

Budget Status Report

July 2015



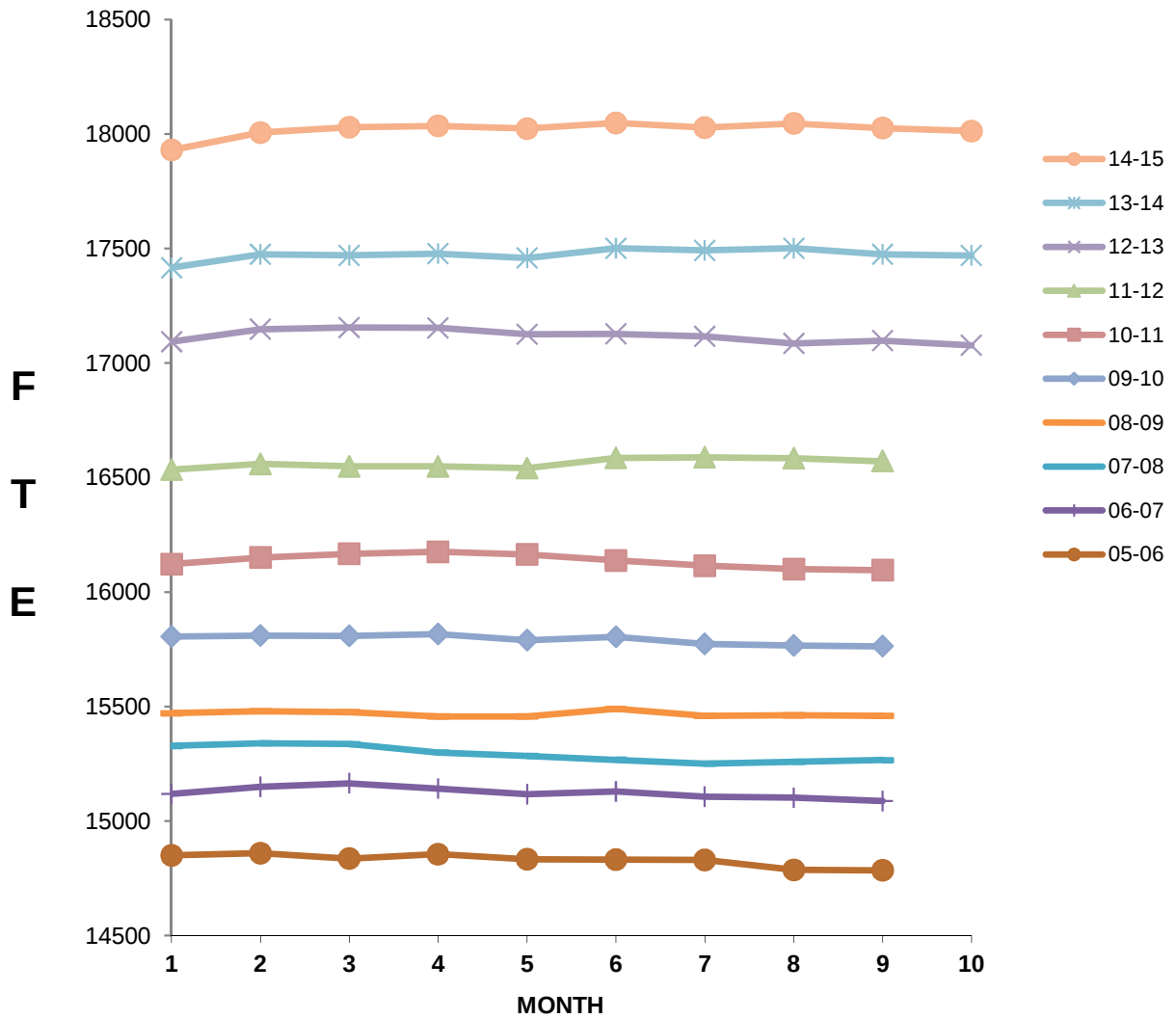
September 23, 2015

Board Meeting

General Fund

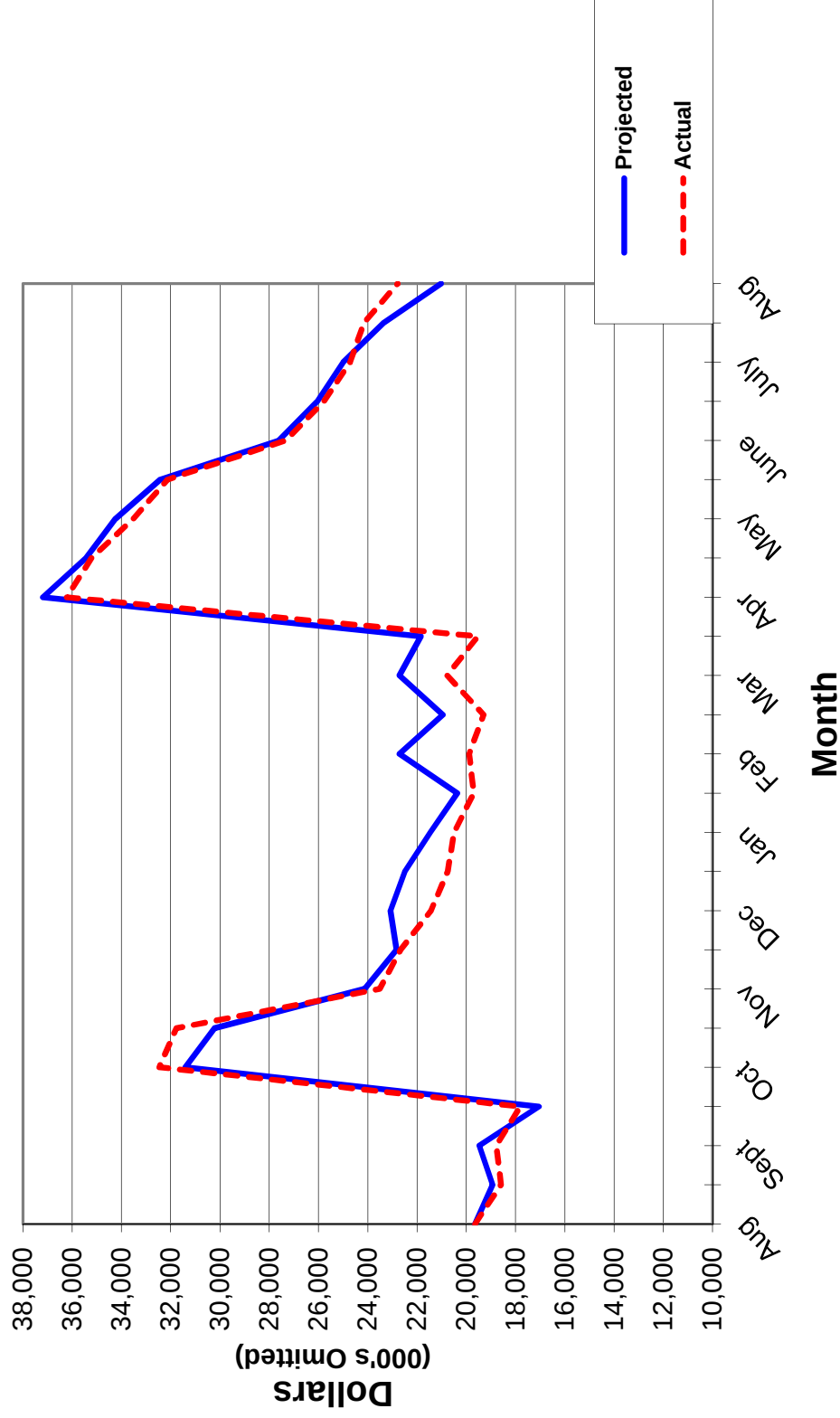


ISSAQUAH SCHOOL DISTRICT **MONTHLY