

REPORT F196

Renton School District No. 403

RUN DATE: 11/12/2020

E.S.D. 121

F-196 Annual Financial Statements

RUN TIME: 2:20:48 PM

COUNTY: 17 King

Fiscal Year 2019-2020

ANNUAL FINANCIAL STATEMENTS

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The Annual Financial Statements (Report F-196) for Renton School District of King County for the fiscal year ended August 31, 2020, were prepared on the modified accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: Subpart E.

The school district Annual Financial Statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2019-August 31, 2020

Approved:

School District Superintendent or Authorized Official

Date

Reviewed:

ESD Superintendent or Authorized Official

Date

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	260,380,934.11	774,979.03	28,113,794.87	153,577,271.17	867,300.24	0.00	443,714,279.42
Total Expenditures	261,968,173.94	721,300.72	26,537,162.50	27,041,805.11	527,852.07	0.00	316,796,294.34
Other Financing Uses	0.00	0.00	0.00	31,396.00	0.00	0.00	31,396.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-1,587,239.83	53,678.31	1,576,632.37	126,504,070.06	339,448.17	0.00	126,886,589.08
Beginning Total Fund Balance	28,749,772.32	1,119,904.70	16,258,317.78	15,830,996.83	1,132,185.20	0.00	63,091,176.83
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	27,162,532.49	1,173,583.01	17,834,950.15	142,335,066.89	1,471,633.37	0.00	189,977,765.91

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	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	27,917,337.51	798,782.10	17,834,950.15	152,320,551.54	1,463,624.07	0.00	200,335,245.37
Minus Warrants Outstanding	-4,394,879.32	-59,323.21	0.00	-3,524,518.13	0.00	0.00	-7,978,720.66
Taxes Receivable	19,717,187.33		14,500,982.45	11,958,814.80	0.00		46,176,984.58
Due From Other Funds	5,463,547.77	518,335.75	0.00	4,836,843.83	8,009.30	0.00	10,826,736.65
Due From Other Governmental Units	2,665,900.15	1,351.74	0.00	0.00	0.00	0.00	2,667,251.89
Accounts Receivable	667,701.12	575.00	0.00	12,800.00	0.00	0.00	681,076.12
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	536,568.94	0.00		747.50			537,316.44
Prepaid Items	3,239,970.57	0.00			0.00	0.00	3,239,970.57
Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	71,612.26						71,612.26
TOTAL ASSETS	55,884,946.33	1,259,721.38	32,335,932.60	165,605,239.54	1,471,633.37	0.00	256,557,473.22
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	55,884,946.33	1,259,721.38	32,335,932.60	165,605,239.54	1,471,633.37	0.00	256,557,473.22
LIABILITIES							
Accounts Payable	1,892,481.95	42,294.21	0.00	5,806,030.67	0.00	0.00	7,740,806.83
Contracts Payable Current	0.00	0.00		43,523.49	0.00	0.00	43,523.49
Accrued Interest Payable			0.00				0.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Accrued Salaries	0.00	0.00		0.00			0.00
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	333,810.98	0.00		908.71			334,719.69
Due To Other Governmental Units	681,381.14	0.00		14,457.91	0.00	0.00	695,839.05
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	575,962.43						575,962.43
Due To Other Funds	5,344,521.42	35,778.16	0.00	5,446,437.07	0.00	0.00	10,826,736.65
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	0.00	0.00	0.00	0.00	0.00		0.00
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
TOTAL LIABILITIES	8,828,157.92	78,072.37	0.00	11,311,357.85	0.00	0.00	20,217,588.14
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	177,068.59	8,066.00	0.00	0.00	0.00	0.00	185,134.59
Unavailable Revenue - Taxes Receivable	19,717,187.33		14,500,982.45	11,958,814.80	0.00		46,176,984.58
TOTAL DEFERRED INFLOWS OF RESOURCES	19,894,255.92	8,066.00	14,500,982.45	11,958,814.80	0.00	0.00	46,362,119.17
FUND BALANCE:							
Nonspendable Fund Balance	3,776,539.51	0.00	0.00	0.00	0.00	0.00	3,776,539.51
Restricted Fund Balance	2,390,773.83	1,173,583.01	17,834,950.15	121,073,343.95	1,471,633.37	0.00	143,944,284.31
Committed Fund Balance	0.00	0.00	0.00	10,741,889.06	0.00	0.00	10,741,889.06
Assigned Fund Balance	7,897,065.00	0.00	0.00	10,519,833.88	0.00	0.00	18,416,898.88

REPORT F196

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Balance Sheet - Governmental Funds

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COUNTY: 17 King

August 31, 2020

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	13,098,154.15	0.00	0.00	0.00	0.00	0.00	13,098,154.15
TOTAL FUND BALANCE	27,162,532.49	1,173,583.01	17,834,950.15	142,335,066.89	1,471,633.37	0.00	189,977,765.91
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	55,884,946.33	1,259,721.38	32,335,932.60	165,605,239.54	1,471,633.37	0.00	256,557,473.22

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							0.00
Local	42,800,286.24	774,979.03	28,110,225.16	27,913,426.88	21,970.58		99,620,887.89
State	197,215,295.10		0.00	0.00	845,329.66		198,060,624.76
Federal	18,058,469.17		0.00	0.00	0.00		18,058,469.17
Other	2,274,470.02			0.00	0.00	0.00	2,274,470.02
TOTAL REVENUES	260,348,520.53	774,979.03	28,110,225.16	27,913,426.88	867,300.24	0.00	318,014,451.84
EXPENDITURES:							0.00
CURRENT:							0.00
Regular Instruction	135,113,725.00						135,113,725.00
Special Education	44,424,618.99						44,424,618.99
Vocational Education	10,550,656.89						10,550,656.89
Skill Center	0.00						0.00
Compensatory Programs	21,256,592.30						21,256,592.30
Other Instructional Programs	1,644,202.38						1,644,202.38
Community Services	2,088,225.00						2,088,225.00
Support Services	46,523,176.46						46,523,176.46
Student Activities/Other		721,300.72				0.00	721,300.72
CAPITAL OUTLAY:							0.00
Sites				6,160,796.62			6,160,796.62
Building				12,476,188.77			12,476,188.77
Equipment				3,587,890.10			3,587,890.10
Instructional Technology				3,083,622.93			3,083,622.93
Energy				1,128,001.69			1,128,001.69
Transportation Equipment					527,852.07		527,852.07
Sales and Lease				0.00			0.00
Other	366,976.92						366,976.92
DEBT SERVICE:							0.00
Principal	0.00		15,755,000.00	0.00	0.00		15,755,000.00
Interest and Other Charges	0.00		10,782,162.50	0.00	0.00		10,782,162.50

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Bond/Levy Issuance				605,305.00	0.00		605,305.00
TOTAL EXPENDITURES	261,968,173.94	721,300.72	26,537,162.50	27,041,805.11	527,852.07	0.00	316,796,294.34
DEBT SERVICE:							0.00
REVENUES OVER (UNDER) EXPENDITURES	-1,619,653.41	53,678.31	1,573,062.66	871,621.77	339,448.17	0.00	1,218,157.50
OTHER FINANCING SOURCES (USES):							0.00
Bond Sales & Refunding Bond Sales	0.00		3,569.71	125,663,844.29	0.00		125,667,414.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	31,396.00		0.00	0.00	0.00		31,396.00
Transfers Out (GL 536)	0.00		0.00	-31,396.00	0.00	0.00	-31,396.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	1,017.58		0.00	0.00	0.00		1,017.58
TOTAL OTHER FINANCING SOURCES (USES)	32,413.58		3,569.71	125,632,448.29	0.00	0.00	125,668,431.58
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-1,587,239.83	53,678.31	1,576,632.37	126,504,070.06	339,448.17	0.00	126,886,589.08
BEGINNING TOTAL FUND BALANCE	28,749,772.32	1,119,904.70	16,258,317.78	15,830,996.83	1,132,185.20	0.00	63,091,176.83
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	27,162,532.49	1,173,583.01	17,834,950.15	142,335,066.89	1,471,633.37	0.00	189,977,765.91

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	1,024,614.43	41,775,671.81	42,800,286.24
State	196,754,699.78	460,595.32	197,215,295.10
Federal	15,641,439.01	2,417,030.16	18,058,469.17
Other	1,247,845.19	1,026,624.83	2,274,470.02
TOTAL REVENUES	214,668,598.41	45,679,922.12	260,348,520.53
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	110,641,199.71	24,472,525.29	135,113,725.00
Special Education	36,681,450.95	7,743,168.04	44,424,618.99
Vocational Education	10,550,656.89	0.00	10,550,656.89
Skills Center	0.00	0.00	0.00
Compensatory Programs	19,138,255.31	2,118,336.99	21,256,592.30
Other Instructional Programs	1,362,735.18	281,467.20	1,644,202.38
Community Services	115,044.19	1,973,180.81	2,088,225.00
Support Services	36,171,243.98	10,351,932.48	46,523,176.46
CAPITAL OUTLAY:			
Other	53,911.14	313,065.78	366,976.92
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	214,714,497.35	47,253,676.59	261,968,173.94
REVENUES OVER (UNDER) EXPENDITURES:	-45,898.94	-1,573,754.47	-1,619,653.41
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		0.00	0.00
Transfers In	0.00	31,396.00	31,396.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		1,017.58	1,017.58
TOTAL OTHER FINANCING SOURCES (USES):	0.00	32,413.58	32,413.58

