMENT HISTORY  
March 2, 2020**



2019 - 2020 Budgeted Enrollment = 20,105 FTE-avg to date = 20,241

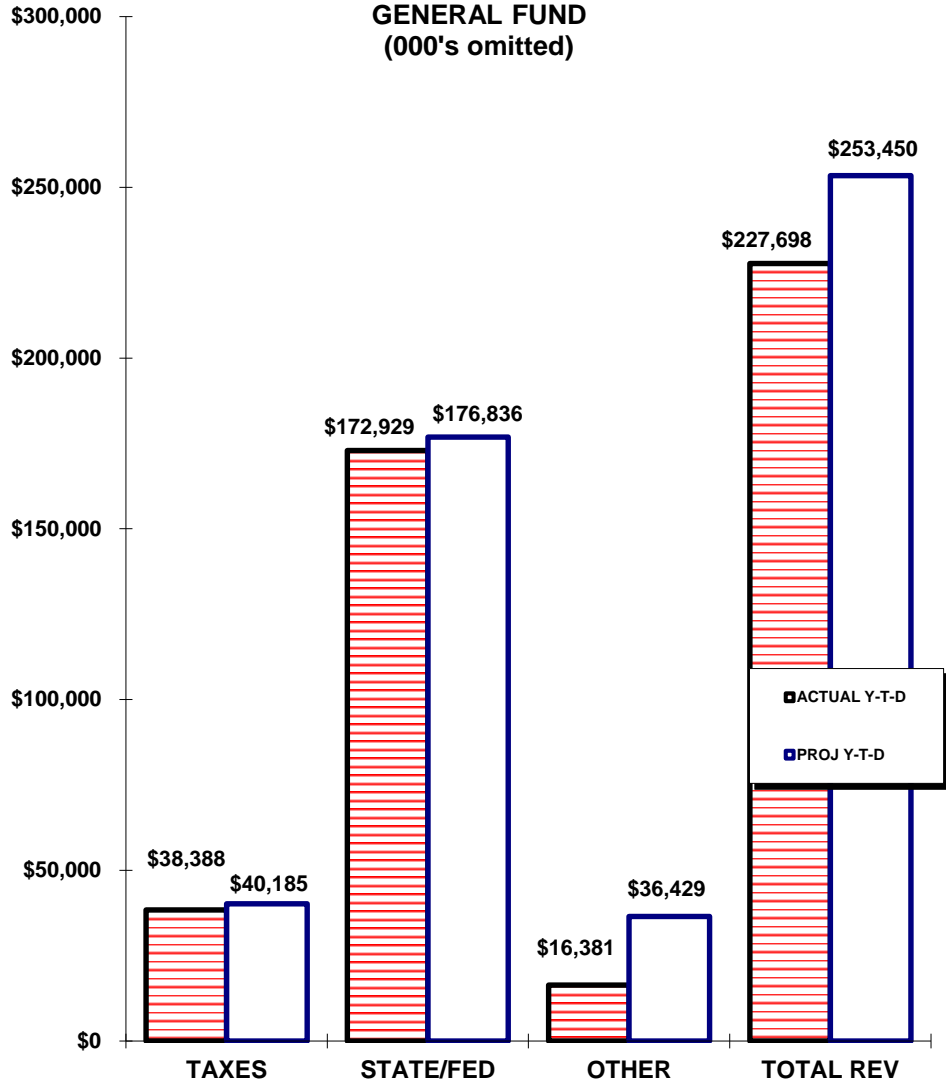
**General Fund**  
**2019-20 Cash Flow**  
 6-30-2020



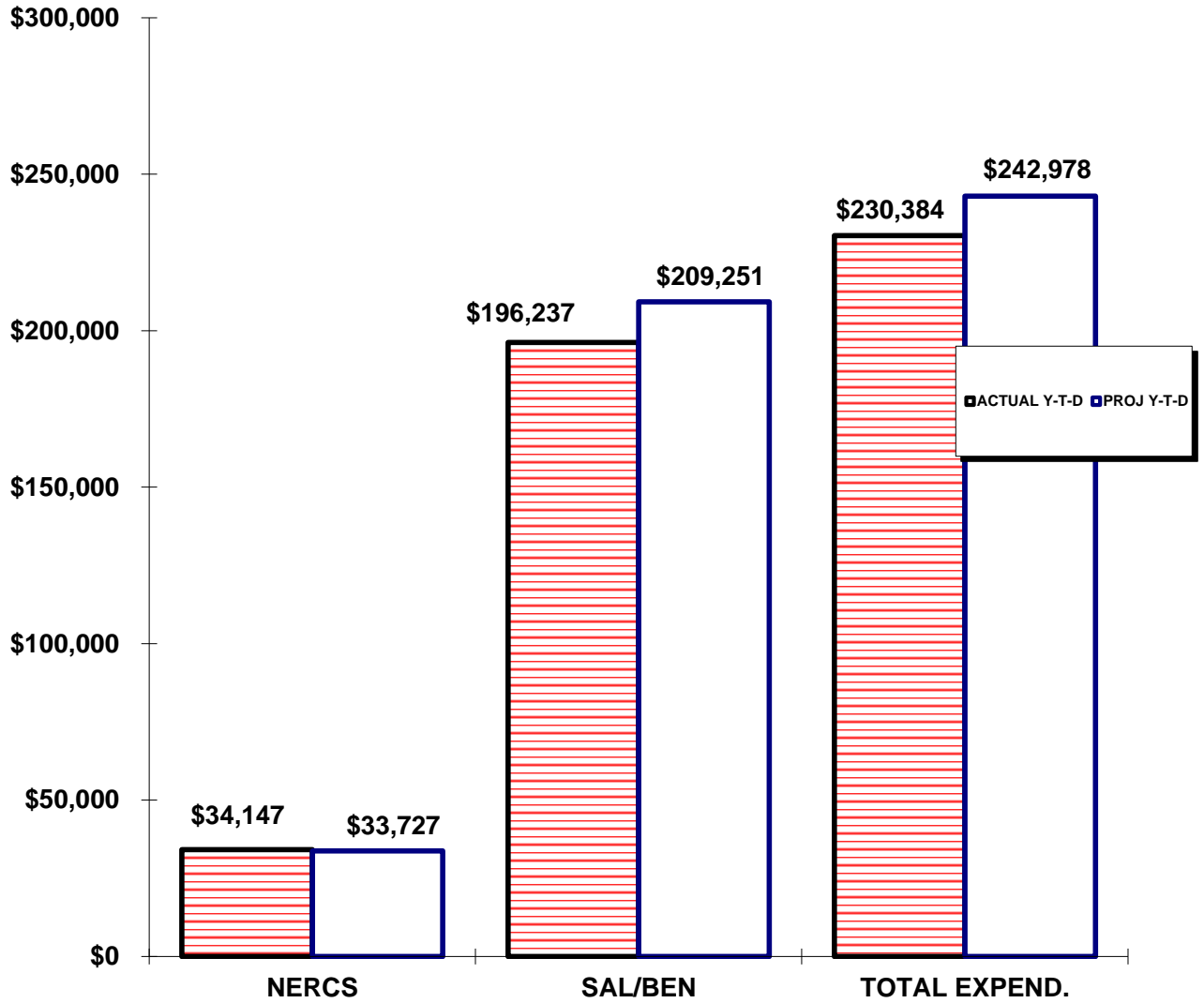
**ISSAQUAH SCHOOL DISTRICT #411  
Y-T-D REVENUES (Actual vs Projected)**