STUDENT FTE ENROLLMENT HISTORY** June 1, 2015



2014 - 2015 Budgeted Enrollment = 17,740 FTE-avg to date = 18019

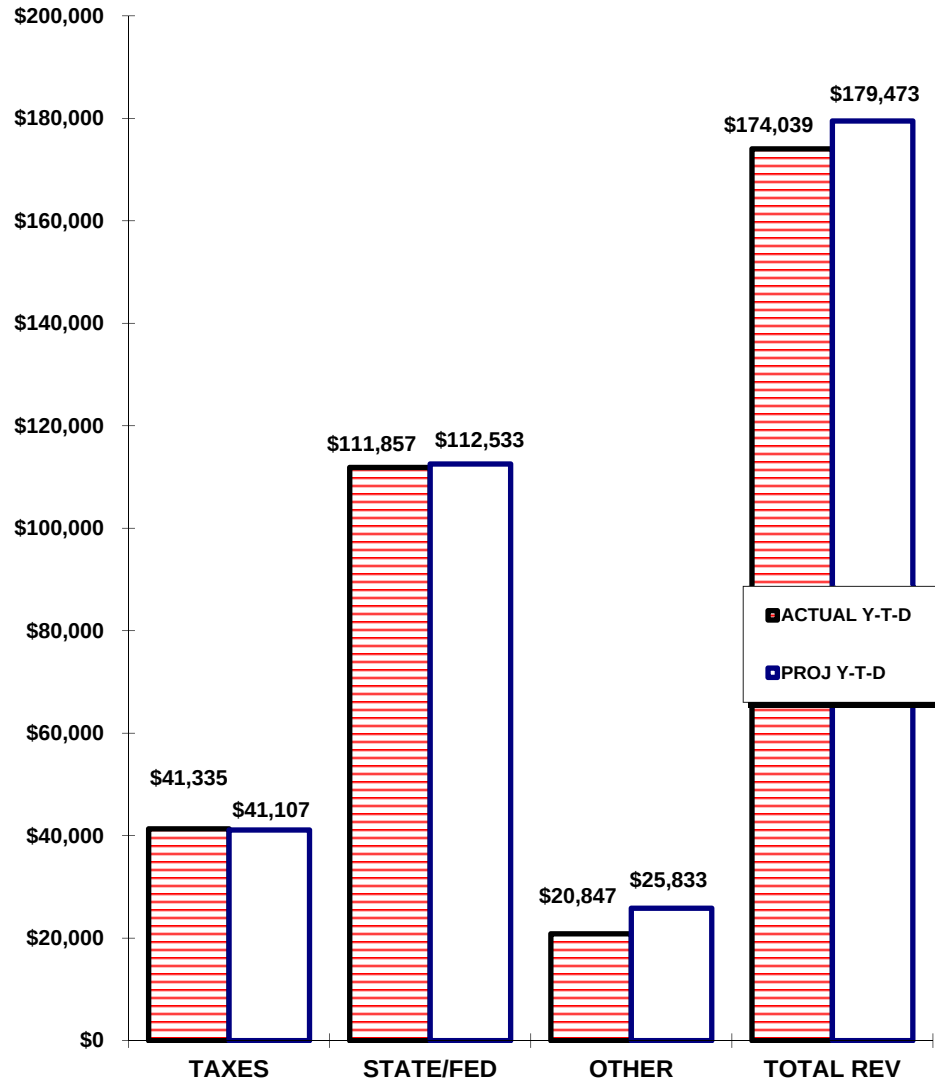
General Fund **2014-15 Cash Flow** **8-31-2015**



