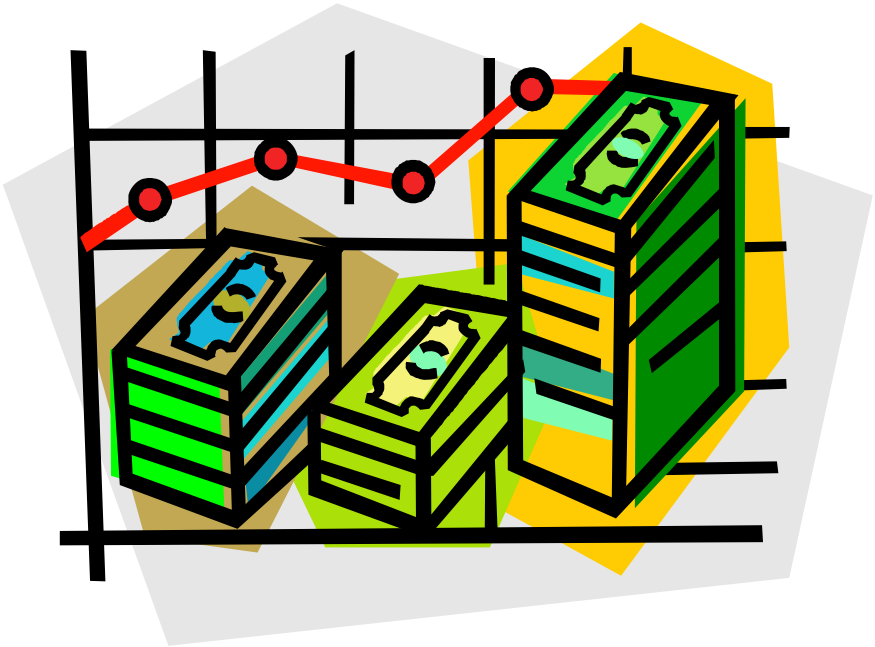
Budget Status Report

December 2016

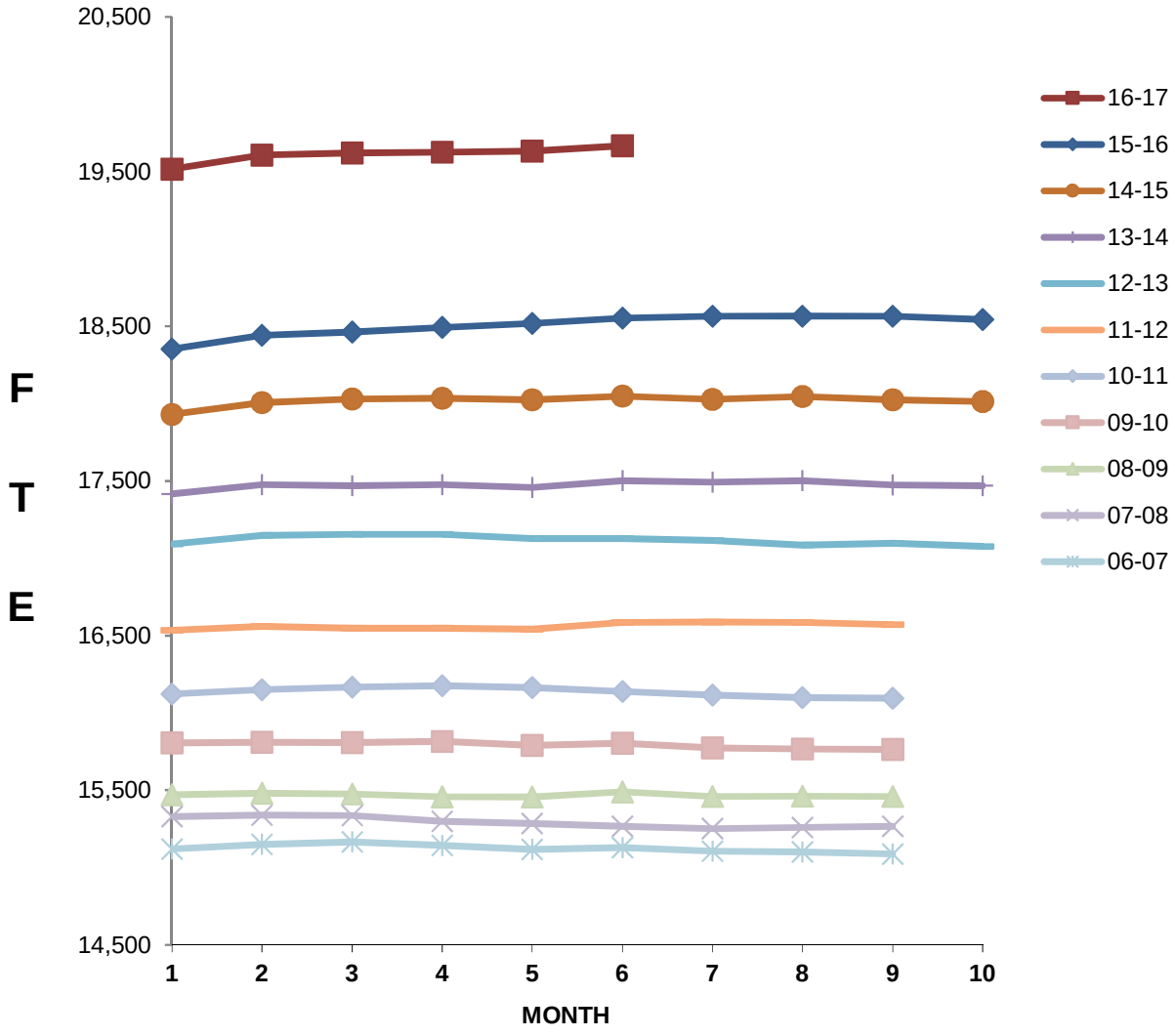
March 8, 2017

Board Meeting

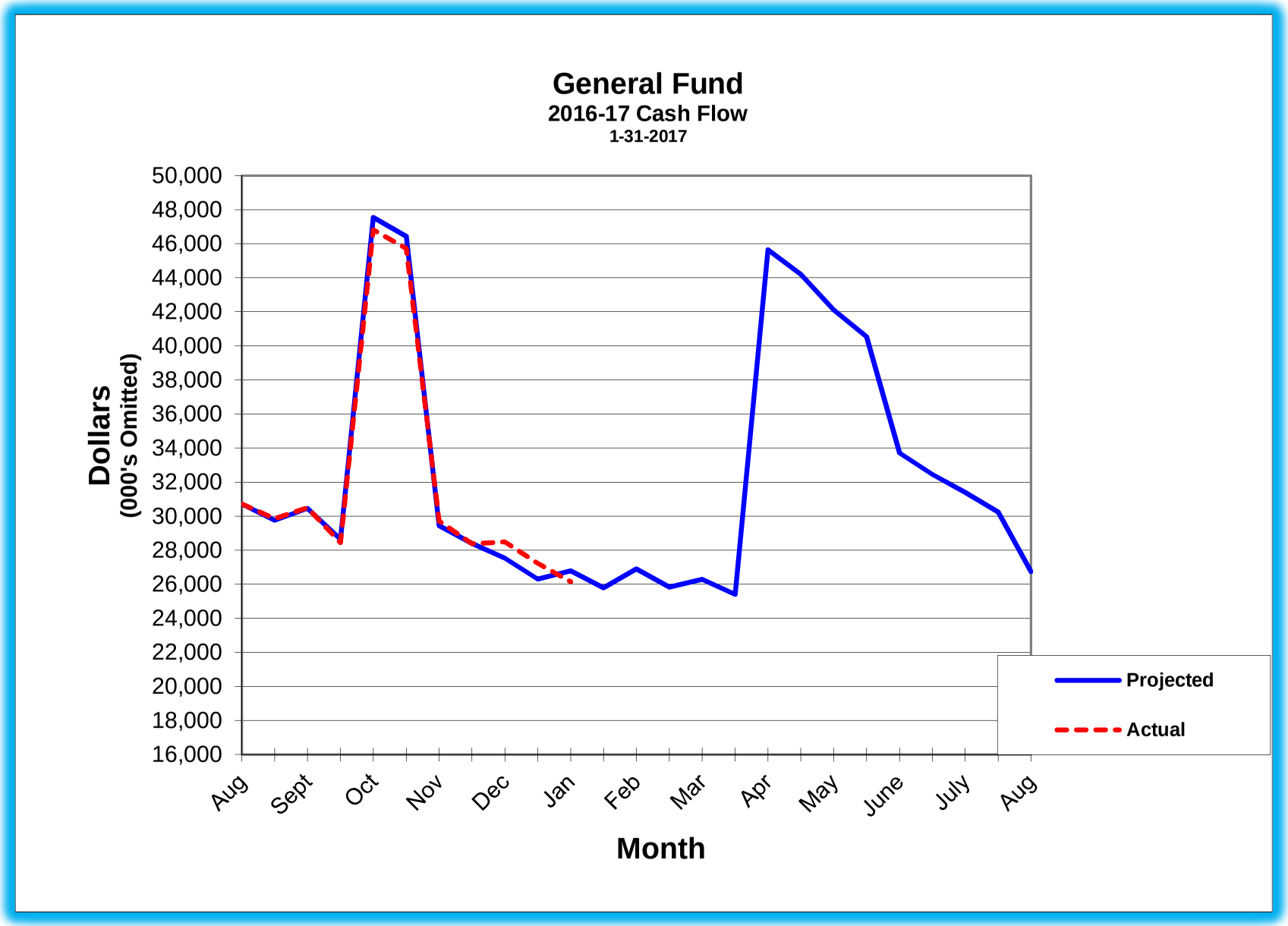
General Fund



ISSAQUAH SCHOOL DISTRICT
MONTHLY STUDENT FTE ENROLLMENT HISTORY
February 1, 2017



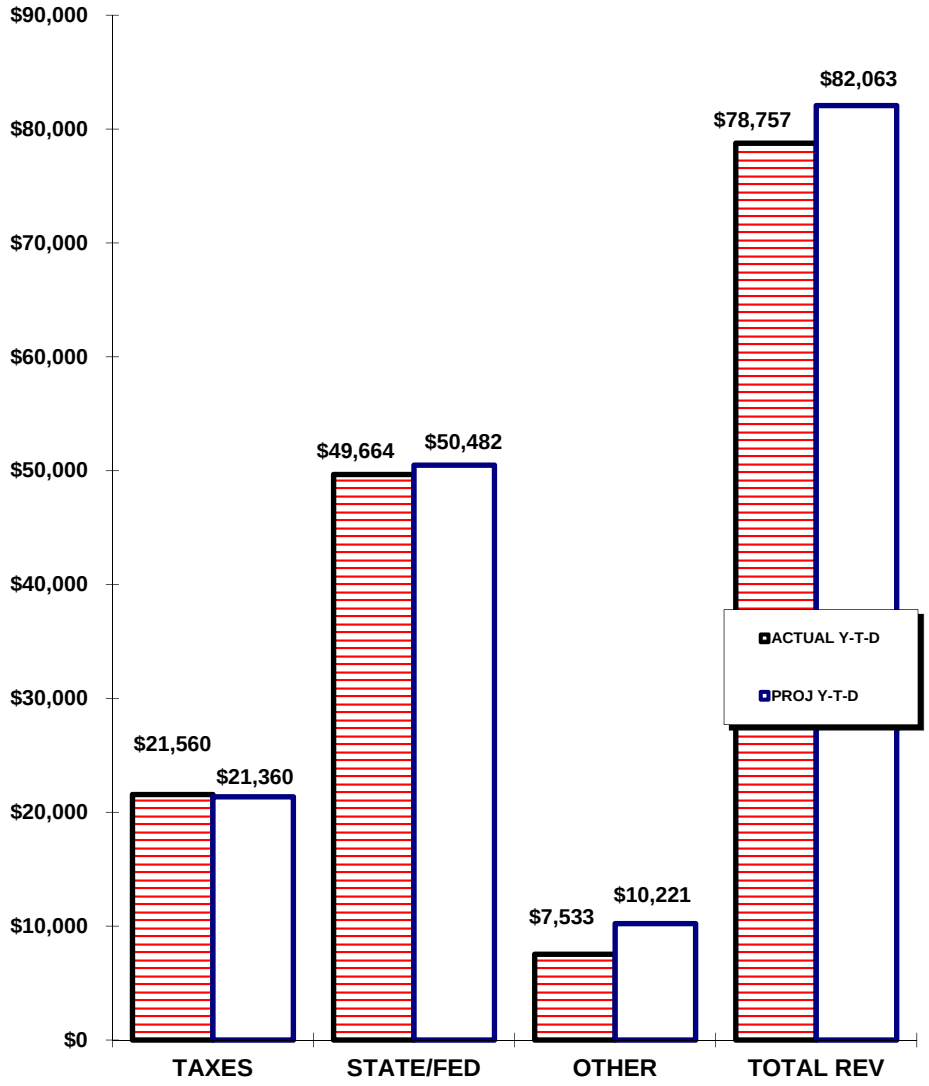
2016 - 2017 Budgeted Enrollment = 19,541 FTE-avg to date = 19,612


