

## 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
<b>SECTION A: BUDGET SUMMARY</b>					
Total Revenues and Other Financing Sources	193,878,419	2,532,410	19,337,000	23,227,000	650,000
Total Appropriation (Expenditures)	193,040,941	2,553,196	19,075,000	67,755,000	775,000
Other Financing Uses--Transfers Out (G.L. 536)	250,000	XXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	587,478	-20,786	262,000	-44,528,000	-125,000
Beginning Total Fund Balance	10,000,000	1,995,995	7,600,000	59,000,000	425,000
Ending Total Fund Balance	10,587,478	1,975,209	7,862,000	14,472,000	300,000

**SECTION B: EXCESS LEVIES FOR 2021  
COLLECTION**

Excess levies approved by voters for 2021 collection	25,000,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	487,000	0	0	0	0
Net excess levy amount for 2021 collection after rollback	24,513,000	XXXX	19,940,000	4,100,000	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 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
<b>ENROLLMENT AND STAFFING SUMMARY</b>						
Total K-12 FTE Enrollment Counts	13,505.43		13,700.00		13,650.00	
FTE Certificated Employees	873.537		916.432		911.717	
FTE Classified Employees	497.866		513.139		654.239	
<b>FINANCIAL SUMMARY</b>						
Total Revenues and Other Financing Sources	174,622,540		189,656,297		193,878,419	
Total Expenditures	177,431,023		193,534,050		193,040,941	
Total Beginning Fund Balance	12,289,908		12,850,000		10,000,000	
Total Ending Fund Balance	9,481,426		8,722,247		10,587,478	
<b>EXPENDITURE SUMMARY BY PROGRAM GROUPS</b>						
Regular Instruction	114,961,427	64.79	121,702,675	62.88	117,931,362	61.09
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	19,028,680	10.72	21,573,845	11.15	23,367,761	12.11
Vocational Instruction	2,675,231	1.51	4,883,750	2.52	4,293,828	2.22
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	7,392,617	4.17	9,396,336	4.86	10,310,984	5.34
Other Instructional Programs	1,471,256	0.83	1,741,854	0.90	1,693,592	0.88
Community Services	368,230	0.21	399,242	0.21	412,708	0.21
Support Services	31,533,582	17.77	33,836,348	17.48	35,030,706	18.15
Total - Program Groups	177,431,023	100.00	193,534,050	100.00	193,040,941	100.00
<b>EXPENDITURE SUMMARY BY ACTIVITY GROUPS</b>						
Teaching Activities	104,478,346	58.88	118,204,490	61.08	115,050,491	59.60
Teaching Support	25,688,502	14.48	26,241,724	13.56	26,061,226	13.50
Other Supportive Activities	24,897,879	14.03	25,866,493	13.37	25,854,483	13.39
Building Administration	10,671,631	6.01	10,038,746	5.19	11,116,167	5.76
Central Administration	11,365,367	6.41	13,182,597	6.81	14,958,574	7.75
Total - Activity Groups	177,431,023	100.00	193,534,050	100.00	193,040,941	100.00
<b>EXPENDITURE SUMMARY BY OBJECTS</b>						
Certificated Salaries	81,110,617	45.71	88,588,932	45.77	88,850,606	46.03
Classified Salaries	25,283,167	14.25	25,663,826	13.26	26,688,931	13.83

## Richland School District No.400

## GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
Employee Benefits and Payroll Taxes	39,718,977	22.39	44,622,255	23.06	48,195,361	24.97
Supplies, Instructional Resources and Noncapitalized Items	11,133,181	6.27	13,558,379	7.01	11,725,748	6.07
Purchased Services	17,428,152	9.82	18,308,065	9.46	15,329,005	7.94
Travel	616,107	0.35	1,176,022	0.61	620,252	0.32
Capital Outlay	2,140,821	1.21	1,616,571	0.84	1,631,038	0.84
Total - Objects	177,431,023	100.00	193,534,050	100.00	193,040,941	100.00

## Richland School District No.400

## FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2018-2019	Budget 2/ 2019-2020	Budget 3/ 2020-2021
<b>A. FTE ENROLLMENT COUNTS (calculate to two decimal places)</b>			
1. Kindergarten /2	895.20	902.00	940.00
2. Grade 1	970.45	902.00	941.00
3. Grade 2	907.00	978.00	930.00
4. Grade 3	1,024.97	913.00	1,029.00
5. Grade 4	1,007.12	1,030.00	963.00
6. Grade 5	1,010.61	1,010.00	1,036.00
7. Grade 6	1,099.51	1,046.00	1,022.00
8. Grade 7	1,026.97	1,097.00	1,032.00
9. Grade 8	964.17	1,031.00	1,087.00
10. Grade 9	1,078.30	975.00	1,058.00
11. Grade 10	1,104.93	1,085.00	979.00
12. Grade 11 (excluding Running Start)	806.01	1,109.00	900.00
13. Grade 12 (excluding Running Start)	815.10	899.00	803.00
14. SUBTOTAL	12,710.34	12,977.00	12,720.00
15. Running Start	236.24	221.00	250.00
16. Dropout Reengagement Enrollment	6.09	0.00	25.00
17. ALE Enrollment	552.76	502.00	655.00
18. TOTAL K-12	13,505.43	13,700.00	13,650.00
<b>B. STAFF COUNTS (calculate to three decimal places)</b>			
1. General Fund FTE Certificated Employees /4	873.537	916.432	911.717
2. General Fund FTE Classified Employees /4	497.866	513.139	654.239

