

## BUSINESS SERVICES

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To: Dr. Michelle Reid, Superintendent  
From: Tracy Patterson, CFO  
Date: May 13, 2019  
Regarding: Monthly Financial Status Report – March 2019

### **Enrollment**

The Average Annual FTE enrollment (AAFTE) remains above budget by 98.31 AAFTE. The Special Education, CTE, Running Start, and ALE enrollments all slightly declined as compared to the prior month.

During the month of March, FTE enrollment experienced a net decrease of -1.09 from the prior month as follows:

- K-5 increased by 3.91 FTE
- Grades 6-8 experienced no increase or decrease in FTE
- Grades 9-12 decreased by -1.40 FTE
- ALE decreased by -3.60 FTE
- 

### **Budget Status Information**

#### General Fund

Investment earnings for March 2019 were \$140,664, with year to date earnings of \$889,563. The ending fund balance was \$32.8 million, which is \$9.7 million higher than the same period last year. Revenues and expenditures are slightly lower than the same period last year as compared to budget.

#### Capital Projects Fund

Investment earnings for March 2019 were \$236,784, with year to date earnings of \$2,032,293. Total expenditures for the month of March 2019 were \$7.5 million. The ending fund balance was \$196 million which is \$138 million higher than the same period last year. Revenues and expenditures are higher than the same period last year, as compared to budget, due to the receipt of bond proceeds, and current construction and project costs. Page 14 in the financial report provides additional details on project spending.

#### Debt Service Fund

Investment earnings for March 2019 were \$9,799 with year to date earnings of \$171,096. All of the bond principal payments were made in December 2018. The next bond interest payment will be made in June 2019. The ending fund balance for the Debt Service Fund was \$7.9 million which is \$91 thousand higher than the same period last year. Revenues are in alignment with the same period last year, but expenditures are higher as compared to budget due to principal and interest payments applied to bond debt.

#### Transportation Vehicle Fund

Investment earnings for March 2019 were \$3,827, with year to date earnings of \$27,804. The ending fund balance was \$2.2 million which is \$215 thousand lower than the same period last year. Revenues are slightly higher than the same period last year due to increased state revenues, and expenditures are higher due to the purchase of four school buses so far during the 2018-2019 school year.

#### Associated Student Body Fund

Investment earnings for March 2019 were \$5,885, with year to date earnings of \$37,888. The ending fund balance was \$3.2 million which was \$349 thousand higher than the same period last year.

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## 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.

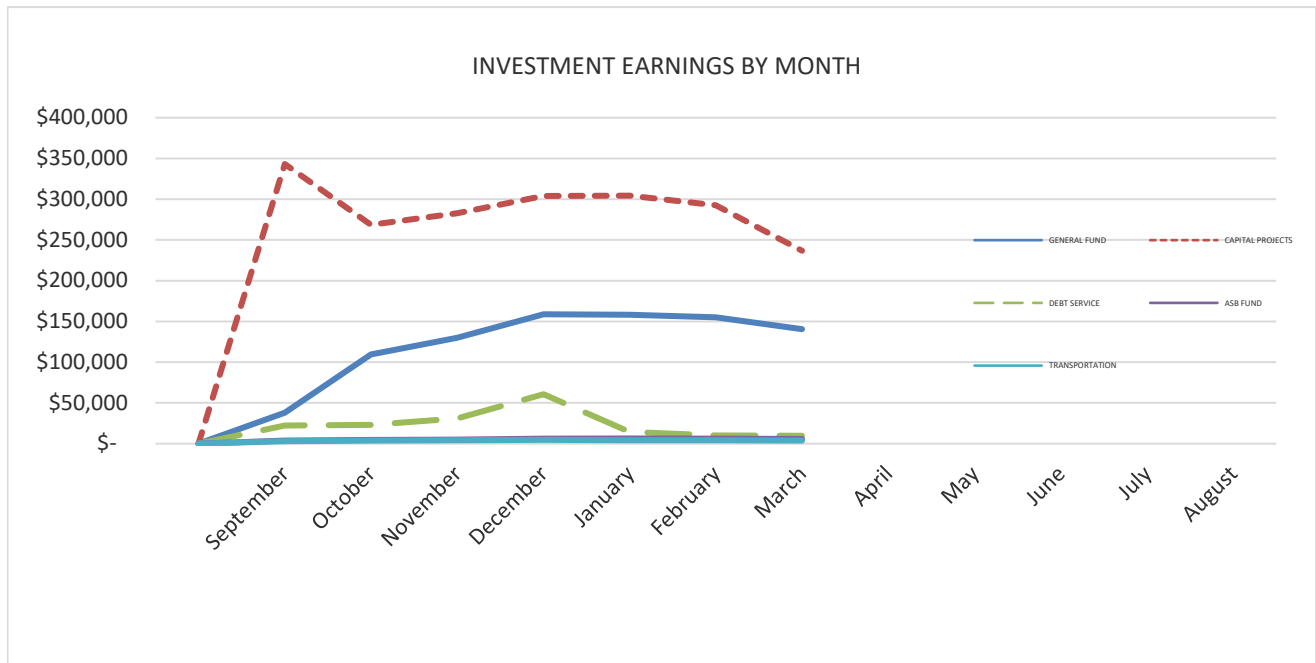
**Fund – Debt Service.** The fund that is used to account for the redemption of outstanding bonds and the payment of interest incurred by the bonds.

**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	\$ 140,664	\$ 236,784	\$ 9,799	\$ 5,885	\$ 3,827	\$ 396,958
April						\$ -
May						\$ -
June						\$ -
July						\$ -
August						\$ -
<b>YTD TOTAL</b>	<b>\$ 889,563</b>	<b>\$ 2,032,293</b>	<b>\$ 171,096</b>	<b>\$ 37,888</b>	<b>\$ 27,804</b>	<b>\$ 3,158,643</b>



Interest earnings rate for the month was 2.19% which is a decrease of .06% over the prior month.