General Fund
2016-17 Cash Flow
1-31-2017
Dollars
(000's Omitted)
50,000
48,000
46,000
44,000
42,000
40,000
38,000
36,000
34,000
32,000
30,000
28,000
26,000
24,000
22,000
20,000
18,000
16,000
Aug
Sept
Oct
Nov
Dec
Jan
Feb
Mar
Apr
May
June
July
Aug
Month
Projected
Actual

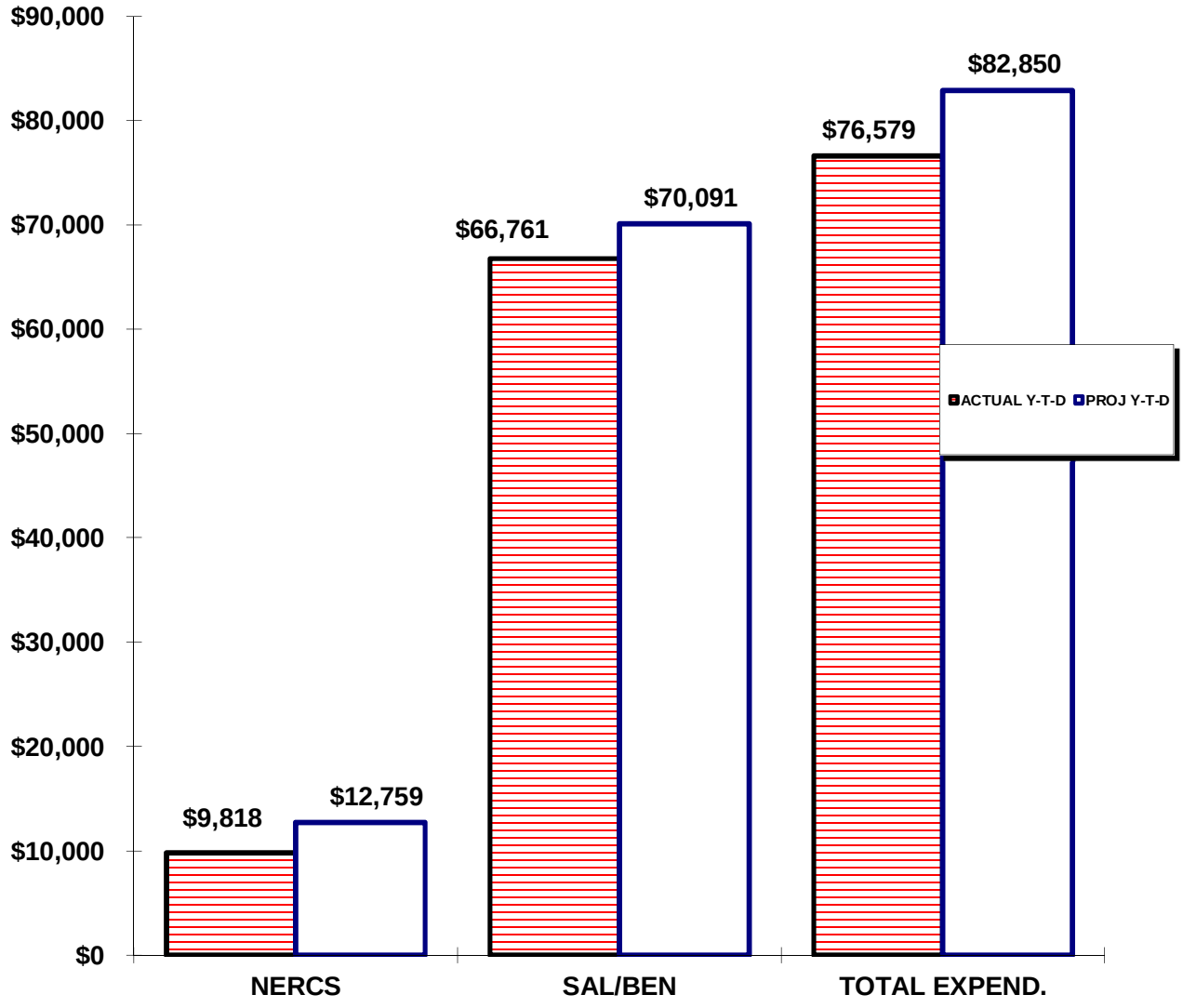
ISSAQUAH SCHOOL DISTRICT #411
Y-T-D REVENUES (Actual vs Projected)

