

Budget Status Report

May 2015

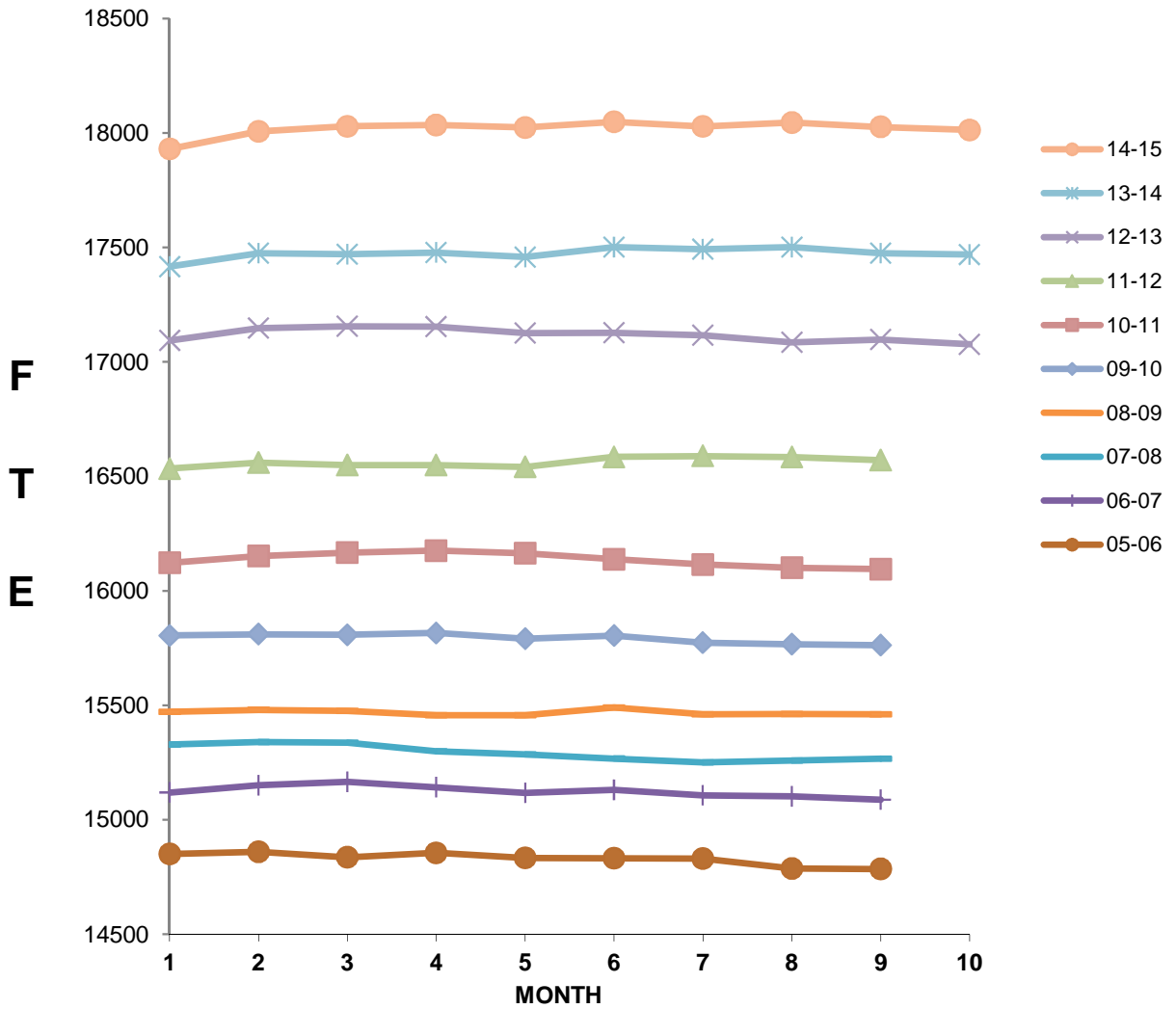


**July 8, 2015
Board Meeting**

General Fund

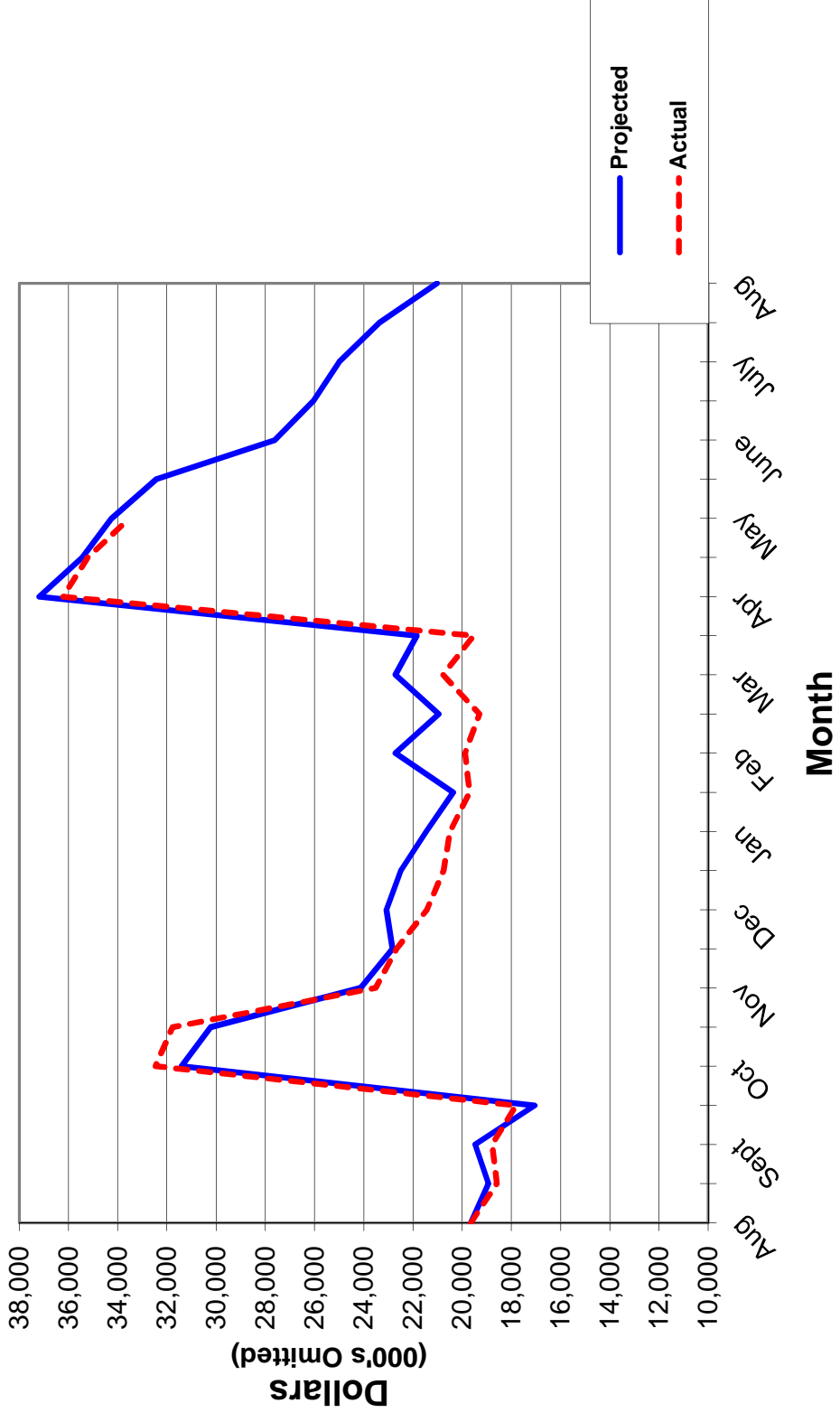


**ISSAQUAH SCHOOL DISTRICT
