

Budget Status Report

December 2020



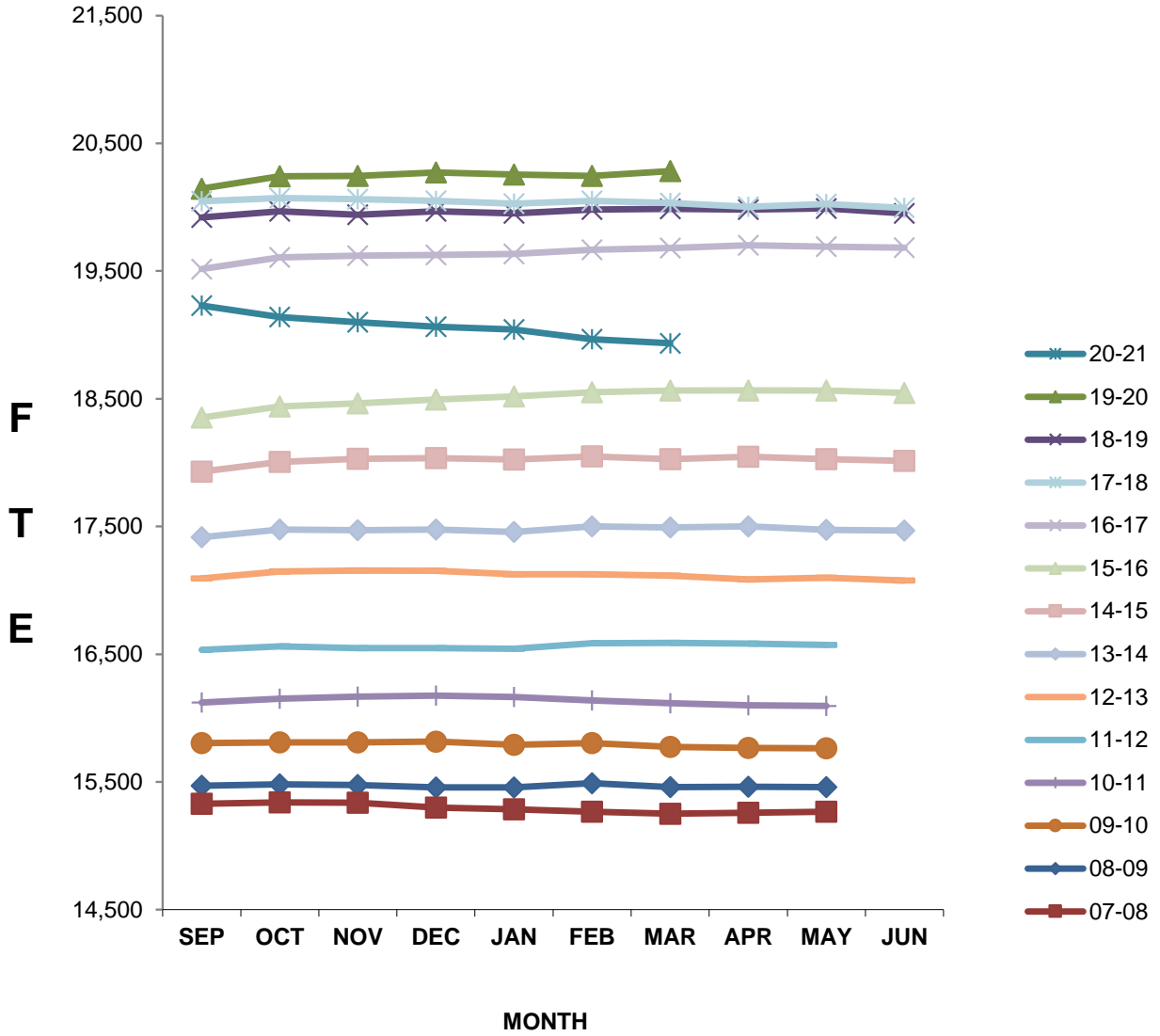
March 25, 2021

Board Meeting

General Fund

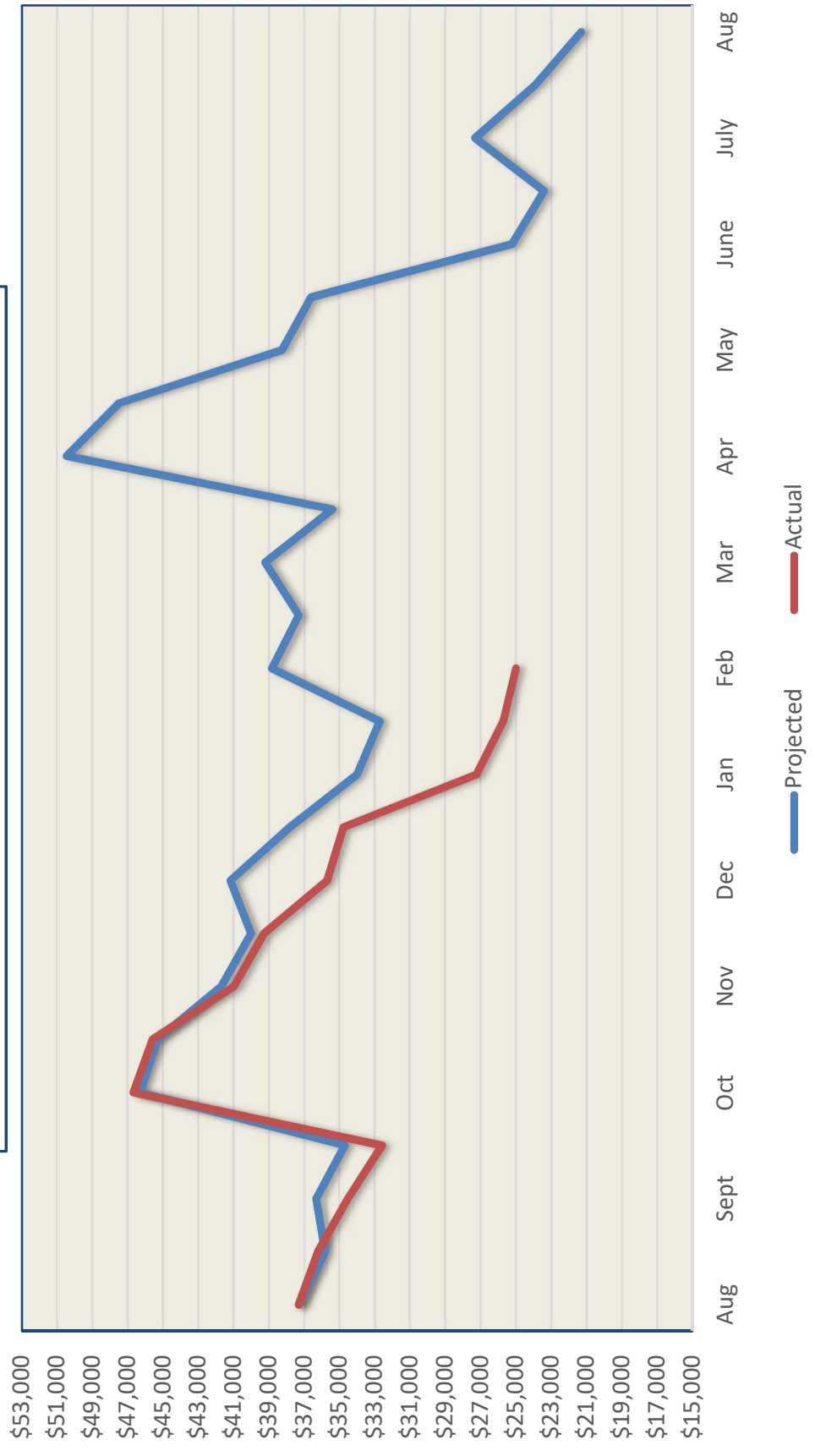


**ISSAQUAH SCHOOL DISTRICT
MONTHLY STUDENT FTE ENROLLMENT HISTORY
March 1, 2021**



2020 - 2021 Budgeted Enrollment = 20,288 FTE-avg to date = 19,068

General Fund Cash Flow 2020-21 (2-28-2021)



