

Richland School District No.400

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	195,977,795	2,636,310	19,337,000	23,327,000	670,000
Total Appropriation (Expenditures)	203,300,000	2,750,000	19,875,000	45,000,000	675,000
Other Financing Uses--Transfers Out (G.L. 536)	250,000	XXXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-7,572,205	-113,690	-538,000	-21,673,000	-5,000
Beginning Total Fund Balance	13,000,000	1,900,000	8,768,820	58,500,000	300,000
Ending Total Fund Balance	5,427,795	1,786,310	8,230,820	36,827,000	295,000

SECTION B: EXCESS LEVIES FOR 2022 COLLECTION

Excess levies approved by voters for 2022 collection	26,000,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2022 collection after rollback	26,000,000	XXXXX	19,940,000	4,200,000	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

Richland School District No.400

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	13,675.45		13,650.00		13,200.00	
FTE Certificated Employees	886.375		911.717		886.956	
FTE Classified Employees	501.923		654.239		656.356	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	182,936,672		193,878,419		195,977,795	
Total Expenditures	180,863,310		201,040,941		203,300,000	
Total Beginning Fund Balance	9,481,426		11,554,787		13,000,000	
Total Ending Fund Balance	11,554,788		4,142,265		5,427,795	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	112,655,912	62.29	124,406,364	61.88	120,752,579	59.40
Federal Special Purpose Funding	XXXXX	XXXXX	XXXXX	XXXXX	5,000,000	2.46
Special Education Instruction	21,689,952	11.99	23,367,761	11.62	24,659,419	12.13
Vocational Instruction	4,415,177	2.44	4,293,828	2.14	5,718,774	2.81
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	7,797,897	4.31	10,310,984	5.13	8,927,175	4.39
Other Instructional Programs	1,373,404	0.76	1,693,592	0.84	1,654,708	0.81
Community Services	2,322,383	1.28	412,708	0.21	663,225	0.33
Support Services	30,608,585	16.92	36,555,704	18.18	35,924,120	17.67
Total - Program Groups	180,863,310	100.00	201,040,941	100.00	203,300,000	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	112,116,983	61.99	119,815,229	59.60	120,799,629	59.42
Teaching Support	20,212,356	11.18	27,749,188	13.80	29,067,147	14.30
Other Supportive Activities	25,733,155	14.23	26,951,989	13.41	26,583,391	13.08
Building Administration	10,688,071	5.91	11,119,957	5.53	11,155,323	5.49
Central Administration	11,469,658	6.34	15,404,578	7.66	15,694,510	7.72
Total - Activity Groups	180,863,310	100.00	201,040,941	100.00	203,300,000	100.00

Richland School District No.400

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	84,505,915	46.72	92,800,039	46.16	90,104,499	44.32
Classified Salaries	25,923,337	14.33	26,688,931	13.28	26,695,923	13.13
Employee Benefits and Payroll Taxes	44,351,786	24.52	48,868,306	24.31	47,054,851	23.15
Supplies, Instructional Resources and Noncapitalized Items	7,023,332	3.88	14,739,163	7.33	18,719,146	9.21
Purchased Services	17,512,870	9.68	15,693,212	7.81	18,364,818	9.03
Travel	295,085	0.16	620,252	0.31	751,220	0.37
Capital Outlay	1,250,984	0.69	1,631,038	0.81	1,609,543	0.79
Total - Objects	180,863,310	100.00	201,040,941	100.00	203,300,000	100.00

Richland School District No.400

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2019-2020	Budget 2/ 2020-2021	Budget 3/ 2021-2022
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	959.74	940.00	885.00
2. Grade 1	933.29	941.00	800.00
3. Grade 2	1,024.79	930.00	876.00
4. Grade 3	962.93	1,029.00	835.00
5. Grade 4	1,041.78	963.00	924.00
6. Grade 5	1,024.64	1,036.00	930.00
7. Grade 6	1,035.83	1,022.00	970.00
8. Grade 7	1,088.16	1,032.00	957.00
9. Grade 8	1,060.50	1,087.00	985.00
10. Grade 9	982.13	1,058.00	1,075.00
11. Grade 10	1,038.00	979.00	1,057.00
12. Grade 11 (excluding Running Start)	907.53	900.00	933.00
13. Grade 12 (excluding Running Start)	743.75	803.00	850.00
14. SUBTOTAL	12,803.07	12,720.00	12,077.00
15. Running Start	264.49	250.00	255.00
16. Dropout Reengagement Enrollment	34.00	25.00	30.00
17. ALE Enrollment	573.89	655.00	838.00
18. TOTAL K-12	13,675.45	13,650.00	13,200.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	886.38	911.72	886.956
2. General Fund FTE Classified Employees /4	501.92	654.24	656.356

1/ Enrollment are the average counts at school year's end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

Richland School District No.400

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	18,428,550	23,996,288	25,330,850
2000 Local Nontax Support	1,768,402	3,491,251	650,000
3000 State, General Purpose	126,218,079	129,408,624	125,691,290
4000 State, Special Purpose	27,469,541	26,462,837	27,595,655
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	9,052,099	10,517,419	16,710,000
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	2,000	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	182,936,672	193,878,419	195,977,795
EXPENDITURES			
00 Regular Instruction	112,655,912	124,406,364	120,752,579
10 Federal Special Purpose Funding	0	0	5,000,000
20 Special Education Instruction	21,689,952	23,367,761	24,659,419
30 Vocational Education Instruction	4,415,177	4,293,828	5,718,774
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	7,797,897	10,310,984	8,927,175
70 Other Instructional Programs	1,373,404	1,693,592	1,654,708
80 Community Services	2,322,383	412,708	663,225
90 Support Services	30,608,585	36,555,704	35,924,120
B. TOTAL EXPENDITURES	180,863,310	201,040,941	203,300,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	250,000	250,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	2,073,362	-7,412,522	-7,572,205
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	139,772	0	150,000
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	85,359	0	970,000
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0

Richland School District No.400

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	415,315	0	95,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	250,000	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	11,304,787	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	1,006,783	0	1,475,000
G.L.890 Unassigned Fund Balance	7,834,197	0	10,310,000
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
F. TOTAL BEGINNING FUND BALANCE	9,481,426	11,554,787	13,000,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	139,772	0	150,000
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	962,913	0	970,000
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	93,033	0	95,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	1,000,000	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	7,000,000	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	1,466,783	0	1,475,000
G.L.890 Unassigned Fund Balance	8,892,286	-3,857,735	2,737,795
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	11,554,788	4,142,265	5,427,795

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

Richland School District No.400

SUMMARY OF GENERAL FUND BUDGET

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

3/ Line H must be equal to or greater than all restricted fund balances.

Richland School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
LOCAL TAXES			
1100 Local Property Tax	18,428,550	23,996,288	25,330,850
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	18,428,550	23,996,288	25,330,850
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	104,498	150,000	25,000
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skill Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	52,125	75,000	0
2186 Community School Tuition and Fees	0	0	0
2188 Childcare Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	12,049	25,000	15,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	1,090	5,000	5,000
2245 Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	6,225	15,000	15,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	802,806	1,135,000	0
2300 Investment Earnings	146,593	150,000	150,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	XXXXX	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	69,737	50,000	15,000
2700 Rentals and Leases	147,710	175,000	175,000
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	425,570	1,711,251	250,000
2910 E-Rate	0	0	0
2998 Local School Food Services-non NSLP	XXXXX	0	0

Richland School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
2000 TOTAL LOCAL SUPPORT NONTAX	1,768,402	3,491,251	650,000
STATE, GENERAL PURPOSE			
3100 Apportionment	115,183,648	118,464,694	115,750,000
3121 Special Education--General Apportionment	3,525,821	3,557,430	3,700,000
3300 Local Effort Assistance	7,508,610	7,386,500	6,241,290
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	126,218,079	129,408,624	125,691,290
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	14,571,486	14,723,192	15,310,327
4122 Special Ed-Infants and Toddlers-State	865,875	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	3,316,265	3,707,082	3,732,360
4156 State Institutions, Centers, and Homes, Delinquent	135,718	125,000	125,000
4158 Special and Pilot Programs	1,078,007	900,000	1,000,000
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	1,178,833	1,149,844	1,198,356
4174 Highly Capable	395,085	399,580	384,842
4188 Childcare	0	0	0
4198 School Food Services	78,190	58,139	65,500
4199 Transportation--Operations	4,779,271	4,400,000	4,779,270
4300 Other State Agencies, Unassigned	1,070,810	1,000,000	1,000,000
4321 Special Education--Other State Agencies	0	0	0
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Special and Pilot Programs--Other State Agencies	0	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	0	0	0
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	27,469,541	26,462,837	27,595,655

Richland School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6111 Federal Special Purpose-GEER	XXXXX	XXXXX	0
6112 Federal Special Purpose-ESSER II	XXXXX	XXXXX	0
6113 Federal Special Purpose-ESSER III	XXXXX	XXXXX	6,500,000
6114 Federal Special Purpose ESSER III Learning Loss	XXXXX	XXXXX	0
6118 Federal Special Purpose-Reserved G	XXXXX	XXXXX	0
6119 Federal Special Purpose-Reserved H	XXXXX	XXXXX	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123 ARP-IDEA-Federal	XXXXX	XXXXX	0
6124 Special Education--Supplemental	2,470,948	2,543,826	2,520,500
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	54,874	52,000	75,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	1,610,222	3,867,000	1,800,000
6152 School Improve, Fed Other Title Grants under ESEA, Fed	414,777	330,000	425,000
6153 Migrant ESEA Migrant, Federal	0	0	0
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	42,091	51,923	52,000
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	13,758	97,670	97,500
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance ESSER I	0	0	0

Richland School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
6178 Youth Training Programs	0	0	0
6188 Childcare	243,197	250,000	250,000
6189 Other Community Services	1,922,742	35,000	50,000
6198 School Food Services	1,984,436	2,900,000	4,500,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Special Purpose-GEER	0	XXXXX	0
6212 Federal Special Purpose-ESSER II	0	XXXXX	0
6213 Federal Special Purpose-ESSER III	0	XXXXX	0
6214 Federal Special Purpose ESSER III Learning Loss	0	XXXXX	0
6218 Federal Special Purpose-Reserved G	0	XXXXX	0
6219 Federal Special Purpose-Reserved H	0	XXXXX	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223 ARP-IDEA-Federal	XXXXX	XXXXX	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0

Richland School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6310 Medicaid Administrative Match	0	0	0
6311 Federal Special Purpose-GEER	0	XXXXX	0
6312 Federal Special Purpose-ESSER II	0	XXXXX	0
6313 Federal Special Purpose-ESSER III	0	XXXXX	0
6314 Federal Special Purpose ESSER III Learning Loss	0	XXXXX	0
6318 Federal Special Purpose-Reserved G	0	XXXXX	0
6319 Federal Special Purpose-Reserved H	0	XXXXX	0
6321 Special Education--Medicaid Reimbursement	27,488	140,000	140,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 ARP-IDEA-Federal	XXXXX	XXXXX	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance ESSER I	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	267,567	250,000	300,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	9,052,099	10,517,419	16,710,000

REVENUES FROM OTHER SCHOOL DISTRICTS

Richland School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	0	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	0	0	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	XXXXX	XXXXX	0
8188 Childcare	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	0	2,000	0
8500 Nonfederal, ESD	0	0	0
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	2,000	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	182,936,672	193,878,419	195,977,795

Richland School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
REGULAR INSTRUCTION			
01 Basic Education	112,655,912	124,281,364	120,752,579
02 Alternative Learning Experience	0	0	0
03 Basic Education - Dropout Reengagement	0	125,000	0
00 TOTAL REGULAR INSTRUCTION	112,655,912	124,406,364	120,752,579
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - GEER	XXXXX	XXXXX	0
12 Federal Special Purpose - ESSER II	XXXXX	XXXXX	0
13 Federal Special Purpose - ESSER III	XXXXX	XXXXX	5,000,000
14 Federal Special Purpose ESSER III Learning Loss	XXXXX	XXXXX	0
18 Federal Special Purpose - Reserved G	XXXXX	0	0
19 Federal Special Purpose - Reserved H	XXXXX	XXXXX	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	XXXXXX	0	5,000,000
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	18,488,768	20,823,977	22,122,891
22 Special Education, Infants and Toddlers, State	814,255	0	0
23 ARP-IDEA-Federal	XXXXXX	XXXXXX	0
24 Special Education, Supplemental, Federal	2,386,929	2,543,784	2,536,528
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	0	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	21,689,952	23,367,761	24,659,419
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	3,670,063	3,570,421	4,971,901
34 Middle School Career and Technical Education, State	692,106	669,846	671,873
38 Vocational, Federal	53,008	53,561	75,000
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	4,415,177	4,293,828	5,718,774
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0

Richland School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,555,408	3,519,600	1,800,013
52 Other Title Grants under ESEA-Federal	395,077	359,137	420,309
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	3,100,199	3,824,301	3,569,799
56 State Institutions, Centers and Homes, Delinquent	171,201	161,254	161,584
57 State Institutions, Neglected and Delinquent, Federal	40,660	43,958	52,000
58 Special and Pilot Programs, State	1,377,712	1,094,479	1,221,339
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	13,227	89,645	97,500
65 Transitional Bilingual, State	1,144,413	1,218,610	1,604,631
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	7,797,897	10,310,984	8,927,175
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	64,398	185,240	0
74 Highly Capable	177,752	377,850	452,162
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	1,131,254	1,130,502	1,202,546
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,373,404	1,693,592	1,654,708
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Child Care	0	0	250,000
89 Other Community Services	2,322,383	412,708	413,225

Richland School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
80 TOTAL COMMUNITY SERVICES	2,322,383	412,708	663,225
SUPPORT SERVICES			
97 District-wide Support	22,992,239	27,026,112	26,698,066
98 School Food Services	3,158,454	4,823,535	4,886,616
99 Pupil Transportation	4,457,892	4,706,057	4,339,438
90 TOTAL SUPPORT SERVICES	30,608,585	36,555,704	35,924,120
TOTAL PROGRAM EXPENDITURES	180,863,310	201,040,941	203,300,000

Richland School District No.400
PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(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
01 Basic Education	120,752,579	485,392		68,921,699	8,094,531	29,667,279	9,339,615	3,963,657	306,030	-25,624
02 ALE	0	0		0	0	0	0	0	0	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	120,752,579	485,392		68,921,699	8,094,531	29,667,279	9,339,615	3,963,657	306,030	-25,624
11 Federal Special Purpose - GEER	0	0		0	0	0	0	0	0	0
12 Federal Special Purpose - ESSER II	0	0		0	0	0	0	0	0	0
13 Federal Special Purpose - ESSER III	5,000,000	0		0	0	0	5,000,000	0	0	0
14 Federal Special Purpose ESSER III Learning Loss	0	0		0	0	0	0	0	0	0
18 Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 Federal Special Purpose - Reserved H	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	5,000,000	0		0	0	0	5,000,000	0	0	0
21 Sp Ed, Sup, St	22,122,891	0		10,059,059	4,325,997	6,477,685	170,350	1,065,000	19,800	5,000
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 ARP-IDEA-Fed	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	2,536,528	0		1,852,879	0	683,649	0	0	0	0
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0

Richland School District No.400

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(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
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	24,659,419	0		11,911,938	4,325,997	7,161,334	170,350	1,065,000	19,800	5,000
31 Voc, Basic, St	4,971,901	1,500		2,739,088	70,589	956,358	217,750	339,287	76,500	570,829
34 MidSchCar/Tec	671,873	0		337,597	7,856	120,820	21,500	79,500	6,000	98,600
38 Voc, Fed	75,000	6,000		0	0	0	19,000	35,000	10,000	5,000
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	5,718,774	7,500		3,076,685	78,445	1,077,178	258,250	453,787	92,500	674,429
45 Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	1,800,013	9,730		825,313	175,456	394,514	125,391	269,109	500	0
52 Other Title Grants under ESEA-Federal	420,309	0	0	229,545	1,000	77,675	30,000	62,903	19,186	0
53 ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	3,569,799	1,000		2,065,118	176,315	778,811	155,237	263,000	80,580	49,738
56 St In, Ctr/Hm, D	161,584	0		122,078	0	38,506	1,000	0	0	0
57 St In, N/D, Fed	52,000	0		24,015	0	7,114	17,971	400	2,500	0

Richland School District No.400

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(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
58 Sp/Plt Pgm, St	1,221,339	0		918,684	2,000	211,370	2,061	69,257	17,967	0
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	0	0		0	0	0	0	0	0	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	97,500	200		11,873	10,000	8,981	5,900	50,546	10,000	0
65 Tran Biling, St	1,604,631	100		641,916	408,265	460,023	23,600	30,000	40,727	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	8,927,175	11,030	0	4,838,542	773,036	1,976,994	361,160	745,215	171,460	49,738
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	0	0		0	0	0	0	0	0	0
74 Highly Capable	452,162	0		312,130	9,110	119,776	8,146	1,000	2,000	0
76 Targeted Assistance	0	0		0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	1,202,546	0		336,750	427,123	423,673	7,500	7,500	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,654,708	0		648,880	436,233	543,449	15,646	8,500	2,000	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0
88 Child Care	250,000	0		0	0	0	250,000	0	0	0

Richland School District No.400

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(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
89 Othr Comm Srv	413,225	25,993	0	0	226,842	93,783	30,100	26,507	0	10,000
TOTAL COMMUNITY SERVICES	663,225	25,993	0	0	226,842	93,783	280,100	26,507	0	10,000
97 Distwide Suppt	26,698,066	74,950	-155,000	706,755	9,322,494	4,193,909	2,335,876	9,411,252	151,830	656,000
98 Schl Food Serv	4,886,616	3,000	-55,615	0	1,315,719	1,053,812	263,600	2,265,500	600	40,000
99 Pupil Transp	4,339,438	1,850	-399,100	0	2,122,626	1,287,113	694,549	425,400	7,000	200,000
TOTAL SUPPORT SERVICES	35,924,120	79,800	-609,715	706,755	12,760,839	6,534,834	3,294,025	12,102,152	159,430	896,000
OBJECT TOTALS	203,300,000	609,715	-609,715	90,104,499	26,695,923	47,054,851	18,719,146	18,364,818	751,220	1,609,543

Richland School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	2,175,359	XXXXX	505,031	XXXXX	609,715	XXXXX
(1) Credit Transfers	-2,175,359	XXXXX	-505,031	XXXXX	-609,715	XXXXX
(2) Certificated Salaries	84,505,915	46.72	92,800,039	46.16	90,104,499	44.32
(3) Classified Salaries	25,923,337	14.33	26,688,931	13.28	26,695,923	13.13
(4) Employee Benefits and Payroll Taxes	44,351,786	24.52	48,868,306	24.31	47,054,851	23.15
(5) Supplies and Materials	7,023,332	3.88	14,739,163	7.33	18,719,146	9.21
(7) Purchased Services	17,512,870	9.68	15,693,212	7.81	18,364,818	9.03
(8) Travel	295,085	0.16	620,252	0.31	751,220	0.37
(9) Capital Outlay	1,250,984	0.69	1,631,038	0.81	1,609,543	0.79
TOTAL EXPENDITURES	180,863,310	100.00	201,040,941	100.00	203,300,000	100.00

Richland School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	109,267,472	60.41	114,245,045	56.83	115,723,852	56.92
28 Extracur	2,849,510	1.58	5,570,184	2.77	5,075,777	2.50
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	112,116,983	61.99	119,815,229	59.60	120,799,629	59.42
TEACHING SUPPORT						
22 Lrn Resrc	1,562,832	0.86	2,835,348	1.41	6,719,388	3.31
24 Guid/Coun	4,903,250	2.71	4,990,872	2.48	5,773,573	2.84
25 Pupil M/S	1,432,045	0.79	1,543,926	0.77	1,385,107	0.68
26 Health	7,045,956	3.90	7,812,945	3.89	8,017,192	3.94
31 InstProDev	1,856,564	1.03	4,770,306	2.37	2,770,987	1.36
32 Inst Tech	1,166,282	0.64	541,570	0.27	61,500	0.03
33 Curriculum	2,245,428	1.24	5,254,221	2.61	4,339,400	2.13
34 Prof Lrng St	643,086	0.36	0	0.00	0	0.00
TOTAL TEACHING SUPPORT	20,212,356	11.18	27,749,188	13.80	29,067,147	14.30
OTHER SUPPORT ACTIVITIES						
42 Food	2,636,626	1.46	2,231,500	1.11	2,431,500	1.20
44 Operation	4,106,999	2.27	2,383,103	1.19	2,240,020	1.10
49 Transfers	-1,905,439	-1.05	-55,615	-0.03	-55,615	-0.03
52 Operation	3,092,978	1.71	3,234,780	1.61	3,008,001	1.48
53 Maintnce	690,466	0.38	719,632	0.36	724,693	0.36
56 Insurance	166,282	0.09	185,000	0.09	185,000	0.09
58 Remote Learning Operations	XXXXX	XXXXX	XXXXX	XXXXX	0	0.00
59 Transfers	-120,774	-0.07	-294,416	-0.15	-399,100	-0.20
62 Grnd Mnt	1,583,710	0.88	1,930,128	0.96	1,883,563	0.93
63 Oper Bldg	5,203,645	2.88	6,328,692	3.15	5,470,791	2.69
64 Maintnce	2,682,628	1.48	2,216,408	1.10	2,065,883	1.02
65 Utilities	2,350,875	1.30	3,380,000	1.68	3,718,000	1.83
67 Bldg Secu	878,483	0.49	369,255	0.18	376,001	0.18
68 Insurance	1,410,242	0.78	1,332,410	0.66	2,043,356	1.01
72 Info Sys	2,081,480	1.15	1,766,467	0.88	1,744,299	0.86
73 Printing	316,029	0.17	489,190	0.24	400,259	0.20

Richland School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
74 Warehouse	501,381	0.28	605,455	0.30	616,740	0.30
75 Mtr Pool	51,012	0.03	90,000	0.04	90,000	0.04
83 Interest	0	0.00	0	0.00	0	0.00
84 Principal	0	0.00	0	0.00	0	0.00
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	6,532	0.00	40,000	0.02	40,000	0.02
TOTAL OTHER SUPPORT ACTIVITIES	25,733,155	14.23	26,951,989	13.41	26,583,391	13.08
UNIT ADMINISTRATION						
23 Princ Off	10,688,071	5.91	11,119,957	5.53	11,155,323	5.49
TOTAL UNIT ADMINISTRATION	10,688,071	5.91	11,119,957	5.53	11,155,323	5.49
CENTRAL ADMINISTRATION						
11 Bd of Dir	481,242	0.27	804,000	0.40	804,000	0.40
12 Supt Off	845,216	0.47	1,019,845	0.51	980,977	0.48
13 Busns Off	2,180,513	1.21	2,399,029	1.19	2,428,463	1.19
14 HR	1,140,453	0.63	1,641,179	0.82	1,809,356	0.89
15 Pblc Rltn	214,030	0.12	360,567	0.18	345,332	0.17
21 Supv Inst	4,271,846	2.36	5,388,155	2.68	5,940,556	2.92
41 Supervisn	225,708	0.12	264,547	0.13	270,711	0.13
51 Supervisn	628,939	0.35	861,061	0.43	820,844	0.40
61 Supv Bldg	1,481,711	0.82	2,666,195	1.33	2,294,271	1.13
TOTAL CENTRAL ADMINISTRATION	11,469,658	6.34	15,404,578	7.66	15,694,510	7.72
TOTAL EXPENDITURES	180,863,310	100.00	201,040,941	100.00	203,300,000	100.00

Richland School District No.400

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	727.149	81.98	255.236	38.89
28 Extracurricular	2.938	0.33	0.000	0.00
TOTAL TEACHING ACTIVITIES	730.087	82.31	255.236	38.89
TEACHING SUPPORT				
22 Learning Resources	6.878	0.78	10.188	1.55
24 Guidance and Counseling	34.674	3.91	0.000	0.00
25 Pupil Management and Safety	0.000	0.00	27.992	4.26
26 Health/Related Services	48.668	5.49	19.369	2.95
31 InstProDev	6.566	0.74	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	0.000	0.00
33 Curriculum	0.000	0.00	0.000	0.00
34 Professional Learning - State	0.000	0.00	XXXXX	XXXXX
TOTAL TEACHING SUPPORT	96.786	10.91	57.549	8.77
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	43.777	6.67
52 Operations	XXXXX	XXXXX	40.533	6.18
53 Maintenance	XXXXX	XXXXX	4.688	0.71
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	XXXXX	XXXXX	14.000	2.13
63 Operation of Buildings	XXXXX	XXXXX	69.875	10.65
64 Maintenance	XXXXX	XXXXX	15.000	2.29
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	XXXXX	XXXXX	5.000	0.76
72 Information Systems	0.000	0.00	16.870	2.57
73 Printing	0.000	0.00	4.000	0.61
74 Warehousing and Distribution	0.000	0.00	6.000	0.91
75 Motor Pool	0.000	0.00	0.000	0.00
91 Public Activities	0.000	0.00	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	219.743	33.48

Richland School District No.400

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
UNIT ADMINISTRATION				
23 Principal's Office	39.800	4.49	61.146	9.32
TOTAL UNIT ADMINISTRATION	39.800	4.49	61.146	9.32
CENTRAL ADMINISTRATION				
12 Superintendent's Office	2.000	0.23	1.000	0.15
13 Business Office	0.000	0.00	12.500	1.90
14 Human Resources	2.000	0.23	11.000	1.68
15 Public Relations	0.000	0.00	1.831	0.28
21 Supervision - Instruction	16.283	1.84	20.601	3.14
41 Supervision - Nutrition Services	0.000	0.00	3.000	0.46
51 Supervision - Transportation	0.000	0.00	6.000	0.91
61 Supervision - Building	0.000	0.00	6.750	1.03
TOTAL CENTRAL ADMINISTRATION	20.283	2.29	62.682	9.55
TOTAL FTE STAFF	886.956	100.00	656.356	100.00

NOTE: Activities 29, 42, 43, 49, 56, 59, 68, 83, 84, and 85 are not included because there should not be personnel charged to these activities.

Richland School District No.400
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

Table with 4 columns: Description, (1) Actual 2019-2020, (2) Budget 2020-2021, (3) Budget 2021-2022. Rows include REVENUES (General Student Body, Athletics, Classes, Clubs, Private Moneys), EXPENDITURES (same categories), BEGINNING FUND BALANCE (Restricted for Other Items, Fund Purposes, etc.), and ENDING FUND BALANCE (same categories).

Richland School District No.400

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	1,988,460	1,975,209	1,786,310

1/ Amount on Line F should be equal to or greater than all restricted fund balances.

Richland School District No.400
SUMMARY OF DEBT SERVICE FUND BUDGET

Table with 4 columns: Description, (1) Actual 2019-2020, (2) Budget 2020-2021, (3) Budget 2021-2022. Rows include REVENUES AND OTHER FINANCING SOURCES, EXPENDITURES, BEGINNING FUND BALANCE, and ENDING FUND BALANCE.

Richland School District No.400
 SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	7,862,000	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	7,927,003	7,862,000	8,230,820

Richland School District No.400

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
LOCAL TAXES			
1100 Local Property Taxes	19,036,404	19,247,000	19,247,000
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	19,036,404	19,247,000	19,247,000
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	113,682	90,000	90,000
2450 Other Interest Earnings	XXXXX	0	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	113,682	90,000	90,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0

Richland School District No.400

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	19,150,086	19,337,000	19,337,000

Richland School District No.400
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

Table with 4 columns: Description, (1) Actual 2019-2020, (2) Budget 2020-2021, (3) Budget 2021-2022. Rows include REVENUES AND OTHER FINANCING SOURCES, EXPENDITURES, and BEGINNING FUND BALANCE.

Richland School District No.400

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
G.L.863 Restricted from State Proceeds	11,463,110	13,000,000	11,613,074
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	8,698,029	11,000,000	12,435,416
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	7,081,068	0	13,921,980
F. TOTAL BEGINNING FUND BALANCE	93,896,405	59,000,000	58,500,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	33,578,292	0	12,893,362
G.L.862 Committed from Levy Proceeds	693,520	0	30,416
G.L.863 Restricted from State Proceeds	11,457,331	0	7,310,678
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	8,699,700	0	7,828,360
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	14,472,000	8,764,184
G.L.890 Unassigned Fund Balance	7,081,068	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	61,509,910	14,472,000	36,827,000

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

Richland School District No.400

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

3/ Line H must be equal to or greater than all restricted fund balances.

Richland School District No.400

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
LOCAL TAXES			
1100 Local Property Tax	3,900,444	4,055,000	4,155,000
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	1,690,529	0	0
1000 TOTAL LOCAL TAXES	5,590,973	4,055,000	4,155,000
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	1,500,513	2,052,000	2,052,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	XXXXX	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	96,897	120,000	120,000
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	1,597,410	2,172,000	2,172,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	1,932,833	15,000,000	15,000,000
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	1,932,833	15,000,000	15,000,000

Richland School District No.400

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	2,000,000	2,000,000
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	2,000,000	2,000,000
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-GEER	XXXXX	XXXXX	0
6112 Federal Special Purpose-ESSER II	XXXXX	XXXXX	0
6113 Federal Special Purpose-ESSER III	XXXXX	XXXXX	0
6114 Federal Special Purpose ESSER III Learning Loss	XXXXX	XXXXX	0
6118 Federal Special Purpose-Reserved G	XXXXX	XXXXX	0
6119 Federal Special Purpose-Reserved H	XXXXX	XXXXX	0
6140 Impact Aid-Construction	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Special Purpose-GEER	0	XXXXX	0
6212 Federal Special Purpose-ESSER II	0	XXXXX	0
6213 Federal Special Purpose-ESSER III	0	XXXXX	0
6214 Federal Special Purpose ESSER III Learning Loss	0	XXXXX	0
6218 Federal Special Purpose-Reserved G	0	XXXXX	0
6219 Federal Special Purpose-Reserved H	0	XXXXX	0
6240 Impact Aid-Construction	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6311 Federal Special Purpose-GEER	0	XXXXX	0
6312 Federal Special Purpose-ESSER II	0	XXXXX	0
6313 Federal Special Purpose-ESSER III	0	XXXXX	0
6314 Federal Special Purpose ESSER III Learning Loss	0	XXXXX	0
6318 Federal Special Purpose-Reserved G	0	XXXXX	0
6319 Federal Special Purpose-Reserved H	0	XXXXX	0
6340 Impact Aid-Construction	0	0	0
6376 Targeted Assistance ESSER I	0	0	0

Richland School District No.400

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	XXXXX	XXXXX	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	9,121,217	23,227,000	23,327,000

Richland School District No.400

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	5,801	10,000	10,000
2450 Other Interest Earnings	XXXXX	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	0	0	0
4300 Other State Agencies-Unassigned	35,000	0	0
4499 Transportation Reimbursement Depreciation	397,030	380,000	400,000
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	0	0	0
8101 Governmental Entities	XXXXX	XXXXX	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	10,000	10,000
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0

Richland School District No.400

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
9901 Transfers (local resources)	0	250,000	250,000
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	437,831	400,000	420,000
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	437,831	650,000	670,000
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	595,214	860,190	675,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	595,214	860,190	675,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-157,382	-210,190	-5,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	583,748	426,365	300,000
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	583,748	426,365	300,000
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	426,366	216,175	295,000
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Richland School District No.400

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	426,366	216,175	295,000

1/ Includes interest portion of purchase contracts.

2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.

4/ Amount on Line J must be equal to or greater than all restricted fund balances.