NORTHSHORE SCHOOL DISTRICT  
March 2019 - YTD FUND BUDGET STATUS REPORTS

	2017-18 Budget	YTD 3/31/2018	\$ Variance	Monthly Budget %	2018-19 Budget	YTD 3/31/2019	\$ 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	153,993,525	\$ (119,999,475)	56.20%	347,510,000	192,937,738	\$ (154,572,262)	55.52%	58%
Expenditures	281,900,000	158,812,243	\$ 123,087,757	56.34%	346,000,000	185,109,568	\$ 160,890,432	53.50%	58%
Transfers In	3,707,000	1,801,314	\$ (1,905,686)	48.59%	3,890,000	3,246,539	\$ (643,461)	83.46%	58%
<b>Ending Fund Balance</b>	<b>\$ 21,965,022</b>	<b>\$ 23,147,618</b>	<b>\$ 1,182,596</b>		<b>\$ 27,365,022</b>	<b>\$ 32,831,649</b>	<b>\$ 5,466,627</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	7,152,077	\$ (106,197,923)	6.31%	16,047,000	8,898,114	\$ (7,148,886)	55.45%	58%
Expenditures	106,800,000	11,061,692	\$ 95,738,308	10.36%	150,280,000	30,344,468	\$ 119,935,532	20.19%	58%
Transfers Out	(3,270,000)	(1,794,389)	\$ 1,475,611	54.87%	(3,890,000)	(3,245,143)	\$ 644,857	83.42%	58%
<b>Ending Fund Balance</b>	<b>\$ 51,903,006</b>	<b>\$ 57,959,769</b>	<b>\$ 6,056,763</b>		<b>\$ 53,828,000</b>	<b>\$ 196,207,250</b>	<b>\$ 142,379,250</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	24,286,380	\$ (24,088,620)	50.20%	51,025,000	25,435,627	\$ (25,589,373)	49.85%	58%
Expenditures	44,375,000	27,622,218	\$ 16,752,782	62.25%	46,900,000	32,628,193	\$ 14,271,807	69.57%	58%
<b>Ending Fund Balance</b>	<b>\$ 15,100,000</b>	<b>\$ 7,817,580</b>	<b>\$ (7,282,420)</b>		<b>\$ 19,160,000</b>	<b>\$ 7,908,838</b>	<b>\$ (11,251,162)</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	2,151,869	\$ (2,742,335)	43.97%	5,177,000	2,892,637	\$ (2,284,363)	55.87%	58%
Expenditures	4,939,000	1,245,180	\$ 3,693,820	25.21%	5,209,000	1,952,325	\$ 3,256,675	37.48%	58%
<b>Ending Fund Balance</b>	<b>\$ 1,399,014</b>	<b>\$ 2,858,080</b>	<b>\$ 1,459,066</b>		<b>\$ 1,695,000</b>	<b>\$ 3,206,827</b>	<b>\$ 1,511,827</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	16,975	\$ (609,025)	2.71%	748,000	28,164	\$ (719,836)	3.77%	58%
Expenditures	950,000	-	\$ 950,000	0.00%	1,198,000	358,898	\$ 839,102	29.96%	58%
<b>Ending Fund Balance</b>	<b>\$ 2,043,000</b>	<b>\$ 2,383,689</b>	<b>\$ 340,689</b>		<b>\$ 1,692,000</b>	<b>\$ 2,168,876</b>	<b>\$ 476,876</b>		

Budget = School Board approved budget for fiscal year

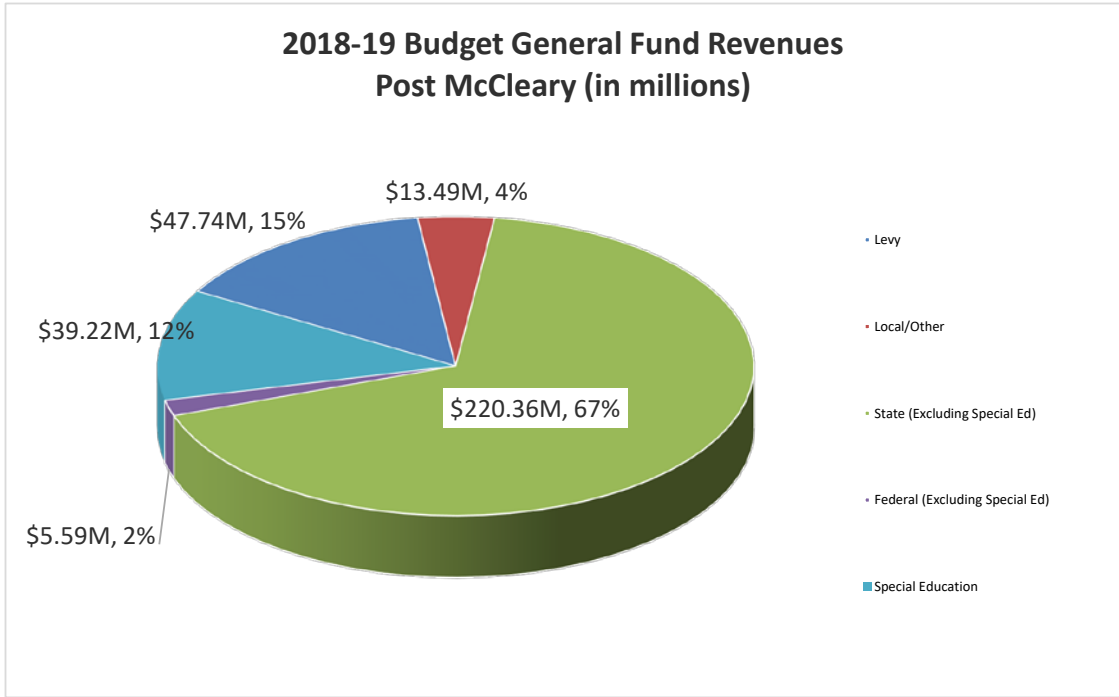
Actual = Fiscal year-to-date totals to the date of the report.

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

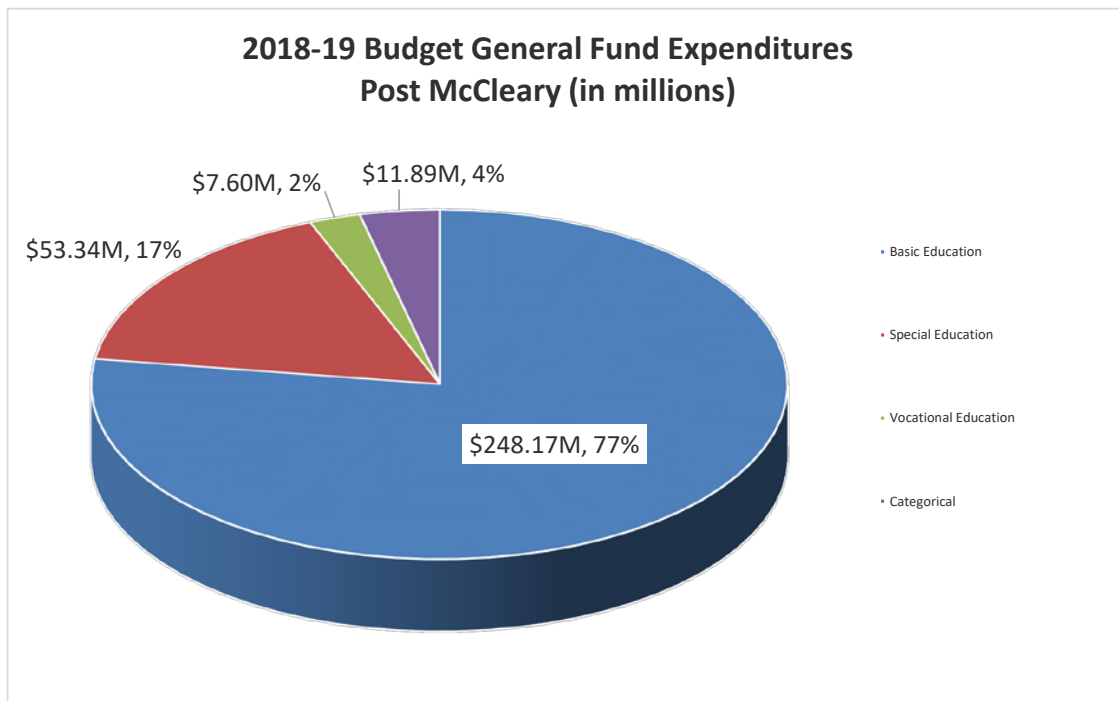
% Budget = The amount received/spent year-to-date as a % of the annual budget.