12/312016

GENERAL FUND
(000's omitted)

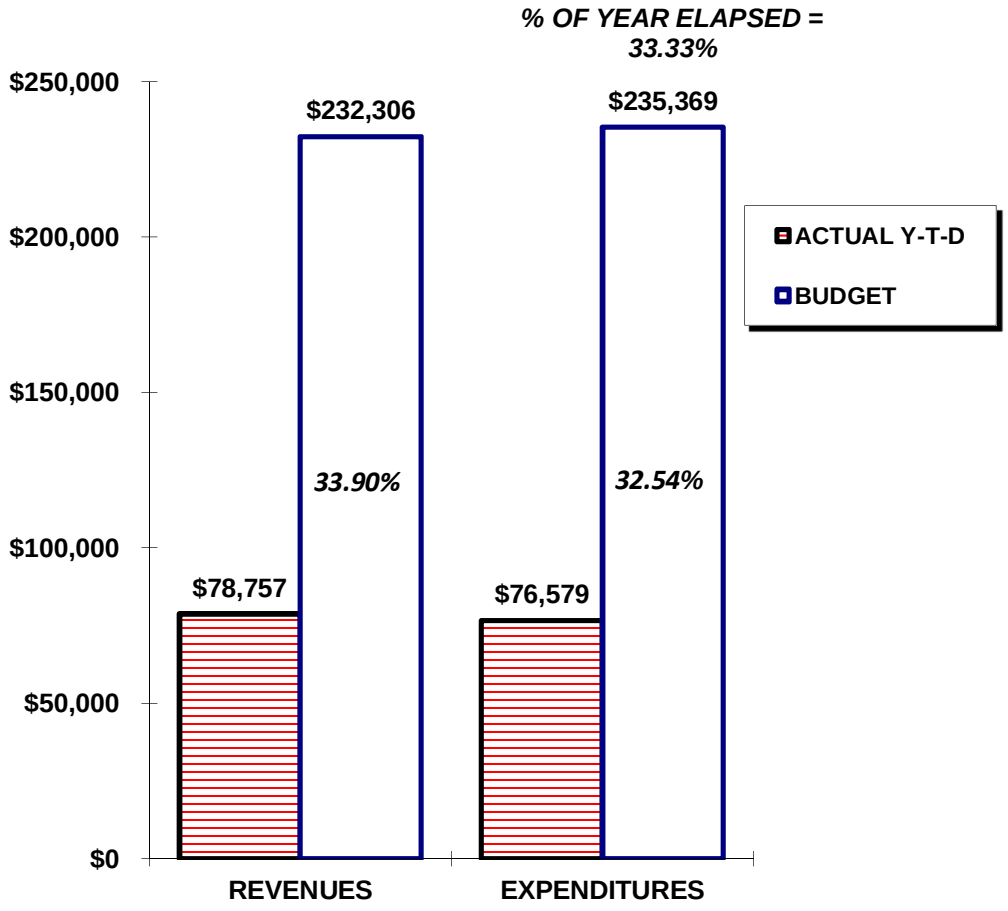


ISSAQUAH SCHOOL DISTRICT #411
Y-T-D EXPENDITURES (Actual vs Projected)
12/31/2016
GENERAL FUND
(000's omitted)



ISSAQUAH SCHOOL DISTRICT #411
Y-T-D REVENUES AND EXPENDITURES
(Actual Y-T-D vs Budget)
12/31/2016

GENERAL FUND
(000's omitted)



ISSAQUAH SCHOOL DISTRICT

Three Year Comparison of Revenues

	---December 31, 2014-------			----December 31, 2015-------			----December 31, 2016----		
	Budget	Actual	%	Budget	Actual	%	Budget	Actual	%
Local Property Taxes	$ 41,228,687	$ 18,423,131	44.7%	$ 44,769,675	$ 20,469,385	45.7%	$ 47,206,413	$ 21,560,048	45.7%
Local Tuition/Fees/Gifts	26,202,899	8,220,894	31.4%	30,406,947	8,982,608	29.5%	29,470,524	7,458,107	25.3%
State Apportionment	99,290,015	32,305,681	32.5%	114,758,952	37,297,559	32.5%	126,351,441	41,116,281	32.5%
State Grants	19,643,761	5,972,998	30.4%	20,626,946	6,298,532	30.5%	22,055,704	6,565,062	29.8%
Federal Grants - General	10,347	-	0.0%	10,347	-	0.0%	15,451	-	0.0%
Federal Grants - Special	6,036,843	1,628,237	27.0%	6,239,514	1,752,275	28.1%	6,676,414	1,982,083	29.7%
From School Districts	1	-	0.0%	1		0.0%	1	-	0.0%
From Agencies	522,950	86,909	16.6%	512,326	71,216	13.9%	530,629	75,447	14.2%
Total Revenue	$192,935,503	$ 66,637,851	34.5%	$217,324,708	$ 74,871,575	34.5%	$232,306,577	$ 78,757,028	33.9%

Three Year Comparison of Expenditures

	-----December 31, 2014-------			-----December 31, 2015-----			----December 31, 2016----		
	Budget	* Actual	% Spent	Budget	* Actual	% Spent	Budget	* Actual	% Spent
Certificated Salaries	$ 86,950,342	$ 74,535,074	85.7%	$ 97,127,247	$ 80,814,161	83.2%	$103,110,011	$ 85,974,352	83.4%
Classified Salaries	33,543,159	$ 27,077,709	80.7%	37,517,623	$ 29,269,187	78.0%	40,787,855	$ 32,277,714	79.1%
Payroll Taxes/Benefits	43,245,781	$ 38,376,413	88.7%	50,285,507	$ 43,924,033	87.3%	53,171,176	$ 46,318,355	87.1%
Supplies & Materials	11,718,964	$ 7,009,851	59.8%	13,470,455	$ 6,184,767	45.9%	14,171,170	$ 7,267,488	51.3%
Contractual Services	18,020,703	$ 9,076,081	50.4%	19,754,307	$ 9,596,598	48.6%	21,941,648	$ 10,658,453	48.6%
Travel	316,972	$ 87,756	27.7%	370,830	$ 91,511	24.7%	438,379	$ 91,972	21.0%
Capital Outlay	1,724,023	$ 675,846	39.2%	1,698,993	$ 355,380	20.9%	1,748,509	$ 546,519	31.3%
Total Expenditures	$195,519,944	$156,838,730	80.2%	$220,224,962	$170,235,637	77.3%	$235,368,747	$183,134,853	77.8%