5/31/2020

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

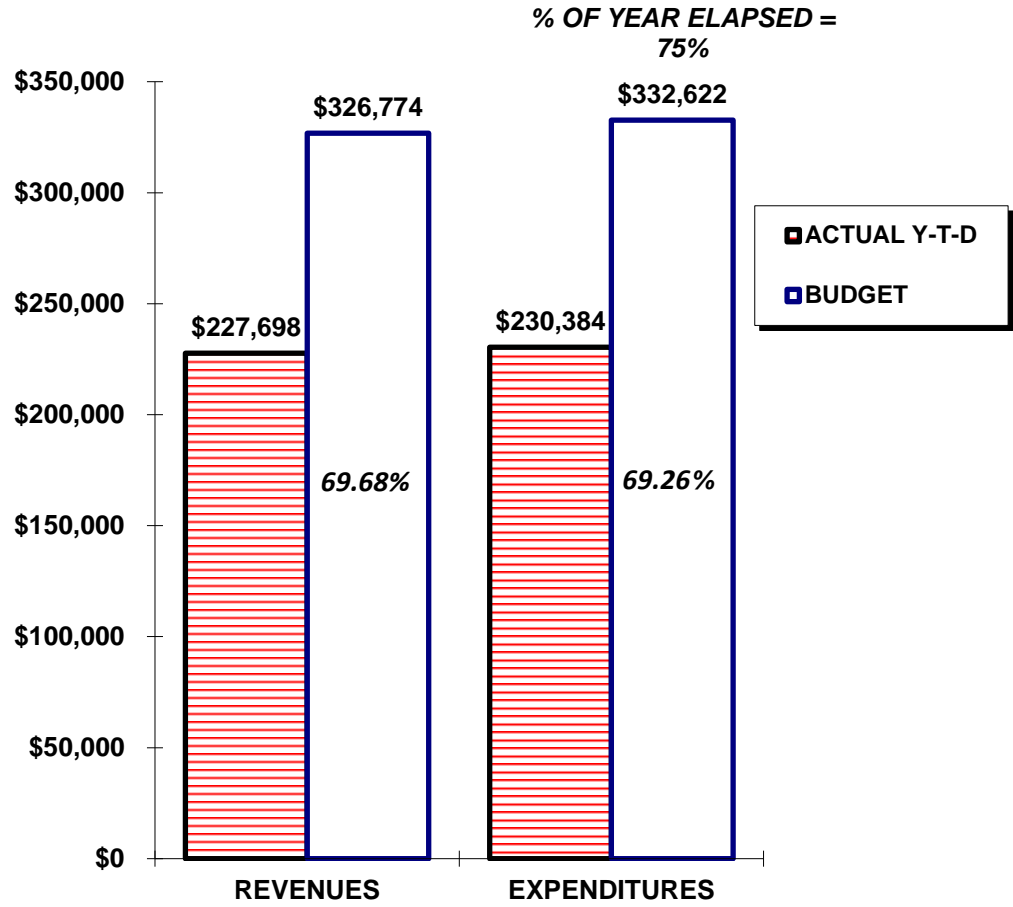


ISSAQUAH SCHOOL DISTRICT #411  
Y-T-D EXPENDITURES (Actual vs Projected)  
5/31/2020  
GENERAL FUND  
(000's omitted)



ISSAQUAH SCHOOL DISTRICT #411  
Y-T-D REVENUES AND EXPENDITURES  
(Actual Y-T-D vs Budget)  
5/31/2020

GENERAL FUND  
(000's omitted)



# ISSAQUAH SCHOOL DISTRICT

## Three Year Comparison of Revenues

	----May 31, 2018-----		
	Budget	Actual	%
Local Property Taxes	\$ 51,268,944	\$ 50,682,168	98.9%
Local Tuition/Fees/Gifts	32,952,863	17,696,283	53.7%
State Apportionment	140,397,225	104,263,134	74.3%
State Grants	23,405,945	17,798,716	76.0%
Federal Grants - General	5,001	15,240	304.7%
Federal Grants - Special	6,714,766	4,768,081	71.0%
From School Districts	1	-	0.0%
From Agencies	525,003	211,984	40.4%
<b>Total Revenue</b>	<b>\$ 255,269,748</b>	<b>\$ 195,435,605</b>	<b>76.6%</b>

	----May 31, 2019----		
	Budget	Actual	%
Local Property Taxes	\$ 44,439,867	\$ 44,277,824	99.6%
Local Tuition/Fees/Gifts	37,431,068	18,985,049	50.7%
State Apportionment	191,719,398	138,974,023	72.5%
State Grants	31,366,442	24,922,868	79.5%
Federal Grants - General	5,001	5,695	113.9%
Federal Grants - Special	6,879,361	5,064,530	73.6%
From School Districts	1	-	0.0%
From Agencies	476,714	242,575	50.9%
<b>Total Revenue</b>	<b>\$ 312,317,852</b>	<b>\$ 232,472,565</b>	<b>74.4%</b>

	----May 31, 2020----		
	Budget	Actual	%
Local Property Taxes	\$ 40,635,867	\$ 38,387,047	94.5%
Local Tuition/Fees/Gifts	45,404,876	16,110,993	35.5%
State Apportionment	196,845,957	143,154,885	72.7%
State Grants	35,706,061	24,381,588	68.3%
Federal Grants - General	5,001	5,558	111.1%
Federal Grants - Special	7,651,292	5,388,519	70.4%
From School Districts	1	-	0.0%
From Agencies	525,003	270,329	51.5%
<b>Total Revenue</b>	<b>\$ 326,774,058</b>	<b>\$ 227,698,920</b>	<b>69.7%</b>

