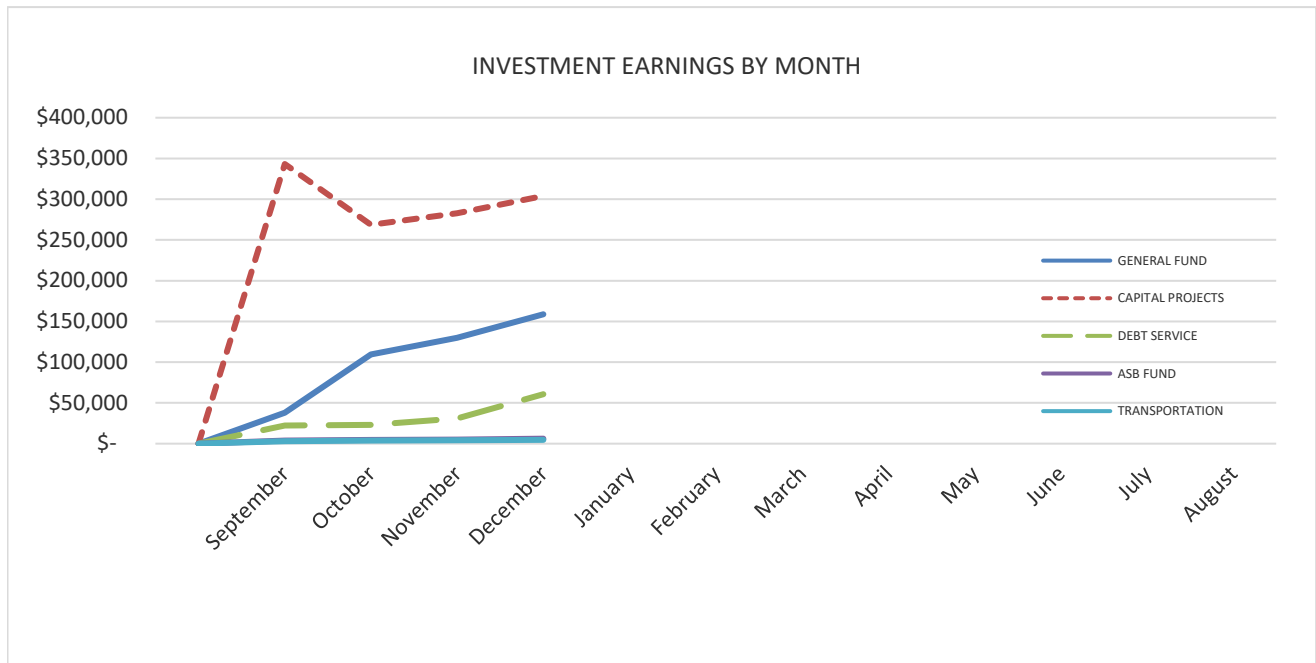


## Table of Contents

<b>Glossary</b>	1
<b>All Funds</b>	
Investment Earnings	2
Two-Year Summary Budget Status	3
<b>General Fund</b>	
Budget Information Graphs - 2018-19	4
Budget Information Graphs - 2017-18	5
Three-Year Fund Balance Comparison	6
Enrollment Report	7
Enrollment Chart	8
Expenditures by Program	9
Expenditures Compensation	10
Expenditures Other than Compensation	11
Budget Status	12
<b>Capital Project Fund Budget Status</b>	13
Project Expenditure Detail	14
<b>Debt Service Fund Budget Status</b>	15
<b>Transportation Vehicle Fund Budget Status</b>	16
<b>ASB Fund Budget Status</b>	17
<b>Staffing Summaries</b>	
Certificated	18
Classified	19

NORTHSHORE SCHOOL DISTRICT NO. 417  
INVESTMENT EARNINGS  
2018-2019

MONTH	GENERAL FUND	CAPITAL PROJECTS	DEBT SERVICE	ASB FUND	TRANSPORTATION	TOTAL
September	\$ 37,816	\$ 343,173	\$ 22,219	\$ 3,596	\$ 2,962	\$ 409,766
October	\$ 109,371	\$ 268,410	\$ 22,891	\$ 4,744	\$ 3,767	\$ 409,183
November	\$ 129,947	\$ 282,931	\$ 30,840	\$ 4,993	\$ 4,109	\$ 452,820
December	\$ 158,772	\$ 304,119	\$ 60,687	\$ 6,106	\$ 4,652	\$ 534,336
January						\$ -
February						\$ -
March						\$ -
April						\$ -
May						\$ -
June						\$ -
July						\$ -
August						\$ -
<b>YTD TOTAL</b>	<b>\$ 435,906</b>	<b>\$ 1,198,633</b>	<b>\$ 136,637</b>	<b>\$ 19,439</b>	<b>\$ 15,490</b>	<b>\$ 1,806,105</b>



Interest earnings rate for the month was 2.11% which is an increase of .06% over the prior month.

NORTHSHORE SCHOOL DISTRICT  
December 2018 - YTD FUND BUDGET STATUS REPORTS

	2017-18 Budget	YTD 12/31/2017	\$ Variance	Monthly Budget %	2018-19 Budget	YTD 12/31/2018	\$ Variance	Monthly Budget %	% Year
<b>General Fund</b>									
<b>Beginning Fund Balance</b>	\$ 26,165,022	\$ 26,165,022	\$ -		\$ 21,965,022	\$ 21,756,940	\$ (208,082)		
Revenues	273,993,000	93,270,886	\$ (180,722,114)	34.04%	347,510,000	114,719,064	\$ (232,790,936)	33.01%	33%
Expenditures	281,900,000	89,120,285	\$ 192,779,715	31.61%	346,000,000	104,399,628	\$ 241,600,372	30.17%	33%
Transfers In	3,707,000	796,430	\$ (2,910,570)	21.48%	3,890,000	1,902,625	\$ (1,987,375)	48.91%	33%
<b>Ending Fund Balance</b>	<b>\$ 21,965,022</b>	<b>\$ 31,112,053</b>	<b>\$ 9,147,031</b>		<b>\$ 27,365,022</b>	<b>\$ 33,979,001</b>	<b>\$ 6,613,979</b>		
<b>Capital Projects Fund</b>									
<b>Beginning Fund Balance</b>	\$ 48,623,006	\$ 63,663,773	\$ 15,040,767		\$ 191,951,000	\$ 220,898,747	\$ 28,947,747		
Revenues	113,350,000	5,114,982	\$ (108,235,018)	4.51%	16,047,000	6,217,587	\$ (9,829,413)	38.75%	33%
Expenditures	106,800,000	6,117,888	\$ 100,682,112	5.73%	150,280,000	12,651,131	\$ 137,628,869	8.42%	33%
Transfers Out	(3,270,000)	(789,505)	\$ 2,480,495	24.14%	(3,890,000)	(1,901,229)	\$ 1,988,771	48.87%	33%
<b>Ending Fund Balance</b>	<b>\$ 51,903,006</b>	<b>\$ 61,871,362</b>	<b>\$ 9,968,356</b>		<b>\$ 53,828,000</b>	<b>\$ 212,563,974</b>	<b>\$ 158,735,974</b>		
<b>Debt Service Fund</b>									
<b>Beginning Fund Balance</b>	\$ 11,100,000	\$ 11,153,418	\$ 53,418		\$ 15,035,000	\$ 15,101,404	\$ 66,404		
Revenues	48,375,000	21,956,368	\$ (26,418,632)	45.39%	51,025,000	23,094,130	\$ (27,930,870)	45.26%	33%
Expenditures	44,375,000	27,622,218	\$ 16,752,782	62.25%	46,900,000	32,628,193	\$ 14,271,807	69.57%	33%
<b>Ending Fund Balance</b>	<b>\$ 15,100,000</b>	<b>\$ 5,487,568</b>	<b>\$ (9,612,432)</b>		<b>\$ 19,160,000</b>	<b>\$ 5,567,341</b>	<b>\$ (13,592,659)</b>		
<b>ASB Fund</b>									
<b>Beginning Fund Balance</b>	\$ 1,443,810	\$ 1,951,391	\$ 507,581		\$ 1,727,000	\$ 2,266,515	\$ 539,515		
Revenues	4,894,204	1,608,734	\$ (3,285,470)	32.87%	5,177,000	2,129,317	\$ (3,047,683)	41.13%	33%
Expenditures	4,939,000	613,661	\$ 4,325,339	12.42%	5,209,000	865,666	\$ 4,343,334	16.62%	33%
<b>Ending Fund Balance</b>	<b>\$ 1,399,014</b>	<b>\$ 2,946,464</b>	<b>\$ 1,547,450</b>		<b>\$ 1,695,000</b>	<b>\$ 3,530,166</b>	<b>\$ 1,835,166</b>		
<b>Transp. Vehicle Fund</b>									
<b>Beginning Fund Balance</b>	\$ 2,367,000	\$ 2,366,714	\$ (286)		\$ 2,142,000	\$ 2,499,610	\$ 357,610		
Revenues	626,000	9,211	\$ (616,789)	1.47%	748,000	15,851	\$ (732,149)	2.12%	33%
Expenditures	950,000	-	\$ 950,000	0.00%	1,198,000	209,595	\$ 988,405	17.50%	33%
<b>Ending Fund Balance</b>	<b>\$ 2,043,000</b>	<b>\$ 2,375,925</b>	<b>\$ 332,925</b>		<b>\$ 1,692,000</b>	<b>\$ 2,305,866</b>	<b>\$ 613,866</b>		