* Amount Expended/Encumbered

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2016 (September 1, 2016 - August 31, 2017)

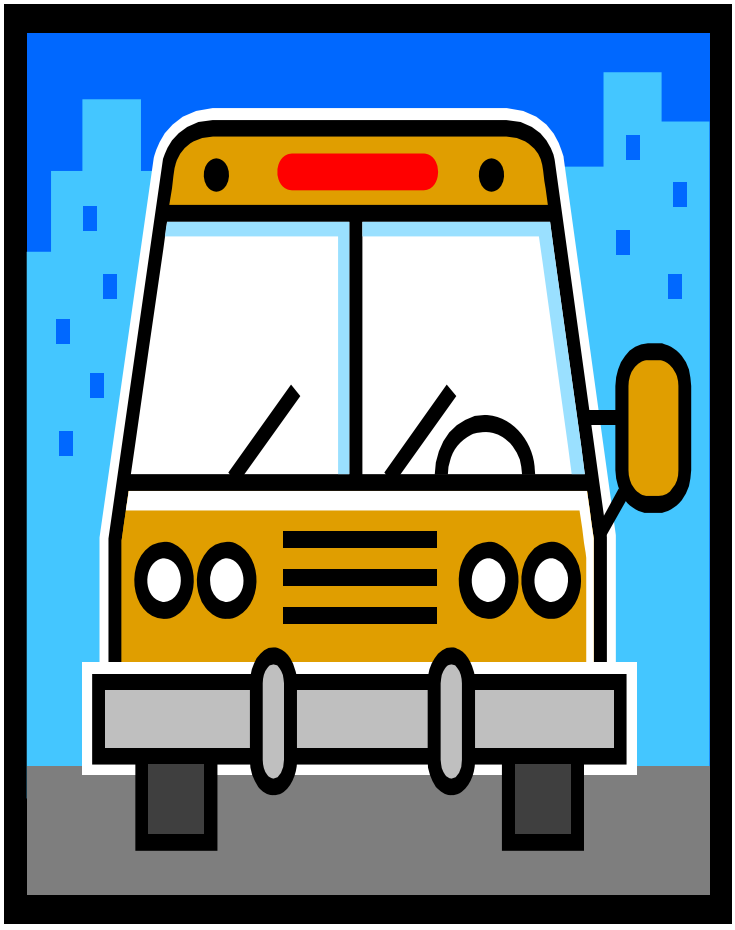
For the ISSAQUAH SCHOOL DISTRICT #411 School District for the Month of December , 2016

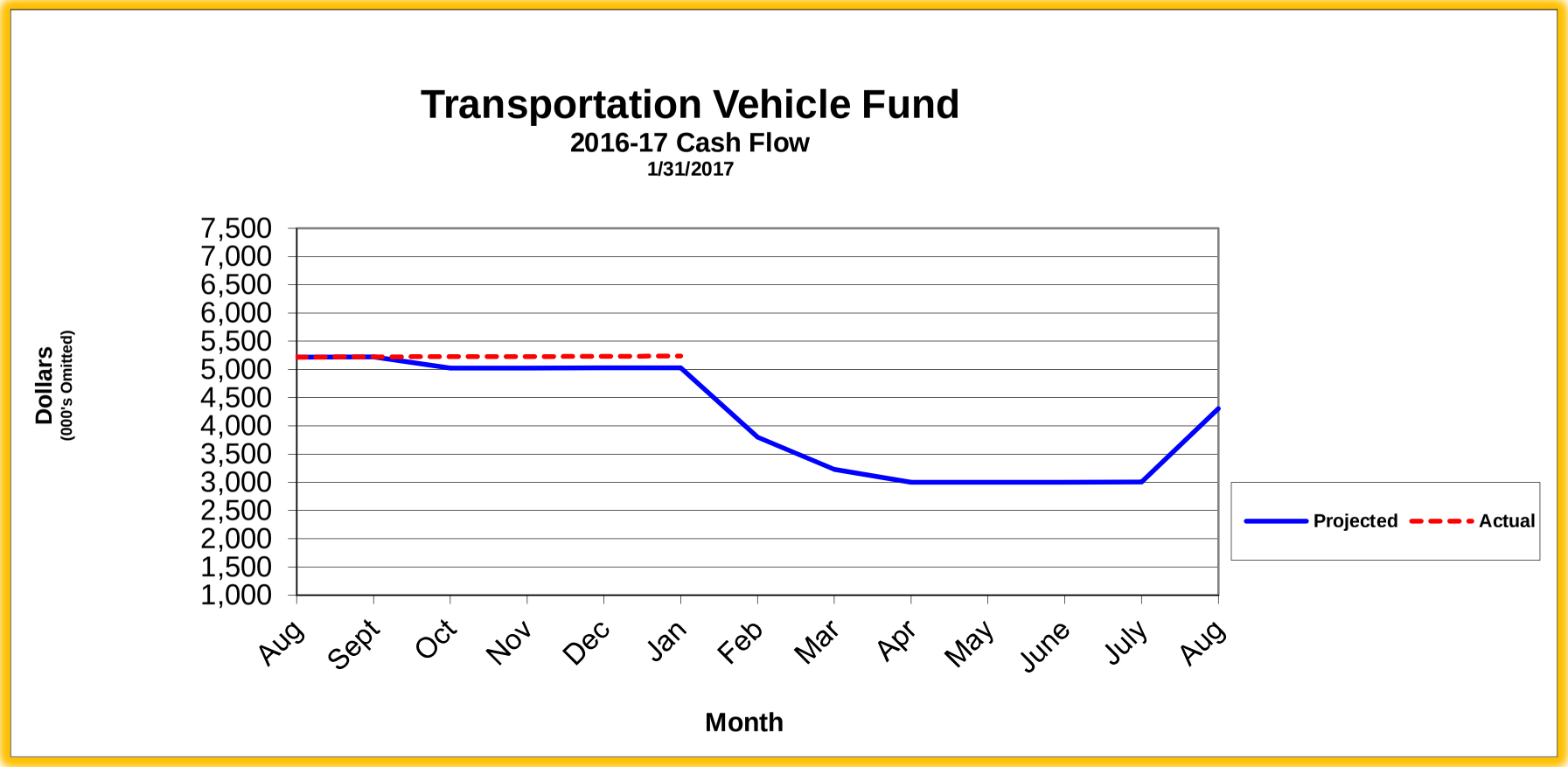
A. REVENUES/OTHER FIN. SOURCES	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 LOCAL TAXES	47,206,413	250,466.92	21,560,048.26		25,646,364.74	45.67
2000 LOCAL SUPPORT NONTAX	29,470,524	1,439,271.17	7,458,106.66		22,012,417.34	25.31
3000 STATE, GENERAL PURPOSE	126,351,441	11,369,795.13	41,116,281.61		85,235,159.39	32.54
4000 STATE, SPECIAL PURPOSE	22,055,704	1,823,169.96	6,565,062.13		15,490,641.87	29.77
5000 FEDERAL, GENERAL PURPOSE	15,451	.00	.00		15,451.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	6,676,414	1,031,269.59	1,982,083.26		4,694,330.74	29.69
7000 REVENUES FR OTH SCH DIST	1	.00	.00		1.00	0.00
8000 OTHER AGENCIES AND ASSOCIATES	530,629	20,394.96	75,446.77		455,182.23	14.22
9000 OTHER FINANCING SOURCES	0	.00	.00		.00	0.00
Total REVENUES/OTHER FIN. SOURCES	232,306,577	15,934,367.73	78,757,028.69		153,549,548.31	33.90
B. EXPENDITURES						
00 Regular Instruction	144,842,626	10,136,044.82	48,418,999.70	67,135,494.02	29,288,132.28	79.78
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	21,285,708	1,825,149.18	7,444,200.50	12,627,418.54	1,214,088.96	94.30
30 Voc. Ed Instruction	5,513,127	356,148.30	1,743,862.56	2,598,362.23	1,170,902.21	78.76
40 Skills Center Instruction	16,097	.00	.00	0.00	16,097.00	0.00
50+60 Compensatory Ed Instruct.	7,697,256	440,718.77	2,248,903.64	3,301,548.94	2,146,803.42	72.11
70 Other Instructional Pgms	3,920,473	234,589.97	859,648.64	641,071.08	2,419,753.28	38.28
80 Community Services	10,406,593	743,452.53	2,833,490.91	4,146,624.03	3,426,478.06	67.07
90 Support Services	41,686,867	3,442,592.26	13,030,754.08	16,104,474.08	12,551,638.84	69.89
Total EXPENDITURES	235,368,747	17,178,695.83	76,579,860.03	106,554,992.92	52,233,894.05	77.81
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)	3,062,170-	1,244,328.10-	2,177,168.66		5,239,338.66	171.10-
F. TOTAL BEGINNING FUND BALANCE	26,500,000		26,611,330.81			
G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)	XXXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)	23,437,830		28,788,499.47			