## Three Year Comparison of Expenditures

	----May 31, 2018 ----		
	Budget	* Actual	% Spent
Certificated Salaries	\$ 110,241,119	\$ 102,398,058	92.9%
Classified Salaries	45,470,484	\$ 39,771,470	87.5%
Payroll Taxes/Benefits	60,422,557	\$ 55,163,767	91.3%
Supplies & Materials	14,419,820	\$ 11,005,977	76.3%
Contractual Services	23,674,498	\$ 21,853,933	92.3%
Travel	533,750	\$ 275,774	51.7%
Capital Outlay	1,700,738	\$ 1,166,379	68.6%
<b>Total Expenditures</b>	<b>\$ 256,462,966</b>	<b>\$ 231,635,358</b>	<b>90.3%</b>

	----May 31, 2019----		
	Budget	* Actual	% Spent
Certificated Salaries	\$ 135,609,112	\$ 129,466,913	95.5%
Classified Salaries	52,304,273	\$ 43,113,416	82.4%
Payroll Taxes/Benefits	71,689,143	\$ 64,986,444	90.7%
Supplies & Materials	16,004,221	\$ 10,653,543	66.6%
Contractual Services	33,576,164	\$ 24,925,614	74.2%
Travel	623,718	\$ 268,877	43.1%
Capital Outlay	4,964,021	\$ 1,580,686	31.8%
<b>Total Expenditures</b>	<b>\$ 314,770,652</b>	<b>\$ 274,995,492</b>	<b>87.4%</b>

	----May 31, 2020----		
	Budget	* Actual	% Spent
Certificated Salaries	\$ 144,575,309	\$ 135,631,551	93.8%
Classified Salaries	55,643,635	\$ 47,778,260	85.9%
Payroll Taxes/Benefits	84,053,000	\$ 69,841,591	83.1%
Supplies & Materials	14,982,113	\$ 11,475,866	76.6%
Contractual Services	30,652,338	\$ 28,999,697	94.6%
Travel	675,748	\$ 250,431	37.1%
Capital Outlay	2,040,373	\$ 2,080,550	102.0%
<b>Total Expenditures</b>	<b>\$ 332,622,516</b>	<b>\$ 296,057,945</b>	<b>89.0%</b>

\* Amount Expended/Encumbered



10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2019 (September 1, 2019 - August 31, 2020)

For the ISSAQUAH SCHOOL DISTRICT #411 School District for the Month of May, 2020

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<b>A. REVENUES/OTHER FIN. SOURCES</b>						
1000 LOCAL TAXES	40,635,867	3,575,205.84	38,387,046.55		2,248,820.45	94.47
2000 LOCAL SUPPORT NONTAX	45,404,876	134,969.91	16,110,993.48		29,293,882.52	35.48
3000 STATE, GENERAL PURPOSE	196,845,957	9,914,196.61	143,154,885.18		53,691,071.82	72.72
4000 STATE, SPECIAL PURPOSE	35,706,061	1,755,492.35	24,381,587.70		11,324,473.30	68.28
5000 FEDERAL, GENERAL PURPOSE	5,001	.00	5,558.43		557.43-	111.15
6000 FEDERAL, SPECIAL PURPOSE	7,651,292	196,182.36	5,388,519.14		2,262,772.86	70.43
7000 REVENUES FR OTH SCH DIST	1	.00	.00		1.00	0.00
8000 OTHER AGENCIES AND ASSOCIATES	525,003	20,928.92	270,329.21		254,673.79	51.49
9000 OTHER FINANCING SOURCES	0	.00	.00		.00	0.00
<b>Total REVENUES/OTHER FIN. SOURCES</b>	<b>326,774,058</b>	<b>15,596,975.99</b>	<b>227,698,919.69</b>		<b>99,075,138.31</b>	<b>69.68</b>
<b>B. EXPENDITURES</b>						
00 Regular Instruction	201,860,416	15,138,542.61	138,937,920.57	39,232,237.57	23,690,257.86	88.26
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	35,655,083	3,073,484.44	27,762,841.70	9,653,544.94	1,761,303.64-	104.94
30 Voc. Ed Instruction	8,900,097	741,860.97	7,260,916.91	2,179,177.74	539,997.65-	106.07
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	11,325,744	835,414.08	7,047,846.48	2,140,877.55	2,137,019.97	81.13
70 Other Instructional Pgms	5,026,771	113,052.04	1,609,269.13	224,242.21	3,193,259.66	36.47
80 Community Services	13,729,981	635,939.17	7,144,709.24	2,170,819.21	4,414,452.55	67.85
90 Support Services	56,124,424	4,590,362.22	40,621,014.01	10,072,965.53	5,430,444.46	90.32
<b>Total EXPENDITURES</b>	<b>332,622,516</b>	<b>25,128,655.53</b>	<b>230,384,518.04</b>	<b>65,673,864.75</b>	<b>36,564,133.21</b>	<b>89.01</b>
<b>C. OTHER FIN. USES TRANS. OUT (GL 536)</b>						
	0	.00	.00			
<b>D. OTHER FINANCING USES (GL 535)</b>						
	0	.00	.00			
<b>E. EXCESS OF REVENUES/OTHER FIN.SOURCES</b>						
<b>OVER(UNDER) EXP/OTH FIN USES (A-B-C-D)</b>	<b>5,848,458-</b>	<b>9,531,679.54-</b>	<b>2,685,598.35-</b>		<b>3,162,859.65</b>	<b>54.08-</b>
<b>F. TOTAL BEGINNING FUND BALANCE</b>						
	39,000,000		47,839,966.40			
<b>G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</b>						
	XXXXXXXXX		.00			
<b>H. TOTAL ENDING FUND BALANCE</b>						
<b>(E+F + OR - G)</b>	33,151,542		45,154,368.05			

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	1,479,273	1,795,694.00
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	4,468,321.00
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	1,108,220.00
G/L 872 Committed to Econmc Stabilizatr	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	14,000,000	19,800,000.00
G/L 890 Unassigned Fund Balance	13,584,049	16,982,133.05
G/L 891 Unassigned Min Fnd Bal Policy	0	.00
<u>TOTAL</u>	33,151,542	45,154,368.05

