



BUSINESS SERVICES

---

Date: February 2, 2023  
To: Michael Tolley, Superintendent  
From: Tracy Patterson, Chief Financial Officer  
Subject: Monthly Financial Status Report – December 2022

---

**Enrollment**

Enrollment for the month of December 2022 was 22,013 FTE. This is lower than budgeted enrollment by 137 FTE. The budgeted “Average Annual FTE Enrollment” (AAFTE) established at 22,150 for the 2022-23 school year.

**Budget Status Information**

*General Fund*

Investment earnings for December 2022 were \$143 thousand with year-to-date earnings in the amount of \$350 thousand. Expenditures for the month of December 2022 were \$33.4 million, with revenues of \$28.7 million, and other sources of revenue of \$19 thousand. The ending fund balance was \$24.4 million which is \$26.2 million 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.

*Capital Fund*

Investment earnings for December 2022 were \$364 thousand with year-to-date earnings in the amount of \$1.0 million. Expenditures for the month of December 2022 were \$2.9 million, with revenues of \$634 thousand. The ending fund balance was \$250.3 million which is \$128.5 million higher than the same period last year. Year to date revenues and expenditures were lower than the same period last year as compared to budget. Pages 13 and 14 in the financial report provide additional details on project spending.

*Debt Service Fund*

Investment earnings for December 2022 were \$90 thousand with year-to-date earnings in the amount of \$196 thousand. The ending fund balance for the Debt Service Fund was \$5.1 million which is \$1.5 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.

*ASB Fund*

Investment earnings for December 2022 were \$5.7 thousand with year-to-date earnings in the amount of \$16.2 thousand. The ending fund balance was \$3.3 million which was \$298 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 December 2022 were \$3.8 thousand with year-to-date earnings in the amount of \$10.4 thousand. The ending fund balance was \$2.2 million which is \$74.2 thousand lower than the same period last year. Year to date revenues were higher and expenditures lower than the same period last year as compared to budget.

## Table of Contents

<b>Glossary</b>	1
<b>All Funds</b>	
Investment Earnings	2
Two-Year Summary Budget Status	3
<b>General Fund</b>	
Three-Year Fund Balance Comparison	4
Enrollment Report	5
Enrollment Chart by FTE	6
Enrollment Chart by HC	7
Expenditures by Program, Object, & Sub-fund	8
Expenditures Compensation	9
Expenditures Other than Compensation	10
Budget Status	11
<b>Capital Project Fund Budget Status</b>	12
Project Expenditure Detail	13-14
<b>Debt Service Fund Budget Status</b>	15
<b>Transportation Vehicle Fund Budget Status</b>	16
<b>ASB Fund Budget Status</b>	17
<b>Staffing Summaries</b>	
Certificated	18
Classified	19

## Glossary

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

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

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

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

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

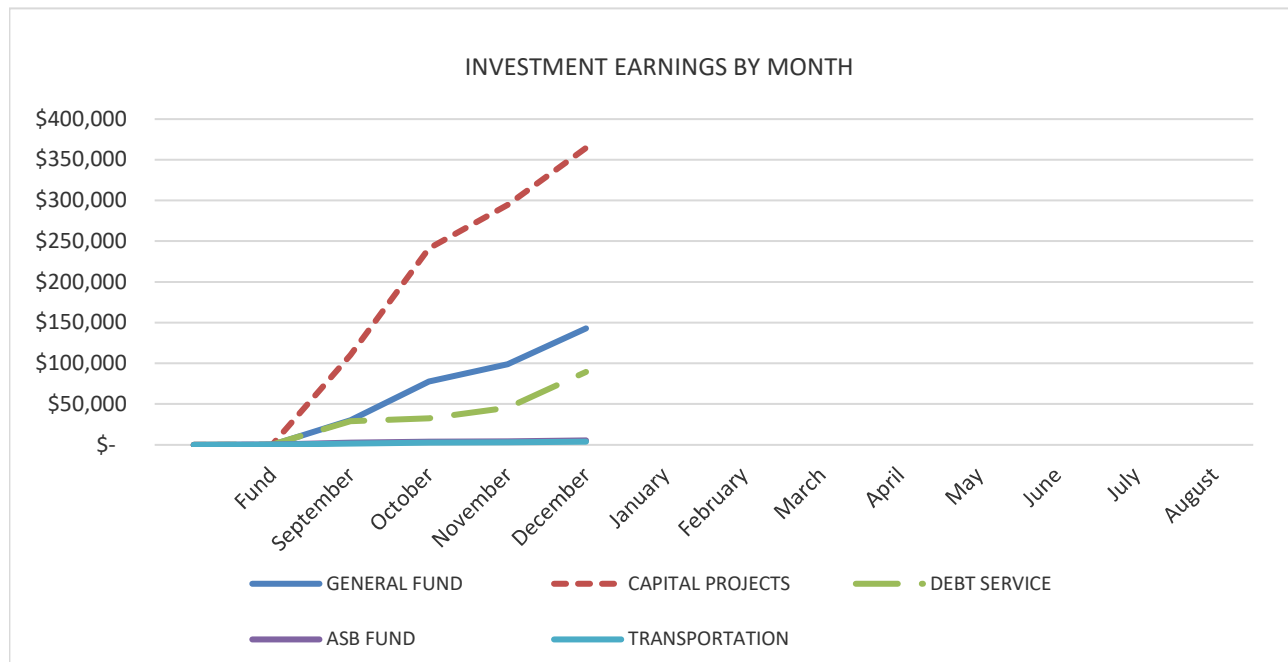
**Fund – Debt Service.** The fund that is used to account for the redemption of outstanding bonds and the payment of interest incurred by the bonds.

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

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

NORTHSHORE SCHOOL DISTRICT NO. 417  
INVESTMENT EARNINGS  
2022-2023

MONTH	GENERAL FUND	CAPITAL PROJECTS	DEBT SERVICE	ASB FUND	TRANSPORTATION	TOTAL
Fund	10	20	30	40	90	
September	\$ 30,052	\$ 110,171	\$ 28,776	\$ 2,663	\$ 1,225	\$ 172,887
October	\$ 77,818	\$ 241,173	\$ 32,244	\$ 3,604	\$ 2,427	357,266
November	\$ 98,909	\$ 294,328	\$ 45,455	\$ 4,245	\$ 2,975	445,912
December	\$ 143,006	\$ 364,484	\$ 89,512	\$ 5,688	\$ 3,816	606,505
January						0
February						0
March						0
April						0
May						0
June						0
July						0
August						0
YTD TOTAL	\$ 349,785	\$ 1,010,156	\$ 195,986	\$ 16,200	\$ 10,444	\$ 1,582,570



Interest earnings rate for the month was 2.00% which is 0.04% lower than the prior month.

