



BUSINESS SERVICES

Date: September 1, 2022
To: Michael Tolley, Superintendent
From: Tracy Patterson, Chief Financial Officer
Subject: Monthly Financial Status Report – July 2022

Enrollment

Enrollment for the month of July 2022 was 21,898 FTE. This is lower than budgeted enrollment by 258 FTE. The budgeted “Average Annual FTE Enrollment” (AAFTE) established at 22,156 for the 2021-22 school year, and the projected ending AAFTE is 22,004, which is a decrease of 152 AAFTE below budgeted enrollment.

Budget Status Information

General Fund

Investment earnings for July 2022 were \$39 thousand, with the year-to-date earnings of \$290 thousand. Expenditures for the month of July 2022 were \$35 million, with revenues of \$37.1 million, and transfers in of \$8 thousand. The ending fund balance was \$29.5 million which is \$14 million lower than the same period last year. Year-to-date revenues and expenditures were higher than the same period last year as compared to budget.

Capital Projects Fund

Investment earnings for July 2022 were \$98 thousand, with year-to-date earnings of \$653 thousand. Expenditures for the month of July 2022 were \$3.4 million, with revenues of \$1.6 million. The ending fund balance was \$115 million which is \$20 million lower than the same period last year. Year to date revenues were higher, and expenditures were lower than the same period last year as compared to budget. Page 13 in the financial report provides additional details on project spending.

Debt Service Fund

Investment earnings for July 2022 were \$24 thousand, with year-to-date earnings of \$126 thousand. The ending fund balance for the Debt Service Fund was \$29.5 million which is \$2.9 million higher than the same period last year. Year to date revenues and expenditures were higher than the same period last year as compared to budget.

ASB Fund

Investment earnings for July 2022 were \$2.5 thousand dollars with year-to-date earnings of \$16.1 thousand. The ending fund balance was \$2.8 million which was \$178 thousand higher than the same period last year. Year to date revenues and expenditures were higher than the same period last year as compared to budget.

Transportation Vehicle Fund

Investment earnings for July 2022 were \$1 thousand dollars with year-to-date earnings of \$10 thousand. The ending fund balance was \$1.2 million which is \$874 thousand lower than the same period last year. Year to date revenues were lower, and expenditures were higher than the same period last year as compared to budget.

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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.

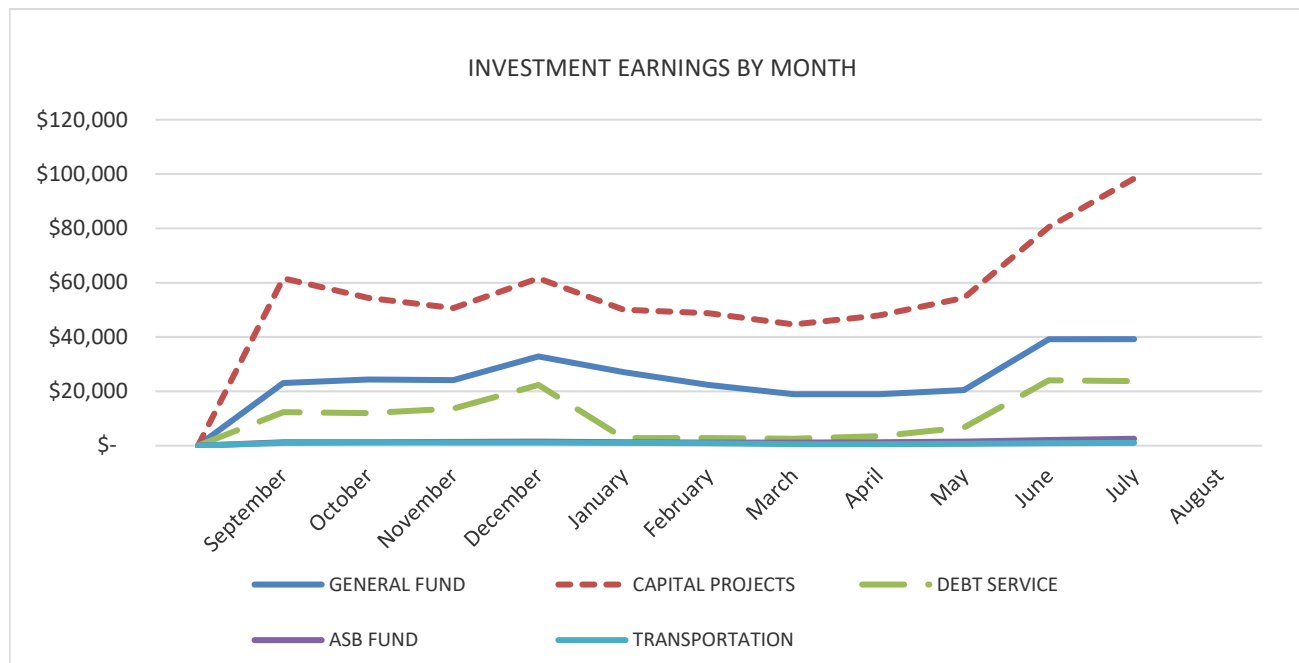
Fund – Special Revenue. A fund used to account for the proceeds of specific revenue sources, (other than private-purpose trusts or major capital projects) that are legally restricted to expenditure for specified purposes. The Associated Student Body Fund is the only fund of this type.

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
2021-2022

MONTH	GENERAL FUND	CAPITAL PROJECTS	DEBT SERVICE	ASB FUND	TRANSPORTATION	TOTAL
September	\$ 23,071	\$ 61,579	\$ 12,329	\$ 1,200	\$ 989	\$ 99,168
October	\$ 24,383	\$ 54,425	\$ 11,980	\$ 1,211	\$ 1,226	\$ 93,225
November	\$ 24,157	\$ 50,653	\$ 13,650	\$ 1,350	\$ 1,127	\$ 90,937
December	\$ 32,854	\$ 61,582	\$ 22,330	\$ 1,479	\$ 1,158	\$ 119,403
January	\$ 27,083	\$ 50,004	\$ 2,730	\$ 1,290	\$ 1,005	\$ 82,112
February	\$ 22,373	\$ 48,780	\$ 2,756	\$ 1,190	\$ 916	\$ 76,015
March	\$ 18,889	\$ 44,577	\$ 2,595	\$ 1,105	\$ 521	\$ 67,687
April	\$ 18,979	\$ 47,971	\$ 3,494	\$ 1,223	\$ 585	\$ 72,252
May	\$ 20,421	\$ 54,417	\$ 6,730	\$ 1,434	\$ 664	\$ 83,666
June	\$ 39,181	\$ 80,472	\$ 24,059	\$ 2,072	\$ 853	\$ 146,637
July	\$ 39,167	\$ 98,346	\$ 23,718	\$ 2,538	\$ 1,031	\$ 164,800
August						\$ -

YTD TOTAL	\$ 290,558	\$ 652,805	\$ 126,371	\$ 16,092	\$ 10,076	\$ 1,095,902
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Interest earnings rate for the month was 1.09% which is 0.05% higher than the prior month.

