

Table of Contents

Glossary	1
All Funds	
Investment Earnings	2
Two-Year Summary Budget Status	3
General Fund	
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
Capital Project Fund Budget Status	13
Project Expenditure Detail	14
Debt Service Fund Budget Status	15
Transportation Vehicle Fund Budget Status	16
ASB Fund Budget Status	17
Staffing Summaries	
Certificated	18
Classified	19

Glossary

Assigned to Fund Purposes-AFP. Assigned to Fund Purposes. This is used for all funds except for the general fund. After the establishment of any amounts that are Nonspendable, Restricted, Committed, or otherwise Assigned, this account is equal to the ending available fund balance. The net result of fund operations is summarized in this account.

Enrollment – FTE. Full-Time Equivalent (FTE) means the measurement of a student’s enrollment. To be full-time, a student must be enrolled to attend school for a given number of minutes each week. Beginning with the 2018-19 school year, a student's partial full-time equivalent is the student's weekly enrolled minutes divided by 1,665.

Enrollment – Headcount. Headcount (HC) means the count of the individual students. Each enrolled student is one headcount.

Fund - General. The fund that is available for any legally authorized purpose and which is therefore used to account for all revenues and all activities not provided for in other funds. The general fund is used to finance the ordinary operations of a school systems.

Fund - Capital Projects. This fund is used to account for all moneys and resources set aside for the acquisition of fixed assets through construction and remodeling projects.

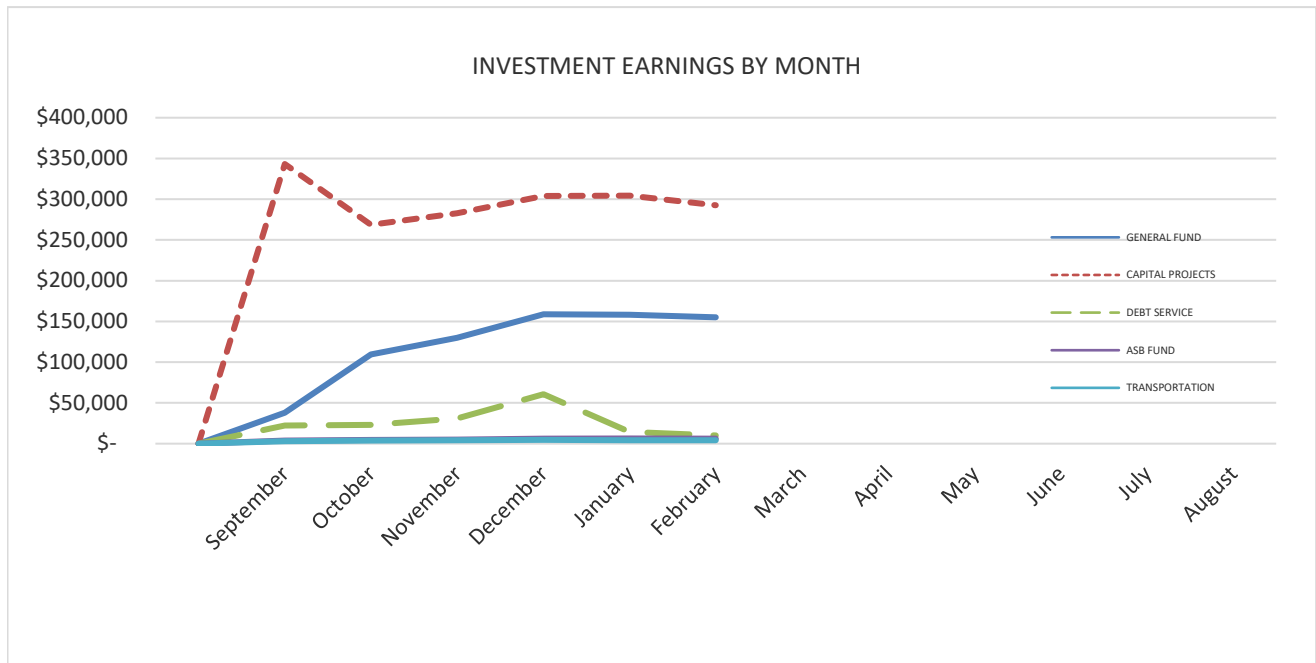
Fund – Debt Service. The fund that is used to account for the redemption of outstanding bonds and the payment of interest incurred by the bonds.

Fund – Special Revenue. A fund used to account for the proceeds of specific revenue sources, (other than private-purpose trusts or major capital projects) that are legally restricted to expenditure for specified purposes. The Associated Student Body Fund is the only fund of this type.

Fund – Transportation Vehicle. The fund is used to account for expenditures for the purchase, major repair, rebuilding, and related debt service incurred for pupil transportation equipment.

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	\$ 158,004	\$ 304,372	\$ 14,542	\$ 6,366	\$ 4,350	\$ 487,634
February	\$ 154,989	\$ 292,504	\$ 10,118	\$ 6,198	\$ 4,137	\$ 467,946
March						\$ -
April						\$ -
May						\$ -
June						\$ -
July						\$ -
August						\$ -
YTD TOTAL	\$ 748,899	\$ 1,795,509	\$ 161,297	\$ 32,003	\$ 23,977	\$ 2,761,685



Interest earnings rate for the month was 2.25% which is an increase of .11% over the prior month.