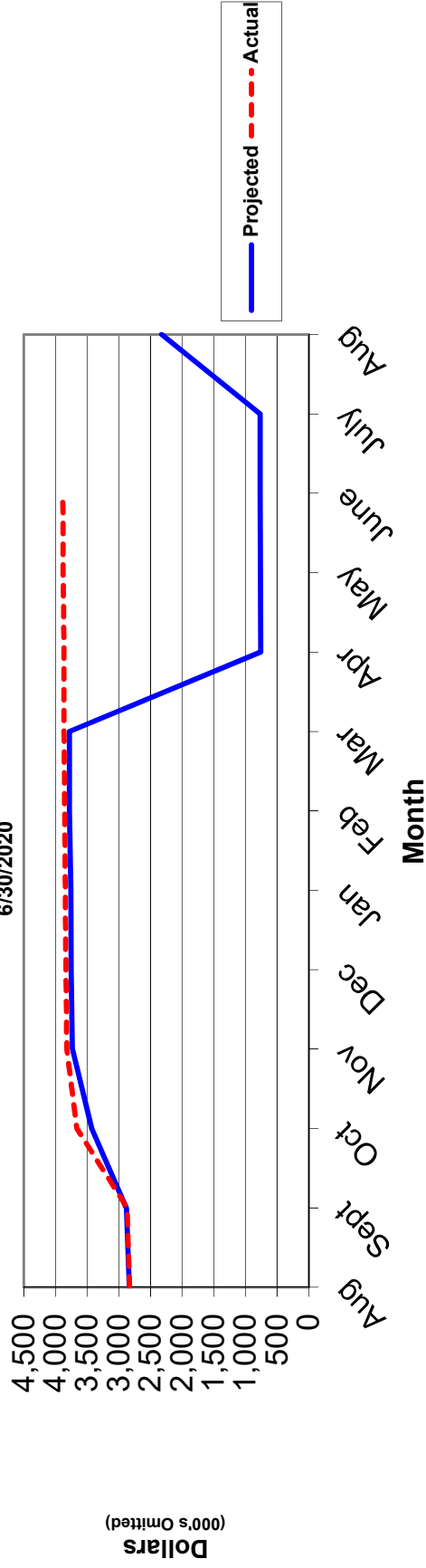
# Transportation and Vehicle Fund



# Transportation Vehicle Fund

2019-20 Cash Flow

6/30/2020



90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2019 (September 1, 2019 - August 31, 2020)

For the ISSAQUAH SCHOOL DISTRICT #411 School District for the Month of May, 2020

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<b>A. REVENUES/OTHER FIN. SOURCES</b>						
1000 Local Taxes	939,908	466.85	933,309.13		6,598.87	99.30
2000 Local Nontax	20,001	5,559.37	48,854.29		28,853.29-	244.26
3000 State, General Purpose	1	.00	134.17		133.17-	> 1000
4000 State, Special Purpose	1,556,219	.00	.00		1,556,219.00	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
<b>A. TOTAL REV/OTHER FIN.SRCS(LESS TRANS)</b>	<b>2,516,130</b>	<b>6,026.22</b>	<b>982,297.59</b>		<b>1,533,832.41</b>	<b>39.04</b>
<b>B. 9900 TRANSFERS IN FROM GF</b>	<b>0</b>	<b>.00</b>	<b>.00</b>		<b>.00</b>	<b>0.00</b>
<b>C. Total REV./OTHER FIN. SOURCES</b>	<b>2,516,130</b>	<b>6,026.22</b>	<b>982,297.59</b>		<b>1,533,832.41</b>	<b>39.04</b>
<b>D. EXPENDITURES</b>						
Type 30 Equipment	3,021,423	.00	.00	1,975,123.40	1,046,299.60	65.37
Type 60 Bond Levy Issuance	0	.00	.00	0.00	.00	0.00
Type 90 Debt	0	.00	.00	0.00	.00	0.00
<b>Total EXPENDITURES</b>	<b>3,021,423</b>	<b>.00</b>	<b>.00</b>	<b>1,975,123.40</b>	<b>1,046,299.60</b>	<b>65.37</b>
<b>E. OTHER FIN. USES TRANS. OUT (GL 536)</b>	<b>0</b>	<b>.00</b>	<b>.00</b>			
<b>F. OTHER FINANCING USES (GL 535)</b>	<b>0</b>	<b>.00</b>	<b>.00</b>			
<b>G. EXCESS OF REVENUES/OTHER FIN SOURCES OVER(UNDER) EXP/OTH FIN USES (C-D-E-F)</b>	<b>505,293-</b>	<b>6,026.22</b>	<b>982,297.59</b>		<b>1,487,590.59</b>	<b>294.40-</b>
<b>H. TOTAL BEGINNING FUND BALANCE</b>	<b>2,800,000</b>		<b>2,896,838.04</b>			
<b>I. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</b>	<b>XXXXXXXX</b>		<b>.00</b>			
<b>J. TOTAL ENDING FUND BALANCE (G+H + OR - I)</b>	<b>2,294,707</b>		<b>3,879,135.63</b>			
<b>K. ENDING FUND BALANCE ACCOUNTS:</b>						
G/L 810 Restricted For Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	2,294,707		3,879,135.63			
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			
<b>TOTAL</b>	<b>2,294,707</b>		<b>3,879,135.63</b>			

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	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 Restrictd 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	24,132,741	206,882,944.64
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	24,132,741	206,882,944.64