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 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	18,168,992	17,053,191	23,996,288
2000   Local Nontax Support	2,659,216	7,443,229	3,491,251
3000   State, General Purpose	120,978,468	129,004,305	129,408,624
4000   State, Special Purpose	25,121,134	27,620,157	26,462,837
5000   Federal, General Purpose	0	0	0
6000   Federal, Special Purpose	7,693,604	8,529,665	10,517,419
7000   Revenues from Other School Districts	0	0	0
8000   Revenues from Other Entities	1,126	5,750	2,000
9000   Other Financing Sources	0	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>174,622,540</b>	<b>189,656,297</b>	<b>193,878,419</b>
<b>EXPENDITURES</b>			
00   Regular Instruction	114,961,427	121,702,675	117,931,362
10   Federal Stimulus	0	0	0
20   Special Education Instruction	19,028,680	21,573,845	23,367,761
30   Vocational Education Instruction	2,675,231	4,883,750	4,293,828
40   Skill Center Instruction	0	0	0
50 and 60   Compensatory Education Instruction	7,392,617	9,396,336	10,310,984
70   Other Instructional Programs	1,471,256	1,741,854	1,693,592
80   Community Services	368,230	399,242	412,708
90   Support Services	31,533,582	33,836,348	35,030,706
<b>B. TOTAL EXPENDITURES</b>	<b>177,431,023</b>	<b>193,534,050</b>	<b>193,040,941</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>0</b>	<b>250,000</b>	<b>250,000</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>-2,808,483</b>	<b>-4,127,753</b>	<b>587,478</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	139,772	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	1,017,865	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue		200,000	0
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 GENERAL FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	94,085	0	0
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	1,771,000	250,000
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	10,249,000	9,750,000
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	3,144,373	0	0
G.L.890 Unassigned Fund Balance	7,893,813	630,000	0
G.L.891 Unassigned to Minimum Fund Balance Policy		0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>12,289,908</b>	<b>12,850,000</b>	<b>10,000,000</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	139,772	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	85,359	0	0
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	415,315	0	0
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	0	1,000,000
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	7,000,000
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	1,006,783	250,000	0
G.L.890 Unassigned Fund Balance	7,834,197	8,472,247	2,587,478
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>9,481,426</b>	<b>8,722,247</b>	<b>10,587,478</b>

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 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>LOCAL TAXES</b>			
1100   Local Property Tax	18,168,992	17,053,191	23,996,288
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
<b>1000   TOTAL LOCAL TAXES</b>	<b>18,168,992</b>	<b>17,053,191</b>	<b>23,996,288</b>
<b>LOCAL SUPPORT NONTAX</b>			
2100   Tuitions and Fees, Unassigned	144,544	200,000	150,000
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	59,785	160,000	75,000
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	24,203	20,000	25,000
2231   Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	580	10,000	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	9,407	50,000	15,000
2298   School Food Services, Sales of Goods, Supplies and Svcs	1,093,369	1,045,000	1,135,000
2300   Investment Earnings	325,978	310,000	150,000
2400   Interfund Loan Interest Earnings	0	0	0
2450   Other Interest Earnings	XXXXX	XXXXX	0
2500   Gifts and Donations	0	0	0
2600   Fines and Damages	63,322	21,000	50,000
2700   Rentals and Leases	173,679	160,000	175,000
2800   Insurance Recoveries	0	0	0
2900   Local Support Nontax, Unassigned	764,348	5,407,229	1,711,251
2910   E-Rate	0	60,000	0
2998   Local School Food Services-non NSLP	XXXXX	XXXXX	0
<b>2000   TOTAL LOCAL SUPPORT NONTAX</b>	<b>2,659,216</b>	<b>7,443,229</b>	<b>3,491,251</b>



## Richland School District No.400

## GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>STATE, GENERAL PURPOSE</b>			
3100   Apportionment	110,260,047	116,914,535	118,464,694
3121   Special Education--General Apportionment	3,199,204	3,371,467	3,557,430
3300   Local Effort Assistance	7,519,217	8,718,303	7,386,500
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>120,978,468</b>	<b>129,004,305</b>	<b>129,408,624</b>
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	0	0	0
4121   Special Education	13,100,595	13,869,665	14,723,192
4122   Special Ed-Infants and Toddlers-State	744,542	722,168	0
4126   State Institutions, Special Education	0	0	0
4155   Learning Assistance	2,923,292	4,261,868	3,707,082
4156   State Institutions, Centers, and Homes, Delinquent	122,272	139,241	125,000
4158   Special and Pilot Programs	875,820	1,495,122	900,000
4159   Institutions-Juveniles in Adult Jails	0	0	0
4165   Transitional Bilingual	1,108,657	1,133,973	1,149,844
4174   Highly Capable	373,265	395,893	399,580
4188   Childcare	0	0	0
4198   School Food Services	72,403	40,860	58,139
4199   Transportation--Operations	4,772,559	4,300,000	4,400,000
4300   Other State Agencies, Unassigned	1,027,730	1,261,367	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   Speical 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
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>25,121,134</b>	<b>27,620,157</b>	<b>26,462,837</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0