	Sub-Fund 10	Sub-Fund 11	General Fund
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-45,898.94	-1,541,340.89	-1,587,239.83
BEGINNING TOTAL FUND BALANCE	1,233,054.16	27,516,718.16	28,749,772.32
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	1,187,155.22	25,975,377.27	27,162,532.49

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	44,251,042.00	42,800,286.24	-1,450,755.76
State	197,822,197.00	197,215,295.10	-606,901.90
Federal	15,984,580.00	18,058,469.17	2,073,889.17
Other	10,176,000.00	2,274,470.02	-7,901,529.98
TOTAL REVENUES	268,233,819.00	260,348,520.53	-7,885,298.47
EXPENDITURES			
CURRENT:			
Regular Instruction	142,784,703.00	135,113,725.00	7,670,978.00
Special Education	44,407,150.00	44,424,618.99	-17,468.99
Vocational Education	10,381,885.00	10,550,656.89	-168,771.89
Skill Center	0.00	0.00	0.00
Compensatory Programs	21,098,710.00	21,256,592.30	-157,882.30
Other Instructional Programs	8,844,876.00	1,644,202.38	7,200,673.62
Community Services	3,133,646.00	2,088,225.00	1,045,421.00
Support Services	46,598,305.00	46,523,176.46	75,128.54
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	432,106.00	366,976.92	65,129.08
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	277,681,381.00	261,968,173.94	15,713,207.06
REVENUES OVER (UNDER) EXPENDITURES	-9,447,562.00	-1,619,653.41	7,827,908.59

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	1,173,000.00	31,396.00	-1,141,604.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	27,000.00	1,017.58	-25,982.42
TOTAL OTHER FINANCING SOURCES (USES)	1,200,000.00	32,413.58	-1,167,586.42
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-8,247,562.00	-1,587,239.83	6,660,322.17
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	25,397,562.00	28,749,772.32	3,352,210.32
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	17,150,000.00	27,162,532.49	10,012,532.49

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	1,415,589.00	774,979.03	-640,609.97
State			
Federal			
Other			
TOTAL REVENUES	1,415,589.00	774,979.03	-640,609.97
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	1,408,471.00	721,300.72	687,170.28
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	1,408,471.00	721,300.72	687,170.28
REVENUES OVER (UNDER) EXPENDITURES	7,118.00	53,678.31	46,560.31

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	7,118.00	53,678.31	46,560.31
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	1,050,000.00	1,119,904.70	69,904.70
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	1,057,118.00	1,173,583.01	116,465.01

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	25,552,200.00	28,110,225.16	2,558,025.16
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	25,552,200.00	28,110,225.16	2,558,025.16
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	15,755,000.00	15,755,000.00	0.00
Interest and Other Charges	11,282,863.00	10,782,162.50	500,700.50
TOTAL EXPENDITURES	27,037,863.00	26,537,162.50	500,700.50
REVENUES OVER (UNDER) EXPENDITURES	-1,485,663.00	1,573,062.66	3,058,725.66

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	3,569.71	3,569.71
Long-Term Financing			
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	3,569.71	3,569.71
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-1,485,663.00	1,576,632.37	3,062,295.37
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	16,390,000.00	16,258,317.78	-131,682.22
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	14,904,337.00	17,834,950.15	2,930,613.15

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	26,806,100.00	27,913,426.88	1,107,326.88
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	26,806,100.00	27,913,426.88	1,107,326.88
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	13,697,900.00	6,160,796.62	7,537,103.38
Building	48,365,029.00	12,476,188.77	35,888,840.23
Equipment	0.00	3,587,890.10	-3,587,890.10
Instructional Technology	12,327,000.00	3,083,622.93	9,243,377.07
Energy	0.00	1,128,001.69	-1,128,001.69
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	605,305.00	605,305.00
Principal	0.00	0.00	0.00

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	74,389,929.00	27,041,805.11	47,348,123.89
REVENUES OVER (UNDER) EXPENDITURES	-47,583,829.00	871,621.77	48,455,450.77
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	125,000,000.00	125,663,844.29	663,844.29
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-1,173,000.00	-31,396.00	1,141,604.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	123,827,000.00	125,632,448.29	1,805,448.29
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	76,243,171.00	126,504,070.06	50,260,899.06
BEGINNING TOTAL FUND BALANCE	15,830,996.00	15,830,996.83	0.83
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	92,074,167.00	142,335,066.89	50,260,899.89

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	38,000.00	21,970.58	-16,029.42
State	746,600.00	845,329.66	98,729.66
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	784,600.00	867,300.24	82,700.24
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	950,000.00	527,852.07	422,147.93
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	950,000.00	527,852.07	422,147.93

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-165,400.00	339,448.17	504,848.17
OTHER FINANCING SOURCES (USES)	339,448.17	339,448.17	339,448.17
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	30,000.00	0.00	-30,000.00
TOTAL OTHER FINANCING SOURCES (USES)	30,000.00	0.00	-30,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-135,400.00	339,448.17	474,848.17
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	972,009.00	1,132,185.20	160,176.20
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	836,609.00	1,471,633.37	635,024.37

REPORT F196

Renton School District No. 403

RUN DATE: 11/12/2020

E.S.D. 121

Statement of Fiduciary Net Position

RUN TIME: 2:20:48 PM

COUNTY: 17 King

August 31, 2020

	Private Purpose Trust	Other Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	0.00	0.00
Minus Warrants Outstanding	0.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	0.00	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	
Capital Assets, Land	0.00	
Capital Assets, Buildings	0.00	
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	0.00	0.00
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET POSITION:		
Held in trust for:		
Held In Trust For Intact Trust Principal	0.00	0.00
Held In Trust For Private Purposes	0.00	
Held In Trust For Pension Or Other Post-Employment Benefits		0.00
Held In Trust For Other Purposes	0.00	0.00
TOTAL NET POSITION	0.00	0.00

	Private Purpose Trust	Other Trust
ADDITIONS:		
Contributions:		
Private Donations	435.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	435.00	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	757.21	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	757.21	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	1,192.21	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	20,576.06	0.00
Scholarships	36,923.51	
Other	0.00	0.00
TOTAL DEDUCTIONS	57,499.57	0.00
Net Increase (Decrease)	-56,307.36	0.00
Net Position--Prior Year August Beginning	56,307.36	0.00
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	56,307.36	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	0.00	0.00

Description	Beginning Outstanding Debt September 1, 2019	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2020	Amount Due Within One Year
Voted Debt					
Voted Bonds	244,080,000.00	100,500,000.00	15,755,000.00	328,825,000.00	17,570,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt and Liabilities					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Non-Cancellable Operating Leases	952,741.08	0.00	402,599.98	550,141.10	275,070.55
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	5,011,607.78	6,065,925.99	4,365,314.12	6,712,219.65	4,516,276.72
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	37,554,446.26	0.00	924,204.37	36,630,241.89	
Net Pension Liabilities TRS 2/3	9,150,535.59	14,290,847.99	0.00	23,441,383.58	
Net Pension Liabilities SERS 2/3	4,081,627.68	5,595,462.02	0.00	9,677,089.70	
Net Pension Liabilities PERS 1	11,642,008.28	0.00	356,985.10	11,285,023.18	
Total Long-Term Liabilities	312,472,966.67	126,452,236.00	21,804,103.57	417,121,099.10	22,361,347.27

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	38,945,557.48	27,833,379.96	24,424,559.89	0.00
1300 Sale of Tax Title Property	6,078.34	4,186.17	3,944.35	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	0.00	0.00	0.00	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	0.00	0.00	0.00	0.00
1000 TOTAL LOCAL TAXES	38,951,635.82	27,837,566.13	24,428,504.24	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	358,990.59			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	173,696.08			
2200 Sales of Goods, Supplies and Services, Unassigned	430,288.07		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	0.00			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Child Care Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	104,201.48			
2298 School Food Services--Sales of Goods, Supplies, and Services	1,024,614.43			
2300 Investment Earnings	515,766.14	272,659.03	1,162,570.48	14,527.63
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	256,624.40		52,351.07	0.00
2600 Fines and Damages	68,157.57		0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2700 Rentals and Leases	324,146.41	0.00	64,812.12	0.00
2800 Insurance Recoveries	1,478.78		189,324.07	7,442.95
2900 Local Support Nontax, Unassigned	590,686.47	0.00	1,874,559.83	0.00
2910 E-Rate	0.00		141,305.07	
2000 TOTAL LOCAL SUPPORT NONTAX	3,848,650.42	272,659.03	3,484,922.64	21,970.58
STATE, GENERAL PURPOSE				
3100 Apportionment	140,982,579.38			
3121 Special Education - General Apportionment	6,453,831.20			
3300 Local Effort Assistance	0.00			
3600 State Forests	0.00	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	147,436,410.58	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	8,500.00		0.00	0.00
4121 Special Education	25,267,771.64			
4122 Special Education - Infants and Toddlers - State	1,733,602.95			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4139 Career Launch	0.00			
4155 Learning Assistance	7,559,386.07			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	1,550,663.78			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	4,810,647.42			
4174 Highly Capable	477,390.73			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4188 Child Care	0.00			
4198 School Food Service	74,737.79			
4199 Transportation - Operations	7,828,088.82			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	7,500.00		0.00	0.00
4321 Special Education - Other State Agencies	0.00			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	460,595.32			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				845,329.66
4000 TOTAL STATE, SPECIAL PURPOSE	49,778,884.52		0.00	845,329.66
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	4,115.24	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	4,115.24	0.00	0.00	0.00