NORTHSHORE SCHOOL DISTRICT
February 2019 - YTD FUND BUDGET STATUS REPORTS

	2017-18 Budget	YTD 2/28/2018	\$ Variance	Monthly Budget %	2018-19 Budget	YTD 2/28/2019	\$ Variance	Monthly Budget %	% Year
General Fund									
Beginning Fund Balance	\$ 26,165,022	\$ 26,165,022	\$ -		\$ 21,965,022	\$ 21,756,940	\$ (208,082)		
Revenues	273,993,000	132,798,950	\$ (141,194,050)	48.47%	347,510,000	166,290,155	\$ (181,219,845)	47.85%	50%
Expenditures	281,900,000	134,823,749	\$ 147,076,251	47.83%	346,000,000	157,938,232	\$ 188,061,768	45.65%	50%
Transfers In	3,707,000	1,629,346	\$ (2,077,654)	43.95%	3,890,000	3,246,539	\$ (643,461)	83.46%	50%
Ending Fund Balance	\$ 21,965,022	\$ 25,769,569	\$ 3,804,547		\$ 27,365,022	\$ 33,355,402	\$ 5,990,380		
Capital Projects Fund									
Beginning Fund Balance	\$ 48,623,006	\$ 63,663,773	\$ 15,040,767		\$ 191,951,000	\$ 220,898,747	\$ 28,947,747		
Revenues	113,350,000	6,654,084	\$ (106,695,916)	5.87%	16,047,000	8,039,959	\$ (8,007,041)	50.10%	50%
Expenditures	106,800,000	9,830,036	\$ 96,969,964	9.20%	150,280,000	22,886,193	\$ 127,393,807	15.23%	50%
Transfers Out	(3,270,000)	(1,622,421)	\$ 1,647,579	49.62%	(3,890,000)	(3,245,143)	\$ 644,857	83.42%	50%
Ending Fund Balance	\$ 51,903,006	\$ 58,865,400	\$ 6,962,394		\$ 53,828,000	\$ 202,807,370	\$ 148,979,370		
Debt Service Fund									
Beginning Fund Balance	\$ 11,100,000	\$ 11,153,418	\$ 53,418		\$ 15,035,000	\$ 15,101,404	\$ 66,404		
Revenues	48,375,000	22,662,685	\$ (25,712,315)	46.85%	51,025,000	23,939,957	\$ (27,085,043)	46.92%	50%
Expenditures	44,375,000	27,622,218	\$ 16,752,782	62.25%	46,900,000	32,628,193	\$ 14,271,807	69.57%	50%
Ending Fund Balance	\$ 15,100,000	\$ 6,193,885	\$ (8,906,115)		\$ 19,160,000	\$ 6,413,168	\$ (12,746,832)		
ASB Fund									
Beginning Fund Balance	\$ 1,443,810	\$ 1,951,391	\$ 507,581		\$ 1,727,000	\$ 2,266,515	\$ 539,515		
Revenues	4,894,204	1,939,786	\$ (2,954,418)	39.63%	5,177,000	2,611,476	\$ (2,565,524)	50.44%	50%
Expenditures	4,939,000	958,006	\$ 3,980,994	19.40%	5,209,000	1,499,334	\$ 3,709,666	28.78%	50%
Ending Fund Balance	\$ 1,399,014	\$ 2,933,171	\$ 1,534,157		\$ 1,695,000	\$ 3,378,657	\$ 1,683,657		
Transp. Vehicle Fund									
Beginning Fund Balance	\$ 2,367,000	\$ 2,366,714	\$ (286)		\$ 2,142,000	\$ 2,499,610	\$ 357,610		
Revenues	626,000	14,421	\$ (611,579)	2.30%	748,000	24,337	\$ (723,663)	3.25%	50%
Expenditures	950,000	-	\$ 950,000	0.00%	1,198,000	358,898	\$ 839,102	29.96%	50%
Ending Fund Balance	\$ 2,043,000	\$ 2,381,135	\$ 338,135		\$ 1,692,000	\$ 2,165,049	\$ 473,049		

Budget = School Board approved budget for fiscal year

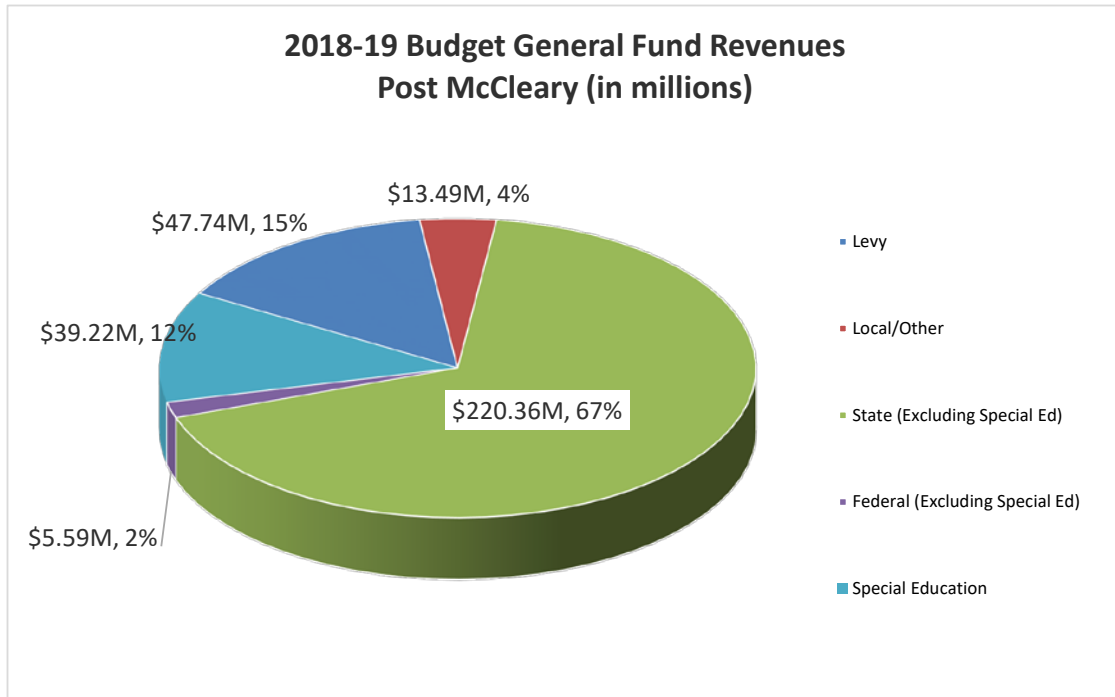
Actual = Fiscal year-to-date totals to the date of the report.

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

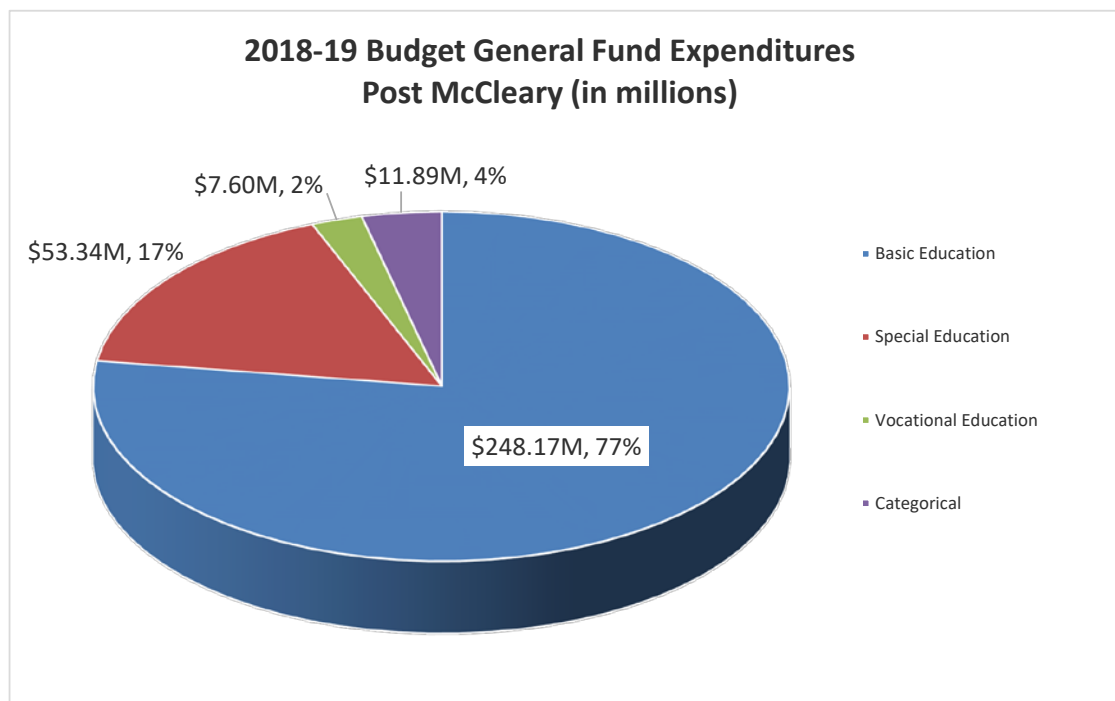
% Budget = The amount received/spent year-to-date as a % of the annual budget.