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

# General Fund Budget Information

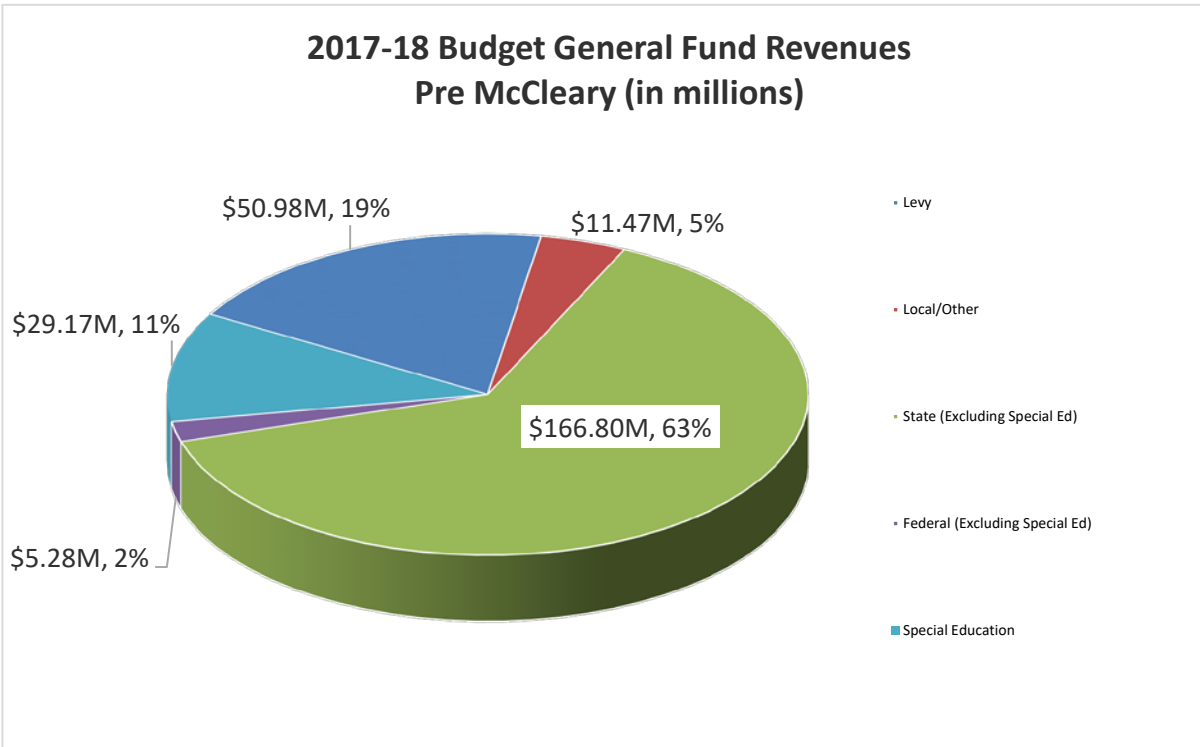


**\* Excludes Capacity Budget**

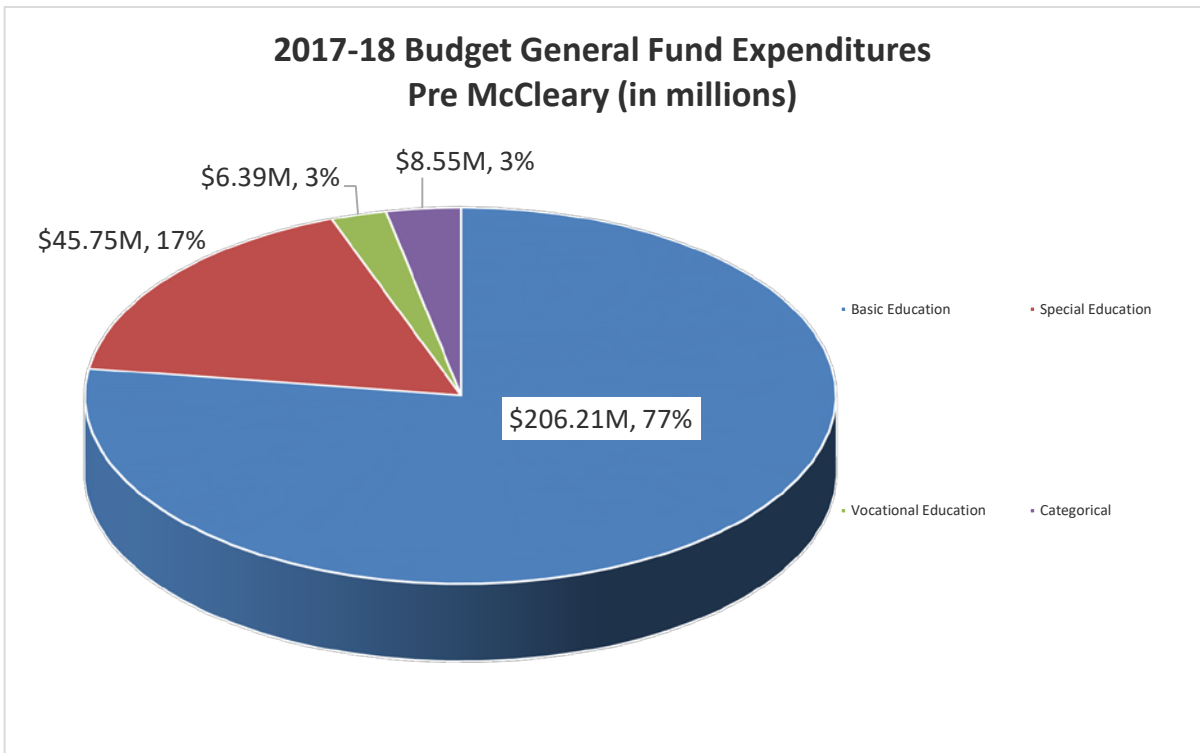


**\* Excludes Capacity Budget**

# General Fund *Budget Information*

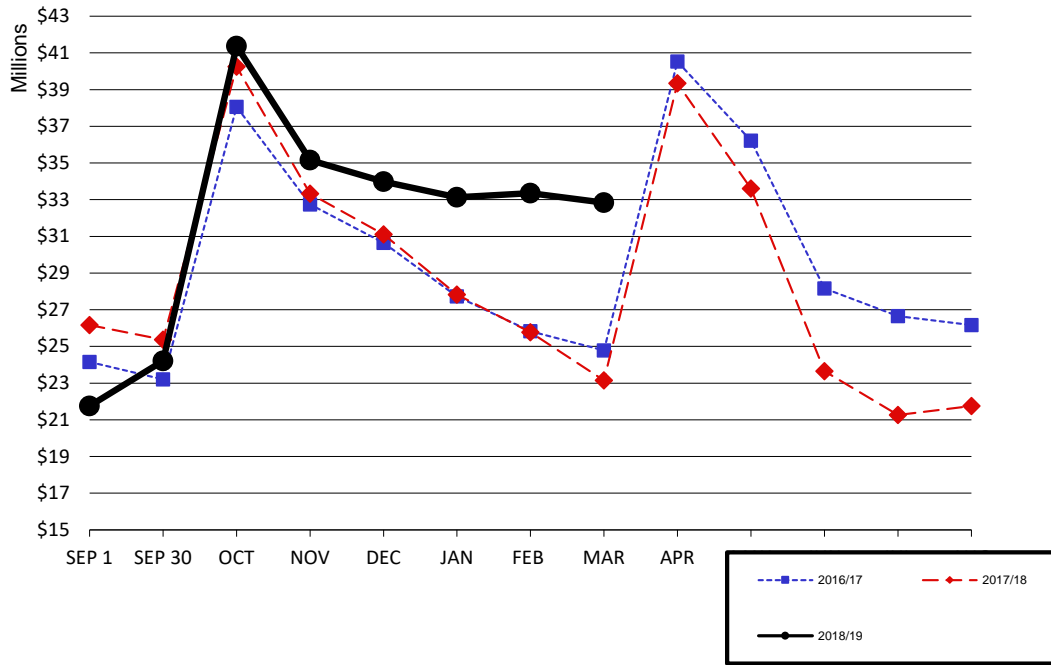


**\* Excludes Capacity Budget**



**\* 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  
March 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	1,713.71	1,655.69	1,615.00	1,708.42	93.42
Grade 1	1,789.86	1,681.94	1,753.00	1,787.43	34.43
Grade 2	1,738.00	1,831.28	1,767.00	1,737.63	-29.37
Grade 3	1,871.43	1,749.20	1,882.00	1,866.81	-15.19
Grade 4	1,800.57	1,866.01	1,797.00	1,797.13	0.13
Grade 5	1,888.43	1,758.52	1,926.00	1,887.32	-38.68
Grade 6	1,777.57	1,771.78	1,797.00	1,775.00	-22.00
Grade 7	1,818.00	1,675.98	1,801.00	1,815.09	14.09
Grade 8	1,701.71	1,655.53	1,693.00	1,697.51	4.51
Grade 9	1,718.29	1,765.87	1,663.00	1,716.05	53.05
Grade 10	1,787.86	1,554.20	1,772.00	1,780.30	8.30
Grade 11	1,473.43	1,497.49	1,420.00	1,397.09	-22.91
Grade 12	1,509.57	1,298.20	1,379.00	1,395.39	16.39
<b>Totals</b>	<b>22,588.43</b>	<b>21,761.69</b>	<b>22,265.00</b>	<b>22,361.17</b>	<b>96.17</b>

**Running Start**

	Average FTE to		Difference
	Projected FTE	date	
Academic RS FTE	340.00	344.23	4.23
