

Budget Status Report

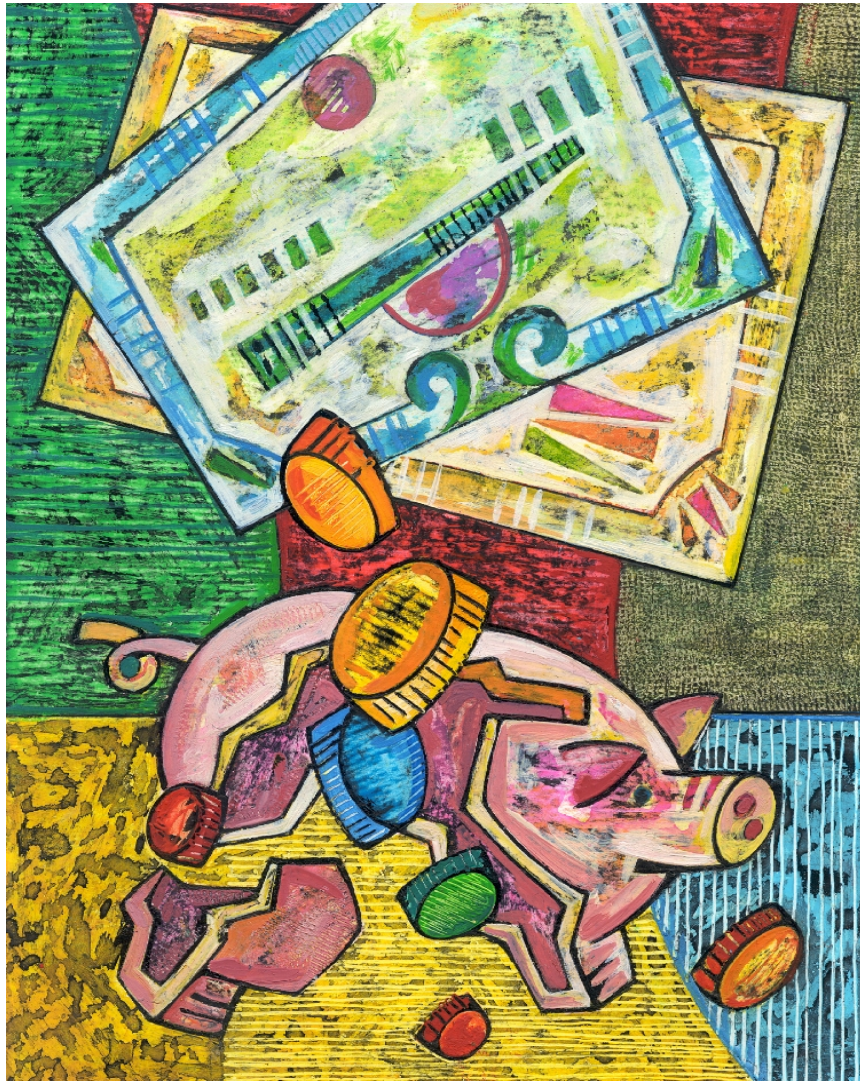
December 2014



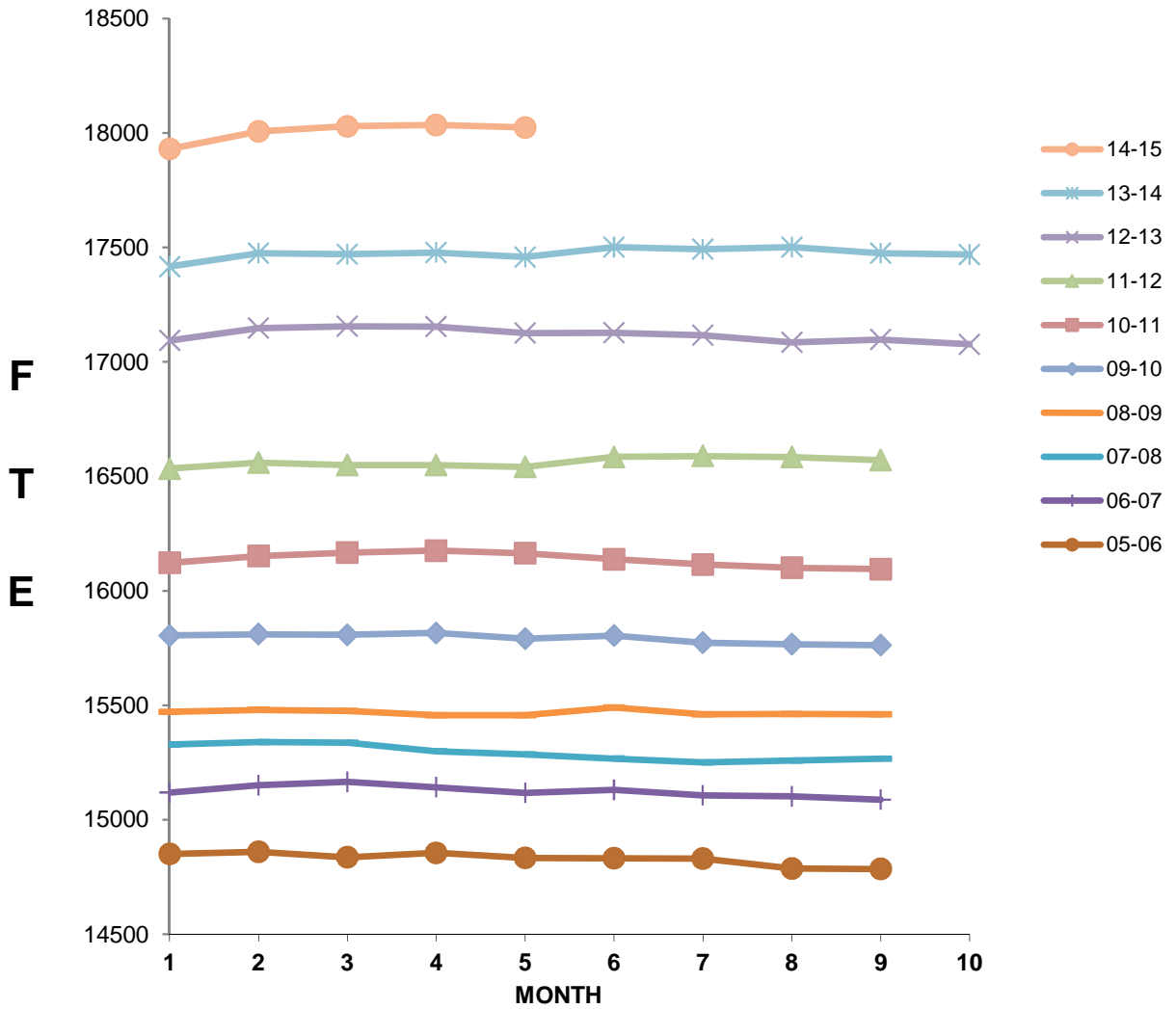
February 11, 2015

Board Meeting

General Fund

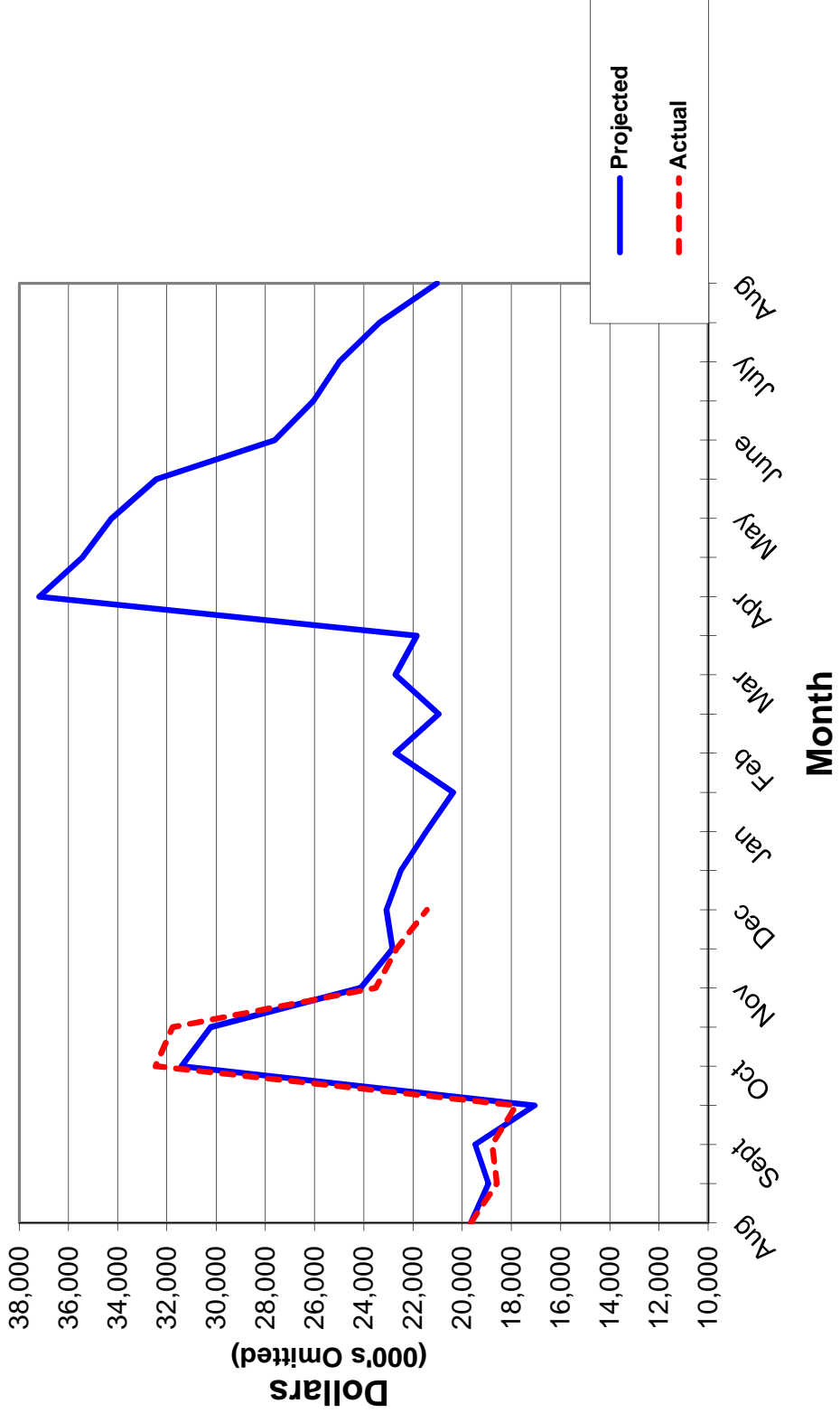