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

General Fund Budget Information

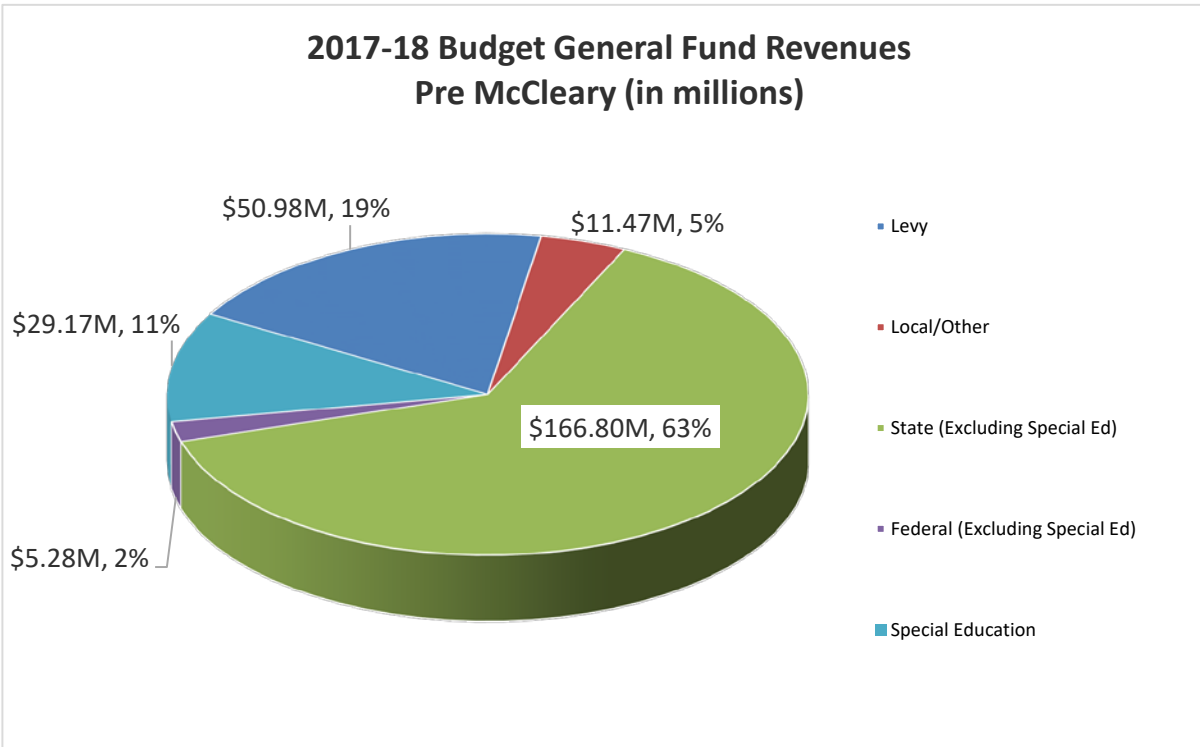


** Excludes Capacity Budget*

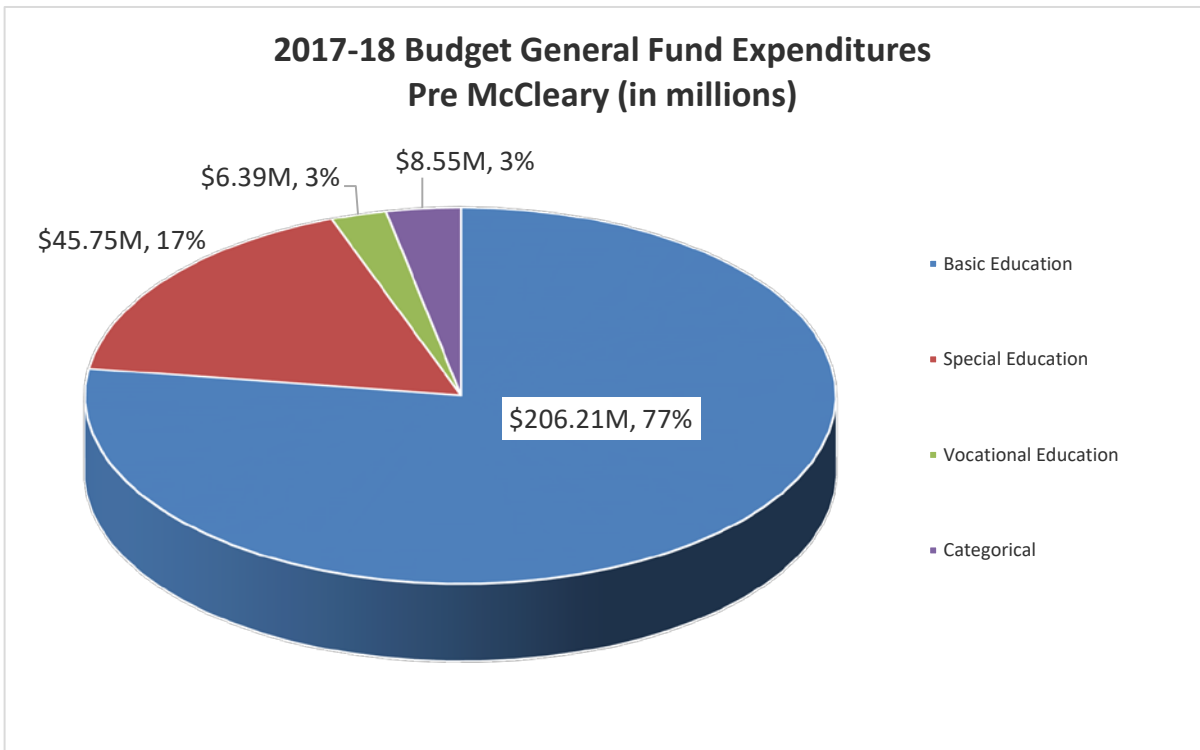


** Excludes Capacity Budget*

General Fund *Budget Information*

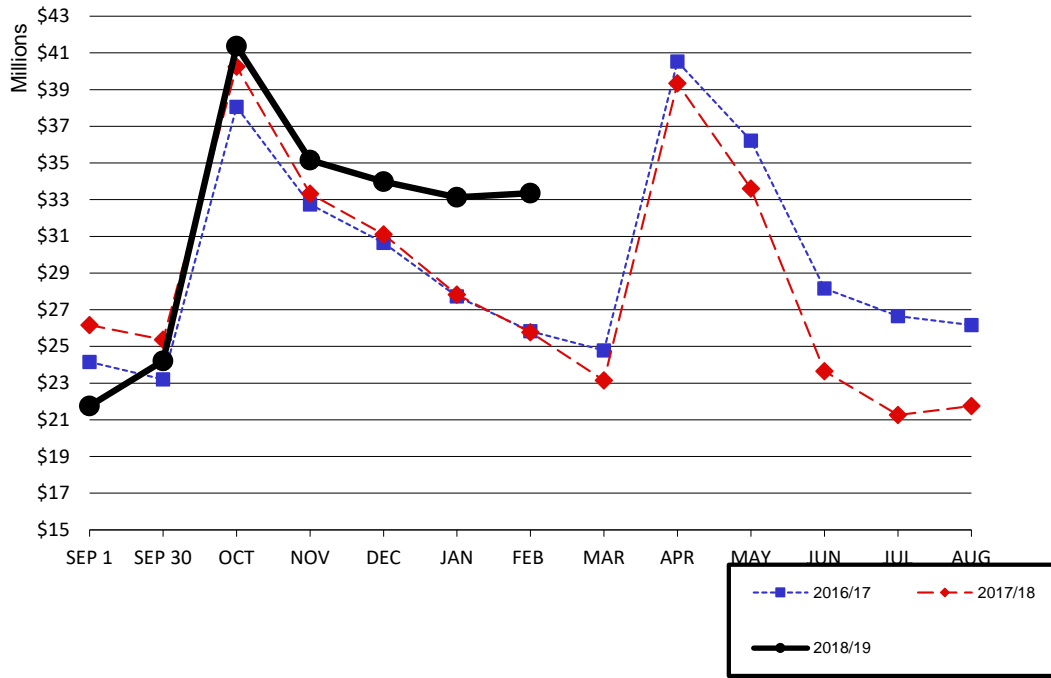


*** Excludes Capacity Budget**



*** 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
February 2019

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	1,713.33	1,655.69	1,615.00	1,708.12	93.12
Grade 1	1,787.17	1,681.94	1,753.00	1,785.00	32.00
Grade 2	1,738.17	1,831.28	1,767.00	1,738.01	-28.99
Grade 3	1,871.33	1,749.20	1,882.00	1,866.74	-15.26
Grade 4	1,799.83	1,866.01	1,797.00	1,796.48	-0.52
Grade 5	1,888.33	1,758.52	1,926.00	1,887.36	-38.64
Grade 6	1,778.00	1,771.78	1,797.00	1,775.42	-21.58
Grade 7	1,816.50	1,675.98	1,801.00	1,813.89	12.89
Grade 8	1,701.67	1,655.53	1,693.00	1,697.45	4.45
Grade 9	1,719.00	1,765.87	1,663.00	1,716.92	53.92
Grade 10	1,787.67	1,554.20	1,772.00	1,780.38	8.38
Grade 11	1,476.00	1,497.49	1,420.00	1,399.22	-20.78
Grade 12	1,512.50	1,298.20	1,379.00	1,398.60	19.60
Totals	22,589.50	21,761.69	22,265.00	22,363.59	98.59

Running Start