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6124 Special Education, Supplemental	3,299,502.00			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	148,783.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	4,755,415.49			
6152 Other Title, ESEA Fed	710,898.83			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	1,131,147.05			
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	347,650.61			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance-ESSER	1,552,995.73			
6178 Youth Training Programs	0.00			
6188 Child Care	41,222.31			
6189 Other Community Services	1,240,545.56			
6198 School Food Services	2,558,084.83			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	45,401.57			
6276 Targeted Assistance-ESSER	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	1,534,327.79		0.00	0.00
6310 Medicaid Administrative Match	197,982.16			
6321 Special Education - Medicaid Reimbursement	105,801.40			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			

REPORT F196

Renton School District No. 403

RUN DATE: 11/12/2020

E.S.D. 121

Report of Revenues and Other Financing Sources

RUN TIME: 2:20:48 PM

COUNTY: 17 King

For the Year Ended August 31, 2020

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance-ESSER	0.00			
6378 Youth Training	0.00			
6388 Child Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	384,595.60			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	18,054,353.93		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	362,369.28			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	376,085.81			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	738,455.09		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	509,390.10		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	1,026,624.83			
8500 Nonfederal, ESD	0.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	1,536,014.93		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	3,569.71	125,663,844.29	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	1,017.58			0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00

REPORT F196

Renton School District No. 403

RUN DATE: 11/12/2020

E.S.D. 121

Report of Revenues and Other Financing Sources

RUN TIME: 2:20:48 PM

COUNTY: 17 King

For the Year Ended August 31, 2020

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	0.00	0.00	0.00
9901 Transfers - Other Resources	31,396.00	0.00	0.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	32,413.58	3,569.71	125,663,844.29	0.00
 TOTAL REVENUES AND OTHER FINANCING SOURCES	 260,380,934.11	 28,113,794.87	 153,577,271.17	 867,300.24

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	133,738,078.33	11 Bd of Dir	872,300.43	0 Debit Transfer	210,469.56
02 ALE	869,468.54	12 Supt Off	663,341.14	1 Credit Transfer	-210,469.56
03 Basic Education - Dropout Reengagement	506,178.13	13 Busns Off	3,114,024.70	2 Cert. Salaries	113,039,329.49
21 Sp Ed, Sup, St	39,572,691.72	14 HR	3,235,126.82	3 Class. Salaries	48,251,214.90
22 Sp Ed, Infants and Toddlers, State	1,639,843.27	15 Pblc Rltn	425,067.28	4 Employee Benefits	64,260,814.66
24 Sp Ed, Sup, Fed	3,212,084.00	21 Supv Inst	7,245,079.26	5 Supplies / Materials	10,554,753.70
25 Sp Ed, Infants and Toddlers, Federal	0.00	22 Lrn Resrc	3,889,999.48	7 Purchased Services	25,238,241.82
26 Sp Ed, Inst, St	0.00	23 Princ Off	14,648,007.98	8 Travel	256,842.45
29 Sp Ed, Oth, Fed	0.00	24 Guid/Coun	5,702,434.95	9 Capital Outlay	366,976.92
31 Voc, Basic, St	8,915,117.75	25 Pupil M/S	4,861,635.05	TOTAL ALL OBJECTS	261,968,173.94
34 MidSchCar/Tec	1,535,784.60	26 Health	13,468,046.07		
38 Voc, Fed	144,340.00	27 Teaching	139,560,447.78		
39 Voc, Other	0.00	28 Extracur	2,506,748.93		
45 Skil Cnt, Bas, St	0.00	29 Pmt to SD	467,798.05		
46 Skill Cntr, Fed	0.00	31 InstProDev	17,476,476.00		
47 Skil Cnt, Fac Upgrade	0.00	32 Inst Tech	665,266.78		
51 ESEA Disadvantaged, Fed	4,611,089.49	33 Curriculum	2,708,248.63		
52 Other Title, ESEA, Fed	689,323.02	34 Pro Learn	1,177,144.08		
53 ESEA Migrant, Federal	0.00	41 Supervisn	564,956.14		
54 Read First, Fed	0.00	42 Food	2,192,528.49		
55 LAP	7,534,086.73	44 Operation	3,246,915.16		
56 St In, Ctr/Hm, D	0.00	49 Transfers	0.00		
57 St In, N/D, Fed	0.00	51 Supervisn	1,391,880.34		
58 Sp/Plt Pgm, St	1,690,118.55	52 Operation	8,941,246.88		
59 Inst. JAJ	0.00	53 Maintnce	822,551.05		
61 Head Start, Fed	1,144,051.50	56 Insurance	131,229.28		
62 MS, Pro Dv, Fed	0.00	59 Transfers	-173,003.47		
64 LEP, Fed	337,099.40	61 Supv Bldg	695,940.26		

REPORT F196

Renton School District No. 403

RUN DATE: 11/12/2020

E.S.D. 121

Program/Activity/Object Report

RUN TIME: 2:20:48 PM

COUNTY: 17 King

For the Year Ended August 31, 2020

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO.	PROGRAM TITLE	AMOUNT	NO.	ACTIVITY TITLE	AMOUNT
65	Tran Biling, St	4,239,950.13	62	Grnd Mnt	1,282,700.28
67	Ind Ed, Fd, JOM	0.00	63	Oper Bldg	6,919,695.96
68	Ind Ed, Fd, ED	45,405.06	64	Maintnce	3,723,127.45
69	Comp, Othr	974,794.10	65	Utilities	4,100,827.35
71	Traffic Safety	0.00	67	Bldg Secu	1,019,371.49
73	Summer School	0.00	68	Insurance	1,739,193.66
74	Highly Capable	420,756.86	72	Info Sys	1,070,652.24
75	Prof Dev, State	0.00	73	Printing	674,568.32
76	Target Asst, Fed	82,348.77	74	Warehouse	134,251.70
78	Yth Trg Pm, Fed	0.00	75	Mtr Pool	200,030.85
79	Inst Pgm, Othr	1,141,096.75	83	Interest	0.00
81	Public Radio/TV	0.00	84	Principal	0.00
86	Comm Schools	0.00	85	Debt Expn	0.00
88	Child Care	696,020.02	91	Publ Actv	602,317.10
89	Othr Comm Srv	1,392,204.98	TOTAL ALL ACTIVITIES		261,968,173.94
97	Distwide Suppt	29,734,698.12			
98	Schl Food Serv	5,963,787.09			
99	Pupil Transp	11,137,757.03			
TOTAL ALL PROGRAMS		261,968,173.94			

	Certificated Salaries	Amount
2110	Salaries of Regular Employee	96,720,456.55
2120	Salaries of Temporary EEs & Subs	1,664,802.96
2130	Non contracted Salaries	1,748,412.81
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	9,660,071.85
2160	Other Salaries	2,415,783.32
2170	Other Salaries NBCT	829,802.00

	Classified Salaries	Amount
3110	Salaries of Regular Employee	42,050,528.42
3120	Salaries of Temporary EEs & Subs	599,687.20
3130	Extra Time	2,329,527.62
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	1,928,917.60
3160	Other Salaries	1,342,554.06

	Employee Bene & P/R Taxes	Amount
4212	Group Insurance-Certificate	64,619.55
4213	Group Insurance-Classified	55,361.32
4222	Federally Mandated Insurance-Certificate	8,445,344.09
4223	Federally Mandated Insurance-Classified	3,612,200.63
4232	Retirement Contribution - Certificated	17,063,531.77
4233	Retirement Contribution - Classified	6,032,943.98
4242	On-Behalf Payments - Certificate	0.00
4243	On-Behalf Payments - Classified	0.00
4252	Tuition Reimbursement - Certificated	0.00
4253	Tuition Reimbursement - Classified	0.00
4262	Unemployment Compensation - Certificated	336,468.84
4263	Unemployment Compensation - Classified	205,976.13

	Employee Bene & P/R Taxes	Amount
4272	Worker's Compensation - Certificated	892,055.91
4273	Worker's Compensation - Classified	1,074,056.01
4282	Health Benefits - Certificated	13,849,392.49
4283	Health Benefits - Classified	11,623,780.67
4292	Other Employee Benefits - Certificated	659,462.48
4293	Other Employee Benefits - Classified	345,620.79

	Supplies, Non-Capital	Amount
5610	General Supplies	5,137,711.00
5626	Motor Vehicle Fuel	432,479.75
5630	Food	2,192,528.49
5640	Books and Periodicals	2,455,093.24
5650	Supplies - Technology Related	336,941.22

	Purchased Services	Amount
7310	Office and Administrative Services	33,345.90
7311	Election Fees	299,816.99
7320	Professional Educational Services	12,366,968.79
7321	Contracted Teachers	0.00
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	1,717,160.64
7340	Other Professional Purchased Services	1,796,546.58
7341	Legal Services for District support	421,860.32
7342	Audit Services	73,653.43
7343	Other Legal Services	13,016.00
7350	Technical Services	62,676.50
7351	Data Processing and Coding Services	61,066.62
7352	Other Technical Services	0.00
7410	Utility Services	869,981.09