# Capital Projects Fund



**Capital Projects Fund Summary**  
May 31st, 2020

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
<b>Fund Balance 9/1/2018</b>				<b>\$ 236,517,264</b>				<b>\$ 236,517,264</b>		
<b>Revenues for Approved Projects:</b>										
	Tech/Maint Levy - 2015-18	\$ -	51,952,000	<b>51,952,000</b>		(\$0)		<b>51,952,000</b>		
	Tech/Maint Levy - 2019-22	\$ 15,730,336	8,454,872	<b>24,185,209</b>		\$44,330,791		<b>68,516,000</b>		
	Investment Earnings	\$ 2,867,450	12,557,996	<b>15,425,446</b>		\$8,074,554		<b>23,500,000</b>		
	Rentals	\$ -	92,747	<b>92,747</b>		\$7,253		<b>100,000</b>		
	Plan Fees/Misc.	\$ 2,717	550,857	<b>553,574</b>		\$96,426		<b>650,000</b>		
	Impact Fees	\$ 1,276,134	17,012,802	<b>18,288,936</b>		\$4,211,064		<b>22,500,000</b>		
	State Match	\$ -	-			\$3,500,000		<b>3,500,000</b>		
	State Energy Grant	\$ -	1,475,078	<b>1,475,078</b>		\$0		<b>1,475,078</b>		
	State ECE Grant	\$ -	-			\$150,000		<b>150,000</b>		
	Bond Sales - 2016 Voter Approved	\$ -	455,015,000	<b>455,015,000</b>		\$78,485,000		<b>533,500,000</b>		
	Bond Premium/BABS Subsidy	\$ 272,830	6,395,259	<b>6,668,089</b>		\$1,531,911		<b>8,200,000</b>		
	Sale of Property	\$ -	4,417,337	<b>4,417,337</b>		(\$0)		<b>4,417,337</b>		
	Adjust. for Pre-Sept 1, 2018 Expend	\$ -	4,729,850	<b>4,729,850</b>		\$0		<b>4,729,850</b>		
	<b>Total Revenues</b>	\$ 20,149,468	\$ 562,653,799	<b>\$ 582,803,266</b>		\$ 140,386,999		<b>\$ 723,190,265</b>	\$ -	
	<b>Total Resources Available</b>	\$ 20,149,468	\$ 562,653,799	<b>\$ 819,320,530</b>		\$ 140,386,999		<b>\$ 959,707,529</b>		
<b>Prior Capital Authorization - Project Budgets</b>										
	Completed Projects	\$ 45,013	\$ -	<b>\$ 40,622,514</b>		\$ 0		<b>\$ 40,622,514</b>	\$ -	Complete
	<b>Sub-Total</b>	\$ 45,013	\$ -	<b>\$ 40,622,514</b>		\$ 0		<b>\$ 40,622,514</b>	\$ -	

(Continued On Next Page)



**Capital Projects Fund Summary**  
May 31st, 2020

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
<b>Prior Voter Approved Capital Authorization(s) - Project Budgets</b>								
0513	ADA/Special Ed Modernization	\$ 10,424	3,204,744	3,215,168	9,832	3,225,000	-	In Process
0611	Paving	\$ -	634,827	634,827	10,173	645,000	(10,000)	In Process
0612	Safety	\$ 124,890	678,422	803,312	1,688	805,000	55,000	In Process
1106	Resilient Elem. Flooring	\$ -	9,477	9,477	15,523	25,000	(25,000)	In Process
1201	Liberty Phase 2 & 3	\$ 245,116	60,624,644	60,869,760	1,750,240	62,620,000	1,000,000	In Process
1202	IVE/Appollo Addition	\$ 2,465	15,469,016	15,471,480	3,520	15,475,000	-	In Process
1203	IMS Rebuild	\$ 693,213	64,040,289	64,733,502	41,498	64,775,000	700,000	In Process
1204	Clark Rebuild	\$ 283,119	43,381,127	43,664,246	35,754	43,700,000	200,000	In Process
1205	Gibson EK	\$ -	6,448,635	6,448,635	51,365	6,500,000	-	In Process
1206	Sunny Hills Rebuild	\$ (7,903)	35,528,669	35,520,766	29,234	35,550,000	-	In Process
1208	Sec. Artificial Turf & Track	\$ -	11,117,460	11,117,460	7,540	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	\$ -	1,078,852	1,078,852	6,148	1,085,000	-	In Process
1216	Heating & Ventilation	\$ -	166,253	166,253	28,747	195,000	(25,000)	In Process
1217	Rain Screens	\$ -	19,396	19,396	604	20,000	-	In Process
1221	Skyline Stadium	\$ 660	11,062,386	11,063,046	4,454	11,067,500	-	In Process
1222	ADA/Special Needs	\$ 900	62,597	63,497	3,003	66,500	-	In Process
1228	Key Card Access System	\$ 292,904	3,971,515	4,264,418	10,582	4,275,000	25,000	In Process
1233	Issaquah High Stadium	\$ 28,318	68,346	96,664	1,828,336	1,925,000	-	In Process
1501	Portable Classrooms	\$ 1,350	6,357,652	6,359,001	5,999	6,365,000	(35,000)	In Process
1504	Bus Wash & Fueling Station	\$ -	1,138,921	1,138,921	6,079	1,145,000	-	In Process
1505	Skyline Carpentry & Rep	\$ -	213,280	213,280	6,720	220,000	(15,000)	In Process
1506	Sound Systems	\$ 15,292	306,318	321,609	12,141	333,750	(50,000)	In Process
1507	HVAC & DDC Upgrades	\$ 41,841	486,453	528,294	6,706	535,000	35,000	In Process
1508	Fire Panels	\$ -	289,895	289,895	25,105	315,000	-	In Process
1513	Rough Carpentry	\$ -	123,014	123,014	1,986	125,000	-	In Process
1522	Roof Safety	\$ -	20,903	20,903	29,097	50,000	(200,000)	In Process
1550	Tech Levy 2015-18	\$ 859	31,414,388	31,415,247	9,753	31,425,000	(75,000)	In Process
1601	Portables	\$ 81,084	8,764,098	8,845,183	1,154,817	10,000,000	-	In Process
1602	High School #4	\$ 4,969,522	5,798,663	10,768,184	109,231,816	120,000,000	-	In Process
1603	Land Purchase	\$ 82,084	88,021,621	88,103,705	21,295	88,125,000	(375,000)	In Process
1604	Land- Transportation	\$ -	25,756	25,756	774,244	800,000	(200,000)	In Process
1605	PLMS Rebuild	\$ 396,827	73,286,827	73,683,654	316,346	74,000,000	-	In Process
1606	Middle School #6	\$ 4,659,168	4,791,367	9,450,536	64,549,464	74,000,000	-	In Process
1607	BLMS Remodel	\$ -	876,887	876,887	7,623,113	8,500,000	-	In Process
1608	Elementary #16	\$ 947,078	2,027,464	2,974,542	33,525,458	36,500,000	-	In Process
1609	Elementary #17	\$ -	88,677	88,677	37,911,323	38,000,000	-	In Process
1610	Discovery Remodel	\$ 1,942,328	12,116,920	14,059,248	40,752	14,100,000	400,000	In Process
1611	Endeavour Remodel	\$ 1,459,137	10,034,686	11,493,823	6,177	11,500,000	500,000	In Process
1612	Cougar Ridge Remodel	\$ 301,315	14,927,880	15,229,195	41,805	15,271,000	300,000	In Process
1613	Sunset Remodel	\$ 760,204	10,458,011	11,218,215	31,785	11,250,000	250,000	In Process
1614	Maple Hills Remodel	\$ 93,431	255,020	348,451	6,651,549	7,000,000	-	In Process
1615	Central Admin Remodel	\$ 1,118,304	12,905,073	14,023,376	76,624	14,100,000	100,000	In Process
1298	Bond Issuance Costs	\$ -	1,639,085	1,639,085	0	1,639,085	-	In Process
1690	Project Management	\$ -	3,190,790	3,190,790	1,809,210	5,000,000	-	In Process
1802	Playground Rubber Matting	\$ 386,129	2,531	388,660	811,340	1,200,000	(150,000)	In Process
1805	Maywood Field Lights	\$ 323,204	89,816	413,020	11,980	425,000	-	In Process
1807	HVAC Replacements	\$ 193,166	430,007	623,173	26,827	650,000	200,000	In Process
1810	Sped Facility Modifications	\$ 3,780	14,790	18,569	6,431	25,000	(250,000)	In Process
1812	Skyline High Turf	\$ 37,179	680,502	717,681	32,319	750,000	(50,000)	In Process
1815	Liberty HVAC Replacement	\$ 783,146	603,778	1,386,923	3,077	1,390,000	40,000	In Process
1818	Transpo A/C	\$ -	10,415	10,415	164,585	175,000	-	In Process
1826	Maywood Modernizations	\$ 85,747	2,522	88,270	366,730	455,000	-	In Process
1829	NC HVAC Recom	\$ 781	7,810	8,591	41,409	50,000	(75,000)	In Process
1950	2019-22 Tech Levy	\$ 2,174,528	-	2,174,528	43,825,472	46,000,000	-	In Process
2001	Holly Street ECE	\$ 16,830	-	16,830	1,183,170	1,200,000	-	In Process
2002	Issaquah Creek Bank Erosion	\$ 5,195	-	5,195	494,805	500,000	-	In Process
1699	Reserve - (Includes Inflation)	\$ -	-	-	1,000,000	1,000,000	-	Reserve
	Future Projects	\$ -	-	-	31,311,000	31,311,000	-	Future
<b>Sub-Total (2006,10, 12, 14,16 Cap. A</b>		<b>\$ 22,553,614</b>	<b>\$ 549,265,281</b>	<b>\$ 571,818,895</b>	<b>\$ 347,014,940</b>	<b>\$ 918,833,835</b>	<b>\$ 2,270,000</b>	
<b>Total Expenditures</b>		<b>\$ 22,598,627</b>	<b>\$ 549,265,281</b>	<b>\$ 612,441,409</b>	<b>\$ 347,014,940</b>	<b>\$ 959,456,349</b>	<b>\$ 2,270,000</b>	
<b>Ending Fund Balance</b>				<b>\$ 206,879,121</b>	(Current Balance)	<b>\$ 251,180</b>	(End of Projects 8-31-2022)	