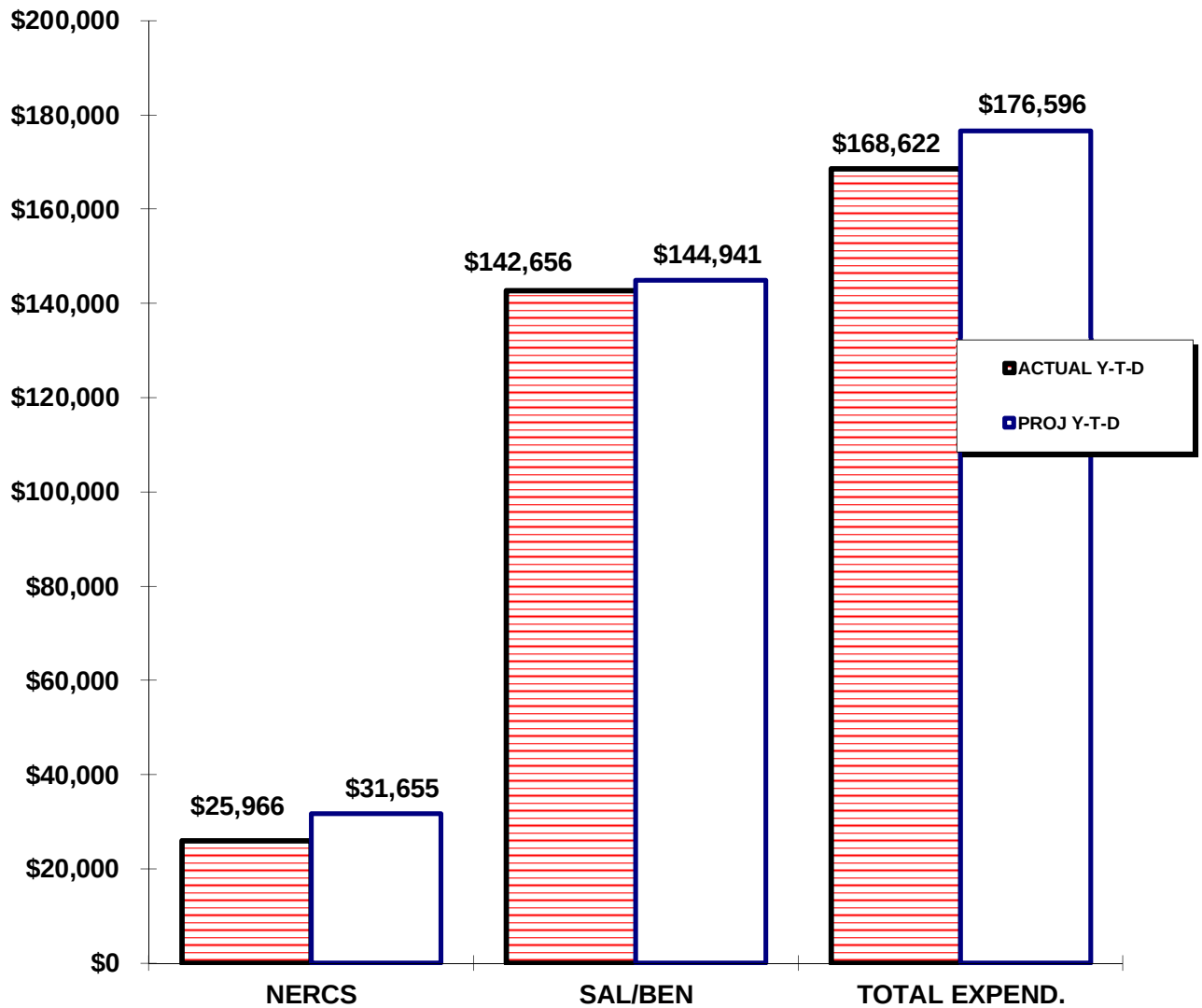
**ISSAQUAH SCHOOL DISTRICT #411
Y-T-D REVENUES (Actual vs Projected)**

07/31/2015

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



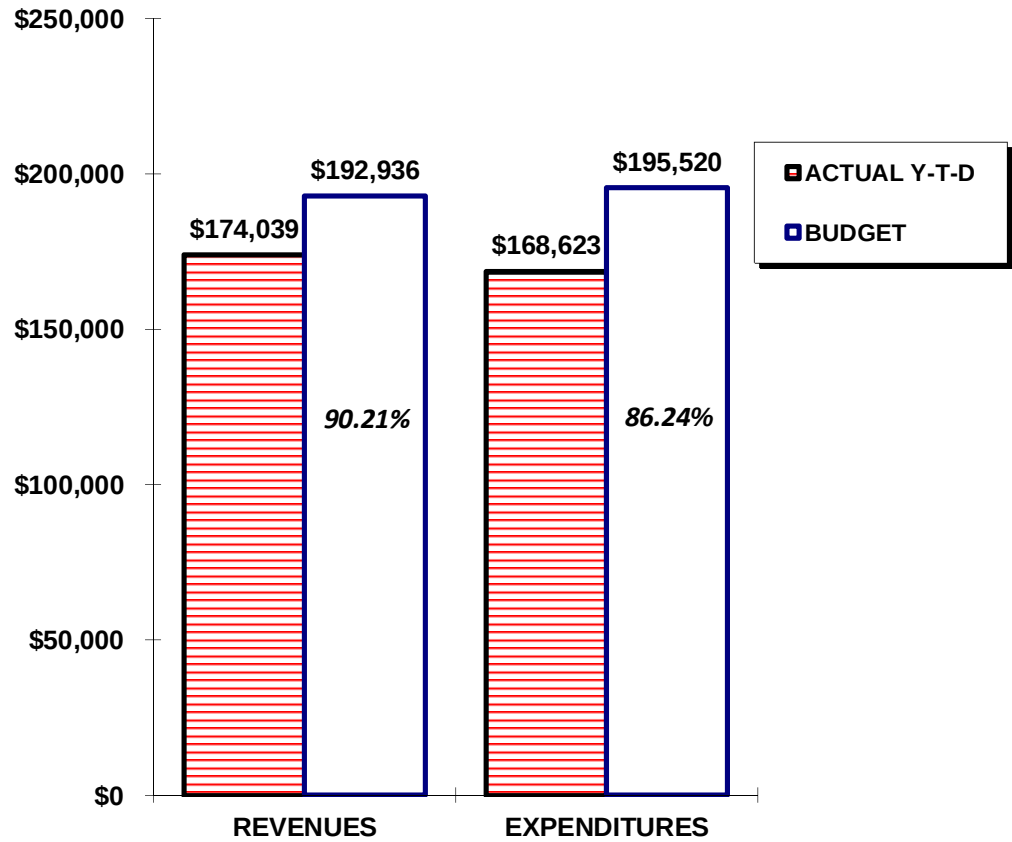
ISSAQUAH SCHOOL DISTRICT #411
Y-T-D EXPENDITURES (Actual vs Projected)
7/31/2015
GENERAL FUND
(000's omitted)



**ISSAQUAH SCHOOL DISTRICT #411
Y-T-D REVENUES AND EXPENDITURES
(Actual Y-T-D vs Budget)
07/31/2015**

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

**% OF YEAR ELAPSED =
91.67%**



ISSAQUAH SCHOOL DISTRICT

Three Year Comparison of Revenues

	-----July 31, 2013-----			
	Budget	Actual	%	
Local Property Taxes	\$ 36,058,504	\$ 35,839,625	99.4%	
Local Tuition/Fees/Gifts	21,545,505	17,536,106	81.4%	
State Apportionment	84,546,180	76,994,783	91.1%	
State Grants	14,898,474	13,659,988	91.7%	
Federal Grants - General	625,000	564,994	90.4%	
Federal Grants - Special	6,329,485	4,234,894	66.9%	
From School Districts	2	-	0.0%	
From Agencies	477,865	211,451	44.2%	
Total Revenue	\$164,481,015	\$149,041,841	90.6%	