NORTHSHORE SCHOOL DISTRICT
July 2022 - YTD FUND BUDGET STATUS REPORTS

	2020-21 Budget	YTD 7/31/2021	\$ Variance	Monthly Budget %	2021-22 Budget	YTD 7/31/2022	\$ Variance	Monthly Budget %	% Year
<u>General Fund</u>									
Beginning Fund Balance	\$ 46,500,000	\$ 48,511,035	\$ 2,011,035		\$ 59,500,000	\$ 56,683,403	\$ (2,816,597)		
Revenues	385,895,000	322,383,298	\$ (63,511,702)	83.54%	387,815,000	328,285,846	\$ (59,529,154)	84.65%	92%
Expenditures	404,522,307	328,075,554	\$ 76,446,753	81.10%	426,300,000	357,619,910	\$ 68,680,090	83.89%	92%
Transfers In	8,525,000	776,795	\$ (7,748,205)	9.11%	8,525,000	2,195,928	\$ (6,329,072)	25.76%	92%
Ending Fund Balance	\$ 36,397,693	\$ 43,595,574	\$ 7,197,881		\$ 29,540,000	\$ 29,545,267	\$ 5,267		
<u>Capital Projects Fund</u>									
Beginning Fund Balance	\$ 143,162,337	\$ 167,808,892	\$ 24,646,555		\$ 123,261,000	\$ 120,091,031	\$ (3,169,969)		
Revenues	22,100,310	22,641,258	\$ 540,948	102.45%	30,862,000	34,672,525	\$ 3,810,525	112.35%	92%
Expenditures	104,599,913	54,924,630	\$ 49,675,283	52.51%	88,030,283	37,759,972	\$ 50,270,311	42.89%	92%
Transfers Out	(8,525,000)	(766,549)	\$ 7,758,451	8.99%	(8,525,000)	(2,047,569)	\$ 6,477,431	24.02%	92%
Ending Fund Balance	\$ 52,137,734	\$ 134,758,971	\$ 82,621,237		\$ 57,567,717	\$ 114,956,015	\$ 57,388,298		
<u>Debt Service Fund</u>									
Beginning Fund Balance	\$ 21,560,000	\$ 24,225,255	\$ 2,665,255		\$ 26,489,921	\$ 26,974,992	\$ 485,071		
Revenues	60,425,000	59,905,173	\$ (519,827)	99.14%	62,717,916	62,833,372	\$ 115,456	100.18%	92%
Expenditures	60,001,000	57,502,966	\$ 2,498,034	95.84%	62,000,000	60,302,292	\$ 1,697,708	97.26%	92%
Ending Fund Balance	\$ 21,984,000	\$ 26,627,462	\$ 4,643,462		\$ 27,207,837	\$ 29,506,073	\$ 2,298,236		
<u>ASB Fund</u>									
Beginning Fund Balance	\$ 2,900,000	\$ 2,798,298	\$ (101,702)		\$ 2,118,570	\$ 2,398,753	\$ 280,183		
Revenues	5,450,000	606,733	\$ (4,843,267)	11.13%	5,554,009	2,264,668	\$ (3,289,341)	40.78%	92%
Expenditures	6,071,000	788,943	\$ 5,282,057	13.00%	5,929,339	1,869,274	\$ 4,060,065	31.53%	92%
Ending Fund Balance	\$ 2,279,000	\$ 2,616,088	\$ 337,088		\$ 1,743,240	\$ 2,794,147	\$ 1,050,907		
<u>Transp. Vehicle Fund</u>									
Beginning Fund Balance	\$ 2,896,239	\$ 2,778,150	\$ (118,089)		\$ 2,273,386	\$ 2,573,804	\$ 300,418		
Revenues	1,730,503	989,882	\$ (740,621)	57.20%	742,851	10,075	\$ (732,776)	1.36%	92%
Expenditures	4,378,500	1,674,275	\$ 2,704,225	38.24%	2,735,389	1,364,629	\$ 1,370,760	49.89%	92%
Ending Fund Balance	\$ 248,242	\$ 2,093,757	\$ 1,845,515		\$ 280,848	\$ 1,219,251	\$ 938,403		

Budget = School Board approved budget for fiscal year

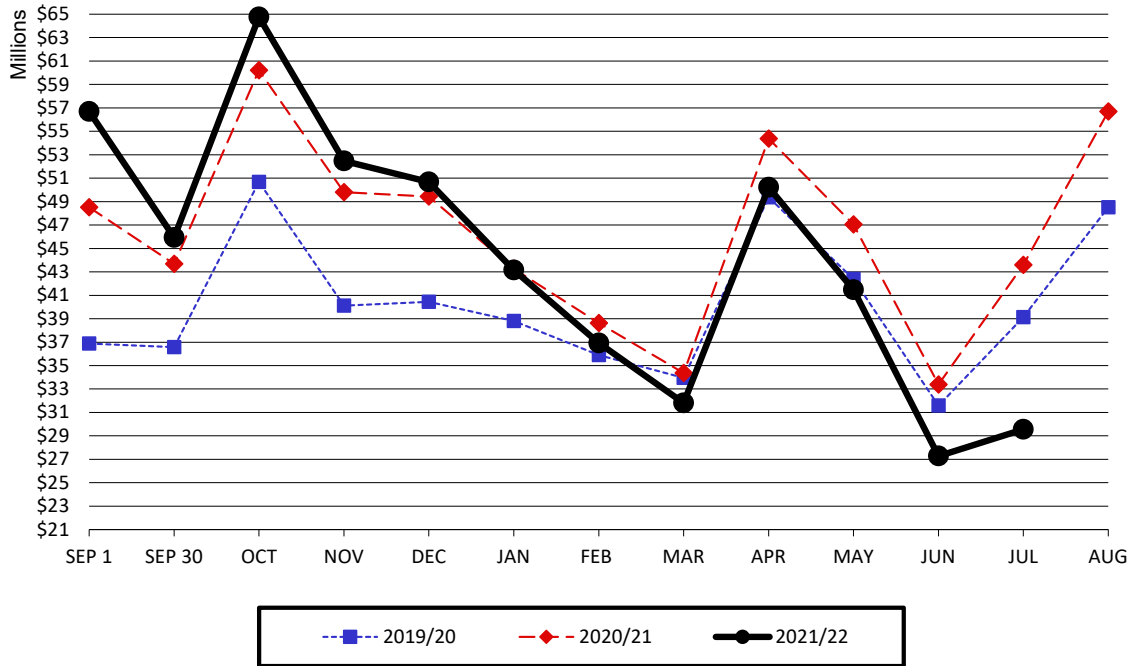
Actual = Fiscal year-to-date totals to the date of the report.

\$ 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.

NORTHSHORE SCHOOL DISTRICT NO. 417
General Fund - Total Fund Balance Comparison
2019/20 to 2021/22



Northshore School District No. 417
ENROLLMENT REPORT
July 2022 ⁽¹⁾

Grade	Prior Year		Projected FTE 21-22	Average FTE as of June 2022	Difference
	Average HC as of June 2022	Average FTE 20-21			
Kindergarten	1,626.00	1,524.53	1,667	1,619.35	-47.65
Grade 1	1,608.50	1,725.02	1,584	1,605.13	21.13
Grade 2	1,739.40	1,785.52	1,719	1,734.49	15.49
Grade 3	1,772.10	1,761.13	1,791	1,763.56	-27.44
Grade 4	1,721.90	1,747.13	1,759	1,717.31	-41.69
Grade 5	1,731.00	1,837.11	1,739	1,727.08	-11.92
Grade 6	1,783.50	1,756.94	1,829	1,780.62	-48.38
Grade 7	1,733.80	1,838.51	1,755	1,731.27	-23.73
Grade 8	1,778.90	1,743.91	1,844	1,775.09	-68.91
Grade 9	1,801.30	1,850.08	1,806	1,799.60	-6.40
Grade 10	1,838.10	1,753.18	1,840	1,828.51	-11.53
Grade 11	1,635.20	1,448.50	1,502	1,546.70	44.85
Grade 12	1,571.20	1,383.81	1,321	1,375.59	54.59
Totals	22,340.90	22,155.37	22,156	22,004.30	-151.59

Running Start

	Average FTE as		Difference
	Projected FTE	of June 2022 ⁽¹⁾	
Academic RS FTE	450.00	367.87	-82.13
Vocational RS FTE	0.00	24.73	24.73
Total Running Start	450.00	392.6	-57.40

Open Doors (1418)

	Average FTE as		Difference
	Projected FTE	of July 2022	
Open Doors FTE	20.00	4.70	-15.30