Budget = School Board approved budget for fiscal year

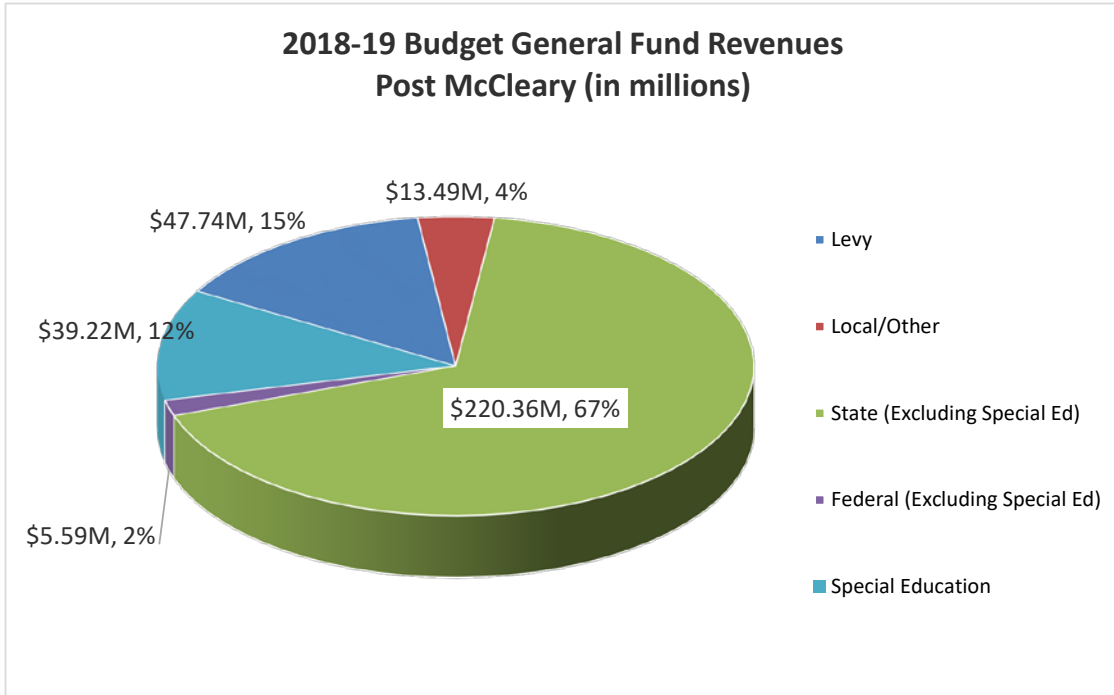
Actual = Fiscal year-to-date totals to the date of the report.

\$ Variance - The difference between the annual budget and year-to-date amounts.

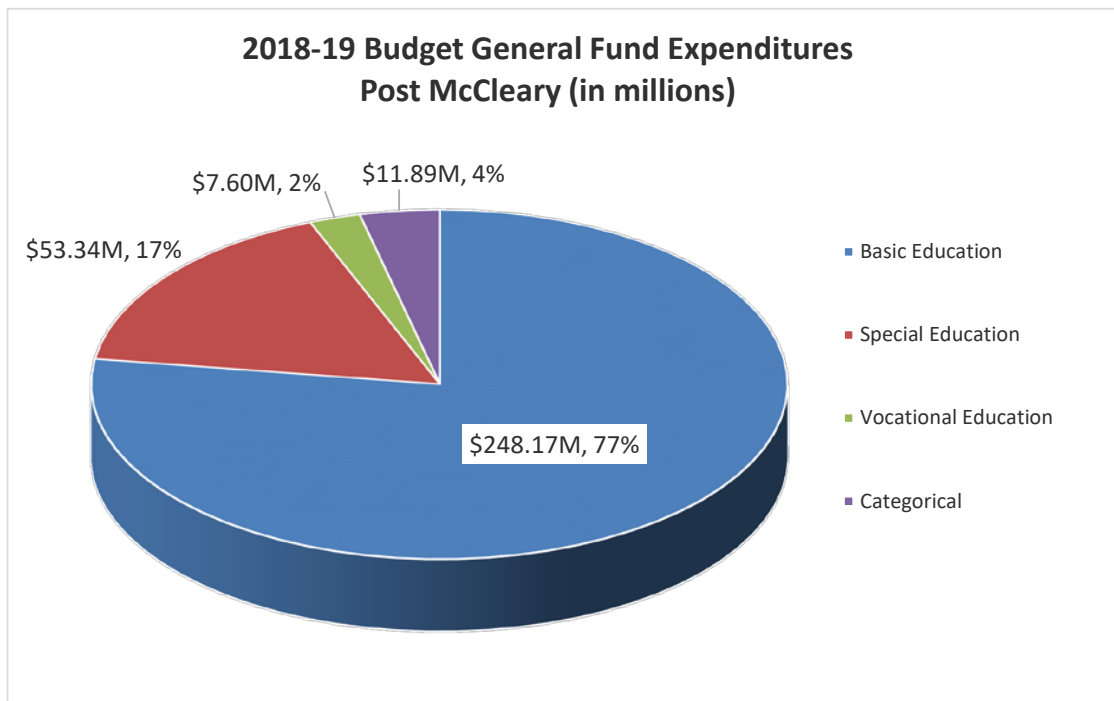
% Budget = The amount received/spent year-to-date as a % of the annual budget.

% Year = The months reported as percentage of the 12-month fiscal year.

