

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	184,417,359	2,774,356	18,737,000	20,260,000	940,500
Total Appropriation (Expenditures)	187,404,913	2,875,656	15,270,000	80,819,453	1,073,500
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	-3,237,554	-101,300	3,467,000	-60,559,453	-133,000
Beginning Total Fund Balance	14,500,000	1,750,000	4,300,000	95,000,000	448,000
Ending Total Fund Balance	11,262,446	1,648,700	7,767,000	34,440,547	315,000
SECTION B: EXCESS LEVIES FOR 2019 COLLECTION					
Excess levies approved by voters for 2019 collection	23,000,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	11,400,000	0	0	0	0
Net excess levy amount for 2019 collection after rollback	11,600,000	XXXX	18,400,000	3,900,000	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 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	13,071.33		13,450.00		13,750.00	
FTE Certificated Employees	811.505		859.189		900.684	
FTE Classified Employees	506.194		638.063		654.294	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	142,868,538		161,467,444		184,417,359	
Total Expenditures	148,575,021		168,846,265		187,404,913	
Total Beginning Fund Balance	19,891,087		16,500,000		14,500,000	
Total Ending Fund Balance	13,934,603		8,871,179		11,262,446	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	90,427,398	60.86	98,469,988	58.32	113,858,710	60.76
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	16,579,400	11.16	18,565,717	11.00	21,297,377	11.36
Vocational Instruction	3,579,103	2.41	4,831,620	2.86	5,577,283	2.98
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	5,601,580	3.77	7,002,074	4.15	8,214,245	4.38
Other Instructional Programs	890,050	0.60	1,214,467	0.72	1,613,006	0.86
Community Services	363,269	0.24	353,768	0.21	352,480	0.19
Support Services	31,134,221	20.96	38,408,631	22.75	36,491,812	19.47
Total - Program Groups	148,575,021	100.00	168,846,265	100.00	187,404,913	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	82,382,961	55.45	91,789,339	54.36	107,536,656	57.38
Teaching Support	22,404,170	15.08	23,220,675	13.75	27,632,258	14.74
Other Supportive Activities	24,603,184	16.56	30,988,504	18.35	28,317,478	15.11
Building Administration	9,151,693	6.16	9,926,424	5.88	10,794,072	5.76
Central Administration	10,033,013	6.75	12,921,323	7.65	13,124,449	7.00
Total - Activity Groups	148,575,021	100.00	168,846,265	100.00	187,404,913	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	62,596,696	42.13	66,003,697	39.09	78,902,734	42.10
Classified Salaries	22,714,691	15.29	23,313,212	13.81	23,748,879	12.67

Richland School District No.400

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
Employee Benefits and Payroll Taxes	31,546,122	21.23	37,732,101	22.35	43,363,004	23.14
Supplies, Instructional Resources and Noncapitalized Items	10,673,251	7.18	11,434,534	6.77	15,531,705	8.29
Purchased Services	18,088,048	12.17	25,087,181	14.86	20,685,813	11.04
Travel	624,215	0.42	775,392	0.46	1,516,757	0.81
Capital Outlay	2,331,998	1.57	4,500,148	2.67	3,656,021	1.95
Total - Objects	148,575,021	100.00	168,846,265	100.00	187,404,913	100.00

Richland School District No.400

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2016-2017	Budget 2/ 2017-2018	Budget 3/ 2018-2019
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	855.77	854.00	951.00
2. Grade 1	965.06	957.00	1,036.00
3. Grade 2	950.93	991.00	893.00
4. Grade 3	960.30	960.00	1,018.00
5. Grade 4	990.72	963.00	993.00
6. Grade 5	985.73	1,000.00	989.00
7. Grade 6	898.53	1,009.00	1,100.00
8. Grade 7	965.45	902.00	1,019.00
9. Grade 8	1,016.41	979.00	940.00
10. Grade 9	990.01	1,133.00	1,073.00
11. Grade 10	996.94	1,031.00	1,138.00
12. Grade 11 (excluding Running Start)	922.19	930.00	908.00
13. Grade 12 (excluding Running Start)	816.90	962.00	947.00
14. SUBTOTAL	12,314.94	12,671.00	13,005.00
15. Running Start	228.15	238.00	220.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	528.24	541.00	525.00
18. TOTAL K-12	13,071.33	13,450.00	13,750.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	811.505	859.189	900.684
2. General Fund FTE Classified Employees /4	506.194	638.063	654.294

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 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	23,528,474	24,860,000	17,810,000
2000 Local Nontax Support	4,843,013	9,924,292	7,963,227
3000 State, General Purpose	89,824,748	99,763,572	125,014,396
4000 State, Special Purpose	17,602,811	19,751,522	26,346,986
5000 Federal, General Purpose	0	10,000	0
6000 Federal, Special Purpose	7,067,281	7,153,058	7,277,000
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	2,210	5,000	5,750
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	142,868,538	161,467,444	184,417,359
EXPENDITURES			
00 Regular Instruction	90,427,398	98,469,988	113,858,710
10 Federal Stimulus	0	0	0
20 Special Education Instruction	16,579,400	18,565,717	21,297,377
30 Vocational Education Instruction	3,579,103	4,831,620	5,577,283
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	5,601,580	7,002,074	8,214,245
70 Other Instructional Programs	890,050	1,214,467	1,613,006
80 Community Services	363,269	353,768	352,480
90 Support Services	31,134,221	38,408,631	36,491,812
B. TOTAL EXPENDITURES	148,575,021	168,846,265	187,404,913
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	250,000	250,000	250,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-5,956,484	-7,628,821	-3,237,554
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	127,124	250,000	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	296,087	0	630,000
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 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	3,245,980	3,400,000	200,000
G.L.845 Restricted for Self-Insurance	2,000,000	2,000,000	0
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	3,867,447	3,322,551
G.L.890 Unassigned Fund Balance	8,018,455	6,982,553	10,347,449
G.L.891 Unassigned to Minimum Fund Balance Policy		0	0
F. TOTAL BEGINNING FUND BALANCE	19,891,087	16,500,000	14,500,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	130,077	0	250,000
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	380,608	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	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	3,171,818	600,000	600,000
G.L.845 Restricted for Self-Insurance	2,000,000	2,000,000	0
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	2,286,219	1,250,000	1,750,000
G.L.890 Unassigned Fund Balance	5,965,881	4,771,179	8,662,446
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	13,934,603	8,871,179	11,262,446

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 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
LOCAL TAXES			
1100 Local Property Tax	23,528,474	24,860,000	17,810,000
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	23,528,474	24,860,000	17,810,000
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	151,288	195,000	200,000
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	76,355	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	19,965	20,000	20,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	1,717	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	13,208	50,000	50,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	903,346	1,100,000	1,105,000
2300 Investment Earnings	156,047	90,000	160,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	15,696	20,726	21,000
2700 Rentals and Leases	121,060	160,000	160,000
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	3,383,739	8,058,566	6,017,227
2910 E-Rate	592	60,000	60,000
2000 TOTAL LOCAL SUPPORT NONTAX	4,843,013	9,924,292	7,963,227
STATE, GENERAL PURPOSE			
3100 Apportionment	82,441,083	90,799,101	112,719,955

Richland School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
3121 Special Education--General Apportionment	2,056,117	2,255,292	3,416,586
3300 Local Effort Assistance	5,327,549	6,709,179	8,877,855
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	89,824,748	99,763,572	125,014,396
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	9,022,292	9,625,515	14,252,216
4122 Special Ed-Infants and Toddlers-State	623,522	742,360	693,951
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	2,287,333	3,152,592	3,717,658
4156 State Institutions, Centers, and Homes, Delinquent	102,310	114,000	131,895
4158 Special and Pilot Programs	700,902	725,000	873,600
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	665,312	838,553	1,178,847
4174 Highly Capable	132,613	303,502	379,925
4188 Childcare	0	0	0
4198 School Food Services	50,519	50,000	48,894
4199 Transportation--Operations	3,358,217	3,500,000	4,070,000
4300 Other State Agencies, Unassigned	659,790	700,000	1,000,000
4321 Special Education--Other State Agencies	0	0	0
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 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	17,602,811	19,751,522	26,346,986
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	10,000	0
5329 Impact Aid, Special Education Funding	0	0	0

Richland School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	10,000	0
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	2,224,157	2,285,725	2,302,000
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	64,074	54,490	55,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	1,564,504	1,600,000	1,600,000
6152 School Improve, Fed Other Title Grants under ESEA, Fed	201,205	280,000	300,000
6153 Migrant ESEA Migrant, Federal	0	0	0
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	20,784	28,843	30,000
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	41,465	100,000	75,000
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	354,401	140,000	245,000
6189 Other Community Services	34,563	35,000	35,000
6198 School Food Services	2,288,001	2,244,000	2,250,000
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 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
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	0	0	0
6321 Special Education--Medicaid Reimbursement	64,644	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 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
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	209,483	215,000	215,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	7,067,281	7,153,058	7,277,000
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	2,210	5,000	5,750
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	2,210	5,000	5,750
OTHER FINANCING SOURCES			

Richland School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
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	142,868,538	161,467,444	184,417,359

Richland School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REGULAR INSTRUCTION			
01 Basic Education	90,427,398	98,469,988	113,858,710
02 Alternative Learning Experience	0	0	0
03 Basic Education - Dropout Reengagement	0	0	0
00 TOTAL REGULAR INSTRUCTION	90,427,398	98,469,988	113,858,710
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	14,020,440	15,634,594	18,250,089
22 Special Education, Infants and Toddlers, State	447,930	742,360	511,184
24 Special Education, Supplemental, Federal	2,111,030	2,188,763	2,536,104
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	16,579,400	18,565,717	21,297,377
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	2,980,701	3,886,902	4,797,432
34 Middle School Career and Technical Education, State	537,379	892,540	727,672
38 Vocational, Federal	61,023	52,178	52,179
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	3,579,103	4,831,620	5,577,283
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	XXXXX	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTRUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,478,459	1,532,127	2,164,497
52 Other Title Grants under ESEA-Federal	190,283	268,122	285,714
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	2,127,726	3,018,856	3,540,626
56 State Institutions, Centers and Homes, Delinquent	106,097	109,164	147,765

Richland School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
57 State Institutions, Neglected and Delinquent, Federal	19,655	27,619	7,903
58 Special and Pilot Programs, State	822,130	725,000	873,600
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	41,597	95,758	71,429
65 Transitional Bilingual, State	629,196	802,981	1,122,711
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	186,435	422,447	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	5,601,580	7,002,074	8,214,245
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	104,120	223,840	249,173
74 Highly Capable	113,618	290,627	363,833
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	672,313	700,000	1,000,000
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	890,050	1,214,467	1,613,006
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Child Care	0	0	0
89 Other Community Services	363,269	353,768	352,480
80 TOTAL COMMUNITY SERVICES	363,269	353,768	352,480
SUPPORT SERVICES			
97 District-wide Support	23,414,414	30,217,407	26,584,349
98 School Food Services	3,911,616	4,222,620	4,804,748
99 Pupil Transportation	3,808,191	3,968,604	5,102,715
90 TOTAL SUPPORT SERVICES	31,134,221	38,408,631	36,491,812
TOTAL PROGRAM EXPENDITURES	148,575,021	168,846,265	187,404,913

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	113,858,710	398,302		62,550,801	6,222,463	26,785,556	10,260,546	4,742,293	498,750	2,399,999
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	113,858,710	398,302		62,550,801	6,222,463	26,785,556	10,260,546	4,742,293	498,750	2,399,999
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	18,250,089	500		7,340,899	3,794,129	6,136,142	104,690	839,429	19,300	15,000
22 Sp Ed, I&T, St	511,184	0		0	0	726	0	510,458	0	0
24 Sp Ed, Sup, Fed	2,536,104	0		2,054,559	0	469,563	4,482	3,500	4,000	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	21,297,377	500		9,395,458	3,794,129	6,606,431	109,172	1,353,387	23,300	15,000
31 Voc, Basic, St	4,797,432	2,031		2,684,907	40,733	870,568	356,265	585,352	32,545	225,031
34 MidSchCar/Tec	727,672	0		452,427	16,804	185,426	53,015	10,000	10,000	0
38 Voc, Fed	52,179	4,695		0	0	0	13,567	20,350	13,567	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	5,577,283	6,726		3,137,334	57,537	1,055,994	422,847	615,702	56,112	225,031
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	2,164,497	6,200		886,234	413,537	798,486	38,177	15,363	6,500	0
52 Other Title Grants under ESEA -Federal	285,714	500	0	141,352	0	35,547	17,415	45,345	45,555	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	3,540,626	5,750		756,055	783,889	912,283	653,176	163,500	265,973	0
56 St In, Ctr/Hm, D	147,765	0		96,071	0	34,600	1,000	16,094	0	0
57 St In, N/D, Fed	7,903	0		0	0	51	6,326	400	1,126	0
58 Sp/Plt Pgm, St	873,600	0		518,743	0	354,857	0	0	0	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	71,429	500		13,794	0	8,584	3,500	40,553	4,498	0
65 Tran Biling, St	1,122,711	2,000		152,526	295,404	279,198	45,150	7,300	341,133	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	8,214,245	14,950	0	2,564,775	1,492,830	2,423,606	764,744	288,555	664,785	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	249,173	3,000		64,251	3,605	15,917	86,400	75,000	1,000	0
74 Highly Capable	363,833	810		231,392	8,770	70,040	46,373	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	1,000,000	12,000		239,445	234,422	257,148	221,221	22,364	13,400	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,613,006	15,810		535,088	246,797	343,105	353,994	101,482	16,730	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	352,480	30,100	0	0	203,255	90,725	400	18,000	0	10,000
TOTAL COMMUNITY SERVICES	352,480	30,100	0	0	203,255	90,725	400	18,000	0	10,000
97 Distwide Suppt	26,584,349	114,871	-129,894	719,278	7,928,325	4,009,458	2,262,302	10,677,829	245,480	756,700
98 Schl Food Serv	4,804,748	3,000	-55,615	0	1,367,416	814,132	83,600	2,525,615	1,600	65,000
99 Pupil Transp	5,102,715	1,350	-400,100	0	2,436,127	1,233,997	1,274,100	362,950	10,000	184,291

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 SUPPORT SERVICES	36,491,812	119,221	-585,609	719,278	11,731,868	6,057,587	3,620,002	13,566,394	257,080	1,005,991
OBJECT TOTALS	187,404,913	585,609	-585,609	78,902,734	23,748,879	43,363,004	15,531,705	20,685,813	1,516,757	3,656,021

Richland School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
(0) Debit Transfers	290,317	XXXXX	516,615	XXXXX	585,609	XXXXX
(1) Credit Transfers	-290,317	XXXXX	-516,615	XXXXX	-585,609	XXXXX
(2) Certificated Salaries	62,596,696	42.13	66,003,697	39.09	78,902,734	42.10
(3) Classified Salaries	22,714,691	15.29	23,313,212	13.81	23,748,879	12.67
(4) Employee Benefits and Payroll Taxes	31,546,122	21.23	37,732,101	22.35	43,363,004	23.14
(5) Supplies and Materials	10,673,251	7.18	11,434,534	6.77	15,531,705	8.29
(7) Purchased Services	18,088,048	12.17	25,087,181	14.86	20,685,813	11.04
(8) Travel	624,215	0.42	775,392	0.46	1,516,757	0.81
(9) Capital Outlay	2,331,998	1.57	4,500,148	2.67	3,656,021	1.95
TOTAL EXPENDITURES	148,575,021	100.00	168,846,265	100.00	187,404,913	100.00

Richland School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	79,596,701	53.57	90,598,184	53.66	104,763,289	55.90
28 Extracur	2,726,402	1.84	1,108,912	0.66	2,634,650	1.41
29 Pmt to SD	59,859	0.04	82,243	0.05	138,717	0.07
TOTAL TEACHING ACTIVITIES	82,382,961	55.45	91,789,339	54.36	107,536,656	57.38
TEACHING SUPPORT						
22 Lrn Resrc	2,331,605	1.57	2,478,008	1.47	2,691,138	1.44
24 Guid/Coun	3,433,976	2.31	3,774,347	2.24	3,783,674	2.02
25 Pupil M/S	1,222,353	0.82	1,585,524	0.94	1,610,918	0.86
26 Health	4,893,375	3.29	5,137,237	3.04	6,726,185	3.59
31 InstProDev	2,763,082	1.86	3,307,979	1.96	5,234,620	2.79
32 Inst Tech	1,649,436	1.11	1,640,250	0.97	1,178,879	0.63
33 Curriculum	447,930	0.30	5,297,330	3.14	6,406,844	3.42
34 Prof Lrng St	XXXXX	XXXXX	XXXXX	XXXXX	0	0.00
TOTAL TEACHING SUPPORT	22,404,170	15.08	23,220,675	13.75	27,632,258	14.74
OTHER SUPPORT ACTIVITIES						
42 Food	2,140,158	1.44	1,953,500	1.16	2,484,115	1.33
44 Operation	1,591,120	1.07	1,985,059	1.18	2,075,732	1.11
49 Transfers	-19,811	-0.01	-21,000	-0.01	-55,615	-0.03
52 Operation	2,777,536	1.87	2,899,871	1.72	3,388,755	1.81
53 Maintnce	591,429	0.40	630,140	0.37	899,536	0.48
56 Insurance	129,006	0.09	142,000	0.08	145,000	0.08
59 Transfers	-247,222	-0.17	-386,315	-0.23	-400,100	-0.21
62 Grnd Mnt	1,446,145	0.97	1,712,644	1.01	1,711,949	0.91
63 Oper Bldg	4,195,555	2.82	4,690,022	2.78	4,906,042	2.62
64 Maintnce	2,154,229	1.45	2,265,715	1.34	2,591,999	1.38
65 Utilities	2,077,050	1.40	4,263,268	2.52	2,300,000	1.23
67 Bldg Secu	298,640	0.20	302,709	0.18	669,473	0.36
68 Insurance	3,529,013	2.38	5,931,359	3.51	4,255,221	2.27
72 Info Sys	3,048,791	2.05	3,542,125	2.10	2,322,261	1.24
73 Printing	463,965	0.31	488,547	0.29	263,296	0.14
74 Warehouse	326,058	0.22	437,860	0.26	600,314	0.32
75 Mtr Pool	80,174	0.05	121,000	0.07	119,500	0.06
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 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(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	21,349	0.01	30,000	0.02	40,000	0.02
TOTAL OTHER SUPPORT ACTIVITIES	24,603,184	16.56	30,988,504	18.35	28,317,478	15.11
UNIT ADMINISTRATION						
23 Princ Off	9,151,693	6.16	9,926,424	5.88	10,794,072	5.76
TOTAL UNIT ADMINISTRATION	9,151,693	6.16	9,926,424	5.88	10,794,072	5.76
CENTRAL ADMINISTRATION						
11 Bd of Dir	310,111	0.21	599,500	0.36	606,000	0.32
12 Supt Off	508,565	0.34	780,999	0.46	1,387,781	0.74
13 Busns Off	1,853,311	1.25	1,936,792	1.15	2,091,885	1.12
14 HR	1,611,534	1.08	2,015,051	1.19	1,077,547	0.57
15 Pblc Rltn	162,155	0.11	183,167	0.11	260,829	0.14
21 Supv Inst	3,138,707	2.11	5,147,428	3.05	4,660,008	2.49
41 Supervisn	200,149	0.13	305,061	0.18	300,516	0.16
51 Supervisn	557,442	0.38	682,908	0.40	1,069,524	0.57
61 Supv Bldg	1,691,039	1.14	1,270,417	0.75	1,670,359	0.89
TOTAL CENTRAL ADMINISTRATION	10,033,013	6.75	12,921,323	7.65	13,124,449	7.00
TOTAL EXPENDITURES	148,575,021	100.00	168,846,265	100.00	187,404,913	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	736.293	81.75	256.225	39.16
28 Extracurricular	3.773	0.42	0.000	0.00
TOTAL TEACHING ACTIVITIES	740.066	82.17	256.225	39.16
TEACHING SUPPORT				
22 Learning Resources	17.200	1.91	11.173	1.71
24 Guidance and Counseling	28.000	3.11	0.000	0.00
25 Pupil Management and Safety	0.000	0.00	30.379	4.64
26 Health/Related Services	45.867	5.09	17.519	2.68
31 InstProDev	14.151	1.57	2.399	0.37
33 Curriculum	0.000	0.00	0.000	0.00
TOTAL TEACHING SUPPORT	105.218	11.68	61.470	9.39
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	43.154	6.60
52 Operations	XXXXX	XXXXX	41.667	6.37
53 Maintenance	XXXXX	XXXXX	4.659	0.71
62 Grounds--Maintenance	XXXXX	XXXXX	14.081	2.15
63 Operation of Buildings	XXXXX	XXXXX	67.125	10.26
64 Maintenance	XXXXX	XXXXX	18.625	2.85
67 Building Security	XXXXX	XXXXX	5.000	0.76
72 Information Systems	0.000	0.00	18.870	2.88
73 Printing	0.000	0.00	1.000	0.15
74 Warehousing and Distribution	0.000	0.00	4.666	0.71
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	218.847	33.45
UNIT ADMINISTRATION				
23 Principal's Office	38.000	4.22	60.583	9.26
TOTAL UNIT ADMINISTRATION	38.000	4.22	60.583	9.26
CENTRAL ADMINISTRATION				
12 Superintendent's Office	3.000	0.33	1.000	0.15
13 Business Office	0.000	0.00	12.000	1.83
14 Human Resources	1.000	0.11	6.500	0.99
15 Public Relations	0.000	0.00	1.662	0.25

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	13.400	1.49	19.257	2.94
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	7.750	1.18
TOTAL CENTRAL ADMINISTRATION	17.400	1.93	57.169	8.74
TOTAL FTE STAFF	900.684	100.00	654.294	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 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES			
100 General Student Body	533,094	551,100	652,400
200 Athletics	853,982	982,500	1,034,500
300 Classes	71,776	70,450	86,900
400 Clubs	751,297	839,984	881,056
600 Private Moneys	22,819	83,500	119,500
A. TOTAL REVENUES	2,232,967	2,527,534	2,774,356
EXPENDITURES			
100 General Student Body	311,660	585,931	663,931
200 Athletics	883,432	1,061,610	1,123,860
300 Classes	61,305	48,200	65,050
400 Clubs	743,236	810,335	901,015
600 Private Moneys	27,684	84,000	121,800
B. TOTAL EXPENDITURES	2,027,317	2,590,076	2,875,656
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	205,650	-62,542	-101,300
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	1,342,348	0	0
G.L.819 Restricted for Fund Purposes	0	1,600,000	1,750,000
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	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	1,342,348	1,600,000	1,750,000
E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	1,547,999	0	0
G.L.819 Restricted for Fund Purposes	0	1,537,458	1,648,700
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	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	1,547,999	1,537,458	1,648,700