Bilingual Program

	Average HC as		Difference
	Projected HC	of June 2022 ⁽²⁾	
Bilingual Program K-6 HC	1,584.00	1,586.89	2.89
Bilingual Program 7-12 HC	432.00	518.56	86.56
Bilingual Program Exited HC	783.00	548.33	-234.67

Vocational/CTE

	Average FTE as		Difference
	Projected FTE	of June 2022	
Vocational FTE Students H.S.	840.00	893.69	53.69
Vocational FTE Students M.S.	190.00	206.14	16.14

Special Education

	Average HC as		Difference
	Projected HC	of June 2022 ⁽³⁾	
Special Education 3-5 yr. old	250.00	211.78	-38.22
Special Education Tier 1 K-21	1,807.00	1,734.22	-72.78
Special Education Other Tier K-21	973.00	903.11	-69.89
TOTAL SPECIAL ED	3,030.00	2,849.11	-180.89

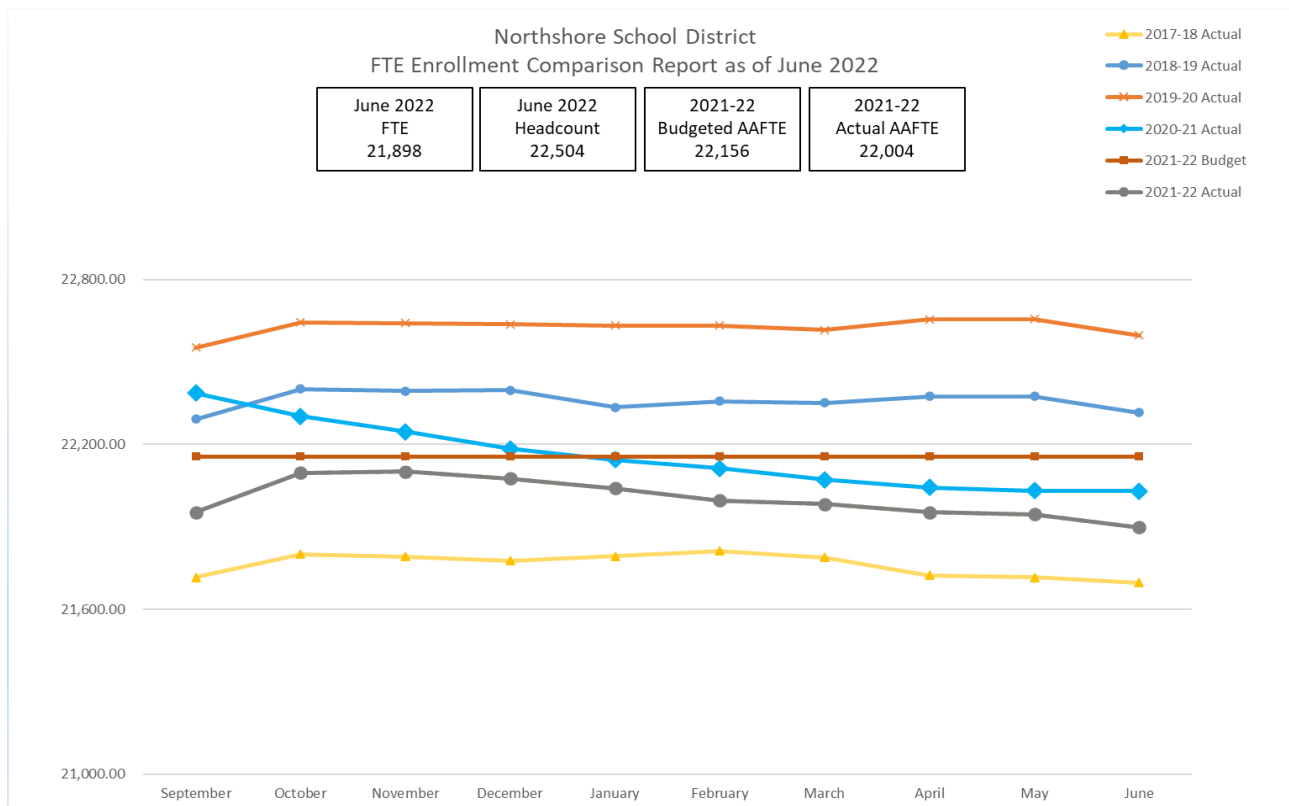
Total Ave K-12 HC (including Running Start Only and Open Doors) 22,585.93

1 - Running Start begins October

2 - Bilingual Average begins as of October

3 - Special Ed Average begins as of October

* For the month of July and August only Open Door's program enrollment is reported to OSPI.



2021-22 AAFTE is 22,004 FTE. It is a decrease of 151.71 FTE below the budgeted enrollment of 22,156 FTE; and 151.708 FTE below 20-21 actual.

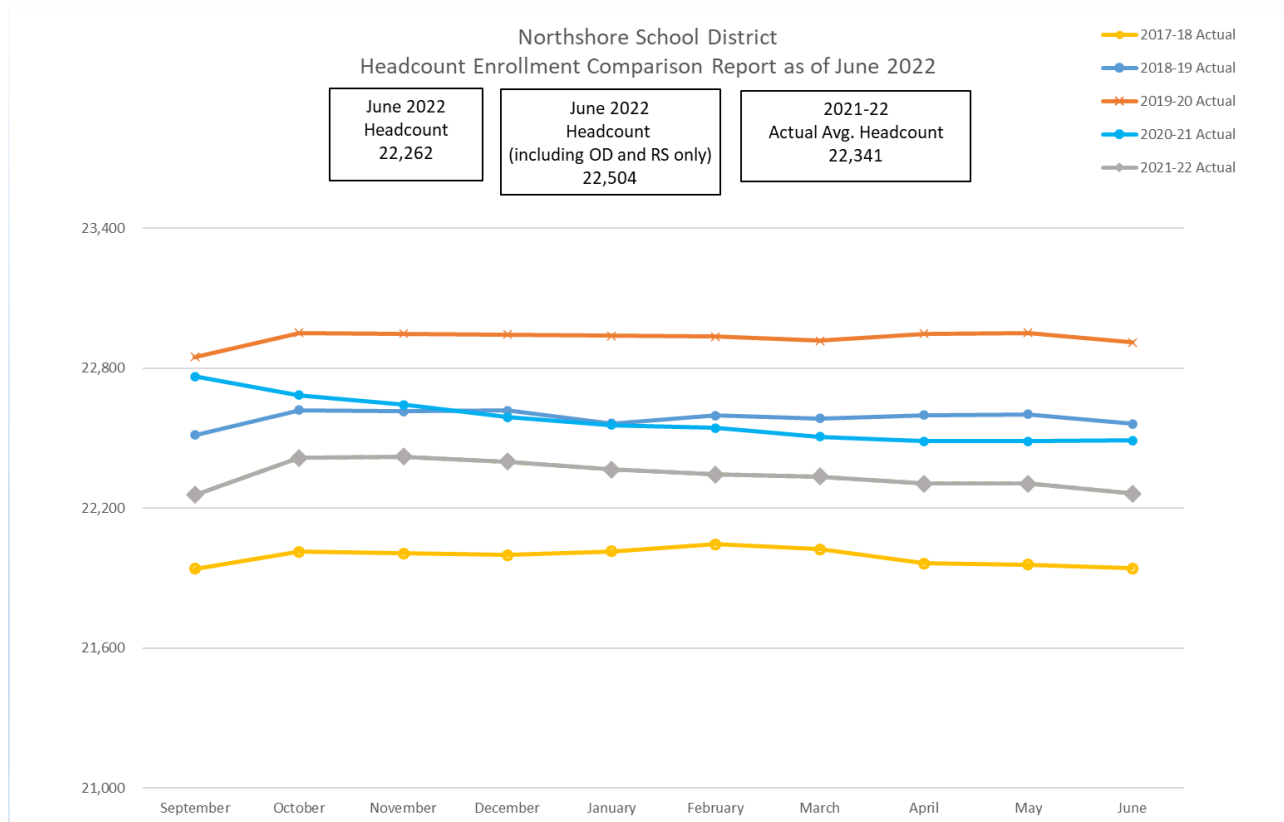
2021-22 Budgeted Enrollment of 22,156 FTE is similar to 2020-21 actual annualized average FTE of 22,155.37.