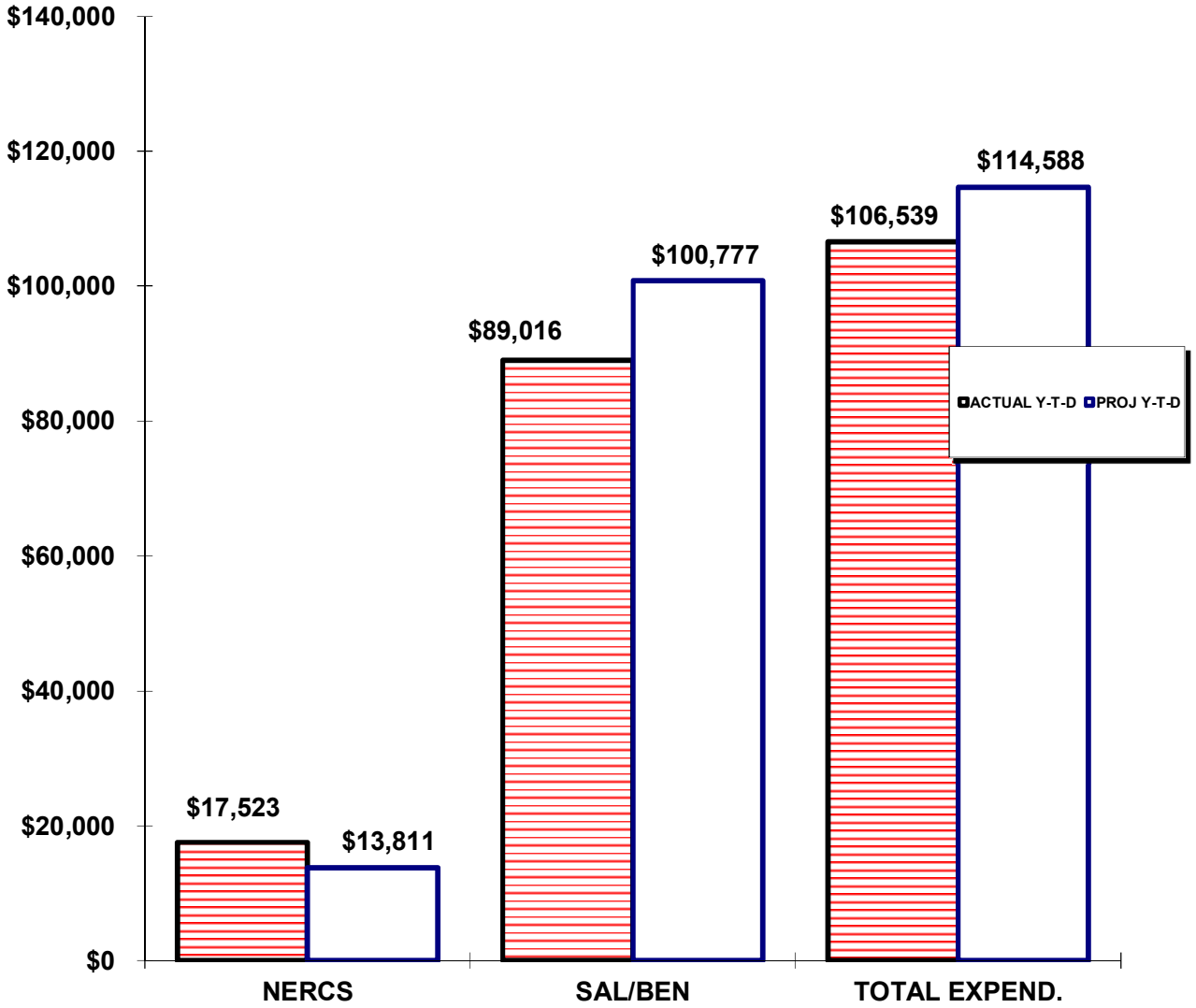
**ISSAQUAH SCHOOL DISTRICT #411
Y-T-D REVENUES (Actual vs Projected)**

12/31/2020

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



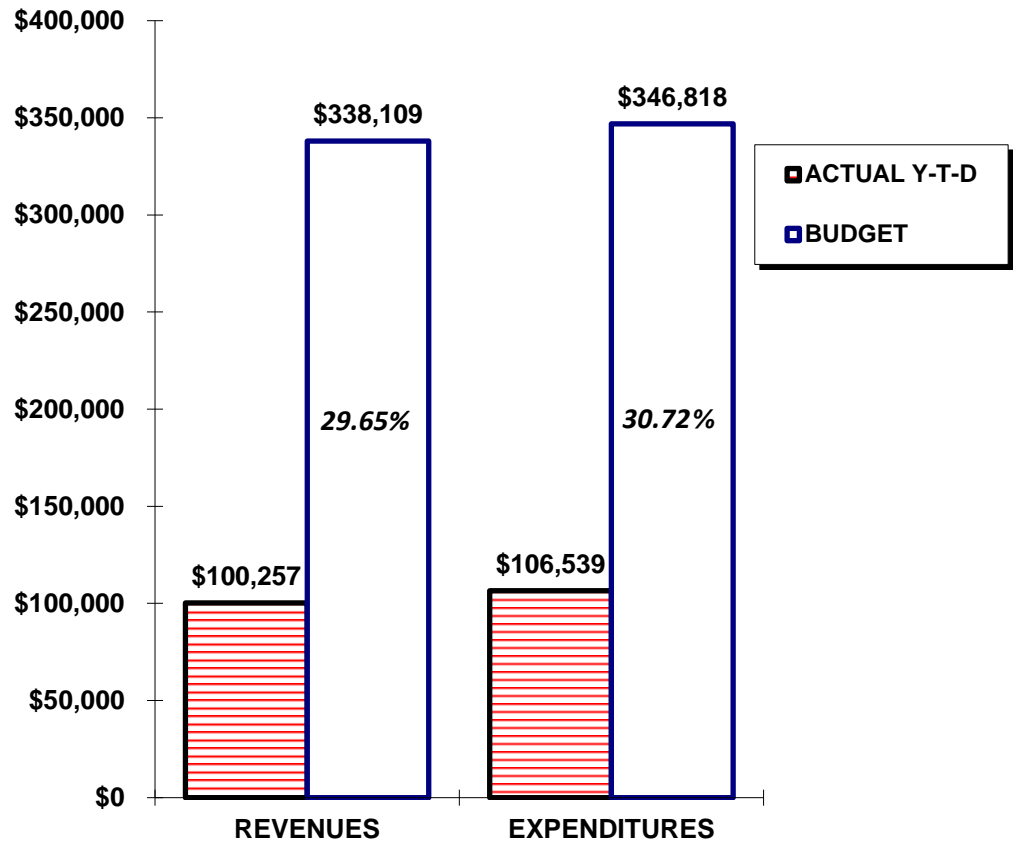
ISSAQUAH SCHOOL DISTRICT #411
Y-T-D EXPENDITURES (Actual vs Projected)
12/31/20
GENERAL FUND
(000's omitted)