	Purchased Services	Amount
7420	Cleaning Services	307,826.69
7431	Non-Technology-Related Repair and Maintenance	31,300.18
7432	Technology-Related Repair and Maintenance	22,299.43
7441	Rentals of Land and Buildings	6,000.00
7442	Rentals of Equipment and Vehicles	223,339.47
7443	Rentals of Computers and Related Equipment	233,712.53
7450	Contractor Services (renovating, remodeling)	64,059.80
7490	Other Purchased Property Services	0.00
7511	Student Trans Purchased from Another School District or ESD	0.00
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	1,055,792.50
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	1,870,422.94
7530	Communications	388,186.77
7540	Advertising	498.75
7550	Printing and Binding	0.00
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	26,843.47
7569	Tuition - Other	0.00
7570	Food Service Management (FSMC)	0.00
7580	Travel - Registration and Entrance	548,600.81
7591	Services Purchased from another School District or ESD Within the State	0.00
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	673,907.06
7622	Electricity	1,801,819.67
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	267,538.89
7820	Settlements and Judgements Against the School District	0.00

	Purchased Services	Amount
7831	Redemption of Principal	0.00
7832	Interest on Long-Term Debt	0.00
7833	Bond Issuance and Other Debt-Related Costs	0.00
7835	Interest on Short-Term Debt	0.00
7950	Special Items	0.00
7960	Extraordinary Items	0.00

	Travel	Amount
8580	Travel, Meals and Lodging	256,842.45

	Capital Outlay	Amount
9710	Land and Improvements	0.00
9720	Buildings	0.00
9731	Machinery	116,990.26
9732	Vehicles	195,456.22
9733	Furniture and Fixtures	619.30
9734	Technology-Related Hardware	0.00
9735	Technology-Related Software	0.00
9739	Other Equipment	53,911.14
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	261,968,173.94
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<u>Instructional Location</u>	<u>Amount</u>
Benson Hill Elementary School	5,874,163.06
Bryn Mawr Elementary School	5,288,818.25
Campbell Hill Elementary School	4,419,926.79
Cascade Elementary School	6,466,321.12
Dimmitt Middle School	7,986,304.66
Griffin Home	175,875.31
H.O.M.E. Program	921,324.68
Hazelwood Elementary School	6,035,199.80
Hazen Senior High School	15,160,483.45
Highlands Elementary School	6,163,187.91
Honey Dew Elementary	5,398,479.56
Kennydale Elementary School	6,066,909.08
Lakeridge Elementary School	5,949,908.08
Lindbergh Senior High School	12,357,778.96
Maplewood Heights Elementary School	6,922,478.29
McKnight Middle School	8,228,654.09
Meadow Crest Early Childhood Education Center	6,782,149.09
Nelsen Middle School	10,008,084.27
Open Door Youth Reengagement Renton	0.00
Out Of District Facility	0.00
Renton Academy	2,965,146.32
Renton Park Elementary School	5,855,813.84
Renton Senior High School	13,572,963.43
Risdon Middle School	8,063,565.12
Sartori Elementary School	5,822,303.06
Sierra Heights Elementary School	6,528,710.60
Talbot Hill Elementary School	5,325,927.59
Talley High School	4,262,043.80
Tiffany Park Elementary School	6,333,105.51
TOTAL INSTRUCTIONAL LOCATIONS	178,935,625.72

<u>Instructional Location</u>	<u>Amount</u>
TOTAL NON-INSTRUCTIONAL LOCATIONS	83,032,548.22
TOTAL DISTRICT EXPENDITURES	261,968,173.94

REPORT F196

Renton School District No. 403

RUN DATE: 11/12/2020

E.S.D. 121

F-196 Annual Financial Statements

RUN TIME: 2:20:48 PM

COUNTY: 17 King

Fiscal Year 2019-2020

SUPPLEMENTAL REPORTS AND SCHEDULES

Program Matrix

Data Requirements for Supplemental Reports

Data Requirements for End of Year Reporting to Apportionment and State Recovery Rate

Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed With Carry-Forward Distorting Items

Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed With Carry-Forward Indirect Expenditures

Schedule for Determining School District Federal Restricted and Unrestricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	4,167,707.86	1,150.28		1,534,263.83	1,167,362.32	898,251.95	74,728.76	487,478.10	4,472.62	0.00
22 Lrn Resrc	3,781,990.72	0.00		2,206,463.80	304,730.60	941,476.87	263,867.24	65,452.21	0.00	0.00
23 Princ Off	13,951,745.39	0.00		8,038,435.77	2,279,328.93	3,473,897.02	80,615.68	77,281.32	2,186.67	0.00
24 Guid/Coun	5,549,848.74	0.00		3,194,006.87	764,403.44	1,583,630.62	1,877.31	5,913.50	17.00	0.00
25 Pupil M/S	4,211,776.87	0.00		823,161.77	1,910,258.98	1,328,930.24	575.35	148,750.00	100.53	0.00
26 Health	4,235,943.97	102.26		1,771,692.99	1,147,505.86	1,229,219.65	43,994.71	42,364.78	1,063.72	0.00
27 Teaching	82,650,922.46	49,979.58		53,634,956.74	1,797,869.29	21,359,924.50	1,555,464.86	4,244,399.24	8,328.25	0.00
28 Extracur	1,776,582.81	47,847.19		607,138.64	504,321.57	304,702.93	1,753.93	310,286.78	531.77	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	9,712,260.09	0.00		7,214,866.27	123,463.32	2,147,078.91	19,305.52	182,144.01	25,402.06	0.00
32 Inst Tech	576,036.17	0.00			0.00	0.00	269,238.20	306,797.97	0.00	0.00
33 Curriculum	2,090,856.32	0.00		483,360.75	0.00	163,221.13	1,444,274.44	0.00	0.00	0.00
34 Pro Learn	1,032,406.93	0.00		800,015.68		232,391.25	0.00	0.00	0.00	0.00
01 Total	133,738,078.33	99,079.31		80,308,363.11	9,999,244.31	33,662,725.07	3,755,696.00	5,870,867.91	42,102.62	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	44,023.76	0.00		0.00	24,452.03	14,678.14	4,893.59	0.00	0.00	0.00
23 Princ Off	83,861.21	0.00		0.00	58,371.02	25,058.34	431.85	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	691,093.61	116.79		371,971.91	87,778.15	170,806.91	23,047.68	37,372.17	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	38,801.69	0.00		30,001.95	644.64	8,155.10	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	4,228.20	0.00		0.00	0.00	0.00	4,123.21	104.99	0.00	0.00
34 Pro Learn	7,460.07	0.00		5,877.78		1,582.29	0.00	0.00	0.00	0.00
02 Total	869,468.54	116.79		407,851.64	171,245.84	220,280.78	32,496.33	37,477.16	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	506,178.13	0.00		0.00	0.00	0.00	0.00	506,178.13	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
03 Total	506,178.13	0.00		0.00	0.00	0.00	0.00	506,178.13	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	1,545,428.57	2,319.38		669,632.48	466,453.72	396,746.73	2,777.76	5,701.60	1,796.90	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	574,234.48	0.00		245,686.85	165,697.04	162,744.54	106.05	0.00	0.00	0.00
24 Guid/Coun	118,799.32	0.00		86,501.00	0.00	32,298.32	0.00	0.00	0.00	0.00
25 Pupil M/S	592,569.49	0.00		0.00	385,967.67	206,601.82	0.00	0.00	0.00	0.00
26 Health	9,179,108.98	0.00		5,301,636.81	752,288.69	2,464,572.30	150,111.95	506,852.32	3,646.91	0.00
27 Teaching	26,211,016.71	258.99		7,553,732.93	8,584,414.14	8,148,942.66	26,152.63	1,894,710.46	2,804.90	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	416,078.05							416,078.05		
31 InstProDev	860,458.08	0.00		380,242.30	245,971.17	189,921.84	0.00	41,169.20	3,153.57	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	74,002.34	0.00		0.00	0.00	0.00	25,020.17	48,982.17	0.00	0.00
34 Pro Learn	995.70	0.00		773.99		221.71	0.00	0.00	0.00	0.00
21 Total	39,572,691.72	2,578.37		14,238,206.36	10,600,792.43	11,602,049.92	204,168.56	2,913,493.80	11,402.28	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	1,585,757.06	0.00		0.00	1,149.67	262.16	0.00	1,584,120.68	224.55	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	54,086.21	0.00		0.00	36,755.24	17,330.97	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
22 Total	1,639,843.27	0.00		0.00	37,904.91	17,593.13	0.00	1,584,120.68	224.55	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	2,006.06	0.00		0.00	1,103.33	902.73	0.00	0.00	0.00	0.00
26 Health	52,345.83	0.00		3,397.65	25,194.47	22,583.48	403.26	766.97	0.00	0.00
27 Teaching	2,914,217.93	0.00		1,747,183.39	73,981.93	836,782.19	0.00	256,270.42	0.00	0.00
29 Pmt to SD	35,768.00							35,768.00		
31 InstProDev	207,746.18	0.00		162,782.68	0.00	44,963.50	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Total	3,212,084.00	0.00		1,913,363.72	100,279.73	905,231.90	403.26	292,805.39	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	764,185.35	566.43		276,556.98	241,818.62	184,519.01	42,195.66	15,312.00	3,216.65	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	16,149.80	0.00		0.00	10,448.15	2,499.37	2,624.31	315.00	262.97	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	7,446,516.16	5,881.40		3,906,425.19	245,730.48	1,592,730.64	754,008.07	890,526.75	6,628.17	44,585.46
28 Extracur	36,433.22	0.00		0.00	0.00	0.00	0.00	36,433.22	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	501,067.80	0.00		275,079.78	6,731.41	78,008.41	1,041.15	98,346.41	41,860.64	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	99,123.25	0.00		0.00	0.00	0.00	26,634.75	72,488.50	0.00	0.00
34 Pro Learn	51,642.17	0.00		39,728.72		11,913.45	0.00	0.00	0.00	0.00
31 Total	8,915,117.75	6,447.83		4,497,790.67	504,728.66	1,869,670.88	826,503.94	1,113,421.88	51,968.43	44,585.46