MONTHLY STUDENT FTE ENROLLMENT HISTORY
June 1, 2015**



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

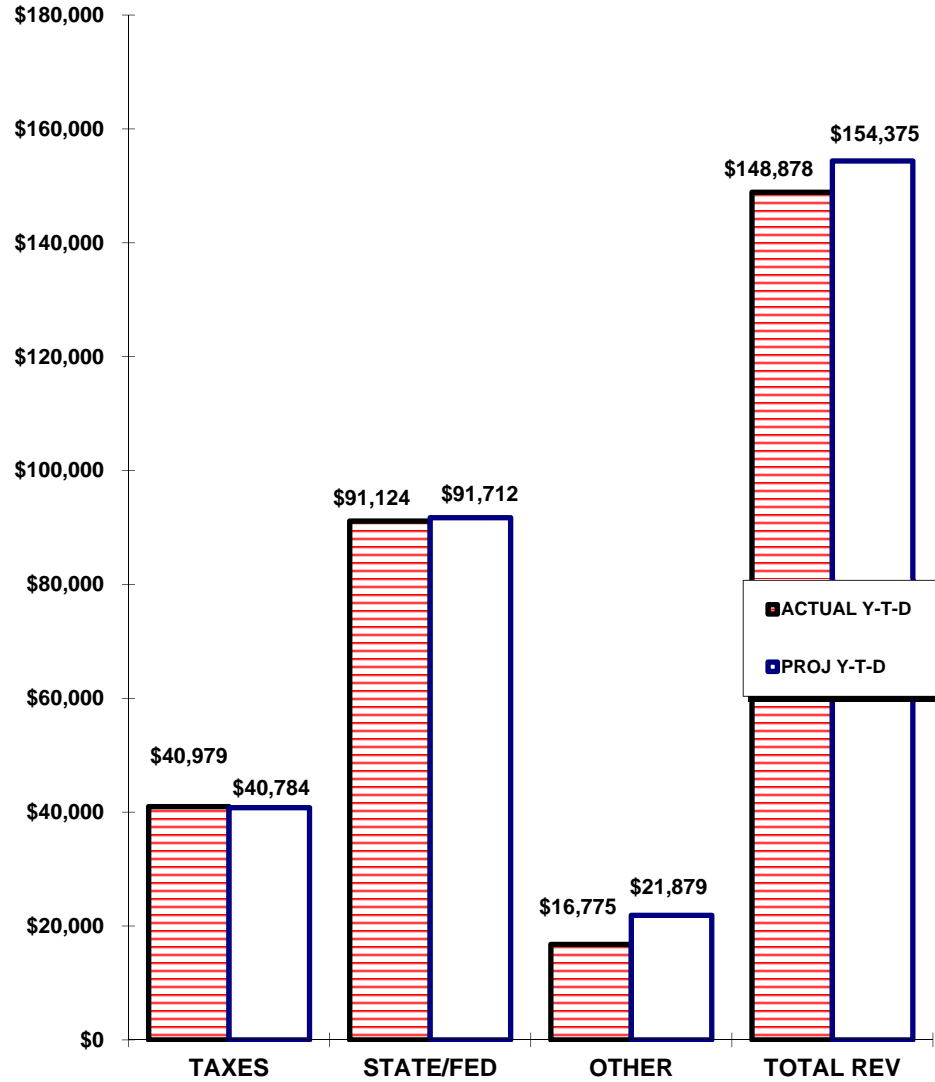
**General Fund
2014-15 Cash Flow
5-31-2015**