## Richland School District No.400

## GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
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
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
6100   Special Purpose, OSPI, Unassigned	0	0	0
6121   Special Education--Medicaid Reimbursement	0	0	0
6122   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124   Special Education--Supplemental	2,399,078	2,579,811	2,543,826
6125   Special Education-Infants and Toddlers-Federal	0	0	0
6138   Secondary Vocational Education	51,928	54,016	52,000
6146   Skill Center	0	0	0
6151   Disadvantaged ESEA Disadvantaged, Fed	1,426,354	1,880,780	3,867,000
6152   School Improve, Fed Other Title Grants under ESEA, Fed	425,663	379,139	330,000
6153   Migrant ESEA Migrant, Federal	0	0	0
6154   Reading First, Federal	0	0	0
6157   Institutions, Neglected and Delinquent	30,684	41,700	51,923
6161   Head Start	0	0	0
6162   Math & Science--Professional Development	0	0	0
6164   Limited English Proficiency (formerly Bilingual)	31,936	104,219	97,670
6167   Indian Education JOM	0	0	0
6168   Indian Education, ED	0	0	0
6176   Targeted Assistance	0	0	0
6178   Youth Training Programs	0	0	0
6188   Childcare	328,097	335,000	250,000
6189   Other Community Services	46,918	35,000	35,000
6198   School Food Services	2,589,104	2,750,000	2,900,000
6199   Transportation--Operations	0	0	0
6200   Direct Special Purpose Grants	0	0	0
6221   Special Education--Medicaid Reimbursement	0	0	0
6222   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6224   Special Education--Supplemental	0	0	0

## Richland School District No.400

## GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
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	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
6300   Federal Grants Through Other Agencies, Unassigned	0	0	0
6310   Medicaid Administrative Match	0	0	0
6318   Federal Stimulus--Competitive Grants	XXXXX	0	0
6321   Special Education--Medicaid Reimbursement	138,463	155,000	140,000
6322   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	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

## Richland School District No.400

## GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
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	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	225,378	215,000	250,000
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>7,693,604</b>	<b>8,529,665</b>	<b>10,517,419</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
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
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
8100   Governmental Entities	0	0	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	1,126	5,750	2,000
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

## Richland School District No.400

## GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>8000 TOTAL REVENUES FROM OTHER ENTITES</b>	<b>1,126</b>	<b>5,750</b>	<b>2,000</b>
<b>OTHER FINANCING SOURCES</b>			
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)	XXXXX	0	0
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>174,622,540</b>	<b>189,656,297</b>	<b>193,878,419</b>

## Richland School District No.400

## EXPENDITURE BY PROGRAM

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>REGULAR INSTRUCTION</b>			
01   Basic Education	114,961,427	121,702,675	117,806,362
02   Alternative Learning Experience	0	0	0
03   Basic Education - Dropout Reengagement	0	0	125,000
<b>00   TOTAL REGULAR INSTRUCTION</b>	<b>114,961,427</b>	<b>121,702,675</b>	<b>117,931,362</b>
<b>FEDERAL STIMULUS</b>			
18   Federal Stimulus - Competitive Grants	XXXXXX	0	0
<b>10   TOTAL FEDERAL STIMULUS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SPECIAL EDUCATION INSTRUCTION</b>			
21   Special Education, Supplemental, State	16,014,110	18,585,918	20,823,977
22   Special Education, Infants and Toddlers, State	698,787	729,143	0
24   Special Education, Supplemental, Federal	2,315,782	2,258,784	2,543,784
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
<b>20   TOTAL SPECIAL EDUCATION INSTRUCTION</b>	<b>19,028,680</b>	<b>21,573,845</b>	<b>23,367,761</b>
<b>VOCATIONAL EDUCATION INSTRUCTION</b>			
31   Vocational, Basic, State	2,297,493	4,115,022	3,570,421
34   Middle School Career and Technical Education, State	327,648	716,549	669,846
38   Vocational, Federal	50,089	52,179	53,561
39   Vocational, Other Categorical	0	0	0
<b>30   TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>	<b>2,675,231</b>	<b>4,883,750</b>	<b>4,293,828</b>
<b>SKILL CENTER INSTRUCTION</b>			
45   Skill Center, Basic, State	0	0	0
46   Skill Center, Federal	0	0	0
47   Skill Center - Facility Upgrades	XXXXXX	0	0
47   Skill Center-Facility Upgrades	0	XXXXXX	XXXXXX
<b>40   TOTAL SKILL CENTER INSTRUCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COMPENSATORY EDUCATION INSTRUCTION</b>			
51   Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,372,816	1,631,483	3,519,600
52   Other Title Grants under ESEA-Federal	410,594	283,290	359,137
53   Migrant ESEA Migrant, Federal	0	0	0
54   Reading First, Federal	0	0	0
55   Learning Assistance Program (LAP), State	3,369,759	4,553,136	3,824,301

