

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	161,467,444	2,527,534	13,679,800	42,820,000	721,000
Total Appropriation (Expenditures)	168,846,265	2,590,076	13,675,000	64,805,828	710,000
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	-7,628,821	-62,542	4,800	-21,985,828	11,000
Beginning Total Fund Balance	16,500,000	1,600,000	5,000,000	78,000,000	70,000
Ending Total Fund Balance	8,871,179	1,537,458	5,004,800	56,014,172	81,000

**SECTION B: EXCESS LEVIES FOR 2018
COLLECTION**

Excess levies approved by voters for 2018 collection	25,400,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2018 collection after rollback	25,400,000	XXXX	15,500,000	0	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 2015-2016	(2) % of Total	(3) Budget 2016-2017	(4) % of Total	(5) Budget 2017-2018	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	12,629.49		13,350.00		13,450.00	
FTE Certificated Employees	743.720		861.259		859.189	
FTE Classified Employees	469.519		646.193		638.063	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	133,697,254		149,778,027		161,467,444	
Total Expenditures	132,309,736		160,008,707		168,846,265	
Total Beginning Fund Balance	19,003,569		20,500,000		16,500,000	
Total Ending Fund Balance	19,891,087		9,769,320		8,871,179	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	80,495,158	60.84	96,795,998	60.49	98,469,988	58.32
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	13,880,467	10.49	16,980,573	10.61	18,565,717	11.00
Vocational Instruction	3,243,301	2.45	3,696,812	2.31	4,831,620	2.86
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	5,311,516	4.01	6,183,275	3.86	7,002,074	4.15
Other Instructional Programs	936,784	0.71	1,228,038	0.77	1,214,467	0.72
Community Services	349,470	0.26	368,896	0.23	353,768	0.21
Support Services	28,093,040	21.23	34,755,115	21.72	38,408,631	22.75
Total - Program Groups	132,309,736	100.00	160,008,707	100.00	168,846,265	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	74,922,143	56.63	89,698,942	56.06	91,789,339	54.36
Teaching Support	17,345,755	13.11	20,555,157	12.85	23,220,675	13.75
Other Supportive Activities	22,478,571	16.99	27,544,530	17.21	30,988,504	18.35
Building Administration	8,219,541	6.21	9,909,950	6.19	9,926,424	5.88
Central Administration	9,343,726	7.06	12,300,128	7.69	12,921,323	7.65
Total - Activity Groups	132,309,736	100.00	160,008,707	100.00	168,846,265	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	55,567,977	42.00	65,089,396	40.68	66,003,697	39.09
Classified Salaries	20,518,266	15.51	22,383,380	13.99	23,313,212	13.81

Richland School District No.400

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2015-2016	(2) % of Total	(3) Budget 2016-2017	(4) % of Total	(5) Budget 2017-2018	(6) % of Total
Employee Benefits and Payroll Taxes	28,494,599	21.54	32,914,038	20.57	37,732,101	22.35
Supplies, Instructional Resources and Noncapitalized Items	7,598,953	5.74	11,978,631	7.49	11,434,534	6.77
Purchased Services	16,829,691	12.72	22,369,882	13.98	25,087,181	14.86
Travel	663,956	0.50	1,091,992	0.68	775,392	0.46
Capital Outlay	2,636,295	1.99	4,181,388	2.61	4,500,148	2.67
Total - Objects	132,309,736	100.00	160,008,707	100.00	168,846,265	100.00

Richland School District No.400

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2015-2016	Budget 2/ 2016-2017	Budget 3/ 2017-2018
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	762.91	924.00	854.00
2. Grade 1	894.58	1,003.00	957.00
3. Grade 2	916.15	922.00	991.00
4. Grade 3	948.84	949.00	960.00
5. Grade 4	948.54	964.00	963.00
6. Grade 5	863.92	990.00	1,000.00
7. Grade 6	980.12	894.00	1,009.00
8. Grade 7	976.19	1,006.00	902.00
9. Grade 8	908.60	992.00	979.00
10. Grade 9	994.00	1,016.00	1,133.00
11. Grade 10	1,057.76	1,006.00	1,031.00
12. Grade 11 (excluding Running Start)	842.16	955.00	930.00
13. Grade 12 (excluding Running Start)	789.36	919.00	962.00
14. SUBTOTAL	11,883.13	12,540.00	12,671.00
15. Running Start	224.81	240.00	238.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	521.55	570.00	541.00
18. TOTAL K-12	12,629.49	13,350.00	13,450.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	743.720	861.259	859.189
2. General Fund FTE Classified Employees /4	469.519	646.193	638.063