**Capital Projects Fund Summary**  
May 31st, 2020

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						
<b>Future Projects</b>									
1297	Reserve for Arbitrage	-	-	-	25,000		<b>25,000</b>		Future
1503	Misc. Carpet Replacement	-	-	-	50,000		<b>50,000</b>		Future
1512	Portable Skirts/Ramps	-	-	-	139,000		<b>139,000</b>		Future
1510	Flooring Repair	-	-	-	38,000		<b>38,000</b>		Future
1801	Food Services Equipment	-	-	-	250,000		<b>250,000</b>		Future
1803	Painting	-	-	-	125,000		<b>125,000</b>		Future
1804	Walk-Off Mats	-	-	-	40,000		<b>40,000</b>		Future
1806	Classroom Furniture	-	-	-	150,000		<b>150,000</b>		Future
1808	Paving Repair/Replace	-	-	-	125,000		<b>125,000</b>		Future
1809	Roof Repairs	-	-	-	325,000		<b>325,000</b>		Future
1811	Issaquah High Turf	-	-	-	1,300,000		<b>1,300,000</b>		Future
1814	Carpet/Flooring	-	-	-	275,000		<b>275,000</b>		Future
1816	IVE Misc Repairs	-	-	-	107,500		<b>107,500</b>		Future
1817	GR Floor & Wall Repair	-	-	-	132,500		<b>132,500</b>		Future
1819	Transpo Sattelite Off Remod	-	-	-	45,000		<b>45,000</b>		Future
1820	Skyline MISC Repair	-	-	-	275,000		<b>275,000</b>		Future
1821	Briarwood Gutter	-	-	-	15,000		<b>15,000</b>		Future
1822	CA Ridge Wallocoverings	-	-	-	82,000		<b>82,000</b>		Future
1823	Challenger HVAC Recom	-	-	-	125,000		<b>125,000</b>		Future
1824	Challenger MISC Repair	-	-	-	129,500		<b>129,500</b>		Future
1825	CS Bathroom WallCovers	-	-	-	2,500		<b>2,500</b>		Future
1827	LHS Folding Wall	-	-	-	75,000		<b>75,000</b>		Future
1828	LHS PAC Drains	-	-	-	50,000		<b>50,000</b>		Future
1830	PCMS Re-grading	-	-	-	35,000		<b>35,000</b>		Future
1831	PCMS Flooring & Lights	-	-	-	395,000		<b>395,000</b>		Future
1699	Future Projects	-	-	-	27,000,000		<b>27,000,000</b>		Future
<b>Total Future Projects</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,311,000</b>		<b>\$ 31,311,000</b>	<b>\$ -</b>	Future

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2019 (September 1, 2019 - August 31, 2020)