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	95,762.40	0.00		27,128.44	43,428.50	25,205.46	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	1,265,891.58	0.00		714,021.76	0.00	266,035.91	184,206.97	101,626.94	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	84,143.45	0.00		53,760.18	431.45	14,752.88	0.00	2,011.57	13,187.37	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	81,853.66	0.00		0.00	0.00	0.00	81,853.66	0.00	0.00	0.00
34 Pro Learn	8,133.51	0.00		6,309.16		1,824.35	0.00	0.00	0.00	0.00
34 Total	1,535,784.60	0.00		801,219.54	43,859.95	307,818.60	266,060.63	103,638.51	13,187.37	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	4,364.00	0.00		0.00	0.00	0.00	4,364.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	139,976.00	0.00		103,167.57	0.00	36,508.43	0.00	300.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
38 Total	144,340.00	0.00		103,167.57	0.00	36,508.43	4,364.00	300.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	218,892.72	0.00		76,991.64	82,222.02	59,535.74	0.00	0.00	143.32	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	2,368,651.88	47.50		539,778.97	975,403.72	740,686.99	49,233.53	63,251.10	250.07	0.00
29 Pmt to SD	15,952.00							15,952.00		
31 InstProDev	1,860,329.38	0.00		1,096,298.08	26,271.48	398,054.61	16,097.47	294,414.51	29,193.23	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	147,263.51	0.00		0.00	0.00	0.00	147,263.51	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
51 Total	4,611,089.49	47.50		1,713,068.69	1,083,897.22	1,198,277.34	212,594.51	373,617.61	29,586.62	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	49,003.84	0.00		4,089.99	0.00	1,393.52	36,070.33	7,450.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	640,319.18	0.00		353,708.92	2,043.65	105,804.91	22,287.04	125,102.69	31,371.97	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Total	689,323.02	0.00	0.00	357,798.91	2,043.65	107,198.43	58,357.37	132,552.69	31,371.97	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	46,725.45	0.00		24,637.25	10,159.23	11,928.97	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	6,208,627.50	0.00		2,478,639.50	1,860,371.70	1,866,630.79	1,547.36	0.00	1,438.15	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,204,926.26	0.00		863,699.92	31,733.93	303,307.41	0.00	6,185.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	30,863.30	0.00		0.00	0.00	0.00	30,863.30	0.00	0.00	0.00
34 Pro Learn	42,944.22	0.00		33,462.73		9,481.49	0.00	0.00	0.00	0.00
55 Total	7,534,086.73	0.00		3,400,439.40	1,902,264.86	2,191,348.66	32,410.66	6,185.00	1,438.15	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	113,036.08	0.00		0.00	74,889.60	38,097.34	5.50	0.00	43.64	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	100.85	0.00		80.86	0.00	19.99	0.00	0.00	0.00	0.00
25 Pupil M/S	9,252.91	0.00		0.00	0.00	0.00	9,252.91	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	1,218,251.80	0.00		857,050.30	16,249.33	268,061.71	41,540.79	17,054.00	8,969.99	9,325.68
29 Pmt to SD	0.00							0.00		
31 InstProDev	330,369.45	0.00		159,815.60	3,087.40	50,906.61	3,238.69	112,487.09	834.06	0.00
32 Inst Tech	19,107.46	0.00			0.00	0.00	19,107.46	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
58 Total	1,690,118.55	0.00		1,016,946.76	94,226.33	357,085.65	73,145.35	129,541.09	9,847.69	9,325.68

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	32,176.86	0.00		24,349.91	72.70	7,753.10	1.15	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	1,090,827.13	62,726.19		0.00	644,916.49	358,893.28	21,587.78	1,502.59	1,200.80	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	21,047.51	0.00		6,422.22	9,940.29	4,026.05	502.11	156.84	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 Total	1,144,051.50	62,726.19		30,772.13	654,929.48	370,672.43	22,091.04	1,659.43	1,200.80	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	51,386.16	274.50		29,608.24	11,053.81	9,817.67	631.94	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	249,572.55	0.00		156,680.99	0.00	55,514.14	8,479.67	22,253.00	6,644.75	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	36,140.69	0.00		0.00	0.00	0.00	14,666.69	21,474.00	0.00	0.00
64 Total	337,099.40	274.50		186,289.23	11,053.81	65,331.81	23,778.30	43,727.00	6,644.75	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	106,633.44	0.00		0.00	74,591.96	32,041.48	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	17,536.24	0.00		12,475.01	0.00	5,061.23	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	3,202,025.42	467.75		1,912,368.43	348,818.52	940,190.47	0.00	0.00	180.25	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	784,189.18	0.00		583,679.37	6,042.04	194,219.60	0.00	0.00	248.17	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	98,570.34	0.00		53,975.98	0.00	19,829.58	19,548.96	5,215.82	0.00	0.00
34 Pro Learn	30,995.51	0.00		23,940.65		7,054.86	0.00	0.00	0.00	0.00
65 Total	4,239,950.13	467.75		2,586,439.44	429,452.52	1,198,397.22	19,548.96	5,215.82	428.42	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	45,405.06	0.00		0.00	30,967.70	14,437.36	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
68 Total	45,405.06	0.00		0.00	30,967.70	14,437.36	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	168,695.98	0.00		0.00	128,226.66	40,469.32	0.00	0.00	0.00	0.00
22 Lrn Resrc	48,200.00	0.00		0.00	0.00	0.00	0.00	48,200.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	469,839.38	20.59		136,591.73	67,552.64	81,306.91	128,685.46	55,682.05	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	218,665.99	0.00		12,962.78	1,321.59	4,041.17	14,721.84	185,110.00	508.61	0.00
32 Inst Tech	69,392.75	0.00			49,380.40	20,012.35	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
69 Total	974,794.10	20.59		149,554.51	246,481.29	145,829.75	143,407.30	288,992.05	508.61	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	150.38	0.00		0.00	0.00	0.00	150.38	0.00	0.00	0.00
22 Lrn Resrc	15,785.00	0.00		0.00	0.00	0.00	0.00	15,785.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	13,302.25	0.00		530.41	9,385.87	1,315.13	2,070.84	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	343,606.24	0.00		249,755.97	0.00	78,165.00	243.27	15,442.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	45,347.02	0.00		0.00	0.00	0.00	45,347.02	0.00	0.00	0.00
34 Pro Learn	2,565.97	0.00		2,019.47		546.50	0.00	0.00	0.00	0.00
74 Total	420,756.86	0.00		252,305.85	9,385.87	80,026.63	47,811.51	31,227.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	647.29	0.00		492.21	0.00	155.08	0.00	0.00	0.00	0.00
27 Teaching	81,701.48	0.00		62,055.52	790.19	18,855.77	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
76 Total	82,348.77	0.00		62,547.73	790.19	19,010.85	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	2,745.00	0.00		0.00	0.00	0.00	2,745.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	5,990.04	0.00		0.00	4,904.39	1,085.65	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	938,262.43	2,134.57		258,233.45	235,166.57	208,814.42	92,016.59	140,613.11	1,283.72	0.00
28 Extracur	4,641.41	0.00		500.00	0.00	84.88	0.00	4,056.53	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	189,457.87	0.00		21,643.93	6,474.55	8,128.80	0.00	123,242.00	29,968.59	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
79 Total	1,141,096.75	2,134.57		280,377.38	246,545.51	218,113.75	94,761.59	267,911.64	31,252.31	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	15,116.03	0.00		11,175.26	0.00	3,629.47	311.30	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	543,716.70	32,405.61		2,515.46	289,425.85	159,704.89	54,364.44	5,240.37	60.08	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	33,376.89	0.00		22,521.29	1,264.91	8,090.69	0.00	1,500.00	0.00	0.00
32 Inst Tech	730.40	0.00			0.00	0.00	730.40	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	103,080.00	0.00		0.00	0.00	0.00	0.00	103,080.00	0.00	0.00
88 Total	696,020.02	32,405.61		36,212.01	290,690.76	171,425.05	55,406.14	109,820.37	60.08	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	3,489.11	0.00		2,024.09	-519.50	1,213.49	239.17	0.00	531.86	0.00
28 Extracur	689,091.49	231.50		-4,669.71	391,069.40	154,740.33	142,560.68	4,954.60	204.69	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	2,076.00	0.00		0.00	1,712.30	363.70	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	40,612.70	0.00			13,001.10	3,461.29	24,150.31	0.00	0.00	0.00
63 Oper Bldg	98,611.80	0.00			79,282.79	19,329.01	0.00	0.00	0.00	0.00
65 Utilities	59,086.78	0.00			0.00	0.00	0.00	59,086.78	0.00	0.00
68 Insurance	0.00	0.00						0.00		
75 Mtr Pool	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	499,237.10	0.00	-4,910.02	0.00	233,298.68	83,008.32	35,137.28	152,337.24	365.60	0.00
89 Total	1,392,204.98	231.50	-4,910.02	-2,645.62	717,844.77	262,116.14	202,087.44	216,378.62	1,102.15	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	872,300.43	0.00			4,386.49	956.52	2,811.58	864,082.91	62.93	0.00
12 Supt Off	663,341.14	150.15		343,775.24	105,988.71	114,710.32	1,543.77	97,100.00	72.95	0.00
13 Busns Off	3,114,024.70	79.61		0.00	2,175,869.92	691,927.62	82,520.76	160,855.58	2,771.21	0.00
14 HR	3,235,126.82	233.76		355,485.22	1,817,742.19	656,741.96	27,644.27	371,368.53	5,291.59	619.30
15 Pblc Rltn	425,067.28	6.00		0.00	248,786.32	75,930.71	21,991.27	78,352.98	0.00	0.00
25 Pupil M/S	22,176.77	0.00		0.00	0.00	0.00	174.77	22,002.00	0.00	0.00
61 Supv Bldg	695,940.26	0.00		0.00	474,694.79	163,738.74	8,564.64	47,461.75	1,480.34	0.00
62 Grnd Mnt	1,282,700.28	0.00			761,904.55	318,850.78	98,946.28	69,524.91	0.00	33,473.76
63 Oper Bldg	6,821,084.16	128.20			4,293,938.45	2,020,108.48	340,362.80	89,583.79	2,656.94	74,305.50
64 Maintnce	3,723,127.45	671.84	0.00		1,469,309.92	563,343.44	585,157.08	1,096,470.14	546.53	7,628.50
65 Utilities	4,041,740.57	0.00	0.00		0.00	0.00	0.00	4,041,740.57	0.00	0.00
67 Bldg Secu	1,019,371.49	176.85			609,667.18	195,073.28	39,489.10	85,543.19	257.64	89,164.25
68 Insurance	1,739,193.66	0.00					0.00	1,739,193.66		0.00
72 Info Sys	1,070,652.24	0.00	0.00	0.00	715.44	155.36	57,159.50	963,410.29	9,193.62	40,018.03
73 Printing	674,568.32	0.00	-32,556.07	0.00	203,458.14	94,336.02	187,757.23	221,573.00	0.00	0.00
74 Warehouse	134,251.70	0.00	0.00	0.00	92,954.02	39,909.52	488.16	900.00	0.00	0.00
75 Mtr Pool	200,030.85	0.00	0.00	0.00	87,469.12	34,731.28	9,613.11	1,943.40	0.00	66,273.94
83 Interest	0.00							0.00		
84 Principal	0.00							0.00		
85 Debt Expn	0.00							0.00		
97 Total	29,734,698.12	1,446.41	-32,556.07	699,260.46	12,346,885.24	4,970,514.03	1,464,224.32	9,951,106.70	22,333.75	311,483.28