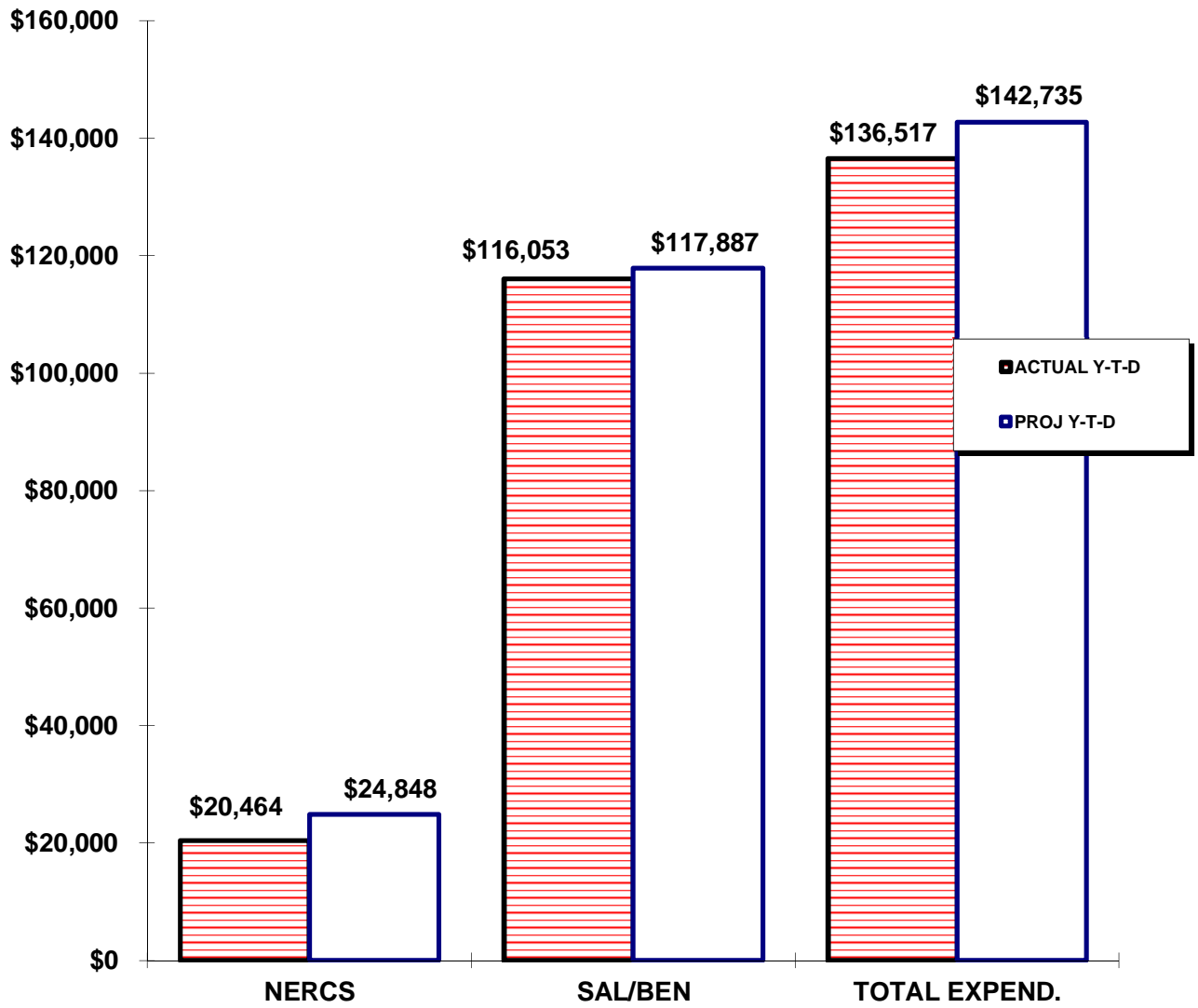
**ISSAQUAH SCHOOL DISTRICT #411
Y-T-D REVENUES (Actual vs Projected)**

05/31/2015

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



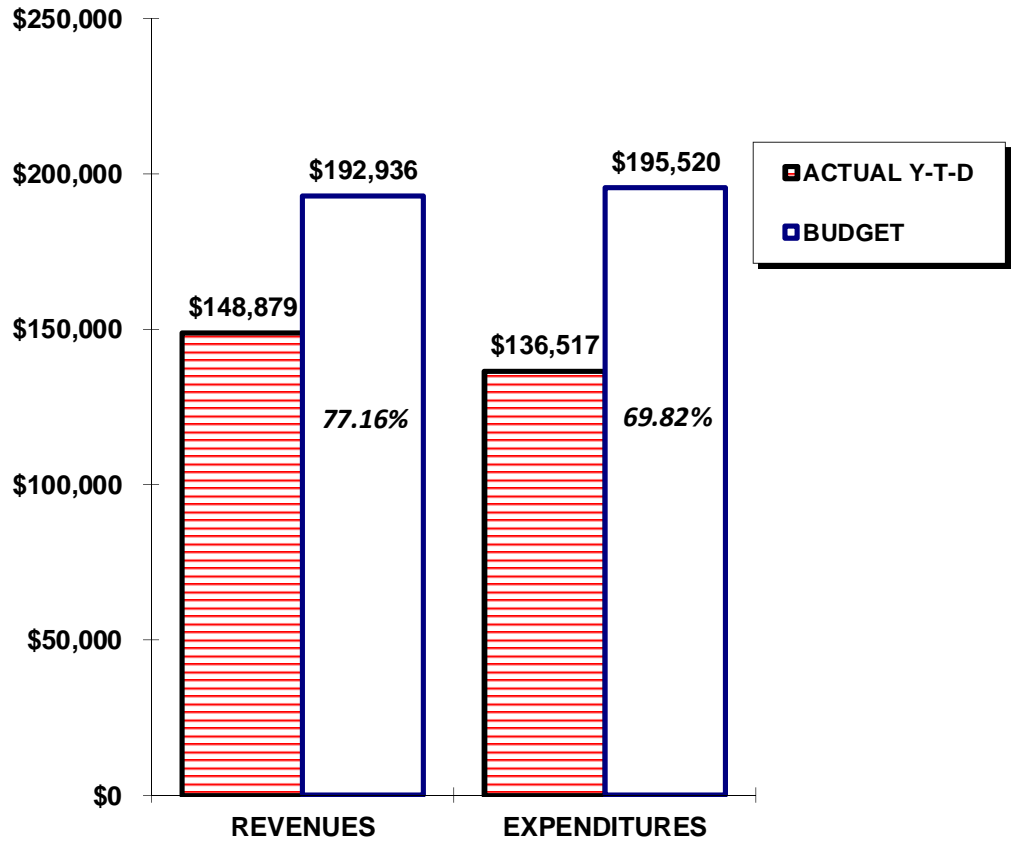
ISSAQUAH SCHOOL DISTRICT #411
Y-T-D EXPENDITURES (Actual vs Projected)
5/31/2015
GENERAL FUND
(000's omitted)