# General Fund *Budget Information*

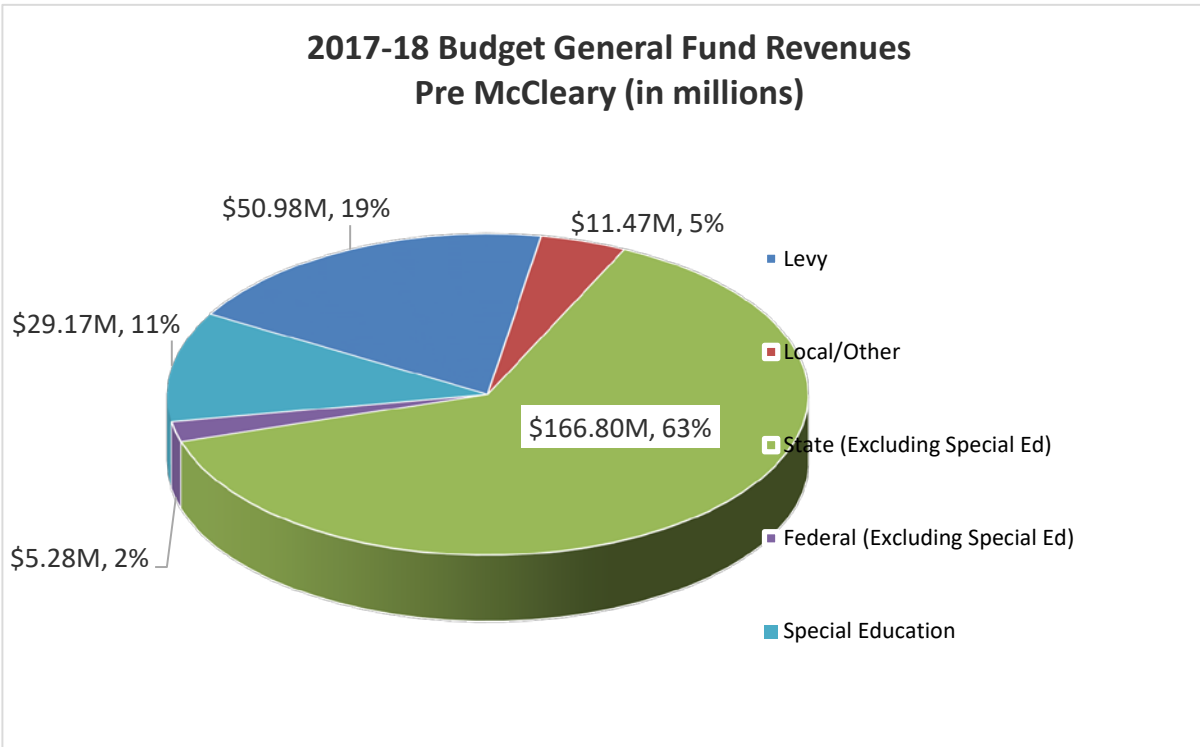


**\* Excludes Capacity Budget**

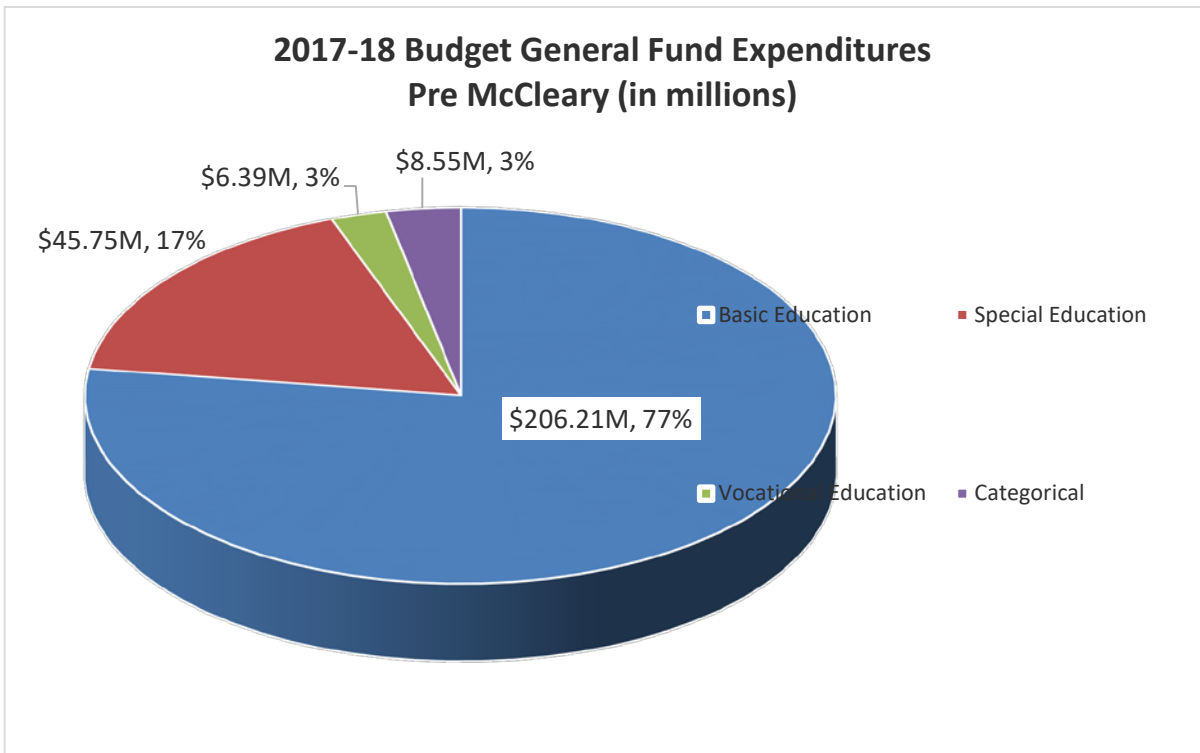


**\* Excludes Capacity Budget**

# General Fund *Budget Information*

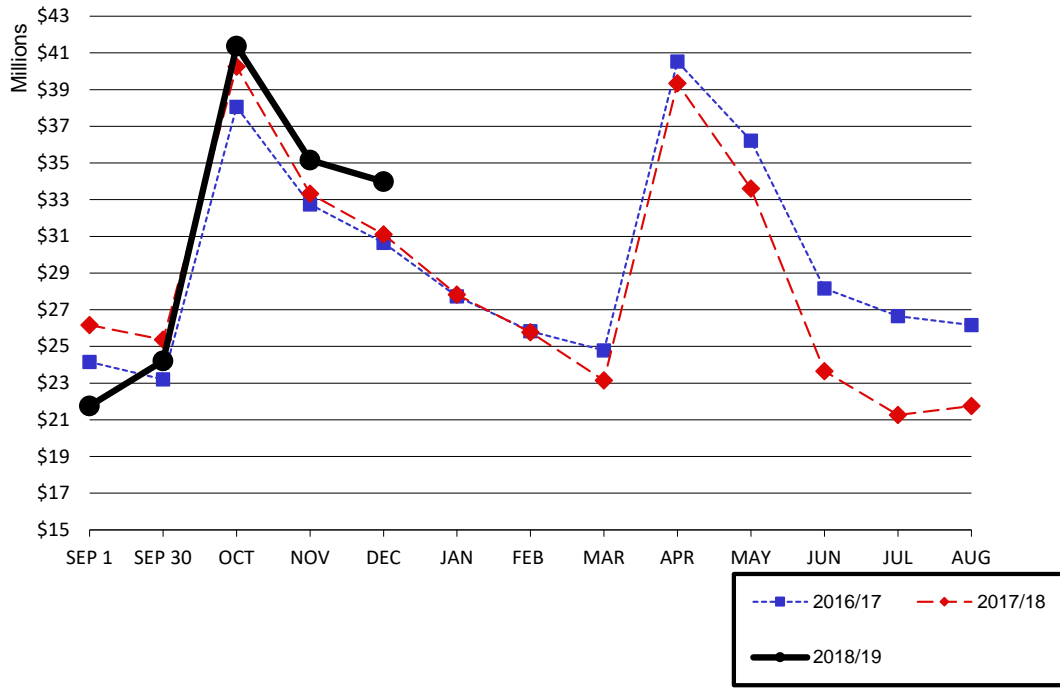


*\* Excludes Capacity Budget*



*\* Excludes Capacity Budget*

NORTHSHORE SCHOOL DISTRICT NO. 417  
 General Fund - Total Fund Balance Comparison  
 2016/17 to 2018/19



Northshore School District No. 417  
ENROLLMENT REPORT  
December 2018

Grade	Prior Year		Projected FTE 18-19	Average FTE to date 18-19	Difference
	Average HC to date 18-19	Average FTE 17-18			
Kindergarten	1,713.00	1,655.69	1,615.00	1,709.90	94.90
Grade 1	1,785.50	1,681.94	1,753.00	1,784.00	31.00
Grade 2	1,740.75	1,831.28	1,767.00	1,740.75	-26.25
Grade 3	1,870.00	1,749.20	1,882.00	1,865.49	-16.51
Grade 4	1,798.50	1,866.01	1,797.00	1,795.45	-1.55
Grade 5	1,889.75	1,758.52	1,926.00	1,888.78	-37.22
Grade 6	1,778.00	1,771.78	1,797.00	1,775.52	-21.48
Grade 7	1,813.75	1,675.98	1,801.00	1,811.87	10.87
Grade 8	1,702.50	1,655.53	1,693.00	1,698.52	5.52
Grade 9	1,720.25	1,765.87	1,663.00	1,718.52	55.52
Grade 10	1,785.75	1,554.20	1,772.00	1,778.90	6.90
Grade 11	1,475.75	1,497.49	1,420.00	1,399.12	-20.88
Grade 12	1,519.50	1,298.20	1,379.00	1,406.06	27.06
<b>Totals</b>	<b>22,593.00</b>	<b>21,761.69</b>	<b>22,265.00</b>	<b>22,372.88</b>	<b>107.88</b>