REPORT F196

Renton School District No. 403

RUN DATE: 11/12/2020

E.S.D. 121

PROGRAM 98 - School Food Services

RUN TIME: 2:20:48 PM

COUNTY: 17 King

For the Year Ended August 31, 2020

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
41 Supervisn	564,956.14	1,863.59		0.00	412,647.20	148,663.90	40.00	1,576.00	165.45	0.00
42 Food	2,192,528.49	0.00					2,192,528.49	0.00		
44 Operation	3,206,302.46	454.10			1,857,013.26	1,088,222.37	186,524.28	73,683.61	404.84	0.00
49 Transfers	0.00		0.00							
98 Total	5,963,787.09	2,317.69	0.00	0.00	2,269,660.46	1,236,886.27	2,379,092.77	75,259.61	570.29	0.00

REPORT F196

Renton School District No. 403

RUN DATE: 11/12/2020

E.S.D. 121

PROGRAM 99 - Pupil Transportation

RUN TIME: 2:20:48 PM

COUNTY: 17 King

For the Year Ended August 31, 2020

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	23,852.95	0.00		0.00	17,460.23	6,392.72	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
51 Supervisn	1,391,880.34	174.95		0.00	1,037,339.33	346,595.03	5,787.88	400.65	0.00	1,582.50
52 Operation	8,941,246.88	0.00			5,068,479.18	2,548,932.48	302,409.99	1,019,813.62	1,611.61	0.00
53 Maintnce	822,551.05	0.00			332,760.67	130,344.35	328,145.85	31,300.18	0.00	0.00
56 Insurance	131,229.28							131,229.28		
59 Transfers	-173,003.47		-							
			173,003.47							
99 Total	11,137,757.03	174.95	-	0.00	6,456,039.41	3,032,264.58	636,343.72	1,182,743.73	1,611.61	1,582.50
			173,003.47							

Other Data Requirements and Certifications

A.	Enter the amount of E-Rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by utility.	141,305.07
B.	Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090.	1,801,837.50
C.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
D.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for cost-of-living increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	5,283,474.57
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	2,250,612.16
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	7,534,086.73

1. Fire District Payment RCW 52.30.020		
Total expenditures paid to fire protection districts for fire protection services. Eligible school districts received reimbursement in the July apportionment payment (Revenue Account 3100) for fire protection services purchased during the calendar year (see Report 1191, line C.7. for the amount of payment). Fire district reimbursement is provided solely for the purpose of paying for fire protection services. Therefore, any such reimbursement not used to pay for fire protection services must be recovered by OSPI. School districts that did not receive payment are not required to make an entry in this item number.	12,294.10	
2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)	0.1280	
a) Total All Programs (SYSTEM CALCULATED)		261,968,173.94
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)		29,734,698.12
c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)		232,233,475.82

DISTORTING ITEMS

1. Flow-through funds for program 01-89, 98, and 99

0.00

2. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 11, Board of Directors.

299,816.99

3. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 12, Superintendents Office.

44.55

4. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 13, Business Office.

64,317.63

5. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 14, Human Resources.

348.73

6. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 25, Pupil Management & Safety.

0.00

7. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 61, Supervision.

0.00

8. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 62, Grounds Maintenance.

47.56

9. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 63, Operation of Buildings.

24,668.10

10. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 64, Maintenance.

91,441.51

11. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 65, Utilities.

0.00

12. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 67, Buildings and Property Security.

1,402.00

DISTORTING ITEMS

13. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 68, Insurance.

0.00

14. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 72, Information Systems.

1,928.61

15. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 73, Printing.

0.00

16. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 74, Warehousing.

0.00

17. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 75, Motor Pool.

0.00

INDIRECT EXPENDITURES

18. Audit costs recorded in Program 97, Activity 11, Board of Directors, and not directly charged to another program.

73,653.43

19. Legal costs, associated with interpretation of laws and regulations, recorded in Program 97, Activity 11, Board of Directors but not specifically associated with the Board of Directors.

0.00

20. Costs recorded in Program 97, Activity 12, for the Superintendent, Deputy Superintendent, or Assistant Superintendent, and their secretary whose responsibilities are allocable to indirect cost Activities 13, 14 and 72 thru 75. These positions are required to maintain supporting documentation if a portion of their responsibilities are allocable to these indirect cost activities. Include the salary and benefits, supplies, travel, printing, warehousing, motor pool, and information systems as related to the above mentioned staff if allocable to Activities 13, 14, and 72 thru 75. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

21. The cost of Public Relations activities recorded in Program 97, Activity 15, excluding capital outlay (Object 9), and not directly charged to another program for the following: Cost for liaison with the news media and government relations officers as a means of informing the general public on matters of public concern, such as notice of Federal awards, financial matters, etc. DO NOT INCLUDE COSTS DESIGNED SOLEY TO PROMOTE THE GOVERNMENTAL UNIT. *Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

425,067.28

22. Termination Leave costs for federally supported staff which have been charged to a state or local program. Do not include Termination Leave costs for federally supported staff charged to Program 97, Activity 13 or 14, as they are already included in the indirect calculation. These costs should not be charged directly to the federal award, but may be considered an indirect expenditure, and added to the federal unrestricted indirect expenditure pool.