2020-21 Annual Average FTE was a decrease of 471.43 FTE below 2019-20.

2019-20 Annual Average FTE was an increase of 267.21 FTE above 2018-19.

2018-19 Annual Average FTE was an increase of 597.92 FTE above 2017-18.

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



2021-22 Actual Average Headcount is 22,341.
It is 235 students below 20-21 actual.

2020-21 Annual Average HC was a decrease of 354 students below 2019-20.

2019-20 Annual Average HC was an increase of 342 students above 2018-19.

2018-19 Annual Average HC was an increase of 597 students above 2017-18.

2017-18 Annual Average HC was an increase of 678 students above 2016-17.

2016-17 Annual Average HC was an increase of 592 students above 2015-16.

Northshore School District

General Fund

Summary of Expenditures by Program, Object, & Sub-fund*

FY 2021-22

07/31/2022

		General Fund						
		Sub-fund 10 YTD			Sub-fund 11 YTD			
Program	Title	Budget	State & Federal	Local	Balance	% To Date	% Year	
01	Basic Education	\$ 236,530,909	\$ 166,630,823	\$ 32,989,378	\$ 36,910,708	84.39%	92%	
02	Alt Learn Exp	\$ 4,386,509	\$ 2,894,713	\$ 439,505	\$ 1,052,291	76.01%	92%	
03	Dropout Reengagement	\$ 197,698	\$ 33,963	\$ -	\$ 163,736	17.18%	92%	
13	ESSER III	\$ -	\$ 6,951	\$ -	\$ (6,951)	0.00%	92%	
19	Spec Purp Fed DOH	\$ -	\$ 243,810	\$ -	\$ (243,810)	0.00%	92%	
21	Special Education	\$ 63,994,109	\$ 51,259,248	\$ 8,399,289	\$ 4,335,572	93.23%	92%	
22	Spec Ed, Infants & Toddlers	\$ -	\$ (21,954)	\$ -	\$ 21,954	0.00%	92%	
23	Spec Ed, ARP Federal	\$ -	\$ 53,951	\$ -	\$ (53,951)	0.00%	92%	
24	Spec Ed, Supplemental	\$ 4,693,814	\$ 3,528,712	\$ -	\$ 1,165,102	75.18%	92%	
31	HS Career & Technical	\$ 8,312,538	\$ 7,899,490	\$ 20,106	\$ 392,942	95.27%	92%	
34	MS Career & Technical	\$ 1,741,545	\$ 1,615,000	\$ -	\$ 126,545	92.73%	92%	
38	Vocational, Federal	\$ 65,963	\$ -	\$ -	\$ 65,963	0.00%	92%	
51	Disadvantaged	\$ 620,477	\$ 624,841	\$ -	\$ (4,364)	100.70%	92%	
52	School Improvement	\$ 278,771	\$ 305,495	\$ -	\$ (26,724)	109.59%	92%	
55	Learning Assistance	\$ 2,004,784	\$ 1,870,713	\$ 127,686	\$ 6,385	99.68%	92%	
56	State Institutions	\$ 180,902	\$ 158,812	\$ -	\$ 22,090	87.79%	92%	
57	Neglected/Delinquent	\$ 26,000	\$ 30,314	\$ -	\$ (4,314)	116.59%	92%	
58	Special & Pilot	\$ 1,574,384	\$ 1,688,863	\$ -	\$ (114,479)	107.27%	92%	
61	Federal Head Start	\$ 578,051	\$ 93	\$ 536,180	\$ 41,778	92.77%	92%	
64	Limited English	\$ 196,218	\$ 192,896	\$ -	\$ 3,323	98.31%	92%	
65	Transitional Bilingual	\$ 5,743,642	\$ 4,542,066	\$ 579,435	\$ 622,140	89.17%	92%	
73	Summer School	\$ 105,614	\$ 2,560	\$ 34,190	\$ 68,864	34.80%	92%	
74	Highly Capable	\$ 763,744	\$ 696,971	\$ 23,782	\$ 42,991	94.37%	92%	
76	Targeted Assistance	\$ -	\$ 245	\$ -	\$ (245)	0.00%	92%	
79	Other Instructional	\$ 26,467,424	\$ 386,932	\$ 8,429,904	\$ 17,650,588	33.31%	92%	
86	Community Schools	\$ 3,416	\$ -	\$ -	\$ 3,416	0.00%	92%	
88	Child Care	\$ 654,547	\$ 125	\$ 592,198	\$ 62,224	90.49%	92%	
89	Community Services	\$ 1,029,659	\$ 28,006	\$ 538,706	\$ 462,947	55.04%	92%	
97	Support Services	\$ 45,026,464	\$ 40,024,459	\$ 760,925	\$ 4,241,080	90.58%	92%	
98	Food Services	\$ 8,670,104	\$ 8,230,180	\$ -	\$ 439,924	94.93%	92%	
99	Pupil Transportation	\$ 12,452,714	\$ 11,211,100	\$ 9,250	\$ 1,232,364	90.10%	92%	
TOTALS		\$ 426,300,000	\$ 304,139,376	\$ 53,480,534	\$ 68,680,090	83.89%	92%	

General Fund

Summary of Expenditures by Object

FY 2021-22

07/31/2022

		General Fund						
		Sub-fund 10 YTD			Sub-fund 11 YTD			
Object	Title	Budget	State & Federal	Local	Balance	% To Date		
0	Debit Transfers	\$ -	\$ 690,301	\$ 566,938	\$ (1,257,239)	0.00%	92%	
1	Credit Transfers	\$ -	\$ (1,200,418)	\$ (56,820)	\$ 1,257,239	0.00%	92%	
2	Certificated Salaries	\$ 187,724,766	\$ 135,703,760	\$ 33,243,923	\$ 18,777,083	90.00%	92%	
3	Classified Salaries	\$ 68,911,138	\$ 56,252,479	\$ 7,168,141	\$ 5,490,518	92.03%	92%	
4	Employee Benefits	\$ 90,292,368	\$ 70,817,442	\$ 9,395,195	\$ 10,079,731	88.84%	92%	
5	Supplies & Inst Resources	\$ 28,229,561	\$ 10,730,036	\$ 1,657,392	\$ 15,842,134	43.88%	92%	
7	Contractual Services	\$ 49,918,750	\$ 30,661,761	\$ 1,228,555	\$ 18,028,434	63.88%	92%	
8	Travel	\$ 298,365	\$ 105,748	\$ 67,038	\$ 125,580	57.91%	92%	
9	Capital Outlay	\$ 925,052	\$ 378,268	\$ 210,173	\$ 336,611	63.61%	92%	
TOTALS		\$ 426,300,000	\$ 304,139,376	\$ 53,480,534	\$ 68,680,090	83.89%	92%	

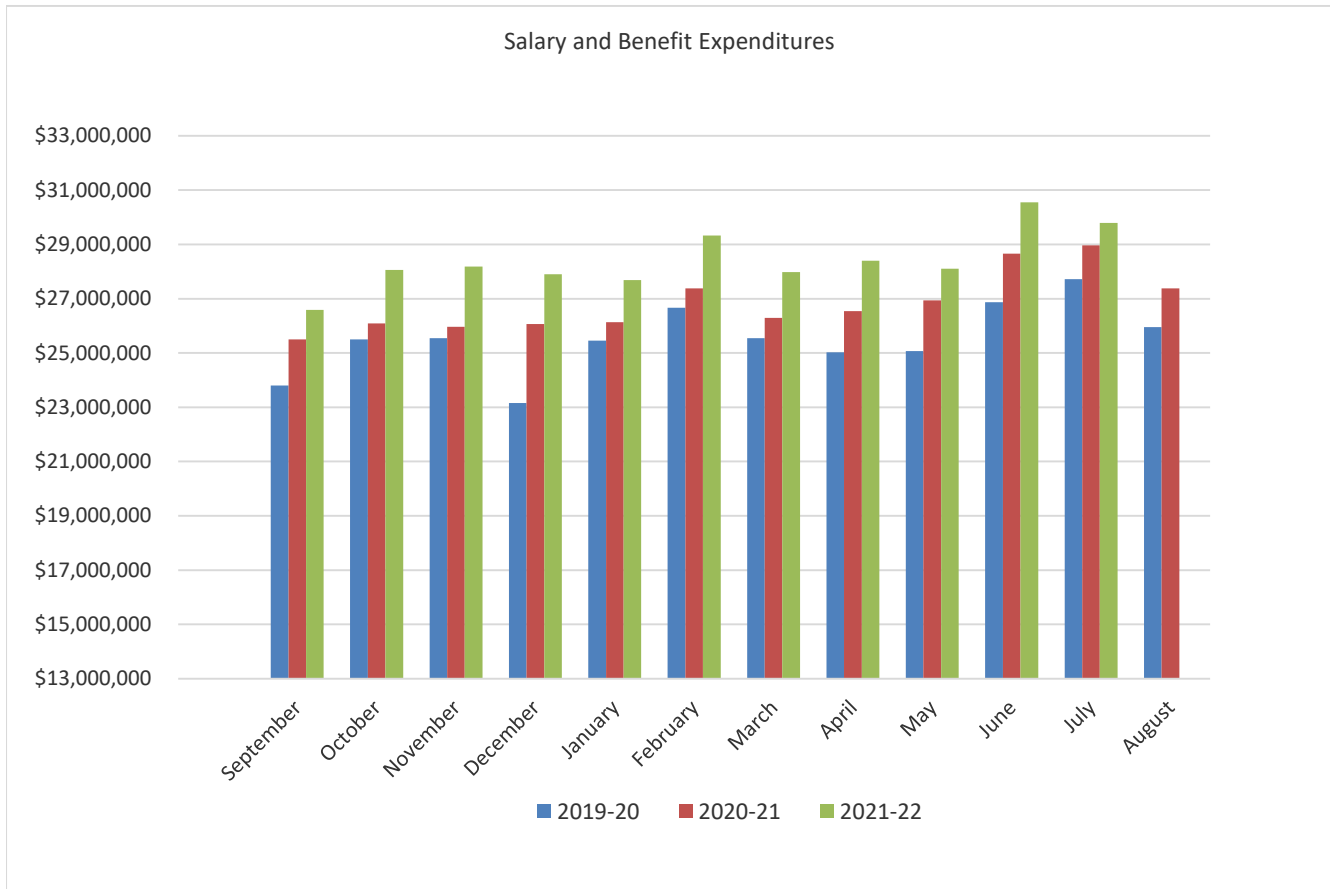
* This is a supplemental report and includes sub-fund information. Sub-fund numbers are the best estimate as of July 31st and will be adjusted throughout the year. At the end of the year a full reconciliation will occur to ensure accuracy. The current methodology for allocating expenditures is to use state and federal funds to cover base salaries and benefits until all revenues are used. Other payroll costs such as stipends and overtime are considered to be covered by local revenues.

Northshore School District

General Fund

Salary and Benefit Expenditures

Month	2019-20	2020-21	2021-22	20-21 to 21-22 Variance
September	\$ 23,797,372	\$ 25,497,494	\$ 26,585,989	\$ 1,088,495
October	\$ 25,502,374	\$ 26,094,354	\$ 28,062,317	\$ 1,967,963
November	\$ 25,550,967	\$ 25,967,148	\$ 28,188,598	\$ 2,221,450
December	\$ 23,157,577	\$ 26,062,323	\$ 27,897,247	\$ 1,834,924
January	\$ 25,460,339	\$ 26,133,985	\$ 27,686,710	\$ 1,552,725
February	\$ 26,666,615	\$ 27,378,279	\$ 29,329,684	\$ 1,951,405
March	\$ 25,541,957	\$ 26,292,571	\$ 27,975,677	\$ 1,683,106
April	\$ 25,022,961	\$ 26,541,690	\$ 28,395,654	\$ 1,853,964
May	\$ 25,072,689	\$ 26,941,631	\$ 28,108,689	\$ 1,167,058
June	\$ 26,872,692	\$ 28,660,738	\$ 30,554,349	\$ 1,893,611
July	\$ 27,715,050	\$ 28,964,018	\$ 29,796,026	\$ 832,008
August	\$ 25,955,984	\$ 27,375,192		
Total	\$ 306,316,577	\$ 321,909,423	\$ 312,580,940	\$ 18,046,709
Budget	\$ 278,100,231	\$ 314,430,154	\$ 346,928,272	\$ 32,498,118
% Actual Vs. Budget	110.15%	102.38%	90.10%	

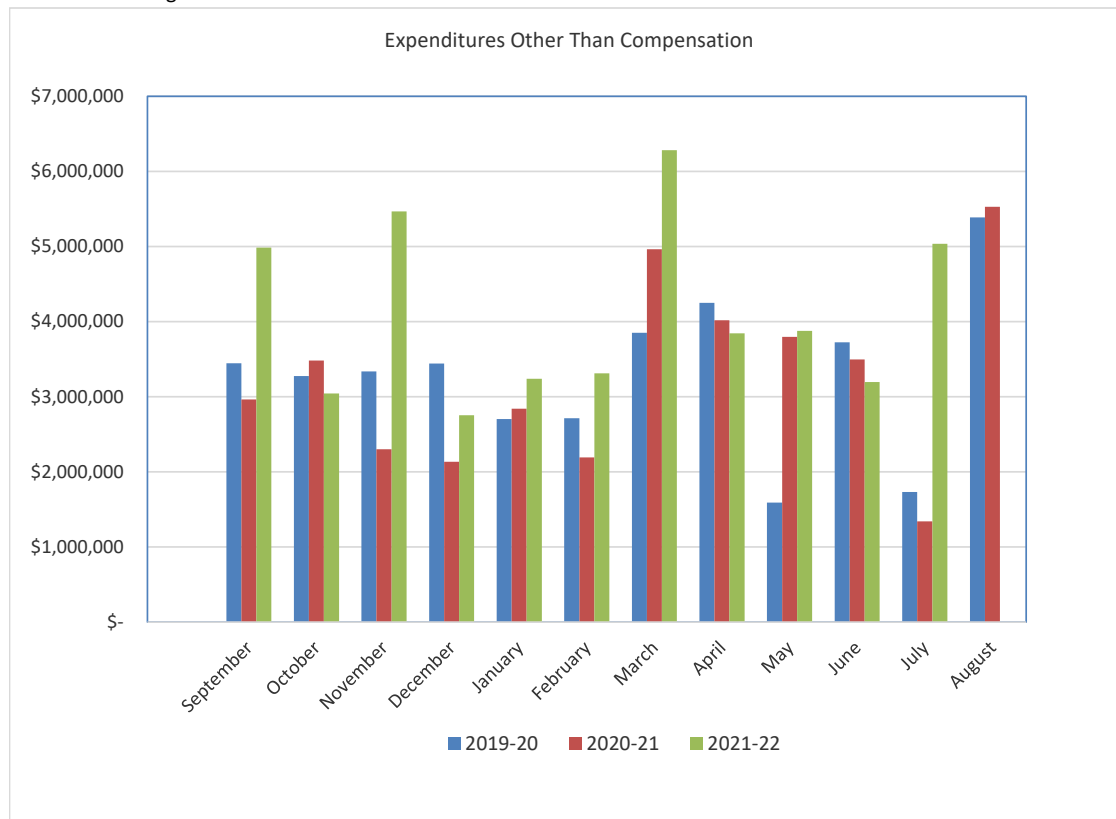


Northshore School District

General Fund

Comparison of Expenditures Other Than Compensation

Month	2019-20	2020-21	2021-22	20-21 to 21-22 Variance
September	\$ 3,447,195	\$ 2,964,266	\$ 4,985,365	\$ 2,021,099 (a)
October	\$ 3,276,404	\$ 3,481,332	\$ 3,042,882	\$ (438,450)
November	\$ 3,336,666	\$ 2,302,291	\$ 5,467,635	\$ 3,165,344 (b)
December	\$ 3,442,563	\$ 2,135,848	\$ 2,752,470	\$ 616,622
January	\$ 2,701,986	\$ 2,842,389	\$ 3,240,508	\$ 398,119
February	\$ 2,712,799	\$ 2,191,344	\$ 3,311,375	\$ 1,120,031 (c)
March	\$ 3,850,491	\$ 4,964,555	\$ 6,283,590	\$ 1,319,035 (d)
April	\$ 4,249,573	\$ 4,019,923	\$ 3,844,009	\$ (175,914)
May	\$ 1,593,018	\$ 3,799,160	\$ 3,877,869	\$ 78,709
June	\$ 3,726,835	\$ 3,497,623	\$ 3,195,200	\$ (302,423)
July	\$ 1,731,809	\$ 1,342,592	\$ 5,038,067	\$ 3,695,475 (e)
August	\$ 5,387,176	\$ 5,529,243		
Total	\$ 39,456,515	\$ 39,070,566	\$ 45,038,970	\$ 11,497,647
Budget	\$ 52,899,769	\$ 69,269,846	\$ 79,371,728	\$ 10,101,882
% Actual vs. Budget	74.59%	56.40%	56.74%	



(a) - Additional expenditures due to reopening schools

(b) - Timing difference of insurance premium payments

(c) - Timing difference of out of District payments & technology costs, additional nursing and computer repair costs, higher PSAT exam costs

(d) - Timing difference of Running Start payments & increased insurance costs

(e) - Timing difference of Running Start payments & utility payments, higher out-of-District SpEd placements costs

Northshore School District No. 417

GENERAL FUND

Budget Status Report

For the Period Ended July 31, 2022

<u>Revenues</u>	<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>
Local Taxes	59,619,270	119,855	59,361,982	100%	99%	257,288
Local Support Nontax	15,088,462	168,701	5,809,267	39%	23%	9,279,195
State, General Purpose	224,789,909	27,486,324	198,053,608	88%	91%	26,736,301
State, Special Purpose	56,044,408	7,097,514	43,883,513	78%	75%	12,160,895
Federal, General Purpose	1,500,049	733,825	2,082,761	139%	50%	(582,712)
Federal, Special Purpose	29,590,932	1,298,876	17,888,202	60%	38%	11,702,730
Revenues From Other Sch. Districts	417,000	13,300	200,773	48%	98%	216,227
Revenues From Other Entities	764,970	180,958	1,005,741	131%	156%	(240,771)
Total Revenues	387,815,000	37,099,352	328,285,846	85%	84%	59,529,154

<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 Current</u>	<u>Prior</u>	<u>Remaining Budget</u>
Regular Instruction	241,115,116	20,203,913	202,988,381	1,824,110	85%	80%	36,302,625
Federal Special Purpose Funding	-	930	250,761	-	0%	0%	(250,761)
Special Education Instruction	68,687,923	6,094,407	63,219,246	3,780,154	98%	98%	1,688,523
Vocational Instruction	10,120,046	1,013,389	9,534,596	114,631	95%	85%	470,819
Compensatory Education	11,203,229	2,176,138	10,657,393	100,517	96%	91%	445,319
Other Instructional Programs	27,336,782	804,040	9,574,583	115,451	35%	37%	17,646,748
Community Services	1,687,622	141,560	1,159,035	9,669	69%	63%	518,918
Support Services	66,149,282	4,399,715	60,235,915	5,285,136	99%	99%	628,231
Total Expenditures	426,300,000	34,834,092	357,619,910	11,229,669	87%	84%	57,450,421

	<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	8,525,000	8,438	2,195,928	26%	9%	6,329,072

Rev. Over (Under) Expenditures (29,960,000) 2,273,698 (27,138,136)

Total Beginning Fund Balance 59,500,000 56,683,403

<u>Ending Fund Balance</u>	<u>Budget</u>	<u>Actual for Year</u>
Restricted for Other Items	851,000	1,272,809
Nonspendable Fd. Bal. - Inventory	2,000,000	1,660,999
Restricted for Uninsured Risks	600,000	600,000
Assigned to Other Purposes	5,600,000	7,551,505
Unassigned Fund Balance	7,700,000	5,670,954
Unassigned to Min. Fd. Bal. Policy	12,789,000	12,789,000
Total Ending Fund Balance	29,540,000	29,545,267

Northshore School District No. 417

CAPITAL PROJECTS FUND

Budget Status Report

For the Period Ended July 31, 2022

<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	15,500,000	30,824	15,455,392	100%	44,608
Local Nontax Support	3,862,000	357,808	7,784,773	202%	(3,922,773)
State Special Purpose	3,500,000	1,266,136	1,266,136	36%	2,233,864
Other Entities	500,000	-	366,224	73%	133,776
Other Financing Sources	7,500,000	-	9,800,000	131%	(2,300,000)
Total Revenues	30,862,000	1,654,768	34,672,525	112%	(3,810,525)

<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	6,295,532	127,288	2,891,087	46%	3,404,445	
Buildings	39,433,332	1,021,890	20,150,220	51%	19,283,112	
Equipment	15,481,135	910,624	11,219,541	72%	4,261,594	
Energy	26,555,284	1,370,378	2,987,715	11%	23,567,569	
Sales and Lease	200,000	-	509,009	255%	(309,009)	
Bond Issuance	65,000	-	2,400	4%	62,600	
Total Expenditures	88,030,283	3,430,180	37,759,972	43%	50,270,311	0

	<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	(8,525,000)	-	(2,047,569)	24%	(6,477,431)

Revenue Over (Under) Expenditures (65,693,283) (1,775,413) (5,135,016)

Total Beginning Fund Balance 123,261,000 120,091,031

<u>Ending Fund Balance</u>	<u>Budget</u>	<u>Actual for Year</u>
Restricted from Bond Proceeds	23,959,337	66,603,749
Restricted from Levy Proceeds	3,040,855	9,324,220
Restricted from State Proceeds	-	1,266,136
Restricted from Impact Fees Proceed	5,765,441	8,471,145
Assigned to Fund Purposes	24,802,084	29,290,765
Total Ending Fund Balance	57,567,717	114,956,015

**Northshore School District
Capital Projects Fund
For the Period Ending July 2022**

Expenditures	Project	Budget	Actual for Month	Actual for year	Remaining Budget	
Buildings	BUDGET	6,295,532.00				
	ADMIN EASEMENT		(1,864.78)	44.52		
	AH PLAYFIELD IMPROVEMENTS		37,737.85	37,737.85		
	AH SECURITY FENCING		37,737.85	9,427.86		
	BHS SOFTBALL FIELD		524.70	1,372,910.51		
	CL SIDEWALK IMPROVEMENTS			50,091.66		
	FW CROSSWALK IMPROVEMENTS		350.25	3,350.25		
	KE SECURITY FENCING			175,020.22		
	LW PLAYFIELD IMPROVEMENTS		23,292.55	34,633.93		
	MAYWOOD HILLS FIELD		4,705.98	491,334.50		
	MO SECURITY FENCING			1,195.61		
	MOORLANDS CIRC SITE ACQUISITIO			557,459.18		
	OVERHEADSALARIES 2021/22			9,103.60		
	SMS TENNIS COURTS IMPROVEMENTS		22,294.25	24,576.88		
	WH SECURITY FENCING			22,950.35		
	WHS TRACK RESURFACING		7,975.00	50,462.73		
	WM PLAYFIELD IMPROVEMENTS		32,272.00	46,819.87		
	WM SECURITY FENCING			3,247.95		
	Sites Total		6,295,532.00	127,288.39	2,891,087.47	3,404,444.53
	Buildings	BUDGET	39,433,332.00			
		AH CLASSROOM LOCKS			1,038.87	
		AH SCHOOL COMMUNICATION SYSTEM			48,226.55	
		BC SCHOOL COMMUNICATION SYSTEM		2,654.24	50,277.96	
		BC SECURITY CAMERAS			68,651.41	
		BOTHELL RENTAL DEMO			180,294.67	
		CL CLASSROOM COMMUNICATION SYSTEM			47,613.32	
		CLASSROOM LOCKS			738.16	
CPB BUILD IMPROVEMENT			4,286.04	23,355.09		
CS CLASSROOM LOCKS				1,050.98		
DEMOGRAPHICS 2020/21						
DEMOGRAPHICS 2021/22				113,125.10		
ENVIRONMENTAL AUDIT			4,151.00	87,568.88		
ER SCHOOL COMMUNICATION SYSTEM				35,956.50		
FL FLOORING				2,275.00		
HH FLOORING			11,219.19	11,219.19		
HH SCHOOL COMMUNICATION SYSTEM				35,956.50		
IHS CONCERT HALL			51,208.28	13,331,049.79		
INNOVATION LAB HIGH SCHOOL				(683.88)		
KE SCHOOL COMMUNICATION SYSTEM			48,226.55	48,226.55		
KE SECURITY CAMERAS				13,864.48		
KMS SCHOOL COMMUNICATION SYSTEM			83,598.07	83,598.07		
KMS SECURITY CAMERAS			88,080.00	88,080.00		
KO SCHOOL COMMUNICATION SYSTEM				58,799.82		
KO SECURITY CAMERAS				68,027.19		
LMS SCHOOL COMMUNICATION SYSTEM				83,598.07		
LOCKWOOD REMEDIATION			957.00	283,681.07		
LW SCHOOL COMMUNICATION SYSTEM			48,491.76	48,491.76		
MALTB SITE DEVELOPMENT			712.06	311,544.69		
MH CLASSROOM LOCKS				(1,652.31)		
MH SCHOOL COMMUNICATION SYSTEM				48,226.55		
MH SECURITY CAMERAS				15,415.10		
NETWORK MODERNIZATION			233,035.05	701,867.01		
NMS SECURITY CAMERAS				82,740.15		
OVERHEADSALARIES 2019/20				45,878.00		
OVERHEADSALARIES 2020/21				128,584.45		
OVERHEADSALARIES 2021/22			179,609.00	1,503,991.85		
SAS CLASSROOM EXPANSION				28,665.00		
SAS SCHOOL COMMUNICATION SYSTEM			48,401.76	48,401.76		
SCHOOL NETWORK MODERNIZE 2018			22,683.94	713,687.80		
SECURITY OVERHEAD			17,164.01	157,580.25		
SECURITY RADIO SYSTEM				54,538.75		
SERVER MODERNIZATION 2018			26,333.73	291,908.88		
SMS FLOORING			20,282.10	20,282.10		
SMS/CC ADDITION				23,395.56		
SO SCHOOL COMMUNICATION SYSTEM				36,399.35		
SR SCHOOL COMMUNICATION SYSTEM				47,613.32		
SV SCHOOL COMMUNICATION SYSTEM				36,531.58		
TMS SCHOOL COMMUNICATION SYSTEM			49,680.00	89,230.78		
TRANS SECURITY CAMERAS				49,680.00		
TRINITY NORTH HOUSE DEMO				5,098.93		
UNDESIGNATED STATE MATCH FUNDS						
WAREHOUSE IMPROVEMENTS			5,322.50	5,322.50		
WE SCHOOL COMMUNICATION SYSTEM				48,226.55		
WELLINGTON FLOORING				(332,389.54)		
WELLINGTON FLOORING PH3			667.00	545,732.04		
WH SCHOOL COMMUNICATION SYSTEM				48,226.55		
WM FLOORING				37,415.38		
WM SCHOOL COMMUNICATION SYSTEM				71,825.92		
WM SECURITY CAMERAS				57,389.63		
WO SCHOOL COMMUNICATION SYSTEM			36,399.35	36,399.35		
WO SECURITY CAMERAS				(1,251.43)		
Buildings Total			39,433,332.00	1,021,896.11	20,159,215.56	19,283,112.44
Equipment		BUDGET	15,481,135.00			
		CLASSROOM AV MODERNIZATION 22		428,364.30	428,364.30	
		2022 CHROME/BISE MODERNIZATION			120,332.51	
		2022 EOP APPLE DEVICE REFRESH		23,166.33	117,472.56	
		AH SECURITY CAMERAS		25,898.22	25,898.22	
		AH SECURITY FENCING			506.74	
		ASSISTIVE TECHNOLOGY		150.50	197,264.22	
		BHS ESCO			5,465.61	
		BHS SECURITY CAMERAS			4,870.17	
		BUSINESS-HR SYSTEM BPR			53,020.00	
		CC SECURITY CAMERAS		25,868.19	25,868.19	
		CL SECURITY CAMERAS		25,868.19	25,868.19	
		DATA ANALYTICS			142,927.15	
		DISTRICT2SCHOOL			4,393.92	
		DOCUMENT CAMERA MODERNIZATION		(8,119.70)	108,318.15	
		ED TECH ANALYTICS			37,489.52	
		ENHANCED ONLINE MONITORING			30,663.75	
		ER SECURITY CAMERAS		25,868.19	25,868.19	
		FL FLOORING			5,000.97	
		FW SECURITY CAMERAS		25,868.19	25,868.19	
		HH FLOORING			5,000.98	
		HH SECURITY CAMERAS		26,125.70	26,125.70	
		IHS MULTIMEDIA LAB REFRESH			523,885.94	
		HYBRID LEARNING CAMP DEV 21 REF			315,141.75	
		IHS CONCERT HALL		36,097.03	748,857.13	
		IHS SECURITY CAMERAS			155,451.77	
		INNOVATION LAB HIGH SCHOOL			18,416.06	
		INSTRUCTIONAL TECHNOLOGY		70,389.09	740,223.69	
		KE CLASSROOM LOCKS			489.86	
		KRONOS TIME CLOCK MODERNIZE			10,462.50	
		LKV SUPPORT STAFF		115,489.48	1,375,001.37	
		LOCKWOOD FLOORING			42,698.30	
		LOCKWOOD REMEDIATION		312.43	8,750.28	
		LW SECURITY CAMERAS		26,125.70	26,125.70	
		MALTB SITE DEVELOPMENT		1,578.24	60,386.16	
		MO SECURITY CAMERAS		23,205.04	23,205.04	
		OVERHEADSALARIES 2020/21			48.85	
	OVERHEADSALARIES 2021/22			14,733.85		
	PK SECURITY CAMERAS		23,714.49	23,714.49		
	PORTABLE PRINTERS			6,884.43		
	PRINTER MODERNIZATION			9,108.19		
	SAS SECURITY CAMERAS			20,740.52		
	SCHOOL 2 HOME EXPANSION			1,235,204.74		
	SECURITY CAMERAS			87,668.80		
	SMS FLOORING			5,000.98		
	SMS SECURITY CAMERAS			19,256.90		
	SMS/CC ADDITION			295.92		
	SMS/CC ADDITION			24,676.29		
	SOFTBALL FIELD			127,960.07		
	SR CLASSROOM LOCKS			5,835.66		
	STAFF WORKSTATION MODERNIZE			3,839,563.98		
	SUSTAINABILITY PRESENT TECH			332,199.86		
	TRANS SECURITY CAMERAS			295.92		
	VISITOR MANAGEMENT			2,754.48		
	WELLINGTON FLOORING			3,753.31		
	WM FLOORING			6,000.95		
	Equipment Total		15,481,135.00	910,624.26	11,219,541.35	4,261,593.65
	Energy	BUDGET	26,555,284.00			
		BHS ESCO		13,157.53	376,246.17	
		COTTAGE LAKE ESCO		897,948.75	1,054,949.42	
		EAST RIDGE ESCO			9.94	
		ESCO 191 IHS LIGHTING/PPING			72,703.66	
		FERNWOOD ESCO			3,562.51	
		KOKANEE ESCO			(89,633.54)	
		LOCKWOOD ESCO PH3		2,777.31	768,551.46	
		SUNRISE ESCO		356,628.85	636,640.68	
		WOODINVILLE ESCO PH1		87,867.31	267,295.39	
	Eneero Total		26,555,284.00	1,376,377.75	2,987,715.49	23,567,568.51
	Sale and Lease	BUDGET	200,000.00			
		CPB BUILD IMPROVEMENT			509,058.60	
	Sale and Lease Total		200,000.00	-	509,058.60	(309,058.60)
	Bond Issuance	BUDGET	65,000.00			
		OVERHEADSALARIES 2021/22			2,400.00	
	Bond Issuance Total		65,000.00	-	2,400.00	62,600.00
	Total Expenditures		88,030,283.00	3,438,189.42	37,759,972.47	50,270,310.53
	Expenditures	Project	Budget	Actual for the Month	Actual for year	Remaining Budget
	Other Financing Uses	DISTRICT SOFTWARE TRANSFER	8,525,000.00	0.00	2,047,568.89	
	Other Financing Uses Total		8,525,000.00	-	2,047,568.89	6,477,431.11

Northshore School District No. 417

DEBT SERVICE FUND

Budget Status Report

For the Period Ended July 31, 2022

<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	62,164,250	125,643	61,977,895	100%	186,355
Local Support Nontax	28,906	23,718	126,372	437%	(97,466)
Federal, General Purpose	524,760	257,830	729,105	139%	(204,345)
Total Revenues	62,717,916	407,191	62,833,372	100%	(115,456)

<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	37,320,000	-	37,320,000	100%	-
Interest on Bonds	22,979,765	-	22,979,765	100%	-
Bond Transfer Fees	1,700,235	-	2,527	0%	1,697,708
Total Expenditures	62,000,000	-	60,302,292	97%	1,697,708

Revenue Over (Under) Expenditures	717,916	407,191	2,531,081
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Beginning Fund Balance	26,489,921	26,974,992
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	<u>Budget</u>	<u>Actual for Year</u>
Ending Fund Balance	<u>27,207,837</u>	<u>29,506,073</u>

Northshore School District No. 417

TRANSPORTATION VEHICLE FUND

Budget Status Report

For the Period Ended July 31, 2022

<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	16,974	1,031	10,075	59%	6,899
State Revenue	725,877	-	-	0%	725,877
Total Revenues	742,851	1,031	10,075	1%	732,776

	<u>Budget</u>	<u>Actual for Month</u>	<u>Actual for Year</u>	<u>Encumbrance</u>	<u>Actual to Budget</u>	<u>Remaining Budget</u>
<u>Expenditures</u>						
Transportation Equipment	2,735,389	-	1,364,629		50%	1,370,760

Revenues Over (Under) Expenditures	(1,992,538)	1,031	(1,354,553)
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Beginning Fund Balance	2,273,386	2,573,804
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	<u>Budget</u>	<u>Actual for Year</u>
Ending Fund Balance	<u>280,848</u>	<u>1,219,251</u>

Northshore School District No. 417
ASSOCIATED STUDENT BODY FUND *
 Budget Status Report
 For the Period Ended July 31, 2022

	<u>Budget</u>	<u>Actual for Month</u>	<u>Actual for Year</u>	<u>Actual to Budget</u>	<u>Remaining Budget</u>
Revenues	5,554,009	50,161	2,264,668	41%	3,289,341
Expenditures	5,929,339	271,508	1,869,274	32%	4,060,065
Revenues Over (Under) Expenditures	<u>(375,330)</u>	<u>(221,347)</u>	<u>395,394</u>		
Beginning Fund Balance	2,118,570		2,398,753		
Ending Fund Balance	<u><u>1,743,240</u></u>		<u><u>2,794,147</u></u>		

* Includes Trust Fund

Northshore School District No. 417
Certificated Staffing Summary
 Budget to Actual FTE
 For the Period Ended May 31, 2022

Activity	Budget FTE	Current FTE	Over/(Under)
12-Superintendent's Office	1.00	1.00	0.00
14-Human Resources	2.00	2.00	0.00
15-Public Relations	0.20	0.20	0.00
21-Supervision	25.95	25.30	(0.65)
22-Learning Resources	12.80	13.00	0.20
23-Principal's Office	63.95	66.50	2.55
24-Guidance	50.23	52.04	1.81
25-Pupil Management & Safety	1.00	1.00	0.00
26-Health Services	88.20	86.90	(1.30)
27-Teaching	1,351.99	1341.38	(10.61)
28-Extra Curricular	4.60	4.60	0.00
31-Instructional Professional Development	9.40	8.80	(0.60)
61-Maintenance & Operations Supervision	0.80	0.80	0.00
72-Information Systems	0.50	0.50	0.00
Total General Fund	1,612.62	1,604.01	(8.61)
CP-Capital Projects	0.70	0.80	0.10
GRAND TOTAL	1,613.32	1,604.81	(8.51)

Northshore School District No. 417

Classified Staffing Summary

Budget to Actual FTE

For the Period Ended May 31, 2022

Activity	Budget FTE	Current FTE	Over/(Under)
12-Superintendent's Office	2.00	3.00	1.00
13-Business Office	17.80	17.01	(0.79)
14-Human Resources	16.50	16.38	(0.13)
15-Public Information (Communications)	3.60	3.60	0.00
21-Supervision-Instruction	23.41	23.59	0.18
22-Learning Resources	8.60	9.25	0.65
23-Principal's Office	67.31	68.29	0.98
24-Guidance - Counseling	15.57	18.45	2.88
25-Pupil Management & Safety	19.16	19.60	0.44
26-Health Services	30.24	32.31	2.07
27-Teaching	322.01	318.16	(3.85)
28-Extra Curricular	4.80	4.10	(0.70)
32-Instructional Technology	3.60	3.60	0.00
41-Food Services - Supervision	5.00	5.00	0.00
44-Food Services - Operations	52.66	48.92	(3.74)
51-Transportation - Supervision	8.00	8.00	0.00
52-Transportation - Operations	68.52	68.88	0.36
53-Transportation - Maintenance (buses)	8.00	8.00	0.00
61-Maintenance & Operations - Supervision	6.70	6.70	0.00
62-Grounds Maintenance	10.50	10.00	(0.50)
63-Operation of Buildings (Custodial)	93.00	92.50	(0.50)
64-Building Maintenance	16.50	16.50	0.00
65-Utilities	3.20	3.20	0.00
67-Building & Property Security	3.30	3.50	0.20
72-Information Systems	13.25	13.12	(0.13)
73-Printing/Graphics	3.13	3.13	0.00
74-Information Systems/Technology	5.82	5.82	0.00
91-Public Activities	0.20	0.20	0.00
Total General Fund	832.38	830.81	(1.57)
CP-Capital Projects	30.68	31.69	1.00
GRAND TOTAL	863.06	862.50	(0.56) ¹

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