I. ENDING FUND BALANCE ACCOUNTS:

G/L 810 Restricted For Other Items	0	.00
G/L 815 Restric Unequalized Deduct Rev	0	.00
G/L 821 Restrictd for Carryover	1,051,192	.00
G/L 825 Restricted for Skills Center	0	.00
G/L 828 Restricted for C/O of FS Rev	0	1,251,699.10
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	281,611.41
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	1,088,220	1,088,220.00
G/L 872 Committd to Econmc Stabilizatn	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	9,500,000	9,500,000.00
G/L 890 Unassigned Fund Balance	10,548,418	15,666,968.96
G/L 891 Unassigned Min Fnd Bal Policy	0	.00
TOTAL	23,437,830	28,788,499.47

Transportation and Vehicle Fund




Transportation Vehicle Fund
2016-17 Cash Flow
1/31/2017
Dollars
(000's Omitted)
7,500
7,000
6,500
6,000
5,500
5,000
4,500
4,000
3,500
3,000
2,500
2,000
1,500
1,000
Aug
Sept
Oct
Nov
Dec
Jan
Feb
Mar
Apr
May
June
July
Aug
Month
Projected
Actual

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2016 (September 1, 2016 - August 31, 2017)

For the ISSAQUAH SCHOOL DISTRICT #411 School District for the Month of December , 2016

A. REVENUES/OTHER FIN. SOURCES	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 Local Taxes	3	95.82	1,086.67		1,083.67-	> 1000
2000 Local Nontax	20,001	4,309.67	11,785.87		8,215.13	58.93
3000 State, General Purpose	1	.00	.00		1.00	0.00
4000 State, Special Purpose	1,300,000	.00	.00		1,300,000.00	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	0	37,600.00	37,600.00		37,600.00-	0.00
A. TOTAL REV/OTHER FIN.SRCS(LESS TRANS)	1,320,005	42,005.49	50,472.54		1,269,532.46	3.82
B. 9900 TRANSFERS IN FROM GF	0	.00	.00		.00	0.00
C. Total REV./OTHER FIN. SOURCES	1,320,005	42,005.49	50,472.54		1,269,532.46	3.82
D. EXPENDITURES						
Type 30 Equipment	2,400,000	.00	.00	1,815,218.70	584,781.30	75.63
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	2,400,000	.00	.00	1,815,218.70	584,781.30	75.63
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)	1,079,995-	42,005.49	50,472.54		1,130,467.54	104.67-
H. TOTAL BEGINNING FUND BALANCE	4,900,000		5,220,659.79			
I. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)	XXXXXXXXX		.00			
J. TOTAL ENDING FUND BALANCE (G+H + OR - I)	3,820,005		5,271,132.33			
K. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted For Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	3,820,005		5,271,132.33			
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	3,820,005		5,271,132.33			

Capital Projects Fund

Capital Projects Fund Summary
December 31st, 2016

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 9/1/2016			**$ 188,789,411**				**$ 188,789,411**		
	Revenues for Approved Projects:									
	Tech/Maint Levy - 2015-18	$ 5,611,862	17,475,296	**23,087,159**		$28,864,841		**51,952,000**		
	Investment Earnings	$ 412,689	3,081,504	**3,494,194**		$4,505,806		**8,000,000**		
	Rentals	$ 1,954	87,814	**89,768**		$10,232		**100,000**		
	Plan Fees/Misc.	$ 15,286	291,155	**306,441**		$43,559		**350,000**		
	Impact Fees	$ 852,412	7,834,649	**8,687,061**		$3,812,939		**12,500,000**		
	State Match	$ -	-	**-**		$15,000		**15,000**		
	State Energy Grant	$ -	1,475,078	**1,475,078**		$0		**1,475,078**		
	Bond Sales - 2012 Voter Approved	$ -	219,121,500	**219,121,500**		$0		**219,121,500**		
	Bond Sales - 2016 Voter Approved	$ -	150,015,000	**150,015,000**		$383,485,000		**533,500,000**		
	Bond Premium/BABS Subsidy	$ 269,930	3,885,269	**4,155,200**		$2,844,800		**7,000,000**		
	Sale of Property	$ -	129,150	**129,150**		$4,370,850		**4,500,000**		
	Adjust. for Pre-Sept 1, 2016 Expend	$ -	34,729,349	**34,729,349**		$0		**34,729,349**		
	Total Revenues	$ 7,164,133	$ 438,125,766	**$ 445,289,899**		$ 427,953,028		**$ 873,242,927**	$ -	
	Total Resources Available	$ 7,164,133	$ 438,125,766	**$ 634,079,311**		$ 427,953,028		**$ 1,062,032,338**		
	Prior Capital Authorization - Project Budgets									
	Completed Projects	$ -	**$ -**	**$ 17,522,181**		$ (0)		**$ 17,522,181**	$ -	Complete
	Sub-Total	$ -	$ -	**$ 17,522,181**		$ (0)		**$ 17,522,181**	$ -	

(Continued On Next Page)

Capital Projects Fund Summary

December 31st, 2016

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									
0506	Central Services Renovation	24,626	1,796,756	**1,821,381**		78,619		**1,900,000**	-	In Process
0510	IHS Reconstruction	-	96,203,366	**96,203,366**		6,634		**96,210,000**	-	In Process
0513	ADA/Special Ed Modernization	42,777	2,756,974	**2,799,751**		100,249		**2,900,000**	-	In Process
0515	LHS Additon/Remodel	-	24,789,504	**24,789,504**		60,496		**24,850,000**	-	In Process
0517	HVAC Renovations	-	3,358,299	**3,358,299**		11,701		**3,370,000**	-	In Process
0519	Maywood Modernization	45,510	25,870,948	**25,916,458**		33,542		**25,950,000**	-	In Process
0520	Site Purchases	5,383	9,563,246	**9,568,630**		31,370		**9,600,000**	-	In Process
0601	Briarwood Rebuild	-	26,279,254	**26,279,254**		5,746		**26,285,000**	-	In Process
0602	Creekside	-	23,516,737	**23,516,737**		3,263		**23,520,000**	-	In Process
0611	Paving	-	543,549	**543,549**		71,451		**615,000**	-	In Process
0612	Safety	240	356,957	**357,197**		2,803		**360,000**	-	In Process
1106	Resilient Elem. Flooring	-	9,477	**9,477**		240,523		**250,000**	-	In Process
1110	Plumbing Fixtures	-	50,378	**50,378**		54,622		**105,000**	-	In Process
1112	Fire System (Piping/Comm)	-	29,601	**29,601**		250,399		**280,000**	-	In Process
1113	Backflow Replacement	90	86,737	**86,827**		3,173		**90,000**	-	In Process
1115	Sound and Acoustics	-	59,300	**59,300**		23,200		**82,500**	-	In Process
1116	Lighting (Portables/other)	-	293,301	**293,301**		6,699		**300,000**	-	In Process
1122	Gutters/Downspouts	-	6,745	**6,745**		36,255		**43,000**	-	In Process
1127	OSPI Energy Consrv	-	4,576,190	**4,576,190**		13,810		**4,590,000**	-	In Process
1201	Liberty Phase 2 & 3	173,064	58,704,564	**58,877,628**		622,372		**59,500,000**	-	In Process
1202	IVE/Appollo Addition	350	15,272,374	**15,272,724**		77,276		**15,350,000**	-	In Process
1203	IMS Rebuild	3,310,173	50,024,406	**53,334,579**		10,665,421		**64,000,000**	-	In Process
1204	Clark Rebuild	5,786,604	2,112,610	**7,899,214**		28,600,786		**36,500,000**	-	In Process
1205	Gibson EK	729,523	4,834,652	**5,564,175**		385,825		**5,950,000**	-	In Process
1206	Sunny Hills Rebuild	2,227,211	32,584,204	**34,811,415**		188,585		**35,000,000**	-	In Process
1208	Sec. Artificial Turf & Track	-	9,908,295	**9,908,295**		91,705		**10,000,000**	-	In Process
1209	Carpet Replacement	-	50,972	**50,972**		99,028		**150,000**	-	In Process
1212	Resilent Flooring	90,702	35,577	**126,279**		73,721		**200,000**	-	In Process
1213	Roof Repair	-	1,028,361	**1,028,361**		1,639		**1,030,000**	-	In Process
1216	Heating & Ventilation	638	152,105	**152,743**		67,257		**220,000**	-	In Process
1217	Rain Screens	-	19,396	**19,396**		10,604		**30,000**	-	In Process
1219	BLMS Improvements	33,990	15,651	**49,640**		425,360		**475,000**	-	In Process
1221	Skyline Stadium	3,068,857	6,601,704	**9,670,562**		329,438		**10,000,000**	-	In Process
1222	ADA/Special Needs	-	54,830	**54,830**		170		**55,000**	-	In Process
1223	Aluminum Windows	-	19,929	**19,929**		180,071		**200,000**	-	In Process
1225	Sunset Projector	-	36,349	**36,349**		18,651		**55,000**	-	In Process
1228	Key Card Access System	-	200,958	**200,958**		1,649,042		**1,850,000**	-	In Process
1229	CCTV Security	117,425	1,365,668	**1,483,093**		16,907		**1,500,000**	**50,000**	In Process
1232	Endv & MH Office	2,529	75,478	**78,007**		1,993		**80,000**	-	In Process
1233	Issaquah High Stadium	-	11,508	**11,508**		1,913,492		**1,925,000**	-	In Process
1290	Construction Management	-	3,875,812	**3,875,812**		2,124,188		**6,000,000**	-	In Process
1501	Portable Classrooms	695,234	5,200,767	**5,896,001**		503,999		**6,400,000**	-	In Process
1504	Bus Wash & Fueling Station	185,846	700,702	**886,548**		60,952		**947,500**	**125,000**	In Process
1505	Skyline Carpentry & Rep	2,170	104,346	**106,516**		2,484		**109,000**	-	In Process
1506	Sound Systems	6,581	215,338	**221,920**		161,830		**383,750**	-	In Process
1507	HVAC & DDC Upgrades	-	60,206	**60,206**		189,794		**250,000**	-	In Process
1508	Fire Panels	-	8,295	**8,295**		311,705		**320,000**	-	In Process
1511	Discovery Office Reloc.	-	96,252	**96,252**		1,353,748		**1,450,000**	-	In Process
1513	Rough Carpentry	2,388	-	**2,388**		8,112		**10,500**	-	In Process
1514	Challenger Door/Sky/Part	-	2,758	**2,758**		162,242		**165,000**	-	In Process
1521	Endv. Skylight Covers	-	25,346	**25,346**		9,654		**35,000**	-	In Process
1522	Roof Safety	-	20,903	**20,903**		229,097		**250,000**	-	In Process
1550	Tech Levy 2015-18	1,135,730	6,230,334	**7,366,064**		29,133,936		**36,500,000**	-	In Process
1601	Portables	1,149	-	**1,149**		4,998,851		**5,000,000**		In Process
1604	Land- Transportation	-	25,756	**25,756**		974,244		**1,000,000**	-	In Process
1605	PLMS Rebuild	520,835	18,509	**539,344**		69,460,656		**70,000,000**	-	In Process
1613	Sunset Remodel	-	12,761	**12,761**		6,987,239		**7,000,000**	-	In Process
1298	Bond Issuance Costs	7,500	748,591	**756,091**		0		**756,091**	-	In Process
1699	Reserve - (Includes Inflation)	-	-	**-**		2,000,000		**2,000,000**	-	Reserve
	Future Projects	-	-	**-**		439,859,000		**439,859,000**	-	Future
	Sub-Total (2006,10, 12, 14,16 Cap. A	$ 18,217,125	$ 420,603,585	**$ 438,820,710**		$ 604,985,631		**$ 1,043,806,341**	$ 175,000	
	Total Expenditures	$ 18,217,125	$ 420,603,585	**$ 456,342,891**		$ 604,985,631		**$ 1,061,328,522**	$ 175,000	
	Ending Fund Balance			**$ 177,736,419**		**(Current Balance)**		**$ 703,816**	**(End of Projects 8-31-2021)**	

Capital Projects Fund Summary

December 31st, 2016

Project No.	Project	Revenues/Expenditures: Current Year	Revenues/Expenditures: Prior Years	Revenue/ Expenditures To-Date	+	Revenue/ Cost to Complete	=	Project Budget	Change to Original Budget	Project Status
	Completed Projects									
0501	Portables	$0	$ 8,949,066	**$ 8,949,066**		$ 0		**8,949,066**	-	Complete
0507	Portable Ramps/Skirts	$0	94,297	**94,297**		(0)		**94,297**	-	Complete
0521	Challenger Modernization	$0	$2,898,852	**2,898,852**		($0)		**2,898,852**	-	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
0529	ADA Acess- 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
0606	Fire/Security Systems	$0	109,272	**109,272**		0		**109,272**	-	Complete
0608	Gym Facilities	$0	4,119	**4,119**		(0)		**4,119**	-	Complete
0609	Irrigation Controls	$0	4,225	**4,225**		0		**4,225**	-	Complete
0610	Lighting Fixture Renovations	$0	$537,651	**537,651**		$0		**537,651**	-	Complete
0613	Security	$0	$28,329	**28,329**		$0		**28,329**	-	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/Downspounts	$0	$16,849	**16,849**		$0		**16,849**		Complete
0624	IVE Bus Loop	$0	$71,304	**71,304**		$0		**71,304**	-	Complete
1104	Transportation Hoists	$0	$380,240	**380,240**		($0)		**380,240**	-	Complete
1105	Tankless Hot water	$0	$130,780	**130,780**		$0		**130,780**	-	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
1111	Sandfield Grading/Drain	$0	93,604	**93,604**		(0)		**93,604**	-	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
1214	Transp. Regrade/Access	$0	$20,148	**20,148**		$0		**20,148**	-	Complete
1218	Fire and Security	$0	94,979	**94,979**		(0)		**94,979**	-	Complete
1231	Portables	$0	$3,602	**3,602**		$0		**3,602**	-	Complete
1207	Apollo Addl. & Playfield	$0	$6,998	**6,998**		$0		**6,998**		Complete
1220	Pine Lake Improvements	$0	165,351	**165,351**		0		**165,351**	-	Complete
1230	Office Furniture	$0	$15	**15**		($0)		**15**	-	Complete
		-	-	**-**		-		**-**		
		-	-	**-**		-		**-**		
		-	-	**-**		-		**-**		
	Total Completed Projects	$ -	$ 17,522,181	**$ 17,522,181**		$ (0)		**$ 17,522,181**	$ -	Complete

Capital Projects Fund Summary
December 31st, 2016

Project No.	Project	Revenues/Expenditures: Current Year	Revenues/Expenditures: Prior Years	Revenue/ Expenditures To-Date	+ Revenue/ Cost to Complete	= Project Budget	Change to Original Budget	Project Status
	Future Projects							
1102	Recycle Container Access	-	-	-	50,000	**50,000**		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
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
1224	HVAC Controls	-	-	-	115,000	**115,000**		Future
1226	Occupancy Sensors	-	-	-	55,000	**55,000**		Future
1227	Paving	-	-	-	85,000	**85,000**		Future
1297	Reserve for Arbitrage	-	-	-	25,000	**25,000**		Future
1502	Aluminum Windows	-	-	-	412,500	**412,500**		Future
1503	Misc. Carpet Replacement	-	-	-	67,500	**67,500**		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
1515	Server Room Upgrade	-	-	-	100,000	**100,000**		Future
1519	Discovery Parking Lot	-	-	-	85,000	**85,000**		Future
1520	BLMS Accordian Walls	-	-	-	150,000	**150,000**		Future
1602	High School #4	-	-	-	120,000,000	**120,000,000**		Future
1603	Land Purchase	-	-	-	97,000,000	**97,000,000**		Future
1606	Middle School #6	-	-	-	74,000,000	**74,000,000**		Future
1607	BLMS Remodel	-	-	-	8,500,000	**8,500,000**		Future
1608	Elementary #16	-	-	-	36,500,000	**36,500,000**		Future
1609	Elementary #17	-	-	-	38,000,000	**38,000,000**		Future
1610	Discovery Remodel	-	-	-	9,000,000	**9,000,000**		Future
1611	Endeavour Remodel	-	-	-	9,000,000	**9,000,000**		Future
1612	Cougar Ridge Remodel	-	-	-	9,000,000	**9,000,000**		Future
1614	Maple Hills Remodel	-	-	-	7,000,000	**7,000,000**		Future
1615	Central Admin Remodel	-	-	-	7,500,000	**7,500,000**		Future
1690	Project Management	-	-	-	6,000,000	**6,000,000**		Future
1699	Future Projects	-	-	-	15,000,000	**15,000,000**		Future
	Total Future Projects	$ -	$ -	**$ -**	$ 439,859,000	**$ 439,859,000**	$ -	Future

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2016 (September 1, 2016 - August 31, 2017)

For the ISSAQUAH SCHOOL DISTRICT #411 School District for the Month of December , 2016

A. REVENUES/OTHER FIN. SOURCES	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 Local Taxes	12,830,536	65,314.33	5,611,862.23		7,218,673.77	43.74
2000 Local Support Nontax	2,725,008	740,287.41	1,267,054.58		1,457,953.42	46.50
3000 State, General Purpose	12,000	2.36	15,285.97		3,285.97-	127.38
4000 State, Special Purpose	2	.00	.00		2.00	0.00
5000 Federal, General Purpose	535,000	269,930.47	269,930.47		265,069.53	50.45
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	150,000,001	.00	.00		150,000,001.00	0.00
Total REVENUES/OTHER FIN. SOURCES	166,102,547	1,075,534.57	7,164,133.25		158,938,413.75	4.31
B. EXPENDITURES						
10 Sites	100,008	2,308.40	5,383.33	13,297.09	81,327.58	18.68
20 Buildings	180,581,924	3,540,681.83	15,960,583.82	47,654,279.87	116,967,060.31	35.23
30 Equipment	25,718,068	355,302.64	2,243,657.83	1,266,943.01	22,207,467.16	13.65
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	7,500.00	0.00	7,500.00-	0.00
90 Debt	0	.00	.00	0.00	.00	0.00
Total EXPENDITURES	206,400,000	3,898,292.87	18,217,124.98	48,934,519.97	139,248,355.05	32.53
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)	40,297,453-	2,822,758.30-	11,052,991.73-		29,244,461.27	72.57-
F. TOTAL BEGINNING FUND BALANCE	200,000,000		188,789,411.10			
G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)	XXXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)	159,702,547		177,736,419.37			

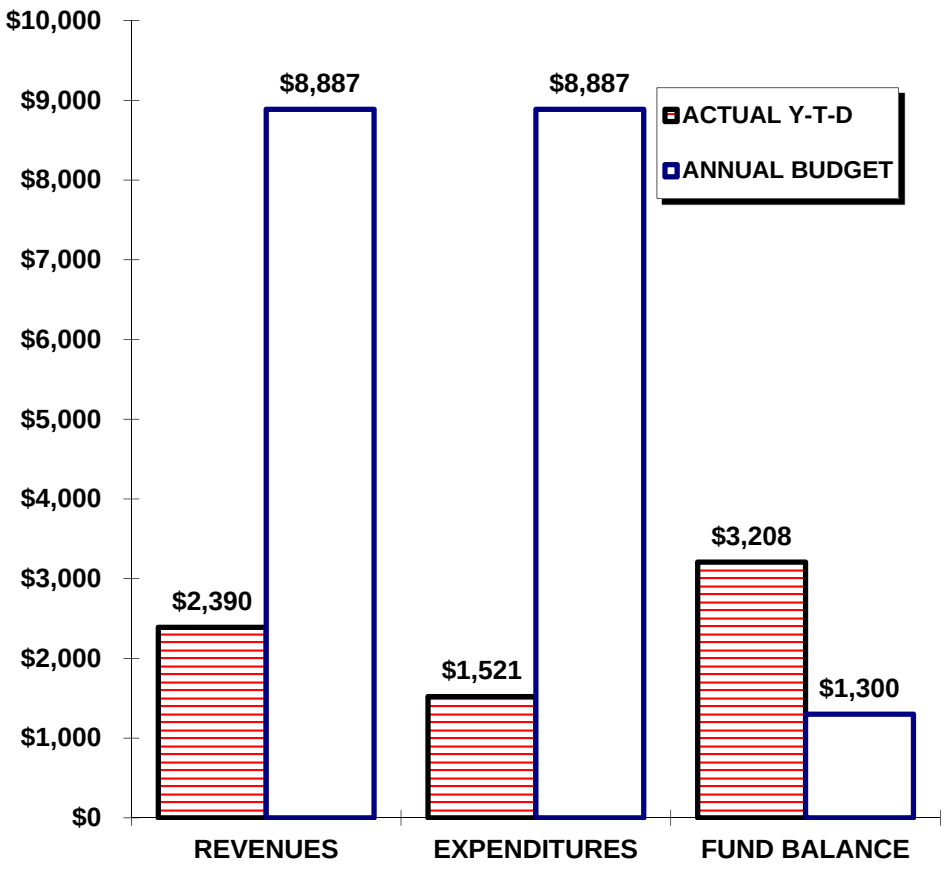
I. ENDING FUND BALANCE ACCOUNTS:

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	159,702,547	177,736,419.37
G/L 890	Unassigned Fund Balance	0	.00
	TOTAL	159,702,547	177,736,419.37

ASB Fund

ISSAQUAH SCHOOL DISTRICT #411
Y-T-D REVENUES, EXPENDITURES AND FUND BALANCE
(Actual Y-T-D vs Annual Budget)
12/31/2016

ASB FUND
(000's omitted)



40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2016 (September 1, 2016 - August 31, 2017)