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

ASB1

Richland School District No.400

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	11,173,529	13,647,800	17,095,000
2000 Local Nontax Support	35,407	35,000	42,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	1,600,000
9000 Other Financing Sources	1,404	3,806	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	11,210,340	13,686,606	18,737,000
EXPENDITURES			
Matured Bond Expenditures	5,620,000	6,135,000	6,845,000
Interest on Bonds	5,248,703	8,000,000	8,380,000
Interfund Loan Interest	0	0	0
Bond Transfer Fees	1,627	15,000	20,000
Arbitrage Rebate	800	25,000	25,000
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	10,871,130	14,175,000	15,270,000
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)	339,211	-488,394	3,467,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	4,382,523	4,721,734	4,300,000
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
F. TOTAL BEGINNING FUND BALANCE	4,382,523	4,721,734	4,300,000
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	4,721,734	4,233,340	7,267,000
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	500,000

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

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	4,721,734	4,233,340	7,767,000

Richland School District No.400

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
LOCAL TAXES			
1100 Local Property Taxes	11,073,529	13,647,800	17,095,000
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	100,000	0	0
1000 TOTAL LOCAL TAXES	11,173,529	13,647,800	17,095,000
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	35,407	35,000	42,000
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	35,407	35,000	42,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	1,600,000
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	1,600,000
OTHER FINANCING SOURCES			
9100 Sale of Bonds	1,404	3,806	0
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	1,404	3,806	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	11,210,340	13,686,606	18,737,000

Richland School District No.400

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	2,145,000
2000 Local Nontax Support	420,208	320,000	1,115,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	17,042,943	10,000,000	15,000,000
5000 Federal, General Purpose	4,605,804	3,000,000	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	69,625,611	29,500,000	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	91,694,566	42,820,000	20,260,000
EXPENDITURES			
10 Sites	451,029	1,000,000	1,500,000
20 Buildings	36,964,832	60,458,828	70,382,162
30 Equipment	8,900	3,347,000	8,937,291
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	125,611	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	37,550,372	64,805,828	80,819,453
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)	54,144,194	-21,985,828	-60,559,453
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	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	68,000,000	90,000,000
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	29,809,816	5,000,000	0

Richland School District No.400

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
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	5,000,000	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	5,000,000
F. TOTAL BEGINNING FUND BALANCE	35,810,648	78,000,000	95,000,000
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	69,425,152	42,014,172	34,395,547
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	15,440,042	9,000,000	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	5,089,648	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	5,000,000	0
G.L.889 Assigned to Fund Purposes	0	0	45,000
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	89,954,842	56,014,172	34,440,547

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 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
LOCAL TAXES			
1100 Local Property Tax	0	0	2,145,000
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	0	0	2,145,000
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	335,101	200,000	995,000
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	85,107	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	420,208	320,000	1,115,000
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	17,042,943	10,000,000	15,000,000
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	17,042,943	10,000,000	15,000,000
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	4,605,804	3,000,000	2,000,000
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 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
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	4,605,804	3,000,000	2,000,000
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	69,625,611	29,500,000	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	69,625,611	29,500,000	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	91,694,566	42,820,000	20,260,000

Richland School District No.400

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
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	736	1,000	3,500
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	315,000
4499 Transportation Reimbursement Depreciation	438,955	460,000	362,000
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)	439,691	471,000	690,500
B. 9900 TRANSFERS IN (from the General Fund)	250,000	250,000	250,000
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	689,691	721,000	940,500

Richland School District No.400

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	163,262	710,000	1,073,500
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	163,262	710,000	1,073,500
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)	526,429	11,000	-133,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	50,958	70,000	448,000
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	50,958	70,000	448,000
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	577,386	81,000	315,000
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	577,386	81,000	315,000

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.