**Running Start**

	Average FTE to		Difference
	Projected FTE	date	
Academic RS FTE	340.00	348.57	8.57
Vocational RS FTE	10.00	13.04	3.04
<b>Total Running Start</b>	<b>350.00</b>	<b>361.61</b>	<b>11.61</b>

**Open Doors (1418)**

	Average FTE to		Difference
	Projected FTE	date	
Open Doors FTE	25.00	25.25	0.25

**Bilingual Program**

	Average HC to		Difference
	Projected HC	date	
Bilingual Program K-6 HC	1,465.00	1,485.67	20.67
Bilingual Program 7-12 HC	380.00	402.33	22.33
Bilingual Program Exited HC	645.00	739.00	94.00

**Vocational/CTE**

	Average FTE to		Difference
	Projected FTE	date	
Vocational FTE Students H.S.	655.00	665.10	10.10
Vocational FTE Students M.S.	180.00	194.70	14.70

**Special Education**

	Average HC to		Difference
	Projected HC	date	
Special Education 0-2 yr. old	215.00	206.33	(8.67)
Special Education 3-5 yr. old	275.00	255.67	(19.33)
Special Education K-21	2,500.00	2,570.33	70.33
<b>TOTAL SPECIAL ED</b>	<b>2,990.00</b>	<b>3,032.33</b>	<b>42.33</b>

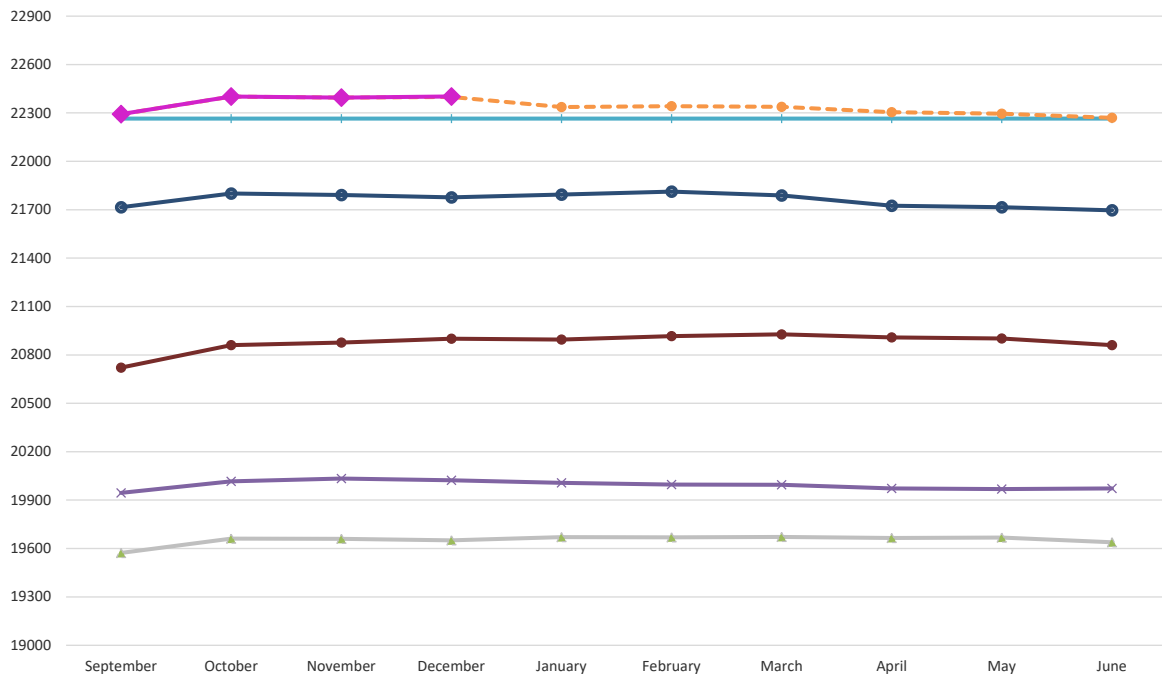
Total Ave K-12 HC (including Running Start Only and Open Doors) 22,870.92

- 1 - Running Start begins October
- 2 - Bilingual Average begins as of October
- 3 - Special Ed Average begins as of October

Northshore School District  
FTE Enrollment Comparison Report as of December 2018

Dec 2018 FTE 22,402	Dec 2018 Headcount 22,899	2018-19 Budgeted AAFTE 22,265	2018-19 Projected AAFTE 22,338
---------------------------	---------------------------------	-------------------------------------	--------------------------------------

- ▲— 2014-15 Actual
- ×— 2015-16 Actual
- 2016-17 Actual
- 2017-18 Actual
- 2018-19 Budget
- 2018-19 Projected
- ◆— 2018-19 Actual



2018-19 Projected Enrollment of 22,338 FTE was updated based on January enrollment. It is an increase of 73 FTE above the budgeted enrollment of 22,265 FTE; and 576.32 FTE above 17-18 actual.

2018-19 Budgeted Enrollment of 22,265 FTE is an increase of 503.32 FTE above 2017-18 actual annualized average FTE.

2017-18 Annual Average FTE was an increase of 884.95 FTE above 2016-17.

2016-17 Annual Average FTE was an increase of 883.75 FTE above 2015-16.

2015-16 Annual Average FTE was an increase of 340.28 FTE above 2014-15.



**Northshore School District**

**General Fund**

Summary of Expenditures by Program

**FY 2018-19**

**REPORT DATE 12/31/2018**

<b>Program</b>	<b>Title</b>	<b>Budget</b>	<b>YTD</b>	<b>Balance</b>	<b>% To Date (a)</b>	<b>% Year</b>
01	Basic Education	\$ 201,799,721	\$ 62,735,186	\$ 139,064,535	31.09%	33%
02	Alt Learn Exp	\$ 1,597,756	\$ 591,254	\$ 1,006,502	37.01%	33%
03	Dropout Reengagement	\$ 188,588	\$ 59,769	\$ 128,819	31.69%	33%
21	Special Education	\$ 45,751,384	\$ 16,332,725	\$ 29,418,659	35.70%	33%
22	Infants/Toddlers	\$ 2,145,000	\$ 417,402	\$ 1,727,598	19.46%	33%
24	Spec Ed, Supplemental	\$ 5,445,167	\$ 1,538,377	\$ 3,906,790	28.25%	33%
31	HS Career & Technical	\$ 5,914,939	\$ 2,369,226	\$ 3,545,713	40.05%	33%
34	MS Career & Technical	\$ 1,615,062	\$ 690,888	\$ 924,174	42.78%	33%
38	Vocational, Federal	\$ 71,956	\$ 10,355	\$ 61,601	14.39%	33%
51	Disadvantaged	\$ 783,581	\$ 227,777	\$ 555,804	29.07%	33%
52	School Improvement	\$ 288,626	\$ 98,970	\$ 189,656	34.29%	33%
55	Learning Assistance	\$ 1,958,769	\$ 676,785	\$ 1,281,984	34.55%	33%
56	State Institutions	\$ 180,213	\$ 62,071	\$ 118,142	34.44%	33%
57	Neglected/Delinquent	\$ 26,000	\$ 3,852	\$ 22,148	14.82%	33%
58	Special & Pilot	\$ 1,674,645	\$ 399,587	\$ 1,275,058	23.86%	33%
61	Federal Head Start	\$ 430,822	\$ 150,190	\$ 280,632	34.86%	33%
64	Limited English	\$ 214,810	\$ 72,185	\$ 142,625	33.60%	33%
65	Transitional Bilingual	\$ 3,472,758	\$ 1,260,204	\$ 2,212,554	36.29%	33%
73	Summer School	\$ 90,255	\$ 323	\$ 89,932	0.36%	33%
74	Highly Capable	\$ 609,386	\$ 287,753	\$ 321,633	47.22%	33%
79	Other Instructional	\$ 21,352,231	\$ 682,010	\$ 20,670,221	3.19%	33%
86	Community Schools	\$ 2,455	\$ 1,776	\$ 679	72.34%	33%
89	Community Services	\$ 807,271	\$ 256,828	\$ 550,443	31.81%	33%
97	Support Services	\$ 32,024,150	\$ 9,953,579	\$ 22,070,571	31.08%	33%
98	Food Services	\$ 7,272,799	\$ 2,431,490	\$ 4,841,309	33.43%	33%
99	Pupil Transportation	\$ 10,281,656	\$ 3,089,066	\$ 7,192,590	30.04%	33%
<b>REPORT TOTALS</b>		<b>\$ 346,000,000</b>	<b>\$ 104,399,628</b>	<b>\$ 241,600,372</b>	<b>30.17%</b>	<b>33%</b>