Vocational RS FTE	10.00	16.41	6.41
<b>Total Running Start</b>	<b>350.00</b>	<b>360.64</b>	<b>10.64</b>

**Open Doors (1418)**

	Average FTE to		Difference
	Projected FTE	date	
Open Doors FTE	25.00	23.71	(1.29)

**Bilingual Program**

	Average HC to		Difference
	Projected HC	date	
Bilingual Program K-6 HC	1,465.00	1,484.83	19.83
Bilingual Program 7-12 HC	380.00	406.17	26.17
Bilingual Program Exited HC	645.00	738.50	93.50

**Vocational/CTE**

	Average FTE to		Difference
	Projected FTE	date	
Vocational FTE Students H.S.	655.00	667.73	12.73
Vocational FTE Students M.S.	180.00	187.95	7.95

**Special Education**

	Average HC to		Difference
	Projected HC	date	
Special Education 0-2 yr. old	215.00	212.33	(2.67)
Special Education 3-5 yr. old	275.00	272.33	(2.67)
Special Education K-21	2,500.00	2,595.17	95.17
<b>TOTAL SPECIAL ED</b>	<b>2,990.00</b>	<b>3,079.83</b>	<b>89.83</b>

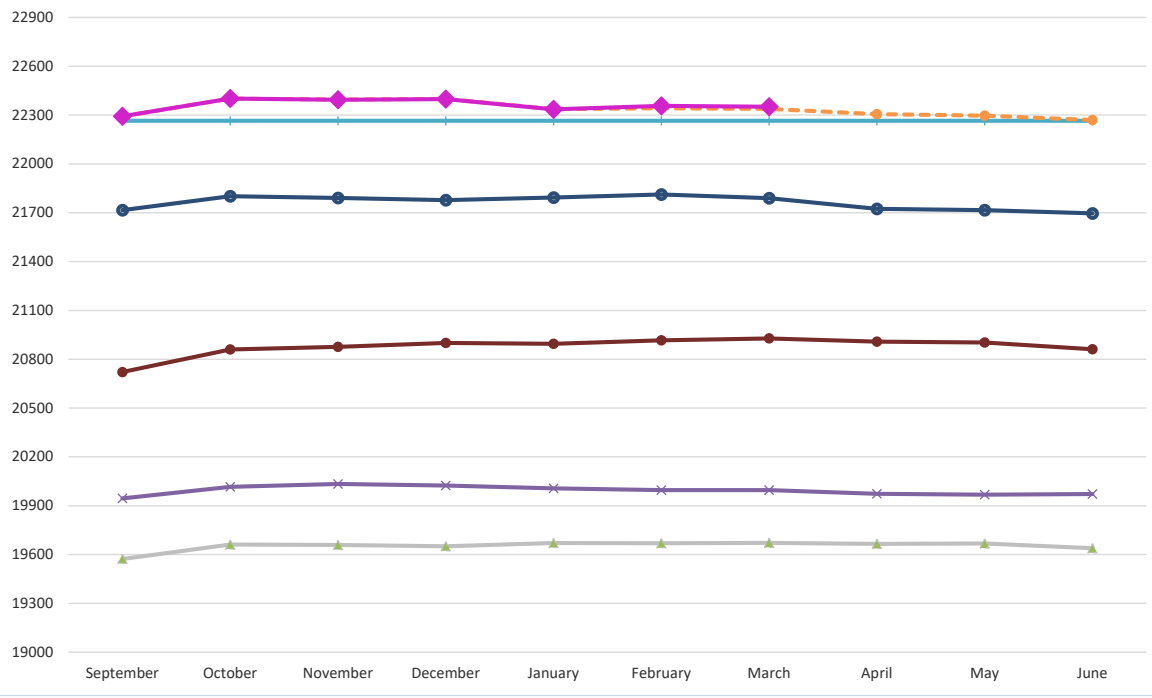
Total Ave K-12 HC (including Running Start Only and Open Doors) 22,867.60

- 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 March 2019

Mar 2019 FTE 22,351	Mar 2019 Headcount 22,864	2018-19 Budgeted AAFTE 22,265	2018-19 Projected AAFTE 22,338
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- ▲ 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 03/31/2019**

