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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.

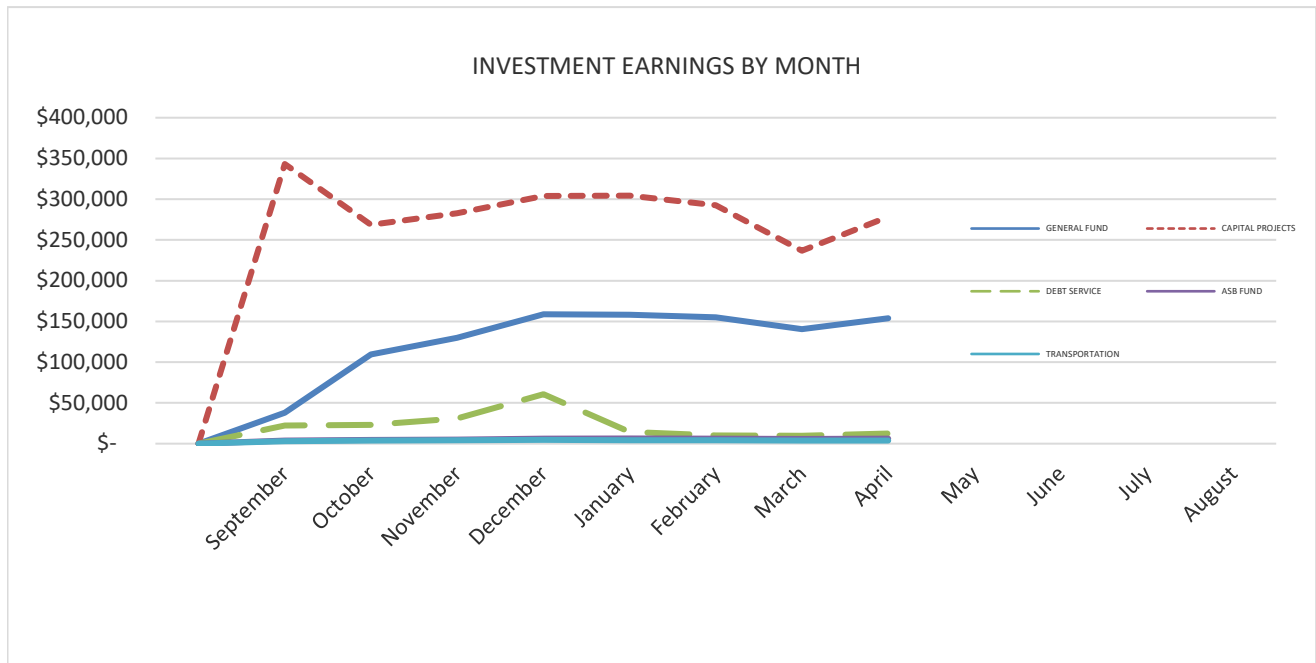
Fund – Debt Service. The fund that is used to account for the redemption of outstanding bonds and the payment of interest incurred by the bonds.

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	\$ 153,697	\$ 278,469	\$ 12,617	\$ 6,050	\$ 3,978	\$ 454,811
May						\$ -
June						\$ -
July						\$ -
August						\$ -
YTD TOTAL	\$ 1,043,260	\$ 2,310,762	\$ 183,713	\$ 43,938	\$ 31,782	\$ 3,613,454



Interest earnings rate for the month was 2.26% which is an increase of .07% over the prior month.

NORTHSHORE SCHOOL DISTRICT
April 2019 - YTD FUND BUDGET STATUS REPORTS

	2017-18 Budget	YTD 4/30/2018	\$ Variance	Monthly Budget %	2018-19 Budget	YTD 4/30/2019	\$ 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	193,690,859	\$ (80,302,141)	70.69%	347,510,000	238,839,326	\$ (108,670,674)	68.73%	67%
Expenditures	281,900,000	183,477,311	\$ 98,422,689	65.09%	346,000,000	212,378,463	\$ 133,621,537	61.38%	67%
Transfers In	3,707,000	1,970,927	\$ (1,736,073)	53.17%	3,890,000	3,246,539	\$ (643,461)	83.46%	67%
Ending Fund Balance	\$ 21,965,022	\$ 38,349,497	\$ 16,384,475		\$ 27,365,022	\$ 51,464,342	\$ 24,099,320		
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	10,640,749	\$ (102,709,251)	9.39%	16,047,000	21,223,708	\$ 5,176,708	132.26%	67%
Expenditures	106,800,000	11,820,148	\$ 94,979,852	11.07%	150,280,000	56,382,609	\$ 93,897,391	37.52%	67%
Transfers Out	(3,270,000)	(1,964,002)	\$ 1,305,998	60.06%	(3,890,000)	(3,245,143)	\$ 644,857	83.42%	67%
Ending Fund Balance	\$ 51,903,006	\$ 60,520,372	\$ 8,617,366		\$ 53,828,000	\$ 182,494,703	\$ 128,666,703		
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	43,856,545	\$ (4,518,455)	90.66%	51,025,000	46,512,783	\$ (4,512,217)	91.16%	67%
Expenditures	44,375,000	27,622,218	\$ 16,752,782	62.25%	46,900,000	32,628,193	\$ 14,271,807	69.57%	67%
Ending Fund Balance	\$ 15,100,000	\$ 27,387,745	\$ 12,287,745		\$ 19,160,000	\$ 28,985,994	\$ 9,825,994		
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	2,349,792	\$ (2,544,412)	48.01%	5,177,000	3,172,380	\$ (2,004,620)	61.28%	67%
Expenditures	4,939,000	1,552,478	\$ 3,386,522	31.43%	5,209,000	2,264,398	\$ 2,944,602	43.47%	67%
Ending Fund Balance	\$ 1,399,014	\$ 2,748,705	\$ 1,349,691		\$ 1,695,000	\$ 3,174,497	\$ 1,479,497		
Transp. Vehicle Fund									
Beginning Fund Balance	\$ 2,367,000	\$ 2,366,714	\$ (286)		\$ 2,142,000	\$ 2,499,610	\$ 357,610		
Revenues	626,000	19,960	\$ (606,040)	3.19%	748,000	32,142	\$ (715,858)	4.30%	67%
Expenditures	950,000	-	\$ 950,000	0.00%	1,198,000	358,898	\$ 839,102	29.96%	67%
Ending Fund Balance	\$ 2,043,000	\$ 2,386,674	\$ 343,674		\$ 1,692,000	\$ 2,172,854	\$ 480,854		

