

Budget Status Report

June 2013

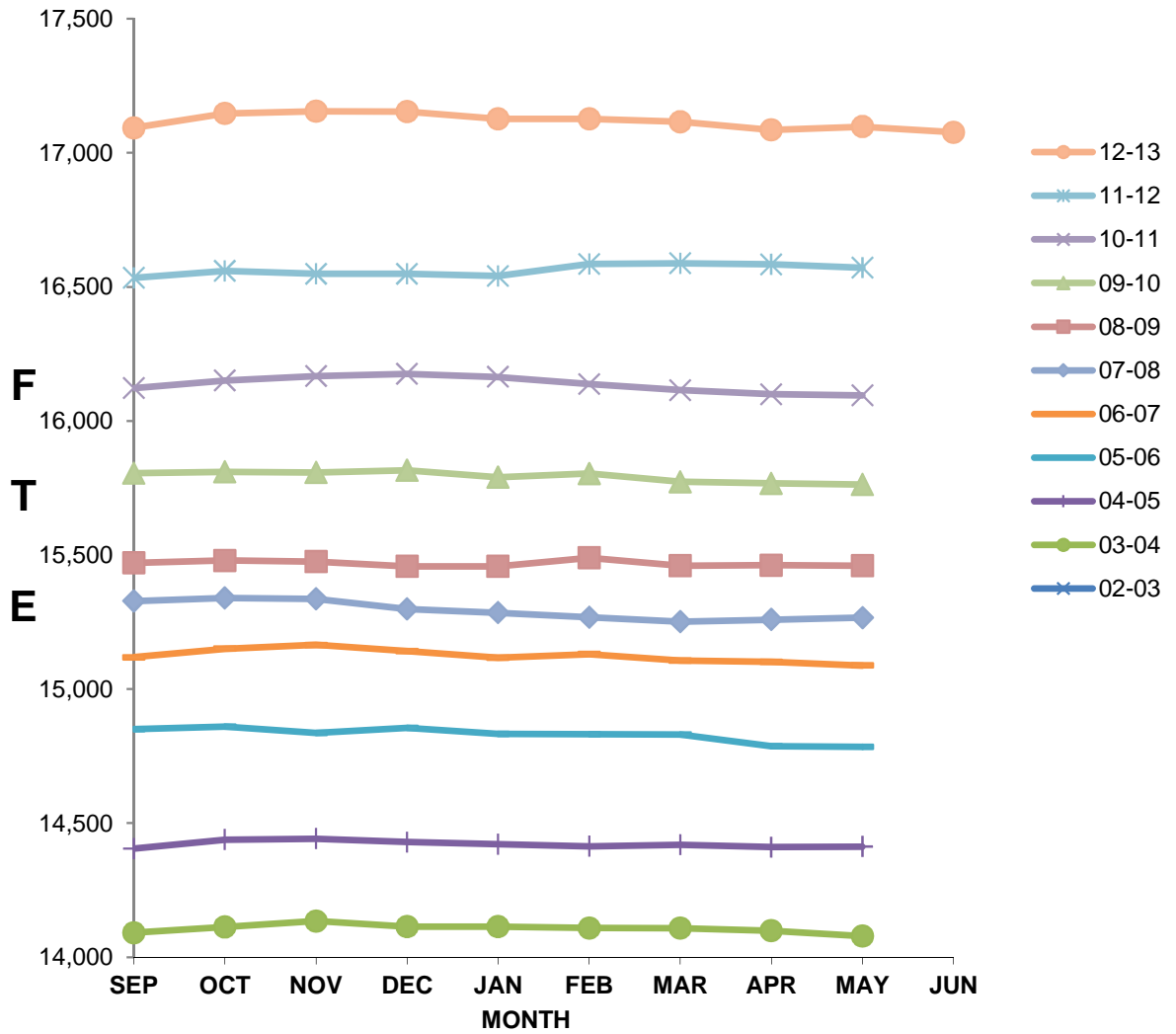


August 14, 2013 Board Meeting

General Fund

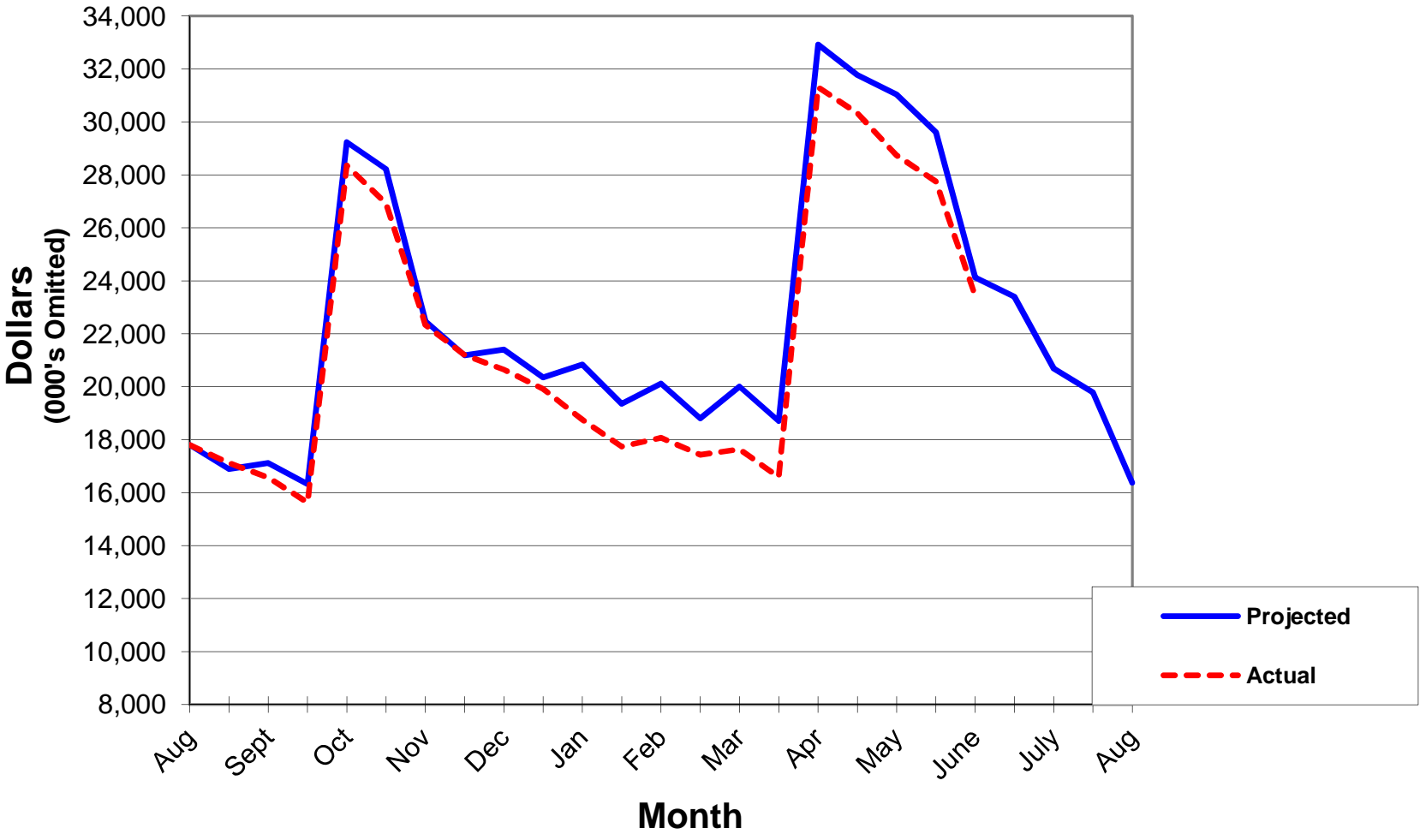


**ISSAQUAH SCHOOL DISTRICT
MONTHLY STUDENT FTE ENROLLMENT HISTORY
June 3, 2013**