For the ISSAQUAH SCHOOL DISTRICT #411 School District for the Month of May, 2020

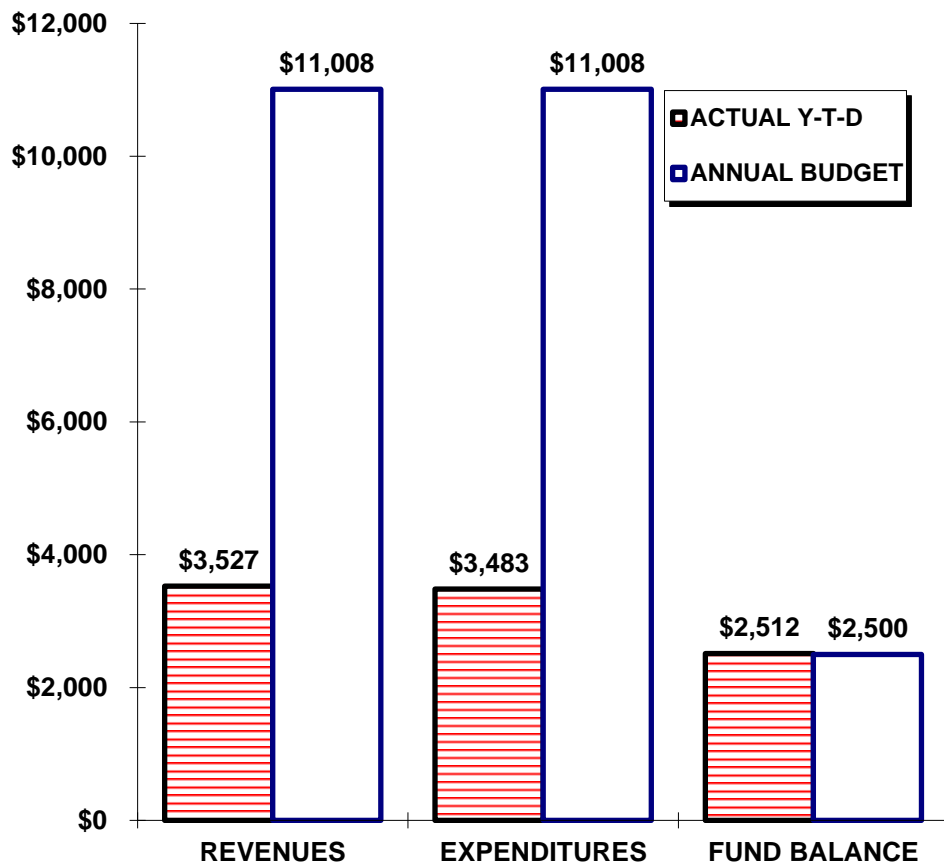
	ANNUAL	ACTUAL	ACTUAL			
<u>A. REVENUES/OTHER FIN. SOURCES</u>	<u>BUDGET</u>	<u>FOR MONTH</u>	<u>FOR YEAR</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
1000 Local Taxes	16,637,731	1,335,400.73	15,730,336.29		907,394.71	94.55
2000 Local Support Nontax	6,540,006	629,587.73	4,143,584.43		2,396,421.57	63.36
3000 State, General Purpose	45,000	806.99	2,717.28		42,282.72	6.04
4000 State, Special Purpose	2	.00	.00		2.00	0.00
5000 Federal, General Purpose	525,000	.00	272,829.83		252,170.17	51.97
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	78,485,002	.00	.00		78,485,002.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	102,232,741	1,965,795.45	20,149,467.83		82,083,273.17	19.71
<u>B. EXPENDITURES</u>						
10 Sites	100,008	.00	.00	2,256.75	97,751.25	2.26
20 Buildings	293,634,048	1,443,184.54	19,005,594.73	108,325,432.56	166,303,020.71	43.36
30 Equipment	14,365,944	119,819.36	3,593,033.00	1,812,331.00	8,960,580.00	37.63
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
<u>Total EXPENDITURES</u>	308,100,000	1,563,003.90	22,598,627.73	110,140,020.31	175,361,351.96	43.08
<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>	205,867,259-	402,791.55	2,449,159.90-		203,418,099.10	98.81-
<u>F. TOTAL BEGINNING FUND BALANCE</u>	230,000,000		209,332,104.54			
<u>G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXXX		.00			
<u>H. TOTAL ENDING FUND BALANCE</u>	24,132,741		206,882,944.64			
<u>(E+F + OR - G)</u>						

# ASB Fund



**ISSAQUAH SCHOOL DISTRICT #411**  
**Y-T-D REVENUES, EXPENDITURES AND FUND BALANCE**  
**(Actual Y-T-D vs Annual Budget)**  
**5/31/2020**

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



40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2019 (September 1, 2019 - August 31, 2020)

For the ISSAQUAH SCHOOL DISTRICT #411 School District for the Month of May, 2020

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<b>A. REVENUES</b>						
1000 General Student Body	6,640,227	391,289.77-	2,332,306.30		4,307,920.70	35.12
2000 Athletics	2,242,320	18,434.92	573,343.02		1,668,976.98	25.57
3000 Classes	363,750	355.00	22,002.22		341,747.78	6.05
4000 Clubs	1,446,815	20,794.80	523,190.77		923,624.23	36.16
6000 Private Moneys	314,860	1,250.00	76,509.47		238,350.53	24.30
<b>Total REVENUES</b>	<b>11,007,972</b>	<b>350,455.05-</b>	<b>3,527,351.78</b>		<b>7,480,620.22</b>	<b>32.04</b>
<b>B. EXPENDITURES</b>						
1000 General Student Body	6,150,072	14,005.68-	1,847,972.62	486,894.96	3,815,204.42	37.96
2000 Athletics	2,621,400	2,263.42	1,085,180.00	59,483.03	1,476,736.97	43.67
3000 Classes	363,500	6,500.00-	31,483.36	16,631.25	315,385.39	13.24
4000 Clubs	1,564,900	27,907.56-	455,521.25	12,581.53	1,096,797.22	29.91
6000 Private Moneys	308,100	26,431.02	63,688.79	0.00	244,411.21	20.67
<b>Total EXPENDITURES</b>	<b>11,007,972</b>	<b>19,718.80-</b>	<b>3,483,846.02</b>	<b>575,590.77</b>	<b>6,948,535.21</b>	<b>36.88</b>
<b>C. EXCESS OF REVENUES</b>						
<u>OVER(UNDER) EXPENDITURES</u> (A-B)	0	330,736.25-	43,505.76		43,505.76	0.00
<b>D. TOTAL BEGINNING FUND BALANCE</b>						
	2,500,000		2,468,619.70			
<b>E. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</b>						
	XXXXXXXXXX		.00			
<b>F. TOTAL ENDING FUND BALANCE</b>						
<u>C+D + OR - E)</u>	2,500,000		2,512,125.46			
<b>G. ENDING FUND BALANCE ACCOUNTS:</b>						
G/L 810 Restricted for Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	2,500,000		2,283,215.46			
G/L 840 Nonspnd FB - Invent/Prepd Itms	0		228,910.00			
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			
<b>TOTAL</b>	<b>2,500,000</b>		<b>2,512,125.46</b>			