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 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	22,474,146	23,694,650	24,860,000
2000 Local Nontax Support	4,871,175	9,244,292	9,924,292
3000 State, General Purpose	83,329,952	91,789,955	99,763,572
4000 State, Special Purpose	16,335,301	17,938,513	19,751,522
5000 Federal, General Purpose	7,726	25,000	10,000
6000 Federal, Special Purpose	6,674,797	7,085,617	7,153,058
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	4,157	0	5,000
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	133,697,254	149,778,027	161,467,444
EXPENDITURES			
00 Regular Instruction	80,495,158	96,795,998	98,469,988
10 Federal Stimulus	0	0	0
20 Special Education Instruction	13,880,467	16,980,573	18,565,717
30 Vocational Education Instruction	3,243,301	3,696,812	4,831,620
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	5,311,516	6,183,275	7,002,074
70 Other Instructional Programs	936,784	1,228,038	1,214,467
80 Community Services	349,470	368,896	353,768
90 Support Services	28,093,040	34,755,115	38,408,631
B. TOTAL EXPENDITURES	132,309,736	160,008,707	168,846,265
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	500,000	500,000	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)	887,518	-10,730,680	-7,628,821
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	137,539	0	250,000
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	229,607	250,000	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue		0	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 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	3,908,623	2,908,000	3,400,000
G.L.845 Restricted for Self-Insurance	2,000,000	2,000,000	2,000,000
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	6,421,009	8,952,000	3,867,447
G.L.890 Unassigned Fund Balance	6,306,791	6,390,000	6,982,553
G.L.891 Unassigned to Minimum Fund Balance Policy		0	0
F. TOTAL BEGINNING FUND BALANCE	19,003,569	20,500,000	16,500,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	127,124	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	296,087	250,000	250,000
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	3,245,980	400,000	600,000
G.L.845 Restricted for Self-Insurance	2,000,000	2,000,000	2,000,000
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	6,203,440	950,000	1,250,000
G.L.890 Unassigned Fund Balance	8,018,455	6,169,320	4,771,179
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	19,891,087	9,769,320	8,871,179

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 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
LOCAL TAXES			
1100 Local Property Tax	22,474,146	23,694,650	24,860,000
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	22,474,146	23,694,650	24,860,000
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	148,416	195,000	195,000
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	78,175	160,000	160,000
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	20,578	20,000	20,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	10,000	10,000
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	6,626	50,000	50,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	935,121	1,100,000	1,100,000
2300 Investment Earnings	90,493	35,000	90,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	16,980	20,726	20,726
2700 Rentals and Leases	159,090	125,000	160,000
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	3,415,695	7,468,566	8,058,566
2910 E-Rate	0	60,000	60,000
2000 TOTAL LOCAL SUPPORT NONTAX	4,871,175	9,244,292	9,924,292
STATE, GENERAL PURPOSE			
3100 Apportionment	77,078,863	84,850,474	90,799,101

Richland School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
3121 Special Education--General Apportionment	1,945,394	2,063,593	2,255,292
3300 Local Effort Assistance	4,305,696	4,875,888	6,709,179
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	83,329,952	91,789,955	99,763,572
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	8,164,599	8,910,804	9,625,515
4122 Special Ed-Infants and Toddlers-State	595,552	694,359	742,360
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	2,068,526	2,298,084	3,152,592
4156 State Institutions, Centers, and Homes, Delinquent	98,449	113,198	114,000
4158 Special and Pilot Programs	574,785	725,000	725,000
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	599,137	616,919	838,553
4174 Highly Capable	126,667	136,149	303,502
4188 Childcare	0	0	0
4198 School Food Services	47,103	50,000	50,000
4199 Transportation--Operations	3,400,694	3,694,000	3,500,000
4300 Other State Agencies, Unassigned	659,790	700,000	700,000
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
4000 TOTAL STATE, SPECIAL PURPOSE	16,335,301	17,938,513	19,751,522
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	7,726	25,000	10,000
5329 Impact Aid, Special Education Funding	0	0	0