	-----July 31, 2014-----			
	Budget	Actual	%	
	\$ 38,144,389	\$ 38,239,308	100.2%	
	23,468,662	19,179,435	81.7%	
	93,852,778	83,925,787	89.4%	
	17,443,522	15,714,955	90.1%	
	572,020	10,210	1.8%	
	6,161,512	4,811,887	78.1%	
	1	-	0.0%	
	509,813	228,986	44.9%	
	\$180,152,697	\$162,110,568	90.0%	

	-----July 31, 2015-----			
	Budget	Actual	%	
	\$ 41,228,687	\$ 41,335,301	100.3%	
	26,202,899	20,602,963	78.6%	
	99,290,015	89,816,134	90.5%	
	19,643,761	17,356,993	88.4%	
	10,347	9,629	93.1%	
	6,036,843	4,674,131	77.4%	
	1	1	0.0%	
	522,950	244,344	46.7%	
	\$192,935,503	\$174,039,494	90.2%	

Three Year Comparison of Expenditures

	-----July 31, 2013-----			
	Budget	* Actual	% Spent	
Certificated Salaries	\$ 75,271,874	\$ 72,105,510	95.8%	
Classified Salaries	29,198,182	\$ 27,649,055	94.7%	
Payroll Taxes/Benefits	36,160,066	\$ 33,851,474	93.6%	
Supplies & Materials	10,423,693	\$ 10,497,245	100.7%	
Contractual Services	15,073,172	\$ 12,673,462	84.1%	
Travel	300,569	\$ 243,787	81.1%	
Capital Outlay	1,031,038	\$ 802,109	77.8%	
Total Expenditures	\$167,458,594	\$157,822,642	94.2%	

	-----July 31, 2014-----			
	Budget	* Actual	% Spent	
	\$ 81,530,402	\$ 76,030,215	93.3%	
	31,358,339	\$ 29,605,662	94.4%	
	41,023,197	\$ 37,524,994	91.5%	
	10,804,061	\$ 12,051,209	111.5%	
	16,386,289	\$ 15,721,498	95.9%	
	307,256	\$ 273,080	88.9%	
	1,603,505	\$ 1,106,005	69.0%	
	\$183,013,049	\$172,312,663	94.2%	

	-----July 31, 2015-----			
	Budget	* Actual	% Spent	
	\$ 86,970,944	\$ 81,795,049	94.0%	
	33,606,200	\$ 31,694,070	94.3%	
	43,248,883	\$ 39,921,653	92.3%	
	11,403,622	\$ 10,873,142	95.3%	
	18,180,237	\$ 16,211,337	89.2%	
	316,409	\$ 271,669	85.9%	
	1,793,649	\$ 1,367,233	76.2%	
	\$195,519,944	\$182,134,154	93.2%	

* 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 July, 2015

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 LOCAL TAXES	41,228,687	100,863.22	41,335,300.94		106,613.94-	100.26
2000 LOCAL SUPPORT NONTAX	26,202,899	517,381.76	20,602,963.34		5,599,935.66	78.63
3000 STATE, GENERAL PURPOSE	99,290,015	10,062,111.21	89,816,133.61		9,473,881.39	90.46
4000 STATE, SPECIAL PURPOSE	19,643,761	2,938,686.77	17,356,992.83		2,286,768.17	88.36
5000 FEDERAL, GENERAL PURPOSE	10,347	.00	9,628.82		718.18	93.06
6000 FEDERAL, SPECIAL PURPOSE	6,036,843	404,996.29	4,674,130.91		1,362,712.09	77.43
7000 REVENUES FR OTH SCH DIST	1	.00	.00		1.00	0.00
8000 OTHER AGENCIES AND ASSOCIATES	522,950	24,663.85	244,343.69		278,606.31	46.72
9000 OTHER FINANCING SOURCES	0	.00	.00		.00	0.00
Total REVENUES/OTHER FIN. SOURCES	192,935,503	14,048,703.10	174,039,494.14		18,896,008.86	90.21
B. EXPENDITURES						
00 Regular Instruction	117,463,937	10,276,739.22	101,878,110.52	7,349,537.52	8,236,288.96	92.99
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	18,106,708	1,391,826.50	16,279,680.85	1,385,604.30	441,422.85	97.56
30 Voc. Ed Instruction	4,762,685	392,839.01	4,175,807.65	380,212.32	206,665.03	95.66
40 Skills Center Instruction	34,447	.00	.00	0.00	34,447.00	0.00
50+60 Compensatory Ed Instruct.	6,320,404	543,520.43	4,777,932.51	388,843.05	1,153,628.44	81.75
70 Other Instructional Pgms	5,860,494	454,439.44	4,378,103.70	368,689.88	1,113,700.42	81.00
80 Community Services	6,786,967	772,348.44	5,840,231.55	593,053.05	353,682.40	94.79
90 Support Services	36,184,302	2,814,159.72	31,292,928.99	3,045,417.84	1,845,955.17	94.90
Total EXPENDITURES	195,519,944	16,645,872.76	168,622,795.77	13,511,357.96	13,385,790.27	93.15
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)	2,584,441-	2,597,169.66-	5,416,698.37		8,001,139.37	309.59-
F. TOTAL BEGINNING FUND BALANCE	19,000,000		19,512,695.74			
G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)	XXXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)	16,415,559		24,929,394.11			

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	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 Restrictd 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 Econmc Stabilizatn	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	15,899,690.11
G/L 891 Unassigned Min Fnd Bal Policy	0	.00
 <u>TOTAL</u>	 16,415,559	 24,929,394.11