2012 - 2013 Budgeted Enrollment = 16,756 FTE-avg to date = 17,118

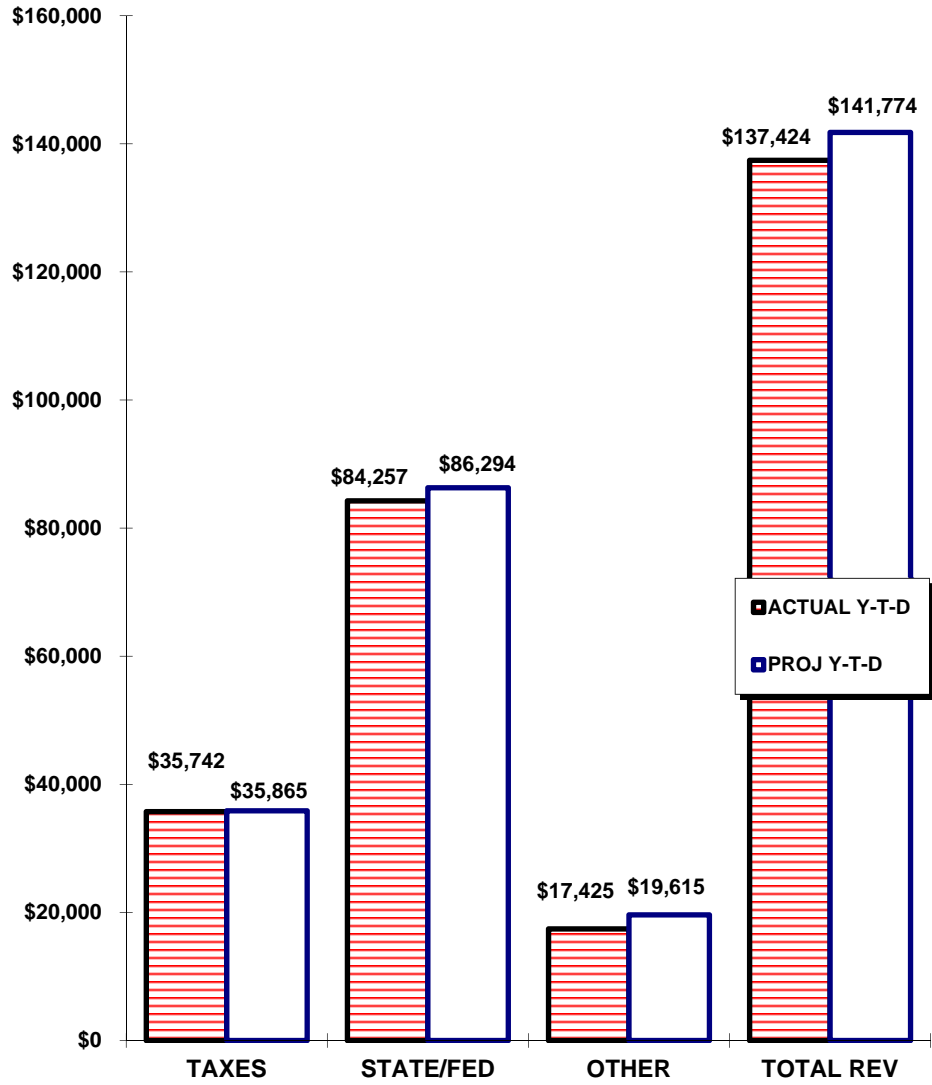
**General Fund
2012-13 Cash Flow
6/30/2013**



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

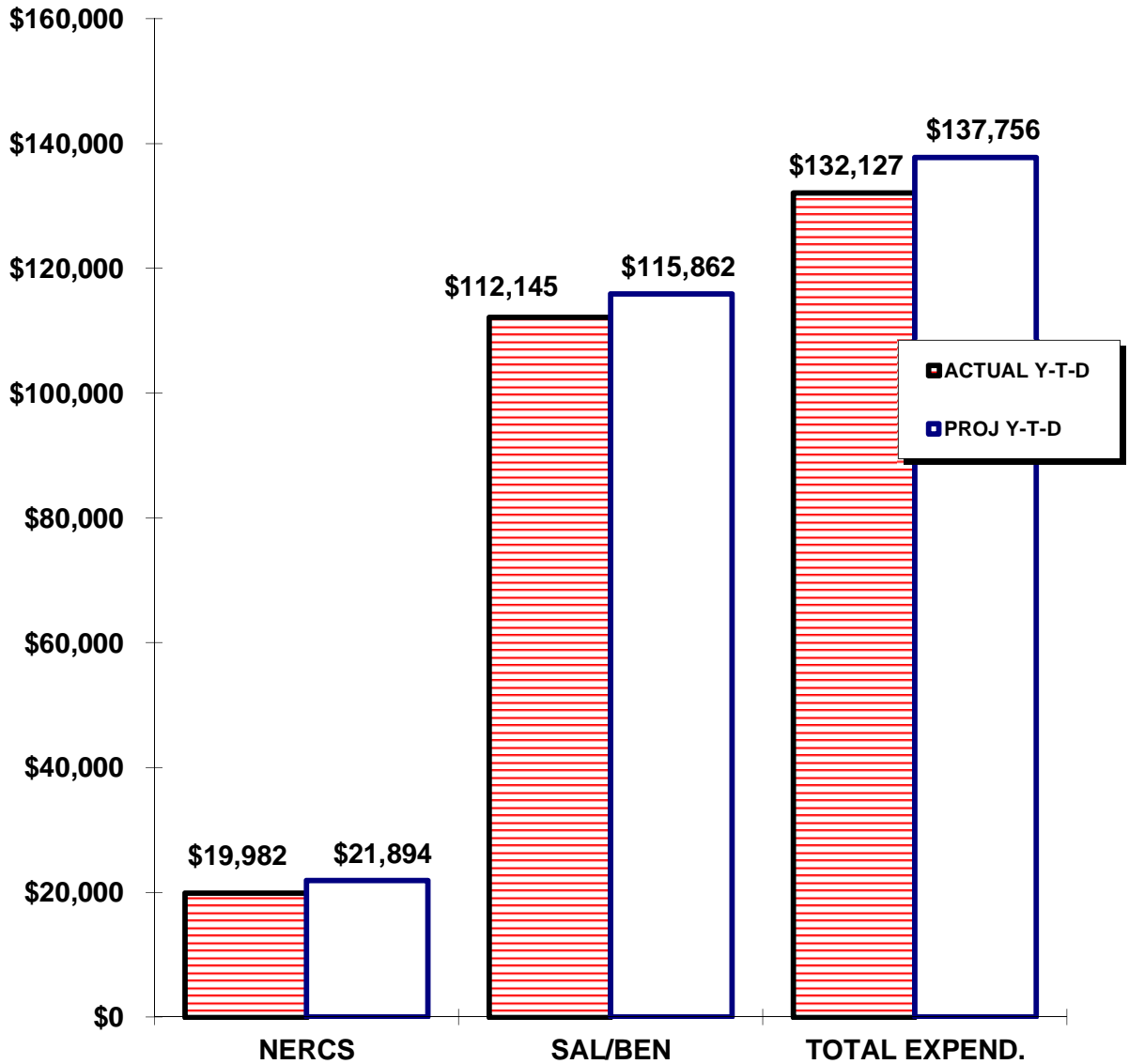
06/30/2013

GENERAL FUND
(000's omitted)