Richland School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
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	7,726	25,000	10,000
FEDERAL, SPECIAL PURPOSE			
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	2,175,374	2,237,832	2,285,725
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	45,654	52,000	54,490
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	1,322,007	1,599,307	1,600,000
6152 School Improve, Fed Other Title Grants under ESEA, Fed	272,977	280,000	280,000
6153 Migrant ESEA Migrant, Federal	0	0	0
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	23,428	29,000	28,843
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	99,883	90,478	100,000
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	137,668	140,000	140,000
6189 Other Community Services	40,598	31,000	35,000
6198 School Food Services	2,137,529	2,244,000	2,244,000
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
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0

Richland School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
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	55,081	0	0
6318 Federal Stimulus--Competitive Grants	0	0	0
6321 Special Education--Medicaid Reimbursement	148,637	170,000	170,000
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
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0

Richland School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
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	215,962	212,000	215,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	6,674,797	7,085,617	7,153,058
REVENUES FROM OTHER SCHOOL DISTRICTS			
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
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	4,157	0	5,000
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
8000 TOTAL REVENUES FROM OTHER ENTITIES	4,157	0	5,000
OTHER FINANCING SOURCES			

Richland School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
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
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	133,697,254	149,778,027	161,467,444

Richland School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
REGULAR INSTRUCTION			
01 Basic Education	80,495,158	96,795,998	98,469,988
02 Alternative Learning Experience	0	0	0
03 Basic Education - Dropout Reengagement	0	0	0
00 TOTAL REGULAR INSTRUCTION	80,495,158	96,795,998	98,469,988
FEDERAL STIMULUS			
18 Federal Stimulus - Competitive Grants	0	0	0
10 TOTAL FEDERAL STIMULUS	0	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	11,308,189	14,207,554	15,634,594
22 Special Education, Infants and Toddlers, State	497,291	656,666	742,360
24 Special Education, Supplemental, Federal	2,074,986	2,116,353	2,188,763
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	13,880,467	16,980,573	18,565,717
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	2,654,417	3,106,370	3,886,902
34 Middle School Career and Technical Education, State	545,351	541,265	892,540
38 Vocational, Federal	43,534	49,177	52,178
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	3,243,301	3,696,812	4,831,620
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTRUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,260,615	1,512,490	1,532,127
52 Other Title Grants Under ESEA - Federal	260,300	XXXXX	XXXXX
52 School Improvement, Federal Other Title Grants under ESEA, Federal	XXXXX	233,656	268,122
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	2,059,105	2,173,335	3,018,856
56 State Institutions, Centers and Homes, Delinquent	97,571	108,844	109,164

Richland School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
57 State Institutions, Neglected and Delinquent, Federal	22,340	27,426	27,619
58 Special and Pilot Programs, State	613,691	725,000	725,000
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	97,925	85,566	95,758
65 Transitional Bilingual, State	577,976	583,430	802,981
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	321,994	733,528	422,447
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	5,311,516	6,183,275	7,002,074
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	139,456	357,965	223,840
74 Highly Capable	115,914	128,758	290,627
75 Professional Development, State	0	0	0
76 Targeted Assistance, Federal	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	681,414	741,315	700,000
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	936,784	1,228,038	1,214,467
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Child Care	0	XXXXX	XXXXX
88 Childcare	XXXXX	0	0
89 Other Community Services	349,470	368,896	353,768
80 TOTAL COMMUNITY SERVICES	349,470	368,896	353,768
SUPPORT SERVICES			
97 District-wide Support	21,005,285	26,953,409	30,217,407
98 School Food Services	3,610,185	3,777,000	4,222,620
99 Pupil Transportation	3,477,570	4,024,706	3,968,604
90 TOTAL SUPPORT SERVICES	28,093,040	34,755,115	38,408,631
TOTAL PROGRAM EXPENDITURES	132,309,736	160,008,707	168,846,265