<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	\$ 110,041,115	\$ 91,758,606	54.53%	58%
02	Alt Learn Exp	\$ 1,597,756	\$ 1,040,775	\$ 556,981	65.14%	58%
03	Dropout Reengagement	\$ 188,588	\$ 125,591	\$ 62,997	66.60%	58%
21	Special Education	\$ 45,751,384	\$ 29,230,898	\$ 16,520,486	63.89%	58%
22	Infants/Toddlers	\$ 2,145,000	\$ 1,066,306	\$ 1,078,694	49.71%	58%
24	Spec Ed, Supplemental	\$ 5,445,167	\$ 2,731,922	\$ 2,713,245	50.17%	58%
31	HS Career & Technical	\$ 5,914,939	\$ 3,911,258	\$ 2,003,681	66.13%	58%
34	MS Career & Technical	\$ 1,615,062	\$ 1,032,627	\$ 582,435	63.94%	58%
38	Vocational, Federal	\$ 71,956	\$ 35,711	\$ 36,245	49.63%	58%
51	Disadvantaged	\$ 783,581	\$ 402,822	\$ 380,759	51.41%	58%
52	School Improvement	\$ 288,626	\$ 171,640	\$ 116,986	59.47%	58%
55	Learning Assistance	\$ 1,958,769	\$ 1,193,546	\$ 765,223	60.93%	58%
56	State Institutions	\$ 180,213	\$ 109,324	\$ 70,889	60.66%	58%
57	Neglected/Delinquent	\$ 26,000	\$ 7,325	\$ 18,675	28.17%	58%
58	Special & Pilot	\$ 1,674,645	\$ 597,695	\$ 1,076,950	35.69%	58%
61	Federal Head Start	\$ 430,822	\$ 269,294	\$ 161,528	62.51%	58%
64	Limited English	\$ 214,810	\$ 132,642	\$ 82,168	61.75%	58%
65	Transitional Bilingual	\$ 3,472,758	\$ 2,201,259	\$ 1,271,499	63.39%	58%
73	Summer School	\$ 90,255	\$ 323	\$ 89,932	0.36%	58%
74	Highly Capable	\$ 609,386	\$ 441,089	\$ 168,297	72.38%	58%
79	Other Instructional	\$ 21,352,231	\$ 1,289,540	\$ 20,062,691	6.04%	58%
86	Community Schools	\$ 2,455	\$ 2,207	\$ 248	89.90%	58%
89	Community Services	\$ 807,271	\$ 478,696	\$ 328,575	59.30%	58%
97	Support Services	\$ 32,024,150	\$ 18,522,479	\$ 13,501,671	57.84%	58%
98	Food Services	\$ 7,272,799	\$ 4,156,955	\$ 3,115,844	57.16%	58%
99	Pupil Transportation	\$ 10,281,656	\$ 5,916,529	\$ 4,365,127	57.54%	58%
<b>REPORT TOTALS</b>		<b>\$ 346,000,000</b>	<b>\$ 185,109,568</b>	<b>\$ 160,890,432</b>	<b>53.50%</b>	<b>58%</b>

**General Fund**

Summary of Expenditures by Object

**FY 2018-19**

**REPORT DATE 03/31/2019**

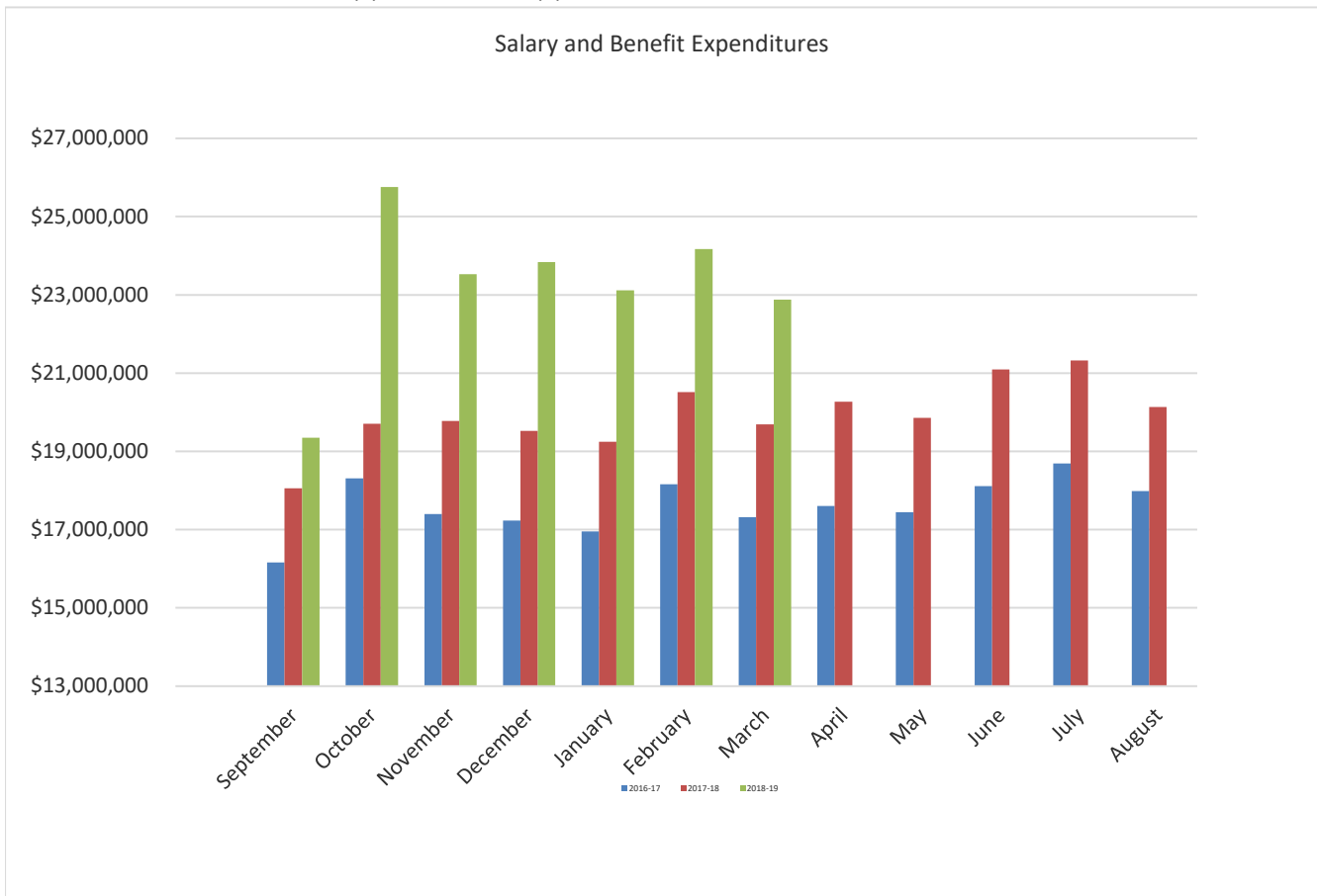
<b>Object</b>	<b>Title</b>	<b>Budget</b>	<b>YTD</b>	<b>Balance</b>	<b>% To Date</b>	<b>% Year</b>
0	Debit Transfers	\$ 964,643	\$ 612,980	\$ 351,663	63.54%	58%
1	Credit Transfers	\$ (964,643)	\$ (612,980)	\$ (351,663)	63.54%	58%
2	Certificated Salaries	\$ 148,538,207	\$ 88,545,900	\$ 59,992,307	59.61%	58%
3	Classified Salaries	\$ 56,087,701	\$ 31,691,603	\$ 24,396,098	56.50%	58%
4	Employee Benefits	\$ 73,474,323	\$ 42,400,046	\$ 31,074,277	57.71%	58%
5	Supplies & Inst Resources	\$ 21,638,821	\$ 7,585,542	\$ 14,053,279	35.06%	58%
7	Contractual Services	\$ 45,437,768	\$ 14,398,396	\$ 31,039,372	31.69%	58%
8	Travel	\$ 229,180	\$ 148,491	\$ 80,689	64.79%	58%
9	Capital Outlay	\$ 594,000	\$ 339,590	\$ 254,410	57.17%	58%
<b>REPORT TOTALS</b>		<b>\$ 346,000,000</b>	<b>\$ 185,109,568</b>	<b>\$ 160,890,432</b>	<b>53.50%</b>	<b>58%</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	\$ 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	\$ 22,876,501	\$ 3,186,882
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>\$ 162,637,549</b>	<b>\$ 26,127,644</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%	58.48%	
	(a)	(a)		