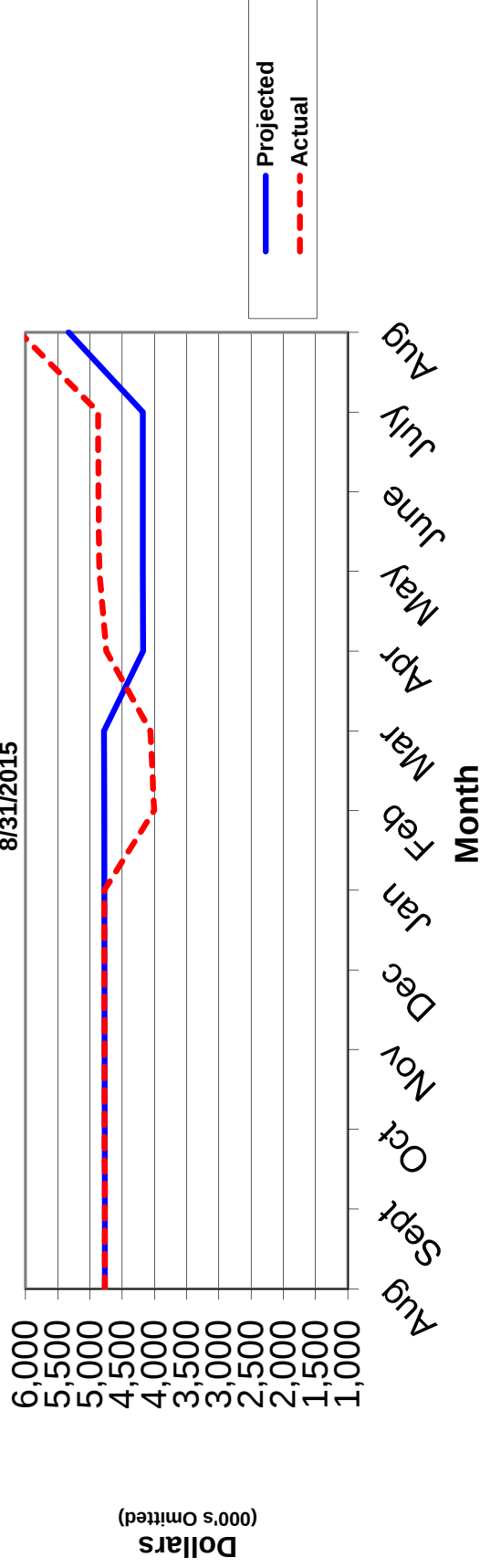
Transportation and Vehicle Fund



Transportation Vehicle Fund

2014-15 Cash Flow

8/31/2015



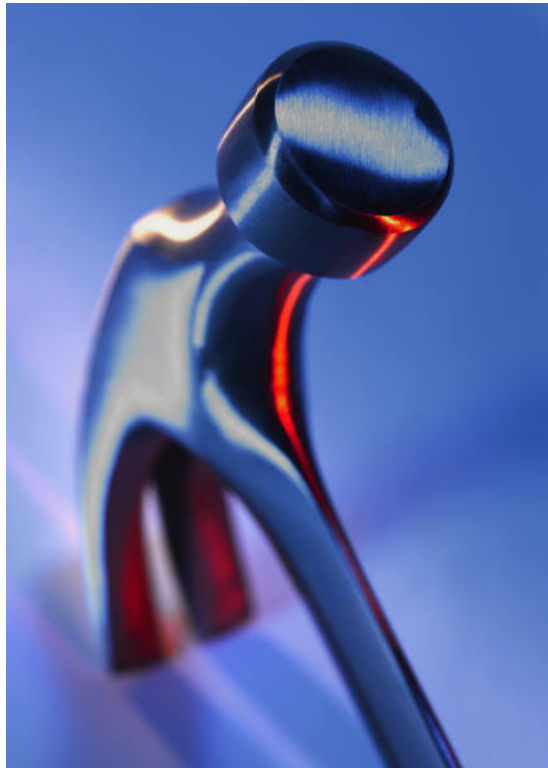
90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT

Fiscal Year 2014 (September 1, 2014 - August 31, 2015)

For the ISSAQUAH SCHOOL DISTRICT #411 School District for the Month of July, 2015

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 Local Taxes	892,853	3,534.62	879,917.95		12,935.05	98.55
2000 Local Nontax	20,001	2,308.08	20,779.97		778.97-	103.89
3000 State, General Purpose	1	2,933.09	3,320.84		3,319.84-	> 1000
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
A. <u>TOTAL REV/OTHER FIN.SRCS(LESS TRANS)</u>	2,064,855	8,775.79	904,018.76		1,160,836.24	43.78
 B. <u>9900 TRANSFERS IN FROM GF</u>	0	.00	.00		.00	0.00
 C. <u>Total REV./OTHER FIN. SOURCES</u>	2,064,855	8,775.79	904,018.76		1,160,836.24	43.78
 <u>D. EXPENDITURES</u>						
Type 30 Equipment	1,700,000	.00	799,264.92	291,506.92	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>	1,700,000	.00	799,264.92	291,506.92	609,228.16	64.16
 E. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	0	.00	.00			
 F. <u>OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
 G. <u>EXCESS OF REVENUES/OTHER FIN SOURCES</u>						
<u>OVER(UNDER)EXP/OTH FIN USES(C-D-E-F)</u>	364,855	8,775.79	104,753.84		260,101.16-	71.29-
 H. <u>TOTAL BEGINNING FUND BALANCE</u>	4,200,000		4,770,673.10			
 I. <u>G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXXX		.00			
 J. <u>TOTAL ENDING FUND BALANCE</u>	4,564,855		4,875,426.94			
<u>(G+H + OR - I)</u>						
 K. <u>ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted For Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	4,564,855		4,875,426.94			
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>	4,564,855		4,875,426.94			

CAPITAL PROJECTS FUND



Capital Projects Fund Summary
July 31st, 2015

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	\$ 5,610,341	-	5,610,341		\$46,341,659		51,952,000		
	Tech/Maint Levy - 2011-14	\$ 5,072,374	33,476,626	38,549,000		\$0		38,549,000		
	Investment Earnings	\$ 471,274	1,800,029	2,271,303		\$1,228,697		3,500,000		
	Rentals	\$ 2,847	80,672	83,519		\$36,481		120,000		
	Plan Fees/Misc.	\$ 86,189	190,093	276,282		\$8,718		285,000		
	Impact Fees	\$ 2,220,063	3,762,540	5,982,602		\$4,017,398		10,000,000		
	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	\$ 54,121,500	165,000,000	219,121,500		\$0		219,121,500		
	Bond Premium/BABS Subsidy	\$ 796,728	2,356,601	3,153,329		\$1,846,671		5,000,000		
	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	\$ 68,381,316	\$ 405,766,514	\$ 474,147,829		\$ 53,494,624		\$ 527,642,453	\$ -	
	Total Resources Available	\$ 68,381,316	\$ 405,766,514	\$ 537,593,548		\$ 53,494,624		\$ 591,088,172		
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