**General Fund**

Summary of Expenditures by Object

**FY 2018-19**

**REPORT DATE 12/31/2018**

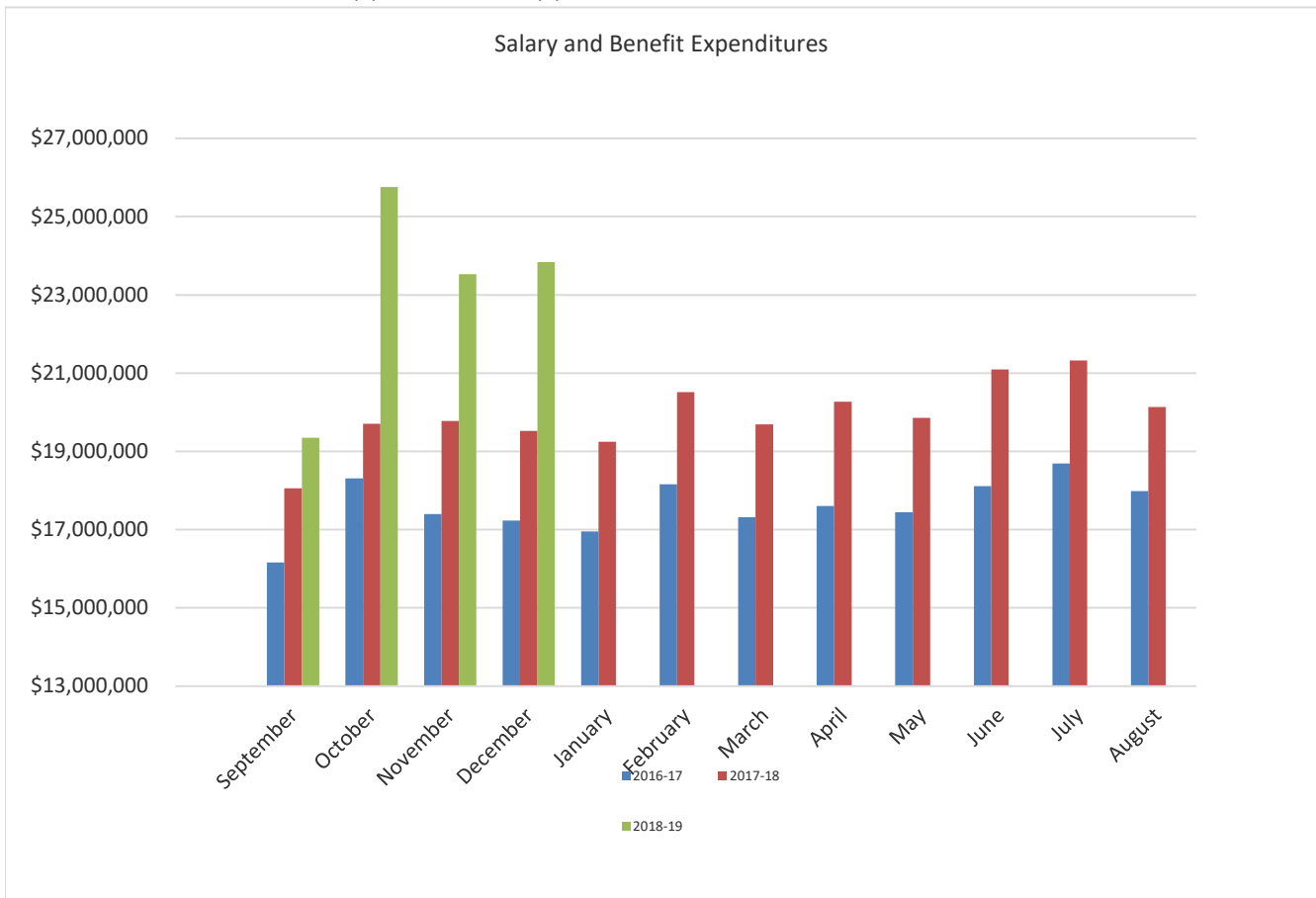
<b>Object</b>	<b>Title</b>	<b>Budget</b>	<b>YTD</b>	<b>Balance</b>	<b>% To Date</b>	
0	Debit Transfers	\$ 964,643	\$ 420,884	\$ 543,759	43.63%	33%
1	Credit Transfers	\$ (964,643)	\$ (420,884)	\$ (543,759)	43.63%	33%
2	Certificated Salaries	\$ 148,538,207	\$ 50,165,018	\$ 98,373,189	33.77%	33%
3	Classified Salaries	\$ 56,087,701	\$ 18,298,540	\$ 37,789,161	32.62%	33%
4	Employee Benefits	\$ 73,474,323	\$ 24,009,123	\$ 49,465,200	32.68%	33%
5	Supplies & Inst Resources	\$ 21,638,821	\$ 5,149,215	\$ 16,489,606	23.80%	33%
7	Contractual Services	\$ 45,437,768	\$ 6,671,475	\$ 38,766,293	14.68%	33%
8	Travel	\$ 229,180	\$ 71,962	\$ 157,218	31.40%	33%
9	Capital Outlay	\$ 594,000	\$ 34,295	\$ 559,705	5.77%	33%
<b>REPORT TOTALS</b>		<b>\$ 346,000,000</b>	<b>\$ 104,399,628</b>	<b>\$ 241,600,372</b>	<b>30.17%</b>	<b>33%</b>

## Northshore School District

### General Fund

#### Salary and Benefit Expenditures

Month	2016-17	2017-18	2018-19	17-18 to 18-19
				Variance
September	\$ 16,158,586	\$ 18,058,786	\$ 19,349,522	\$ 1,290,736
October	\$ 18,312,814	\$ 19,704,192	\$ 25,753,752	\$ 6,049,560 (b)
November	\$ 17,398,329	\$ 19,776,661	\$ 23,530,098	\$ 3,753,437
December	\$ 17,232,469	\$ 19,526,046	\$ 23,839,309	\$ 4,313,263 (c)
January	\$ 16,954,301	\$ 19,243,124		
February	\$ 18,161,657	\$ 20,511,477		
March	\$ 17,319,151	\$ 19,689,619		
April	\$ 17,606,631	\$ 20,273,375		
May	\$ 17,444,371	\$ 19,853,216		
June	\$ 18,112,745	\$ 21,092,522		
July	\$ 18,692,393	\$ 21,323,602		
August	\$ 17,985,857	\$ 20,132,177		
<b>Total</b>	<b>\$ 211,379,304</b>	<b>\$ 239,184,797</b>	<b>\$ 92,472,681</b>	<b>\$ 15,406,996</b>
<b>Budget</b>	<b>\$ 209,074,388</b>	<b>\$ 236,597,916</b>	<b>\$ 278,100,231</b>	<b>\$ 41,502,315</b>
% Actual Vs. Budget	101.10%	101.09%	33.25%	
	(a)	(a)		



(a) - Budget extension necessary for increased enrollment and expenditures.

