

CERTIFICATION

As Secretary to the Board of Directors of Richland School District School District No. 400 of Benton County, I do hereby certify that the Board of Directors, at a public meeting advertised pursuant to RCW 28A.505.050 and held pursuant to RCW 28A.505.060;

(a) established the total appropriation expenditure amount for each fund for the fiscal year; and

(b) the budget for each fund represents the budget as adopted by the Board of Directors; and

(c) the budget is prepared on the modified accrual basis of accounting pursuant to RCW 28A.505.020; or

(d) the Board of Directors and officers of said school district are fully cognizant of their liability under the provisions of RCW 28A.505.150; and

(e) if applicable, pursuant to RCW 28A.150.270 and WAC 392-121-445, the Board of Directors has executed a resolution as part of the budget hearing requesting approval for operating transfers from the General Fund to the Debt Service Fund and/or the Capital Projects Fund; and

(f) pursuant to RCW 84.52.020, the Board of Directors determined the amount of new fiscal year excess tax levy requirements needed for the General, Transportation, Capital Projects, and Debt Service Fund budgets.

 Secretary to the Board of Directors

 Budget Adoption Date

FOR ESD AND OSPI USE ONLY

The School District budget has been reviewed and the total appropriation expenditure amount in each fund is fixed and approved in accordance with RCW 28A.505 for the period September 1, 2018 through August 31, 2019.

 ESD Superintendent or Designee

 Date

 OSPI Representative

 Date

Lock and Print Date: 09/27/2018

F-195 TABLE OF CONTENTS

Fiscal Year 2018-2019

REPORT TITLE	PAGE NUMBER
Budget and Excess Levy Certification	Certification Page
Budget and Excess Levy Summary	Fund Summary
General Fund Budget	
Financial Summary	Budget Summary
Enrollment and Staff Counts	GF1
Summary of General Fund	GF2
Revenues and Other Financing Sources	GF4
Expenditure by Program	GF8
Program Summary by Object of Expenditure	GF9
Program Matrices	GF9-XX
Salary Exhibits: Certificated Employees	GF9-201-XX
Salary Exhibits: Classified Employees	GF9-301-XX
Objects of Expenditure	GF10
Activity Summary	GF11
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	GF13
Long-Term Financing: Conditional Sales Contract	GF14
Certificated/Classified Staff Counts by Activity	GF15
Associated Student Body Fund Budget	
Summary of Associated Student Body Fund	ASB1
Debt Service Fund Budget	
Summary of Debt Service Fund	DS1
Revenues and Other Financing Sources	DS2
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	DS3
Detail of Outstanding Bonds	DS4
Capital Projects Fund Budget	
Summary of Capital Projects Fund	CP1
Revenues and Other Financing Sources	CP3
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	CP5
Description of Projects	CP6
Salary Exhibit: Certificated Employees	CP7
Salary Exhibit: Classified Employees	CP8
Long-Term Financing: Conditional Sales Contracts	CP9
Transportation Vehicle Fund Budget	
Summary of Transportation Vehicle Fund	TVF1
Revenue Worksheet: Local Excess Levies and Timber Excise Tax	TVF3
Long-Term Financing: Condition Sales Contract	TVF4

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 No. 400**PROGRAM 01 - Basic Education****OBJECTS OF EXPENDITURE**

		(0)	(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)
		Debit	Credit	Cert.	Class.	Employee	Supplies /	Purchased		Capital
Activity	Total	Transfer	Transfer	Salaries	Salaries	Benefits	Materials	Services	Travel	Outlay
21 Supv Inst	2,960,854	17,600		1,123,959	547,869	670,581	182,582	376,363	31,700	10,200
22 Lrn Resrc	2,654,539	0		1,429,428	264,687	763,271	196,453	700	0	0
23 Princ Off	10,781,372	2,490		5,196,139	2,298,279	2,797,481	185,816	176,600	119,567	5,000
24 Guid/Coun	3,637,379	0		2,317,392	0	903,692	56,295	360,000	0	0
25 Pupil M/S	1,056,474	0		0	455,301	411,173	55,000	85,000	0	50,000
26 Health	1,293,268	1,050		469,033	291,659	488,996	25,330	9,500	6,000	1,700
27 Teaching	77,449,210	43,660		48,550,745	1,557,392	19,845,782	3,368,872	2,185,298	39,983	1,857,478
28 Extracur	2,634,650	289,702		1,435,013	0	386,035	202,000	203,400	102,500	16,000
29 Pmt to SD	0							0		
31 InstProDev	4,072,049	11,000		1,918,092	807,276	492,681	173,500	503,500	166,000	0
32 Inst Tech	1,166,453	0			0	0	253,500	452,432	3,000	457,521
33 Curriculum	6,152,462	32,800		111,000	0	25,864	5,561,198	389,500	30,000	2,100
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	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
FTE PROGRAM STAFF				731.470	184.215					

Richland School No. 400

PROGRAM 21 - Special Education, Supplemental, State

OBJECTS OF EXPENDITURE

Activity	Total	(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
21 Supv Inst	868,899	500		391,726	172,179	228,494	8,000	54,500	3,500	10,000
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	492,071	0		0	237,656	254,415	0	0	0	0
26 Health	4,780,687	0		2,946,734	139,342	1,172,199	24,900	486,512	11,000	0
27 Teaching	11,817,612	0		3,920,325	3,244,952	4,456,045	51,790	139,700	4,800	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	138,717							138,717		
31 InstProDev	127,103	0		82,114	0	24,989	0	20,000	0	0
32 Inst Tech	5,000	0			0	0	0	0	0	5,000
33 Curriculum	20,000	0		0	0	0	20,000	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	18,250,089	500		7,340,899	3,794,129	6,136,142	104,690	839,429	19,300	15,000
FTE PROGRAM STAFF				82.189	145.202					

Richland School No. 400

PROGRAM 22 - Special Education, Infants and Toddlers, State

OBJECTS OF EXPENDITURE

Activity	Total	(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
21 Supv Inst	726	0		0	0	726	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	510,458	0		0	0	0	0	510,458	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	511,184	0		0	0	726	0	510,458	0	0
FTE PROGRAM STAFF				0.000	0.000					

Richland School No. 400

PROGRAM 24 - Special Education, Supplemental, Federal

OBJECTS OF EXPENDITURE

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	2,525,122	0		2,054,559	0	469,563	1,000	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	7,500	0		0	0	0	0	3,500	4,000	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	3,482	0		0	0	0	3,482	0	0	0
Total	2,536,104	0		2,054,559	0	469,563	4,482	3,500	4,000	0
FTE PROGRAM STAFF				25.420	0.000					

Richland School No. 400
PROGRAM 31 - Vocational, Basic, State

		OBJECTS OF EXPENDITURE								
Activity	Total	(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
21 Supv Inst	232,006	0		63,434	16,804	30,325	101,000	7,943	12,500	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	39,667	806		0	0	27,663	6,498	300	4,400	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	4,525,759	1,225		2,621,473	23,929	812,580	248,767	577,109	15,645	225,031
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	4,797,432	2,031		2,684,907	40,733	870,568	356,265	585,352	32,545	225,031
FTE PROGRAM STAFF				30.406	1.438					

Richland School No. 400

PROGRAM 34 - Middle School Career and Technical Education, State

OBJECTS OF EXPENDITURE

Activity	Total	(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
21 Supv Inst	83,930	0		63,433	0	20,497	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	643,742	0		388,994	16,804	164,929	53,015	10,000	10,000	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	727,672	0		452,427	16,804	185,426	53,015	10,000	10,000	0
FTE PROGRAM STAFF				5.398	0.500					

Richland School No. 400
PROGRAM 38 - Vocational, Federal

		OBJECTS OF EXPENDITURE								
Activity	Total	(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
21 Supv Inst		0	0	0	0	0	0	0	0	0
22 Lrn Resrc		0	0	0	0	0	0	0	0	0
24 Guid/Coun		0	0	0	0	0	0	0	0	0
25 Pupil M/S		0	0	0	0	0	0	0	0	0
27 Teaching	52,179	4,695		0	0	0	13,567	20,350	13,567	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0		0	0	0	0	0	0	0
Total	52,179	4,695		0	0	0	13,567	20,350	13,567	0
FTE PROGRAM STAFF				0.000	0.000					

Richland School No. 400

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

OBJECTS OF EXPENDITURE

Activity	Total	(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
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	117,404	5,700		26,251	23,705	22,245	19,640	14,363	5,500	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	450,515	0		322,482	0	128,033	0	0	0	0
27 Teaching	1,589,444	500		537,501	389,832	647,074	12,537	1,000	1,000	0
29 Pmt to SD	0							0		
31 InstProDev	1,134	0		0	0	1,134	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	6,000	0		0	0	0	6,000	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
Total	2,164,497	6,200		886,234	413,537	798,486	38,177	15,363	6,500	0
FTE PROGRAM STAFF				9.702	17.055					

Richland School No. 400

PROGRAM 52 - Other Title Grants under ESEA-Federal

OBJECTS OF EXPENDITURE

Activity	Total	(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
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0	0	0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	51,462	500		0	0	35,547	15,415	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	232,252	0		141,352	0	0	0	45,345	45,555	0
32 Inst Tech	1,000	0			0	0	1,000	0	0	0
33 Curriculum	1,000	0		0	0	0	1,000	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
91 Publ Actv	0	0	0	0	0	0	0	0	0	0
Total	285,714	500	0	141,352	0	35,547	17,415	45,345	45,555	0
FTE PROGRAM STAFF				0.000	0.000					

Richland School No. 400

PROGRAM 55 - Learning Assistance Program (LAP), State

OBJECTS OF EXPENDITURE

Activity	Total	(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
21 Supv Inst	158,412	500		51,501	46,244	42,417	10,000	2,500	5,250	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	108,994	0		79,170	0	29,824	0	0	0	0
27 Teaching	2,566,380	2,700		625,384	650,114	835,506	439,676	13,000	0	0
29 Pmt to SD	0							0		
31 InstProDev	511,840	2,550		0	87,531	4,536	8,500	148,000	260,723	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	195,000	0		0	0	0	195,000	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	3,540,626	5,750		756,055	783,889	912,283	653,176	163,500	265,973	0
FTE PROGRAM STAFF				8.399	29.826					

Richland School No. 400

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

OBJECTS OF EXPENDITURE

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	147,765	0		96,071	0	34,600	1,000	16,094	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	147,765	0		96,071	0	34,600	1,000	16,094	0	0
FTE PROGRAM STAFF				1.000	0.000					

Richland School No. 400

PROGRAM 57 - State Institutions, Neglected and Delinquent, Federal

OBJECTS OF EXPENDITURE

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	5,000	0		0	0	0	5,000	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	1,577	0		0	0	51	0	400	1,126	0
32 Inst Tech	1,326	0			0	0	1,326	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
Total	7,903	0		0	0	51	6,326	400	1,126	0
FTE PROGRAM STAFF				0.000	0.000					

Richland School No. 400

PROGRAM 58 - Special and Pilot Programs, State

OBJECTS OF EXPENDITURE

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	36,599	0		26,480	0	10,119	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	101,696	0		80,144	0	21,552	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	92,721	0		0	0	92,721	0	0	0	0
27 Teaching	642,584	0		412,119	0	230,465	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	873,600	0		518,743	0	354,857	0	0	0	0
FTE PROGRAM STAFF				0.000	0.000					

Richland School No. 400

PROGRAM 64 - Limited English Proficiency, Federal

OBJECTS OF EXPENDITURE

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	22,378	0		13,794	0	8,584	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	49,051	500		0	0	0	3,500	40,553	4,498	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	71,429	500		13,794	0	8,584	3,500	40,553	4,498	0
FTE PROGRAM STAFF				0.000	0.000					

Richland School No. 400

PROGRAM 65 - Transitional Bilingual, State

OBJECTS OF EXPENDITURE

Activity	Total	(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
21 Supv Inst	134,520	2,000		40,966	46,254	38,400	1,500	2,100	3,300	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	918,224	0		111,560	226,967	240,514	9,650	1,700	327,833	0
29 Pmt to SD	0							0		
31 InstProDev	35,967	0		0	22,183	284	0	3,500	10,000	0
32 Inst Tech	5,100	0			0	0	5,100	0	0	0
33 Curriculum	28,900	0		0	0	0	28,900	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	1,122,711	2,000		152,526	295,404	279,198	45,150	7,300	341,133	0
FTE PROGRAM STAFF				1.300	11.029					