July 31st, 2015

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	175,467	1,143,335	1,318,802	381,198		1,700,000	-	In Process
0507	Portable Ramps/Skirts	-	93,290	93,290	6,710		100,000	-	In Process
0510	IHS Reconstruction	11,648	96,139,982	96,151,631	33,369		96,185,000	(15,000)	In Process
0513	ADA/Special Ed Modernization	374,755	2,225,043	2,599,799	50,201		2,650,000	100,000	In Process
0515	LHS Additon/Remodel	2,982	24,774,387	24,777,369	122,631		24,900,000	(50,000)	In Process
0517	HVAC Renovations	-	3,358,299	3,358,299	11,701		3,370,000	-	In Process
0519	Maywood Modernization	506,043	23,922,478	24,428,521	1,271,479		25,700,000	700,000	In Process
0520	Site Purchases	36,492	9,496,248	9,532,740	67,260		9,600,000	-	In Process
0521	Challenger Modernization	-	2,898,852	2,898,852	1,148		2,900,000	-	In Process
0601	Briarwood Rebuild	63,906	26,023,229	26,087,135	2,865		26,090,000	(10,000)	In Process
0602	Creekside	37,835	23,463,650	23,501,485	3,515		23,505,000	5,000	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	20,917	1,250,541	1,271,459	8,541		1,280,000	-	In Process
1050	2011-14 Technology Levy	4,853,778	16,033,680	20,887,458	9,536,542		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	10,101	45,373	55,475	137,025		192,500	-	In Process
1112	Fire System (Piping/Comm)	-	29,601	29,601	250,399		280,000	-	In Process
1113	Backflow Replacement	11,700	75,037	86,737	3,263		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	143,259	4,102,457	4,245,716	4,284		4,250,000	-	In Process
1201	Liberty Phase 2 & 3	4,957,859	49,085,064	54,042,923	3,457,077		57,500,000	2,500,000	In Process
1202	IVE/Apollo Addition	800,811	14,394,023	15,194,834	5,166		15,200,000	200,000	In Process
1203	IMS Rebuild	5,584,613	3,767,974	9,352,587	49,147,413		58,500,000	-	In Process
1204	Clark Rebuild	129,613	230,586	360,199	19,139,801		19,500,000	-	In Process
1205	TMCHS Relocation	93,457	31,158	124,615	3,800,385		3,925,000	-	In Process
1206	Sunny Hills Rebuild	2,043,102	119,640	2,162,743	24,947,257		27,110,000	-	In Process
1208	Sec. Artificial Turf & Track	3,380,375	4,923,700	8,304,074	695,926		9,000,000	500,000	In Process
1209	Carpet Replacement	7,966	24,410	32,376	167,624		200,000	(300,000)	In Process
1212	Resilient Flooring	-	27,959	27,959	722,041		750,000	-	In Process
1213	Roof Repair	181,900	758,962	940,861	59,139		1,000,000	-	In Process
1216	Heating & Ventilation	5,510	104,145	109,655	110,345		220,000	-	In Process
1217	Rain Screens	-	19,396	19,396	10,604		30,000	-	In Process
1218	Fire and Security	4,806	21,900	26,706	208,294		235,000	-	In Process
1220	Pine Lake Improvements	16,945	83,133	100,078	134,922		235,000	-	In Process
1221	Skyline Stadium	565,948	180,898	746,846	5,738,154		6,485,000	-	In Process
1222	ADA/Special Needs	-	54,830	54,830	170		55,000	-	In Process
1225	Sunset Projector	28,713	-	28,713	26,287		55,000	-	In Process
1228	Key Card Access System	-	6,210	6,210	1,843,790		1,850,000	-	In Process
1229	CCTV Security	449,630	119,666	569,295	1,630,705		2,200,000	(200,000)	In Process
1232	Endv & MH Office	39,691	32,638	72,328	22,672		95,000	-	In Process
1290	Construction Management	-	1,740,870	1,740,870	4,259,130		6,000,000	-	In Process
1501	Portable Classrooms	2,868,303	444,543	3,312,846	2,027,154		5,340,000	1,800,000	In Process
1505	Skyline Carpentry & Rep	103,108	-	103,108	5,892		109,000	35,000	In Process
1507	HVAC & DDC Upgrades	4,015	-	4,015	245,985		250,000	-	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	248,332		250,000	(350,000)	In Process
1550	Tech Levy 2015-18	99,706	123,006	222,712	37,777,288		38,000,000	-	In Process
1298	Bond Issuance Costs	259,187	305,404	564,591	0		564,591	-	In Process
1299	Reserve - (Includes Inflation)	-	-	-	2,000,000		2,000,000	(1,000,000)	Reserve
	Future Projects	-	-	-	12,050,750		12,050,750	-	Future
Sub-Total (2006,10, 12, 14 Cap. Auth)		\$ 27,889,867	\$ 324,029,574	\$ 351,919,442	\$ 184,712,099		\$ 536,631,541	\$ 3,915,000	
Total Expenditures		\$ 27,890,294	\$ 324,029,574	\$ 405,637,202	\$ 184,712,099		\$ 590,349,301	\$ 3,915,000	
Ending Fund Balance				\$ 131,956,347	(Current Balance)		\$ 738,871	(End of Projects 8-31-2019)	

Capital Projects Fund Summary

July 31st, 2015

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									
0315	LHS Renovate Baseball Fld	\$0	63,754	63,754	\$0		63,754	-	Complete
0504	SHS Football Field/Track	\$0	\$896,629	896,629	\$0		896,629		Complete
0502	Admin Gutters	\$0	\$23,805	23,805	\$0		23,805		Complete
0505	BLMS/PLMS/MMS Resurf Track	\$0	\$16,335	16,335	(\$0)		16,335	-	Complete
0508	SHS Baseball Field Reconstructi	\$0	\$432,559	432,559	\$0		432,559	-	Complete
0511	LHS Gas Leak	\$0	\$132,675	132,675	\$0		132,675		Complete
0512	228th Improvements	\$0	\$9,400	9,400	\$0		9,400		Complete
0518	Skyline Modernization	\$427	47,907,200	47,907,627	0		47,907,627	-	Complete
0522	TMCHS Modernization	\$0	\$353,440	353,440	\$0		353,440	-	Complete
0523	Detention Pond Renovation	\$0	\$222,281	222,281	\$0		222,281	-	Complete
0524	Field Renovation	\$0	84,712	84,712	\$0		84,712	-	Complete
0525	Misc/Fixtures/Paint/Equip	\$0	\$533,180	533,180	\$0		533,180	-	Complete
0526	MH Septic Modernization	\$0	\$125,494	125,494	\$0		125,494		Complete
0527	IVE Print Shop Conversion	\$0	\$3,972	3,972	\$0		3,972		Complete
0528	Play Equip AP/CH/CL/EN/IV/SH	\$0	466,656	466,656	(0)		466,656	-	Complete
0529	ADA Access- Safety/Signage	\$0	106,723	106,723	\$0		106,723	-	Complete
0530	Carpet/Floors/Ceiling Tiles	\$0	\$503,855	503,855	\$0		503,855	-	Complete
0552	Fiber Optic Networks	\$0	644,806	644,806	\$0		644,806	-	Complete
0597	Reserve for Arbitrage	\$0	\$242,600	242,600	\$0		242,600	-	Complete
0604	Back Flow Preventors	\$0	54,442	54,442	(0)		54,442	-	Complete
0614	Siding/Soffits	\$0	133,981	133,981	(0)		133,981	-	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
0617	Issaquah MS Office Reconfig	\$0	\$77,279	77,279	\$0		77,279		Complete
0624	IVE Bus Loop	\$0	71,304	71,304	\$0		71,304	-	Complete
1105	Tankless Hot water	\$0	130,780	130,780	0		130,780	-	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
1117	Beaver Lake Electrical	\$0	7,269	7,269	\$0		7,269	-	Complete
1120	Liberty Upperfields	\$0	410,191	410,191	\$0		410,191	-	Complete
1124	PLMS Lockers/Fixtures	\$0	16,448	16,448	(\$0)		16,448	-	Complete
1231	Portables	\$0	3,601	3,601	\$0		3,601	-	Complete
1207	Apollo Addl. & Playfield	\$0	6,998	6,998	\$0		6,998		Complete
1230	Office Furniture	\$0	15	15	(\$0)		15	-	Complete
		-	-	-	-		-		
		-	-	-	-		-		
		-	-	-	-		-		
		-	-	-	-		-		
Total Completed Projects		\$ 427	\$ 53,717,333	\$ 53,717,760	\$ (0)		\$ 53,717,760	\$ -	Complete

Capital Projects Fund Summary
July 31st, 2015

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	\$ -	\$ -	\$ -	\$ 2,000,000		\$ 2,000,000		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	-	-	-	250,000		250,000		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
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
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
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		\$ -	\$ -	\$ -	\$12,050,750		\$ 12,050,750	\$ -	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 July, 2015

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 Local Taxes	10,712,201	26,469.91	10,682,715.40		29,485.60	99.72
2000 Local Support Nontax	1,517,507	146,824.49	2,752,084.67		1,234,577.67-	181.36
3000 State, General Purpose	24,000	19,704.27	28,287.69		4,287.69-	117.87
4000 State, Special Purpose	2	.00	.00		2.00	0.00
5000 Federal, General Purpose	530,000	.00	537,541.45		7,541.45-	101.42
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	54,380,686.76		619,314.24	98.87
 <u>Total REVENUES/OTHER FIN. SOURCES</u>	 67,783,711	 192,998.67	 68,381,315.97		 597,604.97-	 100.88
 <u>B. EXPENDITURES</u>						
10 Sites	100,008	3,932.36	36,492.02	33,739.69	29,776.29	70.23
20 Buildings	61,099,249	4,044,027.58	21,117,023.20	92,767,301.80	52,785,076.00-	186.39
30 Equipment	15,900,743	867,385.82	6,477,592.40	1,418,243.47	8,004,907.13	49.66
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	259,186.76	0.00	259,186.76-	0.00
90 Debt	0	.00	.00	0.00	.00	0.00
 <u>Total EXPENDITURES</u>	 77,100,000	 4,915,345.76	 27,890,294.38	 94,219,284.96	 45,009,579.34-	 158.38
 <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>	9,316,289-	4,722,347.09-	40,491,021.59		49,807,310.59	534.63-
 <u>F. TOTAL BEGINNING FUND BALANCE</u>	 80,000,000		 91,465,324.21			
 <u>G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	 XXXXXXXXX		 .00			
 <u>H. TOTAL ENDING FUND BALANCE</u>	 70,683,711		 131,956,345.80			
<u>(E+F + OR - G)</u>						

I. ENDING FUND BALANCE ACCOUNTS:

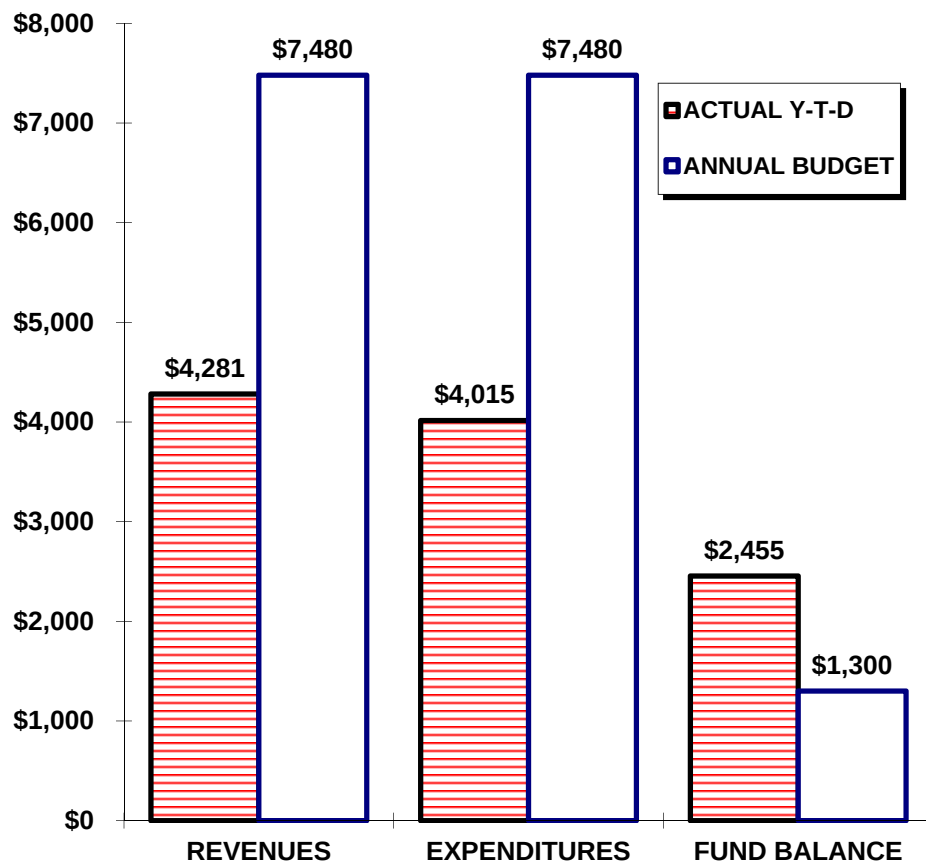
G/L 810 Restricted For Other Items	0	.00
G/L 825 Restricted for Skills Center	0	.00
G/L 830 Restricted for Debt Service	0	.00
G/L 835 Restrictd For Arbitrage Rebate	0	.00
G/L 840 Nonspnd FB - Invent/Prepd Itms	0	.00
G/L 850 Restricted for Uninsured Risks	0	.00
G/L 861 Restricted from Bond Proceeds	0	.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	122,138,398.80
G/L 890 Unassigned Fund Balance	0	.00
 <u>TOTAL</u>	 70,683,711	 131,956,345.80