ISSAQUAH SCHOOL DISTRICT #411
Y-T-D REVENUES AND EXPENDITURES
(Actual Y-T-D vs Budget)
12/31/20

GENERAL FUND
(000's omitted)

% OF YEAR ELAPSED =
33.33%



ISSAQUAH SCHOOL DISTRICT

Three Year Comparison of Revenues

	----December 31, 2018-----		
	Budget	Actual	%
Local Property Taxes	\$ 44,439,867	\$ 25,012,529	56.3%
Local Tuition/Fees/Gifts	37,431,068	9,132,951	24.4%
State Apportionment	191,719,398	62,304,829	32.5%
State Grants	31,366,442	10,404,853	33.2%
Federal Grants - General	5,001	-	0.0%
Federal Grants - Special	6,879,361	2,236,404	32.5%
From School Districts	1	-	0.0%
From Agencies	476,714	82,327	17.3%
Total Revenue	\$ 312,317,852	\$ 109,173,892	35.0%

	---December 31, 2019---		
	Budget	Actual	%
Local Property Taxes	\$ 40,635,867	\$ 16,815,977	41.4%
Local Tuition/Fees/Gifts	45,404,876	10,299,411	22.7%
State Apportionment	196,845,957	61,001,749	31.0%
State Grants	35,706,061	11,056,341	31.0%
Federal Grants - General	5,001	-	0.0%
Federal Grants - Special	7,651,292	2,607,812	34.1%
From School Districts	1	-	0.0%
From Agencies	525,003	134,513	25.6%
Total Revenue	\$ 326,774,058	\$ 101,915,803	31.2%

	----December 31, 2020----		
	Budget	Actual	%
Local Property Taxes	\$ 47,386,907	\$ 20,747,127	43.8%
Local Tuition/Fees/Gifts	43,095,722	3,450,219	8.0%
State Apportionment	204,044,197	63,234,188	31.0%
State Grants	34,612,454	9,996,719	28.9%
Federal Grants - General	5,000	-	0.0%
Federal Grants - Special	8,401,293	2,606,302	31.0%
From School Districts	1	-	0.0%
From Agencies	564,165	222,614	39.5%
Total Revenue	\$ 338,109,739	\$ 100,257,168	29.7%

Three Year Comparison of Expenditures

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

	----December 31, 2019-----		
	Budget	* Actual	% Spent
Certificated Salaries	\$ 144,487,660	\$ 131,306,907	90.9%
Classified Salaries	55,644,697	43,779,838	78.7%
Payroll Taxes/Benefits	84,021,447	69,209,699	82.4%
Supplies & Materials	15,053,179	9,432,514	62.7%
Contractual Services	30,805,977	19,426,307	63.1%
Travel	681,253	122,936	18.0%
Capital Outlay	1,928,303	1,608,766	83.4%
Total Expenditures	\$ 332,622,516	\$ 274,886,967	82.6%

	----December 31, 2020---		
	Budget	* Actual	% Spent
Certificated Salaries	\$ 154,155,067	\$ 136,976,243	88.9%
Classified Salaries	57,554,652	41,642,440	72.4%
Payroll Taxes/Benefits	85,073,418	73,335,970	86.2%
Supplies & Materials	16,216,226	9,347,656	57.6%
Contractual Services	31,348,857	19,027,117	60.7%
Travel	641,439	25,637	4.0%
Capital Outlay	1,828,933	577,047	31.6%
Total Expenditures	\$ 346,818,592	\$ 280,932,109	81.0%

* Amount Expended/Encumbered

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2020 (September 1, 2020 - August 31, 2021)

For the ISSAQUAH SCHOOL DISTRICT #411 School District for the Month of December, 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	47,386,907	253,656.25	20,747,126.62		26,639,780.38	43.78
2000 LOCAL SUPPORT NONTAX	43,095,722	399,544.12	3,450,218.81		39,645,503.19	8.01
3000 STATE, GENERAL PURPOSE	204,044,197	18,357,651.34	63,234,187.79		140,810,009.21	30.99
4000 STATE, SPECIAL PURPOSE	34,612,454	2,846,822.34	9,996,718.54		24,615,735.46	28.88
5000 FEDERAL, GENERAL PURPOSE	5,000	.00	.00		5,000.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	8,401,293	1,081,529.19	2,606,302.41		5,794,990.59	31.02
7000 REVENUES FR OTH SCH DIST	1	.00	.00		1.00	0.00
8000 OTHER AGENCIES AND ASSOCIATES	564,165	30,222.78	222,613.59		341,551.41	39.46
9000 OTHER FINANCING SOURCES	0	.00	.00		.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	338,109,739	22,969,426.02	100,257,167.76		237,852,571.24	29.65
<u>B. EXPENDITURES</u>						
00 Regular Instruction	210,813,341	18,598,806.69	66,304,989.47	112,162,731.23	32,345,620.30	84.66
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	36,495,911	3,512,304.35	12,630,553.13	24,344,453.77	479,095.90-	101.31
30 Voc. Ed Instruction	10,025,048	902,449.73	3,360,716.98	5,935,771.00	728,560.02	92.73
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	12,383,519	796,733.47	3,386,393.68	5,972,637.99	3,024,487.33	75.58
70 Other Instructional Pgms	4,764,400	124,445.73	390,102.62	784,360.69	3,589,936.69	24.65
80 Community Services	13,527,599	669,838.36	2,796,721.98	3,975,071.71	6,755,805.31	50.06
90 Support Services	58,808,774	3,699,867.02	17,670,300.31	21,217,304.54	19,921,169.15	66.13
<u>Total EXPENDITURES</u>	346,818,592	28,304,445.35	106,539,778.17	174,392,330.93	65,886,482.90	81.00
<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>	8,708,853-	5,335,019.33-	6,282,610.41-		2,426,242.59	27.86-
<u>F. TOTAL BEGINNING FUND BALANCE</u>	41,000,000		42,317,930.90			
<u>G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXXXX		.00			
<u>H. TOTAL ENDING FUND BALANCE</u>	32,291,147		36,035,320.49			
<u>(E+F + OR - G)</u>						