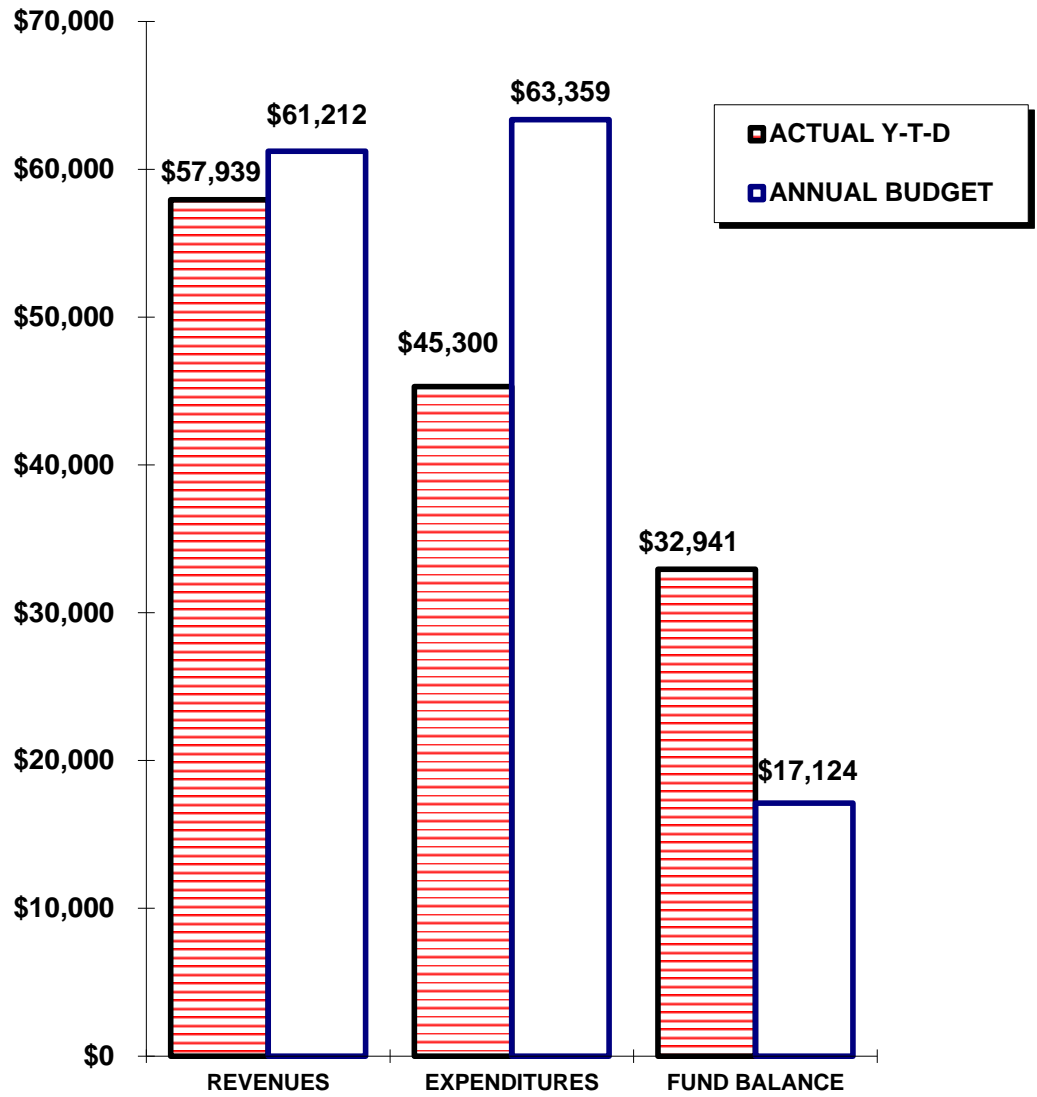
# Debt Service Fund





**ISSAQUAH SCHOOL DISTRICT #411**  
**Y-T-D REVENUES, EXPENDITURES AND FUND BALANCE**  
**(Actual Y-T-D vs Annual Budget)**  
**5/31/2020**

**DEBT SERVICE FUND**  
**(000's omitted)**



30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT  
Fiscal Year 2019 (September 1, 2019 - August 31, 2020)

For the ISSAQUAH SCHOOL DISTRICT #411 School District for the Month of May, 2020

	ANNUAL	ACTUAL	ACTUAL			
	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<b>A. REVENUES/OTHER FIN. SOURCES</b>						
1000 Local Taxes	61,022,874	4,856,717.20	57,706,262.93		3,316,611.07	94.56
2000 Local Support Nontax	150,001	23,503.32	223,187.84		73,186.84-	148.79
3000 State, General Purpose	40,000	2,935.34	9,955.82		30,044.18	24.89
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>	<u>61,212,877</u>	<u>4,883,155.86</u>	<u>57,939,406.59</u>		<u>3,273,470.41</u>	<u>94.65</u>
<b>B. EXPENDITURES</b>						
Matured Bond Expenditures	32,585,000	.00	31,085,000.00	0.00	1,500,000.00	95.40
Interest On Bonds	30,574,380	.00	14,212,128.05	0.00	16,362,251.95	46.48
Interfund Loan Interest	2	.00	.00	0.00	2.00	0.00
Bond Transfer Fees	200,004	.00	2,826.23	0.00	197,177.77	1.41
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>	<u>63,359,388</u>	<u>.00</u>	<u>45,299,954.28</u>	<u>0.00</u>	<u>18,059,433.72</u>	<u>71.50</u>
C. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	0	.00	.00			
D. <u>OTHER FINANCING USES (GL 535)</u>	2	.00	.00			
<b>E. EXCESS OF REVENUES/OTHER FIN.SOURCES</b>						
<u>OVER(UNDER) EXPENDITURES (A-B-C-D)</u>	<u>2,146,513-</u>	<u>4,883,155.86</u>	<u>12,639,452.31</u>		<u>14,785,965.31</u>	<u>688.84-</u>
F. <u>TOTAL BEGINNING FUND BALANCE</u>	<u>19,271,088</u>		<u>20,302,493.03</u>			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	<u>XXXXXXXXXX</u>		<u>.00</u>			
H. <u>TOTAL ENDING FUND BALANCE</u>	<u>17,124,575</u>		<u>32,941,945.34</u>			
<u>(E+F + OR - G)</u>						
<b>I. ENDING FUND BALANCE ACCOUNTS:</b>						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	17,124,575		32,941,945.34			
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>	<u>17,124,575</u>		<u>32,941,945.34</u>			