ASB Fund



ISSAQUAH SCHOOL DISTRICT #411
Y-T-D REVENUES, EXPENDITURES AND FUND BALANCE
(Actual Y-T-D vs Annual Budget)
07/31/2015

ASB FUND
(000's omitted)



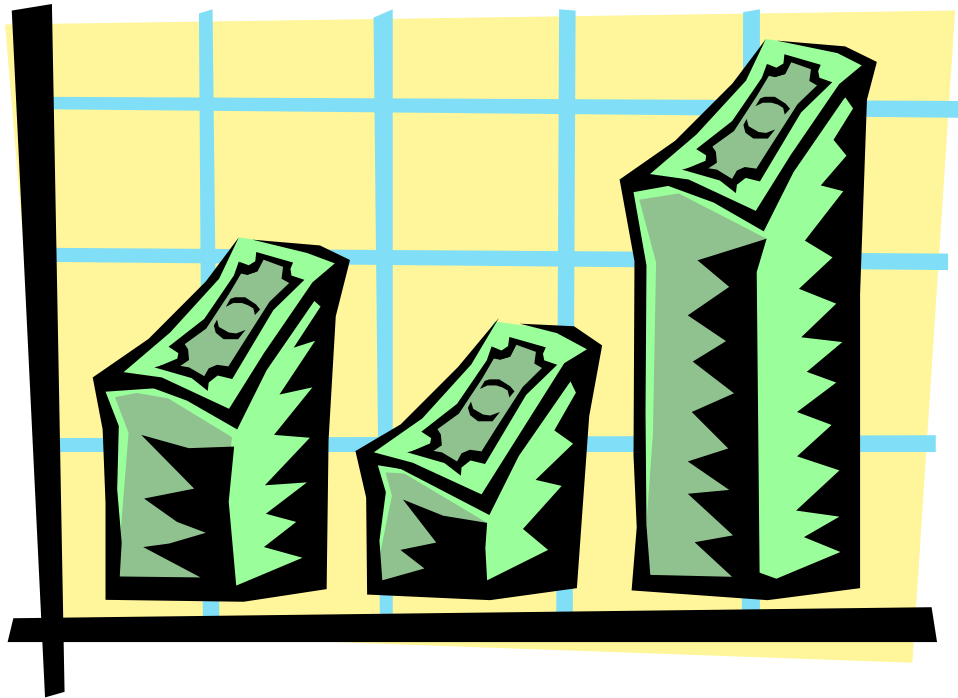
40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT

Fiscal Year 2014 (September 1, 2014 - August 31, 2015)

For the ISSAQUAH SCHOOL DISTRICT #411 School District for the Month of July, 2015

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES						
1000 General Student Body	4,814,542	7,212.42	2,768,421.60		2,046,120.40	57.50
2000 Athletics	1,502,511	7,091.00	800,442.27		702,068.73	53.27
3000 Classes	201,590	170.00-	114,748.16		86,841.84	56.92
4000 Clubs	675,478	50.00	498,918.13		176,559.87	73.86
6000 Private Moneys	285,600	.00	98,148.81		187,451.19	34.37
Total REVENUES	7,479,721	14,183.42	4,280,678.97		3,199,042.03	57.23
B. EXPENDITURES						
1000 General Student Body	4,227,192	47,284.96	2,061,360.67	14,338.59	2,151,492.74	49.10
2000 Athletics	2,033,120	53,027.79	1,254,114.00	13,476.49	765,529.51	62.35
3000 Classes	221,673	5,089.12	122,779.51	6,567.44	92,326.05	58.35
4000 Clubs	713,936	8,112.31	510,770.83	1,514.27	201,650.90	71.76
6000 Private Moneys	283,800	1,640.54	65,636.70	0.00	218,163.30	23.13
Total EXPENDITURES	7,479,721	115,154.72	4,014,661.71	35,896.79	3,429,162.50	54.15
C. EXCESS OF REVENUES						
<u>OVER(UNDER)EXPENDITURES (A-B)</u>	0	100,971.30-	266,017.26		266,017.26	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		2,454,552.80			
<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		2,454,552.80			
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			
TOTAL	1,300,000		2,454,552.80			

Debt Service Fund



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 July, 2015

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	36,029,747	84,118.86	35,994,301.01		35,445.99	99.90
2000 Local Support Nontax	100,001	5,636.37	83,501.25		16,499.75	83.50
3000 State, General Purpose	1	61,252.66	91,395.18		91,394.18-	> 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	116,705,570.94		116,705,566.94-	> 1000
Total REVENUES/OTHER FIN. SOURCES	36,129,753	151,007.89	152,874,768.38		116,745,015.38-	423.13
B. EXPENDITURES						
Matured Bond Expenditures	37,155,000	.00	37,155,000.00	0.00	.00	100.00
Interest On Bonds	18,803,000	.00	16,645,534.43	0.00	2,157,465.57	88.53
Interfund Loan Interest	2	.00	.00	0.00	2.00	0.00
Bond Transfer Fees	30,000	.00	152,898.24	0.00	122,898.24-	509.66
Arbitrage Rebate	0	.00	.00	0.00	.00	0.00
Underwriter's Fees	0	.00	346,307.50	0.00	346,307.50-	0.00
Total EXPENDITURES	55,988,002	.00	54,299,740.17	0.00	1,688,261.83	96.98
C. OTHER FIN. USES TRANS. OUT (GL 536)	0	.00	.00			
D. OTHER FINANCING USES (GL 535)	0	.00	116,206,098.21			
E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER)EXPENDITURES (A-B-C-D)	19,858,249-	151,007.89	17,631,070.00-		2,227,179.00	11.22-
F. TOTAL BEGINNING FUND BALANCE	29,000,000		29,800,689.65			
G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)	XXXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)	9,141,751		12,169,619.65			
I. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	8,141,751		12,169,619.65			
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	1,000,000		.00			
G/L 890 Unassigned Fund Balance	0		.00			
TOTAL	9,141,751		12,169,619.65			