	Projected FTE	Average FTE to date	Difference
Academic RS FTE	340.00	345.91	5.91
Vocational RS FTE	10.00	15.65	5.65
Total Running Start	350.00	361.56	11.56

Open Doors (1418)

	Projected FTE	Average FTE to date	Difference
Open Doors FTE	25.00	24.50	(0.50)

Bilingual Program

	Projected HC	Average HC to date	Difference
Bilingual Program K-6 HC	1,465.00	1,484.60	19.60
Bilingual Program 7-12 HC	380.00	405.60	25.60
Bilingual Program Exited HC	645.00	738.60	93.60

Vocational/CTE

	Projected FTE	Average FTE to date	Difference
Vocational FTE Students H.S.	655.00	666.96	11.96
Vocational FTE Students M.S.	180.00	190.81	10.81

Special Education

	Projected HC	Average HC to date	Difference
Special Education 0-2 yr. old	215.00	210.00	(5.00)
Special Education 3-5 yr. old	275.00	267.00	(8.00)
Special Education K-21	2,500.00	2,591.40	91.40
TOTAL SPECIAL ED	2,990.00	3,068.40	78.40

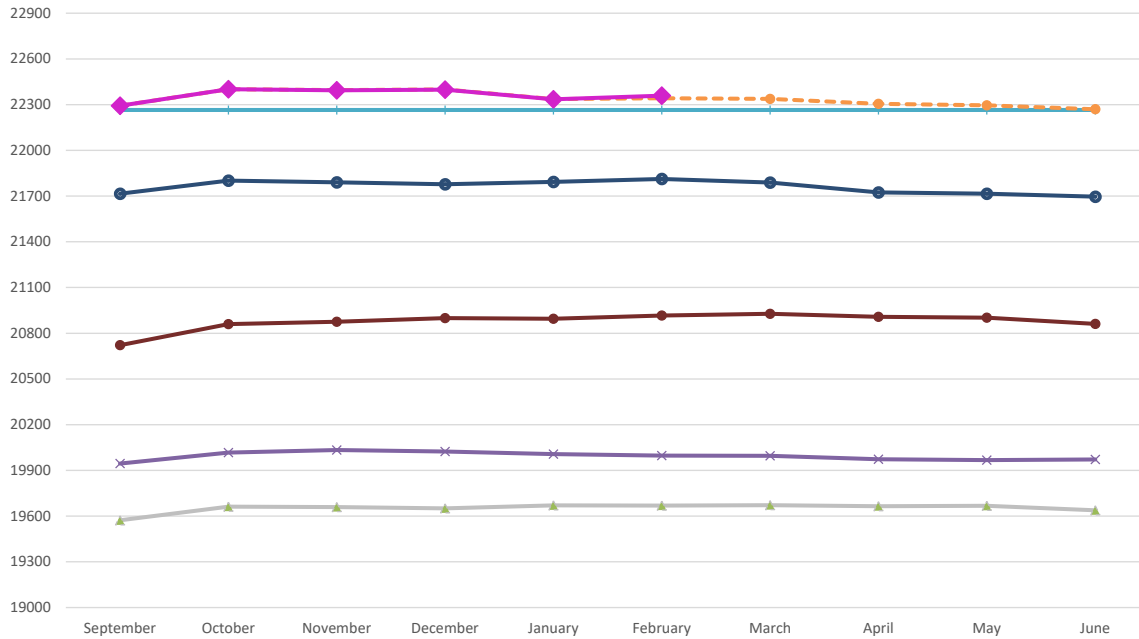
Total Ave K-12 HC (including Running Start Only and Open Doors) 22,867.60

- 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 February 2019

Feb 2019 FTE 22,359	Feb 2019 Headcount 22,878	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 02/28/2019