**NORTHSHORE SCHOOL DISTRICT  
DECEMBER 2022 - YTD FUND BUDGET STATUS REPORTS**

	2021-22 Budget	YTD 12/31/2021	\$ Variance	Monthly Budget %	2022-23 Budget	YTD 12/31/2022	\$ Variance	Monthly Budget %	% Year
<b><u>General Fund</u></b>									
<b>Beginning Fund Balance</b>	\$ 59,500,000	\$ 56,683,403	\$ (2,816,597)		\$ 38,470,000	\$ 40,593,237	\$ 2,123,237		
Revenues	387,815,000	119,574,121	\$ (268,240,879)	30.83%	410,900,000	124,814,487	\$ (286,085,513)	30.38%	33%
Expenditures	426,300,000	126,982,503	\$ 299,317,497	29.79%	439,120,000	141,019,733	\$ 298,100,267	32.11%	33%
Transfers In	8,525,000	1,402,028	\$ (7,122,972)	16.45%	11,100,000	57,933	\$ (11,042,067)	0.52%	33%
<b>Ending Fund Balance</b>	<b>\$ 29,540,000</b>	<b>\$ 50,677,049</b>	<b>\$ 21,137,049</b>		<b>\$ 21,350,000</b>	<b>\$ 24,445,924</b>	<b>\$ 3,095,924</b>		
<b><u>Capital Projects Fund</u></b>									
<b>Beginning Fund Balance</b>	\$ 123,261,000	\$ 120,091,031	\$ (3,169,969)		\$ 258,637,619	\$ 252,889,517	\$ (5,748,102)		
Revenues	30,862,000	19,318,113	\$ (11,543,887)	62.60%	25,880,386	10,495,182	\$ (15,385,204)	40.55%	33%
Expenditures	88,030,283	16,185,173	\$ 71,845,110	18.39%	127,623,481	13,079,364	\$ 114,544,117	10.25%	33%
Transfers Out	(8,525,000)	(1,387,764)	\$ 7,137,236	16.28%	(11,100,000)	-	\$ 11,100,000	0.00%	33%
<b>Ending Fund Balance</b>	<b>\$ 57,567,717</b>	<b>\$ 121,836,207</b>	<b>\$ 64,268,490</b>		<b>\$ 145,794,524</b>	<b>\$ 250,305,335</b>	<b>\$ 104,510,811</b>		
<b><u>Debt Service Fund</u></b>									
<b>Beginning Fund Balance</b>	\$ 26,489,921	\$ 26,974,992	\$ 485,071		\$ 30,799,346	\$ 29,411,481	\$ (1,387,865)		
Revenues	62,717,916	28,907,258	\$ (33,810,658)	46.09%	63,500,000	29,429,147	\$ (34,070,853)	46.35%	33%
Expenditures	62,000,000	49,249,900	\$ 12,750,100	79.44%	70,000,000	53,698,748	\$ 16,301,252	76.71%	33%
Other Financing Sources	-	-	\$ -		-	-	\$ -		
<b>Ending Fund Balance</b>	<b>\$ 27,207,837</b>	<b>\$ 6,632,350</b>	<b>\$ (20,575,487)</b>		<b>\$ 24,299,346</b>	<b>\$ 5,141,879</b>	<b>\$ (19,157,467)</b>		
<b><u>ASB Fund</u></b>									
<b>Beginning Fund Balance</b>	\$ 2,118,570	\$ 2,398,753	\$ 280,183		\$ 2,347,181	\$ 2,666,530	\$ 319,349		
Revenues	5,554,009	1,115,514	\$ (4,438,495)	20.08%	5,339,860	1,606,007	\$ (3,733,853)	30.08%	33%
Expenditures	5,929,339	551,875	\$ 5,377,464	9.31%	5,855,836	1,012,346	\$ 4,843,490	17.29%	33%
<b>Ending Fund Balance</b>	<b>\$ 1,743,240</b>	<b>\$ 2,962,392</b>	<b>\$ 1,219,152</b>		<b>\$ 1,831,205</b>	<b>\$ 3,260,192</b>	<b>\$ 1,428,987</b>		
<b><u>Transp. Vehicle Fund</u></b>									
<b>Beginning Fund Balance</b>	\$ 2,273,386	\$ 2,573,804	\$ 300,418		\$ 2,136,982	\$ 2,200,715	\$ 63,733		
Revenues	742,851	4,501	\$ (738,350)	0.61%	916,508	10,444	\$ (906,064)	1.14%	33%
Expenditures	2,735,389	292,981	\$ 2,442,408	10.71%	3,035,173	-	\$ 3,035,173	0.00%	33%
<b>Ending Fund Balance</b>	<b>\$ 280,848</b>	<b>\$ 2,285,324</b>	<b>\$ 2,004,476</b>		<b>\$ 18,317</b>	<b>\$ 2,211,159</b>	<b>\$ 2,192,842</b>		

Budget = School Board approved budget for fiscal year

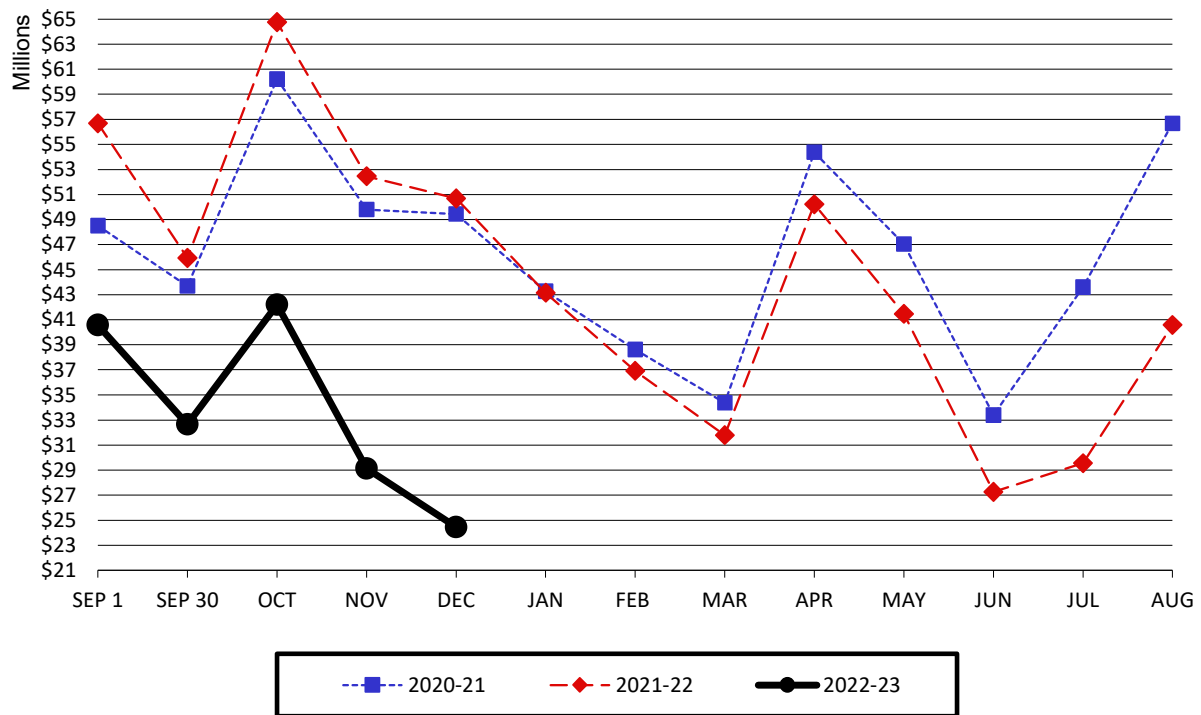
Actual = Fiscal year-to-date totals to the date of the report.

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

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

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

NORTHSHORE SCHOOL DISTRICT NO. 417  
General Fund - Total Fund Balance Comparison  
2020-21 to 2022-23



Northshore School District No. 417  
ENROLLMENT REPORT  
December 2022

Grade	Prior Year		Projected FTE 22-23	Average FTE to date 22-23	Difference
	Average HC to date 22-23	Average FTE 21-22			
Kindergarten	1,529.75	1,619.35	1,925	1,524.88	-400.12
Grade 1	1,715.25	1,605.13	1,686	1,711.30	25.30
Grade 2	1,648.50	1,734.49	1,606	1,645.68	39.68
Grade 3	1,742.00	1,763.56	1,717	1,738.41	21.41
Grade 4	1,748.25	1,717.31	1,733	1,741.26	8.26
Grade 5	1,701.75	1,727.08	1,697	1,698.62	1.62
Grade 6	1,728.50	1,780.62	1,686	1,724.16	38.16
Grade 7	1,745.25	1,731.27	1,756	1,743.03	-12.97
Grade 8	1,709.25	1,775.09	1,699	1,707.07	8.07
Grade 9	1,854.00	1,799.60	1,829	1,851.72	22.72
Grade 10	1,789.00	1,828.51	1,782	1,786.53	4.53
Grade 11	1,735.25	1,546.70	1,585	1,637.85	52.85
Grade 12	1,612.75	1,375.59	1,449	1,440.38	-8.62
Totals	22,259.50	22,004.30	22,150	21,950.89	-199.11