ISSAQUAH SCHOOL DISTRICT #411
Y-T-D EXPENDITURES (Actual vs Projected)
06/30/2013

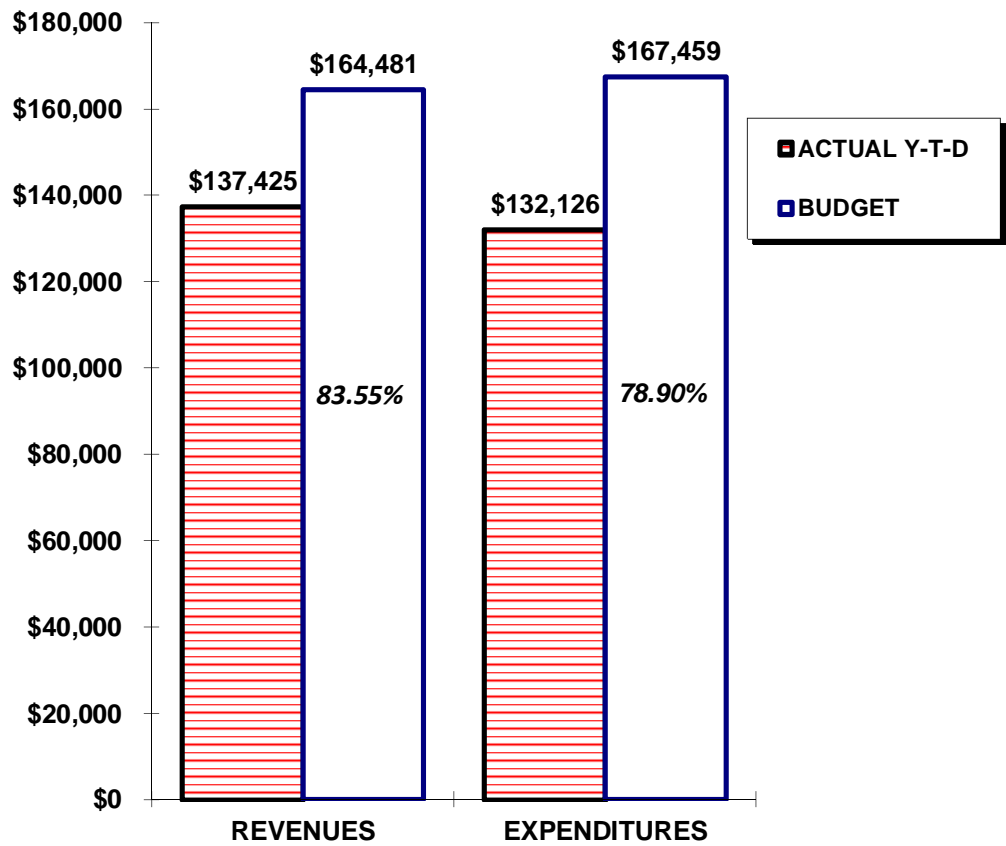
GENERAL FUND
(000's omitted)



ISSAQUAH SCHOOL DISTRICT #411
Y-T-D REVENUES AND EXPENDITURES
(Actual Y-T-D vs Budget)
06/30/2013

GENERAL FUND
(000's omitted)

% OF YEAR ELAPSED =
83.33%



ISSAQUAH SCHOOL DISTRICT

Three Year Comparison of Revenues

	-----June 30, 2011-----			-----June 30, 2012-----			-----June 30, 2013-----		
	Budget	Actual	%	Budget	Actual	%	Budget	Actual	%
Local Property Taxes	\$ 31,527,576	\$ 31,437,374	99.7%	\$ 34,978,605	\$ 34,988,413	100.0%	\$ 36,058,504	\$ 35,742,323	99.1%
Local Tuition/Fees/Gifts	18,767,111	15,827,934	84.3%	20,135,409	16,179,754	80.4%	21,545,505	17,230,738	80.0%
State Apportionment	81,537,691	58,968,539	72.3%	82,066,596	66,134,492	80.6%	84,546,180	68,449,606	81.0%
State Grants	13,715,989	11,372,883	82.9%	14,501,701	11,223,963	77.4%	14,898,474	11,379,476	76.4%
Federal Grants - General	717,982	713,927	99.4%	625,000	590,154	94.4%	625,000	564,994	90.4%
Federal Grants - Special	7,165,120	9,528,839	133.0%	5,808,014	3,635,268	62.6%	6,329,485	3,863,194	61.0%
From School Districts	2	-	0.0%	2	-	0.0%	2	-	0.0%
From Agencies	517,359	202,047	39.1%	521,292	215,790	41.4%	477,865	194,589	40.7%
Total Revenue	\$ 153,948,830	\$ 128,051,543	83.2%	\$ 158,636,619	\$ 132,967,834	83.8%	\$ 164,481,015	\$ 137,424,920	83.6%

Three Year Comparison of Expenditures

	-----June 30, 2011-----			-----June 30, 2012-----			-----June 30, 2013-----		
	Budget	* Actual	% Spent	Budget	* Actual	% Spent	Budget	* Actual	% Spent
Certificated Salaries	\$ 70,866,262	\$ 65,953,244	93.1%	\$ 71,698,436	\$ 66,103,507	92.2%	\$ 75,250,832	\$ 69,535,943	92.4%
Classified Salaries	28,261,043	\$ 26,318,335	93.1%	28,577,509	\$ 26,895,325	94.1%	29,194,182	\$ 27,011,494	92.5%
Payroll Taxes/Benefits	32,743,257	\$ 30,173,221	92.2%	35,019,156	\$ 32,283,997	92.2%	36,154,724	\$ 33,577,281	92.9%
Supplies & Materials	9,339,031	\$ 8,763,875	93.8%	10,099,809	\$ 9,795,278	97.0%	10,478,227	\$ 10,135,168	96.7%
Contractual Services	14,553,165	\$ 12,697,087	87.2%	14,944,165	\$ 13,066,982	87.4%	15,076,769	\$ 12,216,129	81.0%
Travel	321,937	\$ 185,314	57.6%	294,755	\$ 162,906	55.3%	300,567	\$ 224,094	74.6%
Capital Outlay	961,766	\$ 441,392	45.9%	932,053	\$ 642,916	69.0%	1,003,293	\$ 656,724	65.5%
Total Expenditures	\$ 157,046,461	\$ 144,532,468	92.0%	\$ 161,565,883	\$ 148,950,911	92.2%	\$ 167,458,594	\$ 153,356,833	91.6%

* Amount Expended/Encumbered

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2012 (September 1, 2012 - August 31, 2013)