Program	Title	Budget	YTD	Balance	% To Date (a)	% Year
01	Basic Education	\$ 201,799,721	\$ 94,300,765	\$ 107,498,956	46.73%	50%
02	Alt Learn Exp	\$ 1,597,756	\$ 894,360	\$ 703,396	55.98%	50%
03	Dropout Reengagement	\$ 188,588	\$ 111,216	\$ 77,372	58.97%	50%
21	Special Education	\$ 45,751,384	\$ 25,066,251	\$ 20,685,133	54.79%	50%
22	Infants/Toddlers	\$ 2,145,000	\$ 978,589	\$ 1,166,411	45.62%	50%
24	Spec Ed, Supplemental	\$ 5,445,167	\$ 2,359,458	\$ 3,085,709	43.33%	50%
31	HS Career & Technical	\$ 5,914,939	\$ 3,343,913	\$ 2,571,026	56.53%	50%
34	MS Career & Technical	\$ 1,615,062	\$ 916,389	\$ 698,673	56.74%	50%
38	Vocational, Federal	\$ 71,956	\$ 21,690	\$ 50,266	30.14%	50%
51	Disadvantaged	\$ 783,581	\$ 342,263	\$ 441,318	43.68%	50%
52	School Improvement	\$ 288,626	\$ 162,743	\$ 125,883	56.39%	50%
55	Learning Assistance	\$ 1,958,769	\$ 1,023,144	\$ 935,625	52.23%	50%
56	State Institutions	\$ 180,213	\$ 93,447	\$ 86,766	51.85%	50%
57	Neglected/Delinquent	\$ 26,000	\$ 6,965	\$ 19,035	26.79%	50%
58	Special & Pilot	\$ 1,674,645	\$ 526,700	\$ 1,147,945	31.45%	50%
61	Federal Head Start	\$ 430,822	\$ 228,646	\$ 202,176	53.07%	50%
64	Limited English	\$ 214,810	\$ 112,122	\$ 102,688	52.20%	50%
65	Transitional Bilingual	\$ 3,472,758	\$ 1,890,767	\$ 1,581,991	54.45%	50%
73	Summer School	\$ 90,255	\$ 323	\$ 89,932	0.36%	50%
74	Highly Capable	\$ 609,386	\$ 394,835	\$ 214,551	64.79%	50%
79	Other Instructional	\$ 21,352,231	\$ 1,039,555	\$ 20,312,676	4.87%	50%
86	Community Schools	\$ 2,455	\$ 2,207	\$ 248	89.90%	50%
89	Community Services	\$ 807,271	\$ 409,604	\$ 397,667	50.74%	50%
97	Support Services	\$ 32,024,150	\$ 15,195,900	\$ 16,828,250	47.45%	50%
98	Food Services	\$ 7,272,799	\$ 3,596,311	\$ 3,676,488	49.45%	50%
99	Pupil Transportation	\$ 10,281,656	\$ 4,920,069	\$ 5,361,587	47.85%	50%
REPORT TOTALS		\$ 346,000,000	\$ 157,938,232	\$ 188,061,768	45.65%	50%

General Fund

Summary of Expenditures by Object

FY 2018-19

REPORT DATE 02/28/2019

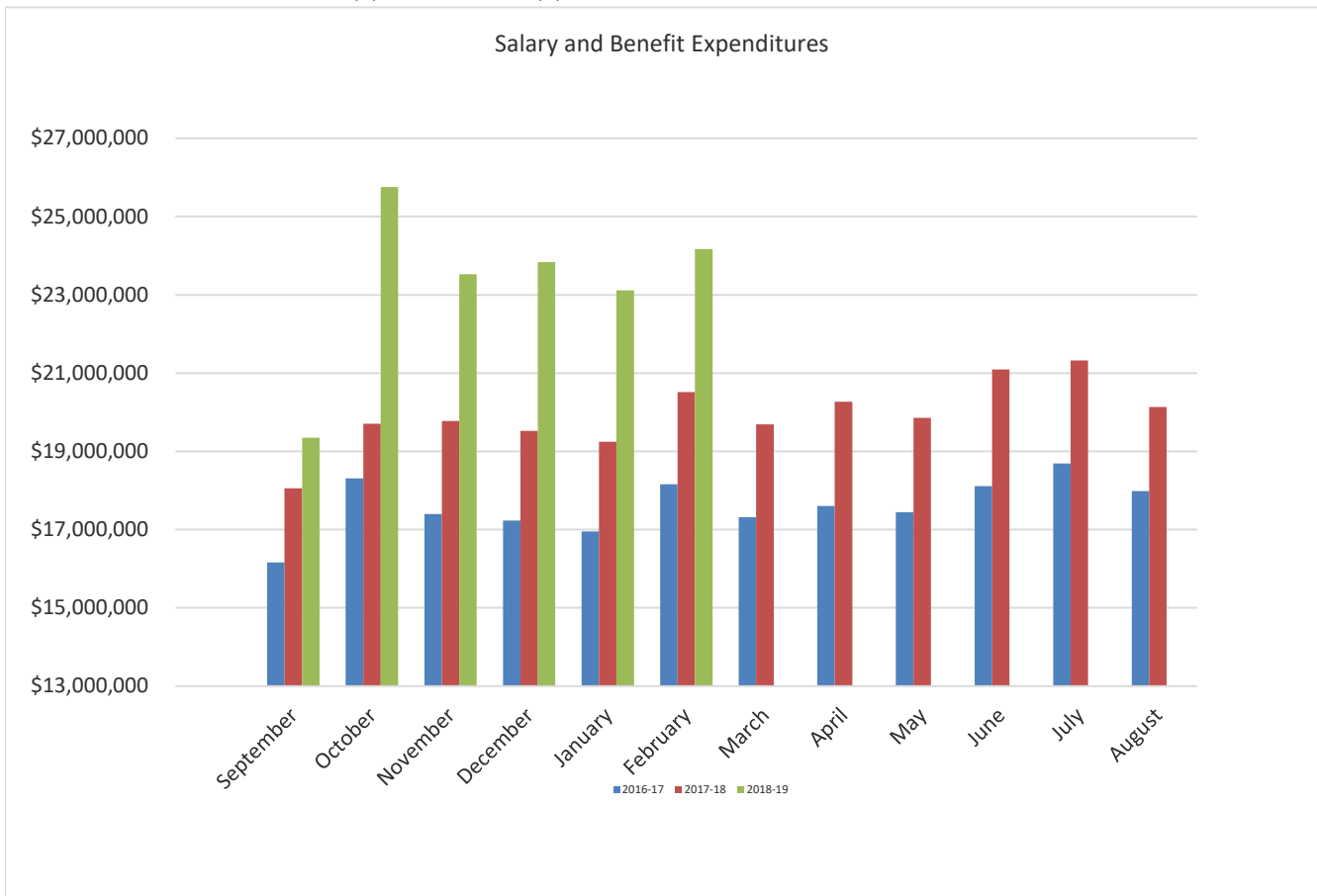
Object	Title	Budget	YTD	Balance	% To Date	
0	Debit Transfers	\$ 964,643	\$ 554,841	\$ 409,802	57.52%	50%
1	Credit Transfers	\$ (964,643)	\$ (554,841)	\$ (409,802)	57.52%	50%
2	Certificated Salaries	\$ 148,538,207	\$ 76,073,307	\$ 72,464,900	51.21%	50%
3	Classified Salaries	\$ 56,087,701	\$ 27,360,966	\$ 28,726,735	48.78%	50%
4	Employee Benefits	\$ 73,474,323	\$ 36,326,775	\$ 37,147,548	49.44%	50%
5	Supplies & Inst Resources	\$ 21,638,821	\$ 6,664,900	\$ 14,973,921	30.80%	50%
7	Contractual Services	\$ 45,437,768	\$ 11,087,456	\$ 34,350,312	24.40%	50%
8	Travel	\$ 229,180	\$ 102,017	\$ 127,163	44.51%	50%
9	Capital Outlay	\$ 594,000	\$ 322,811	\$ 271,189	54.35%	50%
REPORT TOTALS		\$ 346,000,000	\$ 157,938,232	\$ 188,061,768	45.65%	50%