Running Start

	Average FTE to		Difference
	Projected FTE	date <sup>(1)</sup>	
Academic RS FTE	390.00	355.01	-34.99
Vocational RS FTE	20.00	21.77	1.77
Total Running Start	410.00	376.78	-33.22

Open Doors (1418)

	Average FTE to		Difference
	Projected FTE	date	
Open Doors FTE	15.00	6.25	-8.75

Bilingual Program

	Average HC to		Difference
	Projected HC	date <sup>(2)</sup>	
Bilingual Program K-6 HC	1,580.00	1,593.33	13.33
Bilingual Program 7-12 HC	430.00	554.33	124.33
Bilingual Program Exited HC	400.00	664.67	264.67

Vocational/CTE

	Average FTE to		Difference
	Projected FTE	date	
Vocational FTE Students H.S.	880.00	989.14	109.14
Vocational FTE Students M.S.	195.00	217.40	22.40

Special Education

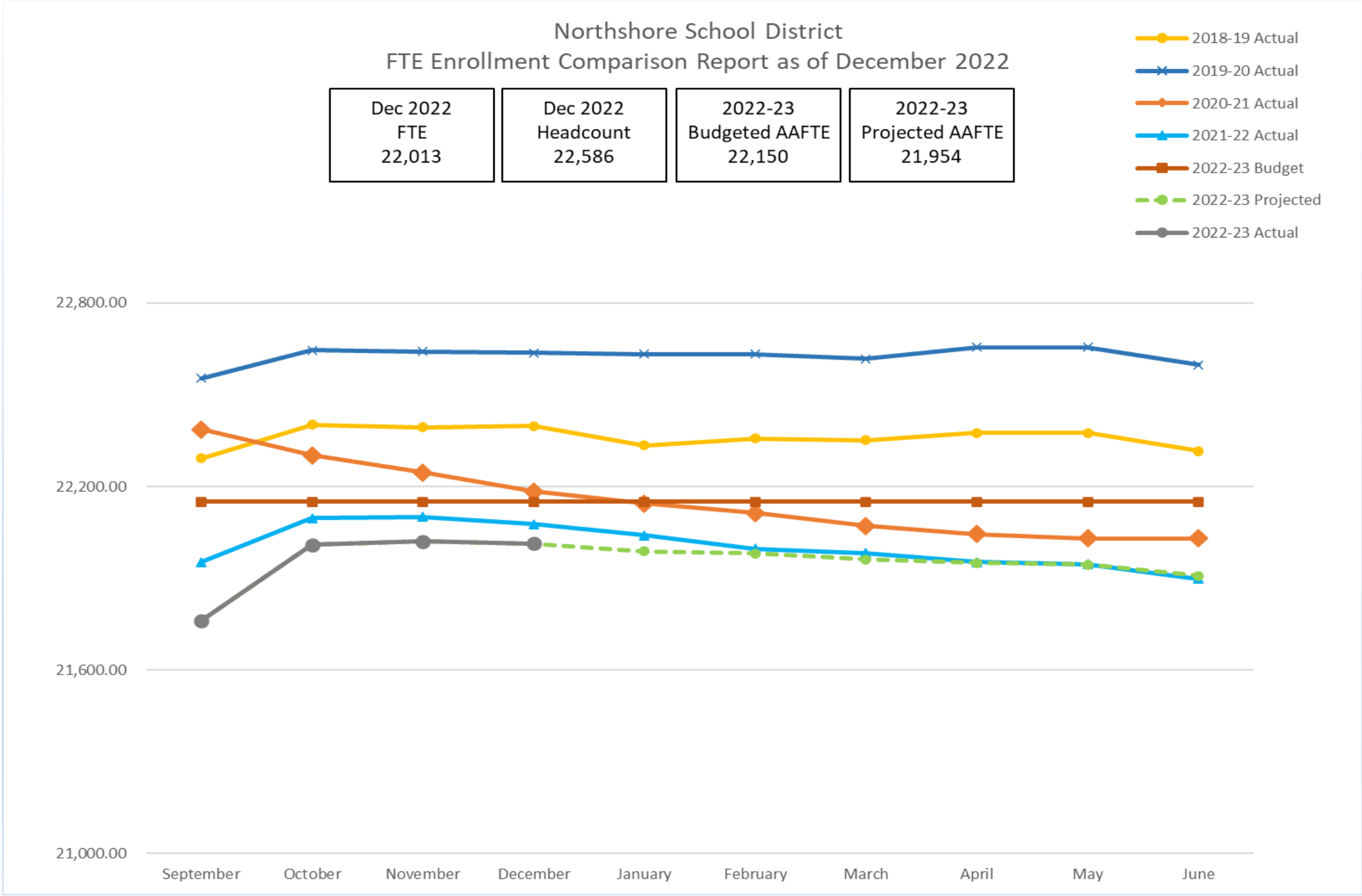
	Average HC to		Difference
	Projected HC	date <sup>(3)</sup>	
Special Education 3-5 yr. old	250.00	222.00	-28.00
Special Education Tier 1 K-21	1,822.00	1,829.00	7.00
Special Education Other Tier K-21	858.00	807.00	-51.00
TOTAL SPECIAL ED	2,930.00	2,858.00	-72.00

Total Ave K-12 HC (including Running Start Only and Open Doors) 22,515.08

1 - Running Start begins October

2 - Bilingual Average begins as of October

3 - Special Ed Average begins as of October



2022-23 Projected Enrollment of 21,954 FTE was updated based on December enrollment. It is a decrease of 196.45 FTE below the budgeted enrollment of 22,150 FTE; and 50.74 FTE below 21-22 actual.

2022-23 Budgeted Enrollment of 22,150 FTE is an increase of 145.71FTE above 2021-22 actual annualized average FTE.

2021-22 Annual Average FTE was a decrease of 151.08 FTE below 2020-21.

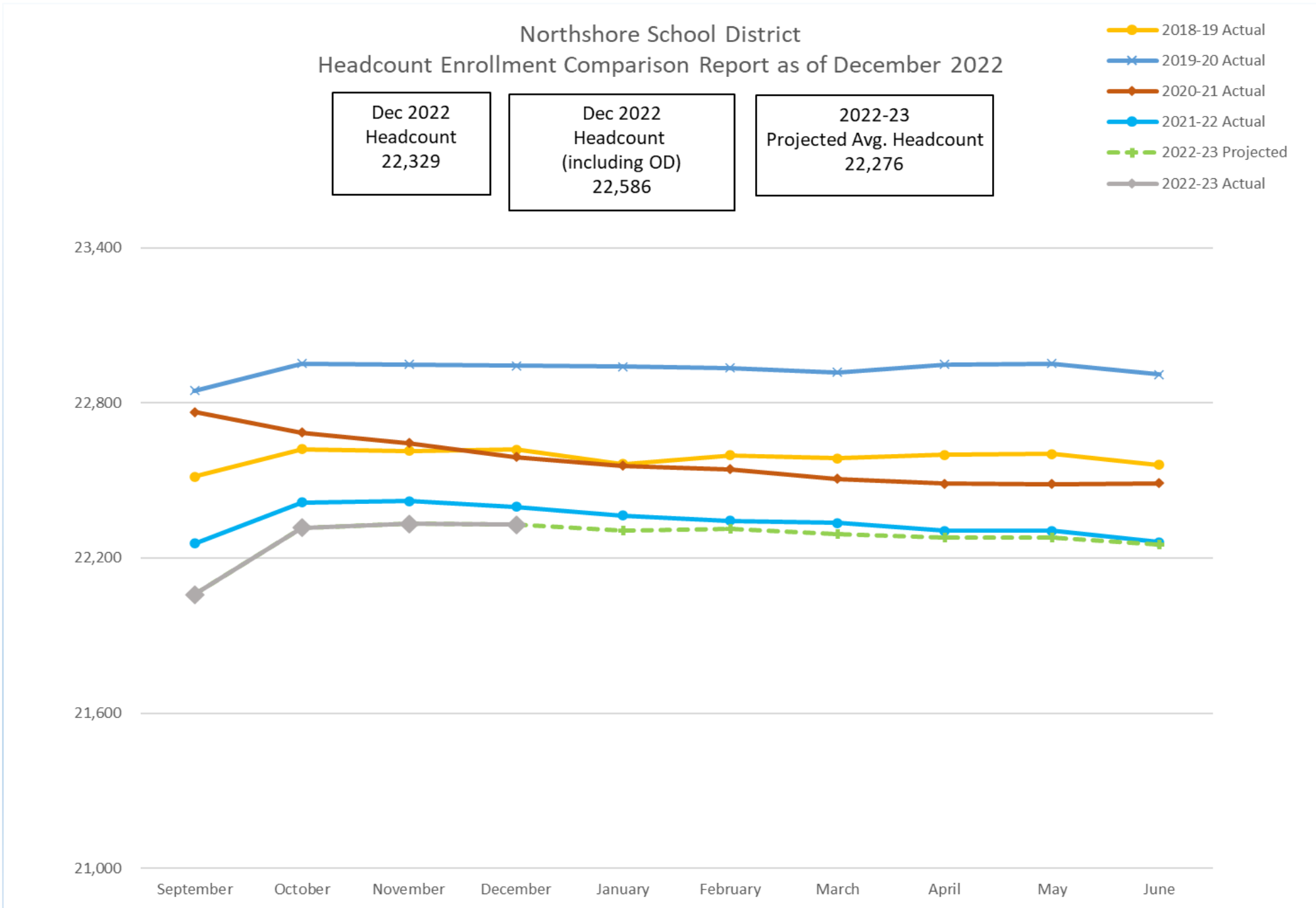
2020-21 Annual Average FTE was a decrease of 471.43 FTE below 2019-20.

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.





2022-23 Projected Enrollment of 22,276 HC was updated based on December enrollment.  
 It is 65 students below 2021-22 actual.

2021-22 Annual Average HC was a decrease of 235 students below 2020-21.

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 2022-23**

**12/31/2022**

General Fund								
Program	Title	Budget	Sub-fund 10 YTD	Sub-fund 11 YTD	Balance	% To Date	% Year	
			State & Federal	Local				
01	Basic Education	\$ 238,188,184	67,090,043	11,750,703	\$ 159,347,438	33.10%	33%	
02	Alt Learn Exp	\$ 3,653,261	1,456,441	154,496	\$ 2,042,324	44.10%	33%	
03	Dropout Reengagement	\$ 197,698	13,901	-	\$ 183,797	7.03%	33%	
13	Spec Purp ESSER III	\$ -	9,976	-	\$ (9,976)	0.00%	33%	
19	Spec Purp Fed DOH	\$ -	-	-	\$ -	0.00%	33%	
21	Special Education	\$ 66,419,585	20,256,560	3,555,958	\$ 42,607,068	35.85%	33%	
22	Spec Ed, Infants & Toddlers	\$ -	-	-	\$ -	0.00%	33%	
23	Spec Ed, ARP Federal	\$ 662,675	9,205	-	\$ 653,470	1.39%	33%	
24	Spec Ed, Supplemental	\$ 4,960,540	1,113,836	-	\$ 3,846,704	22.45%	33%	
31	HS Career & Technical	\$ 9,335,402	3,827,788	23,015	\$ 5,484,599	41.25%	33%	
34	MS Career & Technical	\$ 1,972,884	676,834	-	\$ 1,296,050	34.31%	33%	
38	Vocational, Federal	\$ 57,052	-	-	\$ 57,052	0.00%	33%	
51	Disadvantaged	\$ 633,725	165,404	-	\$ 468,321	26.10%	33%	
52	School Improvement	\$ 326,382	85,468	-	\$ 240,914	26.19%	33%	
55	Learning Assistance	\$ 2,438,051	824,829	-	\$ 1,613,222	33.83%	33%	
56	State Institutions	\$ 197,417	61,280	-	\$ 136,137	31.04%	33%	
57	Neglected/Delinquent	\$ 26,000	11,992	-	\$ 14,008	46.12%	33%	
58	Special & Pilot	\$ 1,540,998	156,457	1,900	\$ 1,382,641	10.28%	33%	
61	Federal Head Start	\$ 611,928	-	219,808	\$ 392,120	35.92%	33%	
64	Limited English	\$ 394,438	112,327	-	\$ 282,111	28.48%	33%	
65	Transitional Bilingual	\$ 6,456,959	2,303,904	304,794	\$ 3,848,261	40.40%	33%	
73	Summer School	\$ 105,831	-	666	\$ 105,165	0.63%	33%	
74	Highly Capable	\$ 760,018	283,283	-	\$ 476,735	37.27%	33%	
76	Targeted Assistance	\$ -	-	-	\$ -	0.00%	33%	
79	Other Instructional	\$ 30,417,265	157,622	3,531,311	\$ 26,728,332	12.13%	33%	
86	Community Schools	\$ 3,368	-	-	\$ 3,368	0.00%	33%	
88	Child Care	\$ 706,368	-	251,466	\$ 454,902	35.60%	33%	
89	Community Services	\$ 962,991	-	201,691	\$ 761,300	20.94%	33%	
97	Support Services	\$ 46,849,833	15,259,800	523,798	\$ 31,066,234	33.69%	33%	
98	Food Services	\$ 8,901,879	2,809,469	-	\$ 6,092,410	31.56%	33%	
99	Pupil Transportation	\$ 12,339,268	3,813,709	-	\$ 8,525,559	30.91%	33%	
TOTALS		\$ 439,120,000	\$ 120,500,127	\$ 20,519,606	\$ 298,100,267	32.11%	33%	

**General Fund**

Summary of Expenditures by Object

**FY 2022-23**

**12/31/2022**

General Fund								
Object	Title	Budget	Sub-fund 10 YTD	Sub-fund 11 YTD	Balance	% To Date		
			State & Federal	Local				
0	Debit Transfers	\$ 1,373,661	166,453	335,376	\$ 871,832	36.53%	33%	
1	Credit Transfers	\$ (1,373,661)	(438,541)	(63,287)	\$ (871,832)	36.53%	33%	
2	Certificated Salaries	\$ 196,047,596	51,929,111	11,898,436	\$ 132,220,049	32.56%	33%	
3	Classified Salaries	\$ 74,480,978	22,107,431	3,493,810	\$ 48,879,738	34.37%	33%	
4	Employee Benefits	\$ 94,354,478	27,418,926	3,585,665	\$ 63,349,886	32.86%	33%	
5	Supplies & Inst Resources	\$ 23,290,052	9,124,423	472,784	\$ 13,692,845	41.21%	33%	
7	Contractual Services	\$ 46,468,479	10,077,669	781,500	\$ 35,609,309	23.37%	33%	
8	Travel	\$ 303,365	31,830	15,323	\$ 256,213	15.54%	33%	
9	Capital Outlay	\$ 4,175,052	82,826	-	\$ 4,092,226	1.98%	33%	
TOTALS		\$ 439,120,000	\$ 120,500,127	\$ 20,519,606	\$ 298,100,267	32.11%	33%	

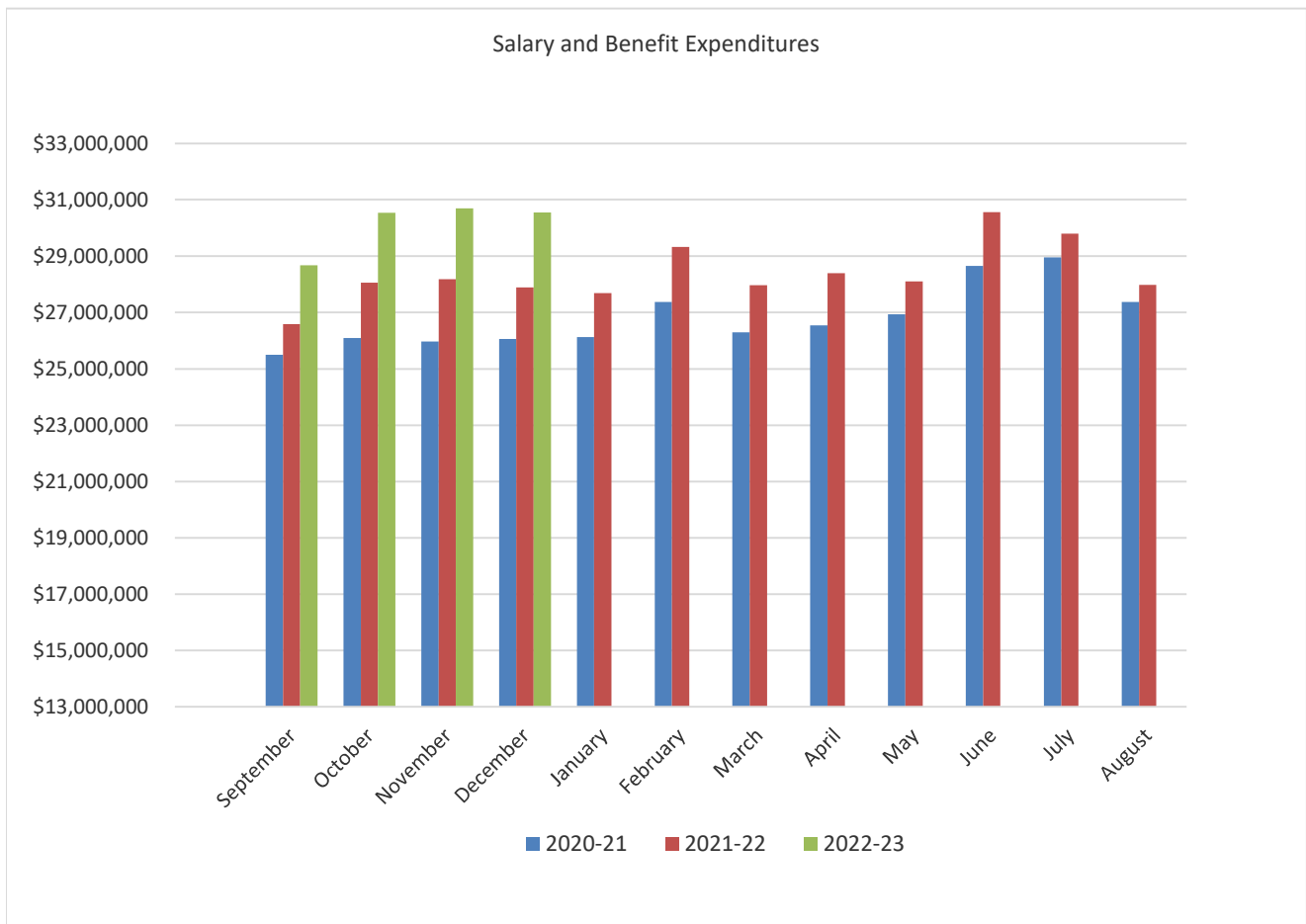
\* This is a supplemental report and includes sub-fund information. Sub-fund numbers are the best estimate as of December 31st and will be adjusted throughout the year. At the end of the year a full reconciliation will occur to ensure accuracy. The current methodology for allocating expenditures is to 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	2020-21	2021-22	2022-23	21-22 to 22-23 Variance
September	\$ 25,497,494	\$ 26,585,989	\$ 28,673,502	\$ 2,087,513
October	\$ 26,094,354	\$ 28,062,317	\$ 30,535,202	\$ 2,472,885
November	\$ 25,967,148	\$ 28,188,598	\$ 30,683,805	\$ 2,495,207
December	\$ 26,062,323	\$ 27,897,247	\$ 30,540,869	\$ 2,643,622
January	\$ 26,133,985	\$ 27,686,710		
February	\$ 27,378,279	\$ 29,329,684		
March	\$ 26,292,571	\$ 27,975,677		
April	\$ 26,541,690	\$ 28,395,654		
May	\$ 26,941,631	\$ 28,108,689		
June	\$ 28,660,738	\$ 30,554,349		
July	\$ 28,964,018	\$ 29,796,026		
August	\$ 27,375,192	\$ 27,987,239		
Total	\$ 321,909,423	\$ 340,568,179	\$ 120,433,379	\$ 9,699,228
Budget	\$ 314,430,154	\$ 346,928,272	\$ 364,883,052	\$ 17,954,780
% Actual Vs. Budget	102.38%	98.17%	33.01%	

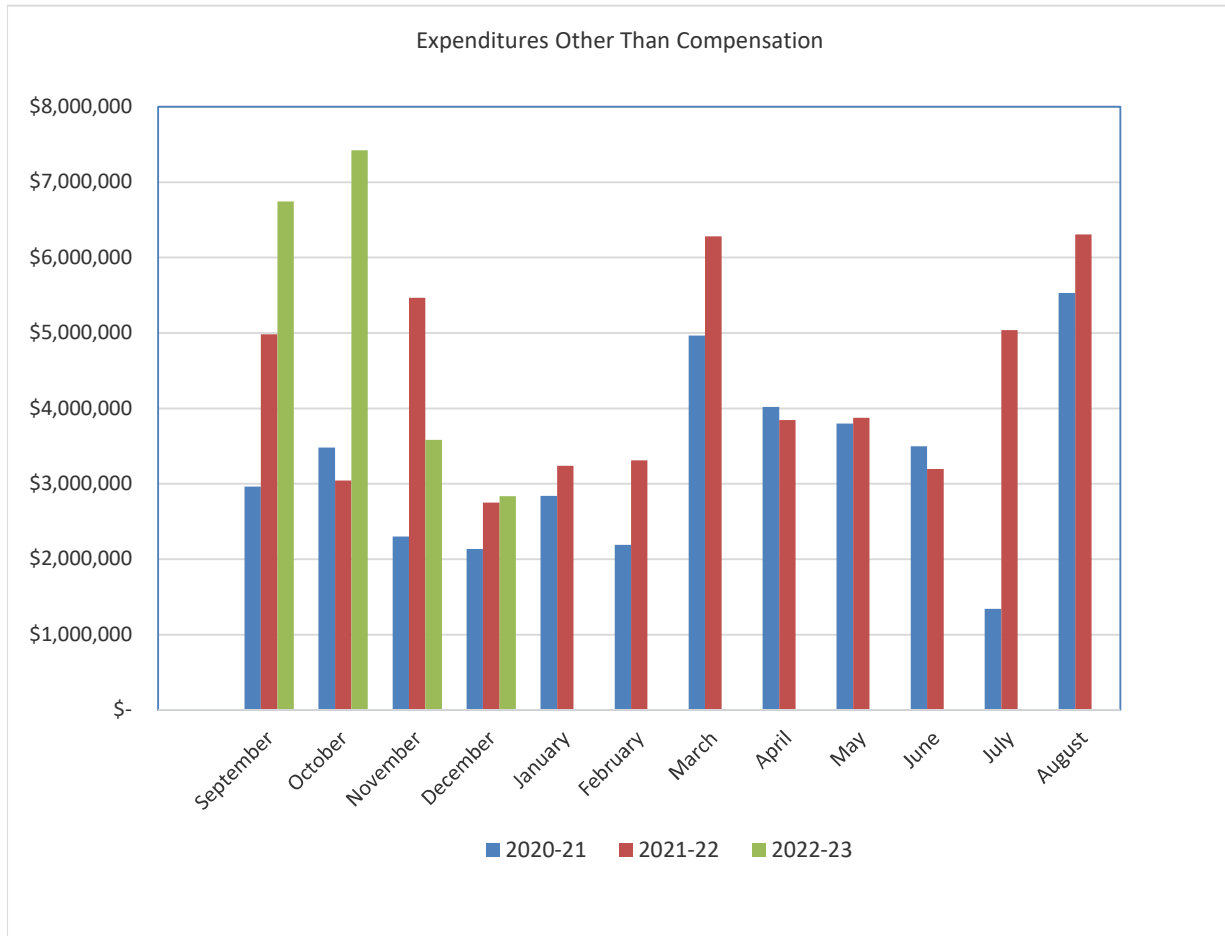


# Northshore School District

## General Fund

### Comparison of Expenditures Other Than Compensation

Month	21-22 to 22-23			
	2020-21	2021-22	2022-23	Variance
September	\$ 2,964,266	\$ 4,985,365	\$ 6,744,284	\$ 1,758,919 (a)
October	\$ 3,481,332	\$ 3,042,882	\$ 7,423,243	\$ 4,380,361 (b)
November	\$ 2,302,291	\$ 5,467,635	\$ 3,584,581	\$ (1,883,054) (c)
December	\$ 2,135,848	\$ 2,752,470	\$ 2,834,247	\$ 81,777
January	\$ 2,842,389	\$ 3,240,508		
February	\$ 2,191,344	\$ 3,311,375		
March	\$ 4,964,555	\$ 6,283,590		
April	\$ 4,019,923	\$ 3,844,009		
May	\$ 3,799,160	\$ 3,877,869		
June	\$ 3,497,623	\$ 3,195,200		
July	\$ 1,342,592	\$ 5,038,067		
August	\$ 5,529,243	\$ 6,309,114		
Total	\$ 39,070,566	\$ 51,348,084	\$ 20,586,355	\$ 4,338,003
Budget	\$ 69,269,846	\$ 79,371,728	\$ 74,236,948	\$ (5,134,780)
% Actual vs. Budget	56.40%	64.69%	27.73%	



(a) - Curriculum adoption expenditures

(b) - Curriculum adoption expenditures and timing of insurance premium payment

(c) - Timing of insurance premium payment

Northshore School District No. 417

**GENERAL FUND**

**Budget Status Report**

For the Period Ended December 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	61,384,821	340,675	27,612,784	45%	46%	33,772,037
Local Support Nontax	18,331,000	700,031	5,158,448	28%	17%	13,172,552
State, General Purpose	238,116,807	21,430,754	73,817,043	31%	31%	164,299,764
State, Special Purpose	58,851,061	4,665,128	15,545,547	26%	27%	43,305,514
Federal, General Purpose	1,454,658	727,939	727,939	50%	89%	726,719
Federal, Special Purpose	31,514,653	661,165	1,623,791	5%	15%	29,890,862
Revenues From Other Sch. Districts	402,000	-	-	0%	0%	402,000
Revenues From Other Entities	845,000	153,355	328,934	39%	29%	516,066
<b>Total Revenues</b>	<b>410,900,000</b>	<b>28,679,047</b>	<b>124,814,487</b>	<b>30%</b>	<b>31%</b>	<b>286,085,513</b>

<u>Expenditures</u>	<u>Budget</u>	<u>Actual for Month</u>	<u>Actual for Year</u>	<u>Encumbrance</u>	<u>Actual plus Encumbrance to Budget Current</u>	<u>Prior</u>	<u>Remaining Budget</u>
Regular Instruction	242,039,143	18,825,220	80,465,584	1,967,040	34%	31%	159,606,519
Federal Special Purpose Funding	-	81	9,976	963	0%	0%	(10,939)
Special Education Instruction	72,042,800	6,220,755	24,935,558	10,043,549	49%	43%	37,063,693
Vocational Instruction	11,365,338	939,421	4,527,637	315,153	43%	34%	6,522,548
Compensatory Education	12,625,898	1,075,075	4,248,163	15,252	34%	31%	8,362,483
Other Instructional Programs	31,283,114	1,061,828	3,972,882	558,851	14%	13%	26,751,381
Community Services	1,672,727	111,634	453,157	36,788	29%	25%	1,182,782
Support Services	68,090,980	5,141,102	22,406,777	9,617,206	47%	45%	36,066,997
<b>Total Expenditures</b>	<b>439,120,000</b>	<b>33,375,116</b>	<b>141,019,733</b>	<b>22,554,801</b>	<b>37%</b>	<b>34%</b>	<b>275,545,465</b>

	<u>Budget</u>	<u>Actual for Month</u>	<u>Actual for Year</u>	<u>Actual to Budget Current</u>	<u>Prior</u>	<u>Remaining Budget</u>
Other Financing Sources	11,100,000	18,778	57,933	1%	16%	11,042,067

Rev. Over (Under) Expenditures	(17,120,000)	(4,677,291)	(16,147,314)
--------------------------------	--------------	-------------	--------------

Total Beginning Fund Balance	38,470,000	40,593,237
------------------------------	------------	------------

<u>Ending Fund Balance</u>	<u>Budget</u>	<u>Actual for Year</u>
Restricted for Other Items	1,131,000	1,698,373
Restricted for Carryover Revenue	900,000	-
Nonspendable Fd. Bal. - Inventory	500,000	470,851
Restricted for Uninsured Risks	600,000	600,000
Assigned to Other Purposes	1,500,000	7,635,561
Unassigned Fund Balance	3,545,400	867,539
Unassigned to Min. Fd. Bal. Policy	13,173,600	13,173,600
<b>Total Ending Fund Balance</b>	<b>21,350,000</b>	<b>24,445,924</b>

Northshore School District No. 417

**CAPITAL PROJECTS FUND**

**Budget Status Report**

For the Period Ended December 31, 2022

	<u>Budget</u>	<u>Actual for Month</u>	<u>Actual for Year</u>	<u>Actual to Budget</u>	<u>Remaining Budget</u>
<b><u>Revenues</u></b>					
Local Taxes	17,886,386	87,955	7,134,136	40%	10,752,250
Local Nontax Support	5,494,000	545,663	2,257,555	41%	3,236,445
State Special Purpose	2,000,000	-	1,103,491	55%	896,509
Other Entities	500,000	-	-	0%	500,000
Other Financing Sources	-	-	-	0%	-
<b>Total Revenues</b>	<b>25,880,386</b>	<b>633,617</b>	<b>10,495,182</b>	<b>41%</b>	<b>15,385,204</b>

	<u>Budget</u>	<u>Actual for Month</u>	<u>Actual for Year</u>	<u>Actual to Budget</u>	<u>Remaining Budget</u>
<b><u>Expenditures</u></b>					
Sites	16,026,412	47,975	2,258,142	14%	13,768,270
Buildings	47,657,707	1,530,540	5,345,250	11%	42,312,457
Equipment	16,126,192	853,659	1,477,706	9%	14,648,486
Energy	47,808,170	513,156	4,011,509	8%	43,796,661
Sales and Lease	-	-	-	0%	-
Bond Issuance	5,000	750	(13,244)	-265%	18,244
<b>Total Expenditures</b>	<b>127,623,481</b>	<b>2,946,080</b>	<b>13,079,364</b>	<b>10%</b>	<b>114,544,117</b>

	<u>Budget</u>	<u>Actual for Month</u>	<u>Actual for Year</u>	<u>Actual to Budget</u>	<u>Remaining Budget</u>
Other Financing Uses	(11,100,000)	-	-	0%	(11,100,000)

Revenue Over (Under) Expenditures (112,843,095) (2,312,462) (2,584,182)

Total Beginning Fund Balance 258,637,619 252,889,517

	<u>Budget</u>	<u>Actual for Year</u>
<b><u>Ending Fund Balance</u></b>		
Restricted from Bond Proceeds	110,688,428	198,772,819
Restricted from Levy Proceeds	968,371	7,655,606
Restricted from State Proceeds	-	2,369,627
Restricted from Impact Fees Proceeds	6,133,739	9,740,965
Assigned to Fund Purposes	28,003,986	31,766,318
<b>Total Ending Fund Balance</b>	<b>145,794,524</b>	<b>250,305,335</b>

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

Expenditures	Project	Budget	Actual for Month	Actual for year	Remaining Budget
<b>Sites BUDGET</b>		<b>16,026,412.00</b>			
	AH PLAYFIELD IMPROVEMENTS		170.00	5,816.70	
	BHS SOFTBALL FIELD		-	12,514.16	
	FW CROSSWALK IMPROVEMENTS		-	1,293.24	
	IHS SOFTBALL FIELD		-	2,492.92	
	IHS TRACK RESURFACING		-	15,020.94	
	KE SECURITY FENCING		-	873.66	
	LW PLAYFIELD IMPROVEMENTS		20,924.18	510,443.44	
	MAYWOOD HILLS FIELD		-	7,408.03	
	SMS TENNIS COURTS IMPROVEMENTS		2,261.00	859,294.16	
	WHS SOFTBALL FIELDS		-	2,492.91	
	WHS TRACK RESURFACING		725.00	14,524.45	
	WM PLAYFIELD IMPROVEMENTS		23,894.80	825,967.62	
<b>Sites Total</b>		<b>16,026,412.00</b>	<b>47,974.98</b>	<b>2,258,142.23</b>	<b>13,768,269.77</b>
<b>Buildings BUDGET</b>		<b>47,657,707.00</b>			
	ADMIN SCHOOL COMMUNICATION SYS		-	3,867.50	
	AH SCHOOL COMMUNICATION SYSTEM		-	217.26	
	BC SCHOOL COMMUNICATION SYSTEM		-	214.50	
	BHS SCHOOL COMMUNICATION SYSTE		3,840.05	217.27	
	BHS SECURITY CAMERAS		-	172,532.87	
	CC SCHOOL COMMUNICATION SYSTEM		-	48,619.81	
	CC SECURITY CAMERAS		-	59,920.60	
	CL SCHOOL COMMUNICATION SYSTEM		-	214.50	
	CPMS SCHOOL COMMUNICATION SYST		-	1,060.80	
	CS SCHOOL COMMUNICATION SYSTEM		1,669.66	218.05	
	DEMOGRAPHICS 2021/22		518.52	3,370.38	
	DEMOGRAPHICS 2022/23		94.60	-	
	ENVIRONMENTAL AUDIT		-	16,404.30	
	ER SCHOOL COMMUNICATION SYSTEM		-	214.50	
	FL FLOORING		18,619.25	441,829.11	
	FL SCHOOL COMMUNICATION SYSTEM		-	218.05	
	FW SCHOOL COMMUNICATION SYSTEM		-	212.92	
	HH FLOORING		13,815.77	504,237.51	
	HH SCHOOL COMMUNICATION SYSTEM		-	5,702.30	
	IHS CONCERT HALL		109,909.87	109,879.12	
	IHS SCHOOL COMMUNICATION SYSTE		-	72,043.19	
	IHS SECURITY CAMERAS		-	22,538.79	
	ILHS SCHOOL COMMUNICATION SYST		-	1,060.80	
	ILHS SECURITY CAMERAS		91,893.60	-	
	INNOVATION LAB HIGH SCHOOL		196,622.71	41,972.77	
	KE SCHOOL COMMUNICATION SYSTEM		-	217.26	
	KMS SCHOOL COMMUNICATION SYSTE		-	4,364.78	
	KMS SECURITY CAMERAS		-	29,647.36	
	KO SCHOOL COMMUNICATION SYSTEM		-	212.92	
	LMS SCHOOL COMMUNICATION SYSTE		-	4,538.30	
	LMS SECURITY CAMERAS		-	121,375.96	
	LOCKWOOD REMEDIATION		-	5,314.83	
	LW SCHOOL COMMUNICATION SYSTEM		-	899.59	
	MALTBY SITE DEVELOPMENT		7,435.85	18,576.93	
	MH SCHOOL COMMUNICATION SYSTEM		2,113.88	217.26	
	MO SCHOOL COMMUNICATION SYSTEM		-	217.26	
	NCHS SCHOOL COMMUNICATION SYST		-	212.93	
	NETWORK MODERNIZATION		226,984.51	196,729.70	
	NMS SCHOOL COMMUNICATION SYSTE		1,500.88	1,056.96	
	OVERHEAD/SALARIES		-	-	
	OVERHEAD/SALARIES 2021/22		(443,321.16)	959,236.27	
	OVERHEAD/SALARIES 2022/23		693,410.75	24,585.89	
	PK HAND RAIL IMPROVEMENTS		-	3,879.04	
	PK SCHOOL COMMUNICATION SYSTEM		-	1,056.96	
	RB SCHOOL COMMUNICATION SYSTEM		-	1,035.84	
	SAS SCHOOL COMMUNICATION SYSTE		-	19,450.03	
	SAS SECURITY CAMERAS		-	44,234.33	
	SCHOOL NETWORK MODERNIZE 2018		(62,486.97)	149,185.09	
	SECURITY OVERHEAD		14,456.91	43,814.15	
	SERVER MODERNIZATION 2018		(80,201.48)	91,960.35	
	SMS FLOORING		497,767.76	623,629.36	
	SMS SCHOOL COMMUNICATION SYSTE		-	84,539.45	
	SMS/CC ADDITION		-	41.00	
	SO SCHOOL COMMUNICATION SYSTEM		-	217.26	
	SR SCHOOL COMMUNICATION SYSTEM		-	214.50	
	SSC OFFICE IMPROVEMENTS		6,047.68	10,451.13	
	SSC SCHOOL COMMUNICATION SYSTE		-	1,060.80	
	SSC SECURITY CAMERAS		-	46,415.84	
	SV SCHOOL COMMUNICATION SYSTEM		3,123.29	218.05	
	SV SECURITY CAMERAS		-	73,886.16	
	TMS SCHOOL COMMUNICATION SYSTE		-	3,447.66	
	TMS SECURITY CAMERAS		-	139,462.74	

TRANS SCHOOL COMMUNICATION SYS	-	1,060.80		
TRANS SECURITY CAMERAS	668.22	32,703.12		
TRINITY NORTH HOUSE DEMO	2,026.25	2,882.50		
WAREHOUSE IMPROVEMENTS	2,887.50	13,347.50		
WE SCHOOL COMMUNICATION SYSTEM	5,467.57	217.26		
WE SECURITY CAMERAS	-	101,642.45		
WELLINGTON FLOORING PH3	-	7,971.24		
WH SCHOOL COMMUNICATION SYSTEM	-	217.27		
WHS FLOORING IMPROVEMENTS	9,690.45	-		
WHS SCHOOL COMMUNICATION SYSTE	-	205,294.10		
WM FLOORING	205,983.67	762,532.42		
WM SCHOOL COMMUNICATION SYSTEM	-	4,793.46		
WO SCHOOL COMMUNICATION SYSTEM	-	217.27		
<b>Buildings Total</b>	<b>47,657,707.00</b>	<b>1,530,539.59</b>	<b>5,345,250.23</b>	<b>42,312,456.77</b>

**Equipment BUDGET**

**16,126,192.00**

CLASSROOM AV MODERNIZATION 22	79,695.14	186,146.02		
2022 CHROMEBASE MODERNIZATION	-	17,845.75		
ADMIN VISITOR MANAGMENT	-	3,640.98		
APPLICANT TRACKING IMPLEMENTAT	-	12,256.18		
ASSISTIVE TECHNOLOGY	55,290.10	41,178.83		
BHS ESCO	-	2,388.36		
BHS SOFTBALL FIELD	-	1,463.02		
BUSINESS-HR SYSTEM BPR	-	8,702.24		
DOCUMENT CAMERA MODERNIZATION	-	2,399.33		
EMS MODERNIZATION	-	-		
FL FLOORING	-	2,637.46		
FW CLASSROOM LOCKS	-	4,450.40		
HH FLOORING	-	2,637.46		
IHS CONCERT HALL	-	53,541.37		
INNOVATION LAB HIGH SCHOOL	-	55,822.39		
INSTRUCTIONAL TECHNOLOGY	71,985.10	217,091.09		
KO CLASSROOM LOCKS	-	1,355.86		
KRONOS TIME CLOCK MODERNIZE	-	1,687.50		
LEVY SUPPORT STAFF	146,901.25	489,299.46		
LOCKWOOD REMEDIATION	5,486.86	-		
MALTBY SITE DEVELOPMENT	-	46,524.54		
OVERHEAD/SALARIES 2021/22	-	910.54		
OVERHEAD/SALARIES 2022/23	4,449.79	1,449.27		
PANORAMA IMPLEMENTATION	133,152.50	-		
PARENTSQUARE IMPLEMENTATION	-	-		
PROF DEV TECH TRANSFER	-	1,341.46		
SCHOOL 2 HOME EXPANSION	-	38,400.96		
SECURITY CAMERAS	5,463.38	115,701.15		
SMS FLOORING	-	3,767.80		
SOFTBALL FIELD	-	(300.50)		
TRANS SECURITY CAMERAS	351,235.30	-		
WAREHOUSE IMPROVEMENTS	-	161,599.73		
WM FLOORING	-	3,767.80		
<b>Equipment Total</b>	<b>16,126,192.00</b>	<b>853,659.42</b>	<b>1,477,706.45</b>	<b>14,648,485.55</b>

**Energy BUDGET**

**47,808,170.00**

BHS ESCO	43,565.75	206,589.72		
COTTAGE LAKE ESCO	176,621.05	1,317,569.23		
LOCKWOOD ESCO PH3	-	1,108.68		
SUNRISE ESCO	-	1,166,081.55		
WOODINVILLE ESCO PH1	292,968.88	1,320,160.03		
<b>Energy Total</b>	<b>47,808,170.00</b>	<b>513,155.68</b>	<b>4,011,509.21</b>	<b>43,796,660.79</b>

**Sale and Lease BUDGET**

-

<b>Sale and Lease Total</b>	-	-	-	-
-----------------------------	---	---	---	---

**Bond Issuance BUDGET**

**5,000.00**

OVERHEAD/SALARIES	-	(14,144.14)		
OVERHEAD/SALARIES	-	900.00		
OVERHEAD/SALARIES 2021/22	750.00	-		
<b>Bond Issuance Total</b>	<b>5,000.00</b>	<b>750.00</b>	<b>(13,244.14)</b>	<b>18,244.14</b>

**Total Expenditures**

**127,623,481.00      2,946,079.67      13,079,363.98      114,544,117.02**

**Expenditures**

**Project**

**Budget**

**Actual for the Month**

**Actual for year**

**Remaining Budget**

**Other Financing Uses BUDGET**

**11,100,000.00**

	0.00	0.00		
	0.00	0.00		
<b>Other Financing Uses Total</b>	<b>11,100,000.00</b>	-	-	<b>11,100,000.00</b>



Northshore School District No. 417

**DEBT SERVICE FUND**

**Budget Status Report**

For the Period Ended December 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	62,882,915	357,722	28,977,399	46%	33,905,516
Local Support Nontax	108,273	89,512	195,986	181%	(87,713)
Federal, General Purpose	508,812	255,762	255,762	50%	253,050
<b>Total Revenues</b>	<b>63,500,000</b>	<b>702,996</b>	<b>29,429,147</b>	<b>46%</b>	<b>34,070,853</b>
<u>Expenditures</u>	<u>Budget</u>	<u>Actual for Month</u>	<u>Actual for Year</u>	<u>Actual to Budget</u>	<u>Remaining Budget</u>
Matured Bond Expenditures	41,385,000	41,385,000	41,385,000	100%	-
Interest on Bonds	25,922,144	12,311,772	12,311,772	47%	13,610,372
Bond Transfer Fees	2,692,856	-	1,976	0%	2,690,880
<b>Total Expenditures</b>	<b>70,000,000</b>	<b>53,696,772</b>	<b>53,698,748</b>	<b>77%</b>	<b>16,301,252</b>
Excess of Other Financing Sources		-	-		
Revenue Over (Under) Expenditures	(6,500,000)	(52,993,777)	(24,269,601)		
Beginning Fund Balance	30,799,346		29,411,481		
Ending Fund Balance	<u>24,299,346</u>		<u>5,141,879</u>		

Northshore School District No. 417

**TRANSPORTATION VEHICLE FUND**

**Budget Status Report**

For the Period Ended December 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	12,000	3,816	10,444	87%	1,556
State Revenue	904,508	-	-	0%	904,508
Total Revenues	916,508	3,816	10,444	1%	906,064
<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>
Transportation Equipment	3,035,173	-	-	0%	3,035,173
Revenues Over (Under) Expenditures	(2,118,665)	3,816	10,444		
Beginning Fund Balance	2,136,982		2,200,715		
Ending Fund Balance	<u>18,317</u>		<u>2,211,159</u>		

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

	<u>Budget</u>	<u>Actual for Month</u>	<u>Actual for Year</u>	<u>Actual to Budget</u>	<u>Remaining Budget</u>
<u>Revenues</u>	5,339,860	238,493	1,606,007	30%	3,733,853
<u>Expenditures</u>	5,855,836	123,050	1,012,346	17%	4,843,490
Revenues Over (Under) Expenditures	<u>(515,976)</u>	<u>115,442</u>	<u>593,662</u>		
Beginning Fund Balance	2,347,181		2,666,530		
	<u>Budget</u>		<u>Actual for Year</u>		
Ending Fund Balance	<u><u>1,831,205</u></u>		<u><u>3,260,192</u></u>		

\* Includes Trust Fund

Northshore School District No. 417  
**Certificated Staffing Summary**  
 Budget to Actual FTE  
 For the Period Ended December 31, 202

Activity	Budget FTE	Current FTE	Over/(Under)
12-Superintendent's Office	1.00	1.00	-
14-Human Resources	2.00	2.00	-
21-Supervision	26.95	27.83	0.88
22-Learning Resources	13.00	13.00	-
23-Principal's Office	65.90	68.17	2.27
24-Guidance	50.19	53.38	3.19
25-Pupil Management & Safety	1.00	1.00	-
26-Health Services	89.70	90.77	1.07
27-Teaching	1,325.95	1,332.78	6.83
28-Extra Curricular	5.60	5.60	-
31-Instructional Professional Development	9.20	11.00	1.80
61-Maintenance & Operations Supervision	0.80	0.80	-
72-Information Systems	0.50	0.50	-
Total General Fund	1,591.79	1,607.82	16.03
CP-Capital Projects	0.70	1.50	0.80
GRAND TOTAL	1,592.49	1,609.32	16.83

Northshore School District No. 417  
**Classified Staffing Summary**  
 Budget to Actual FTE  
 For the Period Ended December 31, 202

Activity	Budget FTE	Current FTE	Over/(Under)
12-Superintendent's Office	2.00	2.00	-
13-Business Office	18.01	18.00	(0.01)
14-Human Resources	16.50	16.50	-
15-Public Information (Communications)	3.10	3.60	0.50
21-Supervision-Instruction	23.59	24.59	1.00
22-Learning Resources	8.45	9.44	0.99
23-Principal's Office	62.76	67.80	5.04
24-Guidance - Counseling	20.37	22.14	1.77
25-Pupil Management & Safety	18.49	23.18	4.69
26-Health Services	39.60	36.18	(3.42)
27-Teaching	320.50	348.38	27.88
28-Extra Curricular	4.00	4.10	0.10
32-Instructional Technology	3.60	3.10	(0.50)
41-Food Services - Supervision	5.00	5.00	-
44-Food Services - Operations	52.49	50.66	(1.82)
51-Transportation - Supervision	8.00	9.00	1.00
52-Transportation - Operations	68.87	64.50	(4.37)
53-Transportation - Maintenance (buses)	8.00	8.00	-
61-Maintenance & Operations - Supervision	6.70	7.70	1.00
62-Grounds Maintenance	11.00	11.00	-
63-Operation of Buildings (Custodial)	92.50	93.50	1.00
64-Building Maintenance	16.50	15.50	(1.00)
65-Utilities	3.20	4.90	1.70
67-Building & Property Security	3.50	4.50	1.00
72-Information Systems	13.12	11.99	(1.13)
73-Printing/Graphics	3.13	3.33	0.20
74-Information Systems/Technology	5.82	4.62	(1.20)
91-Public Activities	0.20	0.20	-
Total General Fund	838.99	873.42	34.43
CP-Capital Projects	34.26	34.83	0.57
GRAND TOTAL	873.25	908.25	34.99 <sup>1</sup>

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