**ISSAQUAH SCHOOL DISTRICT #411
Y-T-D REVENUES AND EXPENDITURES
(Actual Y-T-D vs Budget)
05/31/2015**

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

**% OF YEAR ELAPSED =
75%**



ISSAQUAH SCHOOL DISTRICT

Three Year Comparison of Revenues

	-----May 31, 2013-----		
	Budget	Actual	%
Local Property Taxes	\$ 36,058,504	\$ 35,474,843	98.4%
Local Tuition/Fees/Gifts	21,545,505	15,629,805	72.5%
State Apportionment	84,546,180	63,390,616	75.0%
State Grants	14,898,474	10,572,358	71.0%
Federal Grants - General	625,000	564,994	90.4%
Federal Grants - Special	6,329,485	3,379,809	53.4%
From School Districts	2	-	0.0%
From Agencies	477,865	177,834	37.2%
Total Revenue	\$164,481,015	\$129,190,260	78.5%

	-----May 31, 2014-----		
	Budget	Actual	%
	\$ 38,144,389	\$ 37,941,694	99.5%
	23,468,662	16,513,420	70.4%
	93,852,778	69,027,579	73.5%
	17,443,522	12,051,578	69.1%
	572,020	10,210	1.8%
	6,161,512	3,913,840	63.5%
	509,813	193,184	0.0%
	1	-	0.0%
Total Revenue	\$180,152,697	\$139,651,507	77.5%

	-----May 31, 2015-----		
	Budget	Actual	%
	\$ 41,228,687	\$ 40,979,466	99.4%
	26,202,899	16,577,998	63.3%
	99,290,015	73,818,379	74.3%
	19,643,761	13,485,851	68.7%
	10,347	4,337	41.9%
	6,036,843	3,815,914	63.2%
	1	1	0.0%
	522,950	196,955	37.7%
Total Revenue	\$192,935,503	\$148,878,900	77.2%

Three Year Comparison of Expenditures

	-----May 31, 2013-----		
	Budget	* Actual	% Spent
Certificated Salaries	\$ 75,251,706	\$ 67,922,371	90.3%
Classified Salaries	29,194,188	26,181,136	89.7%
Payroll Taxes/Benefits	36,154,872	33,111,474	91.6%
Supplies & Materials	10,496,972	8,784,801	83.7%
Contractual Services	15,071,994	11,742,736	77.9%
Travel	298,717	205,134	68.7%
Capital Outlay	990,145	603,333	60.9%
Total Expenditures	\$167,458,594	\$148,550,984	88.7%

	-----May 31, 2014-----		
	Budget	* Actual	% Spent
	\$ 81,485,764	\$ 72,335,363	88.8%
	31,356,550	27,833,766	88.8%
	41,030,956	36,767,302	89.6%
	10,868,444	10,474,811	96.4%
	16,366,839	13,771,643	84.1%
	308,306	228,328	74.1%
	1,596,190	821,862	51.5%
Total Expenditures	\$183,013,049	\$162,233,075	88.6%

	-----May 31, 2015-----		
	Budget	* Actual	% Spent
	\$ 86,969,907	\$ 78,032,555	89.7%
	33,606,200	29,930,401	89.1%
	43,248,688	39,036,077	90.3%
	11,442,302	9,465,411	82.7%
	18,177,140	14,802,326	81.4%
	320,153	220,096	68.7%
	1,755,553	993,128	56.6%
Total Expenditures	\$195,519,943	\$172,479,994	88.2%

* Amount Expended/Encumbered

Apr-15

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 May, 2015

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 LOCAL TAXES	41,228,687	2,713,980.12	40,979,465.84		249,221.16	99.40
2000 LOCAL SUPPORT NONTAX	26,202,899	1,702,595.84	16,577,998.93		9,624,900.07	63.27
3000 STATE, GENERAL PURPOSE	99,290,015	5,481,857.04	73,818,378.69		25,471,636.31	74.35
4000 STATE, SPECIAL PURPOSE	19,643,761	1,048,542.96	13,485,851.10		6,157,909.90	68.65
5000 FEDERAL, GENERAL PURPOSE	10,347	.00	4,336.68		6,010.32	41.91
6000 FEDERAL, SPECIAL PURPOSE	6,036,843	394,546.85	3,815,914.26		2,220,928.74	63.21
7000 REVENUES FR OTH SCH DIST	1	.00	.00		1.00	0.00
8000 OTHER AGENCIES AND ASSOCIATES	522,950	20,244.96	196,955.47		325,994.53	37.66
9000 OTHER FINANCING SOURCES	0	.00	.00		.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	192,935,503	11,361,767.77	148,878,900.97		44,056,602.03	77.17
B. EXPENDITURES						
00 Regular Instruction	117,463,937	8,339,223.10	82,416,665.06	21,258,170.99	13,789,100.95	88.26
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	18,106,708	1,427,447.44	13,474,519.91	4,178,153.15	454,034.94	97.49
30 Voc. Ed Instruction	4,762,685	335,189.80	3,371,781.55	847,036.18	543,867.27	88.58
40 Skills Center Instruction	34,447	.00	.00	0.00	34,447.00	0.00
50+60 Compensatory Ed Instruct.	6,320,404	397,949.21	3,718,948.09	1,048,407.36	1,553,048.55	75.43
70 Other Instructional Pgms	5,860,494	411,918.94	3,495,971.80	985,505.27	1,379,016.93	76.47
80 Community Services	6,786,967	523,842.48	4,420,798.44	1,488,130.90	878,037.66	87.06
90 Support Services	36,184,302	2,649,318.41	25,618,223.71	6,157,681.42	4,408,396.87	87.82
<u>Total EXPENDITURES</u>	195,519,944	14,084,889.38	136,516,908.56	35,963,085.27	23,039,950.17	88.22
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. EXCESS OF REVENUES/OTHER FIN.SOURCES						
<u>OVER(UNDER)EXP/OTH FIN USES(A-B-C-D)</u>	2,584,441-	2,723,121.61-	12,361,992.41		14,946,433.41	578.32-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	19,000,000		19,512,695.74			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE</u>	16,415,559		31,874,688.15			
<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	22,844,984.15
<u>TOTAL</u>	16,415,559	31,874,688.15