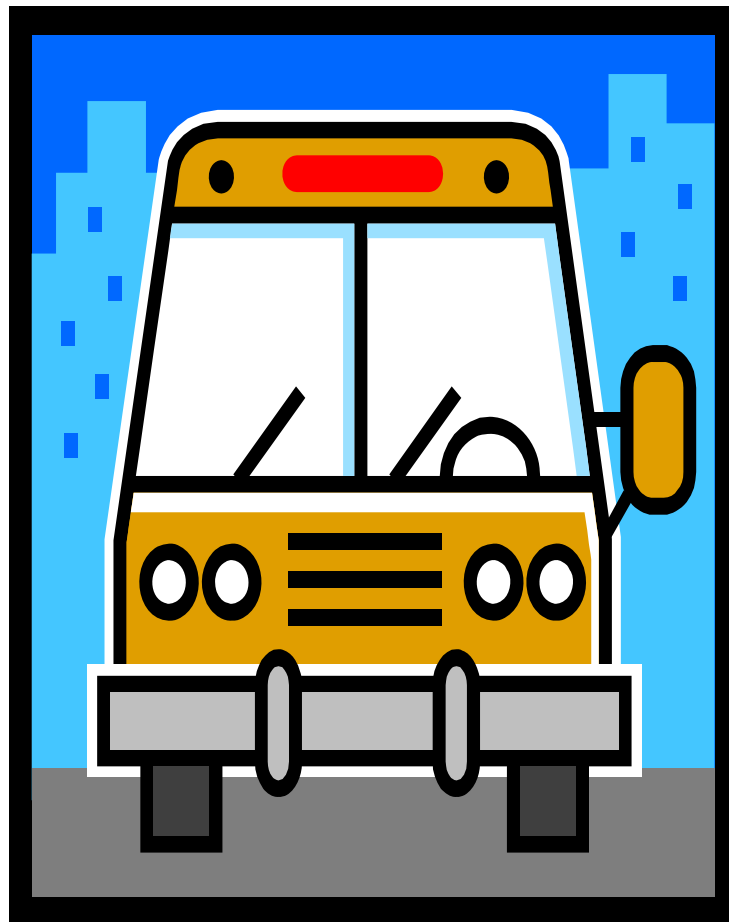
For the ISSAQUAH SCHOOL DISTRICT #411 School District for the Month of June, 2013

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 LOCAL TAXES	36,058,504	267,480.01	35,742,323.43		316,180.57	99.12
2000 LOCAL SUPPORT NONTAX	21,545,505	1,600,932.75	17,230,738.06		4,314,766.94	79.97
3000 STATE, GENERAL PURPOSE	84,546,180	5,058,989.45	68,449,605.67		16,096,574.33	80.96
4000 STATE, SPECIAL PURPOSE	14,898,474	807,117.97	11,379,476.07		3,518,997.93	76.38
5000 FEDERAL, GENERAL PURPOSE	625,000	.00	564,994.05		60,005.95	90.40
6000 FEDERAL, SPECIAL PURPOSE	6,329,485	483,385.55	3,863,194.44		2,466,290.56	61.03
7000 REVENUES FR OTH SCH DIST	2	.00	.00		2.00	0.00
8000 OTHER AGENCIES AND ASSOCIATES	477,865	16,755.03	194,588.61		283,276.39	40.72
9000 OTHER FINANCING SOURCES	0	.00	.00		.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	164,481,015	8,234,660.76	137,424,920.33		27,056,094.67	83.55
B. EXPENDITURES						
00 Regular Instruction	98,704,486	8,273,011.64	78,439,750.11	12,570,825.22	7,693,910.67	92.21
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	16,090,285	1,331,735.72	13,263,998.38	2,311,259.31	515,027.31	96.80
30 Voc. Ed Instruction	4,213,322	300,024.53	3,246,651.11	584,817.25	381,853.64	90.94
40 Skills Center Instruction	1,012	.00	.00	0.00	1,012.00	0.00
50+60 Compensatory Ed Instruct.	5,325,237	371,310.27	3,579,861.88	786,481.16	958,893.96	81.99
70 Other Instructional Pgms	4,846,964	350,730.04	3,247,111.77	425,916.65	1,173,935.58	75.78
80 Community Services	4,986,227	439,062.84	3,831,273.53	716,684.37	438,269.10	91.21
90 Support Services	33,291,061	2,697,634.61	26,517,610.27	3,834,591.36	2,938,859.37	91.17
<u>Total EXPENDITURES</u>	167,458,594	13,763,509.65	132,126,257.05	21,230,575.32	14,101,761.63	91.58
C. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	0	.00	.00			
D. <u>OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
E. EXCESS OF REVENUES/OTHER FIN.SOURCES						
<u>OVER(UNDER)EXP/OTH FIN USES(A-B-C-D)</u>	2,977,579-	5,528,848.89-	5,298,663.28		8,276,242.28	277.95-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	15,500,000		17,978,891.06			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE</u>	12,522,421		23,277,554.34			
<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 Restricted for Carryover	0	678,252.00
G/L 825 Restricted for Skills Center	0	.00
G/L 828 Restricted for C/O of FS Rev	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	150,000	150,000.00
G/L 845 Restricted for Self-Insurance	0	.00
G/L 850 Restricted for Uninsured Risks	250,000	250,000.00
G/L 870 Committed to Other Purposes	1,088,220	1,088,220.00
G/L 872 Committd to Min Fnd Bal Policy	0	.00
G/L 875 Assigned Contingencies	250,000	250,000.00
G/L 884 Assigned to Other Cap Projects	0	.00
G/L 888 Assigned to Other Purposes	4,250,000	4,250,000.00
G/L 890 Unassigned Fund Balance	6,534,201	16,611,082.34
<u>TOTAL</u>	12,522,421	23,277,554.34

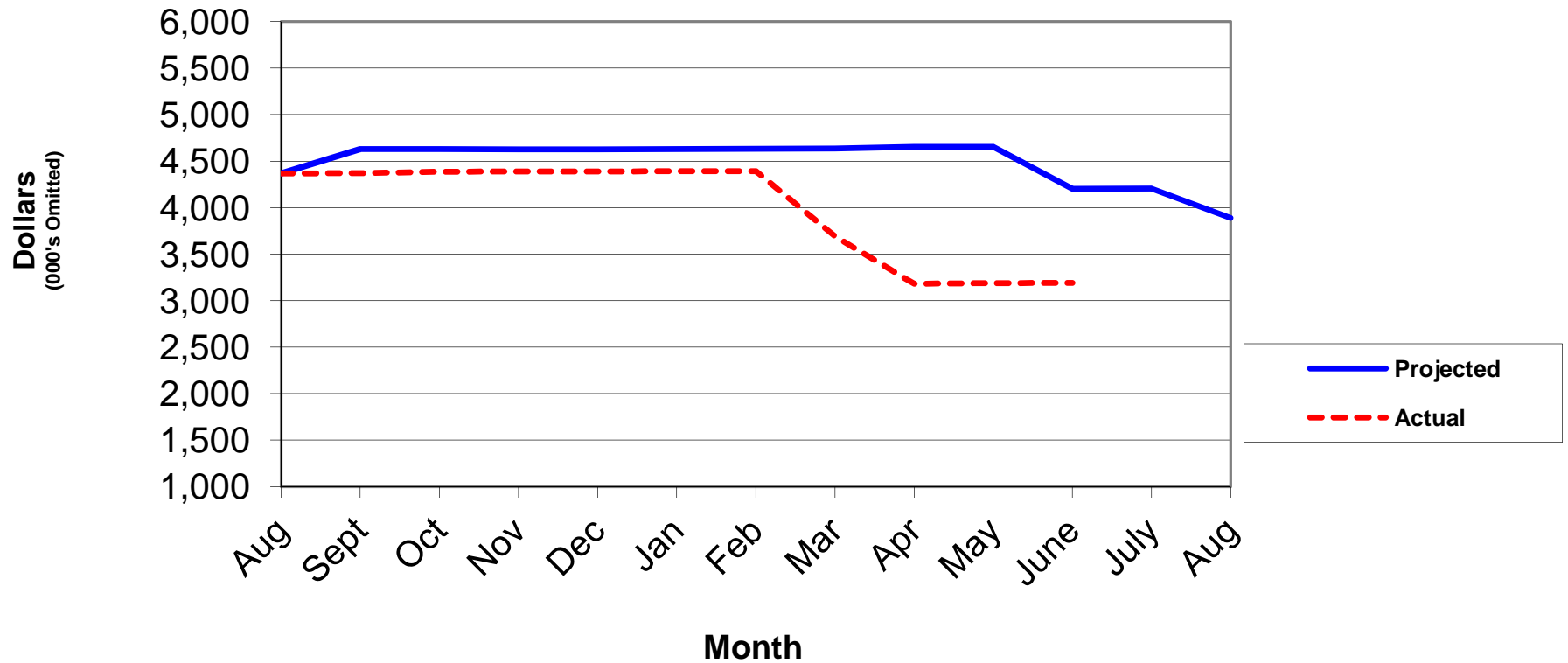
Transportation and Vehicle Fund



Transportation Vehicle Fund

2012-13 Cash Flow

6/30/2013



90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2012 (September 1, 2012 - August 31, 2013)

For the ISSAQUAH SCHOOL DISTRICT #411 School District for the Month of June, 2013

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 Local Taxes	0	291.71	3,070.76		3,070.76-	0.00
2000 Local Nontax	20,001	1,068.00	37,445.76		17,444.76-	187.22
3000 State, General Purpose	1	.00	.00		1.00	0.00
4000 State, Special Purpose	1,100,000	.00	.00		1,100,000.00	0.00
5000 Federal, General Purpose	0	.00	.00		.00	0.00
8000 Other Agencies and Associates	0	.00	.00		.00	0.00
9000 Other Financing Sources	1,000	.00	.00		1,000.00	0.00
A. <u>TOTAL REV/OTHER FIN.SRCS(LESS TRANS)</u>	1,121,002	1,359.71	40,516.52		1,080,485.48	3.61
<u>B. 9900 TRANSFERS IN FROM GF</u>						
	0	.00	.00		.00	0.00
<u>C. Total REV./OTHER FIN. SOURCES</u>						
	1,121,002	1,359.71	40,516.52		1,080,485.48	3.61
<u>D. EXPENDITURES</u>						
Type 30 Equipment	1,600,000	.00	1,217,880.69	0.00	382,119.31	76.12
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>	1,600,000	.00	1,217,880.69	0.00	382,119.31	76.12
<u>E. OTHER FIN. USES TRANS. OUT (GL 536)</u>						
	0	.00	.00			
<u>F. OTHER FINANCING USES (GL 535)</u>						
	0	.00	.00			
<u>G. EXCESS OF REVENUES/OTHER FIN SOURCES</u>						
<u>OVER(UNDER)EXP/OTH FIN USES(C-D-E-F)</u>	478,998-	1,359.71	1,177,364.17-		698,366.17-	145.80
<u>H. TOTAL BEGINNING FUND BALANCE</u>						
	3,000,000		4,367,546.24			
<u>I. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>						
	XXXXXXXXX		.00			
<u>J. TOTAL ENDING FUND BALANCE</u>						
	2,521,002		3,190,182.07			
<u>(G+H + OR - I)</u>						
<u>K. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted For Other Items	0		.00			
G/L 830 Restricted For Debt Service	0		.00			
G/L 835 Restricted For Arbitrage Rebate	0		.00			
G/L 850 Restricted for Uninsured Risks	0		.00			
G/L 889 Assigned to Fund Purposes	2,521,002		3,190,182.07			
G/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	2,521,002		3,190,182.07			

CAPITAL PROJECTS FUND



Capital Projects Fund Summary
June 30th, 2013

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 9/1/2012				\$ 63,445,719				\$ 63,445,719		
Revenues for Approved Projects:										
	Tech/Maint Levy - 2007-10	\$ -	21,850,000	21,850,000		\$0		21,850,000		
	Tech/Maint Levy - 2011-14	\$ 9,741,633	13,105,527	22,847,160		\$15,701,840		38,549,000		
	Investment Earnings	\$ 1,301,909	-	1,301,909		\$2,698,091		4,000,000		
	Rentals	\$ 5,000	72,065	77,065		\$42,935		120,000		
	Plan Fees/Misc.	\$ 24,916	153,454	178,371		\$21,629		200,000		
	Impact Fees	\$ 1,097,752	-	1,097,752		\$2,902,248		4,000,000		
	State Match	\$ -	-	-		\$15,000		15,000		
	State Energy Grant	\$ 112,128	1,354,994	1,467,122		\$0		1,467,122		
	Bond Sales - 2006 Voter Approved	\$ -	194,870,000	194,870,000		\$0		194,870,000		
	Bond Sales - 2012 Voter Approved	\$ 55,000,000	55,000,000	110,000,000		\$109,121,500		219,121,500		
	Bond Premium	\$ 293,216	951,823	1,245,039		\$0		1,245,039	293,216	
	Sale of Property	\$ -	129,150	129,150		\$0		129,150		
	Adjust. for Pre-Sept 1, 2012 Expend	\$ -	-	\$9,790,054		\$0		9,790,054		
	Total Revenues	\$ 67,576,554	\$ 287,487,013	\$ 364,853,621		\$ 130,503,244		\$ 495,356,865	\$ 293,216	
	Total Resources Available	\$ 67,576,554	\$ 287,487,013	\$ 428,299,340		\$ 130,503,244		\$ 558,802,584		
2006 & 2012 Capital Authorization - Project Budgets										
	Completed Projects	\$ 293,987	\$ -	\$ 32,893,962		\$ -		\$ 32,893,965	\$ -	- Complete
	Sub-Total (1999/2006)	\$ 293,987	\$ -	\$ 32,893,962		\$ -		\$ 32,893,965	\$ -	-

(Continued On Next Page)

Capital Projects Fund Summary
June 30th, 2013

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
2006,2010 & 2012 Capital Authorization - Project Budgets										
0315	LHS Renovate Baseball Fld	-	63,754	63,754	\$	246		64,000	-	In Process
0501	Portables	\$ 2,830,825	\$ 5,945,317	\$ 8,776,142	\$	23,858	\$	8,800,000	-	In Process
0506	Central Services Renovation	19,522	768,178	787,700		2,300		790,000	-	In Process
0507	Portable Ramps/Skirts	-	93,290	93,290		51,710		145,000	-	In Process
0510	IHS Reconstruction	317,661	95,805,300	96,122,961		377,039		96,500,000	-	In Process
0513	ADA/Special Ed Modernization	219	414,566	414,785		60,215		475,000	-	In Process
0515	LHS Additon/Remodel	4,457,178	19,311,528	23,768,706		831,294		24,600,000	1,900,000	In Process
0517	HVAC Renovations	7,611	3,350,688	3,358,299		1,701		3,360,000	-	In Process
0518	Skyline Modernization	15,010	47,882,347	47,897,356		2,644		47,900,000	-	In Process
0519	Maywood Modernization	2,483,100	15,969,381	18,452,480		3,047,520		21,500,000	1,300,000	In Process
0520	Site Purchases	4,126	9,462,662	9,466,788		33,212		9,500,000	-	In Process
0521	Challenger Modernization	116,463	2,692,188	2,808,651		91,349		2,900,000	-	In Process
0524	Field Renovation	1,083	83,629	84,712		288		85,000	(35,000)	In Process
0528	Play Equip AP/CH/CL/EN/IV/SH	179,346	274,189	453,535		3,465		457,000	130,000	In Process
0529	ADA Access- Safety/Signage	429	106,294	106,723		0		106,723	-	In Process
0552	Fiber Optic Networks	104,056	540,750	644,806		10,194		655,000	-	In Process
0601	Briarwood Rebuild	1,769,724	23,974,919	25,744,643		355,357		26,100,000	-	In Process
0602	Creekside	47,693	23,418,134	23,465,826		174		23,466,000	16,000	In Process
0604	Back Flow Preventors	-	54,442	54,442		558		55,000	(15,000)	In Process
0606	Fire/Security Systems	300	90,902	91,202		8,798		100,000	-	In Process
0608	Gym Facilities	-	4,119	4,119		45,881		50,000	-	In Process
0609	Irrigation Controls	-	4,225	4,225		15,775		20,000	-	In Process
0610	Lighting Fixture Renovations	-	537,651	537,651		12,349		550,000	-	In Process
0611	Paving	32,470	274,773	307,243		17,757		325,000	(25,000)	In Process
0612	Safety	61,248	255,775	317,023		21,422		338,445	-	In Process
0613	Security	-	27,976	27,976		4,724		32,700	-	In Process
0614	Siding/Soffits	20,101	113,881	133,981		1,019		135,000	15,000	In Process
0615	Storm Drainage	6,725	13,154	19,879		12,821		32,700	-	In Process
0616	Ventilation	16,873	78,552	95,424		4,576		100,000	-	In Process
0622	LHS/MMS/BW Sewers	561,375	678,666	1,240,041		9,959		1,250,000	-	In Process
0624	IVE Bus Loop	-	71,304	71,304		8,696		80,000	-	In Process
1050	2011-14 Technology Levy	3,522,943	4,489,964	8,012,907		24,911,093		32,924,000	-	In Process
1101	Food Service Equipment	119,596	415,729	535,325		214,675		750,000	-	In Process
1104	Transportation Hoists	15,168	365,072	380,240		9,760		390,000	(5,000)	In Process
1105	Tankless Hot water	7,466	111,394	118,860		640		119,500	5,000	In Process
1106	Resilient Elem. Flooring	-	1,810	1,810		315,690		317,500	-	In Process
1107	Roof Repair	-	607,774	607,774		4,726		612,500	-	In Process
1108	Envelope and Wallcoverings	2,499	-	2,499		53,501		56,000	(550,000)	In Process
1109	Circulating Pumps	-	5,742	5,742		99,258		105,000	-	In Process
1111	Sandfield Grading/Drain	-	22,930	22,930		169,570		192,500	-	In Process
1115	Sound and Acoustics	-	5,933	5,933		76,567		82,500	-	In Process
1116	Lighting (Portables/other)	32,496	36,224	68,720		218,280		287,000	-	In Process
1117	Beaver Lake Electrical	-	7,269	7,269		36,231		43,500	-	In Process
1120	Liberty Upperfields	35,295	374,896	410,191		39,809		450,000	-	In Process
1124	PLMS Lockers/Fixtures	-	16,448	16,448		1,052		17,500	-	In Process
1127	OSPI Energy Consv	276,062	3,124,291	3,400,353		99,647		3,500,000	-	In Process
1201	Liberty Phase 2 & 3	15,125,289	2,398,858	17,524,147		27,060,853		44,585,000	-	In Process
1202	IVE/Apollo Addition	716,541	63,680	780,221		13,219,779		14,000,000	-	In Process
1203	IMS Rebuild	1,325,833	188,522	1,514,355		60,985,645		62,500,000	-	In Process
1204	Clark Rebuild	3,936	-	3,936		19,496,064		19,500,000	-	In Process
1208	Sec. Artificial Turf & Track	396,206	-	396,206		5,603,794		6,000,000	-	In Process
1209	Carpet Replacement	135	5,455	5,590		1,494,410		1,500,000	-	In Process
1212	Resilient Flooring	4,344	-	4,344		995,656		1,000,000	(300,000)	In Process
1213	Roof Repair	434,593	66,643	501,236		498,764		1,000,000	-	In Process
1216	Heating & Ventilation	16,458	-	16,458		223,542		240,000	(250,000)	In Process
1217	Rain Screens	2,840	-	2,840		27,160		30,000	-	In Process
1221	Skyline Stadium	49,723	-	49,723		6,435,277		6,485,000	-	In Process
1228	Key Card Access System	284	5,926	6,210		2,148,790		2,155,000	-	In Process
1229	CCTV Security	52,330	-	52,330		2,597,670		2,650,000	-	In Process
1299	Reserve - (Includes Inflation)	-	-	-		3,000,000		3,000,000	-	Reserve
	Future Projects	-	-	-		50,507,000		50,507,000	(500,000)	Future
Sub-Total (2006, 10, 12 Capital Auth)		\$ 35,193,172	\$ 264,677,092	\$ 299,870,265	\$	225,601,803	\$	525,472,068	\$	1,686,000
Total Expenditures		\$ 35,487,159	\$ 264,677,092	\$ 332,764,227	\$	225,601,803	\$	558,366,033	\$	1,686,000
Ending Fund Balance				\$ 95,535,113	(Current Balance)	\$	436,551	(End of Projects 8-31-2019)		

Capital Projects Fund Summary
June 30th, 2013

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									
1299	Future Projects	\$ -	\$ -	\$ -	\$ 4,500,000		\$ 4,500,000	\$ (500,000)	Future
1102	Recycle Container Access	-	-	-	145,000		145,000		Future
1103	MS Science Lab Ventilation	-	-	-	455,000		455,000		Future
1110	Plumbing Fixtures	-	-	-	133,000		133,000		Future
1112	Fire System (Piping/Comm)	-	-	-	280,000		280,000		Future
1113	Backflow Replacement	-	-	-	100,000		100,000		Future
1114	Cougar Ridge Bus Loop	-	-	-	75,000		75,000		Future
1119	Landscape/Tree Removal	-	-	-	37,000		37,000		Future
1121	Custodial Sensors	-	-	-	50,000		50,000		Future
1122	Gutters/Downspouts	-	-	-	43,000		43,000		Future
1123	MH Pumps/Irrigation	-	-	-	37,500		37,500		Future
1125	Syscon Repair	-	-	-	15,000		15,000		Future
1126	Challenger Door	-	-	-	3,500		3,500		Future
1205	TMCHS Relocation	-	-	-	3,925,000		3,925,000		Future
1206	Sunny Hills Rebuild	-	-	-	27,110,000		27,110,000		Future
1210	Clock/Intercom	-	-	-	185,000		185,000		Future
1211	Skylights and Roofing	-	-	-	673,000		673,000		Future
1214	Transp. Regrade/Access	-	-	-	2,125,000		2,125,000		Future
1218	Fire and Security	-	-	-	235,000		235,000		Future
1219	BLMS Improvements	-	-	-	475,000		475,000		Future
1220	Pine Lake Improvements	-	-	-	235,000		235,000		Future
1222	ADA/Special Needs	-	-	-	850,000		850,000		Future
1223	Aluminum Windows	-	-	-	265,000		265,000		Future
1224	HVAC Controls	-	-	-	115,000		115,000		Future
1225	Sunset Projector	-	-	-	55,000		55,000		Future
1226	Occupancy Sensors	-	-	-	55,000		55,000		Future
1227	Paving	-	-	-	85,000		85,000		Future
1230	Office Furniture	-	-	-	175,000		175,000		Future
1232	Endv & MH Office	-	-	-	70,000		70,000		Future
1233	Issaquah High Stadium	-	-	-	1,925,000		1,925,000		Future
1290	Construction Management	-	-	-	6,000,000		6,000,000		Future
1297	Reserve for Arbitrage	-	-	-	75,000		75,000		Future
Total Future Projects		\$ -	\$ -	\$ -	\$ 50,507,000		\$ 50,507,000	\$ (500,000)	Future

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2012 (September 1, 2012 - August 31, 2013)

For the ISSAQUAH SCHOOL DISTRICT #411 School District for the Month of June, 2013

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	9,892,061	78,508.97	9,741,632.55		150,428.45	98.48
2000 Local Support Nontax	1,725,014	135,894.57	2,404,661.09		679,647.09-	139.40
3000 State, General Purpose	20,000	19.86	24,916.48		4,916.48-	124.58
4000 State, Special Purpose	2	112,127.72	112,127.72		112,125.72-	> 100.00
5000 Federal, General Purpose	0	.00	.00		.00	0.00
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	55,000,000	.00	55,293,216.09		293,216.09-	100.53
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>66,637,077</u>	<u>326,551.12</u>	<u>67,576,553.93</u>		<u>939,476.93-</u>	<u>101.41</u>
B. EXPENDITURES						
10 Sites	56,346	.00	5,209.70	4,269.93	46,866.37	16.82
20 Buildings	63,669,012	915,863.97	30,239,745.75	39,015,382.41	5,586,116.16-	108.77
30 Equipment	10,574,642	227,279.13	4,948,987.41	1,413,141.57	4,212,513.02	60.16
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	293,216.09	0.00	293,216.09-	0.00
90 Debt	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	<u>74,300,000</u>	<u>1,143,143.10</u>	<u>35,487,158.95</u>	<u>40,432,793.91</u>	<u>1,619,952.86-</u>	<u>102.18</u>
C. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	0	.00	.00			
D. <u>OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
E. EXCESS OF REVENUES/OTHER FIN.SOURCES						
<u>OVER(UNDER)EXP/OTH FIN USES(A-B-C-D)</u>	<u>7,662,923-</u>	<u>816,591.98-</u>	<u>32,089,394.98</u>		<u>39,752,317.98</u>	<u>518.76-</u>
F. <u>TOTAL BEGINNING FUND BALANCE</u>	80,000,000		63,445,718.40			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE</u>	72,337,077		95,535,113.38			
<u>(E+F + OR - G)</u>						

I. ENDING FUND BALANCE ACCOUNTS:

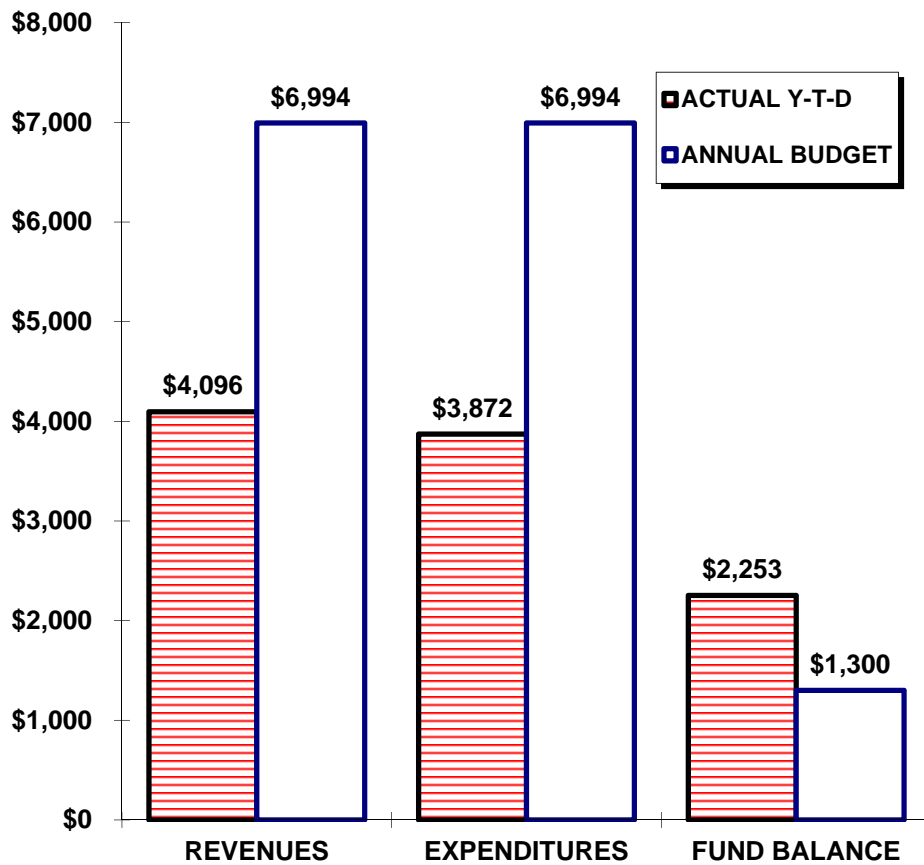
G/L 810 Restricted For Other Items	0	.00
G/L 825 Restricted for Skills Center	0	.00
G/L 830 Restricted For Debt Service	0	.00
G/L 835 Restrictd For Arbitrage Rebate	0	.00
G/L 850 Restricted for Uninsured Risks	0	.00
G/L 861 Restricted from Bond Proceeds	0	.00
G/L 862 Committed from Levy Proceeds	0	6,723,872.00
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	72,337,077	88,811,241.38
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	72,337,077	95,535,113.38

ASB Fund



ISSAQUAH SCHOOL DISTRICT #411
Y-T-D REVENUES, EXPENDITURES AND FUND BALANCE
(Actual Y-T-D vs Annual Budget)
06/30/2013

ASB FUND
(000's omitted)



40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2012 (September 1, 2012 - August 31, 2013)

For the ISSAQUAH SCHOOL DISTRICT #411 School District for the Month of June, 2013

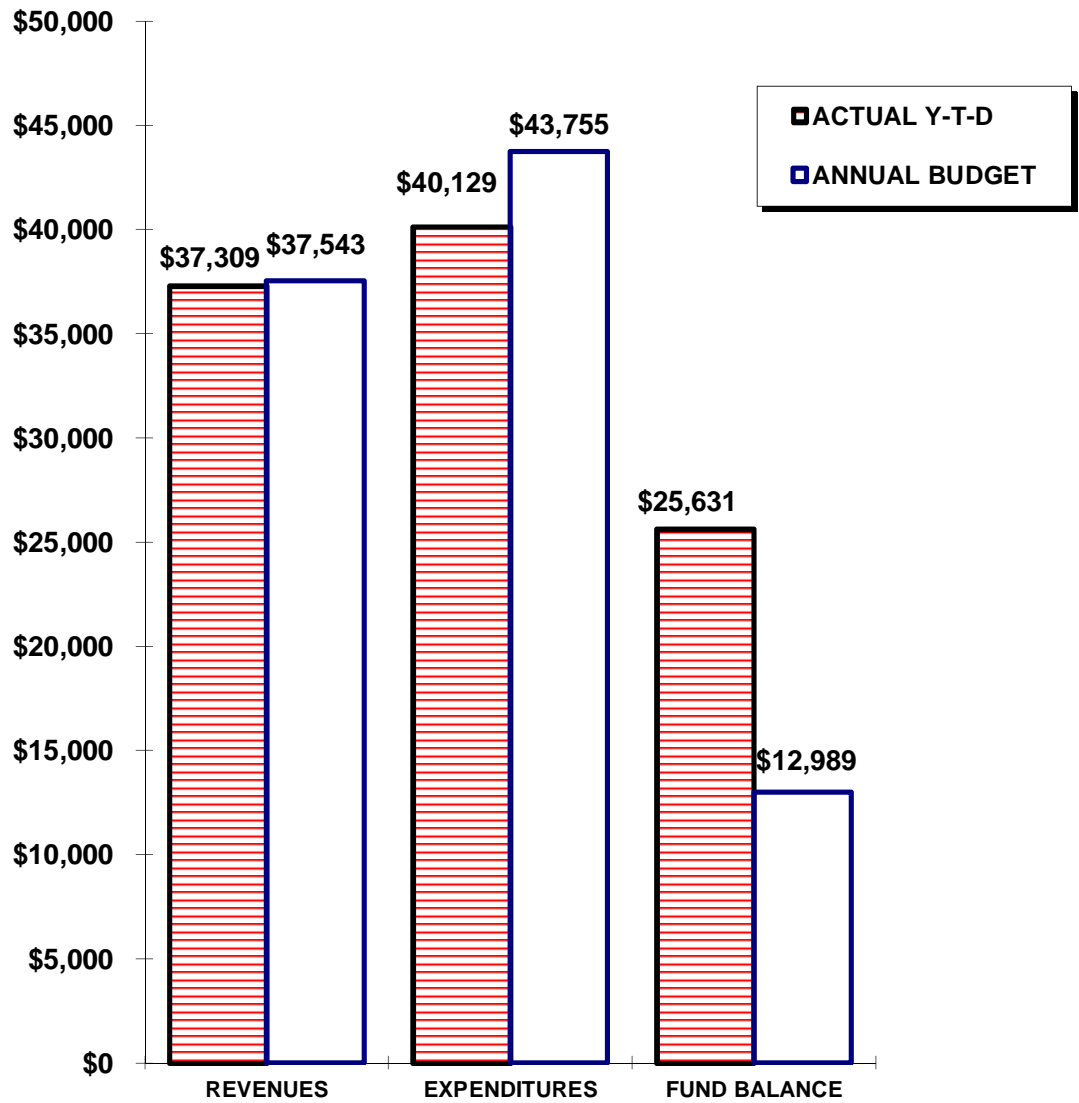
	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES						
1000 General Student Body	4,579,520	142,469.35	2,662,121.49		1,917,398.51	58.13
2000 Athletics	1,581,300	85,293.88	831,184.95		750,115.05	52.56
3000 Classes	203,650	19,593.00	135,082.70		68,567.30	66.33
4000 Clubs	440,890	10,344.90	385,330.43		55,559.57	87.40
6000 Private Moneys	188,252	4,467.65	82,596.57		105,655.43	43.88
<u>Total REVENUES</u>	6,993,612	262,168.78	4,096,316.14		2,897,295.86	58.57
B. EXPENDITURES						
1000 General Student Body	4,070,832	326,082.37	2,026,265.85	50,383.61	1,994,182.54	51.01
2000 Athletics	2,020,825	89,770.83	1,183,499.66	57,375.36	779,949.98	61.40
3000 Classes	209,775	58,645.55	140,498.54	13,573.35	55,703.11	73.45
4000 Clubs	502,130	20,546.63	457,695.48	2,562.05	41,872.47	91.66
6000 Private Moneys	190,050	9,755.22	63,678.61	0.00	126,371.39	33.51
<u>Total EXPENDITURES</u>	6,993,612	504,800.60	3,871,638.14	123,894.37	2,998,079.49	57.13
C. EXCESS OF REVENUES						
<u>OVER(UNDER)EXPENDITURES</u> (A-B)	0	242,631.82-	224,678.00		224,678.00	0.00
D. TOTAL BEGINNING FUND BALANCE						
	1,300,000		2,028,821.01			
E. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-) XXXXXXXXX .00						
F. TOTAL ENDING FUND BALANCE						
	1,300,000		2,253,499.01			
<u>C+D + OR - E)</u>						
G. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	1,300,000		2,253,499.01			
G/L 840 Nonspnd FB - Invent/Prepd Itms	0		.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			
<u>TOTAL</u>	1,300,000		2,253,499.01			

Debt Service Fund



ISSAQUAH SCHOOL DISTRICT #411
Y-T-D REVENUES, EXPENDITURES AND FUND BALANCE
(Actual Y-T-D vs Annual Budget)
06/30/2013

DEBT SERVICE FUND
(000's omitted)



30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2012 (September 1, 2012 - August 31, 2013)

For the ISSAQUAH SCHOOL DISTRICT #411 School District for the Month of June, 2013

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	37,343,483	247,197.03	36,914,199.97		429,283.03	98.85
2000 Local Support Nontax	200,002	11,690.46	278,177.21		78,175.21-	139.09
3000 State, General Purpose	1	58.69	117,000.19		116,999.19-	> 1000
5000 Federal, General Purpose	0	.00	.00		.00	0.00
6000 Federal, Special Purpose	0	.00	.00		.00	0.00
9000 Other Financing Sources	3	.00	21,172,780.81		21,172,777.81-	> 1000
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>37,543,489</u>	<u>258,946.18</u>	<u>58,482,158.18</u>		<u>20,938,669.18-</u>	<u>155.77</u>
B. EXPENDITURES						
Matured Bond Expenditures	25,145,000	2,735,000.00	25,664,999.98	0.00	519,999.98-	102.07
Interest On Bonds	18,569,727	6,704,379.39	13,826,418.36	0.00	4,743,308.64	74.46
Interfund Loan Interest	2	.00	.00	0.00	2.00	0.00
Bond Transfer Fees	40,000	.00	637,373.91	0.00	597,373.91-	> 1000
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>43,754,729</u>	<u>9,439,379.39</u>	<u>40,128,792.25</u>	<u>0.00</u>	<u>3,625,936.75</u>	<u>91.71</u>
C. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	0	.00	.00			
D. <u>OTHER FINANCING USES (GL 535)</u>	0	.00	21,042,120.13			
E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER)EXPENDITURES (A-B-C-D)						
	6,211,240-	9,180,433.21-	2,688,754.20-		3,522,485.80	56.71-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	19,200,000		28,319,511.82			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	12,988,760		25,630,757.62			
I. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	6,211,240-		25,630,757.62			
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	19,200,000		.00			
G/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	<u>12,988,760</u>		<u>25,630,757.62</u>			