



Monthly Financial Report May 2024

Executive Summary

This monthly financial report is intended to meet the requirements of Washington Administrative Code (WAC) 392-123-110 where each school district shall prepare and make available monthly budget status reports and a statement of revenues, expenditures, and changes in fund balance along with any other pertinent financial information to the Board of Directors.



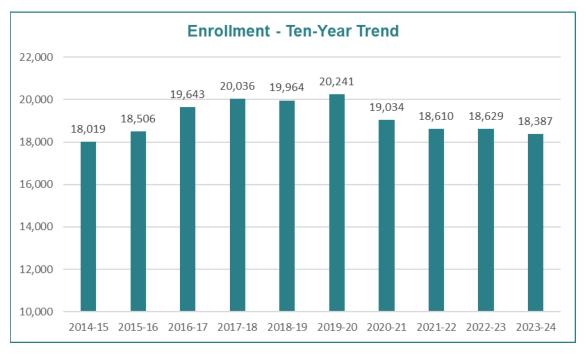
Governmental Funds

The district records transactions and budgets in five separate funds:

General Fund (GF)	This fund is used to account for all expendable financial resources, except for those that are required to be accounted for in another fund. State, federal, and local revenues pay for the annual operations of the school district. This includes teachers, food services, maintenance, curriculum, assessment, security, student transportation, etc.
Associated Student Body (ASB)	This fund is accounted for in the District's financial statements as the financial resources legally belong to the District. As a special revenue fund, the ASB fund collects fees, fundraisers, and donations from students and the community to fund student activities. These revenues are restricted to the benefit of student activities.
Debt Service Fund (DSF)	This fund is used to account for the accumulation of resources for and the payment of matured general long-term debt principal and interest. Revenues are received from taxpayer-approved bonds for property taxes and interest earnings.
Capital Projects Fund (CPF)	This fund is used to account for resources set aside for the acquisition and construction of major capital assets such as land and buildings. Revenues are received through the sale of voted bonds, special levies, sales of buildings, and interest earnings.
Transportation Vehicle Fund (TVF)	This fund is used to account for the purchase, major repair, rebuilding, and debt service expenditures that relate to pupil transportation equipment. Transportation Vehicle Fund is financed by the state reimbursement to school districts for depreciation of student transportation equipment.

I. Enrollment

Enrollment has decreased (-1.3%) from the prior year's average as of May 2024.

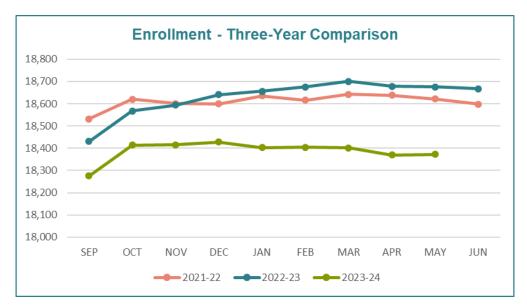




*Running Start does not appear in enrollment numbers; beginning in 2023-24, Transition to K (TTK) is also excluded from above numbers.

The graph below shows the monthly enrollment for the past three years. Current average FTE enrollment as of May 2024 is 18,387.





II. GENERAL FUND

The General Fund includes resources from local, county, state, and federal sources. These revenues are generally used for financing the operations of the school district such as the classroom, classroom support, special education, food services, maintenance, and transportation. In the state of Washington, the General Fund may pay for Associated Student Body (ASB) expenditures even though there is an ASB Fund.



Revenues

The largest portion of general fund revenue comes directly from the state in formula factors and determined by enrollment. The formula is set by legislature for base salaries, employee benefits, full-time equivalent allocations, materials, supplies, and operating costs. The state also provides categorical funding for programs such as Special Education, Transportation, English as a second language, and Learning Assistance.

The chart below shows the percentage of state apportionment received each month. The fluctuations in the percentage of revenue received each month impacts the variations in cash flow for the District.



Table 2. 2023-24 State Apportionment Payment Schedule

The second largest source of funding for the operations of the school district is the local levy approved by the community every four years. The local levy is capped at \$2,500 per student or \$2.50/1000 of assessed value whichever is less adjusted by consumer price index (CPI) annually. In April 2022, the community approved a four-year EP&O Levy. Below is the maximum the District could collect and may collect less dependent on student enrollment or CPI.

Table 2.1. EP&O Levy

2023	2024	2025	2026
Actuals	Actuals	Voter Approved	Voter Approved
\$57,309,288	\$60,551,247	\$67,000,000	\$70,000,000

For the voter approved amounts in 2025 and 2026, the District anticipates collecting \$61M and \$62M. The collection is estimated to be \$6-8 million less than the voter approved levy dollars. The community also supports the operations of fee-based programs such as Food Service program and Before & After School Care through tuition and fees. The District receives a minimal percentage of federal funds for Special Education and Title programs. The district received approximately 71% in state funding, 26% in local sources, and 3% in federal sources the prior school year.

In the three-year revenue comparison, revenue increased 4.2% from May 2023 to May 2024.

Revenue	MAY 2022 YTD	MAY 2023 YTD	MAY 2024 YTD	23 to 24 %
Local Property Taxes	\$ 51,055,330	\$ 56,606,994	\$ 59,759,147	6%
Local Tuition/Fees/Gifts	\$ 12,538,577	\$ 16,384,705	\$ 18,254,460	11%
State Apportionment	\$ 134,280,655	\$ 144,199,742	\$ 146,173,746	1%
State Grants	\$ 22,929,942	\$ 29,347,302	\$ 33,307,667	13%
Federal Grants - General	\$ 6,595	\$ 5,637	\$ -	0%
Federal Grants - Special	\$ 22,783,557	\$ 7,854,883	\$ 7,515,948	-4%
From School Districts	\$ 80,325	\$ 29,000	\$ 21,600	-26%
From Agencies	\$ 469,371	\$ 619,200	\$ 790,685	28%
Other Financing Sources	\$ -	\$ -	\$ -	0%
Total Revenue	\$ 244,144,352	\$ 255,047,463	\$ 265,823,253	4.2%

Table 2.2. Three-Year Revenue Trend

Expenditures



The largest portion of general fund expenditures are certificated salaries and goes directly into the classroom. This provides for teachers, counselors, librarians, principals, psychologists, occupational therapists, speech language therapists, physical therapists, and professional development. Certificated salaries also include classroom support positions such as nurses and administrators.

The second largest portion of expenditures is classified salaries. This includes maintenance, custodial services, food service, security, bus drivers, mechanics, office professionals, and administrators.

As of May 2024, 71.6% of the \$173 million budgeted certificated salaries were expended. Employee benefits and taxes are paid by the school district and not directly paid to the employees. As of May 2024, 69.3% of the total budget has been expended.

EXPENDITURES	ΔΝ	NUAL BUDGET	ļ	(EAR-TO-DATE		BALANCE	PERCENT EXPENDED
EXIENDITORES					-	DALANCE	
Certificated Salaries	\$	173,005,919	\$	123,862,614	\$	49,143,305	71.6%
Classified Salaries	\$	68,639,810	\$	47,983,276	\$	20,656,534	69.9%
Payroll Taxes/Benefits	\$	83,214,933	\$	56,470,885	\$	26,744,048	67.9%
Supplies & Materials	\$	19,431,793	\$	9,464,242	\$	9,967,551	48.7%
Contractual Services	\$	40,483,317	\$	29,654,504	\$	10,828,813	73.3%
Travel	\$	541,838	\$	250,945	\$	290,893	46.3%
Capital Outlay	\$	1,702,920	\$	671,819	\$	1,031,101	39.5%
Total Expenditures	\$	387,020,530	\$	268,358,285	\$	118,662,245	69.3%

Table 2.3. 2023-24 Expenditure Detail

Materials, Supplies & Operating Costs (MSOC) are the remaining portions of the budget. This includes supplies, materials, textbooks, curriculum, contractual services, computers, and equipment. These expenses are necessary to operate the district.

In the three-year expenditure comparison, expenditures increased 4.5% from May 2023 to May 2024. The majority of the dollars occurred in certificated salaries, classified salaries, and contractual services due to the cost of living and/or negotiated increases and the cost of services.

Table 2.4. Three-Year Expenditure Trend

Expenditure	MAY 2022 YTD	MAY 2023 YTD	MAY 2024 YTD	23 to 24 %
Certificated Salaries	\$ 114,155,275	\$ 116,746,024	\$ 123,862,614	6.1%
Classified Salaries	\$ 40,389,436	\$ 43,986,924	\$ 47,983,276	9.1%
Payroll Taxes/Benefits	\$ 54,640,169	\$ 57,629,844	\$ 56,470,885	-2.0%
Supplies & Materials	\$ 9,408,117	\$ 10,221,080	\$ 9,464,242	-7.4%
Contractual Services	\$ 26,310,151	\$ 26,654,201	\$ 29,654,504	11.3%
Travel	\$ 137,282	\$ 230,465	\$ 250,945	8.9%
Capital Outlay	\$ 676,679	\$ 1,433,576	\$ 671,819	-53.1%
Total Expenditure	\$ 245,717,109	\$ 256,902,114	\$ 268,358,285	4.5%

FINANCIAL SUMMARY

As of May 2024, the District has received 98.7% of the local taxes and 77.1% of state budgeted apportionment revenues. In total, the District has received 71.7% of the \$371 million budgeted annual revenues.

The District expended or encumbered 88.7% of regular instruction and 90.6% of Special Ed Instruction. In total, the District expended or encumbered 88.8% of the \$387 million budgeted annual expenditures.

Table 2.5. General Fund Financial Summary

REVENUES	ANN	UAL BUDGET		ACTUAL - MAY 2024	YE	AR-TO-DATE				BALANCE	PERCENT
1000 Local Property Taxes	\$	60,570,326	\$	3,562,743	\$	59,759,147			\$	811,179	98.7%
2000 Local Tuition/Fees/Gifts	\$	32,249,627	\$	2,237,134	\$	18,254,460			\$	13,995,167	56.6%
3000 State Apportionment	\$	205,513,331	\$	10,197,228	\$	146,173,746			\$	59,339,585	71.1%
4000 State Grants	\$	48,265,394	\$	2,496,855	\$	33,307,667			\$	14,957,727	69.0%
5000 Federal Grants - General	\$	6,000	\$	-	\$	-			\$	6,000	0.0%
6000 Federal Grants - Special	\$	9,551,309	\$	516,875	\$	7,515,948			\$	2,035,361	78.7%
7000 From School Districts	\$	40,000	\$	-	\$	21,600			\$	18,400	54.0%
8000 From Agencies	\$	1,192,897	\$	32,116	\$	790,685			\$	402,212	66.3%
9000 Other Financing Sources	\$	13,165,790	\$	-	\$	-			\$	13,165,790	0.0%
Total Revenues	\$	370,554,674	\$	19,042,951	\$	265,823,253			\$	104,731,421	71.7%
EXPENDITURES		IUAL BUDGET		ACTUAL - MAY 2024	YE	AR-TO-DATE	ENC	UMBRANCES		BALANCE	PERCENT
00 Regular Instruction	\$	219,915,694	\$	15,722,196	\$	153,327,431	\$	41,640,428	\$	24,947,835	88.7%
10 Federal Stimulus	\$	47,526	\$	6,740	\$	17,324	\$	3,405	\$	26,797	43.6%
20 Special Ed Instruction	\$	51,992,138	\$	4,156,192	\$	35,388,494	\$	11,704,767	\$	4,898,877	90.6%
30 Voc. Ed Instruction	\$	11,619,978	\$	867,150	\$	8,440,343	\$	2,385,543	\$	794,091	93.2%
50,60 Compensatory Ed Instruct.	\$	14,539,885	\$	911,383	\$	8,431,846	\$	2,579,789	\$	3,528,250	75.7%
70 Other Instructional Pgms	\$	5,557,743	\$	312,450	Ś	2,312,151	\$	622,865	Ś	2,622,727	52.8%
80 Community Services				512,450	Ŷ	2,012,101			Ŷ	,- ,	
80 Community Services	\$	12,987,159	\$	835,121		6,940,762	\$	2,047,786	\$	3,998,612	69.2%
90 Support Services	\$ \$	12,987,159 70,360,407	\$ \$,			\$ \$,	÷.		69.2% 96.2%
,	•			835,121 5,968,111	\$	6,940,762		2,047,786	\$	3,998,612	
90 Support Services	\$ \$	70,360,407	\$ \$	835,121 5,968,111	\$ \$ \$	6,940,762 53,499,934	\$	2,047,786 14,151,805	\$ \$	3,998,612 2,708,668	96.2%
90 Support Services Total Expenditures	\$ \$ \$	70,360,407 387,020,530	\$ \$	835,121 5,968,111 28,779,343	\$ \$ \$	6,940,762 53,499,934 268,358,285	\$	2,047,786 14,151,805	\$ \$ \$	3,998,612 2,708,668 43,525,856	96.2%

Fund Balance

The general fund (GF) five-year fund balance trend shows the range from a high of \$45.2 million in 2020 to \$41.9 million in 2024.

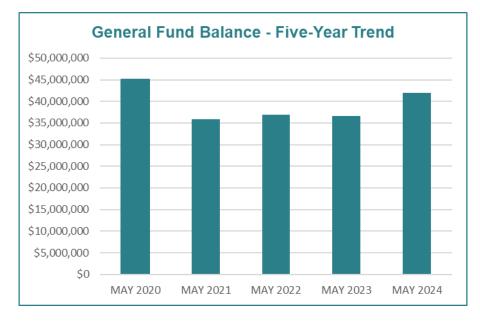


 Table 2.6. General Fund - Fund Balance - Five-Year Trend

The total fund balance comparison shows the fluctuations during the school year for the last three years each month.

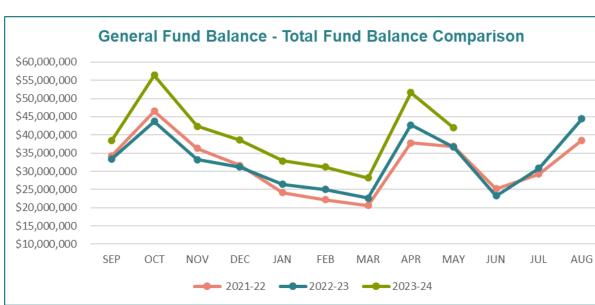


Table 2.7. General Fund – Total Fund Balance Comparison

III. ASSOCIATED STUDENT BODY FUND

In Washington State, the only allowable special revenue fund for school districts is the Associated Student Body (ASB) Fund. This fund is accounted for in the District's financial statements as the financial resources legally belong to the District. As a special revenue fund, amounts within the ASB Fund may only be used for those purposes that relate to the operation of the Associated Student Body of the District.

The ASB fund is funded through fundraising, donations, and the collection of fees from students and the community for optional noncurricular activities.



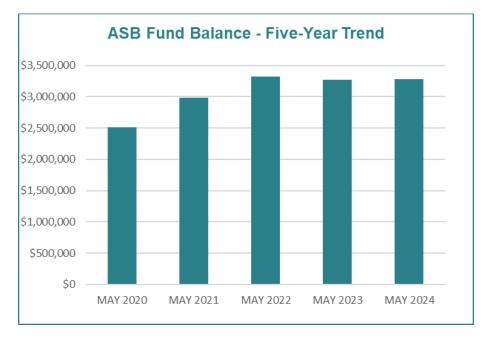
For May 2024, the ASB fund showed an increase in revenues over expenditures year-to-date for \$399K, most likely due to timing of fees and activities that have not yet occurred.

Table 3. Associated Student Body Fund Financial Summary

REVENUES	ANN	NUAL BUDGET	ACTUAL - MAY 2024	YE/	AR-TO-DATE			BALANCE	PERCENT
1000 General Student Body	\$	7,142,775	\$ 150,237	\$	2,390,908			\$ 4,751,867	33.5%
2000 Athletics	\$	2,972,850	\$ 166,538	\$	821,960			\$ 2,150,890	27.6%
3000 Classes	\$	439,900	\$ 88,287	\$	177,628			\$ 262,272	40.4%
4000 Clubs	\$	1,957,100	\$ 155,534	\$	948,064			\$ 1,009,036	48.4%
6000 Private Moneys	\$	356,000	\$ 3,261	\$	52,027			\$ 303,973	14.6%
Total Revenues	\$	12,868,625	\$ 563,857	\$	4,390,587			\$ 8,478,038	34.1%
EXPENDITURES	ANN	NUAL BUDGET	ACTUAL - MAY 2024	YE/	AR-TO-DATE	EN	ICUMBRANCES	BALANCE	PERCENT
1000 General Student Body	\$	6,770,550	\$ 206,548	\$	1,470,624	\$	453,082	\$ 4,846,844	28.4%
2000 Athletics	\$	3,400,300	\$ 112,123	\$	1,402,791	\$	156,795	\$ 1,840,714	45.9%
3000 Classes	\$	420,200	\$ 64,395	\$	147,752	\$	66,993	\$ 205,454	51.1%
4000 Clubs	\$	1,908,575	\$ 71,095	\$	927,987	\$	37,695	\$ 942,893	50.6%
6000 Private Moneys	\$	369,000	\$ 21,667	\$	42,568	\$	1,000	\$ 325,432	11.8%
Total Expenditures	\$	12,868,625	\$ 475,828	\$	3,991,722	\$	715,565	\$ 8,161,337	36.6%
Excess of Revenue over (under) Expenditures	\$	-	\$ 88,029	\$	398,865			\$ 398,865	
Total Beginning Fund Balance	\$	2,790,000		\$	2,887,243				
Total Ending Fund Balance	\$	2,790,000		\$	3,286,108				

The fund balance has increased from \$2.5 million in 2020 to \$3.3 million in 2024.





IV. DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources for the payment of matured general long-term debt principal and interest. The county treasurer makes payment of interest and principal on bonds from the collected voter approved taxes. The district certifies annually to meet the payments of principal and interest of the voted debt (bonds).

As of May 2024, the fund balance totaled \$47.6 million for future principal and interest payments.

REVENUES	AN	NUAL BUDGET	ACTUAL - MAY 2024	YE	AR-TO-DATE	BALANCE	PERCENT
1000 Local Taxes	\$	56,251,469	\$ 3,290,634	\$	55,472,014	\$ 779,455	98.6%
2000 Local Support Nontax	\$	500,001	\$ 94,786	\$	757,352	\$ (257,351)	151.5%
3000 State, General Purpose	\$	100,000	\$ 2,485	\$	4,141	\$ 95,859	4.1%
9000 Other Financing Sources	\$	2	\$ -	\$	(807,190)	\$ 807,192	0.0%
Total Revenues	\$	56,851,472	\$ 3,387,905	\$	55,426,317	\$ 1,425,155	97.5%
EXPENDITURES	AN	NUAL BUDGET	ACTUAL - MAY 2024	YE.	AR-TO-DATE	BALANCE	PERCENT
Matured Bond Expenditures	\$	27,110,000	\$ -	\$	25,110,000	\$ 2,000,000	92.6%
Interest on Bonds	\$	28,555,578	\$ -	\$	14,589,164	\$ 13,966,414	51.1%
Interfund Loan Interest	\$	2	\$ -	\$	-	\$ 2	0.0%
Bond Transfer Fees	\$	454,002	\$ -	\$	3,670	\$ 450,332	0.8%
Underwriter's Fee	\$	250,000	\$ -	\$	-	\$ 250,000	0.0%
Total Expenditures	\$	56,369,582	\$ -	\$	39,702,834	\$ 16,666,748	70.4%
Other Financing Uses (535)	\$	2	\$ -	\$	-		
Excess of Revenue over (under) Expenditures	\$	481,888	\$ 3,387,905	\$	15,723,483	\$ 15,241,595	
Total Beginning Fund Balance	\$	31,299,794		\$	31,877,045		
Total Ending Fund Balance	\$	31,781,682		\$	47,600,529		

Table 4. Debt Service Fund Financial Summary

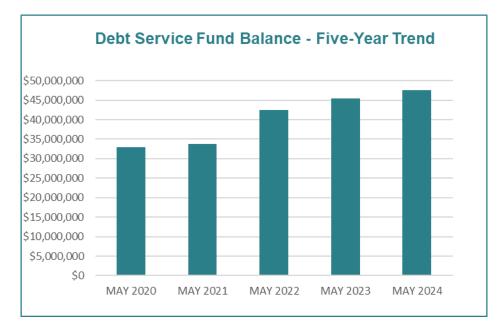


Table 4.1. Debt Service Fund - Fund Balance - Five-Year Trend

CAPITAL PROJECT FUNDS

Capital Project Funds account for financial resources that are to be used for the construction or acquisition of major capital assets. The District has two funds that are considered to be of the capital projects fund type: The Capital Projects Fund and the Transportation Vehicle Fund.

V. CAPITAL PROJECTS FUND



The Capital Projects Fund is used to account for

resources set aside for the acquisition of land, construction of major capital assets, purchase of equipment, capital improvements, and critical repairs. The Capital Projects Fund is financed by voter approved levies and/or bonds, investment earnings, impact fees, and capital project grants.

In April 2022, the voters of the District approved a four-year replacement capital projects levy.

Table 5. Capital and Tech Levy

2023	2024	2025	2026
\$31,472,000	\$35,957,000	\$36,561,000	\$37,320,000

In the financial summary below, the Capital Projects Fund has a \$125.9 million fund balance as of May 2024.

Table 5.1. Capital Projects Fund Financial Summary

REVENUES	ANI	NUAL BUDGET	ACTUAL - MAY 2024	YE	AR-TO-DATE			BALANCE	PERCENT
1000 Local Taxes	\$	33,749,821	\$ 2,111,583	\$	33,233,746			\$ 516,075	98.5%
2000 Local Support Nontax	\$	2,550,002	\$ 420,887	\$	3,922,284			\$ (1,372,282)	153.8%
3000 State, General Purpose	\$	55,000	\$ 1,597	\$	2,658			\$ 52,342	4.8%
4000 State, Special Purpose	\$	2	\$ -	\$	975,786			\$ (975,784)	0.0%
5000 Federal, General Purpose	\$	549,000	\$ -	\$	278,526			\$ 270,474	50.7%
6000 Federal, Special Purpose	\$	-	\$ -	\$	(1,047,260)			\$ 1,047,260	0.0%
9000 Other Financing Sources	\$	2	\$ -	\$	-			\$ 2	0.0%
Total Revenues	\$	36,903,827	\$ 2,534,067	\$	37,365,740			\$ (461,913)	101.3%
EXPENDITURES	ANI	NUAL BUDGET	ACTUAL - MAY 2024	YE	AR-TO-DATE	EN	CUMBRANCES	BALANCE	PERCENT
10 Sites	\$	-	\$ -	\$	-	\$	-	\$ -	0.0%
20 Buildings	\$	115,158,088	\$ 212,412	\$	1,962,635	\$	6,043,051	\$ 107,152,401	7.0%
30 Equipment	\$	11,067,377	\$ 829,129	\$	5,144,964	\$	800,142	\$ 5,122,271	53.7%
60 Bond Issuance Expenditure	\$	-	\$ -			_		\$ -	0.0%
Total Expenditures	\$	126,225,465	\$ 1,041,541	\$	7,107,600	\$	6,843,193	\$ 112,274,672	11.1%
Other Financing Uses (536)	\$	12,097,235	\$ -	\$	-				
Excess of Revenue over (under) Expenditures	\$	(101,418,873)	\$ 1,492,527	\$	30,258,140			\$ 131,677,013	
Total Beginning Fund Balance Total Ending Fund Balance		114,079,872 12,660,999		\$ \$	95,685,235 125,943,375				

Table 5.2. Completed, Active and Future Capital Projects

Original Project Current Vento Remaining to Extinate Project To 2018 Levy 2018 Levy 2018 Levy 5 250,000 \$ - \$ 250,000 \$ - \$ 250,000 \$ - \$ 250,000 \$ - \$ 250,000 \$ - \$ 250,000 \$ - \$ 250,000 \$ - \$ 250,000 \$ - \$ 250,000 \$ - \$ 250,000 \$ - \$ 274,000 \$ - \$ 745,000 \$ - \$ 745,000 \$ - \$ 745,000 \$ - \$ 745,000 \$ - \$ 111,31 3000 \$ - \$ \$ \$ 745,000 \$ 745,000 \$ 743,500 \$ 733,500 \$ 737,500 \$ 743,500 \$ 733,511,500 \$ 735,500 \$ 737,500 \$ 737,500		_		_		_		1	stimated		
No. Project Estimate Date Consts to Date Completion Projected To 203 Levy 1203 Bilson Ex-Renovate old IMS Sym/Locker Rooms \$ 250,000 \$ - \$ 250,000 \$ - \$ 250,000 \$ - \$ 250,000 \$ - \$ 250,000 \$ - \$ 250,000 \$ - \$ 250,000 \$ - \$ 250,000 \$ - \$ 250,000 \$ - \$ 270,000 \$ - \$ 471,000 \$ - \$ 471,000 \$ - \$ 471,000 \$ - \$ 471,000 \$ - \$ 471,000 \$ - \$ 471,000 \$ - \$ 471,000 \$ - \$ 471,000 \$ - \$ 471,000 \$ 171,000 \$ 171,000 \$ 171,000 \$ 171,000 \$ 171,000		Ori	ginal Project	Cur	rent Vear to						
2018 Lawy 2208 Lawy 1203 IMS - Install Lighting at Field / Track \$ 250,000 \$ - \$ 350,000 \$ - \$ 350,000 \$ - \$ 350,000 \$ - \$ 350,000 \$ - \$ 350,000 \$ - \$ 350,000 \$ - \$ 350,000 \$ - \$ 350,000 \$ - \$ 745,000 \$ - \$ 745,000 \$ - \$ 745,000 \$ - \$ 745,000 \$ - \$ 411,010 \$ - \$ 745,000 \$ - \$ 113,31 \$ 939,924 \$ 377,500 \$ 70,73 \$ 443,000 \$ \$ 413,020 \$ - \$ 130,000 \$ \$ 31,3393 \$ 33,393 \$ 33,393 \$ 33,393 \$ 33,293	No. Project	UII		Cui		C	osts to Date			Pro	iected Total
1202 INS - Install Lighting at Field / Track \$ 250,000 \$ - \$ 350,000 \$ - \$ 350,000 \$ - \$ 350,000 \$ - \$ 350,000 \$ - \$ 350,000 \$ - \$ 350,000 \$ - \$ 350,000 \$ - \$ 745,000 \$ - \$ 745,000 \$ - \$ 745,000 \$ - \$ 745,000 \$ - \$ 747,000 \$ - \$ 111,337 \$ 441,320 \$ - \$ 111,337 \$ 44,339 \$ 7,777 \$ 46,577 \$ 303,934 \$ 377,500 \$ 41,320 \$ - \$ 61,000 \$ 33,339 \$ 33,393 \$ 33,393 \$ 33,393 \$ 33,393 \$ 33,393 \$ 33,393 \$ 32,500 \$ 2,500 \$ 4,600 \$ \$ 32,500 \$ 14,201 \$ \$ <td< th=""><th></th><th></th><th>Lotimate</th><th></th><th>Bute</th><th></th><th>JSIS IO BUIC</th><th></th><th>ompretion</th><th>110</th><th>Jected Total</th></td<>			Lotimate		Bute		JSIS IO BUIC		ompretion	110	Jected Total
1205 Gibson Ek - Renovare old IMS Gym/Locker Rooms \$ 350,000 \$ 50000 \$ 745,000 \$ 741,000 \$ 7073 \$ 471,000 \$ 7073 \$ 462,000 \$ 7073 \$ 462,000 \$ 7073 \$ 463,000 \$ 71,710 \$ 413,020 \$ 333,939 \$ 110,061 150,000 \$ 343,939 \$ 110,061 150,000 \$ 362,023 \$ 33,939 \$ 110,061 150,000 \$ 362,023 \$ 362,333 \$ 33,939 \$ 125,000 \$ 362,323 310,0000 \$ 362,350 \$ 362,351 \$	2018 Levy										
1205 Gibson Ek - Renovare old IMS Gym/Locker Rooms \$ 350,000 \$ 50000 \$ 745,000 \$ 741,000 \$ 7073 \$ 471,000 \$ 7073 \$ 462,000 \$ 7073 \$ 462,000 \$ 7073 \$ 463,000 \$ 71,710 \$ 413,020 \$ 333,939 \$ 110,061 150,000 \$ 343,939 \$ 110,061 150,000 \$ 362,023 \$ 33,939 \$ 110,061 150,000 \$ 362,023 \$ 362,333 \$ 33,939 \$ 125,000 \$ 362,323 310,0000 \$ 362,350 \$ 362,351 \$	1203 IMS - Install Lighting at Field / Track	\$	250,000	\$	-	\$	250,000	\$	-	\$	250,000
1607 Pine Lake - Install Lighting at Field / Track \$ 250,000 \$ - \$ 250,000 \$ - \$ 745,000 \$ - \$ 745,000 \$ - \$ 745,000 \$ - \$ 747,100 \$ - \$ 111,367 \$ - \$ 111,317 \$ - \$ 111,317 \$ - \$ 111,317 \$ - \$ 111,317 \$ - \$ 111,317 \$ - \$ 111,317 \$ - \$ 111,317 \$ - \$ 111,317 \$ - \$ 111,317 \$ - \$ 111,310 \$ - \$ 113,000 \$ - \$ 113,010 \$ - \$ 113,010 \$ - \$ 113,010 \$ - \$ 113,010 \$ - \$ 113,010 \$ - \$ 114,010 \$ - \$ 114,010 \$ - \$ 114,010 \$ - \$ 114,010<		\$	350,000	\$	-		350,000	\$	-		350,000
1607 Beaver Lake MS - Re-roof and MIsc Repairs \$ 743,000 \$ - \$ 743,000 1612 Cougar Ridge - Heating Systems, Boiler, Heat Pump \$ 415,000 \$ - \$ 7471,000 \$ - \$ 7471,000 \$ - \$ 7471,000 \$ - \$ 7471,000 \$ - \$ 7471,000 \$ 111,347 \$ \$ 7471,000 \$ 111,347 \$ \$ 80,700 \$ 71,737 \$ 46,577 \$ 330,934 \$ 72,751 1806 Maywood Field Lights \$ 60,000 \$ - \$ 413,000 \$ - \$ 413,000 \$ - \$ 414,000 \$ - \$ 413,000 \$ 1.50,00 \$ 5 5 - \$ 413,000 \$ 1.50,00 \$ 1.60,610 \$ 1.50,00 \$ 1.60,610 \$ 1.60,610 \$ 1.60,610 \$ 1.60,610 \$ 1.60,610 \$ 1.60,610 \$ 1.60,610 \$ 1.60,610 \$	·		250,000	\$	-		250,000	\$	-		250,000
1612 Cougar Ridge - Heating Systems, Boiler, Heat Pump; S 411,200 \$ - \$ 411,136 > - \$ 411,137 \$ - \$ 411,131 1800 Playground Rubber Mating \$ 1,350,000 \$ - \$ 826,606 \$ 889,394 \$ 1,725,0 1803 Painting \$ 377,500 \$ 7,073 \$ 446,307 \$ 323,110 \$ 67,5 1805 Maywood Field Lights \$ 400,000 \$ - \$ 413,002 \$ - \$ 632,372 \$ - \$ 632,372 \$ - \$ 632,372 \$ - \$ 632,372 \$ - \$ 632,372 \$ - \$ 632,372 \$ - \$ 632,372 \$ - \$ 632,372 \$ - \$ 632,372 \$ - \$ 723,733 \$ -<	1607 Beaver Lake MS - Re-roof and Misc Repairs	\$	745,000	\$	-	\$	745,000	\$	-		745,000
1800 Food Service Equipment \$ 415,200 \$ - \$ \$11,313,300 \$ - \$ \$11,213,7 \$ - \$ \$11,213,7 \$ - \$ \$11,213,7 \$ 1,712,50 \$ 1,712,50 \$ 330,924 \$ \$1,712,50 \$ 340,904 \$ \$ \$7,773 \$ 44,800 \$ \$ \$7,773 \$ 44,800 \$ \$ \$ \$13,010 \$ \$7,773 \$ \$ \$3,3939 \$ \$ \$116,061 \$ \$ \$13,000 \$ \$ \$3,060 \$ \$ \$ \$3,060 \$ \$ \$ \$3,060 \$ \$ \$ \$3,060 \$ \$ \$3,060 \$ \$ \$ \$3,060 \$ \$ \$ \$3,060 \$ \$ \$3,060 \$ \$ \$ \$3,060 \$ \$ \$2,000 \$ \$1,000 \$ \$2,786 \$ \$2,786 \$ \$2,786 \$ \$2,786 \$ \$2,786 \$ \$2,786 \$	1612 Cougar Ridge - Heating Systems, Boiler, Heat Pum	\$	471,000	\$	-	\$	471,000	\$	-		471,000
1802 Playground Rubber Matting \$ 1,350,000 \$ - \$ 826,606 \$ 898,334 \$ 1,725,0 1804 Walk-Off Mats \$ 67,707 \$ 44,390 \$ 2,171,5 1805 Maywood Field Lights \$ 67,700 \$ 44,390 \$ 2,110 \$ 67,573 1806 Classroom Furniture Replacement \$ 150,000 \$ - \$ 632,372 \$ - \$ 632,372 \$ - \$ 632,372 \$ - \$ 632,669 \$ 35,069 \$ 326,069 \$ 326,069 \$ - \$ 727,85 \$ - \$ 727,87 \$ 1,060,0 \$ 727,73 \$ 1,4168 \$ 283,522 \$ 27,85 \$ - \$ 727,73 \$ 1,4168 \$ 283,522 \$ 27,85 \$ - \$ 727,82 \$ - \$ 727,73 \$ 1,400,00 \$ - \$ 72,732 \$ 5 72,73 \$ <	1801 Food Service Equipment	\$	415,200	\$	-		111,367	\$	-		111,367
1803 Painting \$ 377,50 \$ 46,577 \$ 330,324 \$ 377,5 1804 Walk-Off Mats \$ 67,500 \$ 17,370 \$ 4413,020 \$. \$ 47,571 1805 Maywood Field Lights \$ 400,000 \$. \$ 413,020 \$. \$ 413,020 \$. \$ 43,030 \$. \$ 43,030 \$. \$ 43,030 \$. \$ 43,030 \$. \$ 43,030 \$. \$ 33,939 \$ 116,061 \$ 150,001 \$ 33,939 \$ 116,061 \$ 150,001 \$ 120,500 \$ 323,020 \$. \$ 323,323 \$ 323,323 \$ 323,323 \$ 323,500 \$ 30,004 \$ 320,500 \$ 120,500 \$ 120,500 \$ 120,500 \$ 120,500 \$ 120,500 \$ 120,500 \$ 120,500 \$ 120,500 \$ 120,500 <td></td> <td></td> <td></td> <td>\$</td> <td>-</td> <td></td> <td></td> <td>\$</td> <td>898,394</td> <td></td> <td>1,725,000</td>				\$	-			\$	898,394		1,725,000
1804 Walk-Off Mats \$ 67,50 \$ 17,370 \$ 44,390 \$ 23,110 \$ 67,5 1806 Maywood Field Lights \$ 140,000 \$ 33,939 \$ 33,939 \$ 33,939 \$ 116,061 \$ 563,33 1806 Paving Repair \$ 125,000 \$ - \$ 632,372 \$ - \$ 632,312 \$ 35,069 \$ 146,068 \$ 235,000 \$ - \$ 36,069 \$ 20,0500 \$ 36,069 \$ 144,068 \$ 283,522 \$ 325,060 \$ 14,070 \$ 144,068 \$ 283,522 \$ 27,865 \$ - \$ 72,873 \$ 1,060,0 \$ \$ 1,27,131 \$ - \$ 71,063 \$ 1,27,131 \$ - \$ 1,27,131 \$ - \$ 1,27,131 \$ - \$ 1,27,131 \$ - \$ 1,27,131 \$ - \$ 1,27,131 \$ - \$			377,500	\$	7,073		46,577	\$	330,924		377,500
1805 Maywood Field Lights \$ 400,000 \$	-	\$	67,500	\$	17,370	\$	44,390	\$		\$	67,500
1806 Classroom Furniture Replacement \$ 150,000 \$ 33,339 \$ 116,061 \$ 150,00 1807 Districtwide HVAC Replacement \$ 450,000 \$	1805 Maywood Field Lights	\$	400,000		-	\$	413,020	\$	-	\$	413,020
1807 Districtwide HVAC Replacement \$ 450,000 \$ \$ 632,372 \$ \$ 632,312 1808 Paving Repair \$ 125,000 \$ 26,737 \$ 44,468 \$ 283,532 \$ 325,00 \$ 26,737 \$ 44,468 \$ 283,532 \$ 325,00 \$ 27,865 \$ \$ 325,00 \$ 27,805 \$ \$ 72,87 \$ 14,100 \$ 325,00 \$ \$ 72,77 \$ 141,000 \$ \$ 172,713 \$ \$ 172,713 \$ \$ 172,713 \$ \$ 172,713 \$ \$ 1,727,11 \$ \$ 1,727,11 \$ \$ 1,727,13 \$ \$ 1,727,13 \$ \$ 1,727,13 \$ \$ 1,727,11 \$ 1,72,71 \$ 1,72,70 \$ 1,72,70 \$ 1,72,70 \$ 1,72,70	, ,				33,939				116,061		150,000
1808 Paving Repair \$ 125,000 \$ 36,069 \$	-		450,000		-				-		632,372
1809 Roof Repairs \$ 325,000 \$ 26,737 \$ 41,468 \$ 283,532 \$ 325,000 1810 Special Education Modifications \$ 279,500 \$ - \$ 72,865 \$ - \$ 72,865 \$ - \$ 723,721 \$ 1,000,000 \$ - \$ 723,722 \$ 1,000,000 \$ - \$ 172,073 \$ 1,723,71 1814 Carpet / Flooring \$ 2,200,000 \$ - \$ 1,727,11 \$ - \$ 1,727,11 \$ - \$ 1,727,11 \$ - \$ 1,727,11 \$ - \$ 1,727,11 \$ 102,57 \$ 11,227,111 \$ - \$ 1,727,11 \$ 102,57 \$ 11,227,111 \$ - \$ 1,227,11 \$ 5,773 \$ 102,57 \$ 112,27 \$ 102,57 \$ 112,27 \$ 102,57 \$ 112,27 \$ 102,57 \$ 112,27 \$ 102,57 \$	-		125,000	\$	36,069	\$		\$	-	\$	36,069
1810 Special Education Modifications \$ 279,500 \$		\$	325,000	\$	26,737	\$	41,468	\$	283,532		325,000
1811 I.H.S. Turf Replacement \$ 1,300,000 \$ 350,647 \$ 939,500 \$ 1,20,500 \$ 7,23,7 1814 Carpet / Flooring \$ 5,28,000 \$ - \$ 7,23,7 \$ - \$ 7,23,7 1814 Carpet / Flooring \$ 5,28,000 \$ - \$ 1,527,131 \$ - \$ 1,527,131 \$ - \$ 1,527,131 \$ - \$ 1,527,131 \$ - \$ 1,527,131 \$ - \$ 1,52,501 \$ 1,42,07 \$ 45,671 \$ 1,62,50 \$ 1,42,07 \$ 45,671 \$ 1,62,50 \$ 1,42,07 \$ 45,671 \$ 1,62,50 \$ 1,42,07 \$ 45,671 \$ 1,62,50 \$ 1,62,62 \$ 2,70,97 \$ 7,72,94 \$ 45,6761 \$ 1,62,50 \$ - \$ 2,50,00 \$ 1,42,2 1,52,01 \$ 1,52,00 \$ - \$ 2,52,00 \$ 2,52,00 \$	•		-		-				-		27,865
1812 Skyline Turf Replacement \$ 1,300,000 \$ - \$ 723,732 \$ - \$ 723,732 1814 Carpet / Flooring \$ 528,000 \$ - \$ 171,063 \$ - \$ 171,013 1815 Liberty HS HVAC Replacement \$ 2,100,000 \$ 312,551 \$ 567,739 \$ 45,761 \$ 102,500 \$ 14,207 \$ 14,207 \$ 0 \$ 14,207 \$ 14,207 \$ 0 \$ 14,207 \$ 14,207 \$ 0 \$ 14,207 \$ 0 \$ 14,207 \$ 0 \$ 14,207 \$ 0 \$ 14,207 \$ 0 \$ 14,207 \$ 0 \$ 14,207 \$ 0 \$ 14,207 \$ 0 \$ 14,207 \$ 0 \$ 14,207 \$ 0 \$ 14,207 \$ 0 \$ 14,207 \$ 0 \$ 14,207 \$ 0 \$ 14,207 \$ <td< td=""><td>-</td><td></td><td>1,300,000</td><td>\$</td><td>350,647</td><td>\$</td><td>939,500</td><td>\$</td><td>120,500</td><td></td><td>1,060,000</td></td<>	-		1,300,000	\$	350,647	\$	939,500	\$	120,500		1,060,000
1814 Carpet / Flooring \$ 528,000 \$ \$ 171,063 \$ \$ 171,01 1815 Liberty HS HVAC Replacement \$ 2,100,000 \$ \$ 1,527,131 \$ \$ 1,527,131 1816 Issaquah Valley Elementary Misc Repairs \$ 102,500 \$ 14,207 \$ 142,007 \$ 142,007 \$ 102,500 \$ 142,207 \$ 772,904 \$ 800,00 1819 Office Remodel - Satellite \$ 175,000 \$ 16,682 \$ 270,907 \$ 772,904 \$ 800,00 1819 Office Remodel - Satellite \$ 175,000 \$ \$ 25,000 \$ 224,270 \$ 772,904 \$ 239,91 182,20 \$ 2,500 \$ 242,000 \$ 25,000 \$ 224,270 \$ 79,476 \$ 234,200 \$ 2,502 \$ 2,502 \$ 250,00 \$ 250,00 \$ 2,502 \$ 250,00 \$ 250,00 \$ 2250,00 \$ <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>723,732</td>	-										723,732
1815 Liberty HS HVAC Replacement \$ 2,100,000 \$					-				-		171,063
1816 Issaquah Valley Elementary Misc Repairs \$ 102,500 \$ 31,251 \$ 56,739 \$ 45,761 \$ 102,5 1817 Grand Ridge Floor & Water Repairs \$ 132,500 \$ 14,207 \$ 14,207 \$ 772,904 \$ 800,0 1819 Office Remodel - Satellite \$ 45,000 \$ - \$ 25,000 \$ 25,000 \$ 224,270 \$ 772,904 \$ 2800,0 1820 Skyline HS Misc Repair \$ 275,000 \$ - \$ 234,270 \$ - \$ 239,941 \$ 39,99 1822 Cascade Ridge Wall Coverings \$ 125,000 \$ - \$ 250,00 \$ 250,0 1822 Creekside Bath Wall Coverings \$ 125,000 \$ - \$ 250,00 \$ - \$ 250,00 \$ 125,000 \$ - \$ 250,00 \$ - \$ 5 5,0723 \$ -<			2,100,000	\$	-		1,527,131	\$	-		1,527,131
1817 Grand Ridge Floor & Water Repairs \$ 132,500 \$ 14,207 \$ 0 \$ 14,207 1818 Transportation Shop AC \$ 175,000 \$ 16,682 \$ 27,097 \$ 772,904 \$ 800,0 1819 Office Remodel - Satellite \$ 45,000 \$ - \$ - \$ 22,000 \$ 234,270 \$ - \$ 234,270 \$ - \$ 39,941 \$ 32,000 \$ - \$ 50,000 \$ - \$ 50,000 \$ - \$ 50,000 \$ - \$ 50,773 \$ 5 50,773<					31,251				45,761		102,500
1818 Transportation Shop AC \$ 175,000 \$ 16,682 \$ 27,097 \$ 772,904 \$ 800,0 1819 Office Remodel - Satellite \$ 45,000 \$ - \$ 25,000 \$ 25,00 \$ 25,000 \$ 234,220 \$ - \$ 234,22 1820 Skyline HS Misc Repair \$ 275,000 \$ - \$ 234,220 \$ - \$ 234,22 1821 Briarwood Gutter \$ 15,000 \$ - \$ 39,941 \$ <td< td=""><td></td><td></td><td>132,500</td><td></td><td>-</td><td></td><td></td><td></td><td>0</td><td></td><td>14,207</td></td<>			132,500		-				0		14,207
1819 Office Remodel - Satellite \$ 45,000 \$ - \$ 25,000 \$ 234,270 \$ - \$ 234,270 1821 Briarwood Gutter \$ 15,000 \$ - \$ 234,270 \$ - \$ 234,270 \$ - \$ 234,270 \$ - \$ 234,270 \$ - \$ 234,270 \$ - \$ 234,270 \$ - \$ 39,941 \$ 39,000 \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ <td></td> <td></td> <td>175,000</td> <td>\$</td> <td>16,682</td> <td>\$</td> <td>27,097</td> <td></td> <td>772,904</td> <td>\$</td> <td>800,000</td>			175,000	\$	16,682	\$	27,097		772,904	\$	800,000
1820 Skyline HS Misc Repair \$ 275,000 \$ - \$ 234,270 \$ - \$ 234,270 \$ - \$ 234,270 \$ - \$ 339,941 \$ 325,000 \$ - \$ \$ 325,000 \$ - \$ \$ 50,072 \$ - \$ \$ 50,072 \$ - \$ \$ 50,073 \$ -<					-		-		25,000		25,000
1821 Briarwood Gutter \$ 15,000 \$ \$ 39,941 \$ 39,9 1822 Cascade Ridge Wall Coverings \$ 82,000 \$ 2,524 \$ 79,476 \$ 82,00 1823 Challenger HVAC Recommission \$ 125,000 \$ \$ 250,000 \$ 250,00 \$ 250,00 \$ 250,00 \$ 250,00 \$ 250,00 \$ 250,00 \$ 250,00 \$ 250,00 \$ 250,00 \$ 250,00 \$ 250,00 \$ 250,00 \$ 250,00 \$ 250,00 \$ 125,000 \$ \$ 602,81 \$ 125,000 \$ \$ 602,81 \$ \$ 602,81 \$ 50,723 \$ \$ 602,81 \$ 50,723 \$ \$ 241,409 \$ 2250,00 \$ - \$ 40,07 \$ \$ 400,70 \$ \$ 400,70 \$ \$ 400,70 \$ <					-		234,270		-		234,270
1822 Cascade Ridge Wall Coverings \$ 82,000 \$ 2,524 \$ 79,476 \$ 82,000 1823 Challenger HVAC Recommission \$ 125,000 \$ - \$ - \$ 250,000 \$ 250,000 \$ 250,000 \$ 250,000 \$ 250,000 \$ 250,000 \$ 250,000 \$ 250,000 \$ 125,000 \$ - \$ 125,000 \$ 125,000 \$ 125,000 \$ 125,000 \$ - \$ 602,851 \$ - \$ 602,881 \$ 125,007 \$ - \$ 602,881 \$ - \$ 602,881 \$ - \$ 602,881 \$ - \$ 602,881 \$ - \$ 602,881 \$ - \$ 602,881 \$ - \$ 602,881 \$ - \$ 602,881 \$ - \$ 602,881 \$ - \$ 602,881 \$ 125,000 \$ - \$ 40,07 \$ 125,000 \$			15,000		-		-		39,941		39,941
1823 Challenger HVAC Recommission \$ 125,000 \$ - \$ 250,000 \$ 250,00 \$ 250,00 \$ 125,000 \$ - \$ 250,000 \$ 125,000 \$ 125,000 \$ - \$ 125,000 \$ 125,000 \$ - \$ 125,000 \$ - \$ 125,000 \$ - \$ 125,000 \$ - \$ 125,000 \$ - \$ 602,851 \$ - \$ 602,881 \$ 1602,881 \$ - \$ 602,881 \$ - \$ 602,881 \$ - \$ 602,881 \$ - \$ 602,881 \$ - \$ 602,881 \$ - \$ 602,881 \$ - \$ 602,881 \$ - \$ 602,881 \$ - \$ 602,881 \$ - \$ 602,881 \$ - \$ 602,881 \$ - \$ 602,881 \$ - \$ 602,881 \$ -<	1822 Cascade Ridge Wall Coverings				2,524	\$	2,524	\$	-		82,000
1824 Challenger Misc Repairs \$ 125,000 \$ - \$ 125,000 \$ - \$ 125,000 \$ - \$ 125,000 \$ - \$ 125,000 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 602,851 \$ - \$ 602,881 \$ 1826 Maywood Modernization \$ 75,000 \$ - \$ 50,723 \$ - \$ 602,881 \$ 1827 Liberty HS Gym Folding Wall \$ 75,000 \$ - \$ 50,723 \$ - \$ 602,881 \$ 1829 Newcastle HVAC Recommission \$ 125,000 \$ - \$ \$ 50,773 \$ 241,409 \$ 250,00 \$ - \$ 400,0709 \$ - \$ 400,070 \$ - \$ 400,070 \$ 170,000 \$ 170,000 \$ 170,000 \$ 170,000 \$ 170,000 \$ 170,000 \$ <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>250,000</td>			-		-		-		-		250,000
1825 Creekside Bath Wall Coverings \$ 2,500 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 602,851 \$ - \$ 602,851 \$ - \$ 602,851 \$ - \$ 602,851 \$ - \$ 602,851 \$ - \$ 602,851 \$ - \$ 50,773 \$ - \$ 50,773 \$ - \$ 50,77 1828 Liberty HS Expand Exterior Drains \$ 50,000 \$ - \$ 50,070 \$ - \$ 8,591 \$ 241,409 \$ 250,00 1830 PCMS Regrading \$ 350,000 \$ - \$ 400,079 \$ - \$ 400,07 1832 Discovery Heating Systems, Boiler, Heat Pump \$ 475,000 \$ - \$ 170,000 \$ 170,000 \$ 170,00 \$ 170,00 \$ 170,00 \$ 170,00 \$ 170,00 \$ 170,00	_			\$	-		-			\$	125,000
1826 Maywood Modernization \$ 437,000 \$ - \$ 602,851 \$ - \$ 602,8 1827 Liberty HS Gym Folding Wall \$ 75,000 \$ - \$ 50,723 \$ - \$ 50,773 1828 Liberty HS Expand Exterior Drains \$ 50,000 \$ - \$ - \$ 50,773 \$ - \$ 50,773 1828 Liberty HS Expand Exterior Drains \$ 50,000 \$ - \$ \$ - \$ 50,000 \$ - \$ \$ 241,409 \$ 250,00 \$ - \$ \$ 400,070 \$ \$ 400,070 \$ - \$ 400,07 \$ 170,000 \$ 170,000 \$ 170,000 \$ 170,000 \$ 170,000 \$ 100,000 \$ 100,000 \$ 100,000 \$ 100,000 \$ 100,000 \$ 100,000 \$ 100,000 \$ 100,000 \$ 100,000 \$ 100,000 \$ 100,000 \$ <td< td=""><td></td><td></td><td>-</td><td></td><td>-</td><td></td><td>-</td><td></td><td>-</td><td></td><td>-</td></td<>			-		-		-		-		-
1827 Liberty HS Gym Folding Wall \$ 75,000 \$ - \$ 50,723 \$ - \$ 50,77 1828 Liberty HS Expand Exterior Drains \$ 50,000 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 50,723 \$ - \$ 50,77 1828 Liberty HS Expand Exterior Drains \$ 50,000 \$ - \$ 50,000 \$ - \$ 400,016 \$ - \$ 400,010 \$ 1830 PCMS Regrading \$ 35,000 \$ - \$ 400,700 \$ 400,700 \$ 170,000 \$ 170,000 \$ 170,000 \$ 170,000 \$ 100,000 \$ 100,000 \$ 100,000 \$ 100,000 \$ 100,000 \$ 100,000 \$ 100,000 \$ 100,000 \$ 100,000 \$ 100,000 \$ 100,000 \$ 100,000 \$ 100,000 \$ 100,	5				-		602,851		-		602,851
1828 Liberty HS Expand Exterior Drains \$ 50,000 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 241,409 \$ 225,00 1830 PCMS Regrading \$ 35,000 \$ - \$ 40,056 \$ - \$ 40,070 \$ - \$ 40,070 \$ - \$ 400,700 \$ - \$ 400,700 \$ - \$ 400,700 \$ - \$ 400,700 \$ - \$ 400,700 \$ 170,000 \$ 170,000 \$ 170,000 \$ 170,000 \$ 100,000 \$ 100,000 \$ 100,000 \$ 100,000 \$ 170,000 \$ 170,000 \$ 170,000 \$ 170,000 \$ 170,000 \$ 170,000 \$ 170,000 \$ 170,000 \$ 170,000 \$ 170,000 \$ 170,000 \$	-	\$	75,000	\$	-	\$	50,723		-		50,723
1829 Newcastle HVAC Recommission \$ 125,000 \$ - \$ 8,591 \$ 241,409 \$ 250,00 1830 PCMS Regrading \$ 35,000 \$ - \$ 40,056 \$ - \$ 40,070 1831 PCMS Floor and Lighting \$ 395,000 \$ - \$ 400,709 \$ - \$ 400,700 1832 Discovery Heating Systems, Boiler, Heat Pump \$ 475,000 \$ - \$ 170,000 \$ 170,00 \$ 170,000 \$					-		-		-		
1830 PCMS Regrading \$ 35,000 \$ - \$ 40,056 \$ - \$ 40,070 1831 PCMS Floor and Lighting \$ 395,000 \$ - \$ 400,709 \$ - \$ 400,700 1832 Discovery Heating Systems, Boiler, Heat Pump \$ 475,000 \$ - \$ 170,000 \$ 170,000 1833 Discovery Misc Repairs \$ 65,000 \$ - \$ 100,000 \$ 100,000 \$ 100,000 1834 Endeavour Heating Systems, Boiler, Heat Pump \$ 475,000 \$ - \$ 102,221 \$ 100,000 \$ 170,00 1835 Endeavour Misc Repairs \$ 45,000 \$ 12,221 \$ 117,779 \$ 130,00 1836 Sunset Misc Repairs \$ 75,000 \$ - \$ 75,000 \$ - \$ 75,000 \$ 75,000 1837 BLMS Fire Alarm Replacement \$ - \$ 30,063 \$ 30,063 \$ 444,937 \$ 475,000 1839 MHES DAS System (Fire Safety) \$ - \$ 9,739 \$ 9,739 \$ 190,261 \$ 200,00 1899 Projects Reserve \$ - \$ - \$ 240,000 \$ - \$ 240,000 \$ 219,324 \$ 219,324 2004 IHS Stadium Lighting (Partial) \$ - \$ - \$ 240,000 \$ - \$ 240,000					-		8,591		241,409		250,000
1831 PCMS Floor and Lighting \$ 395,000 \$ - \$ 400,709 \$ - \$ 400,709 1832 Discovery Heating Systems, Boiler, Heat Pump \$ 475,000 \$ - \$ - \$ 170,000 \$ 170,00 1833 Discovery Misc Repairs \$ 65,000 \$ - \$ - \$ 100,000 \$ 100,000 \$ 100,000 1834 Endeavour Heating Systems, Boiler, Heat Pump \$ 475,000 \$ - \$ - \$ 170,000 \$ 100,000 \$ 100,000 1835 Endeavour Misc Repairs \$ 65,000 \$ - \$ - \$ 170,000 \$ 170,00 \$ 170,00 1835 Endeavour Misc Repairs \$ 45,000 \$ 12,221 \$ 117,779 \$ 130,00 1836 Sunset Misc Repairs \$ 75,000 \$ - \$ - \$ 75,000 \$ 75,000 \$ - \$ 5 \$ 75,000 \$ 75,000 1837 BLMS Fire Alarm Replacement \$ - \$ 30,063 \$ 30,063 \$ 444,937 \$ 475,000 1838 MHES Fire Alarm Replacement \$ - \$ 17,450 \$ 117,450 \$ 337,550 \$ 355,00 1839 MHES DAS System (Fire Safety) \$ - \$ 9,739 9,739 9,739 \$ 190,261 \$ 200,00 1899 Projects Reserve \$ - \$ - \$ 240,000 \$ - \$ 240,000 \$ 219,324 \$ 219,324 \$ 219,324 2004 IHS Stadium Lighting (Partial) \$ - \$ \$ - \$ 240,000 \$	1830 PCMS Regrading				-				-		40,056
1832 Discovery Heating Systems, Boiler, Heat Pump \$ 475,000 \$ - \$ 170,000 \$ 170,00 \$ 170,000 \$ 170,000 \$ 170,000 \$ 170,000 \$ 170,000 \$ 170,000 \$ 100,000 <			-		-				-		400,709
1833 Discovery Misc Repairs \$ 65,000 \$ - \$ 100,000 \$ 10					-		-		170,000		170,000
1834 Endeavour Heating Systems, Boiler, Heat Pump \$ 475,000 \$ - \$ 170,000 \$ 170,00 \$ </td <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>-</td> <td>\$</td> <td>100,000</td>			-		-		-		-	\$	100,000
1835 Endeavour Misc Repairs \$ 45,000 \$ 12,221 \$ 117,779 \$ 130,0 1836 Sunset Misc Repairs \$ 75,000 \$ - \$ 75,000 \$ - \$ 75,000 \$ 75,000 \$ 12,221 \$ 117,779 \$ 130,0 1836 Sunset Misc Repairs \$ 75,000 \$ - \$ 30,063 \$ 444,937 \$ 475,00 1837 BLMS Fire Alarm Replacement \$ - \$ 17,450 \$ 337,550 \$ 355,00 1839 MHES DAS System (Fire Safety) \$ - \$ 9,739 \$ 190,261 \$ 200,00 1899 Projects Reserve \$ - \$ - \$ - \$ 240,000 \$ 219,324 \$ 219,324 \$ 240,000 \$ - \$ 240,000 \$ - \$ 240,000 \$ - \$ 240,000 \$ 240,000 \$ 240,000 \$ 240,000 \$ 240,000 \$ 240,000 <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td>170,000</td>					-		-				170,000
1836 Sunset Misc Repairs \$ 75,000 \$ - \$ 75,000 \$ 475,000 \$ 1838 MHES Fire Alarm Replacement \$ - \$ 17,450 \$ 1337,550 \$ 337,550 \$ 355,00 \$ 355,00 \$ 355,00 \$ 300,063 \$ 9,739 \$ 190,261 \$ 200,00 \$ 219,324 \$ 219,324 \$ 219,324 \$ 240,000 \$ - \$ 240,000 \$ - \$ 240,000 \$ 240,000 \$ 240,000 \$ 240,000 \$ 240,000					12,221	÷.	12,221				130,000
1837 BLMS Fire Alarm Replacement \$ - \$ 30,063 \$ 444,937 \$ 475,0 1838 MHES Fire Alarm Replacement \$ - \$ 17,450 \$ 337,550 \$ 355,0 1839 MHES DAS System (Fire Safety) \$ - \$ 9,739 \$ 9,739 \$ 190,261 \$ 200,0 1899 Projects Reserve \$ - \$ - \$ - \$ 219,324 \$ 219,32 2004 IHS Stadium Lighting (Partial) \$ - \$ - \$ 240,000 \$ - \$ 240,000	-				-		-				75,000
1838 MHES Fire Alarm Replacement \$ - \$ 17,450 \$ 337,550 \$ 355,0 1839 MHES DAS System (Fire Safety) \$ - \$ 9,739 \$ 190,261 \$ 200,0 1899 Projects Reserve \$ - \$ - \$ - \$ 219,324 \$ 219,32 2004 IHS Stadium Lighting (Partial) \$ - \$ - \$ 240,000 \$ - \$ 240,000	•		-		30,063		30,063				475,000
1839 MHES DAS System (Fire Safety) \$ - \$ 9,739 \$ 190,261 \$ 200,0 1899 Projects Reserve \$ - \$ - \$ - \$ 219,324 \$ 219,3 2004 IHS Stadium Lighting (Partial) \$ - \$ - \$ 240,000 \$ - \$ 240,000			-								355,000
1899 Projects Reserve \$ - \$ - \$ 219,324 \$ 219,3 2004 IHS Stadium Lighting (Partial) \$ - \$ - \$ 240,000 \$ - \$ 240,000			-								200,000
2004 IHS Stadium Lighting (Partial) \$ - \$ - \$ 240,000 \$ - \$ 240,0			-		-		-				219,324
	-		-		-		240,000		-		240,000
2018 LEVY - 10tal \$ 14,565,200 \$ 605,969 \$ 9,388,337 \$ 5,176,863 \$ 14,565,20	2018 Levy - Total	\$	14,565,200	\$	605,969	\$	9,388,337	\$	5,176,863	\$	14,565,200

		0		C					Estimated		
		Or	iginal Project	Cui					emaining to		
No.	Project		Estimate		Date	C	Costs to Date	C	Completion	Pro	ojected Tot
2016 Bond											
1602 High School #4		\$	120,000,000	\$	273,020	\$	20,185,144				
1606 Cougar Mountair	MS	\$	74,000,000	\$	25,751	\$	125,779,570	\$	2,256,117	\$	128,035,68
1607 BLMS Remodel		\$	8,500,000	\$	13,786	\$	8,708,029	\$	43,744	\$	8,751,77
1608 Cedar Trails Elem	ientary	\$	36,500,000	\$	29,739	\$	52,757,126	\$	452,388	\$	53,209,51
1614 Maple Hills Remo	odel	\$	7,000,000	\$	-	\$	7,265,869	\$	210,964	\$	7,476,83
2016 Bond -Total		\$	246,000,000	\$	342,295	\$	214,695,737	\$	2,963,213	\$	197,473,80
2022 Levy											
2201 Holly Street Cam	pus - Playground	\$	2,500,000	\$	57,104	\$	1,299,796	\$	500,204	Ś	1,800,00
	placements - District Wide	\$	1,500,000		-	\$	96,230	\$	1,403,770	\$	1,500,00
	irs (formerly project 2002)	\$	1,500,000	\$	2.467	Ś	1,659,305	\$	140,695	Ś	1,800,00
2204 Portables - Distri		\$	1,000,000	\$	233,094	\$	247,168	\$	752,832	Ś	1,000,00
2205 ADA Accommoda	itions - District Wide	\$	350,000	\$	19,504	\$	19,504	\$	330,496	\$	350,00
2206 Drinking Water L	ead Testing/Remediation	\$	250,000	\$	-	\$	-	\$	250,000	\$	250,00
2207 HB-1257/Clean B		\$	250,000	\$	-	\$	-	\$	250,000	\$	250,00
2208 HVAC Repairs/Re	placements - District Wide	\$	250,000	\$	104,811	\$	118,755	\$	131,245	\$	250,00
2209 Student Furnitur	e - District Wide	\$	100,000	\$	68	\$	68	\$	99,932	\$	100,00
2210 Safety & Security	- District Wide	\$	100,000	\$	41,933	\$	53,698	\$	46,302	\$	100,00
2211 Food Service Equ		\$	500,000	\$	-	\$	13,099	\$	486,901	\$	500,00
2299 Projects Reserve		\$	-	\$	-	\$	-	\$	400,000	\$	400,00
2350 2023-2026 Tech L	evy	\$	87,510,000	\$	5,100,095	\$	5,100,095	\$	82,409,905	\$	87,510,00
2022 Levy - Total		\$	95,810,000	\$	5,559,076	\$	8,607,718	\$	87,202,282	\$	95,810,00
Other Sources											
2001 Holly Street ECE		\$	1,500,000	\$	25,768	\$	4,602,893	\$	104,477	Ś	4,707,37
2004 IHS Stadium Light	ting	\$	800.000	Ś	549.929	Ś	4,002,893 552,403	Ś	247,597	Ś	800,00
Other Sources - Total	ср	Ś	2,300,000	Ś	575,697	Ś	5,155,296	Ś	352,074	\$	5,507,37

Total Current Year to Date \$ 7,083,037

* 1233 Iss HS Stadium - \$22,585 closeout costs for Project

* 1615 Central Admin Remodel - \$1,978 closeout costs for Project

Additional details, including current budgets and project updates, are available on the Capital Projects Department page at <u>https://www.isd411.org/about-us/departments/capital-projects</u>

The Capital Projects fund balance decreased from \$206.9 million in 2020 to \$125.9 million in 2024.

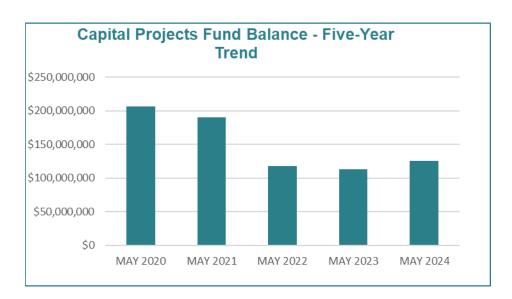


Table 5.3. Capital Projects Fund - Fund Balance - Five-Year Trend

VI. TRANSPORTATION FUND

The Transportation Fund is used to account for the purchase, major repair, rebuilding, and debt

service expenditures that relate to pupil transportation equipment. This fund is financed by the state reimbursement to school districts for depreciation of student transportation equipment on a thirteen-year replacement cycle and local levy. The District services 110 square miles and transport students over 1.4 million miles a year. The District has approximately 175 small and large buses in its fleet in order to provide this service. The voters of the District also approved a one-year transportation levy, to be collected in the amount of \$3,000,000 for collection in 2023 to provide school buses.



REVENUES	AN	NUAL BUDGET		ACTUAL - MAY 2024	YFA	R-TO-DATE				BALANCE	PERCENT
1000 Local Taxes	\$	1,410,235	\$	1,346	\$	1,394,430			\$	15,805	99%
2000 Local Nontax	Ś	40,000	Ś	24,965	Ś	188,886			Ś	(148,886)	472%
3000 State, General Purpose	\$	1	\$	0	\$	2			\$	(1)	169%
4000 State, Special Purpose	\$	2,000,000	\$	-	\$	-			\$	2,000,000	0%
5000 Federal, General Purpose	\$	-	\$	-	\$	-			\$	-	0%
6000 Federal, Special Purpose	\$	-	\$	-	\$	-			\$	-	0%
8000 Other Agencies and Associates	\$	-	\$	-	\$	-			\$	-	0%
9000 Other Financing Sources	\$	1	\$	-	\$	-			\$	1	0%
Total Revenues	\$	3,450,237	\$	26,311	\$	1,583,318			\$	1,866,919	46%
EXPENDITURES	AN	INUAL BUDGET		ACTUAL - MAY 2024	YEA	R-TO-DATE	EN	CUMBRANCES		BALANCE	PERCENT
Type 30 Equipment	\$	5,000,000	\$	-	\$	498,488	\$	2,473,789	\$	2,027,723	0%
Type 40 Energy	\$	-	\$	938	\$	938	\$	2,813	\$	(3,750)	0%
Type 60 Bond Levy Issuance	\$	-	\$	-	\$	-	\$	-	\$	-	0%
Type 90 Debt	\$	-	\$	-	\$	-	\$	-	\$	-	0%
Total EXPENDITURES	\$	5,000,000	\$	938	\$	499,425	\$	2,476,602	\$	2,023,973	60%
											0%
Excess of Revenue over (under)											
Expenditures	\$	(1,549,763)	\$	25,373	\$	1,083,893	\$	(2,476,602)	\$	2,633,656	
Experiatures											
Total Beginning Fund Balance	\$	3,654,418			\$	6,191,497					

Table 6. Transportation Fund Financial Summary

The fund balance has varied from \$3.9 million in 2020 to \$7.3 million in 2024. The fund balance can vary with an active transportation levy and/or the bus purchase plan.

Table 6.1. Transportation Fund - Fund Balance - Five-Year Trend