## Richland School District No.400

## EXPENDITURE BY PROGRAM

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
56   State Institutions, Centers and Homes, Delinquent	129,855	138,282	161,254
57   State Institutions, Neglected and Delinquent, Federal	29,598	8,576	43,958
58   Special and Pilot Programs, State	1,102,401	1,495,122	1,094,479
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	30,806	92,656	89,645
65   Transitional Bilingual, State	942,557	1,193,791	1,218,610
67   Indian Education, Federal, JOM	0	0	0
68   Indian Education, Federal, ED	0	0	0
69   Compensatory, Other	4,232	0	0
<b>50 and 60   TOTAL COMPENSATORY EDUCATION INSTRUCTION</b>	<b>7,392,617</b>	<b>9,396,336</b>	<b>10,310,984</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>			
71   Traffic Safety	0	0	0
73   Summer School	66,974	134,231	185,240
74   Highly Capable	339,306	361,507	377,850
75   Professional Development, State	0	0	XXXXX
76   Targeted Assistance, Federal	0	0	0
78   Youth Training Programs, Federal	0	0	0
79   Instructional Programs, Other	1,064,976	1,246,116	1,130,502
<b>70   TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>1,471,256</b>	<b>1,741,854</b>	<b>1,693,592</b>
<b>COMMUNITY SERVICES</b>			
81   Public Radio/Television	0	0	0
86   Community Schools	0	0	0
88   Child Care	0	0	0
89   Other Community Services	368,230	399,242	412,708
<b>80   TOTAL COMMUNITY SERVICES</b>	<b>368,230</b>	<b>399,242</b>	<b>412,708</b>
<b>SUPPORT SERVICES</b>			
97   District-wide Support	22,681,562	25,037,628	25,501,114
98   School Food Services	4,412,493	4,711,617	4,823,535
99   Pupil Transportation	4,439,528	4,087,103	4,706,057
<b>90   TOTAL SUPPORT SERVICES</b>	<b>31,533,582</b>	<b>33,836,348</b>	<b>35,030,706</b>
<b>TOTAL PROGRAM EXPENDITURES</b>	<b>177,431,023</b>	<b>193,534,050</b>	<b>193,040,941</b>

## 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	117,806,362	387,451		69,485,892	8,206,465	30,551,522	6,441,460	1,809,854	202,680	721,038
02   ALE	0	0		0	0	0	0	0	0	0
03   Basic Education - Dropout Reengagement	125,000	0		0	0	0	0	125,000	0	0
TOTAL REGULAR INSTRUCTION	117,931,362	387,451		69,485,892	8,206,465	30,551,522	6,441,460	1,934,854	202,680	721,038
18   Federal Stimulus - Competitive Grants	0	0	0	0	0	0	0	0	0	0
TOTAL FEDERAL STIMULUS	0	0	0	0	0	0	0	0	0	0
21   Sp Ed, Sup, St	20,823,977	0		9,099,171	4,093,106	6,582,400	95,500	925,300	27,500	1,000
22   Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
24   Sp Ed, Sup, Fed	2,543,784	0		1,839,251	0	704,533	0	0	0	0
25   Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
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	23,367,761	0		10,938,422	4,093,106	7,286,933	95,500	925,300	27,500	1,000
31   Voc, Basic, St	3,570,421	1,250		2,225,911	59,454	880,606	172,000	193,700	34,500	3,000
34   MidSchCar/Tec	669,846	0		452,055	19,257	174,034	15,500	4,000	5,000	0
38   Voc, Fed	53,561	4,000		0	0	0	8,000	28,561	8,000	5,000
39   Voc, Other	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
TOTAL VOCATIONAL EDUCATION INSTRUCTION	4,293,828	5,250		2,677,966	78,711	1,054,640	195,500	226,261	47,500	8,000
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	3,519,600	9,730		766,964	183,316	429,497	1,625,391	504,202	500	0
52   Other Title Grants under ESEA -Federal	359,137	0	0	79,773	1,000	34,766	0	187,903	55,695	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	3,824,301	1,000		2,268,969	183,342	872,173	155,237	263,000	80,580	0
56   St In, Ctr/Hm, D	161,254	0		120,587	0	39,667	1,000	0	0	0
57   St In, N/D, Fed	43,958	0		24,015	0	6,919	10,124	400	2,500	0
58   Sp/Plt Pgm, St	1,094,479	0		815,813	2,000	187,381	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	89,645	200		11,873	10,000	8,672	5,900	43,000	10,000	0
65   Tran Biling, St	1,218,610	100		304,122	435,674	427,864	19,350	30,000	1,500	0
67   Ind Ed, Fd,	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
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	10,310,984	11,030	0	4,392,116	815,332	2,006,939	1,819,063	1,097,762	168,742	0
71   Traffic Safety	0	0		0	0	0	0	0	0	0
73   Summer School	185,240	2,000		70,000	3,605	19,635	50,000	40,000	0	0
74   Highly Capable	377,850	0		255,164	8,761	102,925	8,000	1,000	2,000	0
76   Target Asst, Fed	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	1,130,502	0		219,227	489,443	406,832	7,500	7,500	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,693,592	2,000		544,391	501,809	529,392	65,500	48,500	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	0	0		0	0	0	0	0	0	0
89   Othr Comm Srv	412,708	30,000	0	0	222,467	97,641	30,100	22,500	0	10,000
TOTAL COMMUNITY SERVICES	412,708	30,000	0	0	222,467	97,641	30,100	22,500	0	10,000
97   Distwide Suppt	25,501,114	64,450	-155,000	811,819	9,100,457	4,206,555	2,274,675	8,382,928	164,230	651,000
98   Schl Food Serv	4,823,535	3,000	-55,615	0	1,421,964	1,084,486	63,600	2,265,500	600	40,000
99   Pupil Transp	4,706,057	1,850	-294,416	0	2,248,620	1,377,253	740,350	425,400	7,000	200,000
TOTAL SUPPORT SERVICES	35,030,706	69,300	-505,031	811,819	12,771,041	6,668,294	3,078,625	11,073,828	171,830	891,000