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	\$ 23,115,067	\$ 3,871,943
February	\$ 18,161,657	\$ 20,511,477	\$ 24,173,300	\$ 3,661,823
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		
Total	\$ 211,379,304	\$ 239,184,797	\$ 139,761,048	\$ 22,940,762
Budget	\$ 209,074,388	\$ 236,597,916	\$ 278,100,231	\$ 41,502,315
% Actual Vs. Budget	101.10%	101.09%	50.26%	
	(a)	(a)		



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

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

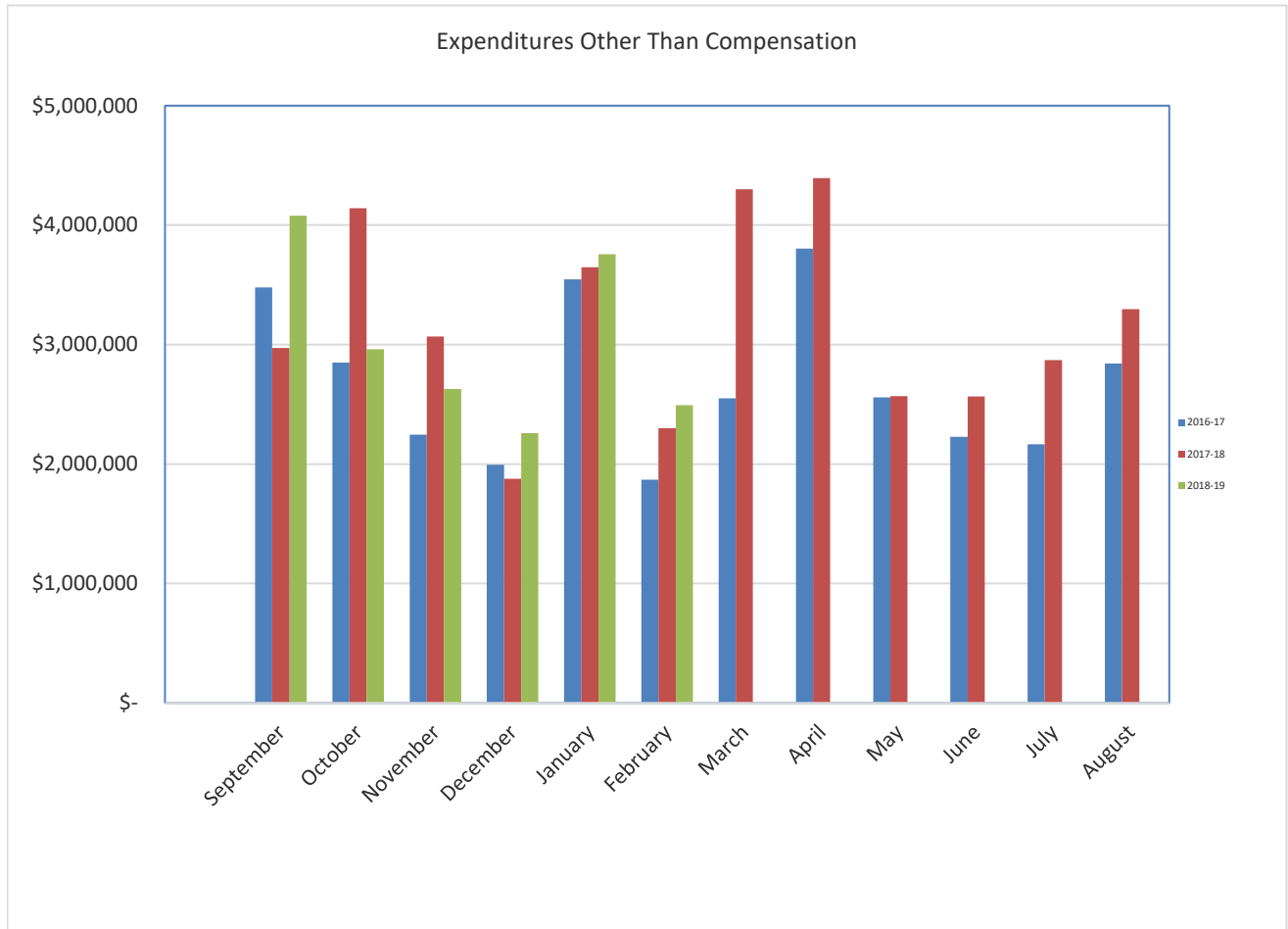
(c) - retroactive payment to September 1 for NEOPA

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	\$ 3,757,187	\$ 109,830
February	\$ 1,868,750	\$ 2,301,507	\$ 2,493,049	\$ 191,542
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		
Total	\$ 32,125,121	\$ 37,998,299	\$ 18,177,183	\$ 173,717
Budget	\$ 35,325,612	\$ 43,227,084	\$ 52,899,769	\$ 9,672,685
% Actual vs. Budget	90.94%	87.90%	34.36%	



(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 February, 2019

<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	710,946	24,769,130	52%	47%	22,970,520
Local Support Nontax	13,611,076	720,155	7,441,756	55%	58%	6,169,320
State, General Purpose	208,317,077	18,760,781	105,336,359	51%	51%	102,980,718
State, Special Purpose	45,925,598	5,036,417	23,705,911	52%	50%	22,219,687
Federal, General Purpose	1,494,680	-	746,775	50%	49%	747,905
Federal, Special Purpose	29,437,527	702,565	3,491,768	12%	21%	25,945,759
Revenues From Other Sch. Districts	327,000	2,042	174,352	53%	35%	152,648
Revenues From Other Entities	657,392	59,485	624,104	95%	268%	33,288
Total Revenues	347,510,000	25,992,391	166,290,155	48%	49%	181,219,845