0.00

23. Costs recorded in Program 97, Activity 72, for districtwide Information Systems Activities. Do not include expenditures for any student records, such as student records fees, software, or student records staff. DO NOT INCLUDE CAPITAL OUTLAY (Object 9). *Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

378,303.26

24. General administration (organization-wide) expenditures charged in Program 97, Activity 25, Pupil Management & Safety, which is allocable to Activities 13 or 14, if a cost allocation plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

25. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 61, Supervision, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

26. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 62, Grounds Maintenance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

INDIRECT EXPENDITURES

27. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 63, Operation of Buildings, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

28. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 64, Maintenance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

29. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 65, Utilities, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

30. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 67, Building and Property Security, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

31. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 68, Insurance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

COUNTY: 17 King

Fiscal Year 2019-2020

PROGRAM AND ACTIVITY TITLES	--- EXCLUDED ---				(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	232,233,475.82	55,493.64		2,192,528.49			229,985,453.69
PROGRAM 97 ACTIVITIES							
11 Board of Directors	872,300.43	0.00		299,816.99	498,830.01	73,653.43	
12 Superintendent's Office	663,341.14	0.00		44.55	663,296.59	0.00	
13 Business Office	3,114,024.70	0.00		64,317.63		3,049,707.07	
14 Human Resources	3,235,126.82	619.30		348.73		3,234,158.79	
15 Public Relations	425,067.28	0.00			0.00	425,067.28	
25 Pupil Management and Safety	22,176.77	0.00		0.00	22,176.77	0.00	
61 Supervision	695,940.26	0.00		0.00	695,940.26	0.00	
62 Grounds Maintenance	1,282,700.28	33,473.76		47.56	1,249,178.96	0.00	
63 Operation of Buildings	6,821,084.16	74,305.50		24,668.10	6,722,110.56	0.00	
64 Maintenance	3,723,127.45	7,628.50		91,441.51	3,624,057.44	0.00	
65 Utilities	4,041,740.57	0.00		0.00	4,041,740.57	0.00	
67 Building and Property Security	1,019,371.49	89,164.25		1,402.00	928,805.24	0.00	
68 Insurance	1,739,193.66	0.00		0.00	1,739,193.66	0.00	
72 Information Systems	1,070,652.24	40,018.03		1,928.61	650,402.34	378,303.26	
73 Printing	674,568.32	0.00		0.00		674,568.32	
74 Warehousing	134,251.70	0.00		0.00		134,251.70	
75 Motor Pool	200,030.85	66,273.94		0.00		133,756.91	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	29,734,698.12	311,483.28	0.00	484,015.68	20,835,732.40	8,103,466.76	

COUNTY: 17 King

Fiscal Year 2019-2020

	--- EXCLUDED ---				(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	261,968,173.94	366,976.92	0.00	2,676,544.17		8,103,466.76	229,985,453.69
Unallowable Costs					-20,835,732.40		20,835,732.40
TOTALS	261,968,173.94	366,976.92	0.00	2,676,544.17		8,103,466.76	250,821,186.09

*** FIXED WITH CARRY-FORWARD RESTRICTED INDIRECT RATE CALCULATION ***

FY 17-18

1. FY 17-18 INDIRECT EXPENDITURES	7,218,603.66
2. FY 17-18 DIRECT EXPENDITURES	204,116,906.09
3. FY 17-18 OVER/UNDER RECOVERY (CALCULATED)	-823,543.40
4. FY 17-18 TOTAL POOL (LINE 1 + LINE 3)	6,395,060.25
5. CALCULATED FY 17-18 RESTRICTED INDIRECT RATE TO BE USED IN FY 19-20	0.0313

FY 19-20

6. FY 19-20 INDIRECT EXPENDITURES FROM COLUMN 6	8,103,466.76
7. FY 17-18 OVER/UNDER RECOVERY (LINE 3)	-823,543.40
8. FY 19-20 ADJUSTED IND POOL (LINE 6 + LINE 7)	7,279,923.35
9. FY 19-20 DIRECT EXPENDITURES FROM COLUMN 7	250,821,186.09
10. FY 19-20 RESTRICTED INDIRECT RATE (LINE 5)	0.0313
11. FY 19-20 AMOUNT RECOVERED (LINE 9 * LINE 10)	7,850,703.12
12. FY 19-20 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-570,779.76
13. FY 19-20 TOTAL POOL (LINE 6 + LINE 12)	7,532,686.99
14. CALCULATED FY 19-20 RESTRICTED INDIRECT RATE TO BE USED IN FY 21-22 (LINE 13 / LINE 9)	0.0300

COUNTY: 17 King

Fiscal Year 2019-2020

PROGRAM AND ACTIVITY TITLES	--- EXCLUDED ---				(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	232,233,475.82	55,493.64		2,192,528.49			229,985,453.69
PROGRAM 97 ACTIVITIES							
11 Board of Directors	872,300.43	0.00		299,816.99	498,830.01	73,653.43	
12 Superintendents Office	663,341.14	0.00		44.55		663,296.59	
13 Business Office	3,114,024.70	0.00		64,317.63		3,049,707.07	
14 Human Resources	3,235,126.82	619.30		348.73		3,234,158.79	
15 Public Relations	425,067.28	0.00			0.00	425,067.28	
25 Pupil Management and Safety	22,176.77	0.00		0.00		22,176.77	
61 Supervision	695,940.26	0.00		0.00		695,940.26	
62 Grounds Maintenance	1,282,700.28	33,473.76		47.56		1,249,178.96	
63 Operation of Buildings	6,821,084.16	74,305.50		24,668.10		6,722,110.56	
64 Maintenance	3,723,127.45	7,628.50		91,441.51		3,624,057.44	
65 Utilities	4,041,740.57	0.00		0.00		4,041,740.57	
67 Building and Property Security	1,019,371.49	89,164.25		1,402.00		928,805.24	
68 Insurance	1,739,193.66	0.00		0.00		1,739,193.66	
72 Information Systems	1,070,652.24	40,018.03		1,928.61		1,028,705.60	
73 Printing	674,568.32	0.00		0.00		674,568.32	
74 Warehousing	134,251.70	0.00		0.00		134,251.70	
75 Motor Pool	200,030.85	66,273.94		0.00		133,756.91	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	29,734,698.12	311,483.28	0.00	484,015.68	498,830.01	28,440,369.15	

COUNTY: 17 King

Fiscal Year 2019-2020

	--- EXCLUDED ---				(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Sub-Total All Programs	261,968,173.94	366,976.92	0.00	2,676,544.17		28,440,369.15	229,985,453.69
Unallowable Costs					-498,830.01		498,830.01
Totals	261,968,173.94	366,976.92	0.00	2,676,544.17		28,440,369.15	230,484,283.70

*** FIXED WITH CARRY-FORWARD UNRESTRICTED INDIRECT RATE CALCULATION ***

FY 17-18

1. FY 17-18 INDIRECT EXPENDITURES	25,058,724.42
2. FY 17-18 DIRECT EXPENDITURES	186,276,785.33
3. FY 17-18 OVER (UNDER) RECOVERY	-710,198.68
4. FY 17-18 TOTAL POOL (LINE 1 + LINE 3)	24,348,525.73
5. CALCULATED FY 17-18 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 19-20	0.1307

FY 19-20

6. FY 19-20 INDIRECT EXPENDITURES FROM COLUMN 6	28,440,369.15
7. FY 17-18 OVER (UNDER) RECOVERY (LINE 3)	-710,198.68
8. FY 19-20 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	27,730,170.46
9. FY 19-20 DIRECT EXPENDITURES FROM COLUMN 7	230,484,283.70
10. FY 19-20 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1307
11. FY 19-20 AMOUNT RECOVERED (LINE 9 * LINE 10)	30,124,295.87
12. FY 19-20 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-2,394,125.41
13. FY 19-20 TOTAL POOL (LINE 6 + LINE 12)	26,046,243.73
14. CALCULATED FY 19-20 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 21-22 (LINE 13 / LINE 9)	0.1130

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	133,738,078.33	107,508,232.83	1,940,740.35	24,289,105.15
02 Alternative Learning Experience (ALE)	869,468.54	685,722.22	326.18	183,420.14
03 Dropout Reengagement	506,178.13	506,178.13	0.00	0.00
31 Vocational-Basic, State	8,915,117.75	8,915,024.01	93.74	0.00
34 Middle School Career and Tech. Ed., State	1,535,784.60	1,535,784.60	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	29,734,698.12	21,847,637.59	185,588.41	7,701,472.12
TOTAL BASIC EDUCATIONAL PROGRAMS	175,299,325.47	140,998,579.38	2,126,748.68	32,173,997.41
OTHER INSTRUCTIONAL PROGRAMS				
21 Special Education-Supplemental, State	39,572,691.72	31,721,602.84	107,920.84	7,743,168.04
22 Special Education - Infants and Toddlers - State	1,639,843.27	1,639,843.27	0.00	0.00
24 Special Education-Supplemental, Federal	3,212,084.00	0.00	3,212,084.00	0.00
25 Special Education - Infants and Toddlers - Federal	0.00	0.00	0.00	0.00
26 Special Education-Institutions, State	0.00	0.00	0.00	0.00
29 Special Education-Other, Federal	0.00	0.00	0.00	0.00
38 Vocational, Federal	144,340.00	0.00	144,340.00	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	0.00	0.00	0.00	0.00
47 Skill Center-Facility Upgrades	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	4,611,089.49	0.00	4,611,089.49	0.00
52 Other Title Grants Under ESEA, Federal	689,323.02	0.00	689,323.02	0.00
53 ESEA Migrant, Federal	0.00	0.00	0.00	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	7,534,086.73	7,534,086.73	0.00	0.00
56 State Inst, Centers and Homes	0.00	0.00	0.00	0.00
57 State Inst, Neglected and Delinquent, Federal	0.00	0.00	0.00	0.00
58 Special and Pilot Programs, State	1,690,118.55	1,690,118.55	0.00	0.00
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	1,144,051.50	0.00	0.00	1,144,051.50
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00

	Program Expenditures	State Resources	Federal Resources	Other Resources
64 Limited English Proficiency, Federal	337,099.40	0.00	337,099.40	0.00
65 Transitional Bilingual, State	4,239,950.13	4,239,950.13	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	45,405.06	0.00	45,401.57	3.49
69 Compensatory, Other	974,794.10	0.00	508.61	974,285.49
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	0.00	0.00	0.00	0.00
74 Highly Capable	420,756.86	420,756.86	0.00	0.00
75 Professional Development, State	0.00	0.00	0.00	0.00
76 Targeted Assistance, Federal	82,348.77	0.00	82,348.77	0.00
78 Youth Training Programs, Federal	0.00	0.00	0.00	0.00
79 Instructional Programs, Other	1,141,096.75	0.00	859,629.55	281,467.20
TOTAL OTHER INSTRUCTIONAL PROGRAMS	67,479,079.35	47,246,358.38	10,089,745.25	10,142,975.72
OTHER PROGRAMS				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	0.00	0.00	0.00	0.00
88 Child Care	696,020.02	0.00	103,080.00	592,940.02
89 Other Community Services	1,392,204.98	0.00	11,964.19	1,380,240.79
98 School Food Services	5,963,787.09	74,737.79	5,839,900.38	49,148.92
99 Pupil Transportation	11,137,757.03	8,204,174.63	19,205.18	2,914,377.22
TOTAL OTHER PROGRAMS	19,189,769.12	8,278,912.42	5,974,149.75	4,936,706.95
TOTALS	261,968,173.94	196,523,850.18	18,190,643.68	47,253,680.08

This Special Education MOE test is preliminary and does not incorporate any provisions for reducing local effort pursuant to IDEA regulations. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments.