Budget = School Board approved budget for fiscal year

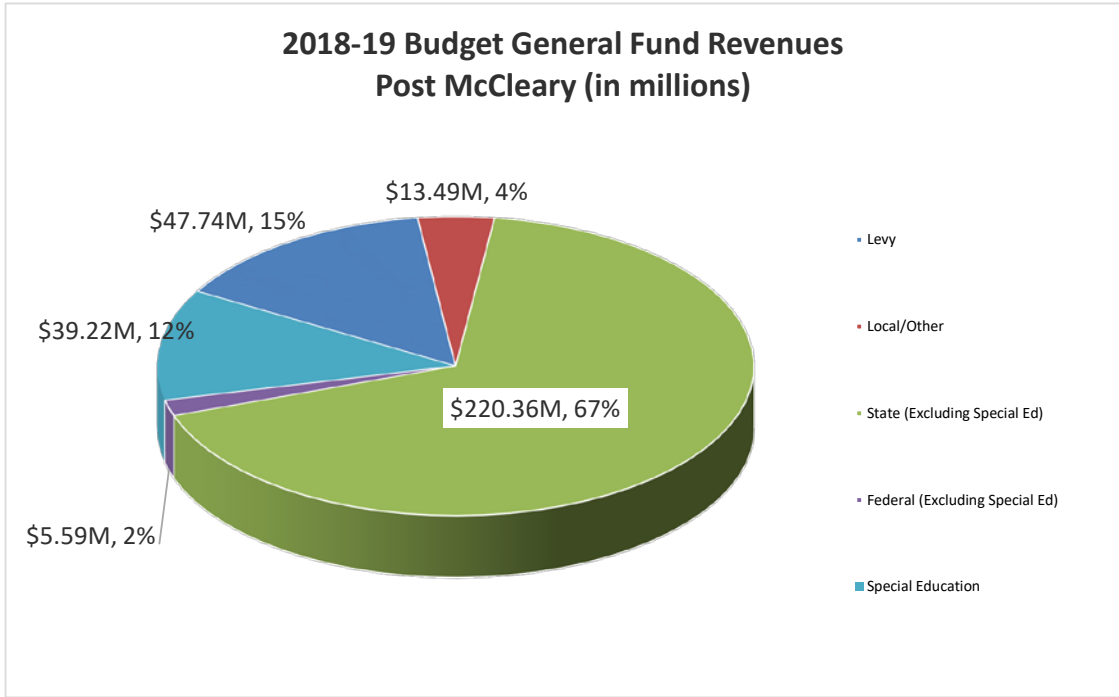
Actual = Fiscal year-to-date totals to the date of the report.

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

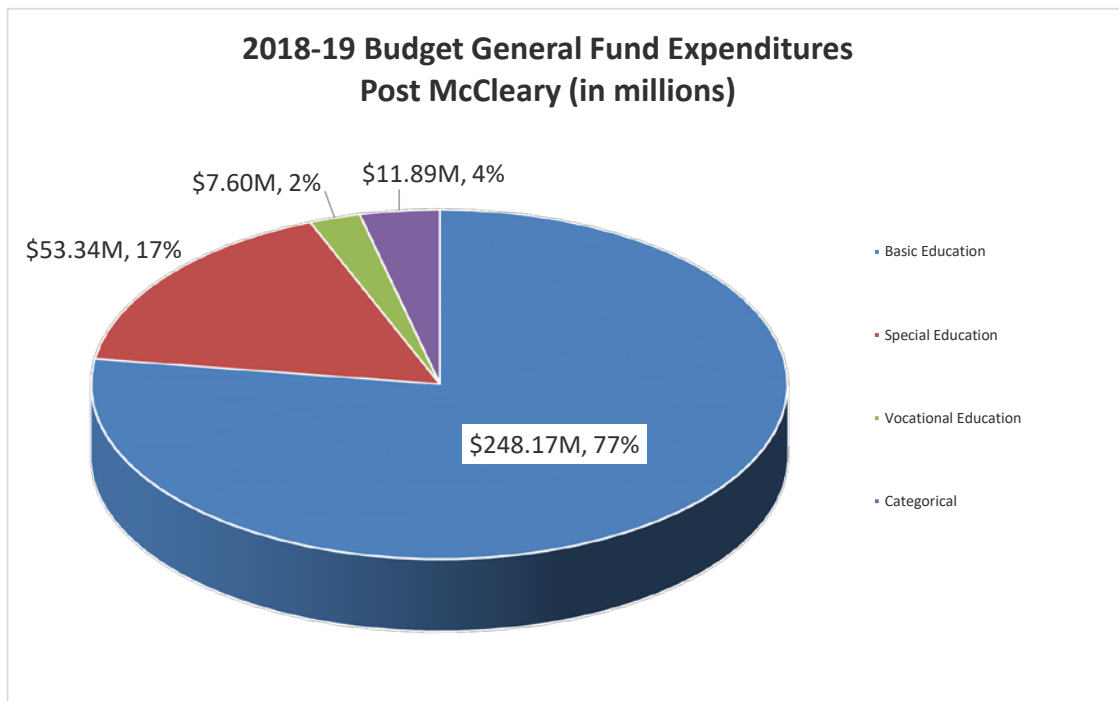
% Budget = The amount received/spent year-to-date as a % of the annual budget.

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

General Fund Budget Information

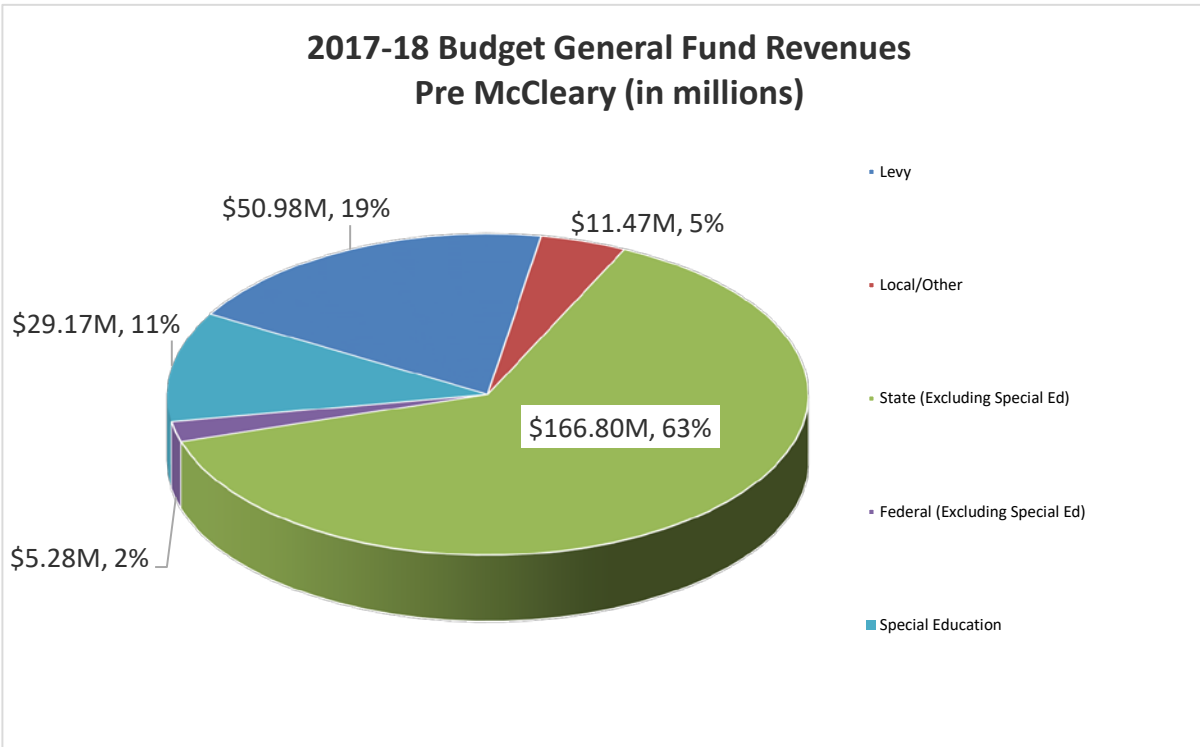


*** Excludes Capacity Budget**

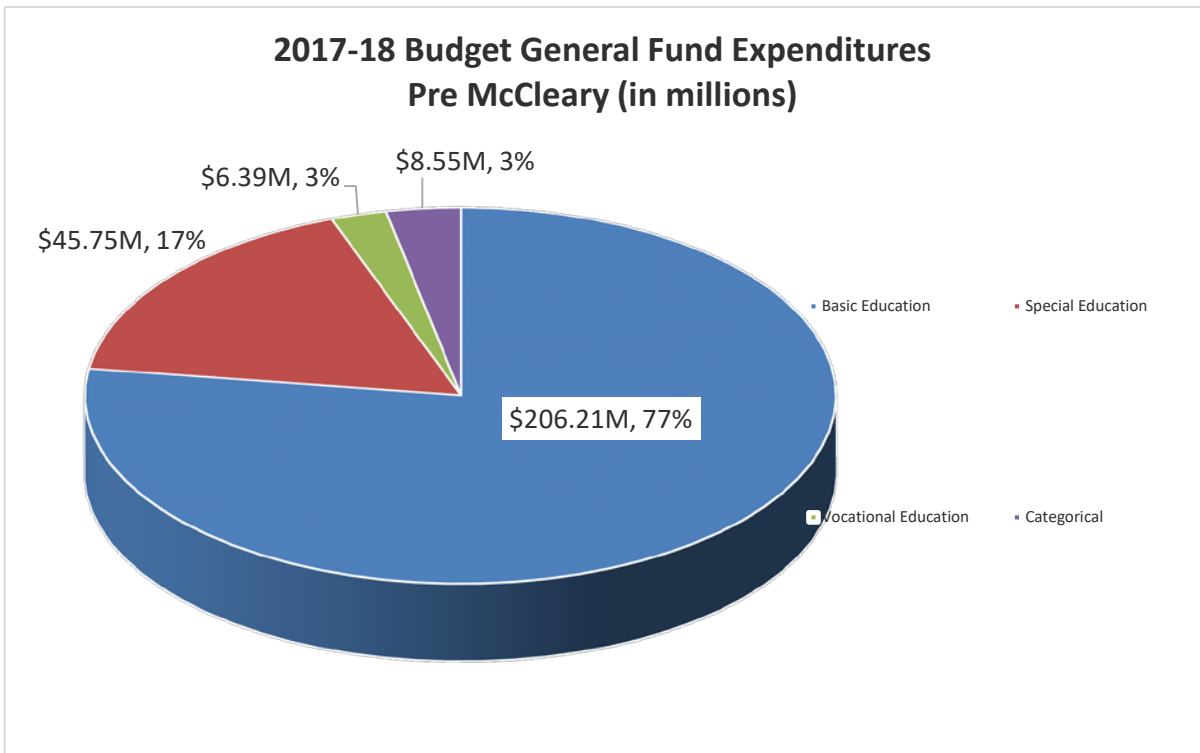


*** Excludes Capacity Budget**

General Fund *Budget Information*

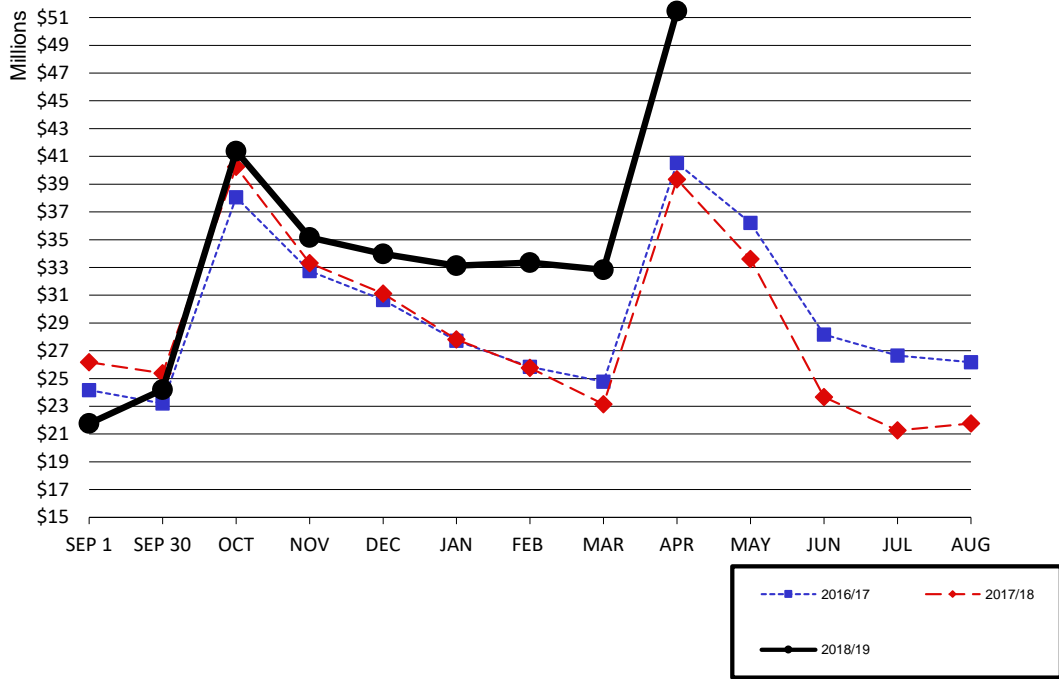


*** Excludes Capacity Budget**



*** 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
April 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	1,714.63	1,655.69	1,615.00	1,709.57	94.57
Grade 1	1,791.50	1,681.94	1,753.00	1,788.89	35.89
Grade 2	1,738.38	1,831.28	1,767.00	1,737.93	-29.07
Grade 3	1,871.75	1,749.20	1,882.00	1,867.00	-15.00
Grade 4	1,800.50	1,866.01	1,797.00	1,797.00	0.00
Grade 5	1,888.75	1,758.52	1,926.00	1,887.54	-38.46
Grade 6	1,777.75	1,771.78	1,797.00	1,775.00	-22.00
Grade 7	1,820.13	1,675.98	1,801.00	1,817.03	16.03
Grade 8	1,702.00	1,655.53	1,693.00	1,697.84	4.84
Grade 9	1,717.38	1,765.87	1,663.00	1,715.07	52.07
Grade 10	1,787.38	1,554.20	1,772.00	1,779.61	7.61
Grade 11	1,471.38	1,497.49	1,420.00	1,395.58	-24.42
Grade 12	1,507.63	1,298.20	1,379.00	1,394.86	15.86
Totals	22,589.16	21,761.69	22,265.00	22,362.92	97.92

Running Start

	Projected FTE	Average FTE to date	Difference
Academic RS FTE	340.00	341.33	1.33
Vocational RS FTE	10.00	17.44	7.44
Total Running Start	350.00	358.77	8.77

Open Doors (1418)

	Projected FTE	Average FTE to date	Difference
Open Doors FTE	25.00	22.75	(2.25)

Bilingual Program

	Projected HC	Average HC to date	Difference
Bilingual Program K-6 HC	1,465.00	1,488.14	23.14
Bilingual Program 7-12 HC	380.00	406.71	26.71
Bilingual Program Exited HC	645.00	738.57	93.57

Vocational/CTE

	Projected FTE	Average FTE to date	Difference
Vocational FTE Students H.S.	655.00	675.19	20.19
Vocational FTE Students M.S.	180.00	187.70	7.70

Special Education

	Projected HC	Average HC to date	Difference
Special Education 0-2 yr. old	215.00	213.86	(1.14)
Special Education 3-5 yr. old	275.00	279.29	4.29
Special Education K-21	2,500.00	2,604.43	104.43
TOTAL SPECIAL ED	2,990.00	3,097.58	107.58

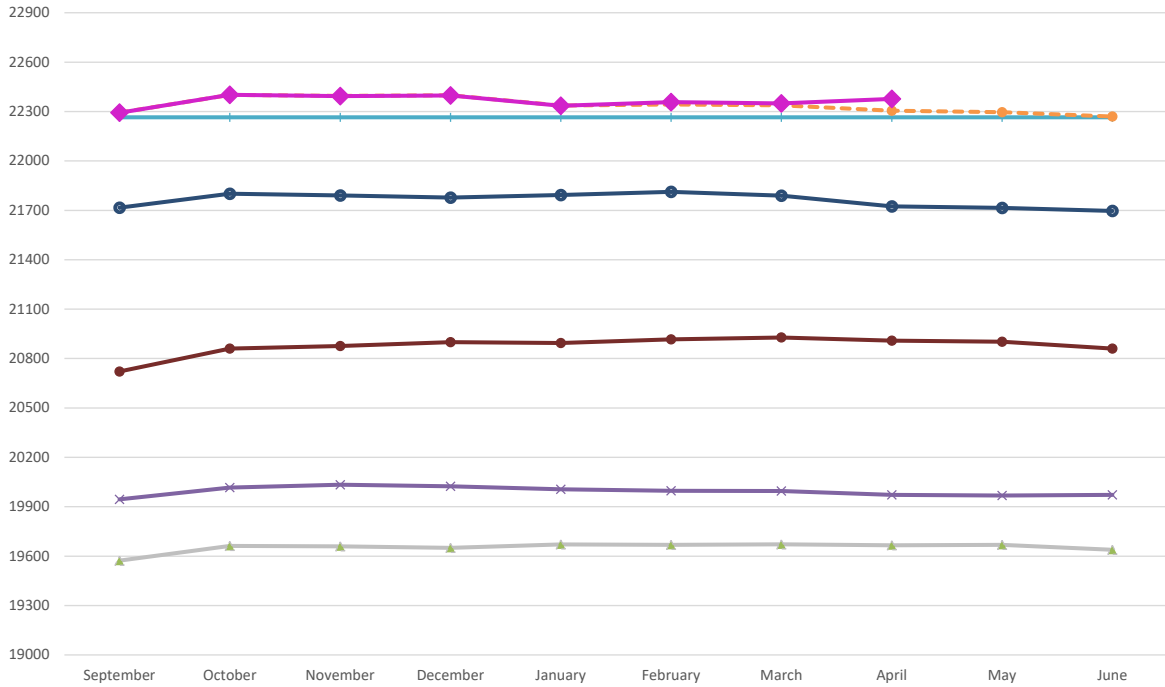
Total Ave K-12 HC (including Running Start Only and Open Doors) 22,867.60

- 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 April 2019

Apr 2019 FTE 22,376	Apr 2019 Headcount 22,872	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 04/30/2019

Program	Title	Budget	YTD	Balance	% To Date (a)	% Year
01	Basic Education	\$ 201,799,721	\$ 125,876,776	\$ 75,922,945	62.38%	67%
02	Alt Learn Exp	\$ 1,597,756	\$ 1,191,974	\$ 405,782	74.60%	67%
03	Dropout Reengagement	\$ 188,588	\$ 137,696	\$ 50,892	73.01%	67%
21	Special Education	\$ 45,751,384	\$ 33,763,805	\$ 11,987,579	73.80%	67%
22	Infants/Toddlers	\$ 2,145,000	\$ 1,264,665	\$ 880,335	58.96%	67%
24	Spec Ed, Supplemental	\$ 5,445,167	\$ 3,049,741	\$ 2,395,426	56.01%	67%
31	HS Career & Technical	\$ 5,914,939	\$ 4,478,965	\$ 1,435,974	75.72%	67%
34	MS Career & Technical	\$ 1,615,062	\$ 1,155,632	\$ 459,430	71.55%	67%
38	Vocational, Federal	\$ 71,956	\$ 39,317	\$ 32,639	54.64%	67%
51	Disadvantaged	\$ 783,581	\$ 473,455	\$ 310,126	60.42%	67%
52	School Improvement	\$ 288,626	\$ 222,562	\$ 66,064	77.11%	67%
55	Learning Assistance	\$ 1,958,769	\$ 1,364,426	\$ 594,343	69.66%	67%
56	State Institutions	\$ 180,213	\$ 124,772	\$ 55,441	69.24%	67%
57	Neglected/Delinquent	\$ 26,000	\$ 8,111	\$ 17,889	31.20%	67%
58	Special & Pilot	\$ 1,674,645	\$ 663,055	\$ 1,011,590	39.59%	67%
61	Federal Head Start	\$ 430,822	\$ 309,513	\$ 121,309	71.84%	67%
64	Limited English	\$ 214,810	\$ 154,505	\$ 60,305	71.93%	67%
65	Transitional Bilingual	\$ 3,472,758	\$ 2,518,985	\$ 953,773	72.54%	67%
73	Summer School	\$ 90,255	\$ 642	\$ 89,613	0.71%	67%
74	Highly Capable	\$ 609,386	\$ 528,361	\$ 81,025	86.70%	67%
79	Other Instructional	\$ 21,352,231	\$ 1,577,152	\$ 19,775,079	7.39%	67%
86	Community Schools	\$ 2,455	\$ 2,207	\$ 248	89.90%	67%
89	Community Services	\$ 807,271	\$ 543,938	\$ 263,333	67.38%	67%
97	Support Services	\$ 32,024,150	\$ 21,369,734	\$ 10,654,416	66.73%	67%
98	Food Services	\$ 7,272,799	\$ 4,798,782	\$ 2,474,017	65.98%	67%
99	Pupil Transportation	\$ 10,281,656	\$ 6,759,692	\$ 3,521,964	65.75%	67%
REPORT TOTALS		\$ 346,000,000	\$ 212,378,463	\$ 133,621,537	61.38%	67%

General Fund

Summary of Expenditures by Object

FY 2018-19

REPORT DATE 04/30/2019

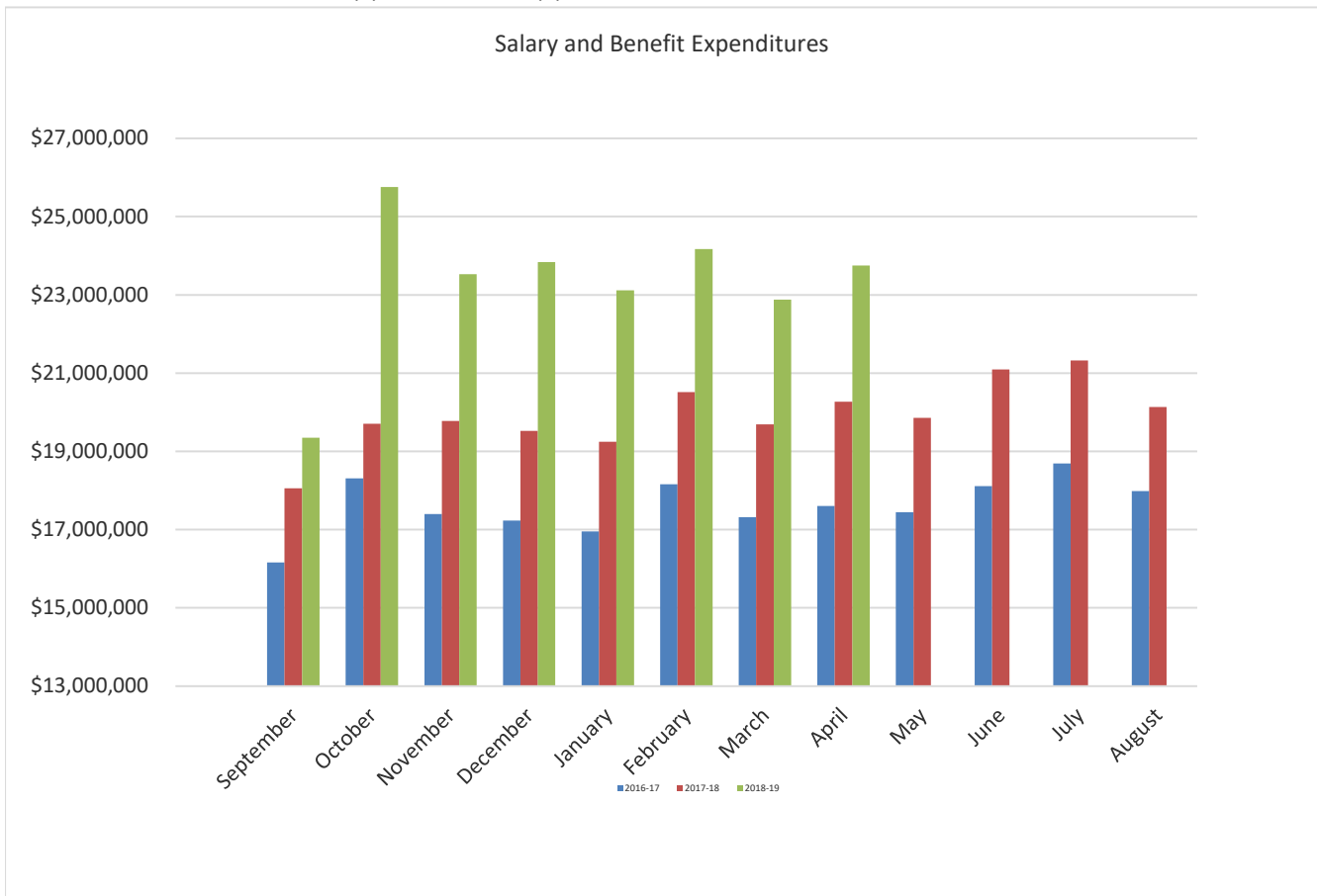
Object	Title	Budget	YTD	Balance	% To Date	% Year
0	Debit Transfers	\$ 964,643	\$ 710,892	\$ 253,751	73.69%	67%
1	Credit Transfers	\$ (964,643)	\$ (710,892)	\$ (253,751)	73.69%	67%
2	Certificated Salaries	\$ 148,538,207	\$ 101,381,878	\$ 47,156,329	68.25%	67%
3	Classified Salaries	\$ 56,087,701	\$ 36,400,211	\$ 19,687,490	64.90%	67%
4	Employee Benefits	\$ 73,474,323	\$ 48,605,973	\$ 24,868,350	66.15%	67%
5	Supplies & Inst Resources	\$ 21,638,821	\$ 8,399,798	\$ 13,239,023	38.82%	67%
7	Contractual Services	\$ 45,437,768	\$ 17,024,196	\$ 28,413,572	37.47%	67%
8	Travel	\$ 229,180	\$ 205,041	\$ 24,139	89.47%	67%
9	Capital Outlay	\$ 594,000	\$ 361,366	\$ 232,634	60.84%	67%
REPORT TOTALS		\$ 346,000,000	\$ 212,378,463	\$ 133,621,537	61.38%	67%

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	\$ 23,750,513	\$ 3,477,138
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	\$ 186,388,062	\$ 29,604,782
Budget	\$ 209,074,388	\$ 236,597,916	\$ 278,100,231	\$ 41,502,315
% Actual Vs. Budget	101.10%	101.09%	67.02%	
	(a)	(a)		



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

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

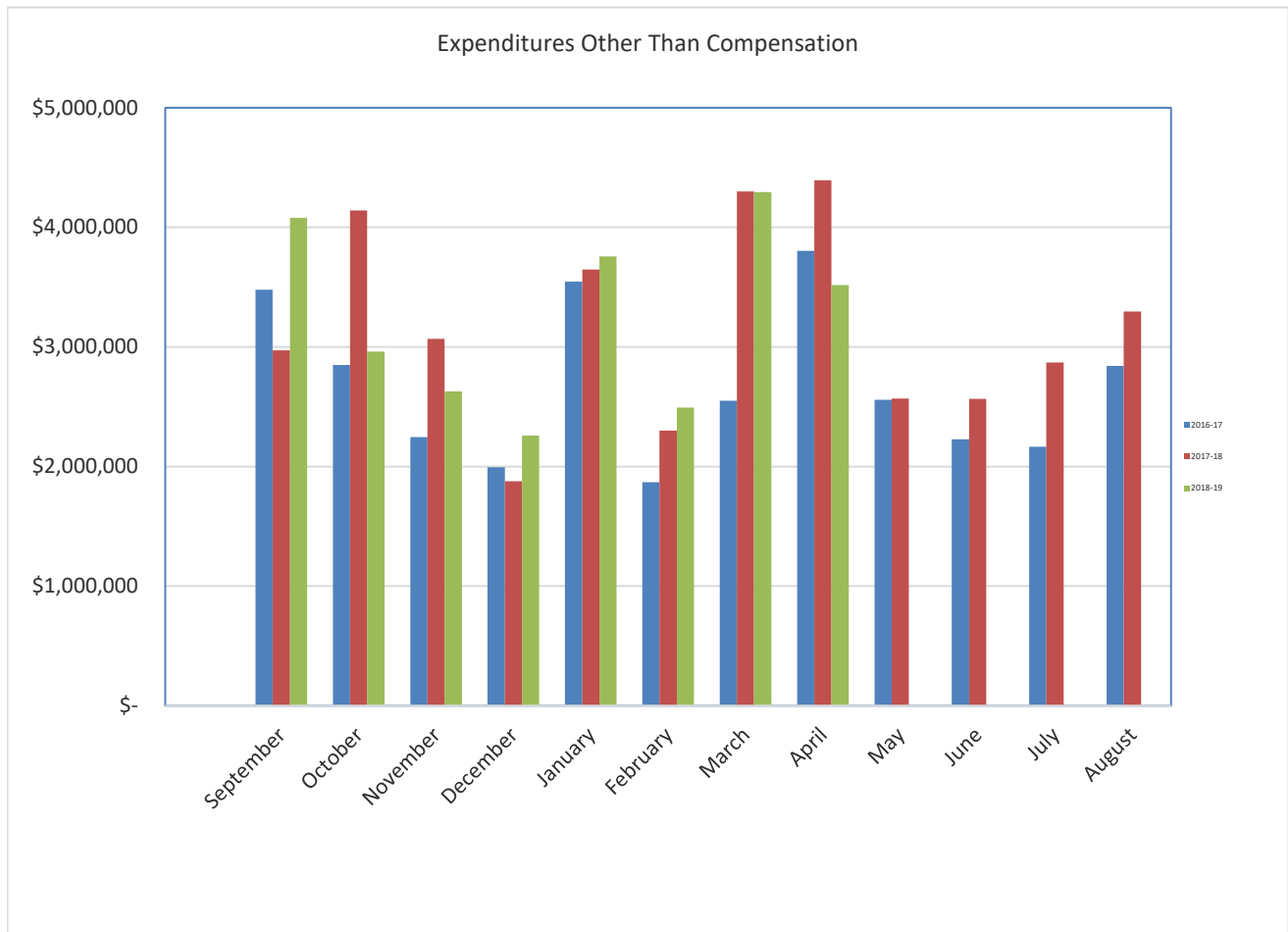
(c) - retroactive payment to September 1 for NEOPA

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	\$ 3,518,382	\$ (876,437)
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	\$ 25,990,401	\$ (706,755)
Budget	\$ 35,325,612	\$ 43,227,084	\$ 52,899,769	\$ 9,672,685
% Actual vs. Budget	90.94%	87.90%	49.13%	



(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 April 30, 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	20,632,610	46,862,696	98%	91%	876,954
Local Support Nontax	13,611,076	1,249,951	10,148,803	75%	76%	3,462,273
State, General Purpose	208,317,077	18,771,958	142,859,138	69%	69%	65,457,939
State, Special Purpose	45,925,598	4,395,670	32,373,784	70%	69%	13,551,814
Federal, General Purpose	1,494,680	6,569	753,344	50%	50%	741,336
Federal, Special Purpose	29,437,527	734,922	4,879,292	17%	32%	24,558,235
Revenues From Other Sch. Districts	327,000	443	175,032	54%	35%	151,968
Revenues From Other Entities	657,392	109,465	787,237	120%	274%	(129,845)
Total Revenues	347,510,000	45,901,588	238,839,326	69%	72%	108,670,674

<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	15,998,966	127,206,446	1,386,167	63%	67%	74,993,452
Special Education Instruction	53,341,551	5,049,084	38,078,211	4,863,909	81%	75%	10,399,431
Vocational Instruction	7,601,957	694,320	5,673,915	57,649	75%	72%	1,870,393
Compensatory Education	9,030,224	753,836	5,839,384	31,032	65%	64%	3,159,808
Other Instructional Programs	22,051,872	375,202	2,106,155	384,144	11%	31%	19,561,573
Community Services	809,726	65,241	546,144	29,270	71%	70%	234,312
Support Services	49,578,605	4,332,246	32,928,208	3,358,043	73%	81%	13,292,354
Total Expenditures	346,000,000	27,268,895	212,378,463	10,110,214	64%	70%	123,511,323

	<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%	60%	643,461

Rev. Over (Under) Expenditures	5,400,000	18,632,693	29,707,402
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Beginning Fund Balance	21,965,022		21,756,940
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<u>Ending Fund Balance Accounts</u>	<u>Budget</u>	<u>Actual for Year</u>
Restricted for Other Items	561,000	778,994
Restricted for Carryover Rev.	40,000	-
Nonspendable Fd. Bal. - Inventory	3,200,000	510,934
Restricted for Uninsured Risks	600,000	600,000
Assigned to Other Purposes	2,700,000	4,182,465
Unassigned Fund Balance	9,884,022	35,011,949
Unassigned to Min. Fd. Bal. Policy	10,380,000	10,380,000
Total Ending Fund Balance	27,365,022	51,464,342

Northshore School District No. 417

CAPITAL PROJECTS FUND

Budget Status Report

For the Period Ended April 30, 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	6,309,686	10,689,936	89%	1,285,064
Local Nontax Support	4,072,000	700,345	4,754,309	117%	(682,309)
State, Special Purpose	-	5,315,563	5,315,563	0%	(5,315,563)
Other Agencies and Assoc.	-	-	463,900	0%	(463,900)
Total Rev. and Other Fin. Sources	16,047,000	12,325,594	21,223,708	132%	(5,176,708)

<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	5,352,577	6,232,423	153%	(2,154,423)	784,856
Buildings	118,212,000	19,756,141	46,247,830	39%	71,964,170	82,600,896
Equipment	15,530,000	212,587	1,695,220	11%	13,834,780	172,053
Energy	12,460,000	716,836	2,031,640	16%	10,428,360	21,255,838
Lease and Rental of Surplus Property	-	-	95,808	0%	(95,808)	-
Bond Issuance	-	-	79,688	0%	(79,688)	1,250
Total Expenditures	150,280,000	26,038,141	56,382,609	38%	93,897,391	104,814,893

	<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) (13,712,547) (38,404,044)

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	135,890,962
Restricted for Levy Proceeds	2,605,943	7,730,666
Restricted from Impact Fees	2,576,246	8,100,205
Committed to Other Purposes	1,662,872	1,600,463
Assigned to Fund Purposes	24,178,622	29,172,407

Total Ending Fund Balance 53,828,000 182,494,703

Northshore School District
Capital Projects Fund
For the Period Ending April 30, 2019

Expenditures	Project	Budget	Actual For Month	Actual for year	Remaining Budget
	Sites BUDGET	4,078,000.00			
	AH FIELD IMPROVEMENTS		0.00	190,940.50	
	BHS SOFTBALL FIELD		0.00	0.00	
	BHS TENNIS COURTS		8,281.20	9,639.00	
	CP4 HS NO 5		5,166,907.38	5,166,907.38	
	CPMS TURF FIELD		0.00	461,050.84	
	FERNWOOD CIRCULATION		0.00	0.00	
	GROUNDWATER BC		258.13	5,242.50	
	GROUNDWATER CL		258.13	5,242.50	
	GROUNDWATER ER		258.13	6,889.60	
	GROUNDWATER FW		1,378.13	8,249.04	
	GROUNDWATER KE		258.13	5,102.50	
	GROUNDWATER LMS		538.12	7,050.83	
	GROUNDWATER TMS		258.10	5,102.51	
	GROUNDWATER WE		398.13	5,242.50	
	HORSE CREEK IMPROVEMENTS		53,881.47	90,356.68	
	IHS SOFTBALL FIELD		5,008.80	6,261.00	
	KMS FIELD IMPROVEMENTS		0.00	5,661.00	
	MALTBY ROW SITE ACQUISITION		0.00	0.00	
	NORTHSHORE MIDDLE SCHOOL FIELD		6,746.30	8,432.88	
	POP KEENEY MEMORIAL		63,200.75	89,148.11	
	SOFTBALL FIELD IMPROVEMENT BHS		0.00	25,156.00	
	SOFTBALL FIELD IMPROVEMENT IHS		0.00	26,409.00	
	SOFTBALL FIELD IMPROVEMENT WHS		0.00	25,149.00	
	WELLINGTON PROPERTY (09/2015)		14,750.50	46,249.39	
	WHS SOFTBALL FIELDS		15,100.80	16,473.60	
	WHS TENNIS COURTS		15,094.20	16,466.40	
Sites Total		4,078,000.00	5,352,576.40	6,232,422.76	-2,154,422.76
	Buildings BUDGET	118,212,000.00			
	ADMN SECURITY UPGRADES		0.00	30,884.75	
	ANCILLARY INFORMATION SYSTEMS		0.00	147,234.41	
	BEAR CREEK ROOFING		0.00	3,296.75	
	BHS BUILDING 100 FLOORING		139.92	139.92	
	BHS SECURITY UPGRADE		0.00	899.36	
	BYOD NETWORK EXPANSION		0.00	22,763.21	
	CLASSROOM AUDIO		3,709.75	3,709.75	
	CP4 HS NO 5		12,957,849.32	13,414,486.82	
	CS SECURITY UPGRADE		0.00	950.72	
	DEMOGRAPHICS 2018/19		24,518.50	42,323.99	
	HH SECURITY UPGRADE		0.00	3,025.93	
	HR SYSTEM REVIEW		0.00	590.00	
	IHS CONCERT HALL		81,338.37	660,969.09	
	IHS LOCKER ROOM PARTITIONS		0.00	10,439.00	
	INSTRUCTIONAL PRESENTATION SYS		449.22	449.22	
	KMS CLASSROOM LOCKS		63,184.75	71,537.64	
	KO SECURITY UPGRADE		0.00	879.48	
	KOKANEE CLASSROOM UPGRADE		0.00	7,620.30	
	MALTBY SITE DEVELOPMENT		2,502,812.37	13,171,233.85	
	MO SECURITY UPGRADE		0.00	14,448.55	
	NETWORK MODERNIZATION		7,041.99	389,070.77	
	NEW HIGH SCHOOL NO 4		-5,000.00	474,122.79	
	NMS CLASSROOM LOCKS		25,016.58	33,138.83	
	OVERHEAD/SALARIES 2017/18		0.00	3,421.08	
	OVERHEAD/SALARIES 2018/19		220,599.50	1,474,562.69	
	PORT L1 NEW WH		1,014.88	1,014.88	
	PORT L2 NEW WH		1,014.87	1,014.87	
	PORT L3 NEW WH		1,014.87	1,014.87	
	PORT LO NEW TO WH		1,014.88	1,014.88	
	PORTABLE A5 FLOORING REPLACE		749.00	749.00	
	PORTABLE G4 DOUBLE KE		0.00	3,732.17	
	PORTABLE K5 FLOORING REPLACE		749.00	749.00	
	PORTABLE Y6 IMPROVEMENT		0.00	10,608.33	
	PORTABLES 18/19		139.92	139.92	
	SCHOOL NETWORK MODERNIZE 2018		57,900.22	159,699.66	
	SECURITY OVERHEAD		6,267.46	50,031.35	
	SERVER MODERNIZATION		0.00	-1,029.77	
	SERVER MODERNIZATION 2018		22,243.40	136,461.33	
	SMS SECURITY UPGRADE		0.00	901.81	
	SMS/CC ADDITION		3,747,892.86	15,862,895.74	
	STANDARDS 18/19		34,339.13	34,339.13	
	SUPPORT SERVICES SECURITY UPGR		0.00	1,690.65	
	WELLINGTON FLOORING		139.92	139.92	
	WH SECURITY UPGRADE		0.00	2,533.17	
	WOODINVILLE HIGH PHASE 3		0.00	-2,069.86	
Buildings Total		118,212,000.00	19,756,140.68	46,247,829.95	71,964,170.05

Equipment	BUDGET	15,530,000.00			
	CLASSROOM AUDIO		0.00	12,424.36	
	CPMS TURF FIELD		0.00	4,909.45	
	DIGITAL RESOURCES		598.60	56,941.23	
	INSTRUCTIONAL PRESENTATION SYS		5,721.78	91,052.06	
	INSTRUCTIONAL TECH COORD		0.00	368,415.91	
	INSTRUCTIONAL TECHNOLOGY		85,387.54	137,711.31	
	INTERACTIVE CLASSROOM		12,764.12	238,102.36	
	LEVY SUPPORT STAFF		72,763.66	602,628.31	
	NEW HIGH SCHOOL NO 4		20,364.24	34,976.42	
	OVERHEAD/SALARIES 2018/19		0.00	250.00	
	PRINTER REPLACEMENTS		0.00	11,767.70	
	PROF DEV TECH TRANSFER		0.00	0.00	
	PROPANE AUTOGAS		341.25	341.25	
	SMS/CC ADDITION		0.00	880.15	
	STUDENT INFORMATION SYS UPDT		567.18	12,815.20	
	WEBSITE MODERNIZATION		14,079.78	122,004.70	
Equipment Total		15,530,000.00	212,588.15	1,695,220.41	13,834,779.59
Energy	BUDGET	12,460,000.00			
	EAST RIDGE ESCO		0.00	18,382.14	
	ESCO 18.1 KO SPRINKLER		38,903.17	85,153.93	
	ESCO 19.1 ADMIN SERVER ROOM		0.00	164,057.66	
	ESCO 19.1 BHS LIGHTING		74,274.53	295,717.15	
	ESCO 19.1 CPMS LIGHTING		994.07	25,736.98	
	ESCO 19.1 IHS LIGHTING/PIPING		241,156.30	749,724.91	
	ESCO 19.1 PK LIGHTING		1,599.68	8,271.94	
	ESCO 19.1 WHS LIGHTING		198,127.76	497,406.99	
	KOKANEE ESCO		5,973.26	6,323.26	
	LOCKWOOD ESCO		3,806.87	28,865.04	
	RESOURCE CONSERVATION		152,000.00	152,000.00	
Energy Total		12,460,000.00	716,835.64	2,031,640.00	10,428,360.00
Lease and Rental of Surplus Property	BUDGET	0.00			
	RENTAL REVENUE TRANSFER		0.00	95,807.78	
Lease and Rental of Surplus Property Total		0.00	0.00	95,807.78	-95,807.78
Bond Issuance	BUDGET	0.00			
	OVERHEAD/SALARIES 2018/19		0.00	79,688.00	
Bond Issuance Total		0.00	0.00	79,688.00	-79,688.00
Total Expenditures		150,280,000.00	26,038,140.87	56,382,608.90	93,897,391.10
Expenditures Project	Budget	3,890,000.00	Actual For Month	Actual for year	Remaining Budget
Other Financing Uses	BUDGET	3,890,000.00			
	DIST SOFTWARE TRSF		0.00	454,546.02	
	PROF DEV TECH TRANSFER		0.00	2,670,601.88	
	RENTAL REVENUE TRANSFER		0.00	119,994.85	
Other Financing Uses Total		3,890,000.00	0.00	3,245,142.75	644,857.25

Northshore School District No. 417

DEBT SERVICE FUND

Budget Status Report

For the Period Ended April 30, 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	21,064,539	46,066,691	92%	4,243,809
Local Support Nontax	191,978	12,617	183,712	96%	8,266
Federal, General Purpose	522,522		262,380	50%	260,142
Total Revenues	51,025,000	21,077,156	46,512,783	91%	4,512,217
<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	21,077,156	13,884,590		
Beginning Fund Balance	15,035,000		15,101,404		
Ending Fund Balance	<u>19,160,000</u>		<u>28,985,994</u>		

Northshore School District No. 417

TRANSPORTATION VEHICLE FUND

Budget Status Report

For the Period Ended April 30, 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	3,978	31,782	212%	(16,782)
State Revenue	733,000	-	-	0%	733,000
Other Financing Sources	-	-	360	0%	(360)
Total Revenues	748,000	3,978	32,142	4%	715,858

<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	-	358,898	822,314	99%	16,788

Revenues Over (Under) Expenditures (450,000) 3,978 (326,756)

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>2,172,854</u>

Northshore School District No. 417
ASSOCIATED STUDENT BODY FUND *
 Budget Status Report
 For the Period Ended April 30, 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	279,743	3,172,380	61%	2,004,620
Expenditures	5,209,000	312,073	2,264,398	43%	2,944,602
Revenues Over (Under) Expenditures	<u>(32,000)</u>	<u>(32,330)</u>	<u>907,982</u>		
Beginning Fund Balance	1,727,000		2,266,515		
Ending Fund Balance	<u><u>1,695,000</u></u>		<u><u>3,174,497</u></u>		

* Includes Trust Fund

Northshore School District No. 417
Certificated Staffing Summary
 Budget to Actual FTE
 For the Period Ended April 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	21.40	0.00
22-Learning Resources	12.80	12.80	0.00
23-Principal's Office	54.80	58.50	3.70 *
24-Guidance	38.20	41.74	3.54 *
25-Pupil Management & Safety	1.00	1.00	0.00
26-Health Services	81.20	81.34	0.14
27-Teaching	1,235.30	1239.36	4.06
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	1,475.14	11.24
CP-Capital Projects	0.50	0.50	0.00
GRAND TOTAL	1,464.40	1,475.64	11.24

* 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 April 30, 2019

Activity	Budget FTE	Current FTE	Over/(Under)
12-Superintendent's Office	2.00	2.00	0.00
13-Business Office	18.75	17.30	-1.45
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	19.44	0.77
26-Health Services	28.54	28.45	-0.09
27-Teaching	282.78	289.48	6.70
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	49.60	-2.00
51-Transportation - Supervision	6.00	6.00	0.00
52-Transportation - Operations	80.62	73.99	-6.63
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	92.00	-2.00
64-Building Maintenance	16.75	16.00	-0.75
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>786.18</u>	<u>-5.85</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>813.33</u></u>	<u><u>-6.60</u></u>

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