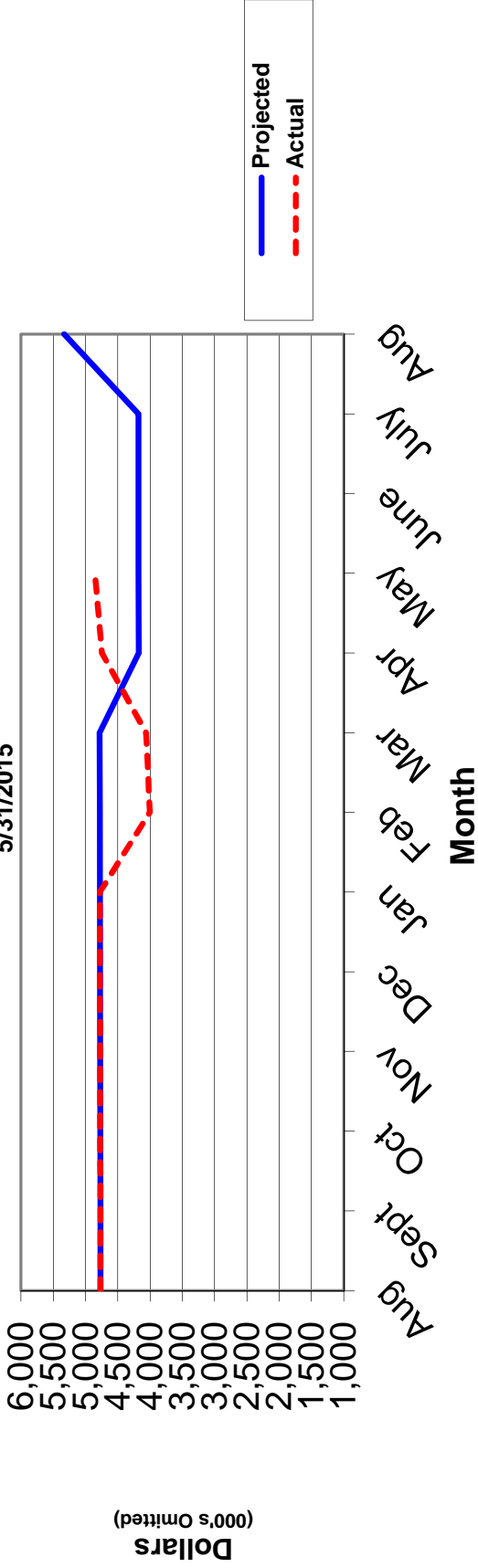
Transportation and Vehicle Fund



Transportation Vehicle Fund

2014-15 Cash Flow

5/31/2015

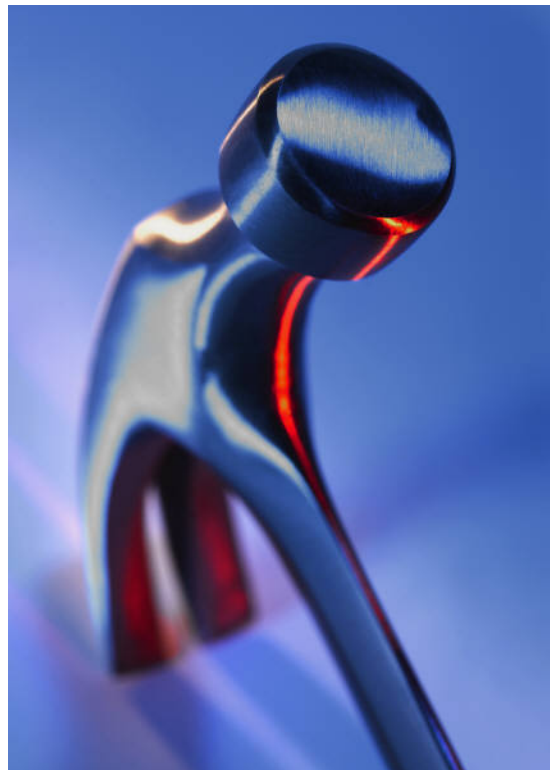


90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2014 (September 1, 2014 - August 31, 2015)

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

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 Local Taxes	892,853	104,501.08	866,789.54		26,063.46	97.08
2000 Local Nontax	20,001	1,865.25	16,428.99		3,572.01	82.14
3000 State, General Purpose	1	193.70	225.49		224.49-	> 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
<u>A. TOTAL REV/OTHER FIN.SRCS(LESS TRANS)</u>	<u>2,064,855</u>	<u>106,560.03</u>	<u>883,444.02</u>		<u>1,181,410.98</u>	<u>42.78</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>106,560.03</u>	<u>883,444.02</u>		<u>1,181,410.98</u>	<u>42.78</u>
<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>	<u>1,700,000</u>	<u>.00</u>	<u>799,264.92</u>	<u>291,506.92</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</u>						
<u>OVER(UNDER)EXP/OTH FIN USES(C-D-E-F)</u>	<u>364,855</u>	<u>106,560.03</u>	<u>84,179.10</u>		<u>280,675.90-</u>	<u>76.93-</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</u>	<u>4,564,855</u>		<u>4,854,852.20</u>			
<u>(G+H + OR - I)</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		4,854,852.20			
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>	<u>4,564,855</u>		<u>4,854,852.20</u>			

CAPITAL PROJECTS FUND



Capital Projects Fund Summary
May 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	\$ 5,516,964	-	5,516,964		\$46,435,036		51,952,000		
	Tech/Maint Levy - 2011-14	\$ 5,072,374	33,476,626	38,549,000		\$0		38,549,000		
	Investment Earnings	\$ 346,640	1,800,029	2,146,669		\$1,353,331		3,500,000		
	Rentals	\$ 2,347	80,672	83,019		\$36,981		120,000		
	Plan Fees/Misc.	\$ 65,394	190,093	255,488		\$4,512		260,000		
	Impact Fees	\$ 2,090,995	3,762,540	5,853,535		\$4,146,465		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	\$ 527,957	2,356,601	2,884,558		\$2,115,442		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	\$ 67,744,172	\$ 405,766,514	\$ 473,510,686		\$ 54,106,767		\$ 527,617,453	\$ -	
	Total Resources Available	\$ 67,744,172	\$ 405,766,514	\$ 536,956,405		\$ 54,106,767		\$ 591,063,172		
	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
May 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	132,412	1,143,335	1,275,746	424,254	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	374,197	2,225,043	2,599,241	50,759	2,650,000	100,000	In Process
0515	LHS Additon/Remodel	2,072	24,774,387	24,776,459	123,541	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	99,299	23,922,478	24,021,777	1,678,223	25,700,000	700,000	In Process
0520	Site Purchases	32,560	9,496,248	9,528,807	71,193	9,600,000	-	In Process
0521	Challenger Modernization	-	2,898,852	2,898,852	1,148	2,900,000	-	In Process
0601	Briarwood Rebuild	55,390	26,023,229	26,078,619	11,381	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	20,215	1,250,541	1,270,757	9,243	1,280,000	-	In Process
1050	2011-14 Technology Levy	3,585,579	16,033,680	19,619,259	10,804,741	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	4,502,004	49,085,064	53,587,068	3,912,932	57,500,000	2,500,000	In Process
1202	IVE/Apollo Addition	793,931	14,394,023	15,187,954	12,046	15,200,000	200,000	In Process
1203	IMS Rebuild	2,006,034	3,767,974	5,774,008	52,725,992	58,500,000	-	In Process
1204	Clark Rebuild	88,776	230,586	319,362	19,180,638	19,500,000	-	In Process
1205	TMCHS Relocation	84,923	31,158	116,081	3,808,919	3,925,000	-	In Process
1206	Sunny Hills Rebuild	1,383,366	119,640	1,503,007	25,606,993	27,110,000	-	In Process
1208	Sec. Artificial Turf & Track	3,001,433	4,923,700	7,925,132	574,868	8,500,000	-	In Process
1209	Carpet Replacement	7,966	24,410	32,376	367,624	400,000	(100,000)	In Process
1212	Resilient Flooring	-	27,959	27,959	722,041	750,000	-	In Process
1213	Roof Repair	180,859	758,962	939,821	60,179	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	243,203	180,898	424,101	6,060,899	6,485,000	-	In Process
1222	ADA/Special Needs	-	54,830	54,830	170	55,000	-	In Process
1225	Sunset Projector	15,514	-	15,514	39,486	55,000	-	In Process
1228	Key Card Access System	-	6,210	6,210	1,843,790	1,850,000	-	In Process
1229	CCTV Security	387,536	119,666	507,202	1,692,798	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	2,443,795	444,543	2,888,339	1,651,661	4,540,000	1,000,000	In Process
1505	Skyline Carpentry & Rep	101,186	-	101,186	7,814	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)	-	-	-	2,500,000	2,500,000	(500,000)	Reserve
	Future Projects	-	-	-	12,850,750	12,850,750	-	Future
	Sub-Total (2006,10, 12, 14 Cap. Auth)	\$ 20,202,381	\$ 324,029,574	\$ 344,231,955	\$ 192,599,586	\$ 536,831,541	\$ 3,315,000	
	Total Expenditures	\$ 20,202,808	\$ 324,029,574	\$ 397,949,715	\$ 192,599,586	\$ 590,549,301	\$ 3,315,000	
	Ending Fund Balance			\$ 139,006,690	(Current Balance)	\$ 513,871	(End of Projects 8-31-2019)	

Capital Projects Fund Summary
May 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	\$ -	\$ -	\$ -	\$ 2,800,000		\$ 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	-	-	-	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 Accordian Walls	-	-	-	150,000		150,000		Future
Total Future Projects		\$ -	\$ -	\$ -	\$12,850,750		\$ 12,850,750	\$ -	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 May, 2015

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	10,712,201	711,805.66	10,589,338.16		122,862.84	98.85
2000 Local Support Nontax	1,517,507	790,881.92	2,497,882.97		980,375.97-	164.60
3000 State, General Purpose	24,000	1,301.28	7,493.45		16,506.55	31.22
4000 State, Special Purpose	2	.00	.00		2.00	0.00
5000 Federal, General Purpose	530,000	.00	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	54,380,686.76		619,314.24	98.87
<u>Total REVENUES/OTHER FIN. SOURCES</u>	67,783,711	1,503,988.86	67,744,172.06		39,538.94	99.94
B. EXPENDITURES						
10 Sites	100,008	3,353.00	32,559.66	29,347.05	38,101.29	61.90
20 Buildings	61,099,249	1,725,754.51	14,743,676.27	12,127,055.48	34,228,517.25	43.98
30 Equipment	15,900,743	126,990.92	5,167,385.14	1,109,568.12	9,623,789.74	39.48
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	1,856,098.43	20,202,807.83	13,265,970.65	43,631,221.52	43.41
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-	352,109.57-	47,541,364.23		56,857,653.23	610.30-
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		139,006,688.44			
<u>(E+F + OR - G)</u>						

I. ENDING FUND BALANCE ACCOUNTS:

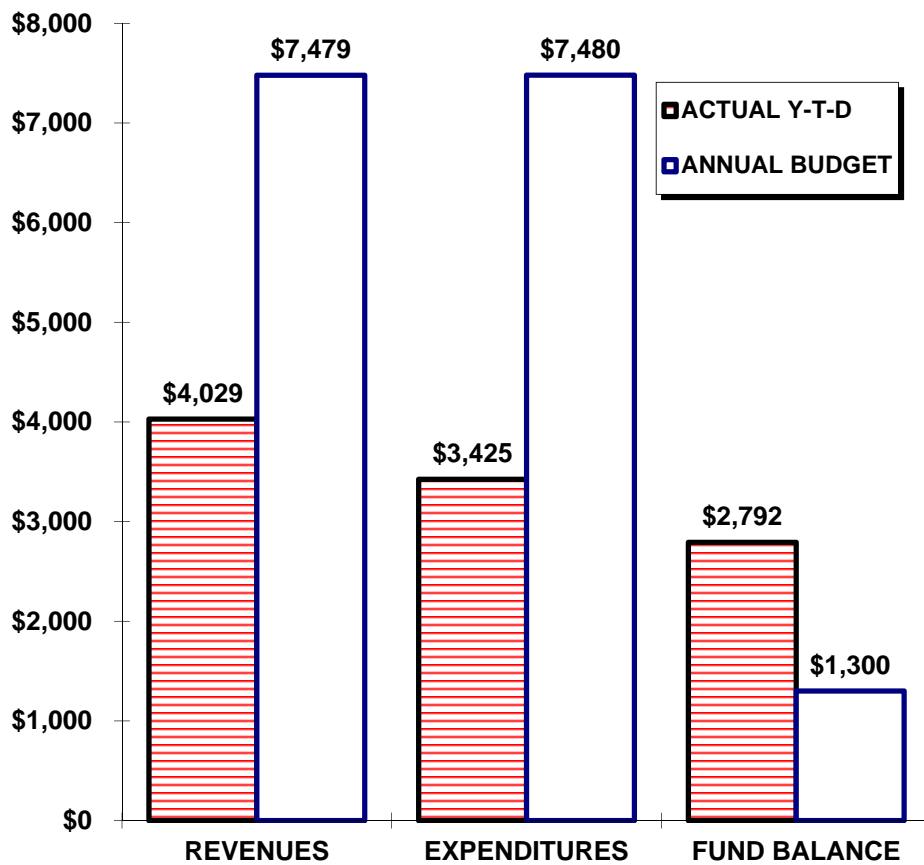
G/L 810 Restricted For Other Items	0	.00
G/L 825 Restricted for Skills Center	0	.00
G/L 830 Restricted for Debt Service	0	.00
G/L 835 Restrictd For Arbitrage Rebate	0	.00
G/L 840 Nonspnd FB - Invent/Prepd Itms	0	.00
G/L 850 Restricted for Uninsured Risks	0	.00
G/L 861 Restricted from Bond Proceeds	0	.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	129,188,741.44
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	70,683,711	139,006,688.44

ASB Fund



ISSAQUAH SCHOOL DISTRICT #411
Y-T-D REVENUES, EXPENDITURES AND FUND BALANCE
(Actual Y-T-D vs Annual Budget)
05/31/2015

ASB FUND
(000's omitted)

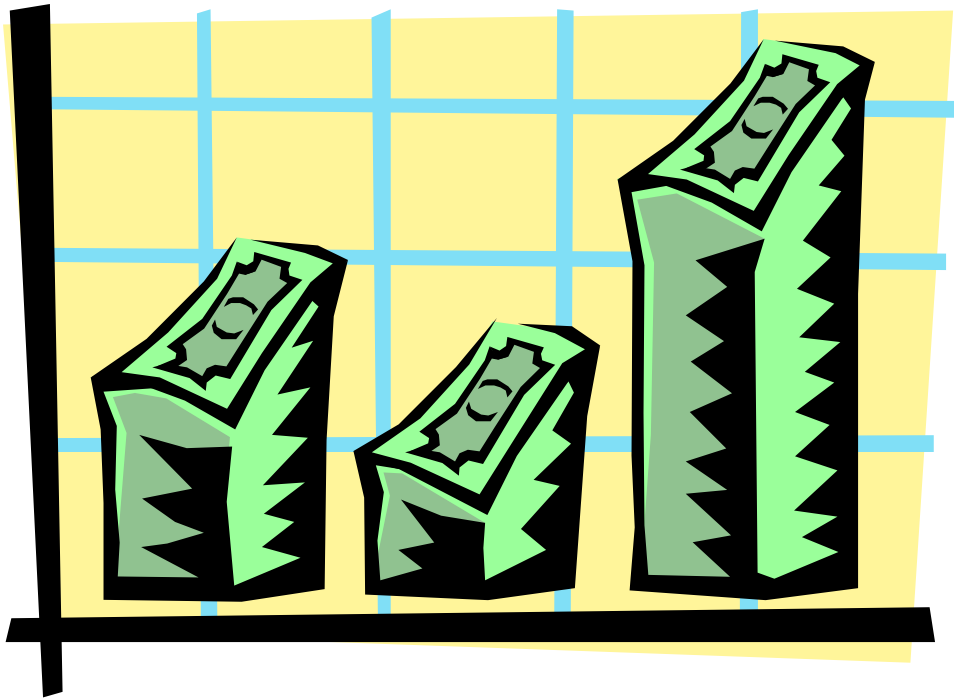


40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2014 (September 1, 2014 - August 31, 2015)

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

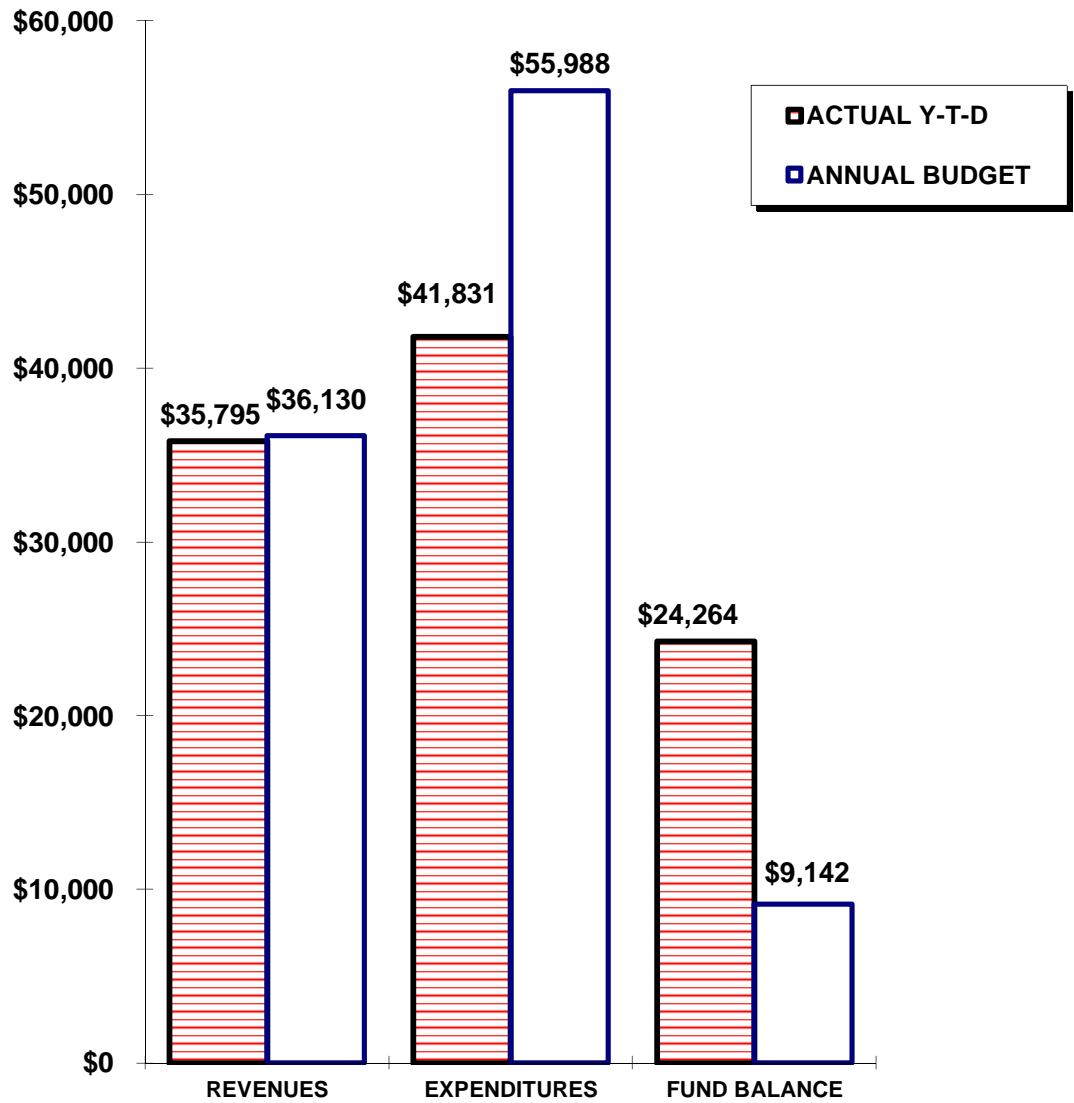
	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES						
1000 General Student Body	4,814,542	146,356.47	2,623,959.50		2,190,582.50	54.50
2000 Athletics	1,502,511	106,033.80	737,867.27		764,643.73	49.11
3000 Classes	201,590	67,535.12	97,845.16		103,744.84	48.54
4000 Clubs	675,478	27,961.06	485,580.51		189,897.49	71.89
6000 Private Moneys	285,600	7,190.41	83,932.15		201,667.85	29.39
<u>Total REVENUES</u>	7,479,721	355,076.86	4,029,184.59		3,450,536.41	53.87
B. EXPENDITURES						
1000 General Student Body	4,227,192	187,110.54	1,698,860.59	389,296.97	2,139,034.44	49.40
2000 Athletics	2,033,120	63,386.18	1,112,747.57	163,073.96	757,298.47	62.75
3000 Classes	221,673	38,958.02	74,544.97	49,059.15	98,068.88	55.76
4000 Clubs	713,936	39,413.39	492,066.90	19,328.17	202,540.93	71.63
6000 Private Moneys	283,800	6,040.40	47,082.87	1,033.13	235,684.00	16.95
<u>Total EXPENDITURES</u>	7,479,721	334,908.53	3,425,302.90	621,791.38	3,432,626.72	54.11
C. EXCESS OF REVENUES						
<u>OVER(UNDER)EXPENDITURES (A-B)</u>	0	20,168.33	603,881.69		603,881.69	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						
<u>C+D + OR - E)</u>	1,300,000		2,792,417.23			
G. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	1,300,000		2,792,417.23			
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		2,792,417.23			

Debt Service Fund



ISSAQUAH SCHOOL DISTRICT #411
Y-T-D REVENUES, EXPENDITURES AND FUND BALANCE
(Actual Y-T-D vs Annual Budget)
05/31/2015

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 May, 2015

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	36,029,747	2,222,415.61	35,700,821.57		328,925.43	99.09
2000 Local Support Nontax	100,001	4,792.86	67,783.76		32,217.24	67.78
3000 State, General Purpose	1	4,045.13	26,754.22		26,753.22-	> 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
<u>Total REVENUES/OTHER FIN. SOURCES</u>	36,129,753	2,231,253.60	152,500,930.49		116,371,177.49-	422.09
B. EXPENDITURES						
Matured Bond Expenditures	37,155,000	.00	32,190,000.00	0.00	4,965,000.00	86.64
Interest On Bonds	18,803,000	.00	9,142,131.67	0.00	9,660,868.33	48.62
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
<u>Total EXPENDITURES</u>	55,988,002	.00	41,831,337.41	0.00	14,156,664.59	74.71
C. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	0	.00	.00			
D. <u>OTHER FINANCING USES (GL 535)</u>	0	.00	116,206,098.21			
E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER)EXPENDITURES (A-B-C-D)						
	19,858,249-	2,231,253.60	5,536,505.13-		14,321,743.87	72.12-
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		24,264,184.52			
I. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	8,141,751		24,264,184.52			
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>	9,141,751		24,264,184.52			