## 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
OBJECT TOTALS	193,040,941	505,031	-505,031	88,850,606	26,688,931	48,195,361	11,725,748	15,329,005	620,252	1,631,038

## Richland School District No.400

## SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
(0) Debit Transfers	441,625	XXXXX	585,609	XXXXX	505,031	XXXXX
(1) Credit Transfers	-441,625	XXXXX	-585,609	XXXXX	-505,031	XXXXX
(2) Certificated Salaries	81,110,617	45.71	88,588,932	45.77	88,850,606	46.03
(3) Classified Salaries	25,283,167	14.25	25,663,826	13.26	26,688,931	13.83
(4) Employee Benefits and Payroll Taxes	39,718,977	22.39	44,622,255	23.06	48,195,361	24.97
(5) Supplies and Materials	11,133,181	6.27	13,558,379	7.01	11,725,748	6.07
(7) Purchased Services	17,428,152	9.82	18,308,065	9.46	15,329,005	7.94
(8) Travel	616,107	0.35	1,176,022	0.61	620,252	0.32
(9) Capital Outlay	2,140,821	1.21	1,616,571	0.84	1,631,038	0.84
<b>TOTAL EXPENDITURES</b>	<b>177,431,023</b>	<b>100.00</b>	<b>193,534,050</b>	<b>100.00</b>	<b>193,040,941</b>	<b>100.00</b>

## Richland School District No.400

## SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
<b>TEACHING ACTIVITIES</b>						
27   Teaching	101,039,364	56.95	114,361,846	59.09	109,480,307	56.71
28   Extracur	3,264,675	1.84	3,802,845	1.96	5,570,184	2.89
29   Pmt to SD	174,307	0.10	39,799	0.02	0	0.00
<b>TOTAL TEACHING ACTIVITIES</b>	<b>104,478,346</b>	<b>58.88</b>	<b>118,204,490</b>	<b>61.08</b>	<b>115,050,491</b>	<b>59.60</b>
<b>TEACHING SUPPORT</b>						
22   Lrn Resrc	1,666,343	0.94	2,840,816	1.47	2,809,085	1.46
24   Guid/Coun	4,279,800	2.41	5,092,167	2.63	4,988,964	2.58
25   Pupil M/S	1,238,126	0.70	1,753,601	0.91	1,543,926	0.80
26   Health	6,491,093	3.66	6,586,073	3.40	7,812,945	4.05
31   InstProDev	2,985,618	1.68	3,918,943	2.02	4,725,602	2.45
32   Inst Tech	3,404,713	1.92	559,824	0.29	45,000	0.02
33   Curriculum	5,622,807	3.17	5,490,300	2.84	4,135,704	2.14
34   Prof Lrng St	329,298	0.19	0	0.00	0	0.00
<b>TOTAL TEACHING SUPPORT</b>	<b>25,688,502</b>	<b>14.48</b>	<b>26,241,724</b>	<b>13.56</b>	<b>26,061,226</b>	<b>13.50</b>
<b>OTHER SUPPORT ACTIVITIES</b>						
42   Food	2,270,695	1.28	2,431,500	1.26	2,231,500	1.16
44   Operation	1,919,428	1.08	2,073,110	1.07	2,383,103	1.23
49   Transfers	-19,168	-0.01	-55,615	-0.03	-55,615	-0.03
52   Operation	3,045,443	1.72	2,972,744	1.54	3,234,780	1.68
53   Maintnce	686,144	0.39	696,105	0.36	719,632	0.37
56   Insurance	152,294	0.09	145,000	0.07	185,000	0.10
59   Transfers	-265,245	-0.15	-400,100	-0.21	-294,416	-0.15
62   Grnd Mnt	1,627,134	0.92	1,666,075	0.86	1,924,247	1.00
63   Oper Bldg	5,234,081	2.95	5,372,145	2.78	5,280,821	2.74
64   Maintnce	2,734,501	1.54	2,690,771	1.39	2,191,494	1.14
65   Utilities	2,590,838	1.46	3,100,000	1.60	3,380,000	1.75
67   Bldg Secu	740,613	0.42	717,294	0.37	369,255	0.19
68   Insurance	1,194,297	0.67	1,332,000	0.69	1,332,000	0.69
72   Info Sys	2,018,557	1.14	2,281,192	1.18	1,748,037	0.91
73   Printing	279,806	0.16	314,217	0.16	489,190	0.25
74   Warehouse	631,792	0.36	394,980	0.20	605,455	0.31
75   Mtr Pool	54,663	0.03	95,075	0.05	90,000	0.05
83   Interest	0	0.00	0	0.00	0	0.00

## Richland School District No.400

## SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
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	2,007	0.00	40,000	0.02	40,000	0.02
<b>TOTAL OTHER SUPPORT ACTIVITIES</b>	<b>24,897,879</b>	<b>14.03</b>	<b>25,866,493</b>	<b>13.37</b>	<b>25,854,483</b>	<b>13.39</b>
<b>UNIT ADMINISTRATION</b>						
23   Princ Off	10,671,631	6.01	10,038,746	5.19	11,116,167	5.76
<b>TOTAL UNIT ADMINISTRATION</b>	<b>10,671,631</b>	<b>6.01</b>	<b>10,038,746</b>	<b>5.19</b>	<b>11,116,167</b>	<b>5.76</b>
<b>CENTRAL ADMINISTRATION</b>						
11   Bd of Dir	393,293	0.22	804,000	0.42	804,000	0.42
12   Supt Off	1,145,268	0.65	938,915	0.49	1,019,845	0.53
13   Busns Off	2,006,238	1.13	2,529,811	1.31	2,399,029	1.24
14   HR	1,067,420	0.60	1,207,132	0.62	1,641,179	0.85
15   Pblc Rltn	205,269	0.12	363,426	0.19	360,088	0.19
21   Supv Inst	4,361,434	2.46	4,813,500	2.49	5,369,643	2.78
41   Supervisn	241,537	0.14	262,622	0.14	264,547	0.14
51   Supervisn	820,892	0.46	673,354	0.35	861,061	0.45
61   Supv Bldg	1,124,015	0.63	1,589,837	0.82	2,239,182	1.16
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>11,365,367</b>	<b>6.41</b>	<b>13,182,597</b>	<b>6.81</b>	<b>14,958,574</b>	<b>7.75</b>
<b>TOTAL EXPENDITURES</b>	<b>177,431,023</b>	<b>100.00</b>	<b>193,534,050</b>	<b>100.00</b>	<b>193,040,941</b>	<b>100.00</b>

## Richland School District No. 400

## SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
<b>TEACHING ACTIVITIES</b>				
27   Teaching	751.013	82.37	239.810	36.65
28   Extracurricular	1.000	0.11	0.125	0.02
TOTAL TEACHING ACTIVITIES	752.013	82.48	239.935	36.67
<b>TEACHING SUPPORT</b>				
22   Learning Resources	8.904	0.98	8.748	1.34
24   Guidance and Counseling	36.600	4.01	0.000	0.00
25   Pupil Management and Safety	0.000	0.00	30.904	4.72
26   Health/Related Services	48.200	5.29	23.934	3.66
31   InstProDev	7.000	0.77	0.000	0.00
TOTAL TEACHING SUPPORT	100.704	11.05	63.586	9.72
<b>OTHER SUPPORT ACTIVITIES</b>				
44   Food Services Operations	XXXXX	XXXXX	47.842	7.31
52   Operations	XXXXX	XXXXX	43.846	6.70
53   Maintenance	XXXXX	XXXXX	4.688	0.72
62   Grounds--Maintenance	XXXXX	XXXXX	15.000	2.29
63   Operation of Buildings	XXXXX	XXXXX	68.798	10.52
64   Maintenance	XXXXX	XXXXX	17.000	2.60
67   Building Security	XXXXX	XXXXX	5.000	0.76
72   Information Systems	0.000	0.00	16.870	2.58
73   Printing	0.000	0.00	4.000	0.61
74   Warehousing and Distribution	0.000	0.00	6.000	0.92
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	229.044	35.01
<b>UNIT ADMINISTRATION</b>				
23   Principal's Office	40.000	4.39	60.542	9.25
TOTAL UNIT ADMINISTRATION	40.000	4.39	60.542	9.25
<b>CENTRAL ADMINISTRATION</b>				
12   Superintendent's Office	2.000	0.22	1.000	0.15
13   Business Office	0.000	0.00	12.500	1.91
14   Human Resources	2.000	0.22	8.875	1.36
15   Public Relations	0.000	0.00	1.831	0.28
21   Supervision - Instruction	15.000	1.65	21.176	3.24

## Richland School District No. 400

## SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
41   Supervision - Nutrition Services	0.000	0.00	3.000	0.46
51   Supervision - Transportation	0.000	0.00	6.000	0.92
61   Supervision - Building	0.000	0.00	6.750	1.03
TOTAL CENTRAL ADMINISTRATION	19.000	2.08	61.132	9.34
<b>TOTAL FTE STAFF</b>	<b>911.717</b>	100.00	<b>654.239</b>	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

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>REVENUES</b>			
100   General Student Body	607,808	512,050	595,550
200   Athletics	774,056	987,000	962,500
300   Classes	81,261	68,000	93,000
400   Clubs	771,118	871,310	864,260
600   Private Moneys	25,267	107,500	17,100
<b>A. TOTAL REVENUES</b>	<b>2,259,509</b>	<b>2,545,860</b>	<b>2,532,410</b>
<b>EXPENDITURES</b>			
100   General Student Body	401,231	501,988	621,106
200   Athletics	805,726	1,060,395	969,105
300   Classes	58,467	55,428	85,928
400   Clubs	806,555	885,495	875,807
600   Private Moneys	28,237	109,300	1,250
<b>B. TOTAL EXPENDITURES</b>	<b>2,100,216</b>	<b>2,612,606</b>	<b>2,553,196</b>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)</b>	<b>159,294</b>	<b>-66,746</b>	<b>-20,786</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	1,683,793	0	0
G.L.819 Restricted for Fund Purposes	0	1,800,000	1,995,995
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	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	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>1,683,793</b>	<b>1,800,000</b>	<b>1,995,995</b>
<b>E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)</b>		<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	1,843,086	1,733,254	1,975,209
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	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	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL ENDING FUND BALANCE (C+D) 1/</b>	<b>1,843,086</b>	<b>1,733,254</b>	<b>1,975,209</b>

Richland School District No.400

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

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

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	17,757,619	19,247,000	19,247,000
2000   Local Nontax Support	106,574	76,000	90,000
3000   State, General Purpose	0	0	0
5000   Federal, General Purpose	0	0	0
9000   Other Financing Sources	0	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>17,864,192</b>	<b>19,323,000</b>	<b>19,337,000</b>
<b>EXPENDITURES</b>			
Matured Bond Expenditures	6,845,000	10,220,000	11,325,000
Interest on Bonds	8,379,119	8,161,000	7,700,000
Interfund Loan Interest	0	0	0
Bond Transfer Fees	1,958	25,000	25,000
Arbitrage Rebate	1,100	25,000	25,000
UnderWriter's Fees	0	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>15,227,177</b>	<b>18,431,000</b>	<b>19,075,000</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>2,637,016</b>	<b>892,000</b>	<b>262,000</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	4,423,694	6,700,000	7,600,000
G.L.835 Restricted for Arbitrage Rebate	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
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>4,423,694</b>	<b>6,700,000</b>	<b>7,600,000</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	7,060,710	7,592,000	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	7,862,000

Richland School District No.400

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	7,060,710	7,592,000	7,862,000

## Richland School District No.400

## DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>LOCAL TAXES</b>			
1100   Local Property Taxes	17,157,619	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	600,000	0	0
<b>1000   TOTAL LOCAL TAXES</b>	<b>17,757,619</b>	<b>19,247,000</b>	<b>19,247,000</b>
<b>LOCAL SUPPORT NONTAX</b>			
2300   Investment Earnings	106,574	76,000	90,000
2450   Other Interest Earnings	XXXXX	XXXXX	0
2700   Rentals and Leases	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>	<b>106,574</b>	<b>76,000</b>	<b>90,000</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
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
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			
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)	XXXXX	0	0
<b>9000   TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>17,864,192</b>	<b>19,323,000</b>	<b>19,337,000</b>

## Richland School District No.400

## SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	5,487,458	3,955,000	4,055,000
2000   Local Nontax Support	2,433,982	2,172,000	2,172,000
3000   State, General Purpose	0	0	0
4000   State, Special Purpose	12,871,842	15,000,000	15,000,000
5000   Federal, General Purpose	0	2,000,000	2,000,000
6000   Federal, Special Purpose	0	0	0
7000   Revenues from Other School Districts	0	0	0
8000   Revenues from Other Entities	0	0	0
9000   Other Financing Sources	375,491	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>21,168,773</b>	<b>23,127,000</b>	<b>23,227,000</b>
<b>EXPENDITURES</b>			
10   Sites	829,171	1,000,000	1,000,000
20   Buildings	26,227,146	56,700,000	55,000,000
30   Equipment	0	11,755,000	11,755,000
40   Energy	1,671	0	0
50   Sales and Lease Expenditures	0	0	0
60   Bond Issuance Expenditures	0	0	0
90   Debt Expenditures	XXXXX	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>27,784,440</b>	<b>69,455,000</b>	<b>67,755,000</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)</b>	<b>-6,615,667</b>	<b>-46,328,000</b>	<b>-44,528,000</b>
<b>EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>			
<b>BEGINNING FUND BALANCE</b>			
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
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	93,937,262	70,000,000	35,000,000
G.L.862 Committed from Levy Proceeds	0	500,000	0
G.L.863 Restricted from State Proceeds	855,112	6,000,000	13,000,000

## Richland School District No.400

## SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	5,719,698	0	11,000,000
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	8,500,000	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>100,512,071</b>	<b>85,000,000</b>	<b>59,000,000</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
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.840 Nonspendable Fund Balance-Inventory & Prepaid Items	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.861 Restricted from Bond Proceeds	72,272,135	29,000,000	0
G.L.862 Committed from Levy Proceeds	1,463,130	500,000	0
G.L.863 Restricted from State Proceeds	11,463,110	8,000,000	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	8,698,029	0	0
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	1,172,000	14,472,000
G.L.890 Unassigned Fund Balance		0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>93,896,405</b>	<b>38,672,000</b>	<b>14,472,000</b>

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

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 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>LOCAL TAXES</b>			
1100   Local Property Tax	2,197,705	3,955,000	4,055,000
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	3,289,752	0	0
<b>1000   TOTAL LOCAL TAXES</b>	<b>5,487,458</b>	<b>3,955,000</b>	<b>4,055,000</b>
<b>LOCAL SUPPORT NONTAX</b>			
2200   Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300   Investment Earnings	2,010,440	2,052,000	2,052,000
2400   Interfund Loan Interest Earnings	0	0	0
2450   Other Interest Earnings	XXXXX	XXXXX	0
2500   Gifts and Donations	0	0	0
2600   Fines and Damages	0	0	0
2700   Rentals and Leases	95,050	120,000	120,000
2800   Insurance Recoveries	328,492	0	0
2900   Local Support Nontax, Unassigned	0	0	0
2910   E-Rate	0	0	0
<b>2000   TOTAL LOCAL NONTAX SUPPORT</b>	<b>2,433,982</b>	<b>2,172,000</b>	<b>2,172,000</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	0	0	0
4130   State Matching Funding Assistance, Paid Direct to Districts	12,871,842	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
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>12,871,842</b>	<b>15,000,000</b>	<b>15,000,000</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	2,000,000	2,000,000



## Richland School District No.400

## CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
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
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>2,000,000</b>	<b>2,000,000</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
6140   Impact Aid-Construction	0	0	0
6200   Direct Special Purpose Grants	0	0	0
6240   Impact Aid-Construction	0	0	0
6300   Federal Grants Through Other Agencies, Unassigned	0	0	0
6340   Impact Aid-Construction	0	0	0
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
7100   Program Participation, Unassigned	0	0	0
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
8100   Governmental Entities	0	0	0
8500   Nonfederal ESD	0	0	0
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			
9100   Sale of Bonds	0	0	0
9200   Sale of Real Property	375,491	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)	XXXXX	0	0
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>375,491</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>21,168,773</b>	<b>23,127,000</b>	<b>23,227,000</b>

## Richland School District No.400

## SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
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	10,915	10,000	10,000
2450   Other Interest Earnings	XXXXX	XXXXX	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	175,000	0	0
4499   Transportation Reimbursement Depreciation	382,039	380,000	380,000
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
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
9901   Transfers (local resources)	XXXXX	0	250,000
<b>A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)</b>	<b>567,954</b>	<b>400,000</b>	<b>400,000</b>

## Richland School District No.400

## SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
<b>B. 9900 TRANSFERS IN (from the General Fund)</b>	<b>0</b>	<b>250,000</b>	<b>0</b>
<b>C. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>567,954</b>	<b>650,000</b>	<b>650,000</b>
<b>EXPENDITURES</b>			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	681,774	1,025,000	775,000
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
<b>D. TOTAL EXPENDITURES</b>	<b>681,774</b>	<b>1,025,000</b>	<b>775,000</b>
<b>E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>F. OTHER FINANCING USES (G.L.535) 3/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)</b>	<b>-113,819</b>	<b>-375,000</b>	<b>-125,000</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	697,568	0	425,000
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	375,000	0
G.L.890 Unassigned Fund Balance		0	0
<b>H. TOTAL BEGINNING FUND BALANCE</b>	<b>697,568</b>	<b>375,000</b>	<b>425,000</b>
<b>I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	583,748	0	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

## Richland School District No.400

## SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.890 Unassigned Fund Balance	0	0	0
<b>J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/</b>	<b>583,748</b>	<b>0</b>	<b>300,000</b>

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.