I. ENDING FUND BALANCE ACCOUNTS:

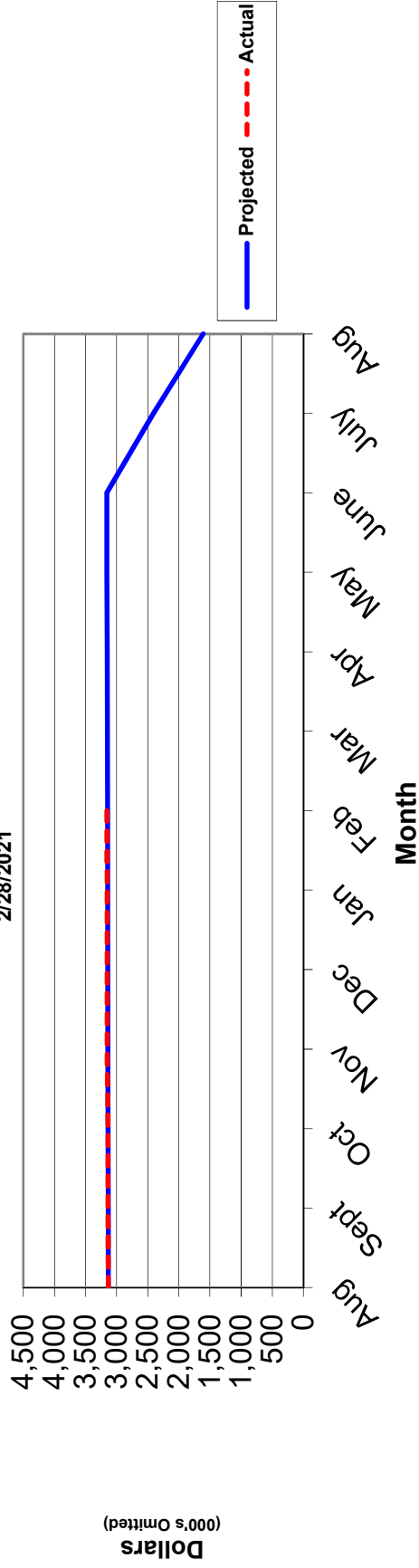
G/L 810 Restricted For Other Items	0	.00
G/L 815 Restrict Unequalized Deduct Rev	0	.00
G/L 821 Restrictd for Carryover	0	.00
G/L 825 Restricted for Skills Center	0	.00
G/L 828 Restricted for C/O of FS Rev	1,795,694	.00
G/L 830 Restricted for Debt Service	0	.00
G/L 835 Restrictd For Arbitrage Rebate	0	.00
G/L 840 Nonspnd FB - Invent/Prepd Itms	4,468,321	6,849,708.00
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	1,108,220	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	15,000,000	14,500,000.00
G/L 890 Unassigned Fund Balance	8,918,912	12,577,392.49
G/L 891 Unassigned Min Fnd Bal Policy	0	.00
<u>TOTAL</u>	32,291,147	36,035,320.49

Transportation and Vehicle Fund



Transportation Vehicle Fund

2020-21 Cash Flow
2/28/2021

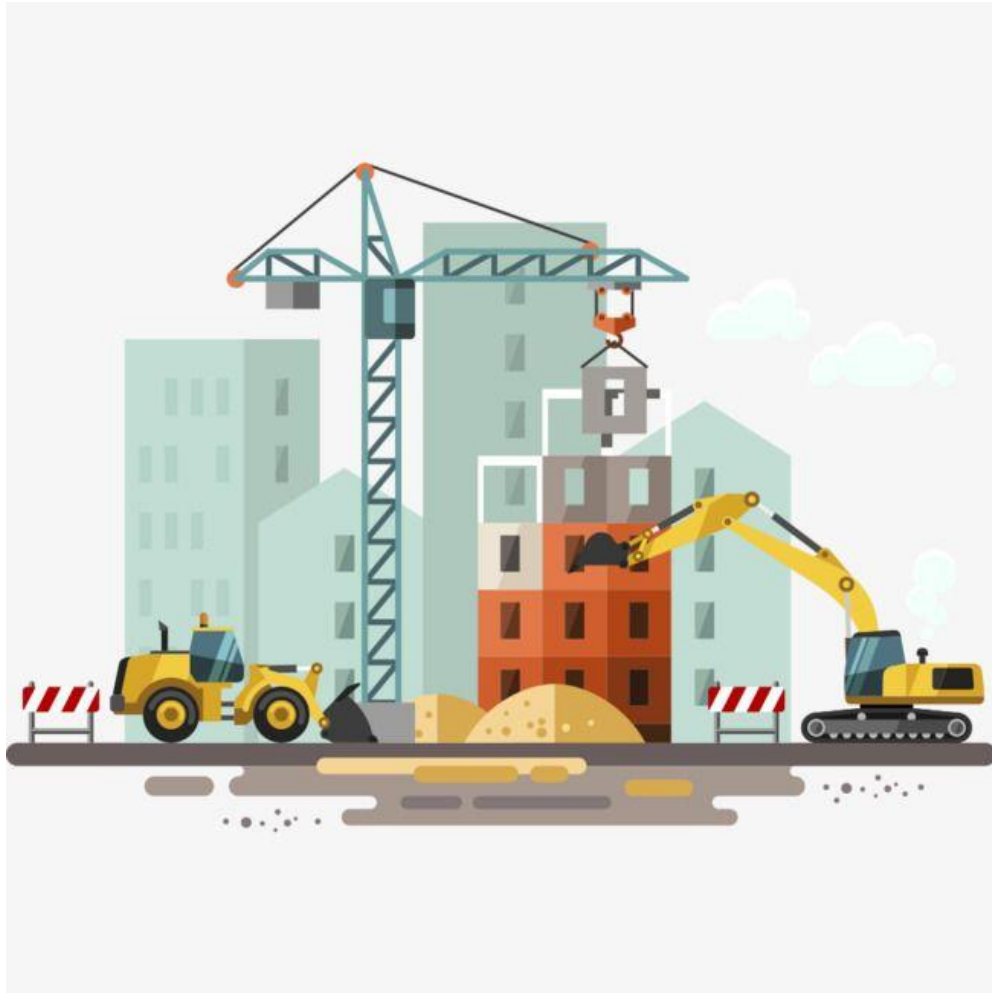


90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2020 (September 1, 2020 - August 31, 2021)

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

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	2	279.04	1,291.71		1,289.71-	> 1000
2000 Local Nontax	20,000	2,029.28	7,032.95		12,967.05	35.16
3000 State, General Purpose	1	.00	.00		1.00	0.00
4000 State, Special Purpose	1,400,000	.00	.00		1,400,000.00	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
A. TOTAL REV/OTHER FIN.SRCS(LESS TRANS)	1,420,004	2,308.32	8,324.66		1,411,679.34	0.59
B. 9900 TRANSFERS IN FROM GF	0	.00	.00		.00	0.00
C. Total REV./OTHER FIN. SOURCES	1,420,004	2,308.32	8,324.66		1,411,679.34	0.59
D. EXPENDITURES						
Type 30 Equipment	2,949,423	.00	.00	0.00	2,949,423.00	0.00
Type 60 Bond Levy Issuance	0	.00	.00	0.00	.00	0.00
Type 90 Debt	0	.00	.00	0.00	.00	0.00
Total EXPENDITURES	2,949,423	.00	.00	0.00	2,949,423.00	0.00
E. OTHER FIN. USES TRANS. OUT (GL 536)	0	.00	.00			
F. OTHER FINANCING USES (GL 535)	0	.00	.00			
G. EXCESS OF REVENUES/OTHER FIN SOURCES OVER(UNDER) EXP/OTH FIN USES (C-D-E-F)	1,529,419-	2,308.32	8,324.66		1,537,743.66	100.54-
H. TOTAL BEGINNING FUND BALANCE	2,900,000		3,148,057.96			
I. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)	XXXXXXXX		.00			
J. TOTAL ENDING FUND BALANCE (G+H + OR - I)	1,370,581		3,156,382.62			
K. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted For Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	1,370,581		3,156,382.62			
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			
TOTAL	1,370,581		3,156,382.62			

Capital Projects Fund



Capital Projects Fund Summary
Dec 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
Fund Balance 9/1/2018				\$ 236,517,264				\$ 236,517,264		
Revenues for Approved Projects:										
	Tech/Maint Levy - 2015-18	\$ -	51,952,000	51,952,000		(\$0)		51,952,000		
	Tech/Maint Levy - 2019-22	\$ 7,747,786	25,087,164	32,834,950		\$35,681,050		68,516,000		
	Investment Earnings	\$ 566,600	16,467,479	17,034,079		\$6,465,921		23,500,000		
	Rentals	\$ -	92,747	92,747		\$7,253		100,000		
	Plan Fees/Misc.	\$ 851	553,730	554,581		\$145,419		700,000		
	Impact Fees	\$ 591,943	19,572,673	20,164,616		\$5,835,384		26,000,000		
	State Match	\$ -	-			\$3,800,000		3,800,000		
	State Energy Grant	\$ -	1,475,078	1,475,078		\$0		1,475,078		
	State ECE Grant	\$ -	-			\$150,000		150,000		
	Bond Sales - 2016 Voter Approved	\$ -	533,500,000	533,500,000		\$0		533,500,000		
	Bond Premium/BABS Subsidy	\$ -	7,077,774	7,077,774		\$1,922,226		9,000,000		
	Sale of Property	\$ -	4,417,337	4,417,337		(\$0)		4,417,337		
	Adjust. for Pre-Sept 1, 2018 Expend	\$ -	(6,345,287)	(6,345,287)		\$0		(6,345,287)		
	Total Revenues	\$ 8,907,180	\$ 653,850,695	\$ 662,757,875		\$ 54,007,252		\$ 716,765,128	\$ -	
	Total Resources Available	\$ 8,907,180	\$ 653,850,695	\$ 899,275,139		\$ 54,007,252		\$ 953,282,391		
Prior Capital Authorization - Project Budgets										
	Completed Projects	\$ 8,963	\$ -	\$ 118,944,602		\$ 0		\$ 118,944,602	\$ -	Complete
	Sub-Total	\$ 8,963	\$ -	\$ 118,944,602		\$ 0		\$ 118,944,602	\$ -	

(Continued On Next Page)

Capital Projects Fund Summary
Dec 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
Prior Voter Approved Capital Authorization(s) - Project Budgets								
0513	ADA/Special Ed Modernization	\$ -	3,216,774	3,216,774	8,226	3,225,000		- In Process
1201	Liberty Phase 2 & 3	\$ 997,384	61,757,727	62,755,110	1,044,890	63,800,000		- In Process
1203	IMS Rebuild	\$ 2,631	64,734,429	64,737,060	37,940	64,775,000		- In Process
1204	Clark Rebuild	\$ 8,699	44,002,197	44,010,896	39,104	44,050,000		- In Process
1206	Sunny Hills Rebuild	\$ -	35,520,766	35,520,766	4,234	35,525,000		- In Process
1228	Key Card Access System	\$ -	4,485,916	4,485,916	29,084	4,515,000		- In Process
1233	Issaquah High Stadium	\$ 23,391	99,183	122,574	1,802,426	1,925,000		- In Process
1601	Portables	\$ 302,516	9,375,453	9,677,970	322,030	10,000,000		- In Process
1602	High School #4	\$ 867,557	14,002,760	14,870,316	105,129,684	120,000,000		- In Process
1603	Land Purchase	\$ 9,842	88,141,555	88,151,397	498,603	88,650,000		- In Process
1605	PLMS Rebuild	\$ 47,843	73,727,854	73,775,698	224,302	74,000,000		- In Process
1606	Middle School #6	\$ 13,826,960	30,940,362	44,767,322	60,232,678	105,000,000		- In Process
1607	BLMS Remodel	\$ 179,671	1,219,846	1,399,517	5,600,483	7,000,000		- In Process
1608	Elementary #16	\$ 6,453,801	11,626,571	18,080,373	23,919,627	42,000,000		- In Process
1609	Elementary #17	\$ -	88,677	88,677	36,411,323	36,500,000		- In Process
1610	Discovery Remodel	\$ 59,562	14,311,308	14,370,870	79,130	14,450,000		- In Process
1611	Endeavour Remodel	\$ 26,750	11,836,828	11,863,578	1,422	11,865,000	15,000	In Process
1612	Cougar Ridge Remodel	\$ 24,082	15,232,484	15,256,566	1,434	15,258,000	12,000	In Process
1613	Sunset Remodel	\$ 6,479	11,318,191	11,324,670	330	11,325,000		- In Process
1614	Maple Hills Remodel	\$ 103,461	739,555	843,016	5,656,984	6,500,000		- In Process
1615	Central Admin Remodel	\$ 60,266	14,193,462	14,253,728	46,272	14,300,000		- In Process
1298	Bond Issuance Costs	\$ 6,107	1,766,835	1,772,942	(0)	1,772,942		- In Process
1690	Project Management	\$ -	5,264,578	5,264,578	235,422	5,500,000		- In Process
1801	Food Services Equipment	\$ 11,704	-	11,704	238,296	250,000		In Process
1802	Playground Rubber Matting	\$ -	395,073	395,073	804,927	1,200,000		- In Process
1815	Liberty HVAC Replacement	\$ 37,535	1,447,446	1,484,981	115,019	1,600,000		- In Process
1818	Transpo A/C	\$ -	10,415	10,415	164,585	175,000		- In Process
1826	Maywood Modernizations	\$ 237,980	326,893	564,873	15,127	580,000	125,000	In Process
1829	NC HVAC Recom	\$ -	8,591	8,591	41,409	50,000		- In Process
1950	2019-22 Tech Levy	\$ 1,778,669	4,302,486	6,081,155	36,418,845	42,500,000		- In Process
2001	Holly Street ECE	\$ 20,048	157,358	177,406	1,022,594	1,200,000		- In Process
2002	Issaquah Creek Bank Erosion	\$ 20,685	35,293	55,978	294,022	350,000		- In Process
1699	Reserve - (Includes Inflation)	\$ -	-	-	200,000	200,000		- Reserve
	Future Projects	\$ -	-	-	4,034,000	4,034,000		- Future
Sub-Total (2006,10, 12, 14,16 Cap. A		\$ 25,113,623	\$ 524,286,865	\$ 549,400,488	\$ 284,674,454	\$ 834,074,942	\$ 152,000	
Total Expenditures		\$ 25,122,586	\$ 524,286,865	\$ 668,345,090	\$ 284,674,454	\$ 953,019,544	\$ 152,000	
Ending Fund Balance				\$ 230,930,049	(Current Balance)	\$ 262,847	(End of Projects 8-31-2023)	

Capital Projects Fund Summary
Dec 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					
Completed Projects								
0515	LHS Additon/Remodel	\$0	\$ 24,789,504	24,789,504	\$0	24,789,504	-	Complete
0610	Lighting Fixture Renovations	\$0	\$ 537,651	537,651	\$0	537,651	-	Complete
0611	Paving	\$0	\$ 634,827	634,827	\$0	634,827	-	Complete
0612	Safety	\$0	\$ 808,798	808,798	\$0	808,798	-	Complete
0613	Security	\$0	\$ 36,226	36,226	\$0	36,226	-	Complete
0614	Siding/Soffits	\$0	\$ 133,981	133,981	\$0	133,981	-	Complete
0615	Storm Drainage	\$0	\$ 19,879	19,879	\$0	19,879	-	Complete
0616	Ventilation	\$0	\$ 99,514	99,514	\$0	99,514	-	Complete
0617	Issaquah MS Office Reconfig	\$0	\$ 77,279	77,279	\$0	77,279	-	Complete
0619	MH Computer Lab	\$0	\$ 1,961	1,961	\$0	1,961	-	Complete
0620	IMS Roof/Downspouts	\$0	\$ 16,849	16,849	\$0	16,849	-	Complete
0624	IVE Bus Loop	\$0	\$ 71,304	71,304	\$0	71,304	-	Complete
1102	Recycle Container Access	\$0	\$ -	-	\$0	\$0	-	Complete
1104	Transportation Hoists	\$0	\$ 380,564	380,564	\$0	380,564	-	Complete
1105	Tankless Hot water	\$0	\$ 130,780	130,780	\$0	130,780	-	Complete
1106	Resilient Elem. Flooring	\$0	\$ 9,477	9,477	\$0	9,477	-	Complete
1107	Roof Repair	\$0	\$ 607,774	607,774	\$0	607,774	-	Complete
1108	Envelope and Wallcoverings	\$0	\$ 2,690	2,690	\$0	2,690	-	Complete
1109	Circulating Pumps	\$0	\$ 13,451	13,451	\$0	13,451	-	Complete
1110	Plumbing Fixtures	\$0	\$ 50,378	50,378	\$0	50,378	-	Complete
1111	Sandfield Grading/Drain	\$0	\$ 93,604	93,604	\$0	93,604	-	Complete
1112	Fire System (Piping/Comm)	\$0	\$ 29,601	29,601	\$0	29,601	-	Complete
1113	Backflow Replacement	\$0	\$ 86,827	86,827	\$0	86,827	-	Complete
1115	Sound and Acoustics	\$0	\$ 59,300	59,300	\$0	59,300	-	Complete
1122	Gutters/Downspouts	\$0	\$ 7,068	7,068	\$0	7,068	-	Complete
1202	IVE/Appollo Addition	\$0	\$ 15,471,480	15,471,480	\$0	15,471,480	-	Complete
1205	Gibson EK	\$0	\$ 6,448,635	6,448,635	\$0	6,448,635	-	Complete
1208	Sec. Artificial Turf & Track	\$0	\$ 11,117,460	11,117,460	\$0	11,117,460	-	Complete
1209	Carpet Replacement	\$0	\$ 50,972	50,972	\$0	50,972	-	Complete
1212	Resilient Flooring	\$0	\$ 245,838	245,838	\$0	245,838	-	Complete
1213	Roof Repair	\$0	\$ 1,078,852	1,078,852	\$0	1,078,852	-	Complete
1216	Heating & Ventilation	\$0	\$ 166,253	166,253	\$0	166,253	-	Complete
1217	Rain Screens	\$0	\$ 19,396	19,396	\$0	19,396	-	Complete
1221	Skyline Stadium	\$0	\$ 11,063,046	11,063,046	\$0	11,063,046	-	Complete
1222	ADA/Special Needs	\$0	\$ 63,497	63,497	\$0	63,497	-	Complete
1225	Sunset Projector	\$0	\$ 36,349	36,349	\$0	36,349	-	Complete
1229	CCTV Security	\$0	\$ 1,998,833	1,998,833	\$0	1,998,833	-	Complete
1232	Endv & MH Office	\$0	\$ 78,007	78,007	\$0	78,007	-	Complete
1501	Portable Classrooms	\$0	\$ 6,359,001	6,359,001	\$0	6,359,001	-	Complete
1504	Bus Wash & Fueling Station	\$0	\$ 1,138,921	1,138,921	\$0	1,138,921	-	Complete
1505	Skyline Carpentry & Rep	\$0	\$ 213,280	213,280	\$0	213,280	-	Complete
1506	Sound Systems	\$0	\$ 321,609	321,609	\$0	321,609	-	Complete
1507	HVAC & DDC Upgrades	\$0	\$ 528,294	528,294	\$0	528,294	-	Complete
1508	Fire Panels	\$0	\$ 289,895	289,895	\$0	289,895	-	Complete
1511	Discovery Office Reloc.	\$0	\$ 96,252	96,252	\$0	96,252	-	Complete
1513	Rough Carpentry	\$0	\$ 123,014	123,014	\$0	123,014	-	Complete
1514	Challenger Door/Sky/Part	\$0	\$ 62,579	62,579	\$0	62,579	-	Complete
1522	Roof Safety	\$0	\$ 20,903	20,903	\$0	20,903	-	Complete
1521	Endv. Skylight Covers	\$0	\$ 25,346	25,346	\$0	25,346	-	Complete
1550	Tech Levy 2015-18	(\$235)	\$ 31,414,388	31,414,152	\$0	31,414,152	-	Complete
1604	Land- Transportation	\$0	\$ 25,756	25,756	\$0	25,756	-	Complete
1805	Maywood Field Lights	\$0	\$ 413,020	413,020	\$0	413,020	-	Complete
1807	HVAC Replacements	\$9,198	\$ 623,173	632,372	\$0	632,372	-	Complete
1810	Sped Facility Modifications	\$0	\$ 18,569	18,569	\$0	18,569	-	Complete
1812	Skyline High Turf	\$0	\$ 723,731	723,731	\$0	723,731	-	Complete
		-	-	-	-	-	-	
	Total Completed Projects	\$ 8,963	\$ 118,935,639	\$ 118,944,602	\$ 0	\$ 118,944,602	\$ -	Complete

Capital Projects Fund Summary
Dec 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						
Future Projects									
1297	Reserve for Arbitrage	-	-	-	25,000		25,000		Future
1803	Painting	-	-	-	125,000		125,000		Future
1804	Walk-Off Mats	-	-	-	40,000		40,000		Future
1806	Classroom Furniture	-	-	-	150,000		150,000		Future
1808	Paving Repair/Replace	-	-	-	125,000		125,000		Future
1809	Roof Repairs	-	-	-	325,000		325,000		Future
1811	Issaquah High Turf	-	-	-	1,300,000		1,300,000		Future
1814	Carpet/Flooring	-	-	-	275,000		275,000		Future
1816	IVE Misc Repairs	-	-	-	107,500		107,500		Future
1817	GR Floor & Wall Repair	-	-	-	132,500		132,500		Future
1819	Transpo Sattelite Off Remod	-	-	-	45,000		45,000		Future
1820	Skyline MISC Repair	-	-	-	275,000		275,000		Future
1821	Briarwood Gutter	-	-	-	15,000		15,000		Future
1822	CA Ridge Wallcoverings	-	-	-	82,000		82,000		Future
1823	Challenger HVAC Recom	-	-	-	125,000		125,000		Future
1824	Challenger MISC Repair	-	-	-	129,500		129,500		Future
1825	CS Bathroom WallCovers	-	-	-	2,500		2,500		Future
1827	LHS Folding Wall	-	-	-	75,000		75,000		Future
1828	LHS PAC Drains	-	-	-	50,000		50,000		Future
1830	PCMS Re-grading	-	-	-	35,000		35,000		Future
1831	PCMS Flooring & Lights	-	-	-	395,000		395,000		Future
1699	Future Projects	-	-	-	200,000		200,000		Future
Total Future Projects		\$ -	\$ -	\$ -	\$ 4,034,000		\$ 4,034,000	\$ -	Future

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2020 (September 1, 2020 - August 31, 2021)

For the ISSAQUAH SCHOOL DISTRICT #411 School District for the Month of December, 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	16,940,445	94,460.22	7,747,786.13		9,192,658.87	45.74
2000 Local Support Nontax	6,540,006	310,321.72	1,158,543.07		5,381,462.93	17.71
3000 State, General Purpose	45,000	.01	850.67		44,149.33	1.89
4000 State, Special Purpose	2	.00	.00		2.00	0.00
5000 Federal, General Purpose	525,000	.00	.00		525,000.00	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	2	.00	.00		2.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	24,050,455	404,781.95	8,907,179.87		15,143,275.13	37.04
<u>B. EXPENDITURES</u>						
10 Sites	100,008	.00	.00	0.00	100,008.00	0.00
20 Buildings	255,153,560	11,781,450.82	23,097,468.03	93,812,007.61	138,244,084.36	45.82
30 Equipment	23,281,434	443,015.81	2,019,011.12	563,560.36	20,698,862.52	11.09
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	6,107.20	6,107.20	0.00	6,107.20-	0.00
90 Debt	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	278,535,002	12,230,573.83	25,122,586.35	94,375,567.97	159,036,847.68	42.90
<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>	254,484,547-	11,825,791.88-	16,215,406.48-		238,269,140.52	93.63-
<u>F. TOTAL BEGINNING FUND BALANCE</u>	260,000,000		247,145,455.30			
<u>G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXXXX		.00			
<u>H. TOTAL ENDING FUND BALANCE</u>	5,515,453		230,930,048.82			
<u>(E+F + OR - G)</u>						

I. ENDING FUND BALANCE ACCOUNTS:

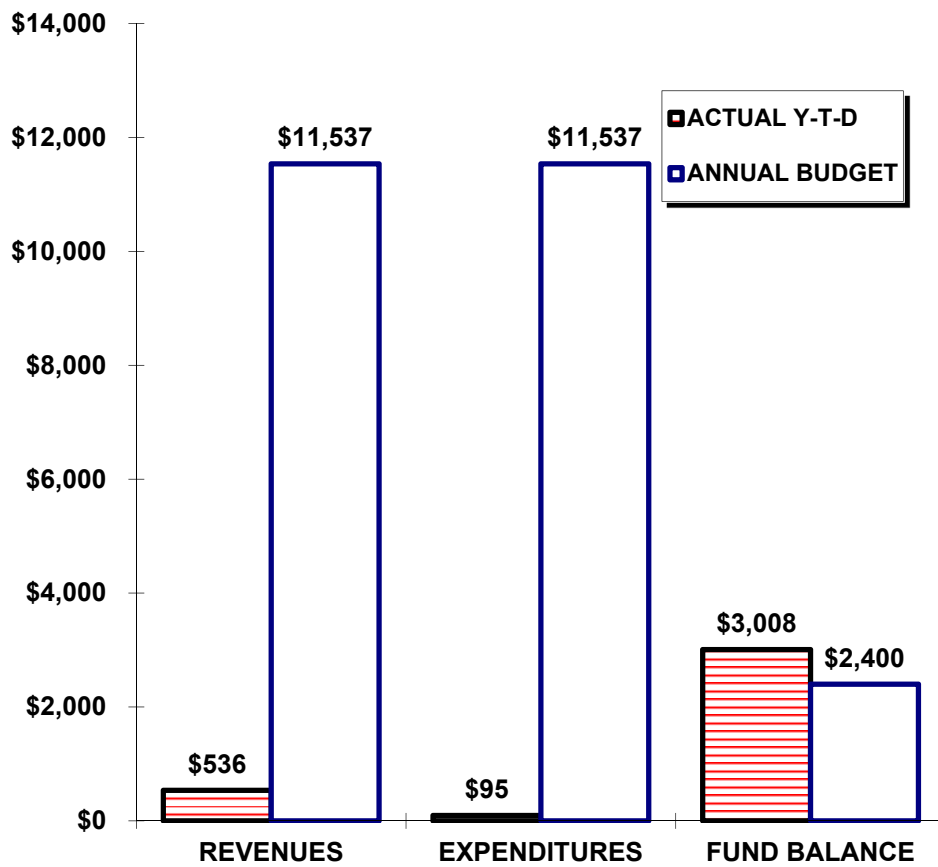
G/L 810 Restricted For Other Items	0	.00
G/L 825 Restricted for Skills Center	0	.00
G/L 830 Restricted for Debt Service	0	.00
G/L 835 Restrictd For Arbitrage Rebate	0	.00
G/L 840 Nonspnd FB - Invent/Prepd Itms	0	.00
G/L 850 Restricted for Uninsured Risks	0	.00
G/L 861 Restricted from Bond Proceeds	0	.00
G/L 862 Committed from Levy Proceeds	0	.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	5,515,453	230,930,048.82
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	5,515,453	230,930,048.82

ASB Fund



ISSAQUAH SCHOOL DISTRICT #411
Y-T-D REVENUES, EXPENDITURES AND FUND BALANCE
(Actual Y-T-D vs Annual Budget)
12/31/2020

ASB FUND
(000's omitted)

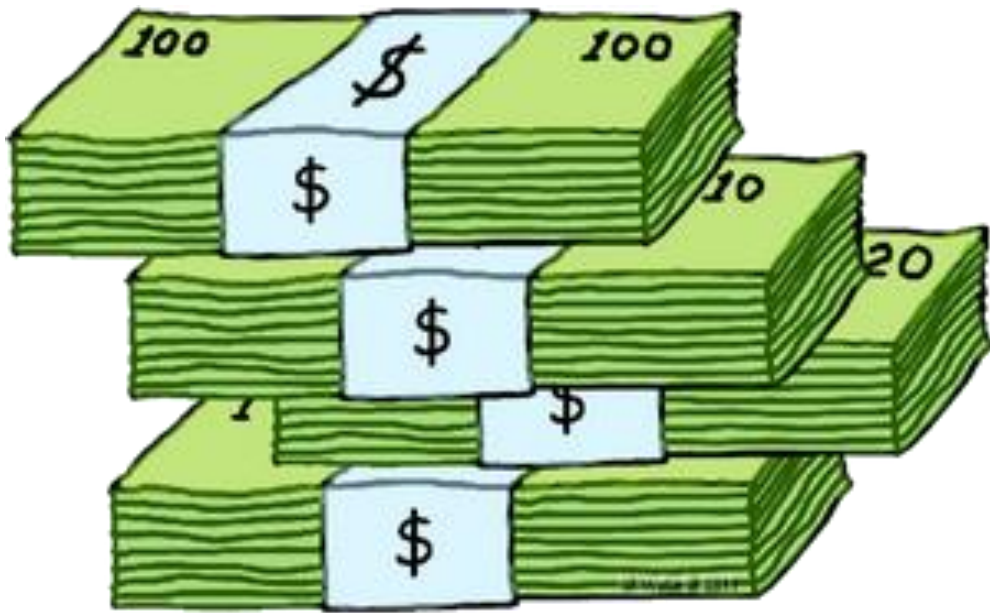


40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2020 (September 1, 2020 - August 31, 2021)

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

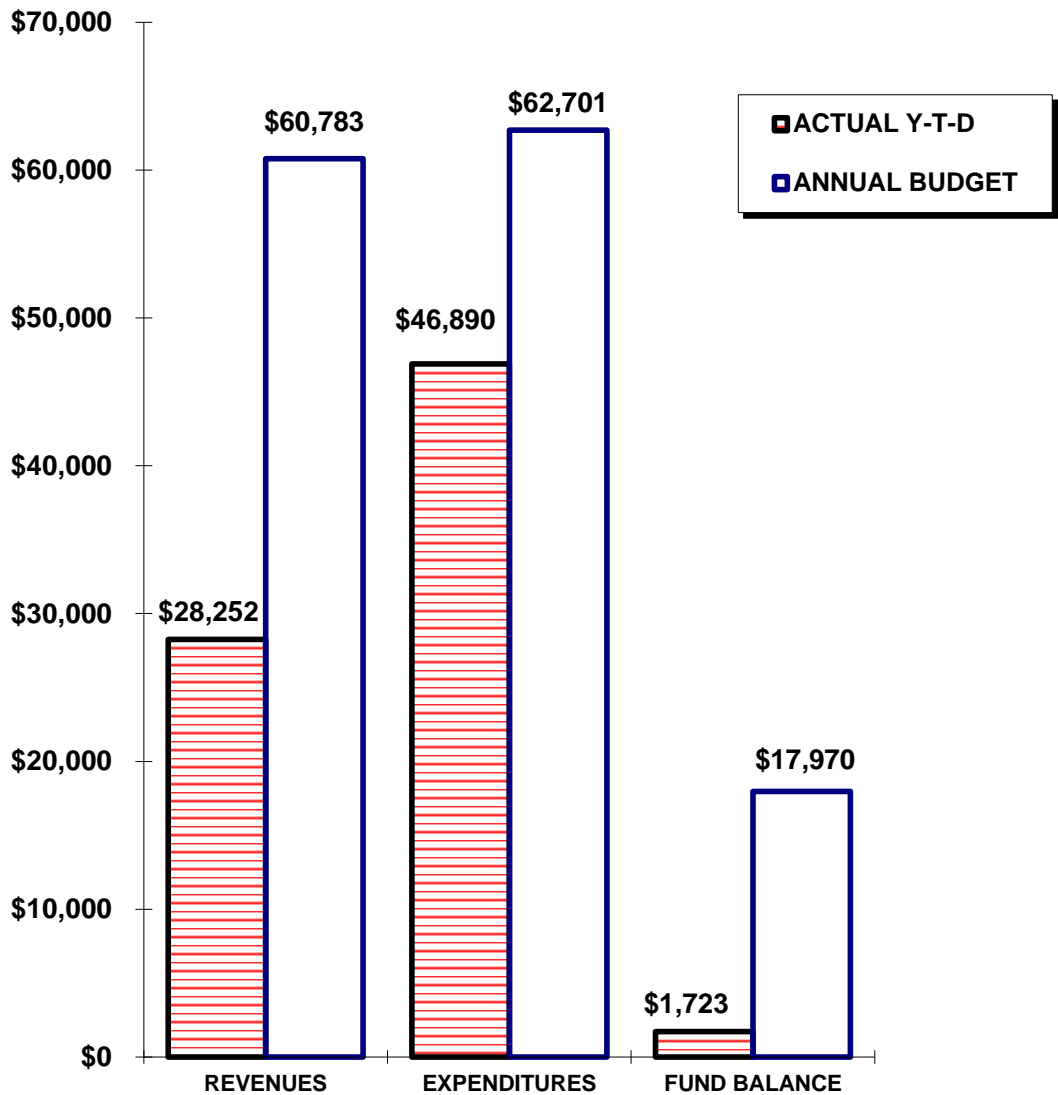
	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES						
1000 General Student Body	6,816,500	21,768.09	394,642.85		6,421,857.15	5.79
2000 Athletics	2,526,900	2,301.89	34,153.05		2,492,746.95	1.35
3000 Classes	329,500	823.00	8,761.00		320,739.00	2.66
4000 Clubs	1,547,000	4,957.56	67,724.54		1,479,275.46	4.38
6000 Private Moneys	317,400	26,966.20	31,602.31		285,797.69	9.96
Total REVENUES	11,537,300	56,816.74	536,883.75		11,000,416.25	4.65
B. EXPENDITURES						
1000 General Student Body	6,395,250	29,561.61	258,718.11-	255,750.47	6,398,217.64	0.05-
2000 Athletics	2,923,000	7,625.23	109,312.80	104,767.54	2,708,919.66	7.32
3000 Classes	371,500	5,500.00	8,780.00	18,990.00	343,730.00	7.48
4000 Clubs	1,646,550	29,378.07	45,011.39	6,002.92	1,595,535.69	3.10
6000 Private Moneys	201,000	.00	52.80	447.20	200,500.00	0.25
Total EXPENDITURES	11,537,300	72,064.91	95,561.12-	385,958.13	11,246,902.99	2.52
C. EXCESS OF REVENUES						
OVER (UNDER) EXPENDITURES (A-B)	0	15,248.17-	632,444.87		632,444.87	0.00
D. TOTAL BEGINNING FUND BALANCE						
	2,400,000		2,375,814.00			
E. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)						
	XXXXXXXXXX		.00			
F. TOTAL ENDING FUND BALANCE						
C+D + OR - E)	2,400,000		3,008,258.87			
G. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	2,400,000		2,952,908.87			
G/L 840 Nonspnd FB - Invent/Prepd Itms	0		55,350.00			
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	2,400,000		3,008,258.87			

Debt Service Fund



ISSAQUAH SCHOOL DISTRICT #411
Y-T-D REVENUES, EXPENDITURES AND FUND BALANCE
(Actual Y-T-D vs Annual Budget)
12/31/2020

DEBT SERVICE FUND
(000's omitted)



30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2020 (September 1, 2020 - August 31, 2021)

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

	ANNUAL	ACTUAL	ACTUAL			
	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	60,593,238	342,474.36	28,178,247.45		32,414,990.55	46.50
2000 Local Support Nontax	150,001	30,778.22	71,432.40		78,568.60	47.62
3000 State, General Purpose	40,000	.06	3,094.20		36,905.80	7.74
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>60,783,241</u>	<u>373,252.64</u>	<u>28,252,774.05</u>		<u>32,530,466.95</u>	<u>46.48</u>
B. EXPENDITURES						
Matured Bond Expenditures	30,780,000	30,780,000.00	30,780,000.00	0.00	.00	100.00
Interest On Bonds	31,721,498	16,106,697.07	16,106,697.07	0.00	15,614,800.93	50.78
Interfund Loan Interest	2	.00	.00	0.00	2.00	0.00
Bond Transfer Fees	200,004	.00	3,425.76	0.00	196,578.24	1.71
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>62,701,506</u>	<u>46,886,697.07</u>	<u>46,890,122.83</u>	<u>0.00</u>	<u>15,811,383.17</u>	<u>74.78</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			
E. EXCESS OF REVENUES/OTHER FIN.SOURCES						
<u>OVER(UNDER) EXPENDITURES (A-B-C-D)</u>	<u>1,918,267-</u>	<u>46,513,444.43-</u>	<u>18,637,348.78-</u>		<u>16,719,081.78-</u>	<u>871.57</u>
F. TOTAL BEGINNING FUND BALANCE						
	19,889,000		20,360,161.00			
G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)						
	XXXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE						
	17,970,733		1,722,812.22			
<u>(E+F + OR - G)</u>						
I. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	17,970,733		1,722,812.22			
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>17,970,733</u>		<u>1,722,812.22</u>			