(b) - retroactive payment to September 1 for NSEA/ESP

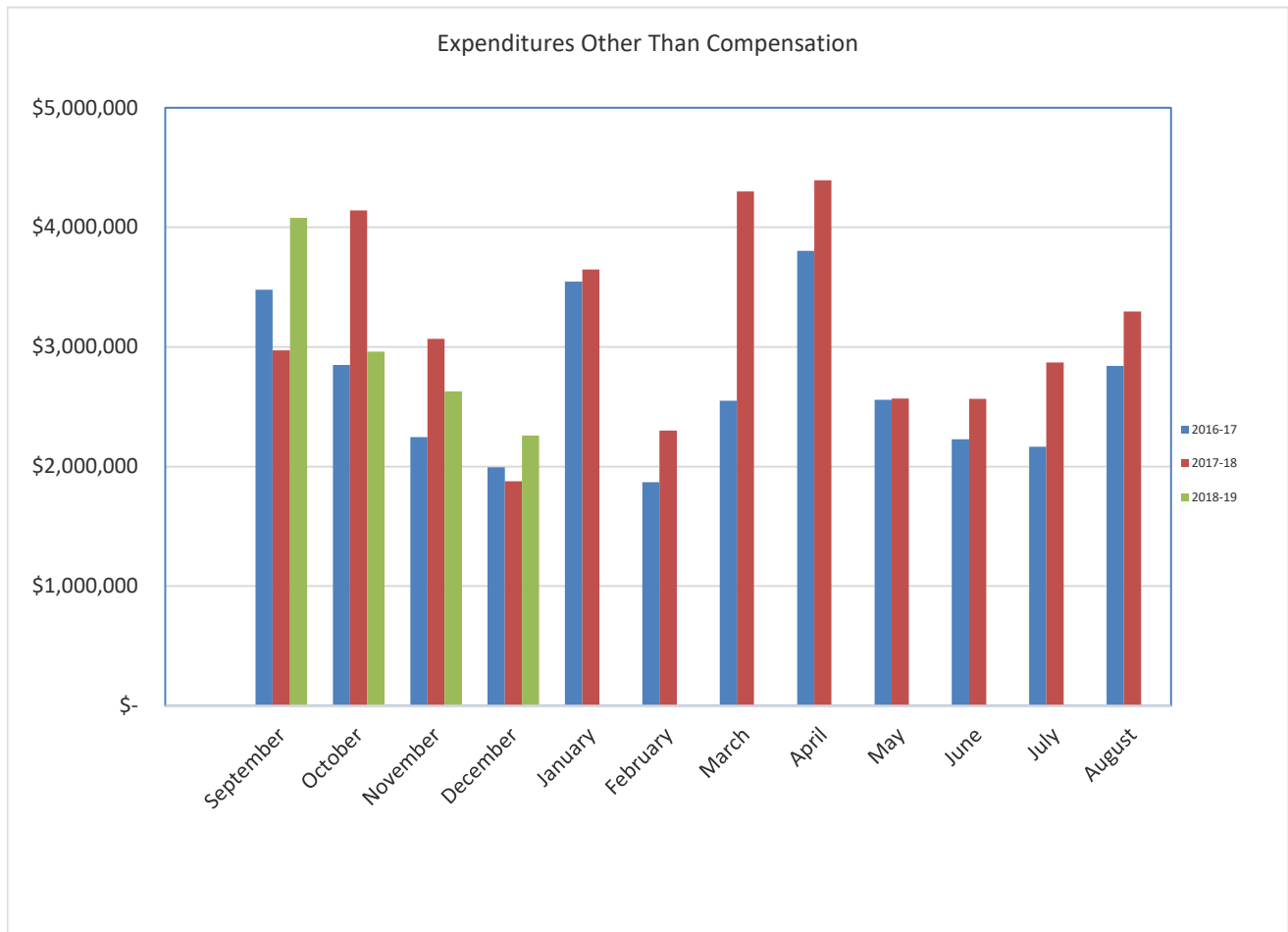
(c) - retroactive payment to September 1 for NEOPA

## Northshore School District

### General Fund

#### Comparison of Expenditures Other Than Compensation

Month	17-18 to 18-19			
	2016-17	2017-18	2018-19	Variance
September	\$ 3,477,324	\$ 2,970,420	\$ 4,078,448	\$ 1,108,028 (a)
October	\$ 2,848,250	\$ 4,140,421	\$ 2,961,356	\$ (1,179,065) (a)
November	\$ 2,246,577	\$ 3,066,649	\$ 2,627,954	\$ (438,695)
December	\$ 1,992,667	\$ 1,877,112	\$ 2,259,189	\$ 382,077
January	\$ 3,546,205	\$ 3,647,357		
February	\$ 1,868,750	\$ 2,301,507		
March	\$ 2,549,209	\$ 4,298,871		
April	\$ 3,804,115	\$ 4,394,819		
May	\$ 2,557,828	\$ 2,568,344		
June	\$ 2,228,040	\$ 2,566,496		
July	\$ 2,164,605	\$ 2,868,864		
August	\$ 2,841,551	\$ 3,297,439		
<b>Total</b>	<b>\$ 32,125,121</b>	<b>\$ 37,998,299</b>	<b>\$ 11,926,947</b>	<b>\$ (127,655)</b>
<b>Budget</b>	<b>\$ 35,325,612</b>	<b>\$ 43,227,084</b>	<b>\$ 52,899,769</b>	<b>\$ 9,672,685</b>
<b>% Actual vs. Budget</b>	<b>90.94%</b>	<b>87.90%</b>	<b>22.55%</b>	



(a) - the semi-annual insurance premium was paid in September 2018. In the prior year, it was paid in October 2017.

Northshore School District No. 417

**GENERAL FUND**

**Budget Status Report**

For the Period Ended December 31, 2018

<u>Revenues</u>	<u>Budget</u>	<u>Actual for Month</u>	<u>Actual for Year</u>	<u>Actual to Budget</u>		<u>Remaining Budget</u>
				<u>Current</u>	<u>Prior</u>	
Local Taxes	47,739,650	167,608	23,952,440	50%	46%	23,787,210
Local Support Nontax	13,611,076	703,934	5,574,993	41%	41%	8,036,083
State, General Purpose	208,317,077	18,660,065	67,383,568	32%	32%	140,933,509
State, Special Purpose	45,925,598	4,030,307	14,396,500	31%	31%	31,529,098
Federal, General Purpose	1,494,680	-	746,775	50%	50%	747,905
Federal, Special Purpose	29,437,527	798,338	2,118,360	7%	16%	27,319,167
Revenues From Other Sch. Districts	327,000	30,150	30,808	9%	0%	296,192
Revenues From Other Entities	657,392	84,891	515,620	78%	195%	141,772
<b>Total Revenues</b>	<b>347,510,000</b>	<b>24,475,293</b>	<b>114,719,064</b>	<b>33%</b>	<b>34%</b>	<b>232,790,936</b>

<u>Expenditures</u>	<u>Budget</u>	<u>Actual for Month</u>	<u>Actual for Year</u>	<u>Encumbrance</u>	<u>Actual plus Encumbrance to Budget</u>		<u>Remaining Budget</u>
					<u>Current</u>	<u>Prior</u>	
Regular Instruction	203,586,065	16,032,548	63,386,209	2,458,367	32%	34%	137,741,489
Special Education Instruction	53,341,551	4,881,350	18,288,504	7,103,984	48%	44%	27,949,063
Vocational Instruction	7,601,957	622,061	3,070,469	97,231	42%	39%	4,434,257
Compensatory Education	9,030,224	901,683	3,239,696	30,147	36%	31%	5,760,381
Other Instructional Programs	22,051,872	158,619	682,010	374,419	5%	16%	20,995,443
Community Services	809,726	78,174	258,604	41,701	37%	33%	509,421
Support Services	49,578,605	3,424,063	15,474,136	6,056,291	43%	45%	28,048,178
<b>Total Expenditures</b>	<b>346,000,000</b>	<b>26,098,498</b>	<b>104,399,628</b>	<b>16,162,140</b>	<b>35%</b>	<b>37%</b>	<b>225,438,232</b>

	<u>Budget</u>	<u>Actual for Month</u>	<u>Actual for Year</u>	<u>Actual to Budget Current</u>	<u>Prior</u>	<u>Remaining Budget</u>
Other Financing Sources	3,890,000	442,443	1,902,625	49%	24%	1,987,375

Rev. Over (Under) Expenditures 5,400,000 (1,180,762) 12,222,061

Beginning Fund Balance 21,965,022 21,756,940

<u>Ending Fund Balance Accounts</u>	<u>Budget</u>	<u>Actual for Year</u>
Restricted for Other Items	561,000	933,135
Restricted for Carryover Rev.	40,000	-
Nonspendable Fd. Bal. - Inventory	3,200,000	548,180
Restricted for Uninsured Risks	600,000	600,000
Assigned to Other Purposes	2,700,000	4,834,143
Unassigned Fund Balance	9,884,022	16,683,543
Unassigned to Min. Fd. Bal. Policy	10,380,000	10,380,000
<b>Total Ending Fund Balance</b>	<b>27,365,022</b>	<b>33,979,001</b>