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

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

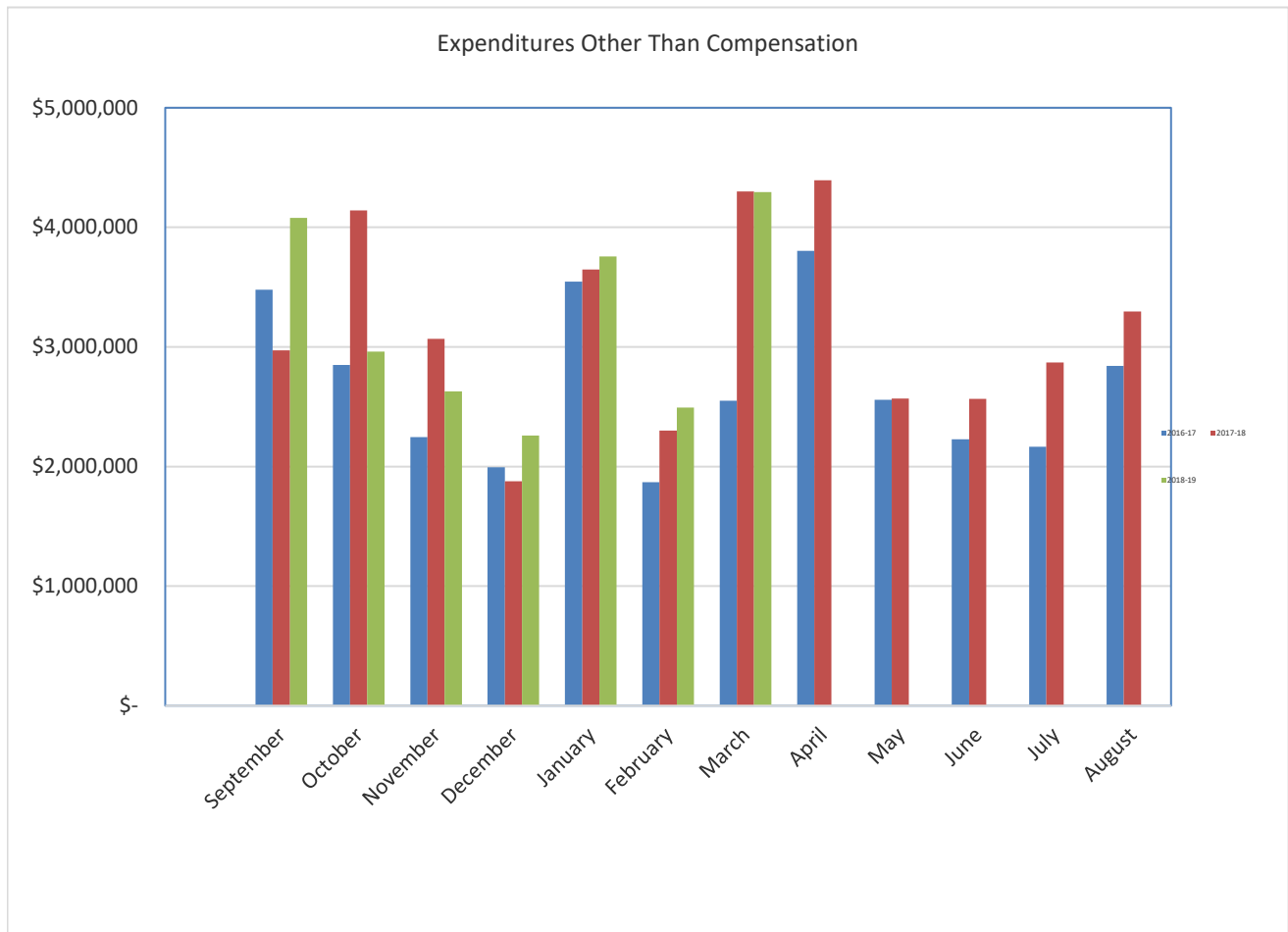
(c) - retroactive payment to September 1 for NEOPA

## 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	\$ 4,294,836	\$ (4,035)
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>\$ 22,472,019</b>	<b>\$ 169,682</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>42.48%</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 March 31, 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	1,460,956	26,230,086	55%	51%	21,509,564
Local Support Nontax	13,611,076	1,457,096	8,898,852	65%	68%	4,712,224
State, General Purpose	208,317,077	18,750,821	124,087,180	60%	60%	84,229,897
State, Special Purpose	45,925,598	4,272,203	27,978,114	61%	60%	17,947,484
Federal, General Purpose	1,494,680	-	746,775	50%	50%	747,905
Federal, Special Purpose	29,437,527	652,602	4,144,370	14%	27%	25,293,157
Revenues From Other Sch. Districts	327,000	237	174,589	53%	35%	152,411
Revenues From Other Entities	657,392	53,668	677,772	103%	271%	(20,380)
<b>Total Revenues</b>	<b>347,510,000</b>	<b>26,647,583</b>	<b>192,937,738</b>	<b>56%</b>	<b>57%</b>	<b>154,572,262</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	15,901,139	111,207,480	1,676,757	55%	58%	90,701,828
Special Education Instruction	53,341,551	4,624,829	33,029,127	5,507,782	72%	67%	14,804,642
Vocational Instruction	7,601,957	697,603	4,979,595	105,450	67%	66%	2,516,912
Compensatory Education	9,030,224	303,593	5,085,548	20,634	57%	56%	3,924,042
Other Instructional Programs	22,051,872	691,398	1,730,953	400,411	10%	27%	19,920,508
Community Services	809,726	69,092	480,903	36,084	64%	64%	292,739
Support Services	49,578,605	4,883,682	28,595,962	3,903,283	66%	72%	17,079,360
<b>Total Expenditures</b>	<b>346,000,000</b>	<b>27,171,336</b>	<b>185,109,568</b>	<b>11,650,401</b>	<b>57%</b>	<b>61%</b>	<b>149,240,031</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	-	3,246,539	83%	55%	643,461