<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	16,049,237	95,306,341	1,774,721	48%	50%	106,505,003
Special Education Instruction	53,341,551	5,115,981	28,404,298	5,741,912	64%	60%	19,195,341
Vocational Instruction	7,601,957	585,410	4,281,992	105,058	58%	56%	3,214,907
Compensatory Education	9,030,224	802,698	4,781,955	2,354	53%	47%	4,245,915
Other Instructional Programs	22,051,872	165,776	1,039,555	407,031	7%	24%	20,605,286
Community Services	809,726	62,843	411,811	38,262	56%	57%	359,653
Support Services	49,578,605	3,884,405	23,712,280	5,261,982	58%	63%	20,604,343
Total Expenditures	346,000,000	26,666,350	157,938,232	13,331,320	49%	53%	174,730,448

	<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	899,481	3,246,539	83%	30%	643,461

Rev. Over (Under) Expenditures 5,400,000 225,522 11,598,462

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	873,604
Restricted for Carryover Rev.	40,000	-
Nonspendable Fd. Bal. - Inventory	3,200,000	470,056
Restricted for Uninsured Risks	600,000	600,000
Assigned to Other Purposes	2,700,000	4,625,276
Unassigned Fund Balance	9,884,022	16,406,466
Unassigned to Min. Fd. Bal. Policy	10,380,000	10,380,000
Total Ending Fund Balance	27,365,022	33,355,402

Northshore School District No. 417

CAPITAL PROJECTS FUND

Budget Status Report

For the Period Ended February, 2019

<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	207,226	3,944,986	33%	8,030,014
Local Nontax Support	4,072,000	734,602	3,631,073	89%	440,927
Other Agencies and Assoc.	-	420,000	463,900	0%	(463,900)
Total Rev. and Other Fin. Sources	16,047,000	1,361,828	8,039,959	50%	8,007,041

<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	17,838	801,610	20%	3,276,390	972,661
Buildings	118,212,000	5,126,204	19,489,869	16%	98,722,131	93,193,521
Equipment	15,530,000	206,236	1,313,383	8%	14,216,617	164,957
Energy	12,460,000	23,308	1,201,643	10%	11,258,357	2,199,373
Lease and Rental of Surplus Property	-	-	-	0%	-	95,808
Bond Issuance	-	-	79,688	0%	(79,688)	1,250
Total Expenditures	150,280,000	5,373,586	22,886,193	15%	127,393,807	96,627,570

	<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)	(899,481)	(3,245,143)	83%	(644,857)
Revenue Over (Under) Expenditures	(138,123,000)	(4,911,239)	(18,091,377)		

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	149,258,214
Restricted for Levy Proceeds	2,605,943	1,355,018
Restricted from Impact Fees	2,576,246	7,612,224
Committed to Other Purposes	1,662,872	1,600,463
Assigned to Fund Purposes	24,178,622	42,981,451
Total Ending Fund Balance	53,828,000	202,807,370

**Northshore School District
Capital Projects Fund
For the Period Ending February 28, 2019**

Expenditures	Project	Budget	Actual For Month	Actual for year	Remaining Budget
Sites	Budget	4,078,000.00			
	AH FIELD IMPROVEMENTS		-	190,940.50	
	BHS SOFTBALL FIELD		-	-	
	CPMS TURF FIELD		140.00	461,050.84	
	GROUNDWATER BC		-	1,573.75	
	GROUNDWATER CL		-	1,573.75	
	GROUNDWATER ER		-	1,573.75	
	GROUNDWATER FW		-	1,573.75	
	GROUNDWATER KE		-	1,433.74	
	GROUNDWATER LMS		-	1,433.74	
	GROUNDWATER TMS		-	1,433.78	
	GROUNDWATER WE		-	1,433.74	
	HORSE CREEK IMPROVEMENTS		950.00	34,347.21	
	KMS FIELD IMPROVEMENTS		-	5,661.00	
	MALBY ROW SITE ACQUISITION		-	-	
	POP KEENEY MEMORIAL		5,236.83	5,236.83	
	SOFTBALL FIELD IMPROVEMENT BHS		-	25,156.00	
	SOFTBALL FIELD IMPROVEMENT IHS		840.00	25,989.00	
	SOFTBALL FIELD IMPROVEMENT WHS		-	25,149.00	
	WELLINGTON PROPERTY (09/2015)		10,671.50	16,050.07	
Sites Total		4,078,000.00	17,838.33	801,610.45	3,276,389.55
Bond Issuance	Budget				
	OVERHEAD/SALARIES 2018/19	-	-	79,688.00	(79,688.00)
Bond Issuance Total		-	-	79,688.00	(79,688.00)
Buildings	Budget	118,212,000.00			
	ADMN SECURITY UPGRADES		-	30,884.75	
	ANCILLARY INFORMATION SYSTEMS		13,714.66	88,536.41	
	BEAR CREEK ROOFING		386.75	3,026.75	
	BHS SECURITY UPGRADE		-	899.36	
	BYOD NETWORK EXPANSION		-	22,763.21	
	CS SECURITY UPGRADE		-	950.72	
	DEMOGRAPHICS 2018/19		-	2,889.90	
	HH SECURITY UPGRADE		-	3,025.93	
	HR SYSTEM REVIEW		-	590.00	
	IHS CONCERT HALL		323,671.26	456,767.40	
	IHS LOCKER ROOM PARTITIONS		-	10,439.00	
	KO SECURITY UPGRADE		-	879.48	
	KOKANEE CLASSROOM UPGRADE		-	7,620.30	
	MALBY SITE DEVELOPMENT		50,615.57	8,235,202.73	
	MO SECURITY UPGRADE		-	14,448.55	
	NETWORK MODERNIZATION		72,121.59	350,273.96	
	NEW HIGH SCHOOL NO 4		723.00	55,699.63	
	OVERHEAD/SALARIES 2017/18		-	3,421.08	
	OVERHEAD/SALARIES 2018/19		159,053.47	933,058.80	
	PORTABLE G4 DOUBLE KE		-	87.50	
	PORTABLE Y6 IMPROVEMENT		-	10,608.33	
	SCHOOL NETWORK MODERNIZE 2018		9,917.70	86,674.06	
	SECURITY OVERHEAD		6,259.09	37,497.23	
	SERVER MODERNIZATION		(13,368.22)	(1,029.77)	
	SERVER MODERNIZATION 2018		31,513.54	93,881.88	
	SMS SECURITY UPGRADE		-	901.81	
	SMS/CC ADDITION		4,473,666.85	9,037,716.35	
	SUPPORT SERVICES SECURITY UPGR		-	1,690.65	
	WH SECURITY UPGRADE		-	2,533.17	
	WOODINVILLE HIGH PHASE 3		(2,069.86)	(2,069.86)	
Buildings Total		118,212,000.00	5,126,205.40	19,489,869.31	98,722,130.69
Energy	Budget	12,460,000.00			
	ESCO 18.1 KO SPRINKLER		22,327.95	46,250.76	
	ESCO 19.1 ADMIN SERVER ROOM		140.00	157,860.28	
	ESCO 19.1 BHS LIGHTING		-	216,190.58	
	ESCO 19.1 CPMS LIGHTING		140.00	1,984.07	
	ESCO 19.1 IHS LIGHTING/PIPING		140.00	482,929.43	
	ESCO 19.1 PK LIGHTING		-	1,420.22	
	ESCO 19.1 WHS LIGHTING		-	294,027.19	
	KOKANEE ESCO		140.00	350.00	
	LOCKWOOD ESCO		420.00	630.00	
Energy Total		12,460,000.00	23,307.95	1,201,642.53	11,258,357.47
Equipment	Budget	15,530,000.00			
	CLASSROOM AUDIO		-	12,424.36	
	CPMS TURF FIELD		-	4,909.45	
	DIGITAL RESOURCES		1,600.95	54,708.87	
	INSTRUCTIONAL PRESENTATION SYS		57,871.07	64,696.17	
	INSTRUCTIONAL TECH COORD		52,821.69	315,587.96	
	INSTRUCTIONAL TECHNOLOGY		(12,033.14)	50,250.34	
	INTERACTIVE CLASSROOMS		-	167,966.61	
	INTERACTIVE CLASSROOM		7,795.67	53,521.38	
	LEVY SUPPORT STAFF		76,494.01	455,713.29	
	NEW HIGH SCHOOL NO 4		-	14,612.18	
	OVERHEAD/SALARIES 2018/19		-	250.00	
	PRINTER REPLACEMENTS		-	11,767.70	
	SMS/CC ADDITION		-	880.15	
	STUDENT INFORMATION SYS UPDT		7,618.03	12,248.02	
	WEBSITE MODERNIZATION		14,067.24	93,846.81	
Equipment Total		15,530,000.00	206,235.52	1,313,383.29	14,216,616.71
Total Expenditures		150,280,000.00	5,375,657.06	22,888,263.44	127,391,736.56

Expenditures	Project	Budget	Actual For Month	Actual for year	Remaining Budget
Other Financing Uses	Budget	3,890,000.00			
	DIST SOFTWARE TRSF		454,546.02	454,546.02	
	PROF DEV TECH TRANSFER		444,934.31	2,670,601.88	
	RENTAL REVENUE TRANSFER		-	119,994.85	
Other Financing Uses Total		3,890,000.00	899,480.33	3,245,142.75	644,857.25

Northshore School District No. 417

DEBT SERVICE FUND

Budget Status Report

For the Period Ended February, 2019

<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	720,902	23,516,280	47%	26,794,220
Local Support Nontax	191,978	10,118	161,297	84%	30,681
Federal, General Purpose	522,522		262,380	50%	260,142
Total Revenues	51,025,000	731,020	23,939,957	47%	27,085,043
<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	100%	-
Interest on Bonds	22,397,600	-	8,155,680	36%	14,241,920
Bond Transfer Fees	32,400	-	2,513	8%	29,887
Total Expenditures	46,900,000	-	32,628,193	70%	14,271,807
Revenue Over (Under) Expenditures	4,125,000	731,020	(8,688,236)		
Beginning Fund Balance	15,035,000		15,101,404		
Ending Fund Balance	<u>19,160,000</u>		<u>6,413,168</u>		

Northshore School District No. 417

TRANSPORTATION VEHICLE FUND

Budget Status Report

For the Period Ended February, 2019

<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	4,136	23,977	160%	(8,977)
State Revenue	733,000	-	-	0%	733,000
Other Financing Sources	-	-	360	0%	(360)
Total Revenues	748,000	4,136	24,337	3%	723,663

<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	149,303	358,898	822,314	99%	16,788

Revenues Over (Under) Expenditures (450,000) (145,167) (334,561)

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>2,165,049</u>

Northshore School District No. 417
ASSOCIATED STUDENT BODY FUND *
 Budget Status Report
 For the Period Ended February, 2019

	<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	117,246	2,611,476	50%	2,565,524
Expenditures	5,209,000	209,732	1,499,334	29%	3,709,666
Revenues Over (Under) Expenditures	<u>(32,000)</u>	<u>(92,486)</u>	<u>1,112,142</u>		
Beginning Fund Balance	1,727,000		2,266,515		
Ending Fund Balance	<u><u>1,695,000</u></u>		<u><u>3,378,657</u></u>		

* Includes Trust Fund

Northshore School District No. 417
Certificated Staffing Summary
 Budget to Actual FTE
 For the Period Ended February 28, 2019

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	80.27	-0.94
27-Teaching	1,235.30	1236.69	1.39
28-Extra Curricular	5.60	5.60	0.00
31-Instructional Professional Development	11.10	10.90	-0.20
72-Information Systems	0.50	0.50	0.00
Total General Fund	<u>1,463.90</u>	<u>1,471.45</u>	<u>7.55</u>
CP-Capital Projects	0.50	0.50	0.00
GRAND TOTAL	<u><u>1,464.40</u></u>	<u><u>1,471.95</u></u>	<u><u>7.55</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 February 28, 2019

Activity	Budget FTE	Current FTE	Over/(Under)
12-Superintendent's Office	2.00	2	0.00
13-Business Office	18.75	17.3	-1.45
14-Human Resources	15.46	14.335	-1.13
15-Public Information (Communications)	2.80	2.8	0.00
21-Supervision-Instruction	23.90	24.838	0.94
22-Learning Resources	5.97	7.284	1.31
23-Principal's Office	60.52	61.018	0.49
24-Guidance - Counseling	18.60	18.021	-0.58
25-Pupil Management & Safety	18.67	19.483	0.82
26-Health Services	28.54	28.449	-0.09
27-Teaching	282.78	283.134	0.36
28-Extra Curricular	4.00	4.14	0.14
32-Instructional Technology	3.60	3.6	0.00
41-Food Services - Supervision	5.00	5	0.00
44-Food Services - Operations	51.59	48.523	-3.07
51-Transportation - Supervision	6.00	6	0.00
52-Transportation - Operations	80.62	73.847	-6.77
53-Transportation - Maintenance (buses)	9.00	8	-1.00
61-Maintenance & Operations - Supervision	5.75	5.2	-0.55
62-Grounds Maintenance	10.50	9.5	-1.00
63-Operation of Buildings (Custodial)	94.00	92	-2.00
64-Building Maintenance	16.75	14	-2.75
65-Utilities	3.20	3.2	0.00
67-Building & Property Security	3.50	3.5	0.00
72-Information Systems	12.50	12.867	0.37
73-Printing/Graphics	3.63	3.628	0.00
74-Information Systems/Technology	4.20	4.2	0.00
91-Public Activities	0.20	0.2	0.00
Total General Fund	<u>792.02</u>	<u>776.07</u>	<u>-15.96</u>
CP-Capital Projects	<u>27.90</u>	<u>27.154</u>	<u>-0.75</u>
GRAND TOTAL	<u><u>819.93</u></u>	<u><u>803.22</u></u>	<u><u>-16.70</u></u> ¹

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