Northshore School District No. 417

**CAPITAL PROJECTS FUND**

Budget Status Report

For the Period Ended December 31, 2018

<u>Rev. and Other Fin. Sources</u>	<u>Budget</u>	<u>Actual for Month</u>	<u>Actual for Year</u>	<u>Actual to Budget</u>	<u>Remaining Budget</u>
Local Taxes	11,975,000	25,987	3,721,043	31%	8,253,957
Local Nontax Support	4,072,000	714,012	2,452,644	60%	1,619,356
Other Agencies and Assoc.	-	-	43,900	0%	(43,900)
<b>Total Rev. and Other Fin. Sources</b>	<b>16,047,000</b>	<b>739,999</b>	<b>6,217,587</b>	<b>39%</b>	<b>9,829,413</b>

<u>Expenditures</u>	<u>Budget</u>	<u>Actual for Month</u>	<u>Actual for Year</u>	<u>Actual to Budget</u>	<u>Remaining Budget</u>	<u>Project Encumbrance</u>
Sites	4,078,000	5,644	763,914	19%	3,314,086	343,767
Buildings	118,212,000	3,018,133	9,727,056	8%	108,484,944	100,962,229
Equipment	15,530,000	185,529	904,773	6%	14,625,227	162,946
Energy	12,460,000	282,117	1,175,700	9%	11,284,300	2,045,745
Bond Issuance	-	-	79,688	0%	(79,688)	1,250
<b>Total Expenditures</b>	<b>150,280,000</b>	<b>3,491,423</b>	<b>12,651,131</b>	<b>8%</b>	<b>137,628,869</b>	<b>103,515,937</b>

	<u>Budget</u>	<u>Actual for Month</u>	<u>Actual for Year</u>	<u>Actual to Budget</u>	<u>Remaining Budget</u>
Other Financing Uses	(3,890,000)	(442,443)	(1,901,229)	49%	(1,988,771)

Revenue Over (Under) Expenditures (138,123,000) (3,193,867) (8,334,773)

Beginning Fund Balance 191,951,000 220,898,747

<u>Ending Fund Balance Accounts</u>	<u>Budget</u>	<u>Actual for Year</u>
Restricted for Bond Proceeds	22,804,317	158,422,005
Restricted for Levy Proceeds	2,605,943	2,794,346
Restricted from Impact Fees	2,576,246	7,098,208
Committed to Other Purposes	1,662,872	1,600,462
Assigned to Fund Purposes	24,178,622	42,628,953

Total Ending Fund Balance 53,828,000 212,543,974

Northshore School District  
Capital Projects Fund  
For the Period Ending December 31, 2018

Expenditures	Project	Budget	Actual For Month	Actual for year	Remaining Budget
<b>Sites</b>	<b>Budget</b>	<b>4,078,000.00</b>			
	AH FIELD IMPROVEMENTS		140.00	190,940.50	
	CPMS TURF FIELD		140.00	460,280.84	
	GROUNDWATER BC		72.50	1,364.37	
	GROUNDWATER CL		72.50	1,364.37	
	GROUNDWATER ER		72.50	1,364.37	
	GROUNDWATER FW		72.50	1,364.37	
	GROUNDWATER KE		72.50	1,364.37	
	GROUNDWATER LMS		72.50	1,364.37	
	GROUNDWATER TMS		72.50	1,364.41	
	GROUNDWATER WE		72.50	1,364.37	
	HORSE CREEK IMPROVEMENTS		1,444.00	15,199.26	
	KMS FIELD IMPROVEMENTS		120.00	5,661.00	
	MALTBY ROW SITE ACQUISITION		0.00	2,523.75	
	SOFTBALL FIELD IMPROVEMENT BHS		98.00	25,156.00	
	SOFTBALL FIELD IMPROVEMENT IHS		91.00	25,149.00	
	SOFTBALL FIELD IMPROVEMENT WHS		91.00	25,149.00	
	WELLINGTON PROPERTY (09/2015)		2,940.00	2,940.00	
<b>Sites Total</b>		<b>4,078,000.00</b>	<b>5,644.00</b>	<b>763,914.35</b>	<b>3,314,085.65</b>
<b>Bond Issuance</b>	<b>Budget</b>	<b>0.00</b>			
	OVERHEAD/SALARIES 2018/19		0.00	79,688.00	
<b>Bond Issuance Total</b>		<b>0.00</b>	<b>0.00</b>	<b>79,688.00</b>	<b>-79,688.00</b>
<b>Buildings</b>	<b>Budget</b>	<b>118,212,000.00</b>			
	ADMN SECURITY UPGRADES		30,884.75	30,884.75	
	ANCILLARY INFORMATION SYSTEMS		1,385.33	45,725.22	
	BEAR CREEK ROOFING		140.00	2,430.00	
	BHS SECURITY UPGRADE		899.36	899.36	
	BYOD NETWORK EXPANSION		-49,204.58	22,763.21	
	CS SECURITY UPGRADE		950.72	950.72	
	DEMOGRAPHICS 2018/19		0.00	1,733.94	
	HH SECURITY UPGRADE		3,025.93	3,025.93	
	HR SYSTEM REVIEW		0.00	590.00	
	IHS CONCERT HALL		1,648.60	22,782.26	
	KO SECURITY UPGRADE		879.48	879.48	
	Kokanee Classroom Upgrade		0.00	4,200.30	
	MALTBY SITE DEVELOPMENT		2,374,401.01	4,081,614.44	
	MO SECURITY UPGRADE		0.00	14,448.55	
	NETWORK MODERNIZATION		103,753.41	216,970.75	
	NEW HIGH SCHOOL NO 4		319.50	54,901.63	
	OVERHEAD/SALARIES 2017/18		0.00	3,421.08	
	OVERHEAD/SALARIES 2018/19		215,966.54	629,578.88	
	PORTABLE G4 DOUBLE KE		0.00	87.50	
	PORTABLE Y6 IMPROVEMENT		0.00	10,608.33	
	SCHOOL NETWORK MODERNIZE 2018		63,042.53	63,042.53	
	SECURITY OVERHEAD		24,981.88	24,981.88	
	SERVER MODERNIZATION		-23,738.41	5,838.45	
	SERVER MODERNIZATION 2018		41,645.66	41,645.66	
	SMS SECURITY UPGRADE		901.81	901.81	
	SMS/CC ADDITION		222,026.72	4,437,926.38	
	SUPPORT SERVICES SECURITY UPGR		1,690.65	1,690.65	
	WH SECURITY UPGRADE		2,533.17	2,533.17	
<b>Buildings Total</b>		<b>118,212,000.00</b>	<b>3,018,134.06</b>	<b>9,727,056.86</b>	<b>108,484,943.14</b>
<b>Energy</b>	<b>Budget</b>	<b>12,460,000.00</b>			
	ESCO 18.1 KO SPRINKLER		0.00	23,922.81	
	ESCO 19.1 ADMIN SERVER ROOM		350.00	157,440.28	
	ESCO 19.1 BHS LIGHTING		60,426.33	216,190.58	
	ESCO 19.1 CPMS LIGHTING		1,099.79	1,634.07	
	ESCO 19.1 IHS LIGHTING/PIPING		114,147.11	480,644.56	
	ESCO 19.1 PK LIGHTING		949.44	1,420.22	
	ESCO 19.1 WHS LIGHTING		104,724.26	294,027.19	
	KOKANEE ESCO		210.00	210.00	
	LOCKWOOD ESCO		210.00	210.00	
<b>Energy Total</b>		<b>12,460,000.00</b>	<b>282,116.93</b>	<b>1,175,699.71</b>	<b>11,284,300.29</b>
<b>Equipment</b>	<b>Budget</b>	<b>15,530,000.00</b>			
	CLASSROOM AUDIO		240.45	12,110.00	
	CPMS TURF FIELD/PK UPGRADE		0.00	2,035.59	
	DIGITAL RESOURCES		1,476.00	52,042.39	
	INSTRUCTIONAL PRESENTATION SYS		2,221.06	2,221.06	
	INSTRUCTIONAL TECH COORD		52,181.77	210,004.40	
	INSTRUCTIONAL TECHNOLOGY		0.00	60,498.43	
	INTERACTIVE CLASSROOMS		14,577.25	144,177.66	
	INTERACTIVE CLASSROOM		18,312.42	19,099.42	
	LEVY SUPPORT STAFF		82,531.62	305,563.38	
	NEW HIGH SCHOOL NO 4		-21.05	14,612.18	
	OVERHEAD/SALARIES 2018/19		0.00	250.00	
	PRINTER REPLACEMENTS		0.00	11,767.70	
	SMS/CC ADDITION		0.00	880.15	
	STUDENT INFORMATION SYS UPDT		1,075.13	3,782.20	
	WEBSITE MODERNIZATION		12,933.86	65,727.87	
<b>Equipment Total</b>		<b>15,530,000.00</b>	<b>185,528.51</b>	<b>904,772.43</b>	<b>14,625,227.57</b>
<b>Total Expenditures</b>		<b>150,280,000.00</b>	<b>3,491,423.50</b>	<b>12,651,131.35</b>	<b>137,628,868.65</b>
<b>Expenditures</b>	<b>Project</b>	<b>Budget</b>	<b>Actual For Month</b>	<b>Actual for year</b>	<b>Remaining Budget</b>
Other Financing Uses	Budget	3,890,000.00			
	PROF DEV TECH TRANSFER		442,442.62	1,781,233.95	
	RENTAL REVENUE TRANSFER		0.00	119,994.85	
<b>Other Financing Uses Total</b>		<b>3,890,000.00</b>	<b>442,442.62</b>	<b>1,901,228.80</b>	<b>1,988,771.20</b>