Rev. Over (Under) Expenditures 5,400,000 (523,753) 11,074,709

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	849,670
Restricted for Carryover Rev.	40,000	-
Nonspendable Fd. Bal. - Inventory	3,200,000	348,475
Restricted for Uninsured Risks	600,000	600,000
Assigned to Other Purposes	2,700,000	4,329,769
Unassigned Fund Balance	9,884,022	16,323,735
Unassigned to Min. Fd. Bal. Policy	10,380,000	10,380,000
<b>Total Ending Fund Balance</b>	<b>27,365,022</b>	<b>32,831,649</b>

Northshore School District No. 417

**CAPITAL PROJECTS FUND**

Budget Status Report

For the Period Ended March 31, 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	435,264	4,380,250	37%	7,594,750
Local Nontax Support	4,072,000	422,891	4,053,964	100%	18,036
Other Agencies and Assoc.	-	-	463,900	0%	(463,900)
<b>Total Rev. and Other Fin. Sources</b>	<b>16,047,000</b>	<b>858,155</b>	<b>8,898,114</b>	<b>55%</b>	<b>7,148,886</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	78,236	879,846	22%	3,198,154	931,914
Buildings	118,212,000	7,001,820	26,491,689	22%	91,720,311	88,403,838
Equipment	15,530,000	169,250	1,482,633	10%	14,047,367	220,639
Energy	12,460,000	113,161	1,314,804	11%	11,145,196	15,370,459
Lease and Rental of Surplus Property	-	95,808	95,808	0%	(95,808)	-
Bond Issuance	-	-	79,688	0%	(79,688)	1,250
<b>Total Expenditures</b>	<b>150,280,000</b>	<b>7,458,275</b>	<b>30,344,468</b>	<b>20%</b>	<b>119,935,532</b>	<b>104,928,100</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)	-	(3,245,143)	83%	(644,857)

Revenue Over (Under) Expenditures (138,123,000) (6,600,120) (24,691,497)

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	143,014,031
Restricted for Levy Proceeds	2,605,943	1,592,627
Restricted from Impact Fees	2,576,246	7,718,124
Committed to Other Purposes	1,662,872	1,600,463
Assigned to Fund Purposes	24,178,622	42,282,005

Total Ending Fund Balance 53,828,000 196,207,250

Northshore School District  
Capital Projects Fund  
For the Period Ending March 31, 2019

Expenditures	Project	Budget	Actual For Month	Actual for year	Remaining Budget
<b>Sites</b>		4,078,000.00			
	Budget				
	AH FIELD IMPROVEMENTS		0.00	190,940.50	
	BHS SOFTBALL FIELD		0.00	0.00	
	BHS TENNIS COURTS		1,357.80	1,357.80	
	CPMS TURF FIELD		0.00	461,050.84	
	GROUNDWATER BC		3,410.62	4,984.37	
	GROUNDWATER CL		3,410.62	4,984.37	
	GROUNDWATER ER		5,057.72	6,631.47	
	GROUNDWATER FW		5,297.16	6,870.91	
	GROUNDWATER KE		3,410.63	4,844.37	
	GROUNDWATER LMS		5,078.97	6,512.71	
	GROUNDWATER TMS		3,410.63	4,844.41	
	GROUNDWATER WE		3,410.63	4,844.37	
	HORSE CREEK IMPROVEMENTS		2,128.00	36,475.21	
	IHS SOFTBALL FIELD		1,252.20	1,252.20	
	KMS FIELD IMPROVEMENTS		0.00	5,661.00	
	MALTBY ROW SITE ACQUISITION		0.00	0.00	
	MINIMUM FUND BALANCE		0.00	0.00	
	NORTHSHORE MIDDLE SCHOOL FIELD		1,686.58	1,686.58	
	POF KEENEY MEMORIAL		20,710.53	25,947.36	
	SOFTBALL FIELD IMPROVEMENT BHS		0.00	25,156.00	
	SOFTBALL FIELD IMPROVEMENT IHS		420.00	26,409.00	
	SOFTBALL FIELD IMPROVEMENT WHS		0.00	25,149.00	
	WELLINGTON PROPERTY (09/2015)		15,448.82	31,498.89	
	WHS SOFTBALL FIELDS		1,372.80	1,372.80	
	WHS TENNIS COURTS		1,372.20	1,372.20	
<b>Sites Total</b>		<b>4,078,000.00</b>	<b>78,235.91</b>	<b>879,846.36</b>	<b>3,198,153.64</b>
<b>Buildings</b>		118,212,000.00			
	Budget				
	ADMIN SECURITY UPGRADES		0.00	30,884.75	
	ANCILLARY INFORMATION SYSTEMS		58,698.00	147,234.41	
	BEAR CREEK ROOFING		270.00	3,296.75	
	BHS SECURITY UPGRADE		0.00	899.36	
	BYOD NETWORK EXPANSION		0.00	22,763.21	
	CP4 HS NO 5		456,637.50	456,637.50	
	CS SECURITY UPGRADE		0.00	950.72	
	DEMOGRAPHICS 2018/19		14,915.59	17,805.49	
	HH SECURITY UPGRADE		0.00	3,025.93	
	HR SYSTEM REVIEW		0.00	590.00	
	IHS CONCERT HALL		122,863.32	579,630.72	
	IHS LOCKER ROOM PARTITIONS		0.00	10,439.00	
	KMS CLASSROOM LOCKS		8,352.89	8,352.89	
	KO SECURITY UPGRADE		0.00	879.48	
	Kokanee Classroom Upgrade		0.00	7,620.30	
	MALTBY SITE DEVELOPMENT		2,433,218.75	10,668,421.48	
	MO SECURITY UPGRADE		0.00	14,448.55	
	NETWORK MODERNIZATION		31,754.82	382,028.78	
	NEW HIGH SCHOOL NO 4		423,423.16	479,122.79	
	NMS CLASSROOM LOCKS		8,122.25	8,122.25	
	OVERHEAD/SALARIES 2017/18		0.00	3,421.08	
	OVERHEAD/SALARIES 2018/19		320,904.39	1,253,963.19	
	PORTABLE G4 DOUBLE KE		3,644.67	3,732.17	
	PORTABLE Y6 IMPROVEMENT		0.00	10,608.33	
	SCHOOL NETWORK MODERNIZE 2018		15,125.38	101,799.44	
	SECURITY OVERHEAD		6,266.66	43,763.89	
	SERVER MODERNIZATION		0.00	-1,029.77	
	SERVER MODERNIZATION 2018		20,336.05	114,217.93	
	SMS SECURITY UPGRADE		0.00	901.81	
	SMS/CC ADDITION		3,077,286.53	12,115,002.88	
	SUPPORT SERVICES SECURITY UPGR		0.00	3,690.65	
	WH SECURITY UPGRADE		0.00	2,533.17	
	WOODINVILLE HIGH PHASE 3		0.00	-2,069.86	
<b>Buildings Total</b>		<b>118,212,000.00</b>	<b>7,001,819.96</b>	<b>26,491,689.27</b>	<b>91,720,310.73</b>
<b>Equipment</b>		15,530,000.00			
	Budget				
	CLASSROOM AUDIO		0.00	12,424.36	
	CPMS TURF FIELD		0.00	4,909.45	
	DIGITAL RESOURCES		1,633.76	56,342.63	
	INSTRUCTIONAL PRESENTATION SYS		20,634.11	85,330.28	
	INSTRUCTIONAL TECH COORD		52,827.95	368,415.91	
	INSTRUCTIONAL TECHNOLOGY		2,073.43	52,333.77	
	INTERACTIVE CLASSROOM		3,850.25	225,338.24	
	LEVY SUPPORT STAFF		74,151.36	529,864.65	
	NEW HIGH SCHOOL NO 4		0.00	14,612.18	
	OVERHEAD/SALARIES 2018/19		0.00	250.00	
	PRINTER REPLACEMENTS		0.00	11,767.70	
	PROF DEV TECH TRANSFER		0.00	0.00	
	SMS/CC ADDITION		0.00	880.15	
	STUDENT INFORMATION SYS UPDT		0.00	12,248.02	
	WEBSITE MODERNIZATION		14,078.11	107,934.92	
<b>Equipment Total</b>		<b>15,530,000.00</b>	<b>169,248.97</b>	<b>1,482,632.26</b>	<b>14,047,367.74</b>
<b>Energy</b>		12,460,000.00			
	Budget				
	EAST RIDGE ESCO		18,382.14	18,382.14	
	ESCO 18.1 KO SPRINKLER		0.00	46,250.76	
	ESCO 19.1 ADMIN SERVER ROOM		6,197.38	164,057.66	
	ESCO 19.1 BHS LIGHTING		5,252.04	221,442.62	
	ESCO 19.1 CPMS LIGHTING		22,758.84	24,742.91	
	ESCO 19.1 IHS LIGHTING/PIPING		25,639.18	508,568.61	
	ESCO 19.1 PK LIGHTING		5,252.04	6,672.26	
	ESCO 19.1 WHS LIGHTING		5,252.04	299,279.23	
	KOKANEE ESCO		0.00	350.00	
	LOCKWOOD ESCO		24,428.17	25,058.17	
<b>Energy Total</b>		<b>12,460,000.00</b>	<b>113,161.83</b>	<b>1,314,804.36</b>	<b>11,145,195.64</b>
<b>Lease and Rental of Surplus Property</b>		0.00			
	Budget				
	RENTAL REVENUE TRANSFER		95,807.78	95,807.78	
<b>Lease and Rental of Surplus Property</b>		<b>0.00</b>	<b>95,807.78</b>	<b>95,807.78</b>	<b>-95,807.78</b>
<b>Bond Issuance</b>		0.00			
	Budget				
	OVERHEAD/SALARIES 2018/19		0.00	79,688.00	-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>Total Expenditures</b>		<b>150,280,000.00</b>	<b>7,458,274.45</b>	<b>30,344,468.03</b>	<b>119,935,531.97</b>
<b>Other Financing Uses</b>		3,890,000.00			
	Budget				
	DIST SOFTWARE TRSF			454,546.02	
	PROF DEV TECH TRANSFER			2,670,601.88	
	RENTAL REVENUE TRANSFER			119,994.85	
<b>Other Financing Uses Total</b>		<b>3,890,000.00</b>		<b>3,245,142.75</b>	<b>644,857.25</b>