	FY 18 - 19 Actual (A)	FY 19 - 20 Actual (B)
Preliminary FY 2019-2020 to FY 2018-2019 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	36,065,205.23	39,572,691.72
2. Minus Revenue 7121 Payments From Other Districts.	343,336.10	362,369.28
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	94,675.87	105,801.40
4. Equals aggregate special education expenditures for resident special education students.	35,627,193.26	39,104,521.04
5. Preliminary Aggregate Maintenance of Effort Test (4B minus 4A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	3,477,327.78
Preliminary FY 2019-2020 to FY 2018-2019 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	2,286.22	2,371.89
7. Expenditures per pupil (line 4/line 6).	15,583.44	16,486.65
8. Preliminary Per Pupil Maintenance of Effort Test (7B minus 7A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	903.21
Preliminary Year-End Special Education Maintenance of Effort Test FY 2019-2020 to FY 2018-2019 Aggregate Maintenance of Effort Test		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	7,489,277.27	7,743,168.04
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	253,890.77
11. Expenditures per pupil (line 9/line 6).	3,275.83	3,264.56
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	-11.27

Notes:

A. Actual revenue and expenditure data are obtained from F-196 data.

B. Resident special education student data as shown on line 6 are obtained from 1220 Reports and include students in age 3-PreK, and K-21.

C. Based on the information to date, the school district has passed the preliminary year-end Maintenance of Effort Test if *ONE* of the values on line 5, 8, 10, *OR* 12 is a zero or positive.

D. In accordance with WAC 392-172A-06015, districts relying on the local aggregate to pass MOE must look back to the last fiscal year the district relied on the local aggregate test.

If *ALL* values on lines 5, 8, 10 *AND* 12 are negative, the district is non-compliant for the preliminary year-end Maintenance of Effort Test.

This is the preliminary Federal Cross-Cutting Maintenance of Effort. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments.

Data Items Used in the Federal Cross-Cutting Maintenance of Effort Test

Description	Operation			<u>Food Services Deficit Calculation</u>			
		FY 2019 - 20	FY 2018 - 19		FY 2019 - 20	FY 2018 - 19	
Total Expenditures	+ (plus)	261,968,173.94	245,739,100.39	Total Program 98	+ 5,963,787.09	6,531,651.71	
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 1,024,614.43	1,319,286.77	
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 74,737.79	130,075.35	
Child Care	- (minus)	696,020.02	0.00	Revenue 4398 (State)	- 0.00	0.00	
Other Community Services	- (minus)	1,392,204.98	1,849,926.69	Revenue 6198 (Fed)	- 2,558,084.83	3,876,593.32	
School Food Services	- (minus)	5,963,787.09	6,531,651.71	Revenue 6298 (Fed)	- 0.00	0.00	
Debt Service, Interest	- (minus)	0.00	0.00	Revenue 6398 (Fed)	- 0.00	9,354.29	
Debt Service, Principal	- (minus)	0.00	0.00	Revenue 6998 (Fed)	- 384,595.60	482,145.89	
Debt Service, Debt Related Expenditures	- (minus)	0.00	0.00	Revenue 7198 (Other)	- 0.00	0.00	
Capital Outlay, All Object 9	- (minus)	366,976.92	771,969.38	Revenue 8198 (Other)	- 0.00	0.00	
Federal, General Purpose Revenue	- (minus)	4,115.24	4,321.24	TOTAL FOOD SERVICES DEFICIT	1,921,754.44	714,196.09	
Federal, Special Purpose Revenue	- (minus)	18,054,353.93	14,152,853.50	Note:			
Food Service Deficit	+ (plus)	1,921,754.44	714,196.09	If Total Food Service Deficit is			
Food Services Revenue, Federal	+ (plus)	2,558,084.83	3,876,593.32	a positive amount, it is added to			
Food Services Revenue, Federal	+ (plus)	0.00	0.00	the total aggregate expenditures.			
Food Services Revenue, Federal	+ (plus)	0.00	9,354.29	If Total Food Service Deficit is			
Food Services Revenue, USDA Commodities	+ (plus)	384,595.60	482,145.89	a negative amount, zero dollars			
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	0.00	0.00	are displayed.			
Capital Outlay, Sp Ed, Inst, St	+ (plus)	0.00	0.00				
Capital Outlay, Sp Ed, Oth, Fed	+ (plus)	0.00	0.00				
Capital Outlay, Voc, Fed	+ (plus)	0.00	0.00				
Capital Outlay, Voc, Other	+ (plus)	0.00	0.00				
Capital Outlay, Skill Cntr, Fed	+ (plus)	0.00	0.00				

Description	Operation	FY 2019 - 20	FY 2018 - 19
Capital Outlay, ESEA Disadvantaged-Federal	+ (plus)	0.00	39,039.00
Capital Outlay, Other Title Grants Under ESEA-Federal	+ (plus)	0.00	0.00
Capital Outlay, ESEA Migrant-Federal	+ (plus)	0.00	0.00
Capital Outlay, Read First, Fed	+ (plus)	0.00	0.00
Capital Outlay, St In, Ctr/Hm, D	+ (plus)	0.00	0.00
Capital Outlay, St In, N/D, Fed	+ (plus)	0.00	0.00
Capital Outlay, In, Juveniles in Adult Jails	+ (plus)	0.00	0.00
Capital Outlay, Head Start, Fed	+ (plus)	0.00	0.00
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	0.00	0.00
Capital Outlay, LEP, Fed	+ (plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	0.00	0.00
Capital Outlay, Comp, Othr	+ (plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+ (plus)	0.00	0.00
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Child Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	14,797.35
Capital Outlay, Food Services	+ (plus)	0.00	7,231.40
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	240,355,150.6 3	227,571,735.2 1

FY 2019 - 20/FY 2018 - 19 1.06

The amount for the current fiscal year should be at least 90 percent of the previous year's amount.

Description	Operation	FY 2019 - 20	FY 2018 - 19
Program 31, Vocational--Basic State	+ (plus)	8,915,117.75	8,574,379.81
Program 34, Middle School Career and Technical Education-State	+ (plus)	1,535,784.60	1,506,592.05
Program 38, Vocational--Federal	+ (plus)	144,340.00	121,877.00
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	0.00	0.00
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	148,783.00	126,519.25
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	10,446,459.35	10,076,329.61
	FY 19-20 / 18-19		1.03

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.537	On the Balance Sheet GF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer Item 240, Cash on Deposit with County Treasurer.	27,717,934.78	30,935,703.36
Informational	1.538	On the Balance Sheet GF G.L. 241, Minus Outstanding Warrants, is not equal to F-197 County Treasurer Item 241, Minus Outstanding Warrants.	4,394,879.32	5,335,519.83
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 89-27-3.	-519.50	
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 89-28-2.	-4,669.71	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 985.	903.20	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 987.	3,264.55	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 990.	3,477,327.78	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 991.	253,890.77	
Informational	1.588	Your district has passed the Preliminary Federal Cross-Cutting MOE. Current year aggregate expenditures are greater than the previous year aggregate expenditures. *Good job*	240,355,150.63	227,571,735.21
Informational	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	0.00

ASSOCIATED STUDENT BODY FUND

Type	Number	Message	Amount 1	Amount 2
Informational	4.502	On the Balance Sheet, ASB G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer Item 240, Cash on Deposit with County Treasurer.	774,032.10	818,313.61
Informational	4.503	On the Balance Sheet, ASB G.L. 241, Minus Warrants Outstanding, is not equal to F-197 County Treasurer Item 241, Minus Warrants Outstanding.	59,323.21	61,475.25

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

Type	Number	Message	Amount 1	Amount 2
Informational	2.501	CPF revenue account 9100 is not equal to County Treasurer Cash File F-197 account 42.	125,663,844.29	125,198,826.79
Informational	2.504	On the Balance Sheet CPF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer report Item 240, Cash on Deposit with County Treasurer.	152,315,551.54	150,009,285.50
Informational	2.505	On the Balance Sheet CPF G.L. 241, Minus Outstanding Warrants, is not equal to F-197 County Treasurer report Item 241, Minus Outstanding Warrants.	3,524,518.13	1,672,496.57

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits