



Monthly Financial Report

For the month ending:
December 31, 2023

Prepared by:

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MONTHLY FINANCIAL REPORT FOR THE FISCAL YEAR ENDED DECEMBER 30, 2023

EXECUTIVE SUMMARY

Board Members,

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

The structure of this report remains fluid with the changing dynamics of educational finance. As influential events or impactful changes occur, this report will adjust to provide relevant information in a way that reaches all readers.

DISTRICT FINANCE/FUND STRUCTURE

Governmental accounting/finance systems are organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

District Fund Types

General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	
General	Associated Student Body	Debt Service	Capital Projects	Transportation Vehicle

GENERAL FUND

The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

The General Fund includes resources from local, county, state, and federal sources. These revenues are used for financing the ordinary and recurring operations of the school district such as educational programs, food services, maintenance, data processing, printing, and pupil transportation. All school districts must have a General Fund.

The General Fund cannot be used for those purposes for which funds have been established for specific activities. However, in the state of Washington, the General Fund may pay for Associated Student Body (ASB) expenditures even though there is an ASB Fund. Currently, the General Fund has not recorded activity nor funded any activities related to the ASB Fund.



SERVICE: Family & Community Engagement

Build upon improved family connections established during closure to deepen meaningful family engagement to promote student learning.

EXCELLENCE: Excellence in Learning & Teaching

Focus on effective instructional practices to improve engagement and learning for all students.

EQUITY: Removing Barriers & Supporting Students

Expand practices to support the social-emotional needs of all learners so they can engage in their classroom and school communities.



EXECUTIVE SUMMARY - CONTINUED

Current Revenues

The General Fund contains the largest variety of revenue types. Some examples include local property taxes, State apportionment for basic education, federal categorical program disbursements, and out-of-district transportation billings. Local property tax receipts are split between April and November. Consistent with prior years, significant receipts for local property tax collections begin the fiscal year in October/November, current month's collections reflect 45.78% of overall expectations. Property taxes are typically impacted by valuation growth and collection activity, but since the 2019 legislative session, local property taxes are capped by student enrollment and remain near \$42 million. Any uncollected amounts transition to a delinquent property tax role and are typically collected in the future years.

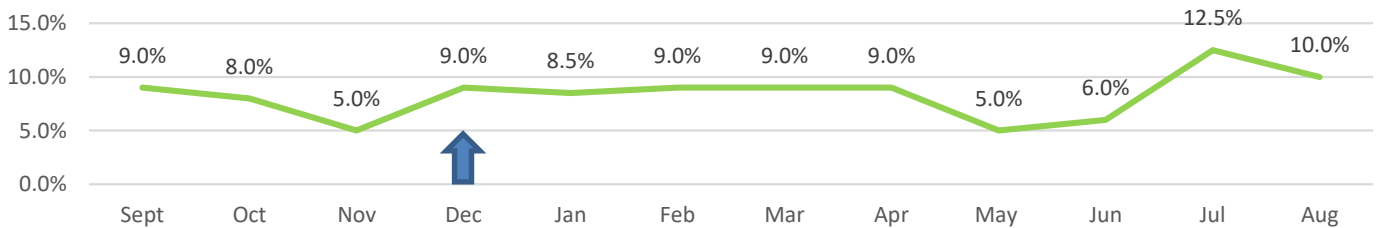


Over the course of the last five years, there was a noticeable decline in local revenues. However, more recently, the situation has reversed, and revenues have returned to normal levels. This shift could be attributed to various factors, such as fluctuations with student interest in school activities, overall enthusiasm with district activities, or changes in service delivery models. Through December, local revenue activity has increased with participation from our community, now with non-tax local revenues at 45.57% of budget.



State general purpose revenues are expected to perform in conjunction with State funding levels and its standard school district payment schedule. The district received general purpose revenue equal to 31.00% of annual amounts through the month of December. These payments are reflective of the district actual student enrollment performance over the course of the year. Slight differences occur in percentage collection due to timing between budget estimates at the beginning of the year and actual results measured at the end.

State, General Purpose – Apportionment Payment Frequency

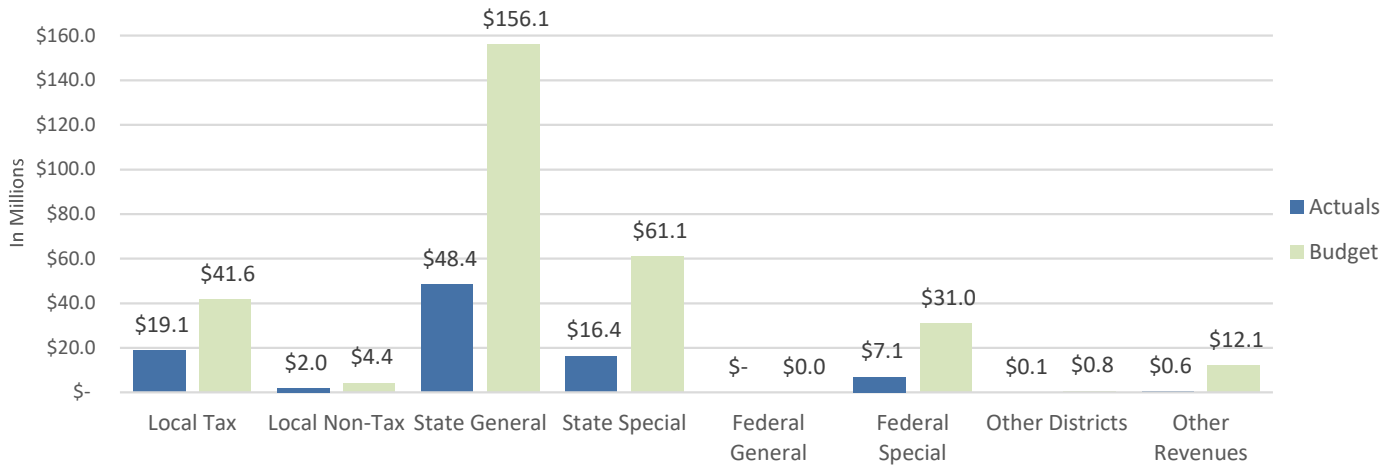


To complement State and local unrestricted revenue sources, the district receives categorical funds for specific programs and initiatives from both State and Federal sources. These funds provide resources for programs like the Learning Assistance Program, Transitional Bilingual Instruction Program, and all Federal Title programs. In recent years, the Federal government provided resources via three pieces of legislation more commonly referred to as Elementary and Secondary School Emergency Relief (ESSER) funds. These funds provided approximately \$13 million in additional relief in the prior year and its availability expires at the end of fiscal year 2023-24. The expected fiscal impact of ESSER resources in the 2023-24 fiscal year is between \$7 and \$12 million. Through December, the District received 22.96% of expected federal categorical resources due to the additional utilization of ESSER funds.



EXECUTIVE SUMMARY - CONTINUED

Revenues – Actuals Versus Budget

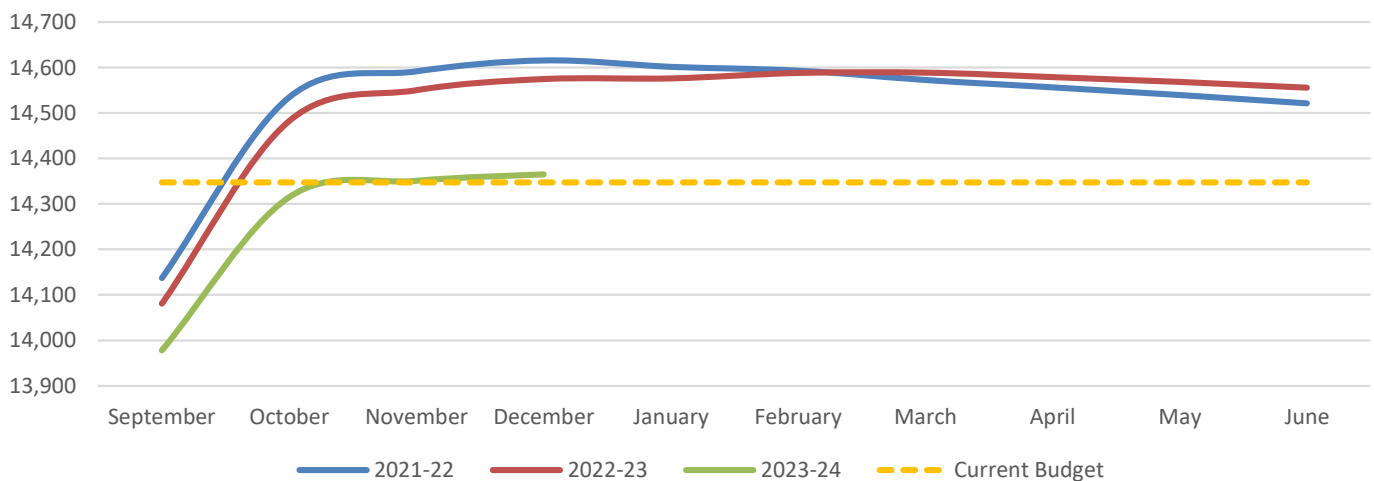


Enrollment (more details available on page 16 of this report).

During the 2023-24 planning period, the district anticipated flattening the enrollment loss that has occurred over recent years. The number of students attending school increased in the enrollment measurement month of December beyond the tone set in September. This is a traditional performance for enrollment, but overall decreases year-over-year are present in the expected annual results. As you can see from the graph below, enrollment has begun the fiscal year off nearly 100 students from expectations.

It is important to note that enrollment for the district has decreased over a three-year period through fiscal year 2022-23 by more than 900 student FTE. Continued trends suggest further reductions may continue as the year moves on.

Total Enrollment – Three Year Trend



EXECUTIVE SUMMARY - CONTINUED

Current Expenditures

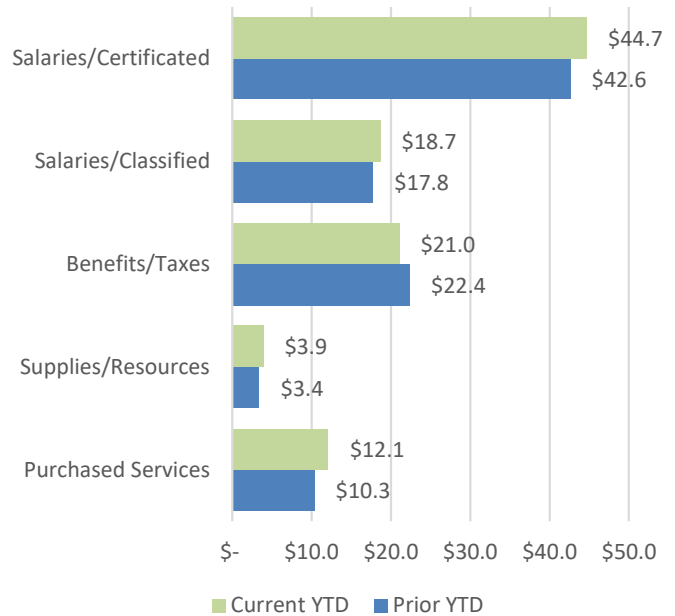
Objects of expenditure describe the types of goods or services provided to accomplish the objectives of the program and activity. In the account code structure, the object code classifies the service or commodity obtained. The first digit of the object code is the traditional title categories that districts currently use. Program expenditure reports use object titles to display expenditures by activities within the program. The title category code segregates expenditures into groupings which describe the general nature of the goods or services.

Certificated salaries are the largest expenditure component of the General Fund. This grouping of teacher and teaching support personnel cost represents the direct tangible pay provided through employee agreements and service. Amounts paid for personal services to both permanent and temporary school district certificated employees, including personnel substituting for others in permanent positions and on long-term unpaid leave. In December, 32.50% of final budgeted expenditures of the \$137.4 million were consumed.

Classified salaries represent the gross salary for personal services rendered by classified employees, including personnel substituting for those in permanent positions while on the payroll of the school district. A classified employee is any person employed by a district in a position that does not require a teaching certificate. These positions range from classroom paraprofessionals to office managers to payroll coordinators to bus drivers and many in-between. All designed to support the instructional experience received by the community that we serve. In the current budget allocations, \$56.2 million was provided for classified salaries across the district. December ended with \$18.7 million expended representing 33.21% of allocated classified salary budgets.

Employee benefits and taxes are amounts paid by the school district on behalf of employees; all expenditures for employee payroll-generated benefits and employer taxes. These amounts are not included in the gross salary but are in addition to that amount. Such payments are benefit payments and, while not paid directly to employees, are part of the cost of personal services. The budget allocates \$66.1 million for employee benefits and taxes, of which, 31.84% was expended.

Expenditures Vs. Prior

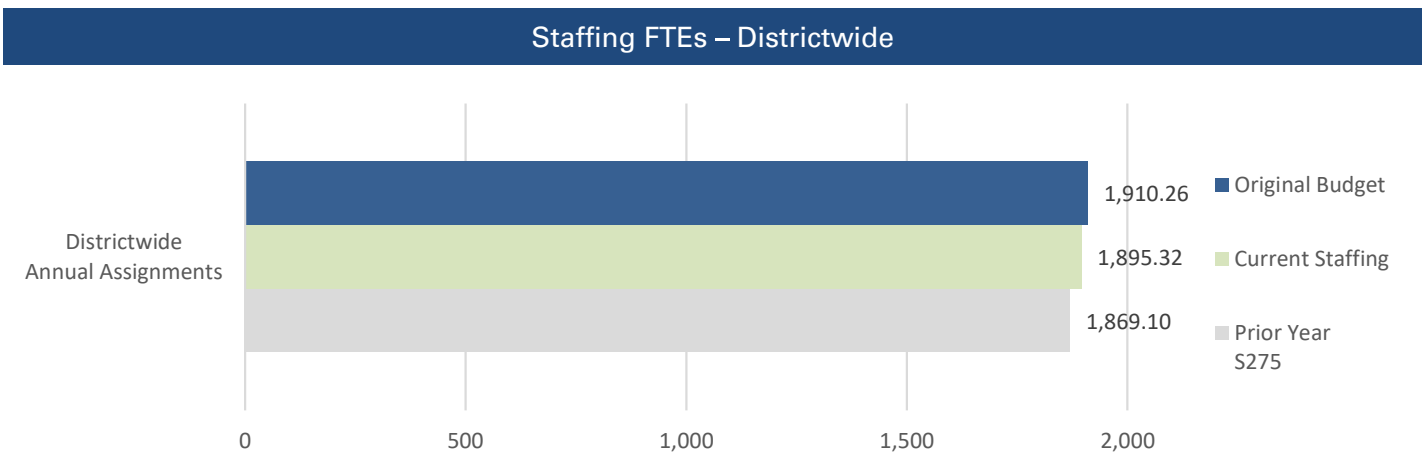


EXECUTIVE SUMMARY – CONTINUED

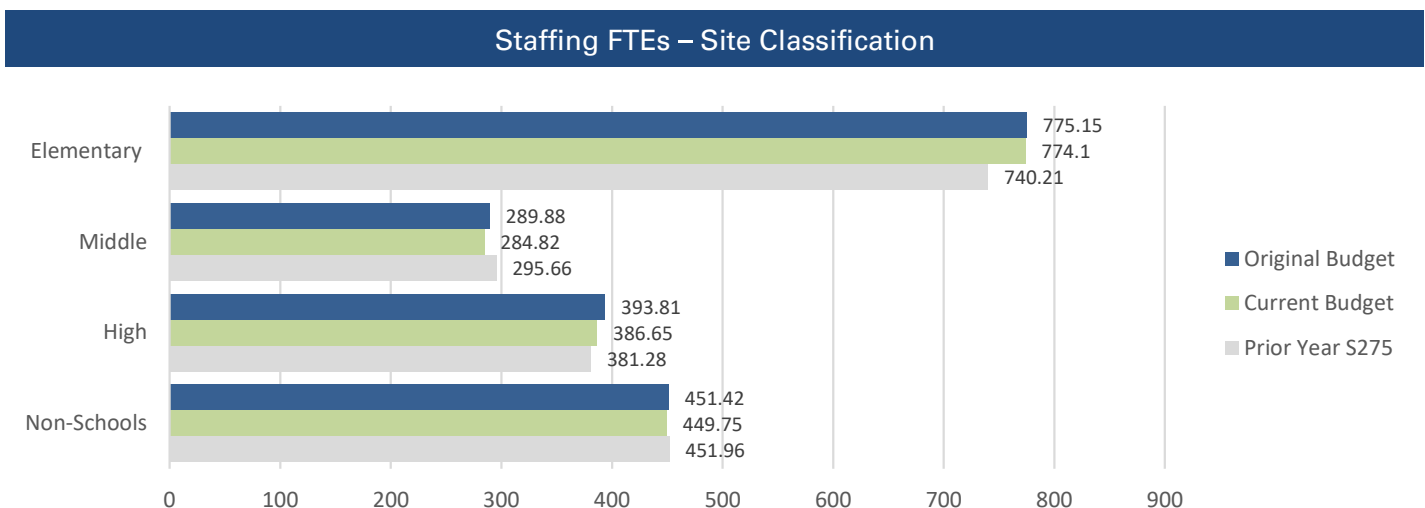
Staffing Summaries (more details available on pages 17-19).

The business of school districts is to educate children and serve the communities where they exist. At the core of that business are people who bring a multitude of professional skills and determination to the work. Like other school districts, the RSD uses employee type classifications and job descriptions to translate people into manageable financial data and statistical information. For normative comparisons, staffing is presented in full time equivalent units (FTE) where 1.0 FTE is equivalent to one full time employee working eight hours per day.

The district experienced a staffing deficit with on-hand staff lagging the district's planning/budgeted staff FTEs. This is reflective of broad market conditions indicating labor shortages in various industries. The near future should change to eliminate the shortage as staffing allocations adjust to available resources. The district's staffing levels at the end of December were 99.22% of budget FTE (budget assumption: 99%). Management expected a minimal difference due to student enrollment patterns at the beginning of the fiscal year.



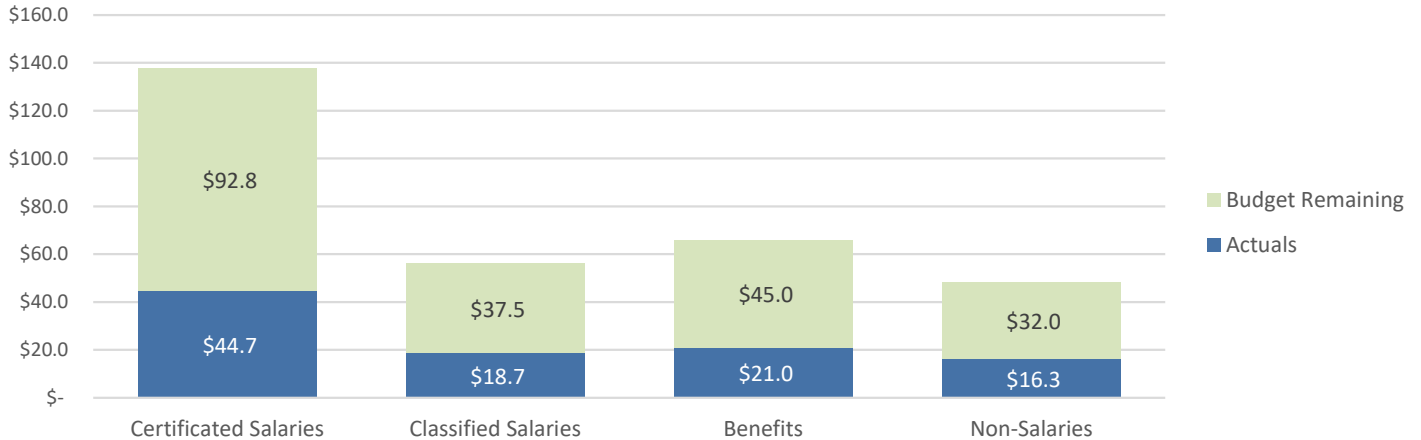
Staffing is further illustrated by site classification. The current labor issues continue to be reflective in the district's site classifications overall. In each classification, from elementary to high, staffing levels are lagging budgeted expectations.



The current expenditure pattern indicates that expenditure amounts are trending level throughout the budget. This reflects staffing retainage and overall community support around our students.

EXECUTIVE SUMMARY – CONTINUED

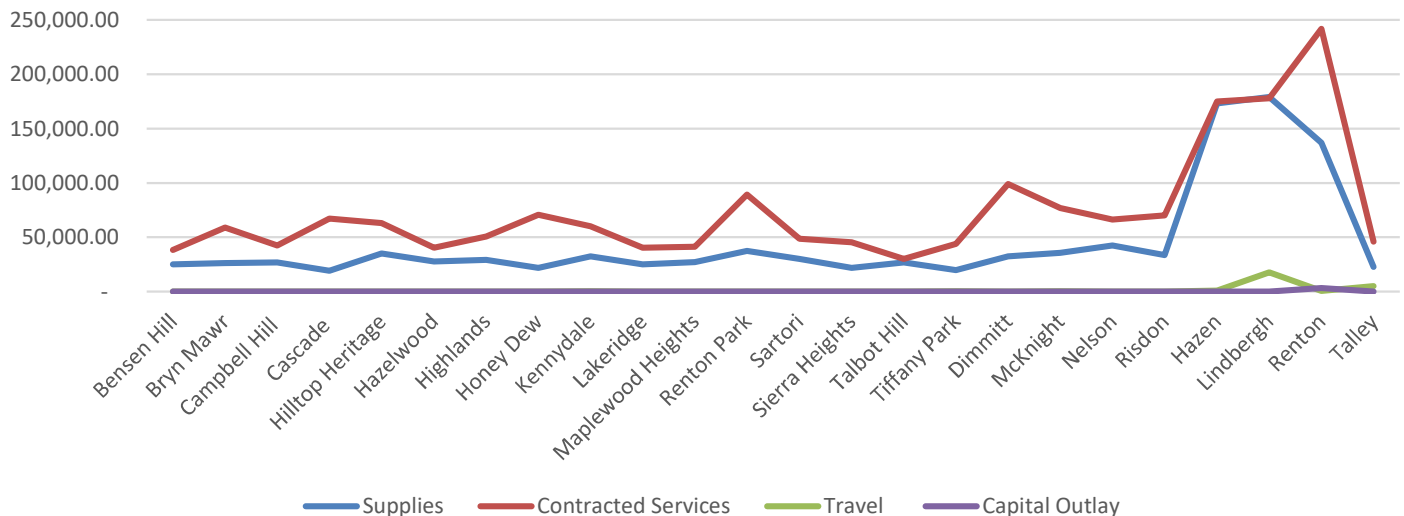
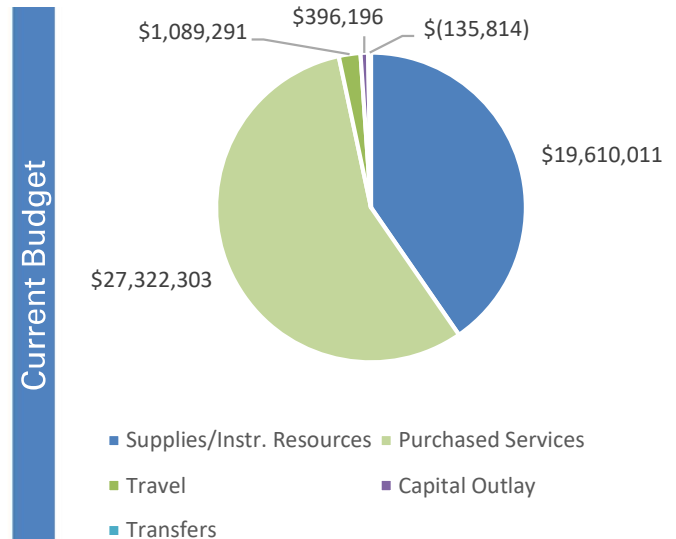
Expenditures – Actuals Versus Budget (In Millions)



Materials, Supplies, & Operating Costs

Materials, Supplies, & Operating Costs related expenditures typically represent 15.00% of the General Fund annual expenditures. In August, it is common to see an influx of expenditures to facilitate professional development and goods needed for enrollment adjustments and specific needs of students. This year is no exception. The utilization of supplies has remained consistent with prior years, but professional services costs have increased significantly. These expenses are reflected in a flat change in supply expenditures and an increase in services over the prior year. Purchased services expenditures have increased \$1.4 million over the same period last year.

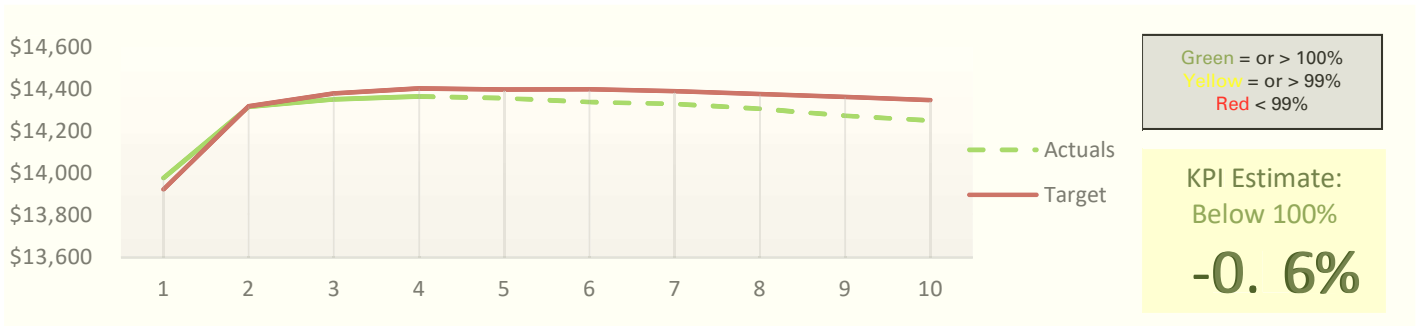
Both supplies and purchased services are necessary to operate the district. Through December, the district has expended \$12.3 million or 25.62% of non-salary budgets.



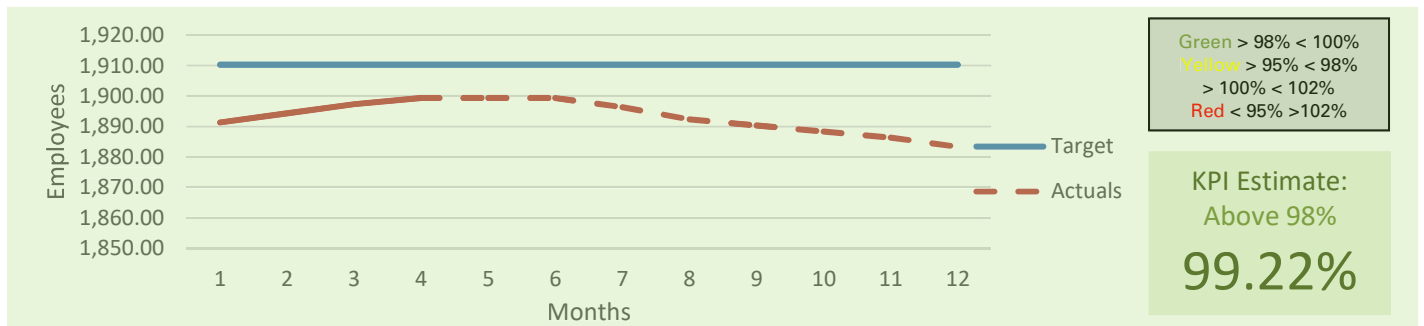
EXECUTIVE SUMMARY - CONTINUED

General Fund Key Performance Indicators

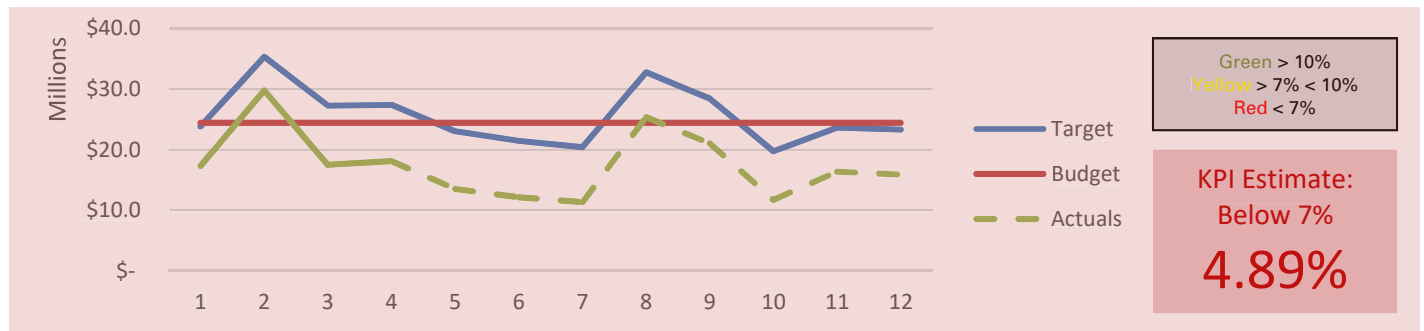
1. KPI: Projected Actual Basic Education Enrollment FTE Compared to Budget Targets



2. KPI: District Projected Staffing Levels Compared to Budgeted FTEs

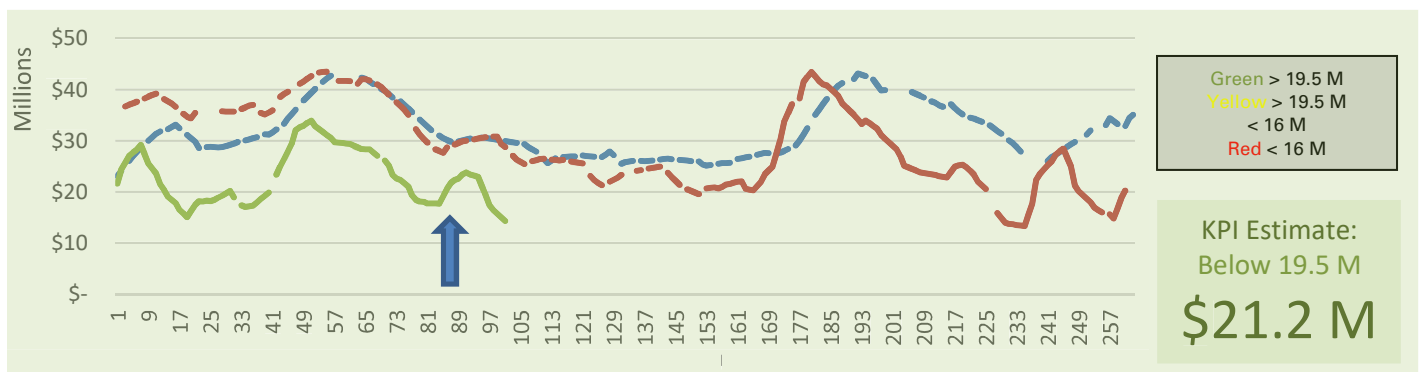


3. KPI: District Ending Fund Balance Compared to Total Projected Expenditures



Note: The graphic illustrates the total fund balance amount over time. It does not reflect a parsed fund balance.

4. KPI: District Cash Balance 10 Day Average Year Over Year (Blue = 21-22, Red = 22-23, Green = 23-24)



General Fund Year End Financial Synopsis

As budgeted, the General Fund reflects a balance between revenues and expenditures (see page 15 of this report). As of December 2023, monthly revenues have decreased compared to prior year revenues for the same period totaling \$93.7 million current vs. \$95.4 million prior year, while expenditures are up year over year totaling \$100.6 million vs. \$98.0 million. The growth in expenditures is primarily attributable to vocational instruction, up approximately \$0.4 million from \$5.3 million in same period last year to \$5.6 million this year, special education is up \$2.0 million from \$15.5 million last December to \$17.5 million this year, and support services is up \$0.5 million from \$18.2 million to \$18.6 million reflecting multiple support related commitments.

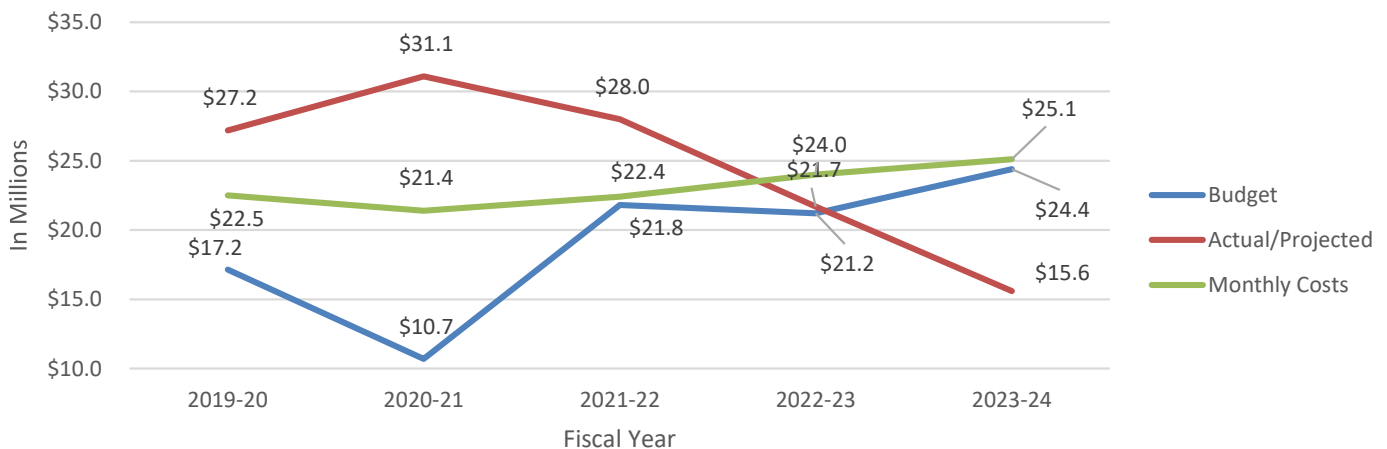
As a result of revenues exceeding expenditures in the current month, month over month change to net position has decreased \$6.0 million from a beginning balance of \$21.7 million to \$15.7 million. The change represents a temporary 27.8% decrease to the fund balance based on the timing of financial activity through the month of December.



The same financial data is depicted in the Financial Summary (Object Activity) information (see page 21), but this arrangement allows us to look at both revenues and expenditures with a slightly unique perspective. In revenues we note that State purposed, and local support funds combined have increased \$2.2 million compared to last year, reflecting variations in basic education and restricted program resource allocations. In the Object information we also note in expenditures that salaries for certificated staff are \$2.0 million ahead of last year at the same time and salaries for classified staff are up about \$.9 million while benefits and payroll taxes are down (\$1.3) million for all employee groups.

Total General Fund expenditures finished 32.67% of the annual budget. While the recent enrollment and funding impacts continue, the district's **predictive model** projects the fiscal deficit is real and will make a significant impact on district resources. Below is an illustrated potential impact of the **predictive modeling** results. With the decrease in fund balance for 2022-23, the district's trajectory has shifted to a downward slide from the Budget. The General Fund finished the month at \$15.6 million in ending fund balance (see page 21).

Ending Fund Balance Projections



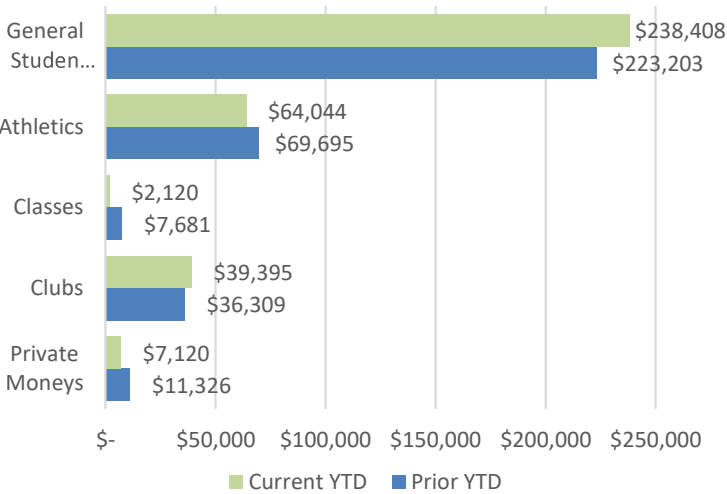
Associated Student Body Fund (ASB)

This fund is financed, in part, by the establishment and collection of fees from students and nonstudents as a condition of their attendance at any optional noncredit extracurricular event of the district. As a Special Revenue Fund, the ASB Fund is under the control, supervision, and approval of the board of directors, and the school district legally owns the resources accounted for in the ASB fund.

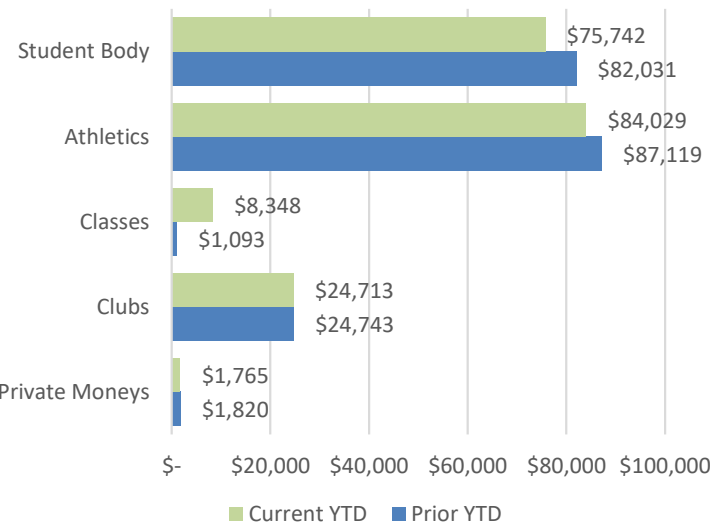
Since the financial resources of this fund are public resources, the board of directors of each school district or its designees are responsible for the protection and control of these resources just as they are for other public funds placed in its custody. The laws governing the ASB Fund, and the rules and regulations developed by the Office of Superintendent of Public Instruction (OSPI) according to those laws provide the legal and procedural framework for the board of directors of each school district to administer the ASB Fund.

The ASB Fund continues to ramp up with students returning to normal participation expectations of after school activities. The financial activity continues to recover from recent declines. The combined ASB Fund received 27.22% or \$351,087 of the year’s expected revenues. Total expenditures were measured at 15.44% or \$194,597. The net result ended with a net increase of fund balance approximately \$156,489.

Current Revenues Vs. Prior Year



Current Expenditures Vs. Prior Year



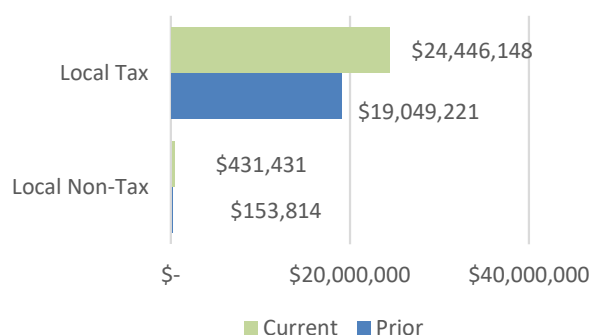
EXECUTIVE SUMMARY - CONTINUED

DEBT SERVICE FUND

In the state of Washington one Debt Service Fund is records the organization's debt related transactions. This fund provides for tax proceeds, other revenues, and disbursements related to the redemption of outstanding bonds. The county treasurer or fiscal agent makes payment of interest and principal. Provisions are made annually for a levy sufficient to meet the payments of principal, interest, and related expenditures for voted debt. The state attorney general has ruled that it is improper to levy excessive taxes to retire bonds in advance of the redemption schedule.

The Debt Service Fund serves as the sole account for the district to collect taxes and make distributions for the purposes of repaying voter approved debt instruments (bonds). New to the board will be the Debt Service Fund schedules which show all outstanding debt instruments and our debt service requirements and programmed payments.

Current Revenues Vs. Prior Year



Current Expenditure Status:

Description	Current Year to Date	Fiscal Budget	Percent of Budget
Matured Bonds	\$ 30,990,000	\$ 30,990,000	100.00%
Interest on Bonds	15,835,335	28,040,604	56.47%
Other	2,540	1,000,000	
Total	\$ 46,827,875	\$ 60,030,604	78.01%

CAPITAL PROJECTS FUNDS

Within the state of Washington, two funds are used for the acquisition or construction of major capital facilities or assets: The Capital Projects Fund and the Transportation Vehicle Fund.

Capital Projects Fund

This fund is used for the acquisition of land or existing facilities, construction of buildings, purchase of equipment, conducting energy audits, and making capital improvements that are cost effective as determined by energy audits. In addition, under certain conditions, improvements to buildings and grounds, remodeling of buildings, and the replacement of roofs, carpets, service systems, and technology are included in the Capital Projects Fund. The technology levy referenced in district operations is housed and funded in the Capital Projects Fund.

The Capital Projects Fund is financed from the proceeds from the sale of voted or non-voted bonds, state matching revenues, lease or sale of surplus real property, interest earnings, and special levies. In all instances where moneys are raised by voter-approved bond issues, the proposition must include a description of the projects for which the money is being raised.



Bond Program (Term Financing)

Bond revenue is restricted to sites and buildings as authorized by law or necessary or proper to carry out the functions of a school district, improvement of energy efficiency and installation of energy systems and components, and structural changes and additions to buildings and sites. Expenditures are restricted to those authorized in the bond resolution. Any alteration of the expenditure plan requires a public hearing.

EXECUTIVE SUMMARY - CONTINUED

The Renton School District current is operating under two bond authorizations. The first authorization was approved by a favorable vote at an election held in the district on November 5, 2019, which authorized the district to issue \$249,600,000 of unlimited tax general obligation bonds. Since that time, the Renton School District issued bonds, in the principal amount of \$114,990,000, plus \$24.7 million of original premium generated by the sale of the bonds and deposited in the district's Capital Projects Fund.

2019 Bond Program Current Expenditure Status:

Description	Program Budget	Cost To Date	Percent of Budget	Current Year to Date	Fiscal Budget	Percent of Budget
Construction Projects	\$ 223,856,112	\$ 167,082,594	74.64%	\$ 21,126,573	\$ 90,337,641	23.39%
Capital Acquisitions & Overhead	25,743,888	4,499,547	17.48%	163,690	10,104,985	1.62%
Total	249,600,000	171,582,142	68.74%	21,290,263	100,442,626	21.20%

The second bond authorization approved by a favorable vote at an election held in the district on November 8, 2022, which authorized the district to issue \$676,000,000 of unlimited tax general obligation bonds. Since that time, the Renton School District issued bonds, in the principal amount of \$193,125,000 plus \$7,835,225 million of original premium generated by the sale of the bonds and deposited in the district's Capital Projects Fund.

2022 Bond Program Current Expenditure Status:

Description	Program Budget	Cost To Date	Percent of Budget	Current Year to Date	Fiscal Budget	Percent of Budget
Construction Projects	\$ 501,103,000	\$ 442,475	0.07%	\$ 121,027	\$ 7,456,300	2.63%
Capital Acquisitions & Overhead	174,897,000	861,935	0.39%	390,846	122,048,850	0.32%
Total	676,000,000	1,304,410	0.01%	587,224	129,505,149	0.01%

Capital Levy Programs (Pay-as-you-go Financing)

Special levies are restricted to the following: the same purposes that bond proceeds may be used for, as well as major renovations of buildings including the replacement of facilities and systems where periodic repairs are no longer economical or extend the useful life of the facility or system beyond its original planned useful life. Also, the renovation and rehabilitation of playfields and athletic fields can be accomplished with Capital Projects Fund special levies. The purchase of initial equipment, additional major items of equipment and furniture, and the costs associated with implementing technology systems are allowable.

Under the provision of State law, the district called a special election on February 9, 2016, where district's voters approved a proposition of whether an excess property tax levy for the Capital Projects Fund was to be made annually for six years commencing in 2016 for collection in 2017 on all the taxable property within the district. The 2016 levy funding mechanism ended in 2022. Measuring the results of the program, the 2016 Levy ended the 2022 calendar year with \$93.7 million collected over the course of six years and \$0.8 million remaining outstanding. It is fully expected that the district will receive 100% of levied amounts over the course of the next year. Expenditures continue with this program and is illustrated in following paragraphs.

EXECUTIVE SUMMARY - CONTINUED

On February 8, 2022, The District participated in a special election where voters approved a proposition of whether an excess property tax levy for the Capital Projects Fund was to be made annually for four years commencing in 2022 for collection in 2023 and ending in 2026 on all the taxable property within the district. The result of the election approved the district's proposition with more than 60% approval. As a result, the levy projected revenue was programmed as follows:

Calendar Year	2023	2024	2025	2026	Total
2023 Levy	\$30,000,000	\$30,000,000	\$30,000,000	\$30,000,000	\$120,000,000

At the District level, this financing was divided into two major components:

1. Capital Construction
2. Technology Implementation

Both subdivisions are recorded and maintained in the Capital Projects Fund separated by program and resource coding. The plan division of the Capital Levy between the two components is illustrated below:



Calendar Year	2023	2024	2025	2026	Total
Capital Construction	\$15,000,000	\$15,000,000	\$15,000,000	\$15,000,000	\$60,000,000
Technology Implementation	\$15,000,000	\$15,000,000	\$15,000,000	\$15,000,000	\$60,000,000
Total Levy Amount	\$30,000,000	\$30,000,000	\$30,000,000	\$30,000,000	\$120,000,000

Capital Construction (Capital Projects Levy)

The capital construction component of the Capital Projects Levy is intended to pay incidental costs incurred in connection with carrying out and accomplishing the specific capital projects. Such costs are part of the projects and include, but are not limited to: the payments for fiscal and legal costs; the costs of printing, advertising, establishing and funding accounts; the necessary and related engineering, architectural, planning, consulting, permitting, inspection and testing costs; the administrative and relocation costs; the site acquisition and improvement costs; the demolition costs; the costs related to demolition and/or deconstruction of existing school facilities to recycle, reclaim and repurpose all or a portion of such facilities and/or building materials; the costs of on and off-site utilities and road improvements; and the costs of other similar activities or purposes, all as deemed necessary and advisable by the Board.

2016 Levy Current Status:

Description	Program Budget	Cost To Date	Percent of Budget	Current Year to Date	Fiscal Budget	Percent of Budget
Construction Projects	\$ 88,015,879	\$ 84,075,229	95.52%	\$ 1,148,982	\$ 4,839,535	23.74%
Capital Acquisitions & Overhead	6,584,121	4,753,506	72.20%	328,315	4,649,769	7.06%
Total	94,500,000	88,828,735	93.89%	1,477,297	9,489,304	15.57%

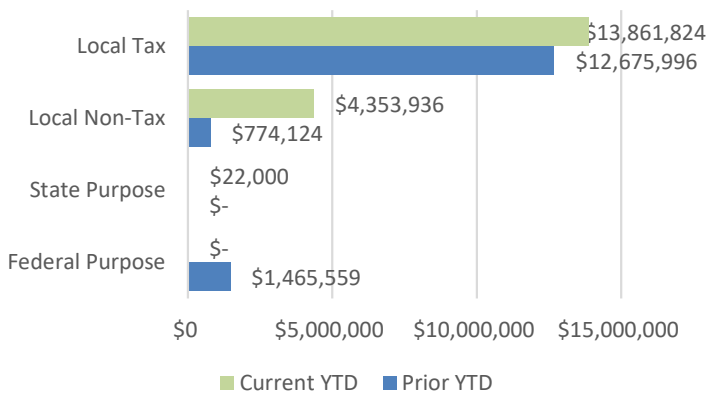
2022 Levy Current Status:

Description	Program Budget	Cost To Date	Percent of Budget	Current Year to Date	Fiscal Budget	Percent of Budget
Construction Projects	\$ 60,000,000	\$ 5,668,460	9.45%	\$ 1,074,933	\$ 17,424,622	6.17%
Capital Acquisitions & Overhead	-	-	- %	-	-	- %
Total	60,000,000	5,668,460	9.45%	1,074,933	17,424,622	6.17%

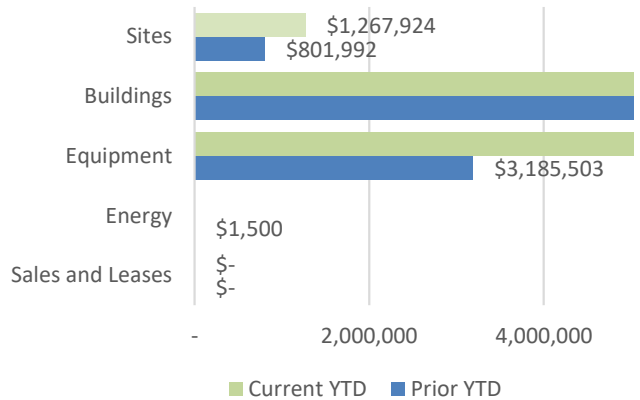
Capital Fund Month End Financial Synopsis

As budgeted, the Capital Projects Fund includes revenues from four sources: local property taxes (bond and levy), investment earnings, facilities rentals, and impact fees (local support non-tax). Both revenues and expenditures are summarized on the Program page with additional details about each category (levy and bond) in supporting pages. For those members participating in the Citizens Bond Oversight Committee (CBOC), these additional pages will look familiar as the data is reported quarterly to that committee. There are no surprises or significant areas of concern in the Capital Projects Fund.

Current Revenues Vs. Prior Year



Current Expenditures Vs. Prior Year



EXECUTIVE SUMMARY - CONTINUED

Transportation Vehicle Fund

The Transportation Vehicle Fund is provided for the purchase and major repair of pupil transportation equipment. This fund is a Capital Projects Fund due to the cost of the equipment it acquires and the long-term use of the asset.

The Transportation Vehicle Fund is financed by the state reimbursement to school districts for depreciation of approved pupil transportation equipment although other revenue resources such as non-voted debt and levies can be used.

The fund depicts a starting balance of \$2.1 million which is reflective of the prior year (August) receipt of State depreciation revenues. The current year revenues incorporate new bus purchases and bus retirements as the fleet ages. Collections from State sources do not occur until the final month of August each year. Through the month of August, the Transportation Vehicle Fund has not made equipment purchases in the current year.

Unfortunately, the Transportation Vehicle Fund resources are insufficient to fund all District student transportation vehicle inventory needs in the coming years. We anticipate the need to procure additional fleet vehicles more than residual fund balances and projected State revenues over the next 1-3 years.



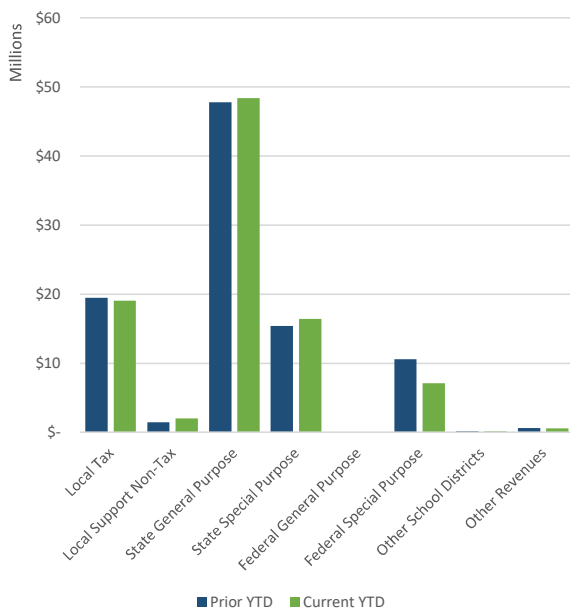
General Fund | Financial Summary (Program)

For the Period Ending 12/31/2023

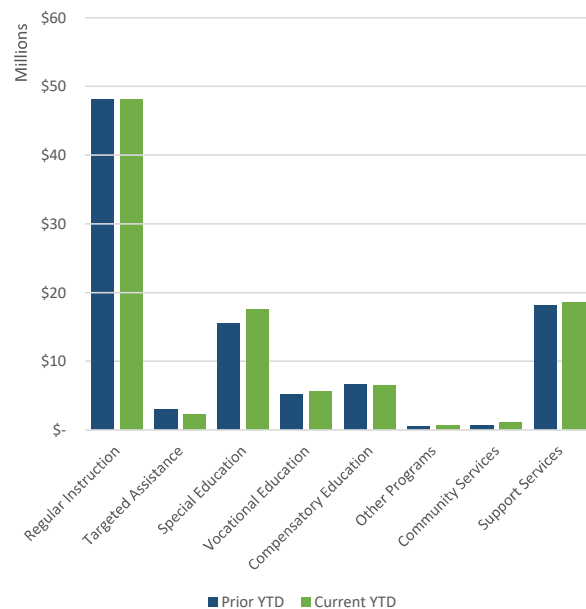


	Prior YTD	Prior Year Actual	YTD % of PY Actuals	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
Local Tax	\$ 19,464,838	\$ 41,481,907	46.92%	\$ 19,064,075	\$ 41,644,735	45.78%
Local Support Non-Tax	1,477,630	3,680,289	40.15%	2,000,289	4,389,863	45.57%
State General Purpose	47,766,382	153,935,974	31.03%	48,376,230	156,063,227	31.00%
State Special Purpose	15,380,735	53,885,375	28.54%	16,430,530	61,087,504	26.90%
Federal General Purpose	-	4,294	0.00%	-	4,295	0.00%
Federal Special Purpose	10,563,167	35,522,497	29.74%	7,122,306	31,021,220	22.96%
Other School Districts	162,241	871,359	18.62%	144,232	753,771	19.13%
Other Revenues	632,390	1,219,909	51.84%	580,657	12,094,384	4.80%
TOTAL REVENUE	\$ 95,447,383	\$ 290,601,604	32.84%	\$ 93,718,319	\$ 307,058,998	30.52%
EXPENDITURES						
Regular Instruction	\$ 48,184,594	\$ 139,510,083	34.54%	\$ 48,186,442	\$ 144,452,966	33.36%
Targeted Assistance	3,000,942	13,473,903	22.27%	2,275,789	11,865,072	19.18%
Special Education	15,530,640	48,035,756	32.33%	17,542,261	49,571,880	35.39%
Vocational Education	5,265,027	16,212,590	32.47%	5,629,761	16,547,454	34.02%
Compensatory Education	6,681,628	22,903,836	29.17%	6,551,046	25,863,436	25.33%
Other Programs	497,810	1,901,147	26.18%	736,328	2,802,827	26.27%
Community Services	687,098	2,974,304	23.10%	1,077,244	3,001,395	35.89%
Support Services	18,162,333	54,376,705	33.40%	18,636,857	53,890,156	34.58%
TOTAL EXPENDITURES	\$ 98,010,072	\$ 299,388,323	32.74%	\$ 100,635,728	\$ 307,995,188	32.67%
SURPLUS / (DEFICIT)	(2,562,689)	(8,786,720)		(6,917,408)	(936,190)	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	1,884,572	2,479,398		869,495	936,190	
Other Financing Uses	(500,000)	-		-	-	
NET CHANGE IN FUND BALANCE	(1,178,117)	(6,307,322)		(6,047,914)	-	
ENDING FUND BALANCE	26,839,942	21,710,738		15,662,824	24,425,853	

**Revenues by Source
Prior YTD vs. Current YTD**



**Expenditures by Program
Prior YTD vs. Current YTD**



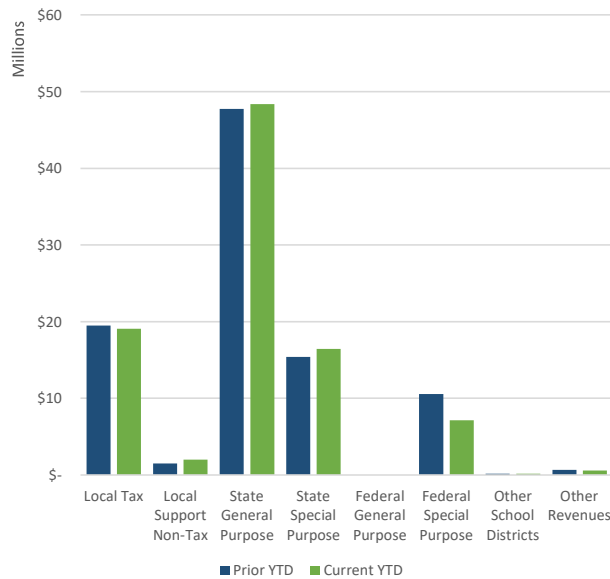
General Fund | Financial Summary (Object)

For the Period Ending 12/31/2023

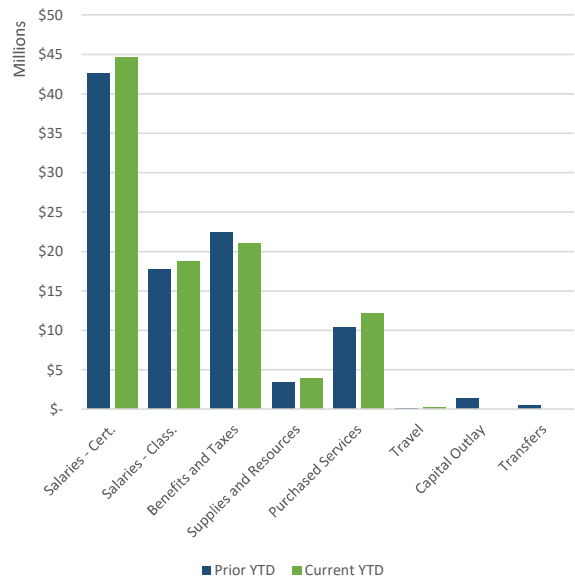


	Prior YTD	Prior Year Actual	YTD % of PY Actuals	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
Local Tax	\$ 19,464,838	\$ 41,481,907	46.92%	\$ 19,064,075	\$ 41,644,735	45.78%
Local Support Non-Tax	1,477,630	3,680,289	40.15%	2,000,289	4,389,863	45.57%
State General Purpose	47,766,382	153,935,974	31.03%	48,376,230	156,063,227	31.00%
State Special Purpose	15,380,735	53,885,375	28.54%	16,430,530	61,087,504	26.90%
Federal General Purpose	-	4,294	0.00%	-	4,295	0.00%
Federal Special Purpose	10,563,167	35,522,497	29.74%	7,122,306	31,021,220	22.96%
Other School Districts	162,241	871,359	18.62%	144,232	753,771	19.13%
Other Revenues	632,390	1,219,909	51.84%	580,657	12,094,384	4.80%
TOTAL REVENUE	\$ 95,447,383	\$ 290,601,604	32.84%	\$ 93,718,319	\$ 307,058,998	30.52%
EXPENDITURES						
Salaries - Certificated Employees	\$ 42,642,855	\$ 130,555,068	32.66%	\$ 44,669,215	\$ 137,444,790	32.50%
Salaries - Classified Employees	17,756,816	54,984,731	32.29%	18,664,511	56,207,731	33.21%
Employee Benefits and Payroll Taxes	22,373,791	67,899,232	32.95%	21,036,046	66,060,678	31.84%
Supplies, Resources, and Non-Capital	3,400,566	11,203,896	30.35%	3,917,627	19,610,011	19.98%
Purchased Services	10,348,225	31,696,588	32.65%	12,111,882	27,322,303	44.33%
Travel	153,411	800,992	19.15%	197,131	1,089,291	18.10%
Capital Outlay	1,334,408	2,247,816	59.36%	39,316	396,196	9.92%
Transfers	500,000	-	-	-	(135,814)	0.00%
TOTAL EXPENDITURES	\$ 98,510,072	\$ 299,388,323	32.90%	\$ 100,635,728	\$ 307,995,187	32.67%
SURPLUS / (DEFICIT)	(3,062,689)	(8,786,720)		(6,917,408)	(936,190)	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	1,884,572	2,479,398		869,495	936,190	
Other Financing Uses	-	-		-	-	
NET CHANGE IN FUND BALANCE	(1,178,117)	(6,307,322)		(6,047,914)	-	
ENDING FUND BALANCE	26,839,942	21,710,738		15,662,824	24,425,853	

Revenues by Source
Prior YTD vs. Current YTD



Expenditures by Object
Prior YTD vs. Current YTD



Enrollment | Summary Results and Forecast

For the Period Ending 12/31/2023

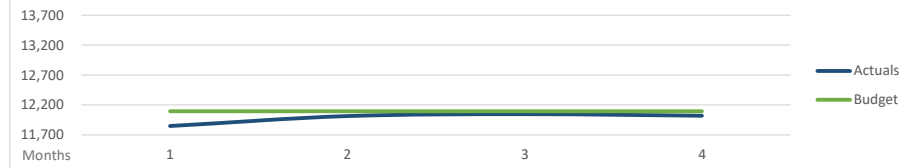


Enrollment Type:
Basic Education Enrollment
Alternative Learning Experience (ALE)
Open Doors
Running Start
Running Start (CTE)
Career Technical Education (7-8) Explore
Career Technical Education (9-12) Explore
Total Enrollment

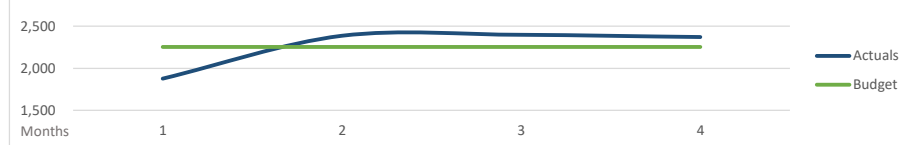
Budgeted FTE	Current Month FTE	Annual Average YTD	Current Month Impact
12,094.00	12,020.70	11,981.44	(24.08)
230.00	181.75	195.47	(12.64)
36.00	36.00	34.25	(3.00)
406.00	440.69	447.17	(4.74)
42.00	51.51	51.32	0.00
189.00	189.71	179.86	8.28
1,350.00	1,472.17	1,474.32	(11.70)
14,347.00	14,392.53	14,363.83	(47.88)

Projected Annual Average FTE	Annual Change From Budget
11,950.19	(143.81)
176.40	(53.60)
34.96	(1.04)
397.23	(8.77)
60.81	18.81
191.36	2.36
1,439.63	89.63
14,250.59	(96.41)

Basic Education (FTE) Enrollment



Other Basic Education Program (FTE) Enrollment

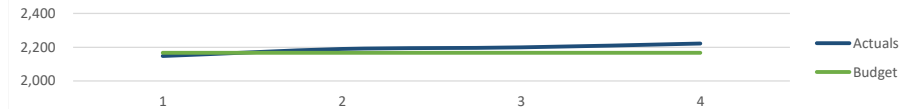


Special Education:
Ages 3-5
Tier 1_K-21
Other Tier_K-21
Total Special Education

Budgeted	Current Month	Annual Average YTD	Current Month Impact
220.22	242.00	219.00	15.00
1,090.56	1,102.00	1,090.50	16.00
855.67	877.00	879.75	(9.00)
2,166.45	2,221.00	2,189.25	22.00

Projected Annual Average	Annual Change From Budget
263.66	43.44
1,113.35	22.79
862.27	6.60
2,239.28	72.83

Special Education Program (FTE) Enrollment

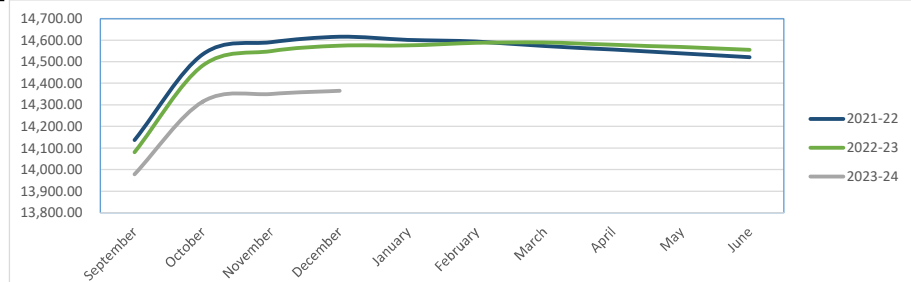


Special Education Basic Education Limit
Actual Special Education Percent

	13.50%	13.50%	13.50%	Impact
	15.10%	15.43%	15.24%	1.74%

	13.50%	Impact
	15.71%	2.21%

Total District Annual Average Full-Time Equivalents (AAFTE) Multi-Year Comparison



Total District Annual Average Full-Time Equivalents (AAFTE) Multi-Year Comparison Data Set

Month	2021-22	2022-23	2023-24
September	14,136.61	14,080.76	13,977.91
October	14,534.75	14,482.10	14,314.91
November	14,591.29	14,549.70	14,350.95
December	14,615.44	14,574.48	14,364.68
January	14,601.47	14,576.02	
February	14,593.17	14,587.63	
March	14,572.62	14,588.85	
April	14,556.01	14,578.63	
May	14,539.37	14,568.15	

2023-24 Enrollment Projection

14,250.59

2023-24 Budget Impact

-97.36 BEA Enrollment

112.37 SPED Enrollment

BEA= - \$978,273.27

SPED= + \$872,702.84

General Fund | Staffing Summary

For the Period Ending 12/31/2023



ANNUAL ASSIGNMENTS (FULL-TIME EQUIVALENTS)

SCHOOLS ASSIGNMENTS

Elementary
Middle
High

TOTAL SCHOOLS ASSIGNMENTS

PROGRAM ASSIGNMENTS

District Programs
Pre-School
Community Service

TOTAL PROGRAM ASSIGNMENTS

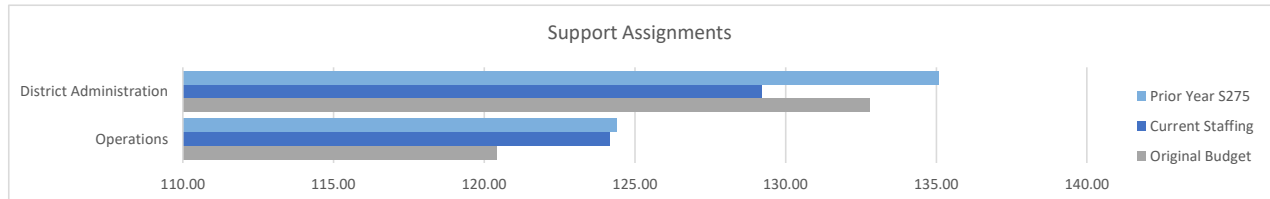
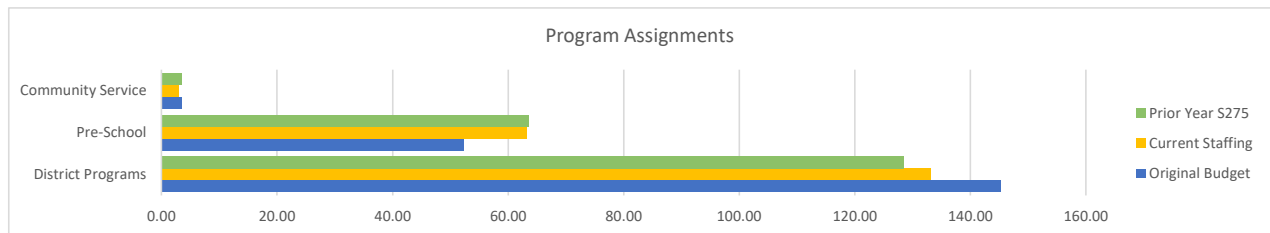
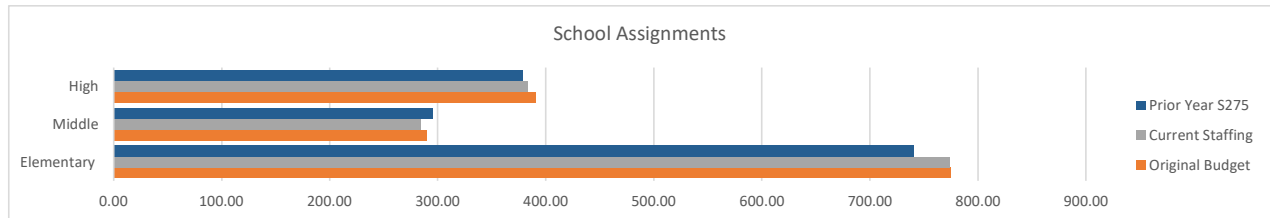
SUPPORT ASSIGNMENTS

Operations
District Administration

TOTAL SUPPORT ASSIGNMENTS

	Original Budget	Current Staffing	Original vs. Current Difference	Percent of Budget
ANNUAL ASSIGNMENTS (FULL-TIME EQUIVALENTS)	1,910.26	1,895.32	-14.94	99.22%
SCHOOLS ASSIGNMENTS				
Elementary	775.15	774.10	-1.05	99.86%
Middle	289.88	284.82	-5.06	98.25%
High	390.81	383.65	-7.16	98.17%
TOTAL SCHOOLS ASSIGNMENTS	1,455.84	1,442.57	-13.27	99.09%
PROGRAM ASSIGNMENTS				
District Programs	145.39	133.13	-12.25	91.57%
Pre-School	52.34	63.27	10.93	120.89%
Community Service	3.50	3.00	-0.50	85.71%
TOTAL PROGRAM ASSIGNMENTS	201.23	199.40	-1.82	99.09%
SUPPORT ASSIGNMENTS				
Operations	120.41	124.15	3.74	103.11%
District Administration	132.78	129.20	-3.59	97.30%
TOTAL SUPPORT ASSIGNMENTS	253.20	253.35	0.15	100.06%

Prior Year S275	Current vs. Prior Year S275 Difference	Year Over Year Difference
1,869.10	26.23	-1.40%
740.21	33.90	-4.58%
295.66	-10.84	3.67%
378.28	5.37	-1.42%
1,414.14	28.43	-2.01%
128.43	4.70	-3.66%
63.55	-0.28	0.44%
3.50	-0.50	14.29%
195.48	3.92	-2.01%
124.41	-0.25	0.20%
135.06	-5.87	4.34%
259.47	-6.12	2.36%



General Fund | Staffing Summary (Building)

For the Period Ending 12/31/2023



BUILDING ANNUAL ASSIGNMENTS (FULL-TIME EQUIVALENTS)

ELEMENTARY SCHOOLS

	Original Budget	Current Staffing	Original vs. Current Difference	Percent of Budget
BUILDING ANNUAL ASSIGNMENTS (FULL-TIME EQUIVALENTS)	1,910.26	1,895.32	-14.94	99.22%
Benson Hill	47.77	50.06	2.29	104.79%
Bryn Mawr	51.52	51.97	0.45	100.88%
Campbell Hill	49.49	51.23	1.74	103.51%
Cascade	54.81	52.68	-2.13	96.11%
Hazelwood	47.96	46.75	-1.21	97.48%
Highlands	57.95	55.80	-2.15	96.29%
Hilltop Heritage	40.33	49.68	9.36	123.20%
Honey Dew	44.67	42.22	-2.44	94.54%
Kennydale	51.70	49.44	-2.26	95.63%
Lakeridge	50.35	44.32	-6.03	88.01%
Maplewood Heights	44.73	43.42	-1.31	97.08%
Renton Park	45.29	45.22	-0.07	99.84%
Sartori	50.35	51.80	1.44	102.87%
Sierra Heights	48.92	45.23	-3.68	92.47%
Talbot Hill	40.60	42.88	2.28	105.61%
Tiffany Park	48.72	51.40	2.68	105.50%
TOTAL ELEMENTARY SCHOOLS	775.15	774.10	-1.05	99.86%

MIDDLE SCHOOLS

	Original Budget	Current Staffing	Original vs. Current Difference	Percent of Budget
Dimmitt	67.96	67.11	-0.85	98.75%
Mcknight	77.61	75.55	-2.06	97.34%
Nelsen	79.52	77.12	-2.40	96.98%
Risdon	64.78	65.03	0.25	100.38%
TOTAL MIDDLE SCHOOLS	289.88	284.82	-5.06	98.25%

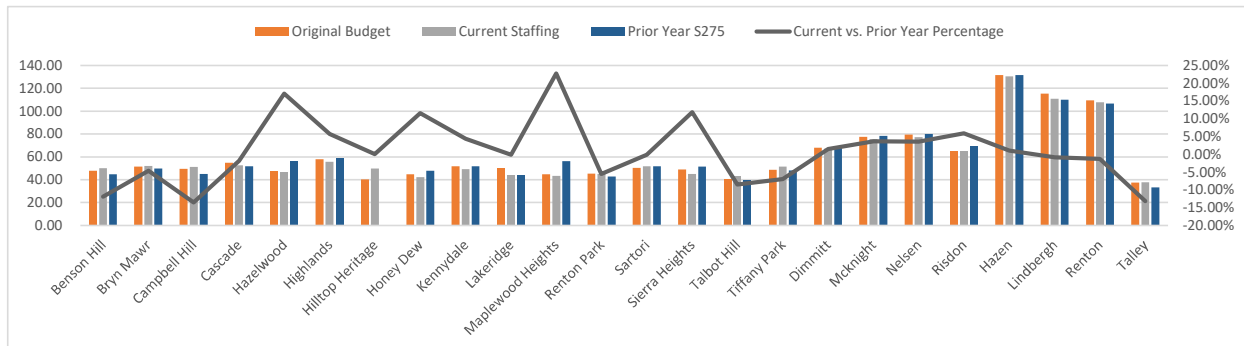
HIGH SCHOOLS

	Original Budget	Current Staffing	Original vs. Current Difference	Percent of Budget
Hazen	131.45	130.23	-1.22	99.07%
Lindbergh	115.44	110.77	-4.67	95.95%
Renton	109.47	107.82	-1.65	98.50%
Talley	37.45	37.83	0.38	101.01%
TOTAL HIGH SCHOOLS	393.81	386.65	-7.16	98.18%

Prior Year S275	Current vs. Prior Year S275 Difference	Year Over Year Difference
1,869.10	26.23	-1.40%
44.74	5.32	-11.88%
49.65	2.32	-4.68%
45.13	6.09	-13.50%
51.73	0.96	-1.85%
56.35	-9.60	17.03%
59.15	-3.36	5.67%
0.00	49.68	Over
47.77	-5.55	11.61%
51.70	-2.26	4.37%
44.26	0.05	-0.12%
56.21	-12.79	22.75%
42.88	2.34	-5.45%
51.74	0.06	-0.11%
51.29	-6.06	11.81%
39.53	3.35	-8.47%
48.07	3.33	-6.92%
740.21	33.90	-4.58%

Prior Year S275	Current vs. Prior Year S275 Difference	Year Over Year Difference
68.17	-1.06	1.55%
78.42	-2.86	3.65%
80.00	-2.88	3.60%
69.07	-4.04	5.85%
295.66	-10.84	3.67%

Prior Year S275	Current vs. Prior Year S275 Difference	Year Over Year Difference
131.57	-1.35	1.02%
109.86	0.91	-0.83%
106.41	1.41	-1.33%
33.43	4.40	-13.15%
381.28	5.37	-1.41%



OTHER DISTRICT BUILDINGS

	Original Budget	Current Staffing	Original vs. Current Difference	Percent of Budget
Meadow Crest	52.34	63.27	10.93	120.89%
Renton Academy	27.14	23.27	-3.87	85.74%
HOME Program	6.40	6.59	0.19	103.05%
Griffin Home	1.64	0.49	-1.15	30.02%
Transportation	68.52	75.02	6.50	109.48%
Nutrition Services	9.28	6.85	-2.44	73.76%
Warehouse	4.00	4.00	0.00	100.00%
IKEA Performing Arts Center (IPAC)	0.50	0.00	-0.50	0.00%
Renton Memorial Stadium	1.00	1.00	0.00	100.00%
Kohlwes Education Center (KEC)	242.99	231.98	-11.02	95.47%
Facilities, Operations, Maintenance Center	37.61	37.29	-0.32	99.14%
TOTAL OTHER DISTRICT BUILDINGS	451.42	449.75	-1.67	99.63%

Prior Year S275	Current vs. Prior Year S275 Difference	Year Over Year Difference
63.55	-0.28	0.44%
20.61	2.67	-12.94%
6.35	0.25	-3.88%
1.64	-1.15	69.98%
73.88	1.13	-1.53%
5.99	0.85	-14.19%
4.00	0.00	0.00%
0.50	-0.50	100.00%
1.00	0.00	0.00%
234.91	-2.93	1.25%
39.53	-2.24	5.66%
451.96	-2.20	0.49%

General Fund | Staffing Summary (Program)

For the Period Ending 12/31/2023



ANNUAL ASSIGNMENTS (FULL-TIME EQUIVALENTS)

	Original Budget	Current Staffing	Original vs. Current Difference	Percent of Budget
Regular Instruction	915.64	927.33	11.69	101.28%
Alternative Learning Experience	6.15	6.59	0.44	107.24%
Dropout Reengagement	0.00	0.00	0.00	
Social Security Act - SLFRF	0.00	0.00	0.00	
Targeted Assistance - ESSER III	62.23	30.47	-31.76	48.96%
Learning Loss - ESSER III	2.09	5.64	3.56	270.63%
Learn to Return	0.00	0.00	0.00	
Special Education - State	382.39	360.80	-21.58	94.36%
Special Education - Federal	18.45	23.60	5.14	127.87%
Career and Technical - High School	79.07	86.83	7.76	109.81%
Career and Technical - Middle School	13.29	13.98	0.69	105.22%
Vocational - Federal	1.18	1.52	0.35	129.52%
ESEA Disadvantaged	35.17	30.89	-4.28	87.82%
Other Title Grants Under ESEA	4.61	5.30	0.69	114.91%
Learning Assistance Program	60.71	58.38	-2.33	96.16%
Special and Pilot Programs	2.60	1.85	-0.74	71.38%
Head Start	0.18	0.17	-0.01	95.45%
Limited English Proficiency	0.91	0.91	0.00	99.64%
Transitional Bilingual	39.61	39.65	0.03	100.09%
Indian Education	0.75	0.00	-0.75	0.00%
Compensatory - Other	0.28	0.00	-0.28	0.00%
Highly Capable	2.18	2.18	0.00	100.00%
Instructional Programs - Other	7.30	6.98	-0.33	95.53%
Child Care	0.08	15.01	14.93	17869.64%
Other Community Services	4.00	4.07	0.07	101.78%
Districtwide Support	160.25	157.83	-2.42	98.49%
School Food Services	43.21	41.12	-2.09	95.16%
Pupil Transportation	67.92	74.21	6.29	109.26%
TOTAL ASSIGNMENTS	1,910.26	1,895.32	-14.94	99.22%

Prior Year S275	Current vs. Prior Year S275 Difference	Year Over Year Difference
924.54	2.79	0.30%
6.10	0.50	8.14%
0.00	0.00	
11.72	-11.72	-100.00%
39.18	-8.70	-22.22%
1.62	4.03	249.27%
1.58	-1.58	-100.00%
339.26	21.55	6.35%
14.95	8.65	57.89%
75.73	11.11	14.67%
13.21	0.77	5.83%
1.82	-0.29	-16.12%
30.68	0.21	0.67%
3.47	1.83	52.83%
61.43	-3.04	-4.96%
2.19	-0.34	-15.47%
9.72	-9.55	-98.25%
0.91	0.00	-0.24%
35.27	4.38	12.42%
0.75	-0.75	-100.00%
1.28	-1.28	-100.00%
2.18	0.00	0.00%
5.50	1.47	26.79%
6.18	8.83	142.86%
4.39	-0.32	-7.30%
163.01	-5.18	-3.18%
38.91	2.21	5.68%
73.53	0.67	0.91%
1,869.10	26.23	-1.40%

Top Ten Programs



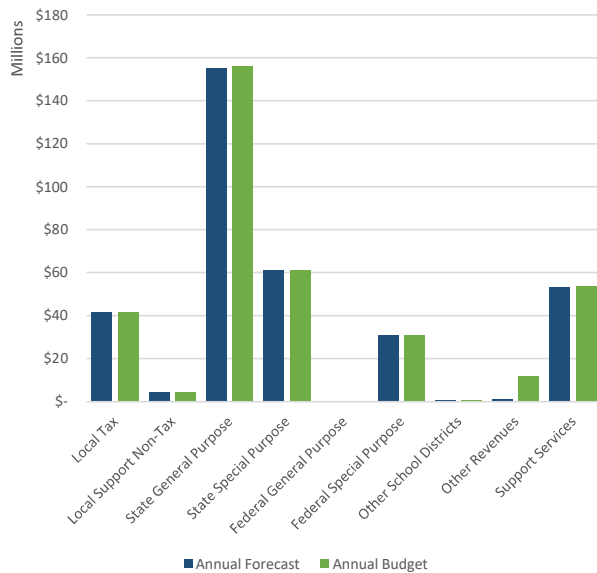
General Fund | Functional Activity Forecast

For the Period Ending 12/31/2023

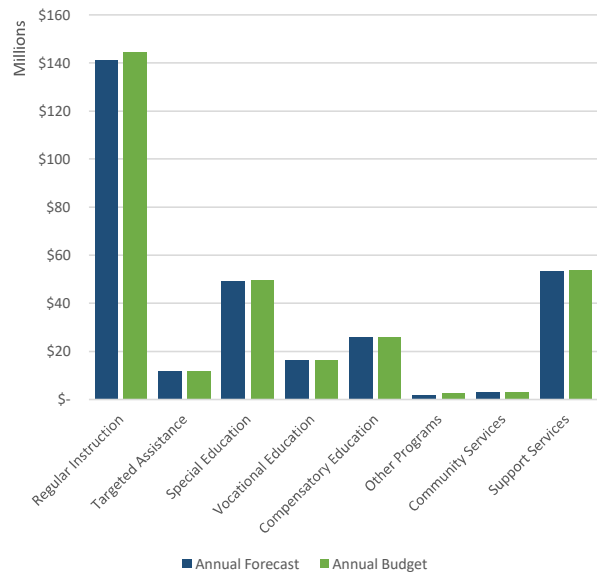


	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
REVENUES						
Local Tax	\$ 19,464,838	\$ 19,064,075	\$ 22,580,660	\$ 41,644,735	\$ 41,644,735	\$ -
Local Support Non-Tax	1,477,630	2,000,289	2,389,574	4,389,863	4,389,863	-
State General Purpose	47,766,382	48,376,230	106,586,997	154,963,227	156,063,227	(1,100,000)
State Special Purpose	15,380,735	16,430,530	44,656,974	61,087,504	61,087,504	-
Federal General Purpose	-	-	4,295	4,295	4,295	-
Federal Special Purpose	10,563,167	7,122,306	23,898,914	31,021,220	31,021,220	-
Other School Districts	162,241	144,232	609,538	753,771	753,771	-
Other Revenues	632,390	580,657	493,324	1,073,981	12,094,384	(11,020,403)
TOTAL REVENUE	\$ 95,447,383	\$ 93,718,319	\$ 201,220,275	\$ 294,938,595	\$ 307,058,998	\$ (12,120,403)
EXPENDITURES						
Regular Instruction	\$ 48,184,594	\$ 48,186,442	\$ 92,883,992	\$ 141,070,435	\$ 144,452,966	\$ 3,382,532
Targeted Assistance	3,000,942	2,275,789	9,589,283	11,865,072	11,865,072	-
Special Education	15,530,640	17,542,261	31,529,619	49,071,880	49,571,880	500,000
Vocational Education	5,265,027	5,629,761	10,917,693	16,547,454	16,547,454	-
Compensatory Education	6,681,628	6,551,046	19,312,391	25,863,436	25,863,436	-
Other Programs	497,810	736,328	1,264,575	2,000,903	2,802,827	801,924
Community Services	687,098	1,077,244	1,860,518	2,937,763	3,001,395	63,633
Support Services	18,662,333	18,636,857	34,784,175	53,421,032	53,890,156	469,125
TOTAL EXPENDITURES	\$ 98,510,072	\$ 100,635,728	\$ 202,142,247	\$ 302,777,975	\$ 307,995,188	\$ 5,217,214
SURPLUS/(DEFICIT)	(3,062,689)	(6,917,408)	(921,972)	(7,839,380)	(936,190)	(6,903,189)
OTHER FINANCING SOURCES/(USES)						
Other Financing Sources	1,884,572	869,495	66,696	936,190	936,190	-
Other Financing Uses	500,000	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(678,117)	(6,047,914)	(855,276)	(6,903,190)	-	(6,903,189)
ENDING FUND BALANCE	27,339,943	15,662,824		14,807,548	24,425,853	

**Revenues by Source
Forecast vs. Budget**



**Expenditures by Object
Forecast vs. Budget**



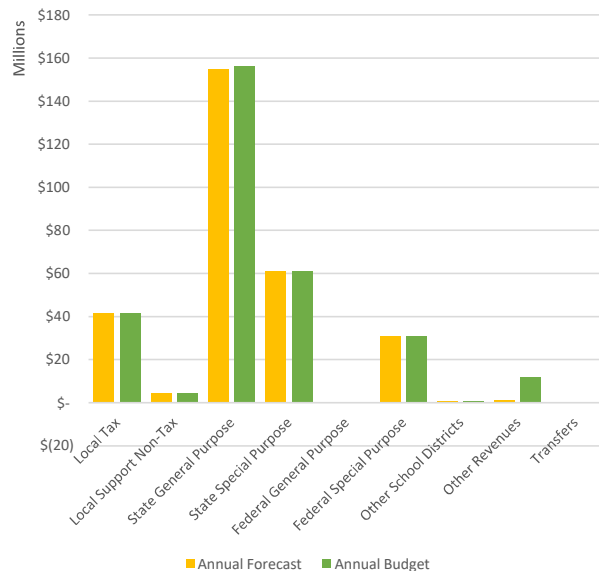
General Fund | Object Activity Forecast

For the Period Ending 12/31/2023

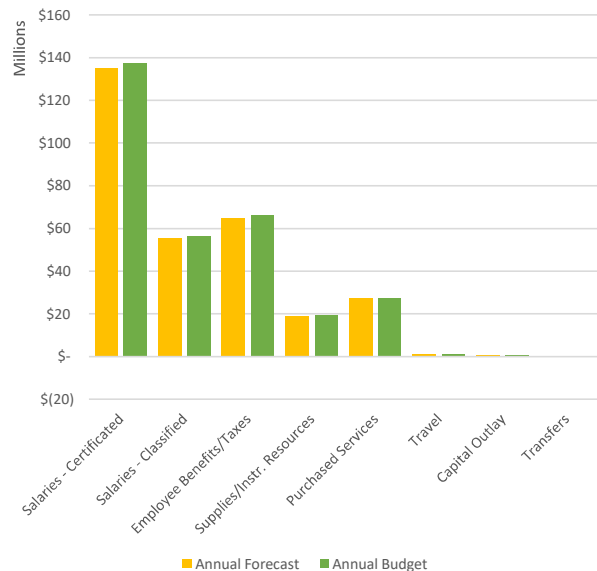


	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
REVENUES						
Local Tax	\$ 19,464,838	\$ 19,064,075	\$ 22,580,660	\$ 41,644,735	\$ 41,644,735	\$ -
Local Support Non-Tax	1,477,630	2,000,289	2,389,574	4,389,863	4,389,863	-
State General Purpose	47,766,382	48,376,230	106,586,997	154,963,227	156,063,227	(1,100,000)
State Special Purpose	15,380,735	16,430,530	44,656,974	61,087,504	61,087,504	-
Federal General Purpose	-	-	4,295	4,295	4,295	-
Federal Special Purpose	10,563,167	7,122,306	23,898,914	31,021,220	31,021,220	-
Other School Districts	162,241	144,232	609,538	753,771	753,771	-
Other Revenues	632,390	580,657	493,324	1,073,981	12,094,384	(11,020,403)
TOTAL REVENUE	\$ 95,447,383	\$ 93,718,319	\$ 201,220,275	\$ 294,938,595	\$ 307,058,998	\$ (12,120,403)
EXPENDITURES						
Salaries - Certificated	\$ 42,642,855	\$ 44,669,215	\$ 90,279,843	\$ 134,949,058	\$ 137,444,790	\$ 2,495,733
Salaries - Classified	17,756,816	18,664,511	36,841,940	55,506,451	56,207,731	701,280
Employee Benefits/Taxes	22,373,791	21,036,046	43,849,617	64,885,663	66,060,678	1,175,015
Supplies/Instr. Resources	3,400,566	3,917,627	14,847,199	18,764,825	19,610,011	845,185
Purchased Services	10,348,225	12,111,882	15,210,421	27,322,303	27,322,303	-
Travel	153,411	197,131	892,160	1,089,291	1,089,291	-
Capital Outlay	1,334,408	39,316	356,881	396,197	396,197	-
Transfers	500,000	-	(135,814)	(135,814)	(135,814)	-
TOTAL EXPENDITURES	\$ 98,510,072	\$ 100,635,728	\$ 202,142,247	\$ 302,777,975	\$ 307,995,188	\$ 5,217,213
SURPLUS/(DEFICIT)	(3,062,689)	(6,917,408)	(921,972)	(7,839,380)	(936,190)	(6,903,190)
OTHER FINANCING SOURCES/(USES)						
Other Financing Sources	1,884,572	869,495	66,696	936,190	936,190	-
Other Financing Uses	500,000	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(678,117)	(6,047,914)	(855,276)	(6,903,190)	-	(6,903,190)
ENDING FUND BALANCE	27,339,942	15,662,824		14,807,548	24,425,853	

**Revenues by Source
Forecast vs. Budget**



**Expenditures by Object
Forecast vs. Budget**



General Fund | Program Activity Forecast

For the Period Ending 12/31/2023



	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
REVENUES						
Local Property Tax	\$ 19,464,838	\$ 19,064,075	\$ 22,575,660	\$ 41,639,735	\$ 41,639,735	\$ -
Sale of Tax Title Property	-	-	5,000	5,000	5,000	-
Tuition and Fees	305,621	371,474	279,015	650,490	650,490	-
Sales of Goods and Services	389,446	358,577	782,215	1,140,792	1,140,792	-
Investment Earnings	189,519	248,682	552,368	801,049	801,049	-
Gifts, Grants, and Donations	60,150	447,264	(175,496)	271,768	271,768	-
Fines and Damages	48,935	66,007	(17,700)	48,307	48,307	-
Rentals and Leases	290,895	328,007	587,784	915,790	915,790	-
Insurance Recoveries	-	-	-	-	-	-
Local Support Non-Tax	193,064	180,279	381,388	561,666	561,666	-
Apportionment	47,766,382	48,376,230	106,586,997	154,963,227	156,063,227	(1,100,000)
Special Purpose - Unassigned	15,158,619	15,854,878	43,039,674	58,894,552	58,894,552	-
Other State Agencies - Unassigned	222,116	575,652	1,617,301	2,192,952	2,192,952	-
Federal Forests	-	-	4,295	4,295	4,295	-
Special Purpose - OSPI Unassigned	10,080,591	6,634,219	22,546,954	29,181,173	29,181,173	-
Direct Special Purpose Grants	27,373	408	96,762	97,170	97,170	-
Federal Grants/ Other Entities	455,203	487,679	770,697	1,258,377	1,258,377	-
USDA Commodities	-	-	484,500	484,500	484,500	-
Program Participation - Unassigned	162,241	144,232	609,538	753,771	753,771	-
Governmental Entities	201,036	55,280	706,711	761,991	11,782,394	(11,020,403)
Private Foundation	431,354	525,377	(213,387)	311,990	311,990	-
Sale of Equipment	20,810	704	135,487	136,190	136,190	-
Long Term Financing	1,290,270	-	-	-	-	-
Transfers	573,492	868,791	(68,791)	800,000	800,000	-
TOTAL REVENUE	\$ 97,331,955	\$ 94,587,814	\$ 201,286,971	\$ 295,874,785	\$ 307,995,188	\$ (12,120,403)
EXPENDITURES						
Other Financing Uses	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -
Regular Instruction	46,982,381	47,654,256	91,317,480	138,971,736	142,854,268	3,882,532
Alternative Learning Experience	556,627	424,606	851,224	1,275,830	1,275,830	-
Dropout Reengagement	145,587	107,580	215,289	322,869	322,869	-
SLFRF	761,034	(2,088)	2,088	-	-	-
Targeted Assistance - ESSER II	19,252	792	(792)	-	-	-
Targeted Assistance - ESSER III	1,995,763	1,518,828	5,492,998	7,011,827	7,011,827	-
Learning Loss - ESSER III	40,752	770,607	4,082,639	4,853,245	4,853,245	-
Learn to Return	184,141	(12,350)	12,350	-	-	-
Special Education - State	14,771,108	16,280,586	29,900,612	46,181,197	46,181,197	-
Special Education - Carryover	-	-	-	-	-	-
Special Education - Federal	759,533	1,261,675	2,129,008	3,390,683	3,390,683	-
Career and Technical - High School	4,534,440	4,872,239	9,396,824	14,269,063	14,269,063	-
Career and Technical - Middle School	664,795	675,310	1,397,758	2,073,068	2,073,068	-
Vocational - Federal	65,793	82,212	123,111	205,323	205,323	-
ESEA Disadvantaged	1,426,757	1,471,227	3,770,950	5,242,177	5,242,177	-
Other Title Grants Under ESEA	314,350	438,292	980,748	1,419,040	1,419,040	-
Learning Assistance Program	2,600,221	2,534,632	6,666,635	9,201,267	9,201,267	-
Special and Pilot Programs	126,520	123,758	2,364,198	2,487,956	2,487,956	-
Head Start	385,025	9,571	28,168	37,739	37,739	-
Limited English Proficiency	95,932	152,128	463,952	616,080	616,080	-
Transitional Bilingual	1,535,796	1,738,350	4,260,357	5,998,707	5,998,707	-
Indian Education	27,373	408	96,762	97,170	97,170	-
Compensatory - Other	169,652	82,679	680,621	763,300	763,300	-
Highly Capable	148,766	188,497	243,421	431,918	431,918	-
Instructional Programs - Other	349,044	547,831	1,021,155	1,568,985	2,370,909	801,924
Child Care	230,016	579,333	1,216,687	1,796,020	1,796,020	-
Other Community Services	457,082	497,912	643,831	1,141,743	1,205,375	63,633
Districtwide Support	11,994,875	11,900,052	22,742,073	34,642,125	35,111,199	469,073
School Food Services	2,336,801	2,574,719	4,995,248	7,569,967	7,689,961	119,994
Pupil Transportation	4,330,656	4,162,086	7,046,854	11,208,940	11,088,997	(119,943)
TOTAL EXPENDITURES	\$ 98,510,072	\$ 100,635,728	\$ 202,142,247	\$ 302,777,975	\$ 307,995,188	\$ 5,217,213
SURPLUS / (DEFICIT)	(1,178,117)	(6,047,914)	(855,276)	(6,903,190)	-	(6,903,190)
ENDING FUND BALANCE	26,839,942	15,662,824		14,807,548	24,425,853	

General Fund | Basic Education Activity Forecast

For the Period Ending 12/31/2023



	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
EXPENDITURES						
Basic Education	\$ 37,483,018	\$ 39,336,456	\$ 74,454,964	\$ 113,791,420	\$ 116,978,325	\$ 3,186,905
Renton Innovation Zone	328,742	355,352	528,642	883,994	886,489	2,494
Department of Learning & Teaching	1,088,330	1,098,555	2,254,681	3,353,236	3,405,758	52,522
Student Athletic & Activity Transport	258,433	218,705	215,674	434,379	434,457	77
Curriculum and Instruction Supplies	2,312	4,963	4,416	9,379	9,379	-
Instructional Chiefs	35,431	21,276	95,108	116,384	116,276	(108)
Contract School	-	-	118	118	118	-
World Languages	18,432	10,619	8,281	18,900	18,900	-
Building Budgets	352,755	376,417	663,675	1,040,091	1,045,013	4,921
Testing Assessment	730,108	286,506	61,304	347,810	348,079	269
Libraries	905	4,687	19,913	24,600	24,600	-
Social Studies	2,228	7,620	11,380	19,000	19,000	-
Language Arts	131	14,577	15,423	30,000	30,000	-
Reading	-	806	6,694	7,500	7,500	-
Health Services	794,084	810,177	1,533,126	2,343,303	2,338,653	(4,649)
School Startup	35,806	5,639	77,873	83,513	119,422	35,909
Early Learning	4,248	6,973	8,027	15,000	15,000	-
Chemical Hygiene	2,238	2,384	20,834	23,218	23,218	-
Spec Ed Enrichment	1,554,703	1,538,770	2,096,010	3,634,779	3,657,923	23,143
Digital Learning	112	135	14,382	14,517	14,517	-
Fine Arts	22,821	18,822	106,036	124,858	125,000	142
Mathematics	6,745	2,849	27,151	30,000	30,000	-
Science Kits	9,809	28,859	46,141	75,000	75,000	-
Physical Educ	2,478	15,961	4,039	20,000	15,000	(5,000)
Counselors	4,784	2,390	23,184	25,574	26,350	776
Employee Wellness	-	-	4,500	4,500	4,500	-
Principals PD Allocation	-	-	10,330	10,330	10,330	-
Student Information Services	191,544	173,206	342,899	516,104	517,232	1,128
Substitute Sick Leave	-	-	114	114	121	6
Medicaid Match	13,389	22,900	277,100	300,000	300,000	-
ADA/504 compliance	36,576	25,752	87,723	113,475	124,458	10,983
Classified Misc	-	-	-	-	-	-
Running Start	-	1,133,945	2,882,555	4,016,500	4,016,500	-
School Fees - Fines	-	-	185,327	185,327	185,327	-
Personal Leave Stipend	-	-	345,392	345,392	364,571	19,179
Instructional Materials	175,585	159,958	290,756	450,715	450,715	-
Tuition Reimbursement	-	-	26,000	26,000	26,000	-
Curriculum Adoptions	5,643	18,384	41,616	60,000	60,000	-
Standards Based Grading	-	-	-	-	-	-
Staffing Pool	-	(1,286)	-	(1,286)	403,583	404,869
Teacher Peer Mentoring	-	-	-	-	-	-
Multi-tiered Support System	3,042	1,285	4,615	5,900	5,900	-
Summer School	-	18,255	81,745	100,000	100,000	-
Principal Mentoring	-	-	18,000	18,000	18,000	-
Credit Recovery/Online Learn	142,412	57,573	205,523	263,096	268,432	5,336
Equity	-	-	-	-	-	-
Instructional Technology	57,829	52,046	9,954	62,000	42,000	(20,000)
PSAT/SAT Testing	7,036	10,810	67,690	78,500	78,500	-
International Baccalaureate	112,525	133,592	126,286	259,878	260,698	820
IB Middle Years Program	8,498	10,552	39,448	50,000	50,000	-
Classified Hourly Pool	3,391	11,838	5,126	16,964	7,374	(9,590)
AP Textbooks	1,027	6,574	63,426	70,000	70,000	-
English Language Learners	44,103	34,211	130,841	165,052	193,820	28,768
Security	334,884	375,255	711,637	1,086,893	1,071,929	(14,963)
Teach/Princ Eval Project	3,253	5,929	24,656	30,585	30,585	-
RESP Contract Opt Budget Only	-	-	-	-	-	-
Interpreting	86,307	119,179	151,438	270,616	274,658	4,042
HIB (Anti-Bullying)	-	606	36,394	37,000	37,000	-
Instructional Coaches	449,736	105,856	293,114	398,969	441,489	42,520
Graduation	59	5,082	21,418	26,500	26,500	-
Technology Facilitators	500	462	6,038	6,500	6,500	-
Elementary Leadership Activities	14,068	21,408	108,327	129,736	136,868	7,132

General Fund | Basic Education Activity Forecast

For the Period Ending 12/31/2023



	Prior YTD	Current YTD	Add: Projections	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
EXPENDITURES						
Equip Lease/Maint	757,031	47,287	324,072	371,359	371,359	-
Professional Development	74,833	68,665	191,674	260,339	260,339	-
Classroom Overload	228,306	233,694	181,693	415,388	227,419	(187,968)
Student Activities Advance & Coaches	35,323	40,989	211,881	252,870	266,908	14,038
Extra Curricular Activities	54,231	49,631	130,325	179,956	189,809	9,853
Middle School Leadership Activities	22,288	29,775	43,393	73,168	77,174	4,006
Coach Salaries	403,410	456,486	458,949	915,436	951,749	36,314
Sick Leave & Vacation Cash Out	-	-	617,551	617,551	653,596	36,044
Admin Med Match	6,160	21,841	208,458	230,299	230,302	4
Building Technology Assistants	7,604	9,345	19,283	28,628	30,195	1,567
Donation account	10,449	23,671	33,136	56,807	247,850	191,042
TOTAL BASIC EDUCATION	\$ 46,029,697	\$ 47,654,256	\$ 91,317,480	\$ 138,971,736	\$ 142,854,268	\$ 3,882,531

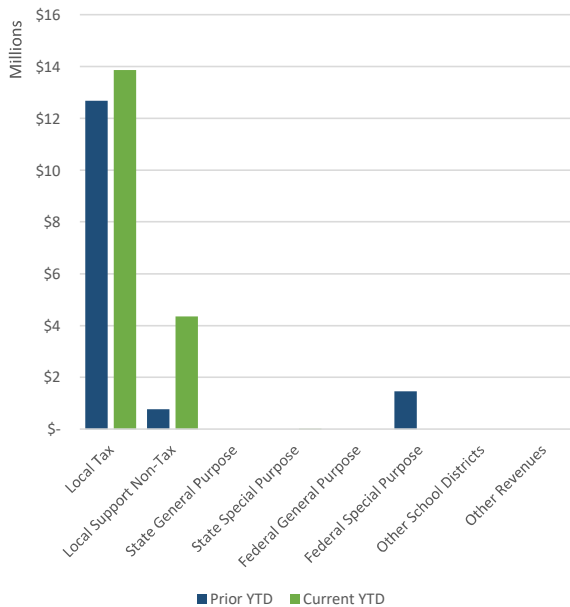
Capital Projects Fund | Financial Summary (Program)

For the Period Ending 12/31/2023

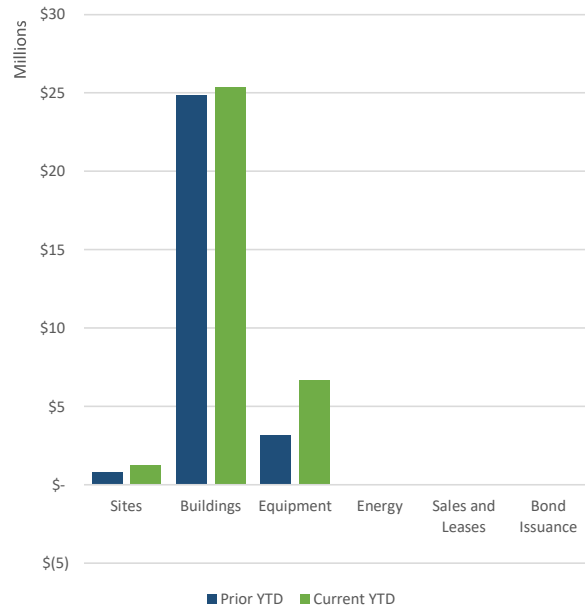


	Prior YTD	Prior Year Actual	YTD % of PY Actuals	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
Local Tax	\$ 12,675,996	\$ 28,668,357	44.22%	\$ 13,861,824	\$ 29,950,743	46.28%
Local Support Non-Tax	774,124	5,907,364	13.10%	4,353,936	8,016,393	54.31%
State General Purpose	-	-		-	-	
State Special Purpose	-	82,000	0.00%	22,000	-	
Federal General Purpose	-	-		-	-	
Federal Special Purpose	1,465,559	6,117,466	23.96%	-	-	
Other School Districts	-	-		-	-	
Other Revenues	-	-		-	-	
TOTAL REVENUE	\$ 14,915,679	\$ 40,775,187	36.58%	\$ 18,237,760	\$ 37,967,137	48.04%
EXPENDITURES						
Sites	\$ 801,992	\$ 3,121,191	25.70%	\$ 1,267,924	\$ 145,315,169	0.87%
Buildings	24,859,730	107,176,119	23.20%	25,351,238	163,901,624	15.47%
Equipment	3,185,503	7,429,563	42.88%	6,690,299	13,567,050	49.31%
Energy	1,500	1,500	100.00%	(2,988)	-	
Sales and Leases	-	-		-	-	
Bond Issuance	-	1,487,167	0.00%	-	-	
TOTAL EXPENDITURES	\$ 28,848,724	\$ 119,215,540	24.20%	\$ 33,306,473	\$ 322,783,843	10.32%
SURPLUS / (DEFICIT)	(13,933,046)	(78,440,353)		(15,068,713)	(284,816,706)	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	-	311,528,232		-	-	0.00%
Other Financing Uses	(573,492)	(703,151)		(868,791)	(800,000)	108.60%
NET CHANGE IN FUND BALANCE	(14,506,538)	232,384,728		(15,937,504)	(285,616,706)	
ENDING FUND BALANCE	346,120,707	343,354,115		327,416,610	75,010,539	

Revenues by Source
Prior YTD vs. Current YTD



Expenditures by Program
Prior YTD vs. Current YTD



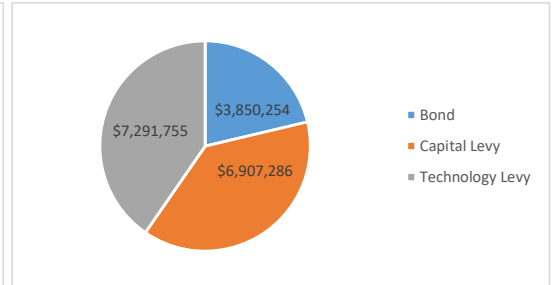
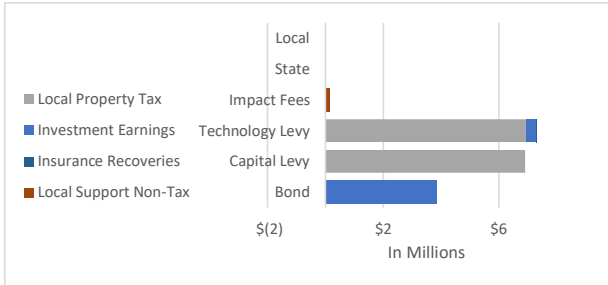
Capital Projects Fund | Financial Resource Summary (Program)

For the Period Ending 12/31/2023



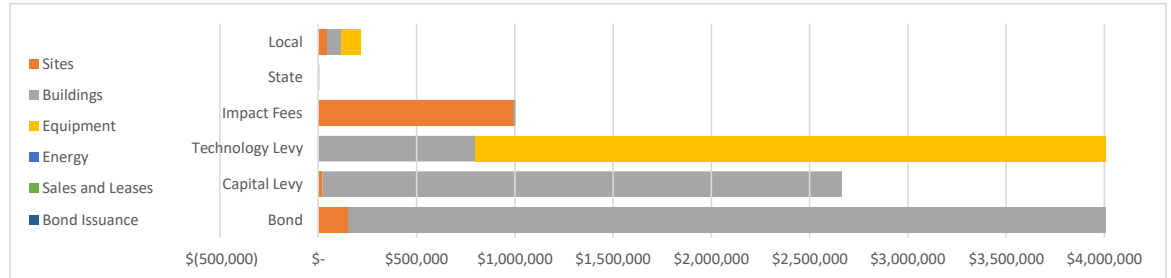
REVENUES

	Bond	Capital Levy	Technology Levy	Impact Fees	State	Local	Total Fund
Local Property Tax	\$ -	\$ 6,907,286	\$ 6,959,529	\$ -	\$ -	\$ (4,992)	\$ 13,861,824
Investment Earnings	3,850,254	-	330,325	-	-	-	4,180,579
Facility Rentals	-	-	-	-	-	28,673	28,673
Insurance Recoveries	-	-	800	-	-	-	800
Local Support Non-Tax	-	-	-	142,055	-	-	142,055
	-	-	-	-	22,000	-	22,000
TOTAL REVENUE	\$ 3,850,254	\$ 6,907,286	\$ 7,291,755	\$ 142,055	\$ 22,000	\$ 33,682	\$ 18,247,031



EXPENDITURES

	Bond	Capital Levy	Technology Levy	Impact Fees	State	Local	Total Fund
Sites	\$ 154,826	\$ 20,304	\$ -	\$ 994,918	\$ -	\$ 44,051	\$ 1,214,099
Buildings	21,135,438	2,644,671	802,123	8,350	6,440	70,994	24,668,015
Equipment	-	-	6,590,400	-	-	99,899	6,690,299
Energy	-	-	-	-	-	(2,988)	(2,988)
Sales and Leases	-	-	-	-	-	-	-
Bond Issuance	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 21,290,263	\$ 2,664,975	\$ 7,392,523	\$ 1,003,268	\$ 6,440	\$ 211,956	\$ 32,569,425



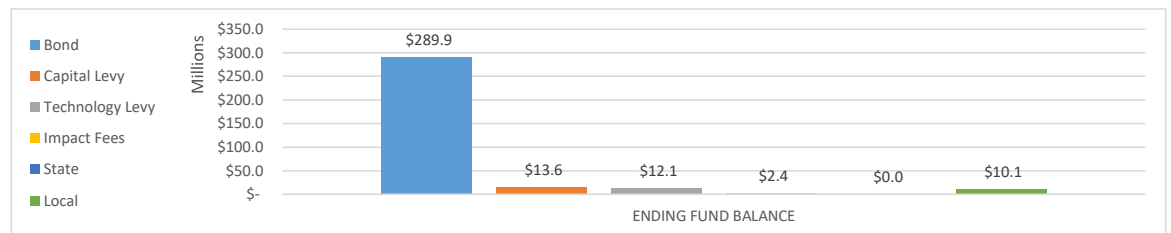
SURPLUS / (DEFICIT) \$ (17,440,010) \$ 4,242,311 \$ (100,767) \$ (861,213) \$ 15,560 \$ (178,275) \$ (14,322,394)

OTHER FINANCING SOURCES / (USES)

Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	-	-	(868,791)	-	-	-	(868,791)

NET CHANGE IN FUND BALANCE \$ (17,440,010) \$ 4,242,311 \$ (969,559) \$ (861,213) \$ 15,560 \$ (178,275) \$ (15,191,185)

ENDING FUND BALANCE 289,873,704 13,648,017 12,128,084 2,424,598 15,560 10,072,966 328,162,929



Capital Projects Fund | 2016 Capital Levy Program

For the Period Ending 12/31/2023



CONSTRUCTION PROJECTS

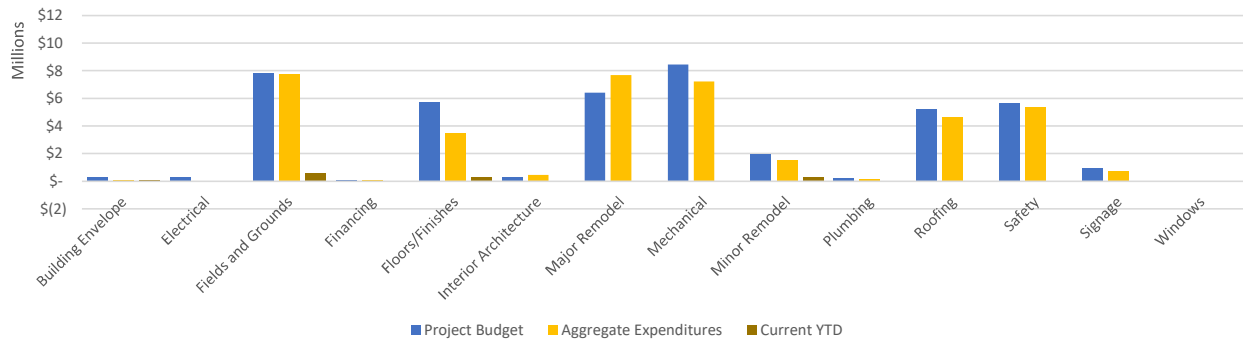
	Multi Year Project Budget	Accumulated Cost To Date	CTD % of Budget
New Elementary (Sartori)	\$ 45,011,335	\$ 45,010,178	100.00%
Building Envelope	255,730	73,792	28.86%
Electrical	246,531	19,561	7.93%
Fields and Grounds	7,794,634	7,756,231	99.51%
Financing	50,330	50,330	100.00%
Floors/Finishes	5,705,277	3,460,934	60.66%
Interior Architecture	255,426	460,076	180.12%
Major Remodel	6,399,621	7,680,799	120.02%
Mechanical	8,459,351	7,230,941	85.48%
Minor Remodel	1,948,950	1,521,755	78.08%
Plumbing	199,101	152,606	76.65%
Roofing	5,154,484	4,603,321	89.31%
Safety	5,627,401	5,377,401	95.56%
Signage	907,707	677,304	74.62%
Windows	-	-	-
TOTAL CONSTRUCTION PROJECTS	\$ 88,015,879	\$ 84,075,229	95.52%

Current YTD	Annual Budget	YTD % of Budget
\$ (5,346)	\$ -	
66,090	248,028	26.65%
2,103	229,073	0.92%
521,283	1,031,577	50.53%
-	-	
236,820	1,077,929	21.97%
-	40,246	0.00%
34,373	280,020	12.28%
41,546	357,609	11.62%
253,417	472,966	53.58%
-	46,495	0.00%
-	689,315	0.00%
-	5,753	0.00%
(1,304)	360,524	-0.36%
-	-	
\$ 1,148,982	\$ 4,839,535	23.74%

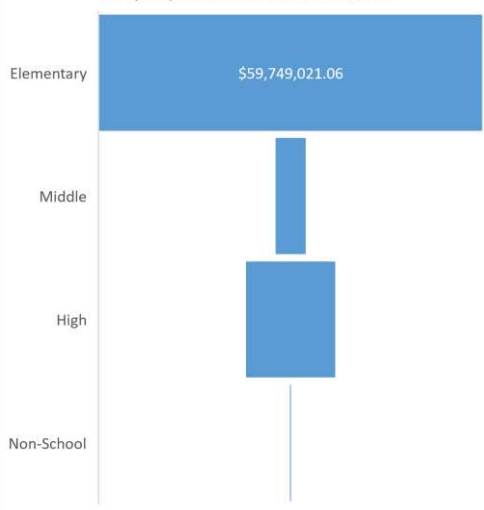
CAPITAL ACQUISITIONS & OVERHEAD

Property Acquisition	\$ 648,809	\$ 648,809	100.00%
Overhead	3,656,332	4,104,696	112.26%
Contingency	2,278,980	-	
TOTAL CAPITAL ACQUISITIONS & OVERHEAD	\$ 6,584,121	\$ 4,753,506	72.20%

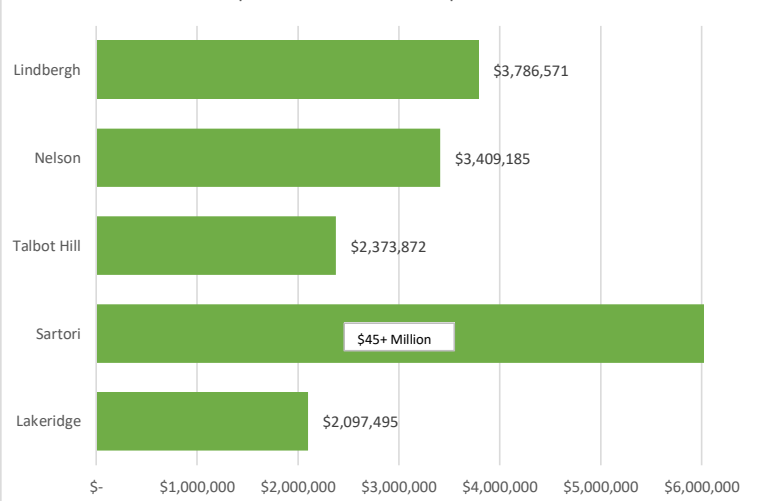
\$ -	\$ -	
328,315	38,174	860.04%
-	4,611,594	0.00%
\$ 328,315	\$ 4,649,769	7.06%



Levy Expenditure Concentration



Top Five Schools - Total Expenditures



Capital Projects Fund | 2022 Capital Levy Program

For the Period Ending 12/31/2023

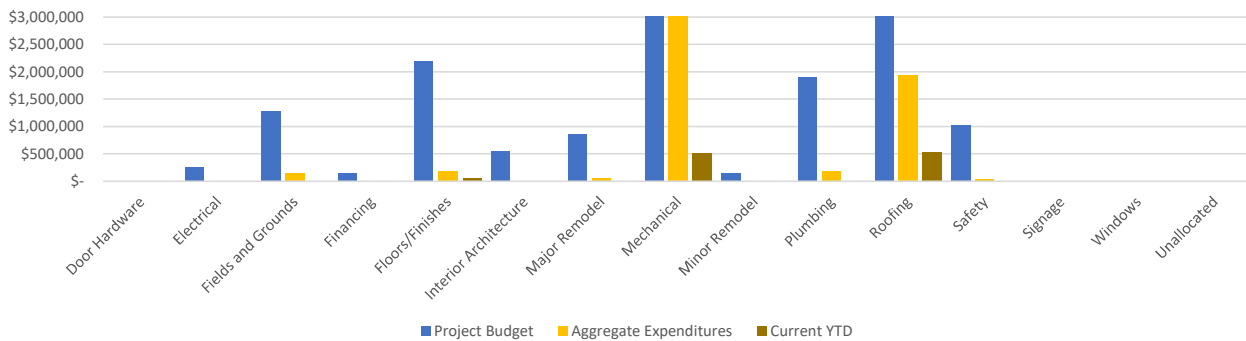


CONSTRUCTION PROJECTS

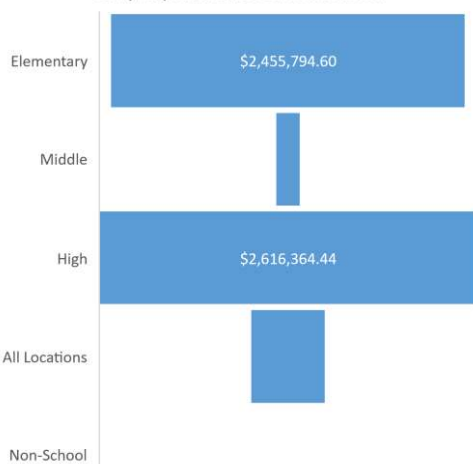
	Multi Year Project Budget	Accumulated Cost To Date	CTD % of Budget	Current YTD	Annual Budget	YTD % of Budget
Building Envelope	\$ 2,700,000	\$ 1,012	0.04%	\$ 1,012	\$ 2,700,000	0.04%
Door Hardware	-	-	-	-	-	-
Electrical	258,669	-	-	-	120,000	0.00%
Fields and Grounds	1,274,000	148,736	11.67%	-	806,264	0.00%
Financing	148,736	-	-	-	-	-
Floors/Finishes	2,197,000	174,719	7.95%	40,392	1,412,673	2.86%
Interior Architecture	550,000	9,832	1.79%	-	540,168	0.00%
Major Remodel	866,000	48,130	5.56%	-	800,000	0.00%
Mechanical	7,988,110	3,129,956	39.18%	509,137	4,776,291	10.66%
Minor Remodel	150,000	-	-	-	150,000	0.00%
Plumbing	1,896,787	173,277	9.14%	-	1,495,133	0.00%
Roofing	5,150,000	1,943,674	37.74%	524,392	3,730,718	14.06%
Safety	1,015,000	39,124	3.85%	-	893,376	0.00%
Signage	-	-	-	-	-	-
Windows	-	-	-	-	-	-
Unallocated	-	-	-	-	-	-
TOTAL CONSTRUCTION PROJECTS	\$ 24,194,302	\$ 5,668,460	23.43%	\$ 1,074,933	\$ 17,424,622	6.17%

CAPITAL ACQUISITIONS & OVERHEAD

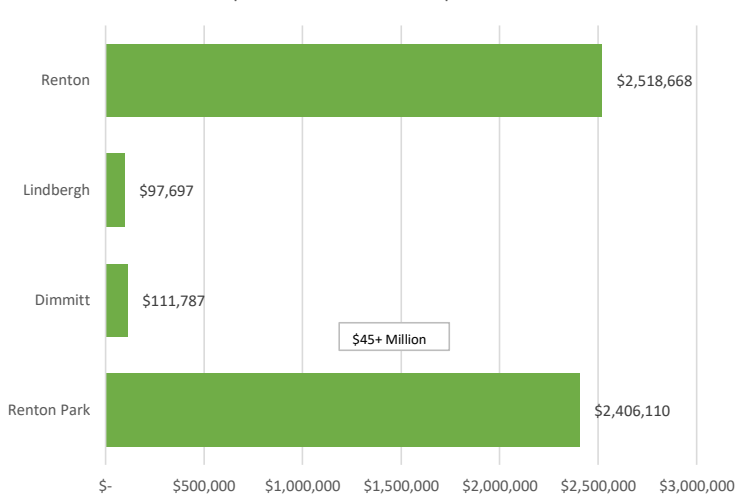
Property Acquisition	\$ -	\$ -	\$ -
Overhead	-	-	-
Contingency	-	-	-
TOTAL CAPITAL ACQUISITIONS & OVERHEAD	\$ -	\$ -	\$ -



Levy Expenditure Concentration



Top Five Schools - Total Expenditures



Capital Projects Fund | 2019 Bond Program

For the Period Ending 12/31/2023



CONSTRUCTION PROJECTS

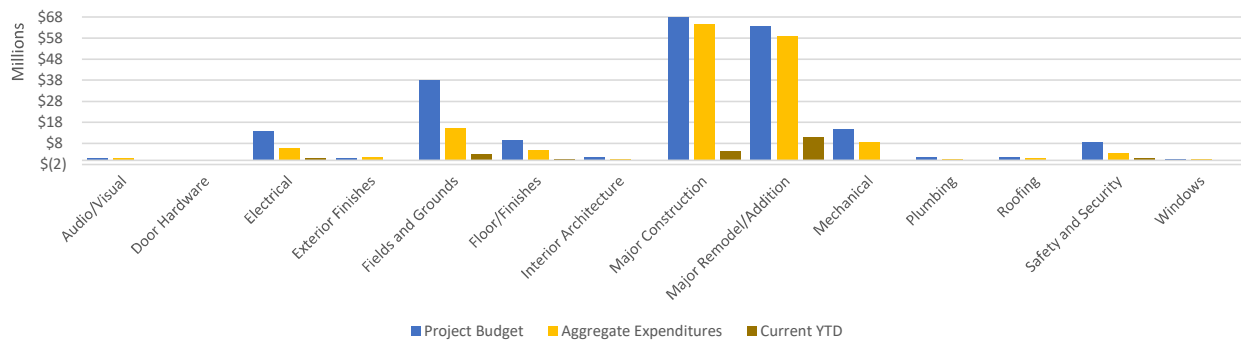
	Multi Year Project Budget	Accumulated Cost To Date	CTD % of Budget
Audio/Visual	\$ 851,295	\$ 1,043,255	122.55%
Door Hardware	198,450	246,901	124.41%
Electrical	13,691,771	5,526,576	40.36%
Exterior Finishes	848,244	1,320,413	155.66%
Fields and Grounds	38,216,918	15,198,877	39.77%
Floor/Finishes	9,556,847	4,981,279	52.12%
Interior Architecture	1,664,792	711,977	42.77%
Major Construction	67,843,781	64,698,552	95.36%
Major Remodel/Addition	63,645,409	59,051,651	92.78%
Mechanical	14,730,951	8,813,698	59.83%
Plumbing	1,613,392	740,586	45.90%
Roofing	1,588,046	1,052,549	66.28%
Safety and Security	8,682,188	3,150,570	36.29%
Windows	724,028	545,711	75.37%
TOTAL CONSTRUCTION PROJECTS	\$ 223,856,112	\$ 167,082,594	74.64%

Current YTD	Annual Budget	YTD % of Budget
\$ -	\$ 1,899	0.00%
-	5,039	0.00%
788,270	8,020,736	9.83%
-	26,683	0.00%
3,049,096	26,073,378	11.69%
593,124	3,771,160	15.73%
-	643,689	0.00%
4,448,801	7,850,249	56.67%
11,127,746	38,027,722	29.26%
78,971	1,568,548	5.03%
104,494	290,854	35.93%
-	283,086	0.00%
882,895	3,513,506	25.13%
53,176	261,090	20.37%
\$ 21,126,573	\$ 90,337,641	23.39%

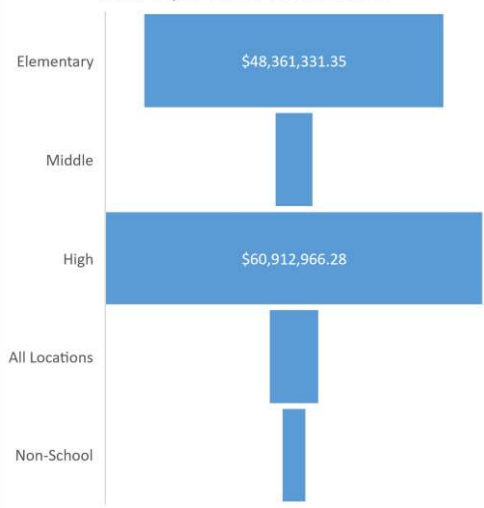
CAPITAL ACQUISITIONS & OVERHEAD

Property Acquisition	\$ 4,862,025	\$ 9,550	0.20%
Overhead	4,629,828	4,489,997	96.98%
Contingency	16,252,035	-	
TOTAL CAPITAL ACQUISITIONS & OVERHEAD	\$ 25,743,888	\$ 4,499,547	17.48%

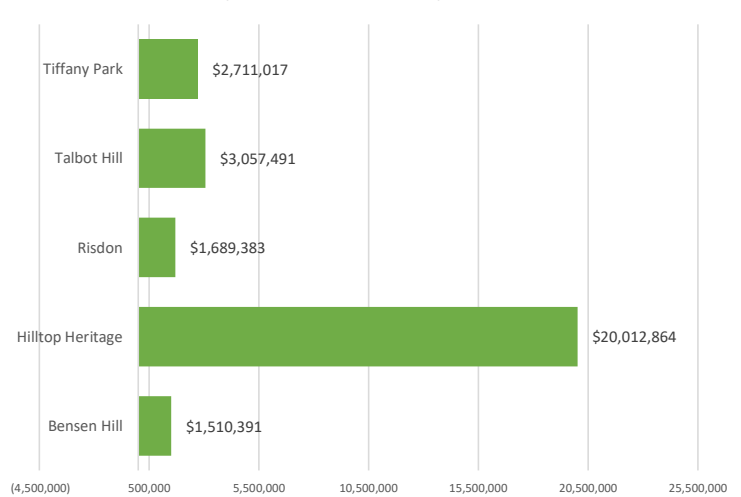
\$ -	\$ 4,852,476	0.00%
163,690	935,578	17.50%
-	4,316,931	0.00%
\$ 163,690	\$ 10,104,985	1.62%



Bond Expenditure Concentration



Top Five Schools - Total Expenditures



Capital Projects Fund | 2023 Bond Program

For the Period Ending 12/31/2023



CONSTRUCTION PROJECTS

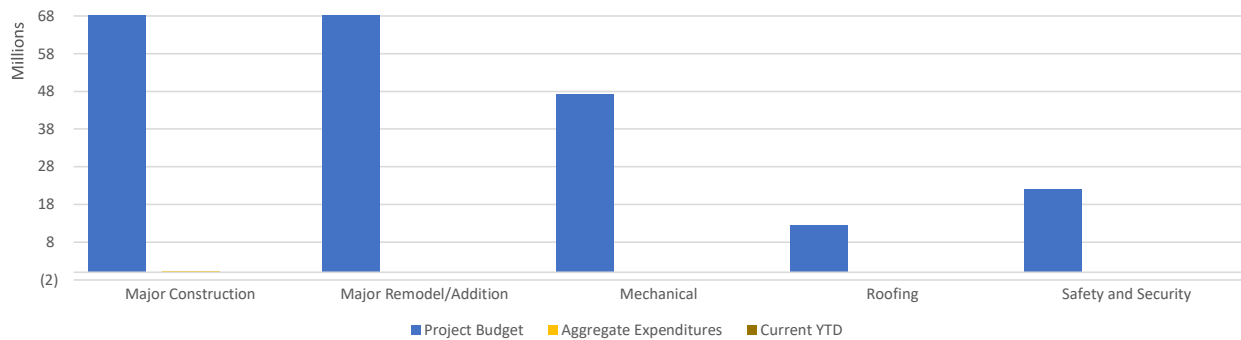
	Multi Year Project Budget	Accumulated Cost To Date	CTD % of Budget
Major Construction	345,929,000	256,705	0.07%
Major Remodel/Addition	73,224,000	-	
Mechanical	47,425,000	185,770	0.39%
Roofing	12,506,000	-	
Safety and Security	22,019,000	-	
TOTAL CONSTRUCTION PROJECTS	\$ 501,103,000	\$ 442,475	0.09%

Current YTD	Annual Budget	YTD % of Budget
121,027	2,863,300	4.23%
-	-	
75,351	2,593,000	2.91%
-	-	
-	-	
\$ 196,378	\$ 7,456,300	2.63%

CAPITAL ACQUISITIONS & OVERHEAD

Property Acquisition	\$ 120,000,000	\$ 196,370	0.16%
Overhead	21,739,000	665,565	3.06%
Contingency	33,158,000	-	
TOTAL CAPITAL ACQUISITIONS & OVERHEAD	\$ 174,897,000	\$ 861,935	0.49%

\$ 103,825	\$ 118,000,000	0.09%
287,020	3,059,221	9.38%
-	989,629	0.00%
\$ 390,846	\$ 122,048,849	0.32%

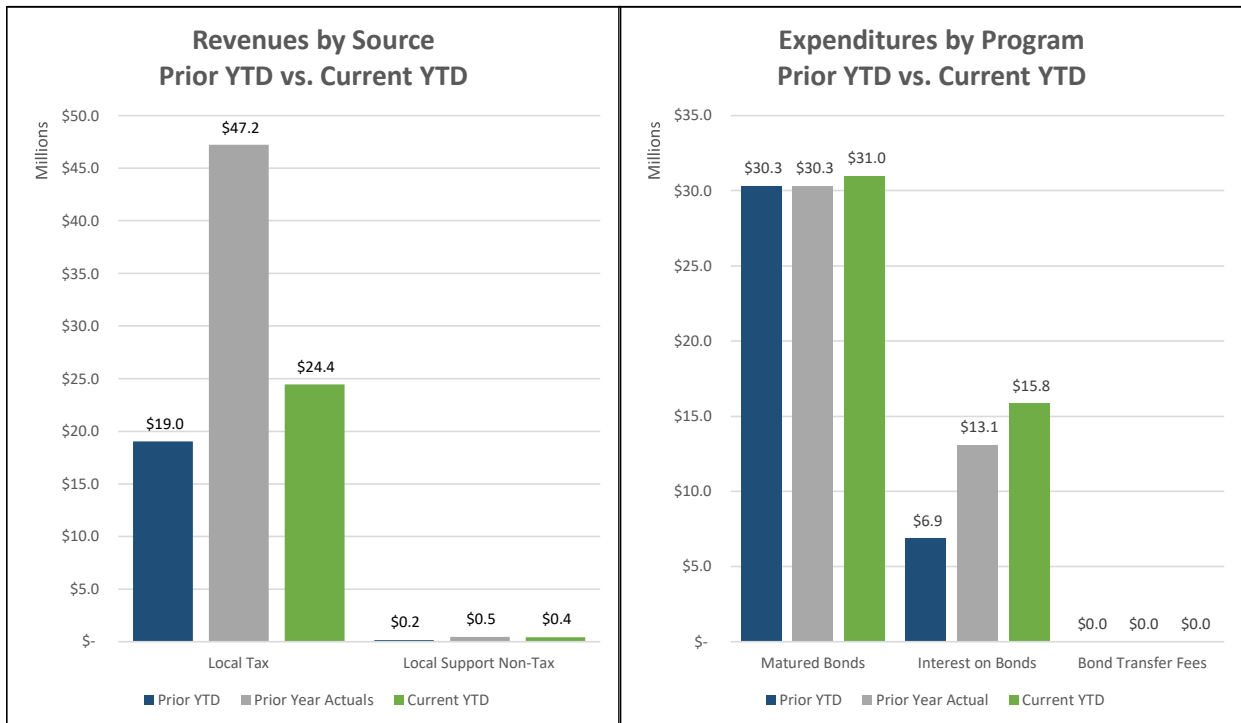


Debt Service Fund | Financial Summary

For the Period Ending 12/31/2023



	Prior YTD	Prior Year Actual	YTD % of PY Actuals	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
Local Tax	\$ 19,049,221	\$ 47,217,474	40.34%	\$ 24,446,148	\$ 56,806,680	43.03%
Local Support Non-Tax	153,814	451,060	34.10%	431,431	620,305	69.55%
TOTAL REVENUE	\$ 19,203,036	\$ 47,668,534	40.28%	\$ 24,877,578	\$ 57,426,985	43.32%
EXPENDITURES						
Matured Bonds	\$ 30,315,000	\$ 30,315,000	100.00%	\$ 30,990,000	\$ 30,990,000	100.00%
Interest on Bonds	6,872,665	13,086,883	52.52%	15,835,335	28,040,604	56.47%
Bond Transfer Fees	1,820	1,820	100.00%	2,540	1,000,000	0.25%
TOTAL EXPENDITURES	\$ 37,189,484	\$ 43,403,703	85.68%	\$ 46,827,875	\$ 60,030,604	78.01%
SURPLUS / (DEFICIT)	(17,986,449)	4,264,831		(21,950,296)	(2,603,619)	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	-	1,481		-	-	
Other Financing Uses	-	-		-	-	
NET CHANGE IN FUND BALANCE	(17,986,449)	4,266,312		(21,950,296)	(2,603,619)	
ENDING FUND BALANCE	5,145,636	27,398,397		5,448,101	18,145,726	



Debt Service Fund | Debt Schedules

For the Period Ending 12/31/2023



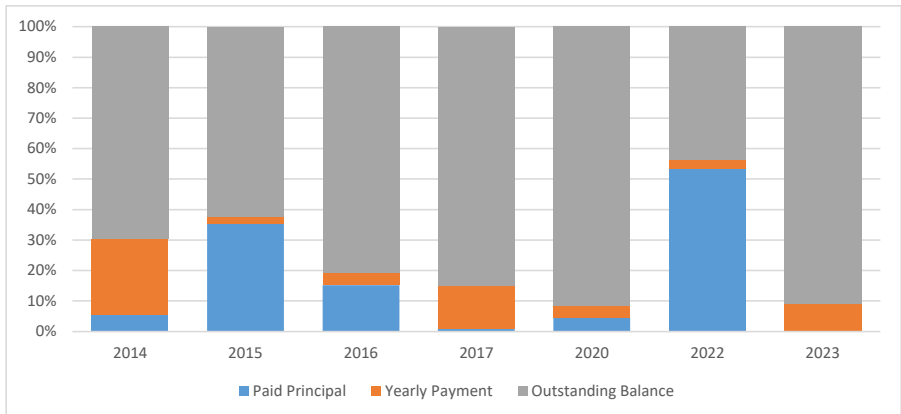
ACTIVE BOND ISSUANCES

2014 UT General Obligation & Refunding
2015 UT General Obligation
2016 UT General Obligation & Refunding
2017 UT General Obligation & Refunding
2020 UT General Obligation
2022 UT General Obligation & Refunding
2023 UT General Obligation

Amount Authorized	Interest Rate(s)	Final Maturity
37,800,000	3.75-5.00	12/1/2025
44,865,000	3.00-5.00	12/1/2035
58,545,000	2.50-5.00	12/1/2028
44,005,000	3.00-5.00	12/1/2031
100,500,000	4.00-5.00	12/1/2039
51,135,000	3.00-5.00	12/1/2031
299,345,000	4.00-5.00	12/1/2042
\$ 636,195,000		

Annual Installments	Amount Outstanding	Percent Complete
12,500,562	35,055,000	7.26%
1,123,050	28,610,000	36.23%
2,444,375	49,250,000	15.88%
7,312,350	43,600,000	0.92%
4,147,000	95,800,000	4.68%
1,493,625	22,950,000	55.12%
30,009,641	299,345,000	0.00%
\$ 59,030,603	\$ 574,610,000	9.68%

The bonds issued on March 18, 2020 May 24, 2022, and \$110 million of the March 14, 2023 sale represents 100% the complete series of bonds issued under the November 5, 2019 bond authorization. The remaining \$200 million from the March 14, 2023 sale represents the first installment of the November 8, 2022 bond authorization.

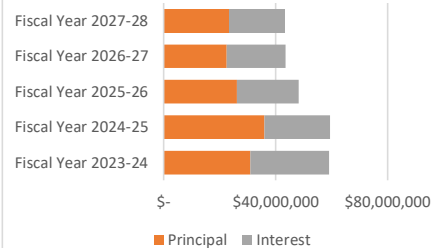


DEBT SERVICE REQUIREMENTS

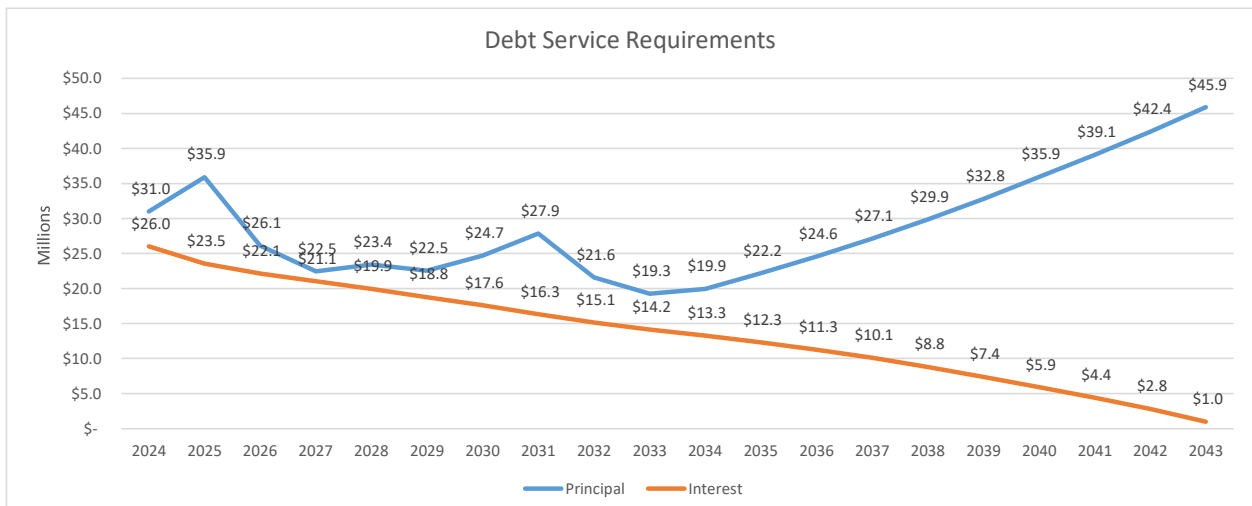
Fiscal Year 2023-24
Fiscal Year 2024-25
Fiscal Year 2025-26
Fiscal Year 2026-27
Fiscal Year 2027-28
Fiscal Years 2029-2033
Fiscal Years 2034-2038
Fiscal Years 2039-2043
Fiscal Years 2044-2048

Principal	Interest	Total
\$ 30,990,000	\$ 28,040,604	\$ 59,030,604
35,910,000	23,541,537	59,451,537
26,125,000	22,131,294	48,256,294
22,470,000	21,052,575	43,522,575
23,415,000	19,929,725	43,344,725
115,935,000	82,073,275	198,008,275
123,670,000	55,779,625	179,449,625
196,095,000	21,521,875	217,616,875
-	-	-
574,610,000	274,070,510	848,680,510

Next Five Debt Payments



Debt Service Requirements

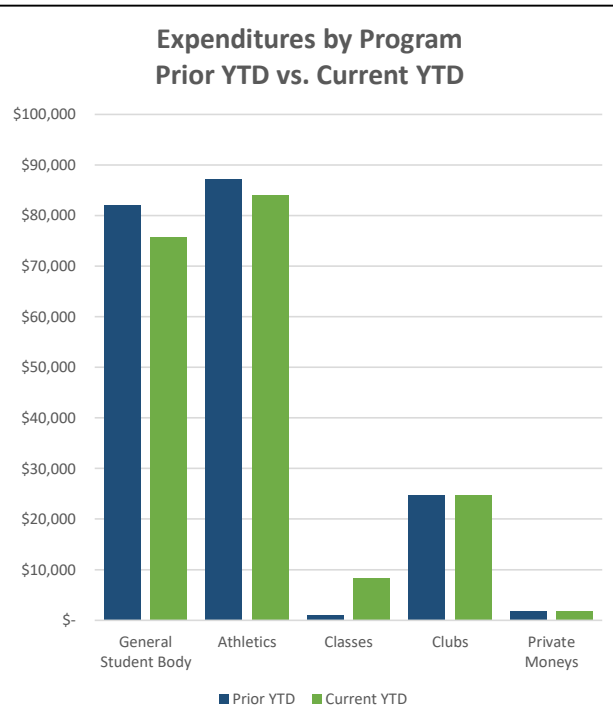
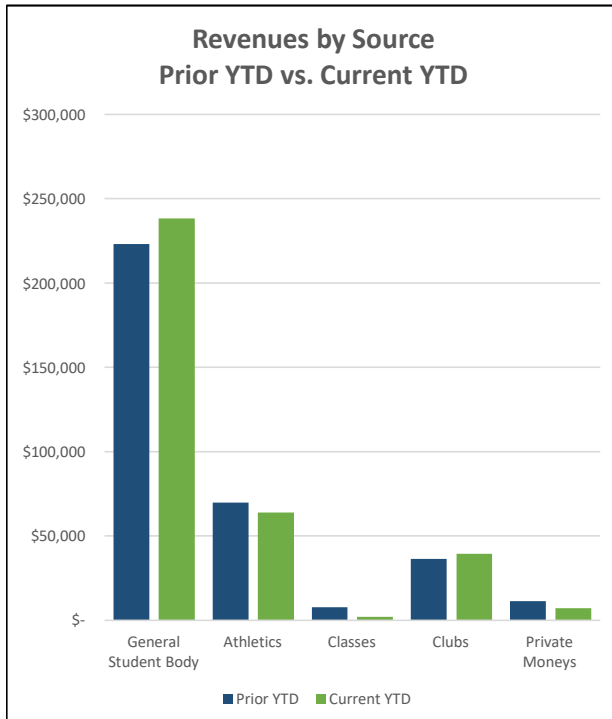


Associated Student Body Fund | Financial Summary

For the Period Ending 12/31/2023



	Prior YTD	Prior Year Actual	YTD % of PY Actuals	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
General Student Body	\$ 223,203	\$ 418,194	53.37%	\$ 238,408	\$ 418,444	56.97%
Athletics	69,695	207,849	33.53%	64,044	353,111	18.14%
Classes	7,681	44,543	17.25%	2,120	54,895	3.86%
Clubs	36,309	160,227	22.66%	39,395	436,720	9.02%
Private Moneys	11,326	16,514	68.58%	7,120	26,730	26.64%
TOTAL REVENUE	\$ 348,214	\$ 847,327	41.10%	\$ 351,087	\$ 1,289,900	27.22%
EXPENDITURES						
General Student Body	\$ 82,031	\$ 344,680	23.80%	\$ 75,742	\$ 383,743	19.74%
Athletics	87,119	315,749	27.59%	84,029	369,801	22.72%
Classes	1,093	43,102	2.53%	8,348	64,640	12.91%
Clubs	24,743	190,120	13.01%	24,713	401,188	6.16%
Private Moneys	1,820	40,810	4.46%	1,765	41,373	4.27%
TOTAL EXPENDITURES	\$ 196,806	\$ 934,461	21.06%	\$ 194,597	\$ 1,260,745	15.44%
SURPLUS / (DEFICIT)	151,408	(87,134)		156,489	29,155	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	-	-		-	-	
Other Financing Uses	-	-		-	-	
NET CHANGE IN FUND BALANCE	151,408	(87,134)		156,489	29,155	
ENDING FUND BALANCE	1,432,323	1,193,781		1,350,270	1,035,969	



Associated Student Body Fund | Schools Summary

For the Period Ending 12/31/2023



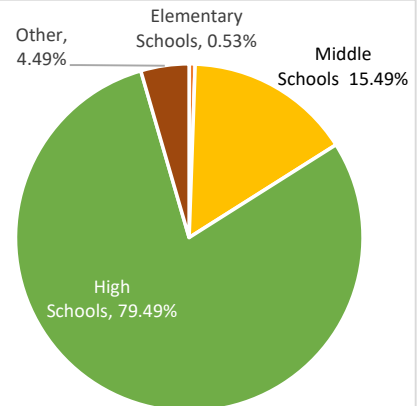
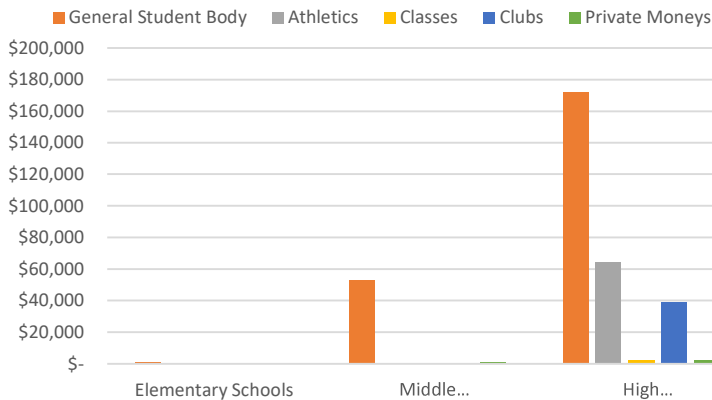
REVENUES

	Elementary Schools	Middle Schools	High Schools	Other	Total	Annual Budget	YTD % of Budget
General Student Body	\$ 1,156	\$ 53,049	\$ 172,044	\$ 12,159	\$ 238,408	\$ 418,444	56.97%
Athletics	-	65	63,979	-	64,044	353,111	18.14%
Classes	-	-	2,120	-	2,120	54,895	3.86%
Clubs	705	80	38,610	-	39,395	436,720	9.02%
Private Moneys	-	1,180	2,340	3,600	7,120	26,730	26.64%
TOTAL REVENUE	\$ 1,861	\$ 54,374	\$ 279,093	\$ 15,759	\$ 351,087	\$ 1,289,900	27.22%

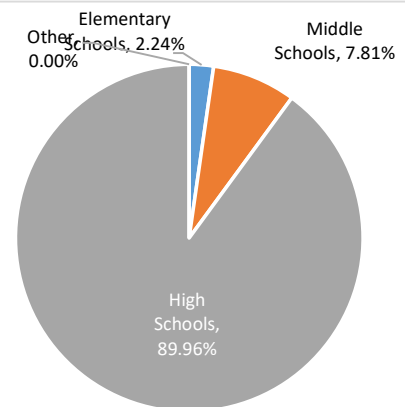
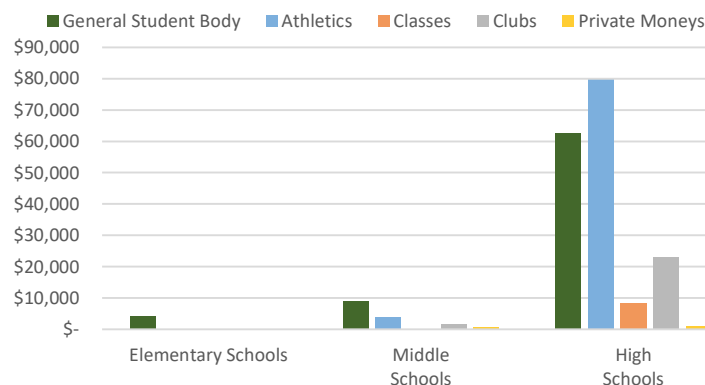
EXPENDITURES

	Elementary Schools	Middle Schools	High Schools	Other	Total	Annual Budget	YTD % of Budget
General Student Body	\$ 4,356	\$ 8,857	\$ 62,530	\$ -	\$ 75,742	\$ 383,743	19.74%
Athletics	-	3,853	80,176	-	84,029	369,801	22.72%
Classes	-	-	8,348	-	8,348	64,640	12.91%
Clubs	-	1,777	22,936	-	24,713	401,188	6.16%
Private Moneys	-	701	1,064	-	1,765	41,373	4.27%
TOTAL EXPENDITURES	\$ 4,356	\$ 15,189	\$ 175,053	\$ -	\$ 194,597	\$ 1,260,745	15.44%

School ASB Revenues



School ASB Expenditures

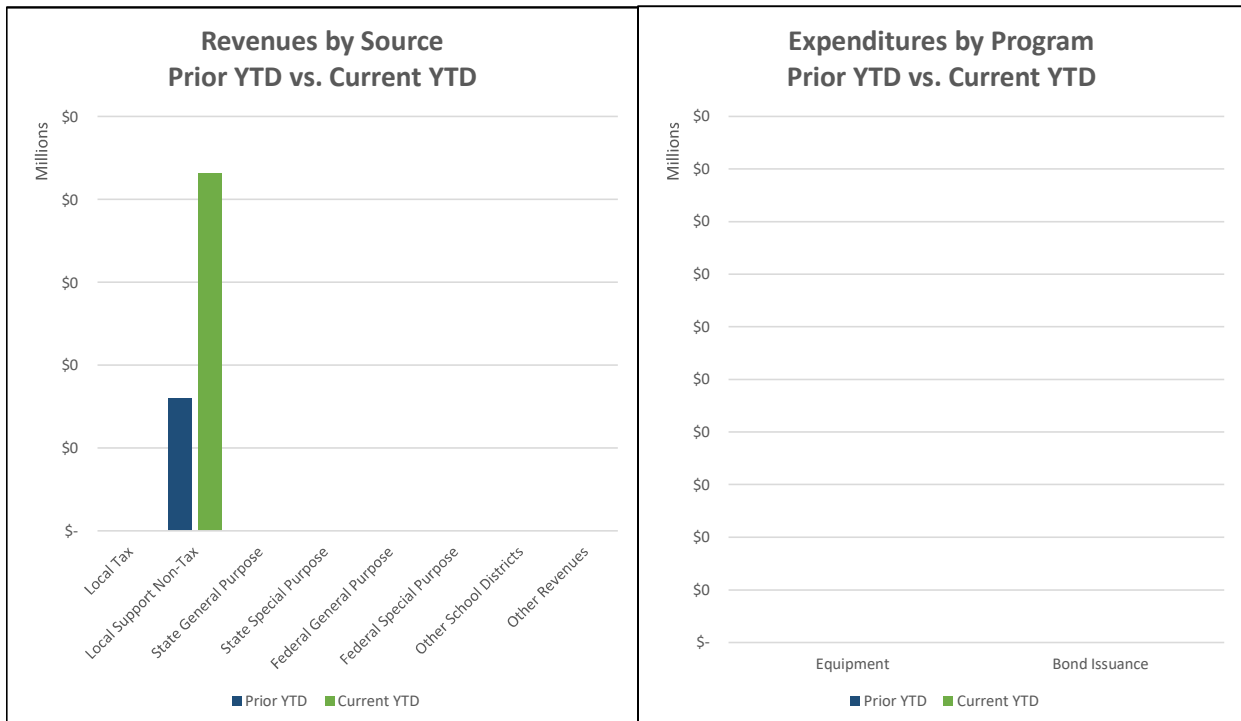


Transportation Vehicle Fund | Financial Summary

For the Period Ending 12/31/2023



	Prior YTD	Prior Year Actual	YTD % of PY Actuals	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
Local Tax	\$ -	\$ -		\$ -	\$ -	
Local Support Non-Tax	7,981	39,058	20.43%	21,558	69,745	30.91%
State General Purpose	-	-		-	-	
State Special Purpose	-	1,571,476	0.00%	-	1,712,391	0.00%
Federal General Purpose	-	-		-	-	
Federal Special Purpose	-	-		-	-	
Other School Districts	-	-		-	-	
Other Revenues	-	-		-	-	
TOTAL REVENUE	\$ 7,981	\$ 1,610,534	0.50%	\$ 21,558	\$ 1,782,136	1.21%
EXPENDITURES						
Equipment	\$ -	\$ 1,504,790	0.00%	\$ -	\$ 2,269,009	0.00%
Bond Issuance	-	-		-	-	
TOTAL EXPENDITURES	\$ -	\$ 1,504,790	0.00%	\$ -	\$ 2,269,009	0.00%
SURPLUS / (DEFICIT)	7,981	105,745		21,558	(486,873)	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	555,239	58,975		145,857	-	
Other Financing Uses	-	-		-	-	
NET CHANGE IN FUND BALANCE	563,220	164,720		167,415	(486,873)	
ENDING FUND BALANCE	2,527,798	2,129,297		2,296,712	1,782,136	



Transportation Vehicle Fund | Equipment Summary



For the Period Ending 12/31/2023

	Prior Year Count	Current Year Count	Curr. Vs. Prior	Depreciation Projected	Annual Budget	Proj. vs. Budget
BUSES						
Conventional, Diesel	2	0	-100.00%	\$ -	\$ -	0.00%
Conventional, Diesel, w/Lift	13	7	-46.15%	86,088	172,088	50.03%
Transit, Diesel	47	45	-4.26%	620,582	646,990	95.92%
Transit, Electric	2	2	0.00%	88,649	88,649	100.00%
Type A, Gas	22	29	31.82%	584,670	631,204	92.63%
Type A, Gas, w/Lift	6	13	116.67%	148,681	173,461	85.71%
TOTAL BUSES	92	96	4.35%	\$ 1,528,670	\$ 1,712,391	89.27%
	Prior Year To Date	Prior Year	Percent Change	Year To Date	Annual Budget	YTD % of Budget
REVENUES						
Investment Earnings	\$ 7,981	\$ 39,058	20.43%	\$ 21,558	\$ 69,745	
Transportation Depreciation	-	1,571,476	0.00%	-	1,712,391	
TOTAL REVENUES	\$ 7,981	\$ 1,610,534	0.50%	\$ 21,558	\$ 1,782,136	1.21%
EXPENDITURES						
Equipment	\$ -	\$ 1,504,790	0.00%	\$ -	\$ 2,269,009	0.00%
Bond Issuance	-	-		-	-	
TOTAL EXPENDITURES	\$ -	\$ 1,504,790	0.00%	\$ -	\$ 2,269,009	0.00%
SURPLUS / (DEFICIT)	7,981	105,745		21,558	(486,873)	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	-	58,975		3,286	-	
Other Financing Uses	-	-		-	-	
NET CHANGE IN FUND BALANCE	7,981	164,720		24,844	(486,873)	
ENDING FUND BALANCE	7,981	2,129,297		2,154,142	1,782,136	