ISSAQUAH SCHOOL DISTRICT MONTHLY STUDENT FTE ENROLLMENT HISTORY January 5, 2015



2014 - 2015 Budgeted Enrollment = 17,740 FTE-avg to date = 18024

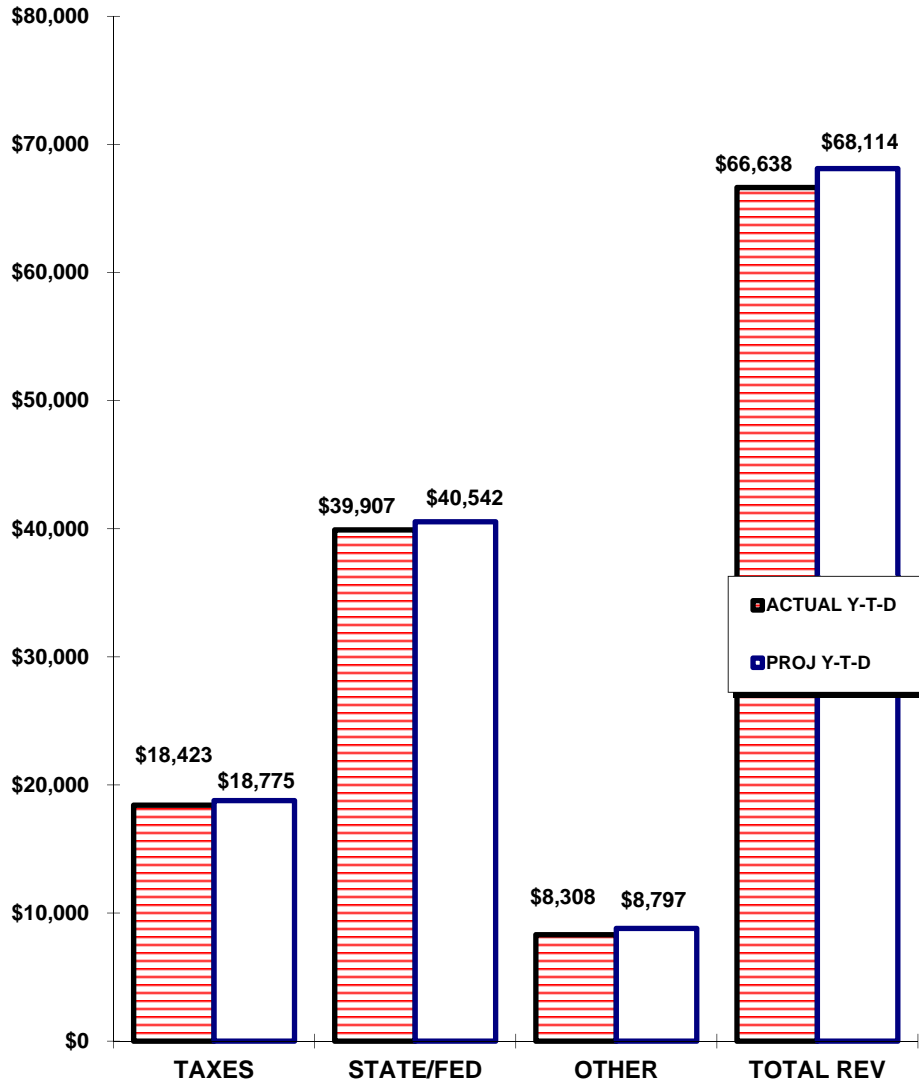
**General Fund
2014-15 Cash Flow
12-31-2014**



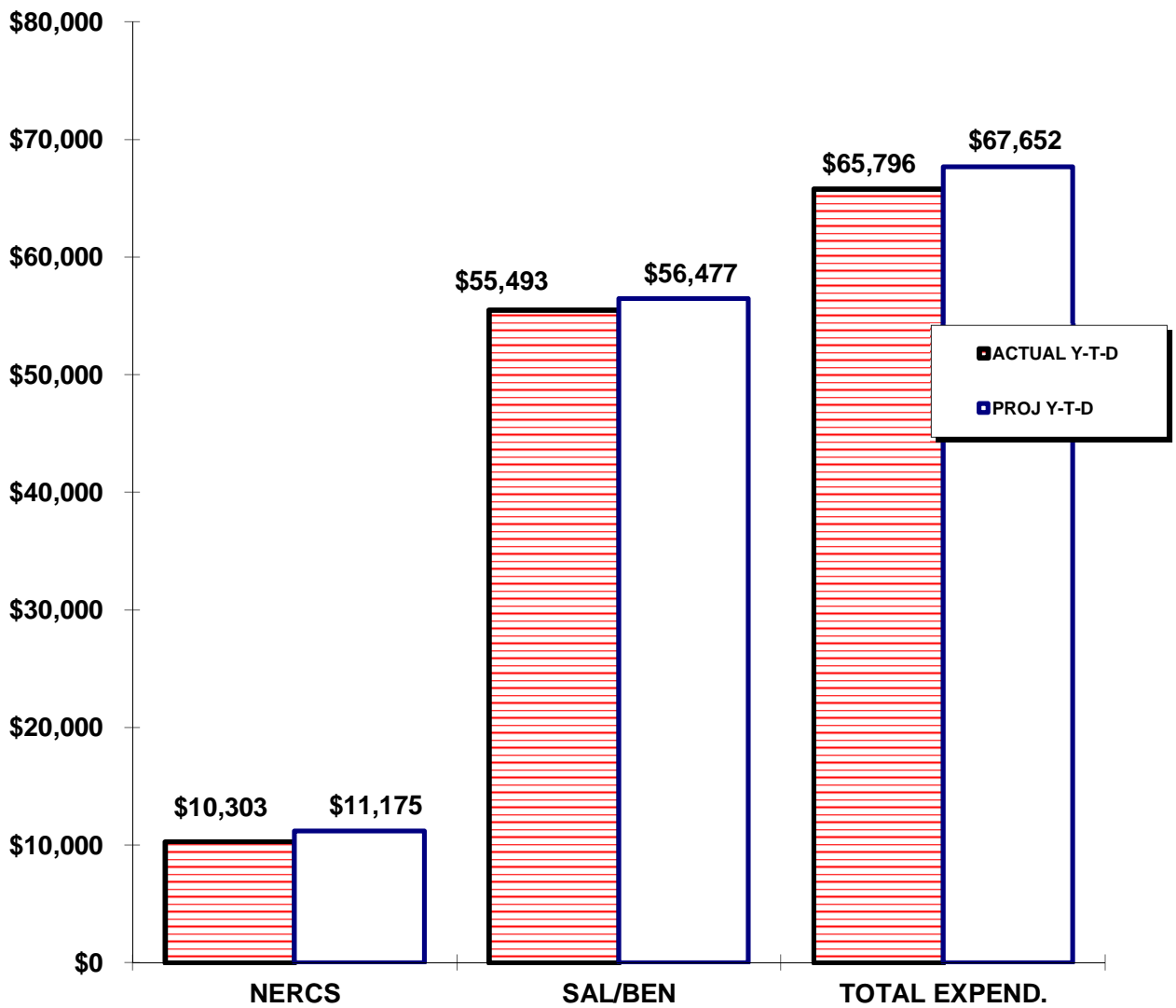
**ISSAQUAH SCHOOL DISTRICT #411
Y-T-D REVENUES (Actual vs Projected)**

12/31/2015

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



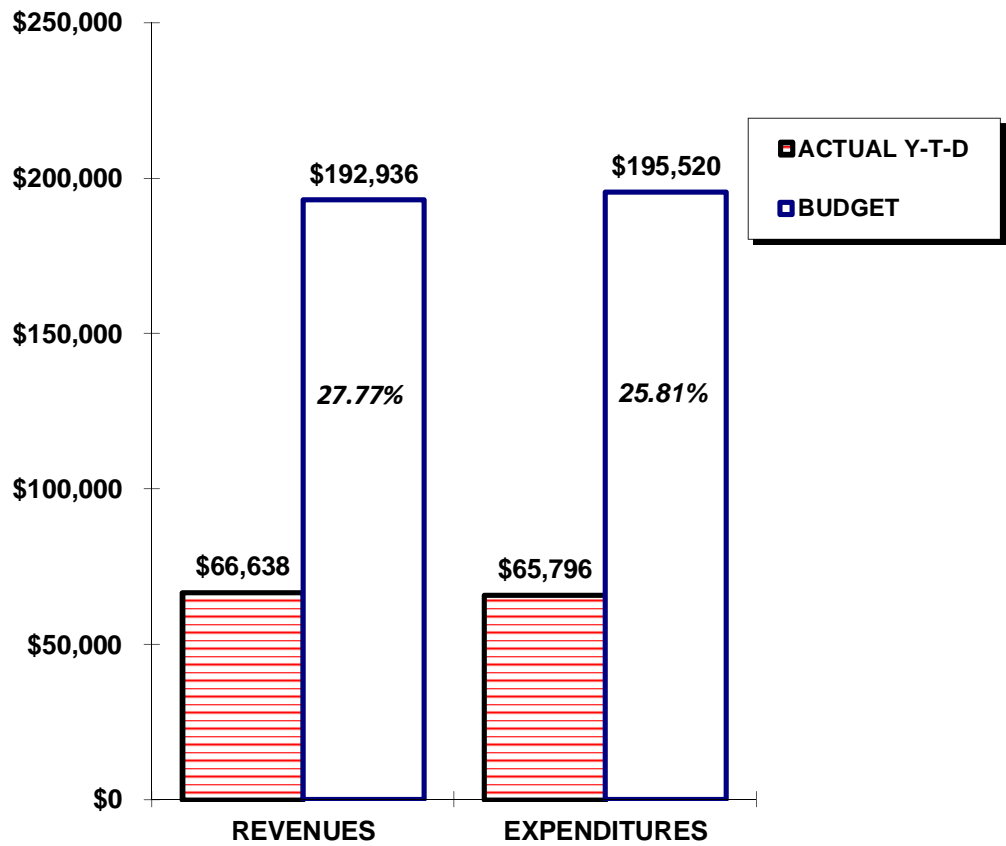
**ISSAQUAH SCHOOL DISTRICT #411
Y-T-D EXPENDITURES (Actual vs Projected)
12/31/2014
GENERAL FUND
(000's omitted)**



ISSAQUAH SCHOOL DISTRICT #411
Y-T-D REVENUES AND EXPENDITURES
(Actual Y-T-D vs Budget)
11/30/2014

GENERAL FUND
(000's omitted)

% OF YEAR ELAPSED =
33.33%



ISSAQUAH SCHOOL DISTRICT

Three Year Comparison of Revenues

	-----December 31, 2012-----		
	Budget	Actual	%
Local Property Taxes	\$ 36,058,504	\$ 16,310,641	45.2%
Local Tuition/Fees/Gifts	21,545,505	8,361,184	38.8%
State Apportionment	84,546,180	27,577,215	32.6%
State Grants	14,898,474	4,501,157	30.2%
Federal Grants - General	625,000	289,936	46.4%
Federal Grants - Special	6,329,485	1,458,799	23.0%
From School Districts	2	-	0.0%
From Agencies	477,866	66,905	14.0%
Total Revenue	\$164,481,016	\$ 58,565,837	35.6%

	-----December 31, 2013-----		
	Budget	Actual	%
	\$ 38,144,389	\$ 17,469,462	45.8%
	23,468,662	8,813,440	37.6%
	93,852,778	30,531,715	32.5%
	17,443,522	4,970,029	28.5%
	572,020	269,061	47.0%
	6,161,512	1,677,472	27.2%
	509,813	94,189	18.5%
	\$180,152,697	\$ 63,825,368	35.4%

	-----December 31, 2014-----		
	Budget	Actual	%
	\$ 41,228,687	\$ 18,423,131	44.7%
	26,202,899	8,220,894	31.4%
	99,290,015	32,305,681	32.5%
	19,643,761	5,972,998	30.4%
	10,347	-	0.0%
	6,036,843	1,628,237	27.0%
	522,950	86,909	16.6%
	\$192,935,503	\$ 66,637,851	34.5%

Three Year Comparison of Expenditures

	-----December 31, 2012-----		
	Budget	* Actual	% Spent
Certificated Salaries	\$ 75,221,795	\$ 64,479,925	85.7%
Classified Salaries	29,121,706	23,587,450	81.0%
Payroll Taxes/Benefits	36,140,519	32,470,588	89.8%
Supplies & Materials	10,538,226	6,186,321	58.7%
Contractual Services	15,172,102	6,890,885	45.4%
Travel	291,618	49,536	17.0%
Capital Outlay	972,628	314,945	32.4%
Total Expenditures	\$167,458,594	\$133,979,650	80.0%

	-----December 31, 2013-----		
	Budget	* Actual	% Spent
	\$ 81,431,009	\$ 68,717,197	84.4%
	31,261,320	25,231,174	80.7%
	41,010,478	36,240,515	88.4%
	11,106,542	7,337,589	66.1%
	16,419,014	8,302,700	50.6%
	296,551	69,240	23.3%
	1,488,135	398,725	26.8%
	\$183,013,049	\$146,297,140	79.9%

	-----December 31, 2014-----		
	Budget	* Actual	% Spent
	\$ 86,950,342	\$ 74,535,074	85.7%
	33,543,159	27,077,709	80.7%
	43,245,781	38,376,413	88.7%
	11,718,964	7,009,851	59.8%
	18,020,703	9,076,081	50.4%
	316,972	87,756	27.7%
	1,724,023	675,846	39.2%
	\$195,519,944	\$156,838,730	80.2%

* Amount Expended/Encumbered

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2014 (September 1, 2014 - August 31, 2015)

For the ISSAQUAH SCHOOL DISTRICT #411 School District for the Month of December, 2014

	ANNUAL	ACTUAL	ACTUAL			
A. REVENUES/OTHER FIN. SOURCES	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 LOCAL TAXES	41,228,687	250,800.86	18,423,131.33		22,805,555.67	44.69
2000 LOCAL SUPPORT NONTAX	26,202,899	1,326,388.77	8,220,894.42		17,982,004.58	31.37
3000 STATE, GENERAL PURPOSE	99,290,015	8,939,661.61	32,305,681.37		66,984,333.63	32.54
4000 STATE, SPECIAL PURPOSE	19,643,761	1,679,953.39	5,972,998.04		13,670,762.96	30.41
5000 FEDERAL, GENERAL PURPOSE	10,347	.00	.00		10,347.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	6,036,843	838,442.37	1,628,236.98		4,408,606.02	26.97
7000 REVENUES FR OTH SCH DIST	1	.00	.00		1.00	0.00
8000 OTHER AGENCIES AND ASSOCIATES	522,950	21,978.88	86,909.06		436,040.94	16.62
9000 OTHER FINANCING SOURCES	0	.00	.00		.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	192,935,503	13,057,225.88	66,637,851.20		126,297,651.80	34.54
B. EXPENDITURES						
00 Regular Instruction	117,465,945	9,440,521.92	40,609,065.29	56,675,884.79	20,180,994.92	82.82
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	18,104,708	1,369,060.19	6,464,098.81	10,188,479.20	1,452,129.99	91.98
30 Voc. Ed Instruction	4,762,681	376,676.25	1,645,012.07	2,433,049.35	684,619.58	85.63
40 Skills Center Instruction	34,447	.00	.00	0.00	34,447.00	0.00
50+60 Compensatory Ed Instruct.	6,320,404	357,788.30	1,773,381.47	2,680,450.89	1,866,571.64	70.47
70 Other Instructional Pgms	5,860,494	366,176.50	1,632,157.34	2,083,031.79	2,145,304.87	63.39
80 Community Services	6,786,967	493,493.99	1,903,992.80	2,711,944.49	2,171,029.71	68.01
90 Support Services	36,184,298	2,928,937.27	11,768,145.37	14,270,036.32	10,146,116.31	71.96
<u>Total EXPENDITURES</u>	195,519,944	15,332,654.42	65,795,853.15	91,042,876.83	38,681,214.02	80.22
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. <u>EXCESS OF REVENUES/OTHER FIN.SOURCES</u>						
<u>OVER(UNDER)EXP/OTH FIN USES(A-B-C-D)</u>	2,584,441-	2,275,428.54-	841,998.05		3,426,439.05	132.58-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	19,000,000		19,512,695.74			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE</u>	16,415,559		20,354,693.79			
<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	1,051,192	991,484.00
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	250,000	150,000.00
G/L 845 Restricted for Self-Insurance	0	.00
G/L 850 Restricted for Uninsured Risks	500,000	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	500,000	250,000.00
G/L 884 Assigned to Other Cap Projects	0	.00
G/L 888 Assigned to Other Purposes	4,850,000	6,300,000.00
G/L 890 Unassigned Fund Balance	8,176,147	11,324,989.79
<u>TOTAL</u>	16,415,559	20,354,693.79

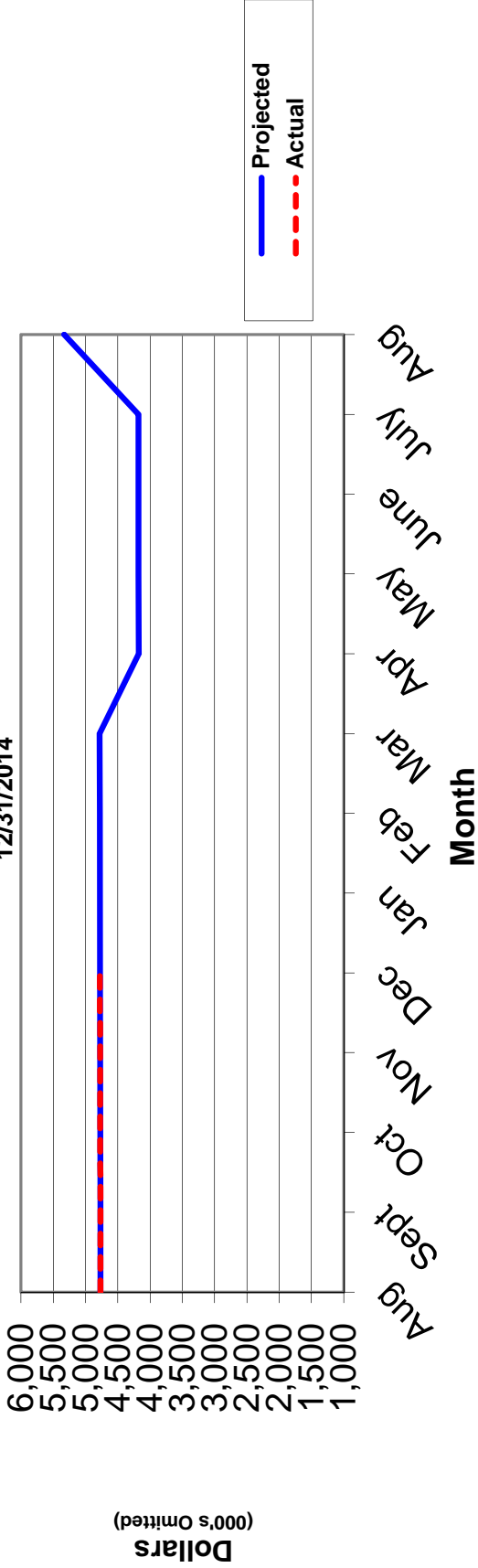
Transportation and Vehicle Fund



Transportation Vehicle Fund

2014-15 Cash Flow

12/31/2014

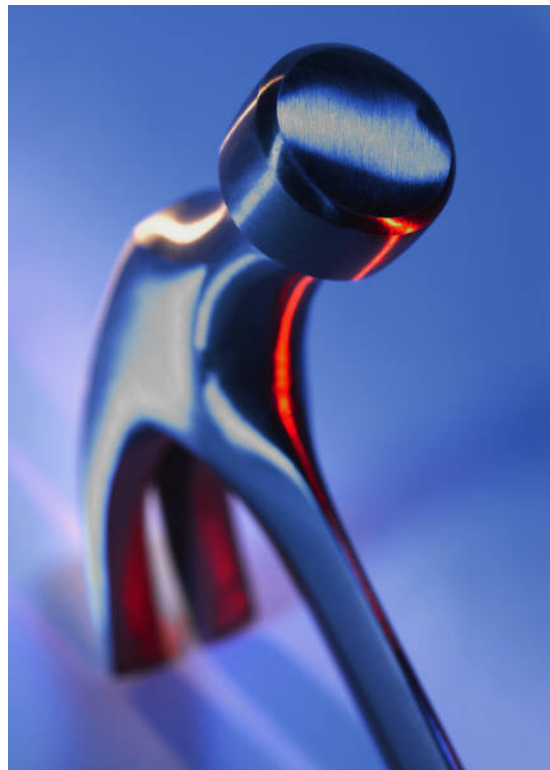


90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2014 (September 1, 2014 - August 31, 2015)

For the ISSAQUAH SCHOOL DISTRICT #411 School District for the Month of December, 2014

<u>A. REVENUES/OTHER FIN. SOURCES</u>	<u>ANNUAL BUDGET</u>	<u>ACTUAL FOR MONTH</u>	<u>ACTUAL FOR YEAR</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
1000 Local Taxes	892,853	32.78	218.44		892,634.56	0.02
2000 Local Nontax	20,001	1,805.47	5,820.96		14,180.04	29.10
3000 State, General Purpose	1	.00	.00		1.00	0.00
4000 State, Special Purpose	1,150,000	.00	.00		1,150,000.00	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	2,000	.00	.00		2,000.00	0.00
<u>A. TOTAL REV/OTHER FIN.SRCS(LESS TRANS)</u>	<u>2,064,855</u>	<u>1,838.25</u>	<u>6,039.40</u>		<u>2,058,815.60</u>	<u>0.29</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>2,064,855</u>	<u>1,838.25</u>	<u>6,039.40</u>		<u>2,058,815.60</u>	<u>0.29</u>
<u>D. EXPENDITURES</u>						
Type 30 Equipment	1,700,000	.00	.00	1,090,771.84	609,228.16	64.16
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>1,700,000</u>	<u>.00</u>	<u>.00</u>	<u>1,090,771.84</u>	<u>609,228.16</u>	<u>64.16</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>364,855</u>	<u>1,838.25</u>	<u>6,039.40</u>		<u>358,815.60-</u>	<u>98.34-</u>
<u>H. TOTAL BEGINNING FUND BALANCE</u>	<u>4,200,000</u>		<u>4,770,673.10</u>			
<u>I. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	<u>XXXXXXXXX</u>		<u>.00</u>			
<u>J. TOTAL ENDING FUND BALANCE (G+H + OR - I)</u>	<u>4,564,855</u>		<u>4,776,712.50</u>			
<u>K. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted For Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	4,564,855		4,776,712.50			
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	0		.00			
G/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	<u>4,564,855</u>		<u>4,776,712.50</u>			

CAPITAL PROJECTS FUND



Capital Projects Fund Summary
December 31st, 2014

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 - 2015-18	\$ -	\$ -	\$ -		\$51,952,000		\$ 51,952,000		
	Tech/Maint Levy - 2011-14	\$ 4,673,581	\$ 33,476,626	\$ 38,150,206		\$398,794		\$ 38,549,000		
	Investment Earnings	\$ 116,167	\$ 1,800,029	\$ 1,916,197		\$1,583,803		\$ 3,500,000		
	Rentals	\$ 727	\$ 80,672	\$ 81,399		\$38,601		\$ 120,000		
	Plan Fees/Misc.	\$ 5,978	\$ 190,093	\$ 196,072		\$3,928		\$ 200,000		
	Impact Fees	\$ 876,146	\$ 3,762,540	\$ 4,638,685		\$4,861,315		\$ 9,500,000		
	State Match	\$ -	\$ -	\$ -		\$15,000		\$ 15,000		
	State Energy Grant	\$ -	\$ 1,475,078	\$ 1,475,078		\$0		\$ 1,475,078		
	Bond Sales - 2006 Voter Approved	\$ -	\$ 194,870,000	\$ 194,870,000		\$0		\$ 194,870,000		
	Bond Sales - 2012 Voter Approved	\$ -	\$ 165,000,000	\$ 165,000,000		\$54,121,500		\$ 219,121,500		
	Bond Premium/BABS Subsidy	\$ 268,771	\$ 2,356,601	\$ 2,625,372		\$1,874,628		\$ 4,500,000		
	Sale of Property	\$ -	\$ 129,150	\$ 129,150		\$0		\$ 129,150		
	Adjust. for Pre-Sept 1, 2012 Expend	\$ -	\$ 2,625,725	\$ 2,625,725		\$0		\$ 2,625,725		
	Total Revenues	\$ 5,941,370	\$ 405,766,514	\$ 411,707,884		\$ 114,849,569		\$ 526,557,453	\$ -	
	Total Resources Available	\$ 5,941,370	\$ 405,766,514	\$ 475,153,603		\$ 114,849,569		\$ 590,003,172		
	2006 & 2012 Capital Authorization - Project Budgets									
	Completed Projects	\$ 427	\$ -	\$ 53,717,760		\$ (0)		\$ 53,717,760	\$ -	Complete
	Sub-Total (1999/2006)	\$ 427	\$ -	\$ 53,717,760		\$ (0)		\$ 53,717,760	\$ -	

(Continued On Next Page)

Capital Projects Fund Summary
December 31st, 2014

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								
0501	Portables	\$ -	\$ 8,952,661	\$ 8,952,661	\$ 147,339	9,100,000		- In Process
0506	Central Services Renovation	88,564	1,143,335	1,231,899	168,101	1,400,000		- In Process
0507	Portable Ramps/Skirts	-	93,290	93,290	6,710	100,000		- In Process
0510	IHS Reconstruction	-	96,139,982	96,139,982	60,018	96,200,000		- In Process
0513	ADA/Special Ed Modernization	349,726	2,225,043	2,574,770	75,230	2,650,000	100,000	- In Process
0515	LHS Additon/Remodel	1,536	24,774,387	24,775,923	174,077	24,950,000		- In Process
0517	HVAC Renovations	-	3,358,299	3,358,299	11,701	3,370,000		- In Process
0519	Maywood Modernization	24,867	23,922,478	23,947,345	1,052,655	25,000,000		- In Process
0520	Site Purchases	12,003	9,496,248	9,508,251	91,749	9,600,000		- In Process
0521	Challenger Modernization	-	2,898,852	2,898,852	1,148	2,900,000		- In Process
0601	Briarwood Rebuild	50,915	26,023,229	26,074,144	15,856	26,090,000	(10,000)	- In Process
0602	Creekside	29,386	23,463,650	23,493,036	6,964	23,500,000		- In Process
0606	Fire/Security Systems	-	109,272	109,272	20,728	130,000		- In Process
0608	Gym Facilities	-	4,119	4,119	15,881	20,000		- 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	821	308,493	309,315	15,685	325,000		- In Process
0612	Safety	-	353,823	353,823	6,177	360,000		- In Process
0613	Security	-	28,329	28,329	2,371	30,700		- In Process
0615	Storm Drainage	-	19,879	19,879	121	20,000		- In Process
0616	Ventilation	-	95,424	95,424	4,576	100,000		- In Process
0622	LHS/MMS/BW Sewers	(785)	1,250,541	1,249,756	30,244	1,280,000		- In Process
1050	2011-14 Technology Levy	1,649,232	16,033,680	17,682,912	12,741,088	30,424,000		- In Process
1101	Food Service Equipment	-	757,826	757,826	2,174	760,000		- In Process
1104	Transportation Hoists	-	380,240	380,240	9,760	390,000		- In Process
1106	Resilient Elem. Flooring	-	9,477	9,477	308,023	317,500		- In Process
1107	Roof Repair	-	607,774	607,774	4,726	612,500		- In Process
1110	Plumbing Fixtures	-	21,649	21,649	83,351	105,000		- In Process
1111	Sandfield Grading/Drain	5,595	45,373	50,969	141,531	192,500		- In Process
1112	Fire System (Piping/Comm)	-	29,601	29,601	250,399	280,000		- In Process
1113	Backflow Replacement	8,034	75,037	83,071	6,929	90,000		- In Process
1115	Sound and Acoustics	-	6,870	6,870	75,630	82,500		- In Process
1116	Lighting (Portables/other)	-	68,720	68,720	218,280	287,000		- In Process
1127	OSPI Energy Consvr	-	4,102,457	4,102,457	72,543	4,175,000		- In Process
1201	Liberty Phase 2 & 3	3,240,535	49,085,064	52,325,599	2,674,401	55,000,000		- In Process
1202	IVE/Apollo Addition	721,603	14,394,023	15,115,626	34,374	15,150,000	150,000	- In Process
1203	IMS Rebuild	406,624	3,767,974	4,174,598	54,325,402	58,500,000		- In Process
1204	Clark Rebuild	44,291	230,586	274,877	19,225,123	19,500,000		- In Process
1205	TMCHS Relocation	28,775	31,158	59,933	3,865,067	3,925,000		- In Process
1206	Sunny Hills Rebuild	420,722	119,640	540,363	26,569,637	27,110,000		- In Process
1208	Sec. Artificial Turf & Track	1,563,941	4,923,700	6,487,640	2,012,360	8,500,000		- In Process
1209	Carpet Replacement	-	24,410	24,410	475,590	500,000		- In Process
1212	Resilient Flooring	-	27,959	27,959	722,041	750,000		- In Process
1213	Roof Repair	162,694	758,962	921,656	78,344	1,000,000		- In Process
1216	Heating & Ventilation	-	104,145	104,145	115,855	220,000		- In Process
1217	Rain Screens	-	19,396	19,396	10,604	30,000		- In Process
1218	Fire and Security	-	21,900	21,900	213,100	235,000		- In Process
1220	Pine Lake Improvements	12,487	83,133	95,620	139,380	235,000		- In Process
1221	Skyline Stadium	116,511	180,898	297,409	6,187,591	6,485,000		- In Process
1222	ADA/Special Needs	-	54,830	54,830	170	55,000		- In Process
1228	Key Card Access System	-	6,210	6,210	1,843,790	1,850,000		- In Process
1229	CCTV Security	16,794	119,666	136,460	2,263,540	2,400,000		- In Process
1232	Endv & MH Office	37,233	32,638	69,870	25,130	95,000		- In Process
1290	Construction Management	-	1,740,870	1,740,870	4,259,130	6,000,000		- In Process
1501	Portable Classrooms	564,990	444,543	1,009,533	2,530,467	3,540,000		- In Process
1507	HVAC & DDC Upgrades	3,832	-	3,832	388,168	392,000		- In Process
1511	Discovery Office Reloc.	4,214	71,223	75,437	1,374,563	1,450,000		- In Process
1513	Rough Carpentry	(295)	295	-	10,500	10,500		- In Process
1521	Endv. Skylight Covers	9,319	16,027	25,346	9,654	35,000		- In Process
1522	Roof Safety	1,668	-	1,668	598,332	600,000		- In Process
1550	Tech Levy 2015-18	19,167	123,006	142,173	39,857,827	40,000,000		- In Process
1298	Bond Issuance Costs	-	305,404	305,404	0	305,404		- In Process
1299	Reserve - (Includes Inflation)	-	-	-	3,000,000	3,000,000		- Reserve
	Future Projects	-	-	-	13,502,750	13,502,750		- Future
Sub-Total (2006,10, 12, 14 Cap. Auth)		\$ 9,595,002	\$ 324,029,574	\$ 333,624,576	\$ 202,162,778	\$ 535,787,354	\$ 240,000	
Total Expenditures		\$ 9,595,429	\$ 324,029,574	\$ 387,342,336	\$ 202,162,778	\$ 589,505,114	\$ 240,000	
Ending Fund Balance				\$ 87,811,267	(Current Balance)	\$ 498,058	(End of Projects 8-31-2019)	

Capital Projects Fund Summary
December 31st, 2014

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	\$ -	\$ -	\$ -	\$ 2,800,000		\$ 2,800,000		Future
1102	Recycle Container Access	-	-	-	50,000		50,000		Future
1103	MS Science Lab Ventilation	-	-	-	455,000		455,000		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
1210	Clock/Intercom	-	-	-	125,000		125,000		Future
1211	Skylights and Roofing	-	-	-	673,000		673,000		Future
1214	Transp. Regrade/Access	-	-	-	2,000,000		2,000,000		Future
1219	BLMS Improvements	-	-	-	475,000		475,000		Future
1223	Aluminum Windows	-	-	-	200,000		200,000		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
1233	Issaquah High Stadium	-	-	-	1,925,000		1,925,000		Future
1297	Reserve for Arbitrage	-	-	-	75,000		75,000		Future
1502	Aluminum Windows	-	-	-	412,500		412,500		Future
1503	Misc. Carpet Replacement	-	-	-	67,500		67,500		Future
1504	Bus Wash & Fueling Station	-	-	-	422,500		422,500		Future
1505	Skyline Carpentry & Rep	-	-	-	74,000		74,000		Future
1506	Sound Systems	-	-	-	383,750		383,750		Future
1508	Fire Panels	-	-	-	320,000		320,000		Future
1509	Cougar Ridge Improv.	-	-	-	1,481,500		1,481,500		Future
1510	Flooring Repair	-	-	-	38,000		38,000		Future
1512	Portable Skirts/Ramps	-	-	-	139,000		139,000		Future
1514	Challenger Door/Sky/Part	-	-	-	290,000		290,000		Future
1515	Server Room Upgrade	-	-	-	100,000		100,000		Future
1516	P LMS Hallway Paint	-	-	-	45,000		45,000		Future
1517	Apollo K Playground	-	-	-	100,000		100,000		Future
1518	Sunny Hills Downspout	-	-	-	45,000		45,000		Future
1519	Discovery Parking Lot	-	-	-	85,000		85,000		Future
1520	BLMS Accordion Walls	-	-	-	150,000		150,000		Future
Total Future Projects		\$ -	\$ -	\$ -	\$ 13,502,750		\$ 13,502,750	\$ -	Future

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2014 (September 1, 2014 - August 31, 2015)

For the ISSAQUAH SCHOOL DISTRICT #411 School District for the Month of December, 2014

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	10,712,201	63,880.29	4,673,580.51		6,038,620.49	43.63
2000 Local Support Nontax	1,517,507	104,597.35	993,040.35		524,466.65	65.44
3000 State, General Purpose	24,000	.14	5,978.40		18,021.60	24.91
4000 State, Special Purpose	2	.00	.00		2.00	0.00
5000 Federal, General Purpose	530,000	268,770.72	268,770.72		261,229.28	50.71
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	55,000,001	.00	.00		55,000,001.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	67,783,711	437,248.50	5,941,369.98		61,842,341.02	8.77
B. EXPENDITURES						
10 Sites	100,008	709.15	12,003.46	34,064.15	53,940.39	46.06
20 Buildings	61,099,249	2,142,894.61	6,614,779.81	7,837,717.77	46,646,751.42	23.65
30 Equipment	15,900,743	1,238,283.34	2,968,645.87	1,268,830.29	11,663,266.84	26.65
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>	77,100,000	3,381,887.10	9,595,429.14	9,140,612.21	58,363,958.65	24.30
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>	9,316,289-	2,944,638.60-	3,654,059.16-		5,662,229.84	60.78-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	80,000,000		91,465,324.21			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE</u>	70,683,711		87,811,265.05			
<u>(E+F + OR - G)</u>						

I. ENDING FUND BALANCE ACCOUNTS:

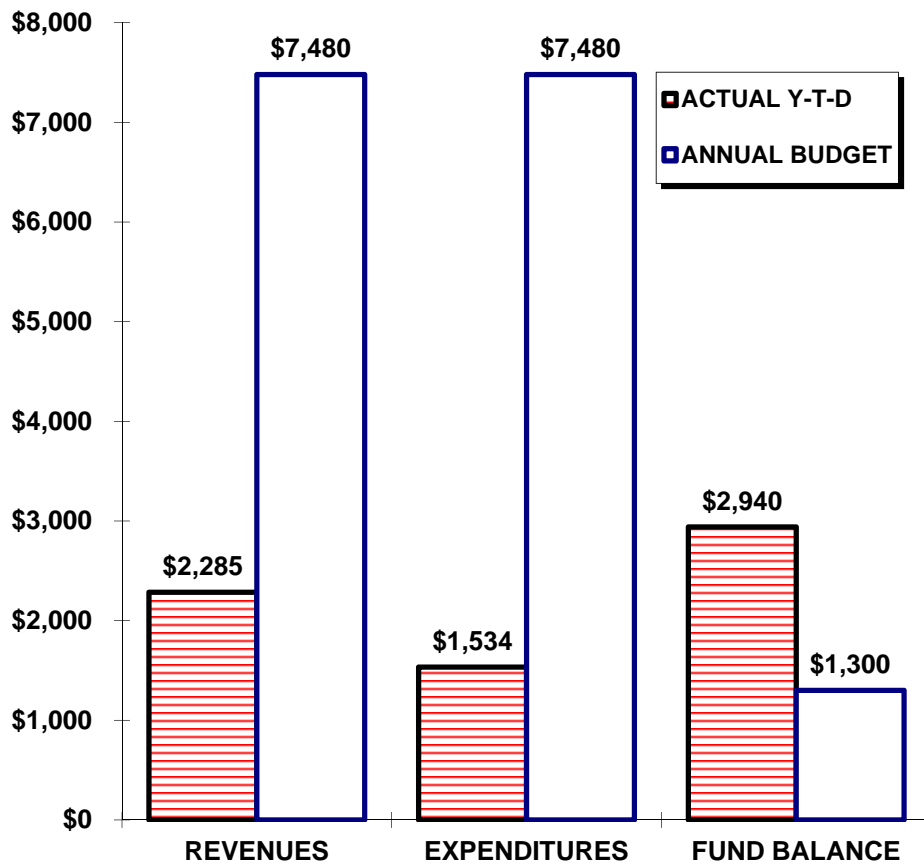
G/L 810 Restricted For Other Items	0	.00
G/L 825 Restricted for Skills Center	0	.00
G/L 830 Restricted for Debt Service	0	.00
G/L 835 Restrictd For Arbitrage Rebate	0	.00
G/L 840 Nonspnd FB - Invent/Prepd Itms	0	.00
G/L 850 Restricted for Uninsured Risks	0	.00
G/L 861 Restricted from Bond Proceeds	0	.00
G/L 862 Committed from Levy Proceeds	0	9,817,947.00
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	70,683,711	77,993,318.05
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	70,683,711	87,811,265.05

ASB Fund



ISSAQUAH SCHOOL DISTRICT #411
Y-T-D REVENUES, EXPENDITURES AND FUND BALANCE
(Actual Y-T-D vs Annual Budget)
12/31/2014

ASB FUND
(000's omitted)

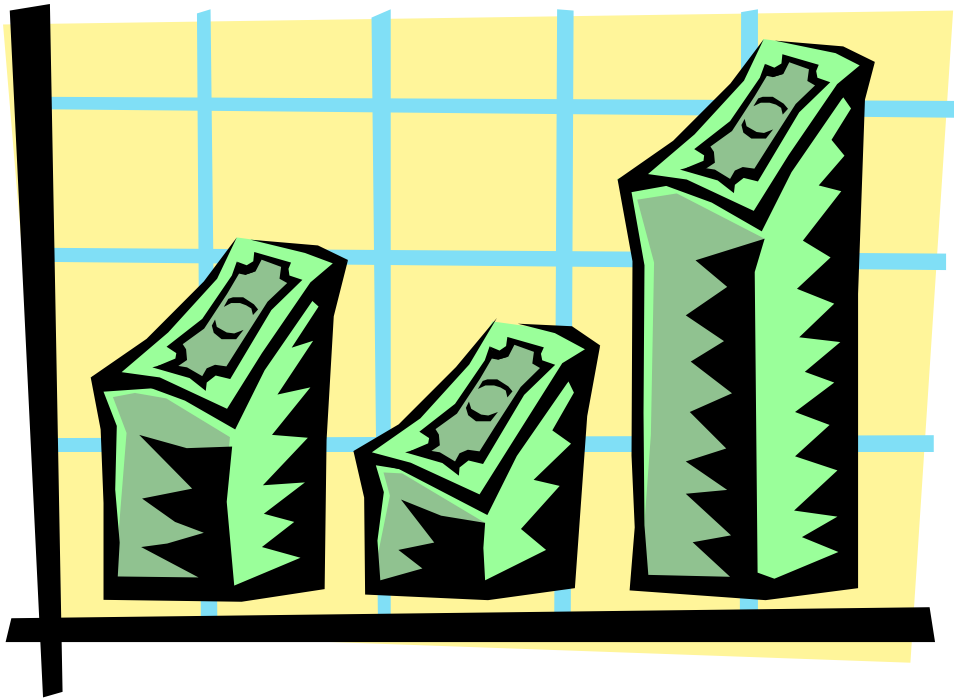


40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2014 (September 1, 2014 - August 31, 2015)

For the ISSAQUAH SCHOOL DISTRICT #411 School District for the Month of December, 2014

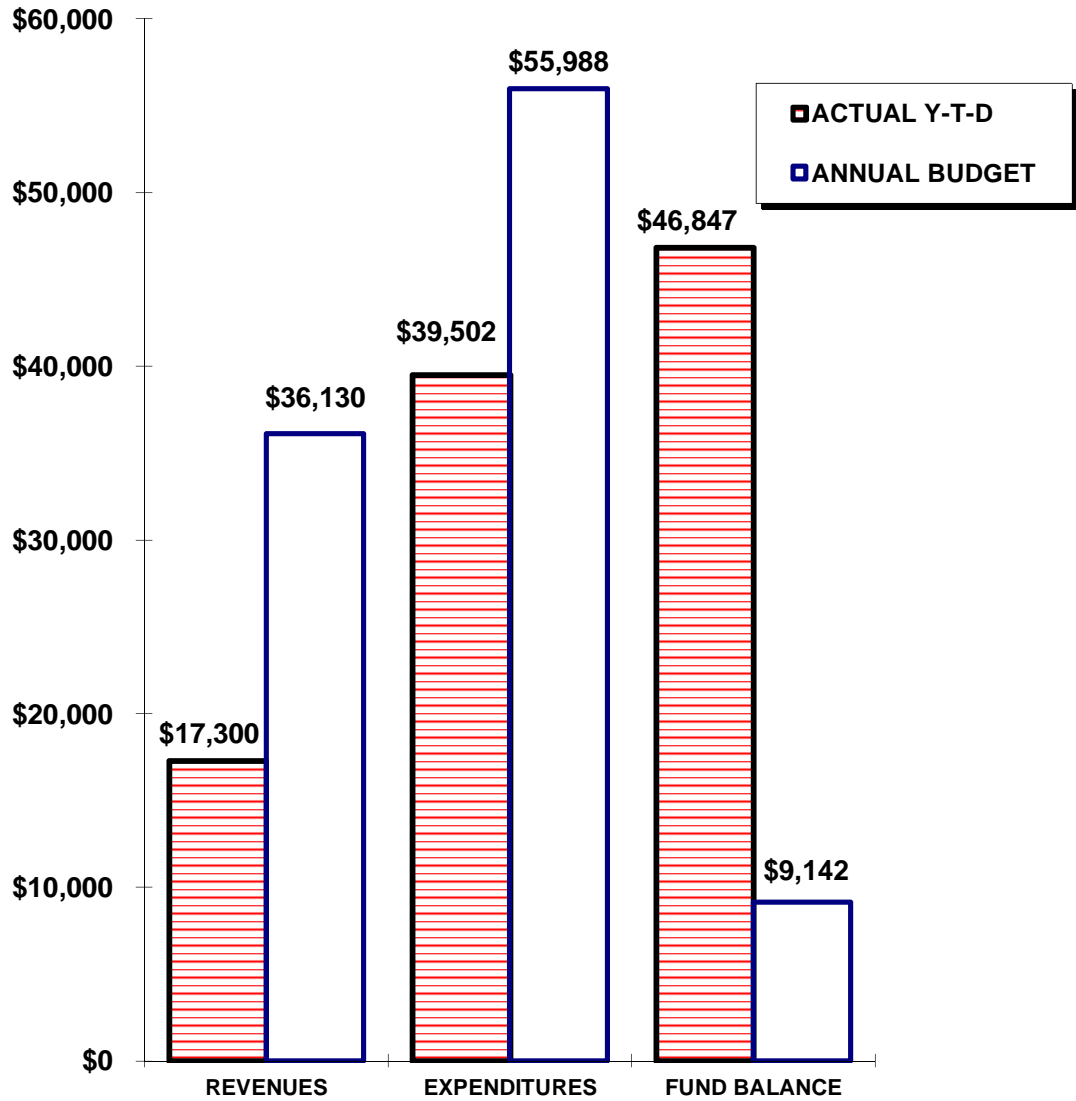
	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES						
1000 General Student Body	4,814,542	191,040.14	1,697,367.21		3,117,174.79	35.26
2000 Athletics	1,502,511	43,237.34	377,153.85		1,125,357.15	25.10
3000 Classes	201,590	2,983.06	20,184.54		181,405.46	10.01
4000 Clubs	675,478	23,730.21	144,590.95		530,887.05	21.41
6000 Private Moneys	285,600	13,066.75	45,425.35		240,174.65	15.91
<u>Total REVENUES</u>	7,479,721	274,057.50	2,284,721.90		5,194,999.10	30.55
B. EXPENDITURES						
1000 General Student Body	4,227,192	226,000.15	758,215.67	596,752.48	2,872,223.85	32.05
2000 Athletics	2,033,120	72,481.06	621,827.01	298,157.26	1,113,135.73	45.25
3000 Classes	221,673	83.11	27,232.44	59,266.73	135,173.83	39.02
4000 Clubs	713,936	27,877.97	112,037.76	47,803.19	554,095.05	22.39
6000 Private Moneys	283,800	11,605.59	14,543.40	0.00	269,256.60	5.12
<u>Total EXPENDITURES</u>	7,479,721	338,047.88	1,533,856.28	1,001,979.66	4,943,885.06	33.90
C. EXCESS OF REVENUES						
<u>OVER(UNDER) EXPENDITURES</u> (A-B)	0	63,990.38-	750,865.62		750,865.62	0.00
D. TOTAL BEGINNING FUND BALANCE						
	1,300,000		2,188,535.54			
E. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-) XXXXXXXXX .00						
F. TOTAL ENDING FUND BALANCE						
	1,300,000		2,939,401.16			
<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		2,939,401.16			
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		2,939,401.16			

Debt Service Fund



ISSAQUAH SCHOOL DISTRICT #411
Y-T-D REVENUES, EXPENDITURES AND FUND BALANCE
(Actual Y-T-D vs Annual Budget)
12/31/2014

DEBT SERVICE FUND
(000's omitted)



30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2014 (September 1, 2014 - August 31, 2015)

For the ISSAQUAH SCHOOL DISTRICT #411 School District for the Month of December, 2014

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	36,029,747	236,519.91	17,233,799.22		18,795,947.78	47.83
2000 Local Support Nontax	100,001	17,612.82	44,423.33		55,577.67	44.42
3000 State, General Purpose	1	.49	22,044.59		22,043.59-	> 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	4	.00	.00		4.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>36,129,753</u>	<u>254,133.22</u>	<u>17,300,267.14</u>		<u>18,829,485.86</u>	<u>47.88</u>
B. EXPENDITURES						
Matured Bond Expenditures	37,155,000	32,190,000.00	32,190,000.00	0.00	4,965,000.00	86.64
Interest On Bonds	18,803,000	7,311,996.25	7,311,996.25	0.00	11,491,003.75	38.89
Interfund Loan Interest	2	.00	.00	0.00	2.00	0.00
Bond Transfer Fees	30,000	.00	.00	0.00	30,000.00	0.00
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>55,988,002</u>	<u>39,501,996.25</u>	<u>39,501,996.25</u>	<u>0.00</u>	<u>16,486,005.75</u>	<u>70.55</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 OVER(UNDER)EXPENDITURES (A-B-C-D)						
	19,858,249-	39,247,863.03-	22,201,729.11-		2,343,480.11-	11.80
F. <u>TOTAL BEGINNING FUND BALANCE</u>	29,000,000		29,800,689.65			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	9,141,751		7,598,960.54			
I. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	8,141,751		7,598,960.54			
G/L 835 Restricted For Arbitrage Rebate	0		.00			
G/L 870 Committed to Other Purposes	0		.00			
G/L 889 Assigned to Fund Purposes	1,000,000		.00			
G/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	<u>9,141,751</u>		<u>7,598,960.54</u>			