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	98,469,988	381,802		53,383,477	6,352,312	23,865,074	6,878,752	4,351,496	371,850	2,885,225
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	98,469,988	381,802		53,383,477	6,352,312	23,865,074	6,878,752	4,351,496	371,850	2,885,225
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	15,634,594	1,750		5,869,515	3,915,625	4,964,328	158,200	686,476	21,700	17,000
22 Sp Ed, I&T, St	742,360	0		48,126	10,051	17,512	0	666,671	0	0
24 Sp Ed, Sup, Fed	2,188,763	0		1,566,449	0	605,567	8,340	4,203	4,204	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	18,565,717	1,750		7,484,090	3,925,676	5,587,407	166,540	1,357,350	25,904	17,000
31 Voc, Basic, St	3,886,902	2,031		1,962,200	53,627	810,597	330,790	624,240	32,545	70,872
34 MidSchCar/Tec	892,540	0		420,714	21,513	190,938	77,745	52,279	3,000	126,351
38 Voc, Fed	52,178	7,803		0	0	0	8,822	14,950	20,603	0
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	4,831,620	9,834		2,382,914	75,140	1,001,535	417,357	691,469	56,148	197,223
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
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	1,532,127	7,298		532,258	366,499	407,664	70,805	100,427	47,176	0
52 Other Title Grants under ESEA, Federal	268,122	0	0	0	0	0	173	259,949	8,000	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	3,018,856	1,000		607,886	825,420	819,318	141,596	613,386	10,250	0
56 St In, Ctr/Hm, D	109,164	0		82,178	0	25,986	1,000	0	0	0
57 St In, N/D, Fed	27,619	0		9,270	0	2,070	4,910	9,369	2,000	0
58 Sp/Plt Pgm, St	725,000	0		441,657	0	100,755	149,030	23,884	9,674	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	95,758	1,000		0	0	0	6,000	82,758	6,000	0
65 Tran Biling, St	802,981	1,200		129,337	350,598	205,947	50,364	65,535	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 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
69 Comp, Othr	422,447	0		0	983	659	289,991	130,814	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	7,002,074	10,498	0	1,802,586	1,543,500	1,562,399	713,869	1,286,122	83,100	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	223,840	4,000		56,350	3,605	13,835	70,050	75,000	1,000	0
74 Highly Capable	290,627	810		174,056	7,645	65,817	35,851	4,118	2,330	0
75 Prof Dev, State	0	0		0	0	0	0	0	0	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	700,000	0		193,532	220,016	245,885	18,000	22,567	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,214,467	4,810		423,938	231,266	325,537	123,901	101,685	3,330	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 Childcare	0	0		0	0	0	0	0	0	0
89 Othr Comm Srv	353,768	30,000	0	0	199,535	83,733	22,500	8,000	0	10,000
TOTAL COMMUNITY SERVICES	353,768	30,000	0	0	199,535	83,733	22,500	8,000	0	10,000
97 Distwide Suppt	30,217,407	73,571	-109,300	526,692	7,984,081	3,296,029	2,001,665	15,153,609	225,360	1,065,700
98 Schl Food Serv	4,222,620	3,000	-21,000	0	1,180,754	917,566	280,600	1,795,000	1,700	65,000
99 Pupil Transp	3,968,604	1,350	-386,315	0	1,820,948	1,092,821	829,350	342,450	8,000	260,000
TOTAL SUPPORT SERVICES	38,408,631	77,921	-516,615	526,692	10,985,783	5,306,416	3,111,615	17,291,059	235,060	1,390,700

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	168,846,265	516,615	-516,615	66,003,697	23,313,212	37,732,101	11,434,534	25,087,181	775,392	4,500,148

Richland School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2015-2016	(2) % of Total	(3) Budget 2016-2017	(4) % of Total	(5) Budget 2017-2018	(6) % of Total
(0) Debit Transfers	307,951	XXXXX	513,351	XXXXX	516,615	XXXXX
(1) Credit Transfers	-307,951	XXXXX	-513,351	XXXXX	-516,615	XXXXX
(2) Certificated Salaries	55,567,977	42.00	65,089,396	40.68	66,003,697	39.09
(3) Classified Salaries	20,518,266	15.51	22,383,380	13.99	23,313,212	13.81
(4) Employee Benefits and Payroll Taxes	28,494,599	21.54	32,914,038	20.57	37,732,101	22.35
(5) Supplies and Materials	7,598,953	5.74	11,978,631	7.49	11,434,534	6.77
(7) Purchased Services	16,829,691	12.72	22,369,882	13.98	25,087,181	14.86
(8) Travel	663,956	0.50	1,091,992	0.68	775,392	0.46
(9) Capital Outlay	2,636,295	1.99	4,181,388	2.61	4,500,148	2.67
TOTAL EXPENDITURES	132,309,736	100.00	160,008,707	100.00	168,846,265	100.00

Richland School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2015-2016	(2) % of Total	(3) Budget 2016-2017	(4) % of Total	(5) Budget 2017-2018	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	72,331,072	54.67	86,496,699	54.06	90,598,184	53.66
28 Extracur	2,553,156	1.93	3,120,000	1.95	1,108,912	0.66
29 Pmt to SD	37,915	0.03	82,243	0.05	82,243	0.05
TOTAL TEACHING ACTIVITIES	74,922,143	56.63	89,698,942	56.06	91,789,339	54.36
TEACHING SUPPORT						
22 Lrn Resrc	2,293,846	1.73	2,537,693	1.59	2,478,008	1.47
24 Guid/Coun	3,244,414	2.45	3,713,602	2.32	3,774,347	2.24
25 Pupil M/S	1,187,046	0.90	1,571,781	0.98	1,585,524	0.94
26 Health	4,071,872	3.08	4,622,999	2.89	5,137,237	3.04
31 InstProDev	2,156,460	1.63	2,594,407	1.62	3,307,979	1.96
32 Inst Tech	1,747,515	1.32	1,719,750	1.07	1,640,250	0.97
33 Curriculum	497,291	0.38	3,794,925	2.37	5,297,330	3.14
TOTAL TEACHING SUPPORT	17,345,755	13.11	20,555,157	12.85	23,220,675	13.75
OTHER SUPPORT ACTIVITIES						
42 Food	1,511,644	1.14	1,608,000	1.00	1,953,500	1.16
44 Operation	1,840,291	1.39	1,842,392	1.15	1,985,059	1.18
49 Transfers	-19,963	-0.02	-15,000	-0.01	-21,000	-0.01
52 Operation	2,707,784	2.05	3,083,939	1.93	2,899,871	1.72
53 Maintnce	529,178	0.40	532,227	0.33	630,140	0.37
56 Insurance	118,519	0.09	125,000	0.08	142,000	0.08
59 Transfers	-262,681	-0.20	-346,774	-0.22	-386,315	-0.23
62 Grnd Mnt	1,173,800	0.89	1,577,723	0.99	1,712,644	1.01
63 Oper Bldg	3,872,846	2.93	4,104,792	2.57	4,690,022	2.78
64 Maintnce	2,088,791	1.58	2,045,320	1.28	2,265,715	1.34
65 Utilities	2,076,394	1.57	3,135,219	1.96	4,263,268	2.52
67 Bldg Secu	301,903	0.23	298,932	0.19	302,709	0.18
68 Insurance	2,815,635	2.13	5,356,500	3.35	5,931,359	3.51
72 Info Sys	2,852,111	2.16	3,368,857	2.11	3,542,125	2.10
73 Printing	476,017	0.36	367,340	0.23	488,547	0.29
74 Warehouse	269,712	0.20	322,063	0.20	437,860	0.26
75 Mtr Pool	91,595	0.07	108,000	0.07	121,000	0.07
83 Interest	0	0.00	0	0.00	0	0.00
84 Principal	0	0.00	0	0.00	0	0.00

Richland School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2015-2016	(2) % of Total	(3) Budget 2016-2017	(4) % of Total	(5) Budget 2017-2018	(6) % of Total
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	34,995	0.03	30,000	0.02	30,000	0.02
TOTAL OTHER SUPPORT ACTIVITIES	22,478,571	16.99	27,544,530	17.21	30,988,504	18.35
UNIT ADMINISTRATION						
23 Princ Off	8,219,541	6.21	9,909,950	6.19	9,926,424	5.88
TOTAL UNIT ADMINISTRATION	8,219,541	6.21	9,909,950	6.19	9,926,424	5.88
CENTRAL ADMINISTRATION						
11 Bd of Dir	304,781	0.23	552,000	0.34	599,500	0.36
12 Supt Off	432,540	0.33	639,546	0.40	780,999	0.46
13 Busns Off	1,588,597	1.20	2,208,797	1.38	1,936,792	1.15
14 HR	1,663,476	1.26	2,002,798	1.25	2,015,051	1.19
15 Pblc Rltn	160,685	0.12	159,900	0.10	183,167	0.11
21 Supv Inst	3,371,729	2.55	4,720,647	2.95	5,147,428	3.05
41 Supervisn	278,213	0.21	341,608	0.21	305,061	0.18
51 Supervisn	384,770	0.29	630,314	0.39	682,908	0.40
61 Supv Bldg	1,158,936	0.88	1,044,518	0.65	1,270,417	0.75
TOTAL CENTRAL ADMINISTRATION	9,343,726	7.06	12,300,128	7.69	12,921,323	7.65
TOTAL EXPENDITURES	132,309,736	100.00	160,008,707	100.00	168,846,265	100.00

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
TEACHING ACTIVITIES				
27 Teaching	698.189	81.26	240.466	37.69
28 Extracurricular	7.000	0.81	0.000	0.00
TOTAL TEACHING ACTIVITIES	705.189	82.08	240.466	37.69
TEACHING SUPPORT				
22 Learning Resources	16.500	1.92	10.931	1.71
24 Guidance and Counseling	29.000	3.38	0.000	0.00
25 Pupil Management and Safety	0.000	0.00	30.033	4.71
26 Health/Related Services	40.500	4.71	14.386	2.25
31 InstProDev	18.000	2.09	0.000	0.00
33 Curriculum	2.000	0.23	0.000	0.00
TOTAL TEACHING SUPPORT	106.000	12.34	55.350	8.67
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	42.136	6.60
52 Operations	XXXXX	XXXXX	41.993	6.58
53 Maintenance	XXXXX	XXXXX	4.500	0.71
62 Grounds--Maintenance	XXXXX	XXXXX	17.000	2.66
63 Operation of Buildings	XXXXX	XXXXX	71.500	11.21
64 Maintenance	XXXXX	XXXXX	16.625	2.61
67 Building Security	XXXXX	XXXXX	5.000	0.78
72 Information Systems	0.000	0.00	15.785	2.47
73 Printing	0.000	0.00	1.000	0.16
74 Warehousing and Distribution	0.000	0.00	5.666	0.89
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	221.205	34.67
UNIT ADMINISTRATION				
23 Principal's Office	36.000	4.19	62.912	9.86
TOTAL UNIT ADMINISTRATION	36.000	4.19	62.912	9.86
CENTRAL ADMINISTRATION				
12 Superintendent's Office	2.000	0.23	1.000	0.16
13 Business Office	0.000	0.00	15.000	2.35
14 Human Resources	1.000	0.12	7.500	1.18
15 Public Relations	0.000	0.00	1.000	0.16

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
21 Supervision - Instruction	9.000	1.05	19.880	3.12
41 Supervision - Nutrition Services	0.000	0.00	3.000	0.47
51 Supervision - Transportation	0.000	0.00	5.000	0.78
61 Supervision - Building	0.000	0.00	5.750	0.90
TOTAL CENTRAL ADMINISTRATION	12.000	1.40	58.130	9.11
TOTAL FTE STAFF	859.189	100.00	638.063	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 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
REVENUES			
100 General Student Body	571,116	1,350,000	551,100
200 Athletics	817,438	850,000	982,500
300 Classes	77,207	70,000	70,450
400 Clubs	756,189	790,000	839,984
600 Private Moneys	41,964	50,000	83,500
A. TOTAL REVENUES	2,263,915	3,110,000	2,527,534
EXPENDITURES			
100 General Student Body	363,428	1,372,847	585,931
200 Athletics	920,951	1,006,992	1,061,610
300 Classes	47,177	49,300	48,200
400 Clubs	817,473	770,065	810,335
600 Private Moneys	40,839	70,600	84,000
B. TOTAL EXPENDITURES	2,189,868	3,269,804	2,590,076
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	74,047	-159,804	-62,542
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	1,268,301	1,410,000	1,600,000
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
D. TOTAL BEGINNING FUND BALANCE	1,268,301	1,410,000	1,600,000
E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	1,342,348	0	0
G.L.819 Restricted for Fund Purposes	0	1,250,196	1,537,458
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
F. TOTAL ENDING FUND BALANCE (C+D) 1/	1,342,348	1,250,196	1,537,458

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

Form F-195

Richland School District No.400

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	10,619,147	11,151,800	13,647,800
2000 Local Nontax Support	16,047	12,000	30,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	900,000	0	0
9000 Other Financing Sources	0	0	2,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	11,535,194	11,163,800	13,679,800
EXPENDITURES			
Matured Bond Expenditures	5,555,000	5,620,000	6,135,000
Interest on Bonds	5,436,659	5,300,000	7,500,000
Interfund Loan Interest	0	0	0
Bond Transfer Fees	3,379	15,000	15,000
Arbitrage Rebate	0	25,000	25,000
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	10,995,039	10,960,000	13,675,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	540,155	203,800	4,800
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	3,842,368	4,800,000	5,000,000
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	XXXXX	0	0
F. TOTAL BEGINNING FUND BALANCE	3,842,368	4,800,000	5,000,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	4,382,523	5,003,800	5,004,800
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

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

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
G.L.890 Unassigned Fund Balance	XXXXX	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	4,382,523	5,003,800	5,004,800

Richland School District No.400

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
LOCAL TAXES			
1100 Local Property Taxes	10,619,147	11,151,800	13,647,800
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	10,619,147	11,151,800	13,647,800
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	15,873	12,000	30,000
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	174	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	16,047	12,000	30,000
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	900,000	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	900,000	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	2,000
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	2,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	11,535,194	11,163,800	13,679,800

Richland School District No.400

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	298,471	320,000	320,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	15,732,955	20,000,000	10,000,000
5000 Federal, General Purpose	1,628,378	2,700,000	3,000,000
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	26,100	0	29,500,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	17,685,904	23,020,000	42,820,000
EXPENDITURES			
10 Sites	376,700	5,000,000	1,000,000
20 Buildings	31,960,142	51,650,000	60,458,828
30 Equipment	0	4,250,000	3,347,000
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	XXXXX	0	0
B. TOTAL EXPENDITURES	32,336,842	60,900,000	64,805,828
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
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)	-14,650,938	-37,880,000	-21,985,828
BEGINNING 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
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	23,741,138	0	68,000,000
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	22,358,987	41,000,000	5,000,000

Richland School District No.400

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	4,361,461	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	5,000,000
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	XXXXX	0	0
F. TOTAL BEGINNING FUND BALANCE	50,461,586	41,000,000	78,000,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	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	0	0	42,014,172
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	29,809,816	3,120,000	9,000,000
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	6,000,832	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	5,000,000
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	XXXXX	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	35,810,648	3,120,000	56,014,172

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 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
LOCAL TAXES			
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
1000 TOTAL LOCAL TAXES	0	0	0
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	209,722	200,000	200,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	88,749	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	298,471	320,000	320,000
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	15,732,955	20,000,000	10,000,000
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	15,732,955	20,000,000	10,000,000
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	1,628,378	2,700,000	3,000,000
5300 Impact Aid, Maintenance and Operation	0	0	0

Richland School District No.400

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
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	1,628,378	2,700,000	3,000,000
FEDERAL, SPECIAL PURPOSE			
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
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
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	29,500,000
9200 Sale of Real Property	26,100	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
9000 TOTAL OTHER FINANCING SOURCES	26,100	0	29,500,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	17,685,904	23,020,000	42,820,000

Richland School District No.400

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
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	2,867	1,000	1,000
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	0	0	0
4499 Transportation Reimbursement Depreciation	342,506	375,000	460,000
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
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	345,373	386,000	471,000
B. 9900 TRANSFERS IN (from the General Fund)	500,000	500,000	250,000
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	845,373	886,000	721,000

Richland School District No.400

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	1,200,982	936,000	710,000
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	1,200,982	936,000	710,000
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)	-355,609	-50,000	11,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	406,566	50,000	70,000
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	XXXXX	0	0
H. TOTAL BEGINNING FUND BALANCE	406,566	50,000	70,000
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	50,958	0	81,000
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	XXXXX	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	50,958	0	81,000

Richland School District No.400

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

- 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.