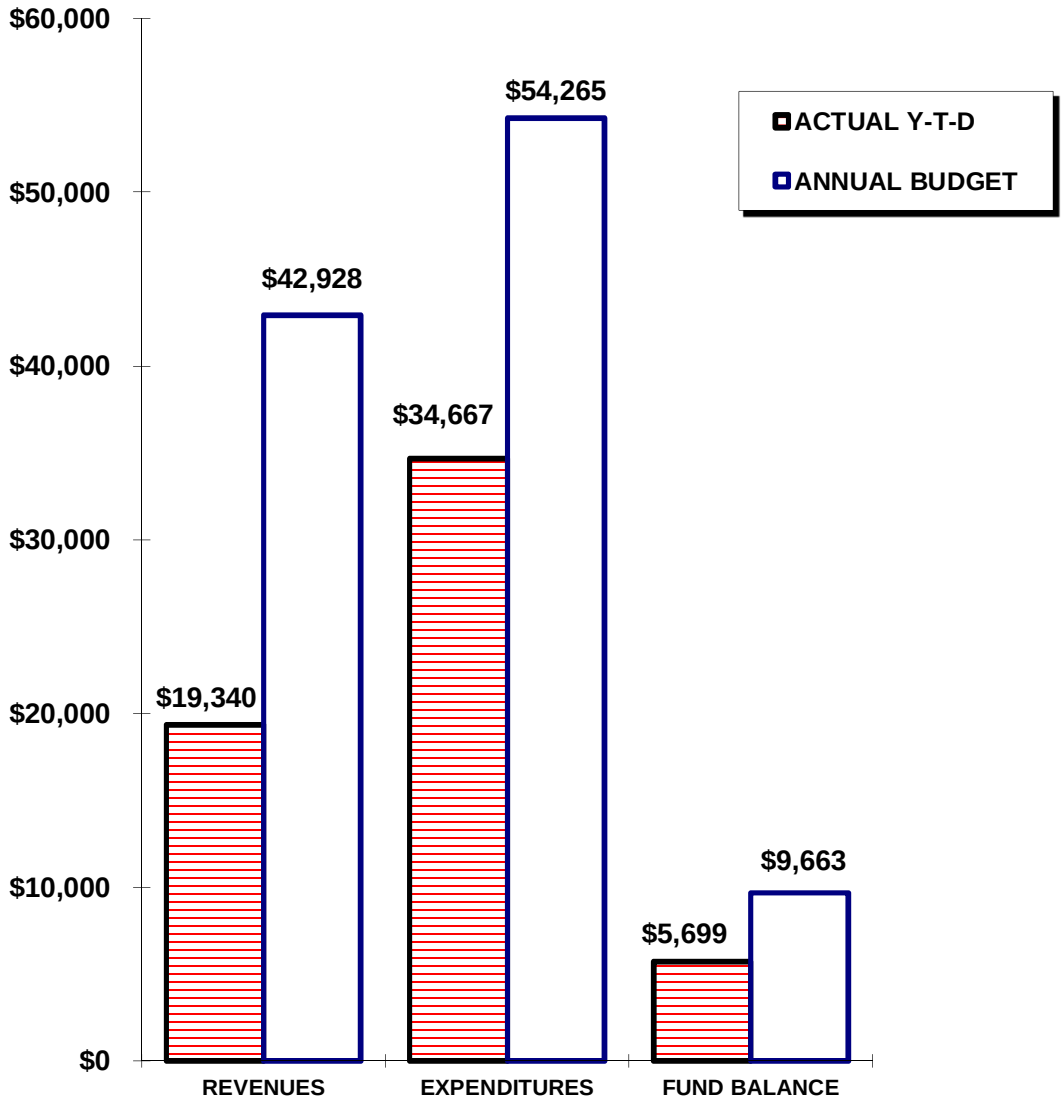
For the ISSAQUAH SCHOOL DISTRICT #411 School District for the Month of December , 2016

A. REVENUES	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 General Student Body	5,650,369	225,264.34	1,887,211.51		3,763,157.49	33.40
2000 Athletics	1,952,376	36,157.52	309,488.38		1,642,887.62	15.85
3000 Classes	194,026	2,882.94	17,853.45		176,172.55	9.20
4000 Clubs	832,150	28,021.81	124,626.60		707,523.40	14.98
6000 Private Moneys	258,300	16,741.80	51,051.40		207,248.60	19.76
Total REVENUES	8,887,221	309,068.41	2,390,231.34		6,496,989.66	26.90
B. EXPENDITURES						
1000 General Student Body	5,183,490	161,225.57	752,354.97	935,098.08	3,496,036.95	32.55
2000 Athletics	2,382,731	119,523.05	610,256.53	343,573.26	1,428,901.21	40.03
3000 Classes	197,801	5,816.00	21,839.20	44,173.01	131,788.79	33.37
4000 Clubs	858,949	31,907.44	113,368.70	29,403.09	716,177.21	16.62
6000 Private Moneys	264,250	8,897.48	23,560.17	3,910.11	236,779.72	10.40
Total EXPENDITURES	8,887,221	327,369.54	1,521,379.57	1,356,157.55	6,009,683.88	32.38
C. EXCESS OF REVENUES OVER(UNDER)EXPENDITURES (A-B)	0	18,301.13-	868,851.77		868,851.77	0.00
D. TOTAL BEGINNING FUND BALANCE	1,300,000		2,338,896.46			
E. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)	XXXXXXXXX		.00			
F. TOTAL ENDING FUND BALANCE C+D + OR - E)	1,300,000		3,207,748.23			
G. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	1,300,000		3,207,748.23			
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			
TOTAL	1,300,000		3,207,748.23			

Debt Service Fund

ISSAQUAH SCHOOL DISTRICT #411
Y-T-D REVENUES, EXPENDITURES AND FUND BALANCE
(Actual Y-T-D vs Annual Budget)
12/31/2016

DEBT SERVICE FUND
(000's omitted)



30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2016 (September 1, 2016 - August 31, 2017)

For the ISSAQUAH SCHOOL DISTRICT #411 School District for the Month of December , 2016

A. REVENUES/OTHER FIN. SOURCES	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 Local Taxes	42,877,869	223,412.06	19,224,120.53		23,653,748.47	44.83
2000 Local Support Nontax	50,001	29,552.46	63,037.90		13,036.90-	126.07
3000 State, General Purpose	1	8.08	52,369.54		52,368.54-	> 1000
5000 Federal, General Purpose	0	.00	.00		.00	0.00
9000 Other Financing Sources	2	.00	.00		2.00	0.00
Total REVENUES/OTHER FIN. SOURCES	42,927,873	252,972.60	19,339,527.97		23,588,345.03	45.05
B. EXPENDITURES						
Matured Bond Expenditures	25,640,000	24,640,000.00	24,640,000.00	0.00	1,000,000.00	96.10
Interest On Bonds	28,595,000	10,026,717.15	10,026,717.15	0.00	18,568,282.85	35.06
Interfund Loan Interest	2	.00	.00	0.00	2.00	0.00
Bond Transfer Fees	30,006	.00	.00	0.00	30,006.00	0.00
Arbitrage Rebate	0	.00	.00	0.00	.00	0.00
Underwriter's Fees	2	.00	.00	0.00	2.00	0.00
Total EXPENDITURES	54,265,010	34,666,717.15	34,666,717.15	0.00	19,598,292.85	63.88
C. OTHER FIN. USES TRANS. OUT (GL 536)	0	.00	.00			
D. OTHER FINANCING USES (GL 535)	2	.00	.00			
E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER)EXPENDITURES (A-B-C-D)	11,337,139-	34,413,744.55-	15,327,189.18-		3,990,050.18-	35.19
F. TOTAL BEGINNING FUND BALANCE	21,000,000		21,025,807.43			
G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)	XXXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)	9,662,861		5,698,618.25			
I. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	9,162,861		5,698,618.25			
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	500,000		.00			
G/L 890 Unassigned Fund Balance	0		.00			
TOTAL	9,662,861		5,698,618.25			