Northshore School District No. 417

**DEBT SERVICE FUND**

Budget Status Report

For the Period Ended March 31, 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	1,485,872	25,002,152	50%	25,308,348
Local Support Nontax	191,978	9,798	171,095	89%	20,883
Federal, General Purpose	522,522		262,380	50%	260,142
<b>Total Revenues</b>	<b>51,025,000</b>	<b>1,495,670</b>	<b>25,435,627</b>	<b>50%</b>	<b>25,589,373</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	100%	-
Interest on Bonds	22,397,600	-	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>-</b>	<b>32,628,193</b>	<b>70%</b>	<b>14,271,807</b>
Revenue Over (Under) Expenditures	4,125,000	1,495,670	(7,192,566)		
Beginning Fund Balance	15,035,000		15,101,404		
Ending Fund Balance	<u>19,160,000</u>		<u>7,908,838</u>		

Northshore School District No. 417

**TRANSPORTATION VEHICLE FUND**

Budget Status Report

For the Period Ended March 31, 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	3,827	27,804	185%	(12,804)
State Revenue	733,000	-	-	0%	733,000
Other Financing Sources	-	-	360	0%	(360)
<b>Total Revenues</b>	<b>748,000</b>	<b>3,827</b>	<b>28,164</b>	<b>4%</b>	<b>719,836</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	149,303	358,898	822,314	99%	16,788

Revenues Over (Under) Expenditures (450,000) (145,476) (330,734)

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>2,168,876</u>

Northshore School District No. 417  
**ASSOCIATED STUDENT BODY FUND \***  
 Budget Status Report  
 For the Period Ended March 31, 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	281,161	2,892,637	56%	2,284,363
Expenditures	5,209,000	452,991	1,952,325	37%	3,256,675
Revenues Over (Under) Expenditures	<u>(32,000)</u>	<u>(171,830)</u>	<u>940,312</u>		
Beginning Fund Balance	1,727,000		2,266,515		
Ending Fund Balance	<u><u>1,695,000</u></u>		<u><u>3,206,827</u></u>		

\* Includes Trust Fund

Northshore School District No. 417  
**Certificated Staffing Summary**  
 Budget to Actual FTE  
 For the Period Ended March 30, 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	58.50	3.70 *
24-Guidance	38.20	41.80	3.60 *
25-Pupil Management & Safety	1.00	1.00	0.00
26-Health Services	81.20	80.00	-1.20
27-Teaching	1,235.30	1236.98	1.68
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	1,463.90	1,470.48	6.58
CP-Capital Projects	0.50	0.50	0.00
GRAND TOTAL	1,464.40	1,470.98	6.58

\* 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 March 30, 2019

Activity	Budget FTE	Current FTE	Over/(Under)
12-Superintendent's Office	2.00	2.00	0.00
13-Business Office	18.75	16.30	-2.45
14-Human Resources	15.46	14.34	-1.13
15-Public Information (Communications)	2.80	2.80	0.00
21-Supervision-Instruction	23.90	24.84	0.94
22-Learning Resources	5.97	7.28	1.31
23-Principal's Office	60.52	61.02	0.49
24-Guidance - Counseling	18.60	18.62	0.02
25-Pupil Management & Safety	18.67	19.48	0.82
26-Health Services	28.54	28.45	-0.09
27-Teaching	282.78	284.30	1.52
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	49.53	-2.06
51-Transportation - Supervision	6.00	6.00	0.00
52-Transportation - Operations	80.62	73.85	-6.77
53-Transportation - Maintenance (buses)	9.00	8.00	-1.00
61-Maintenance & Operations - Supervision	5.75	5.20	-0.55
62-Grounds Maintenance	10.50	9.50	-1.00
63-Operation of Buildings (Custodial)	94.00	92.00	-2.00
64-Building Maintenance	16.75	14.00	-2.75
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>777.84</u>	<u>-14.19</u>
CP-Capital Projects	<u>27.90</u>	<u>27.15</u>	<u>-0.75</u>
GRAND TOTAL	<u>819.93</u>	<u>804.99</u>	<u>-14.94</u> <sup>1</sup>

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