Northshore School District No. 417

**DEBT SERVICE FUND**

Budget Status Report

For the Period Ended December 31, 2018

<u>Revenues</u>	<u>Budget</u>	<u>Actual for Month</u>	<u>Actual for Year</u>	<u>Actual to Budget</u>	<u>Remaining Budget</u>
Local Taxes	50,310,500	158,761	22,695,113	45%	27,615,387
Local Support Nontax	191,978	60,688	136,637	71%	55,341
Federal, General Purpose	522,522	-	262,380	50%	260,142
<b>Total Revenues</b>	<b>51,025,000</b>	<b>219,449</b>	<b>23,094,130</b>	<b>45%</b>	<b>27,930,870</b>
<u>Expenditures</u>	<u>Budget</u>	<u>Actual for Month</u>	<u>Actual for Year</u>	<u>Actual to Budget</u>	<u>Remaining Budget</u>
Matured Bond Expenditures	24,470,000	24,470,000	24,470,000	100%	-
Interest on Bonds	22,397,600	8,155,680	8,155,680	36%	14,241,920
Bond Transfer Fees	32,400	-	2,513	8%	29,887
<b>Total Expenditures</b>	<b>46,900,000</b>	<b>32,625,680</b>	<b>32,628,193</b>	<b>70%</b>	<b>14,271,807</b>
Revenue Over (Under) Expenditures	4,125,000	(32,406,231)	(9,534,063)		
Beginning Fund Balance	15,035,000		15,101,404		
Ending Fund Balance	<u>19,160,000</u>		<u>5,567,341</u>		

Northshore School District No. 417

**TRANSPORTATION VEHICLE FUND**

Budget Status Report

For the Period Ended December 31, 2018

<u>Revenues</u>	<u>Budget</u>	<u>Actual for Month</u>	<u>Actual for Year</u>	<u>Actual to Budget</u>	<u>Remaining Budget</u>
Local Nontax	15,000	4,652	15,491	103%	(491)
State Revenue	733,000	-	-	0%	733,000
Other Financing Sources	-	-	360	0%	(360)
<b>Total Revenues</b>	<b>748,000</b>	<b>4,652</b>	<b>15,851</b>	<b>2%</b>	<b>732,149</b>

<u>Expenditures</u>	<u>Budget</u>	<u>Actual for Month</u>	<u>Actual for Year</u>	<u>Encumbrance</u>	<u>Actual Actual plus to Budget</u>	<u>Remaining Budget</u>
Transportation Equipment	1,198,000	-	209,595	-	17%	988,405

Revenues Over (Under) Expenditures (450,000)      4,652      (193,744)

Beginning Fund Balance      2,142,000      2,499,610

	<u>Budget</u>	<u>Actual for Year</u>
Ending Fund Balance	<u>1,692,000</u>	<u>2,305,866</u>



Northshore School District No. 417  
**ASSOCIATED STUDENT BODY FUND \***  
 Budget Status Report  
 For the Period Ended December 31, 2018

	<u>Budget</u>	<u>Actual for Month</u>	<u>Actual for Year</u>	<u>Actual to Budget</u>	<u>Remaining Budget</u>
Revenues	5,177,000	236,566	2,129,317	41%	3,047,683
Expenditures	5,209,000	241,698	865,666	17%	4,343,334
Revenues Over (Under) Expenditures	<u>(32,000)</u>	<u>(5,132)</u>	<u>1,263,651</u>		
Beginning Fund Balance	1,727,000		2,266,515		
Ending Fund Balance	<u><u>1,695,000</u></u>		<u><u>3,530,166</u></u>		

\* Includes Trust Fund

Northshore School District No. 417  
**Certificated Staffing Summary**  
 Budget to Actual FTE  
 For the Period Ended December 31, 2018

Activity	Budget FTE	Current FTE	Over/(Under)
12-Superintendent's Office	1.00	1.00	0.00
14-Human Resources	1.00	1.00	0.00
21-Supervision	21.40	20.40	-1.00
22-Learning Resources	12.80	12.80	0.00
23-Principal's Office	54.80	59.50	4.70 *
24-Guidance	38.20	41.80	3.60 *
25-Pupil Management & Safety	1.00	1.00	0.00
26-Health Services	81.20	78.40	-2.80
27-Teaching	1,235.30	1,232.66	-2.64
28-Extra Curricular	5.60	5.60	0.00
31-Instructional Professional Development	11.10	11.90	0.80
72-Information Systems	0.50	0.50	0.00
Total General Fund	<u>1,463.90</u>	<u>1,466.56</u>	<u>2.66</u>
CP-Capital Projects	<u>0.50</u>	<u>0.50</u>	<u>0.00</u>
GRAND TOTAL	<u><u>1,464.40</u></u>	<u><u>1,467.06</u></u>	<u><u>2.66</u></u>

\* additional principals and counselors (guidance) included in contingency dollars, but not in FTE  
 We planned for 4 additional assistant principals at the high schools, and up to 8 counselors at the elementary schools.

Northshore School District No. 417  
**Classified Staffing Summary**  
 Budget to Actual FTE  
 For the Period Ended December 31, 2018

Activity	Budget FTE	Current FTE	Over/(Under)
12-Superintendent's Office	2.00	2.00	0.00
13-Business Office	18.75	18.30	-0.45
14-Human Resources	15.46	15.34	-0.13
15-Public Information (Communications)	2.80	2.60	-0.20
21-Supervision-Instruction	23.90	24.78	0.88
22-Learning Resources	5.97	7.28	1.31
23-Principal's Office	60.52	61.02	0.49
24-Guidance - Counseling	18.60	18.08	-0.52
25-Pupil Management & Safety	18.67	19.48	0.82
26-Health Services	28.54	28.45	-0.09
27-Teaching	282.78	280.21	-2.57
28-Extra Curricular	4.00	4.14	0.14
32-Instructional Technology	3.60	3.60	0.00
41-Food Services - Supervision	5.00	5.00	0.00
44-Food Services - Operations	51.59	48.52	-3.07
51-Transportation - Supervision	6.00	6.00	0.00
52-Transportation - Operations	80.62	72.05	-8.57
53-Transportation - Maintenance (buses)	9.00	7.00	-2.00
61-Maintenance & Operations - Supervision	5.75	5.20	-0.55
62-Grounds Maintenance	10.50	10.50	0.00
63-Operation of Buildings (Custodial)	94.00	91.00	-3.00
64-Building Maintenance	16.75	15.00	-1.75
65-Utilities	3.20	3.20	0.00
67-Building & Property Security	3.50	3.50	0.00
72-Information Systems	12.50	12.87	0.37
73-Printing/Graphics	3.63	3.63	0.00
74-Information Systems/Technology	4.20	4.20	0.00
91-Public Activities	0.20	0.20	0.00
Total General Fund	<u>792.02</u>	<u>773.14</u>	<u>-18.88</u>
CP-Capital Projects	<u>27.90</u>	<u>26.35</u>	<u>-1.55</u>
GRAND TOTAL	<u><u>819.93</u></u>	<u><u>799.50</u></u>	<u><u>-20.43</u></u> <sup>1</sup>

1 - some positions are filled by substitutes or temporary employees or were vacant as of the date of the report.