Richland School No. 400

PROGRAM 73 - Summer School

OBJECTS OF EXPENDITURE

Activity	Total	(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
21 Supv Inst	3,605	0		0	3,605	0	0	0	0	0
23 Princ Off	12,700	0		10,300	0	2,400	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	232,868	3,000		53,951	0	13,517	86,400	75,000	1,000	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	249,173	3,000		64,251	3,605	15,917	86,400	75,000	1,000	0
FTE PROGRAM STAFF				0.000	0.000					

Richland School No. 400
PROGRAM 74 - Highly Capable

OBJECTS OF EXPENDITURE

Activity	Total	(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
21 Supv Inst	37,791	0		5,000	8,770	4,786	18,835	200	200	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	4,932	0		4,000	0	932	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	309,778	810		222,392	0	64,322	16,206	3,918	2,130	0
29 Pmt to SD	0							0		
31 InstProDev	11,332	0		0	0	0	11,332	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	363,833	810		231,392	8,770	70,040	46,373	4,118	2,330	0
FTE PROGRAM STAFF				0.400	0.250					

Richland School No. 400
PROGRAM 79 - Instructional Programs, Other

		OBJECTS OF EXPENDITURE								
Activity	Total	(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
21 Supv Inst	61,861	0		0	40,643	21,218	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	753,324	12,000		54,630	193,779	235,930	221,221	22,364	13,400	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	184,815	0		184,815	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	1,000,000	12,000		239,445	234,422	257,148	221,221	22,364	13,400	0
FTE PROGRAM STAFF				1.000	8.020					

Richland School No. 400

PROGRAM 89 - Other Community Services

OBJECTS OF EXPENDITURE

Activity	Total	(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
21 Supv Inst		0	0	0	0	0	0	0	0	0
27 Teaching		0	0	0	0	0	0	0	0	0
28 Extracur		0	0	0	0	0	0	0	0	0
29 Pmt to SD		0						0		
31 InstProDev		0	0	0	0	0	0	0	0	0
32 Inst Tech		0	0		0	0	0	0	0	0
33 Curriculum		0	0	0	0	0	0	0	0	0
42 Food		0	0				0	0		
44 Operation		0	0		0	0	0	0	0	0
63 Oper Bldg	312,480	100			203,255	90,725	400	8,000	0	10,000
65 Utilities	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		
91 Publ Actv	40,000	30,000	0	0	0	0	0	10,000	0	0
Total	352,480	30,100	0	0	203,255	90,725	400	18,000	0	10,000
FTE PROGRAM STAFF				0.000	4.000					

Richland School No. 400

PROGRAM 97 - District-wide Support

OBJECTS OF EXPENDITURE

Activity	Total	(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
11 Bd of Dir	606,000	50,000			0	0	35,000	450,000	35,000	36,000
12 Supt Off	1,387,781	18,000		571,676	64,626	169,778	252,551	235,200	55,950	20,000
13 Busns Off	2,091,885	34,471		0	726,056	328,957	25,000	916,401	26,000	35,000
14 HR	1,077,547	4,700		147,602	394,375	220,540	97,000	156,000	40,330	17,000
15 Pblc Rltn	260,829	2,000		0	148,887	48,042	3,000	55,000	3,900	0
25 Pupil M/S	62,373	0		0	62,373	0	0	0	0	0
61 Supv Bldg	1,670,359	5,100		0	591,784	227,374	209,701	541,300	18,100	77,000
62 Grnd Mnt	1,711,949	0			693,144	335,805	352,500	116,500	4,000	210,000
63 Oper Bldg	4,593,562	100			2,606,737	1,418,925	467,300	28,500	2,000	70,000
64 Maintnce	2,591,999	100	0		1,032,577	519,322	511,000	432,500	1,500	95,000
65 Utilities	2,300,000	0	0		0	0	0	2,300,000	0	0
67 Bldg Secu	669,473	0			145,083	102,090	4,000	416,600	0	1,700
68 Insurance	4,255,221	0					0	4,255,221		0
72 Info Sys	2,322,261	200	0	0	1,133,871	427,103	15,000	689,387	31,700	25,000
73 Printing	263,296	0	-129,894	0	62,983	72,407	165,500	59,300	3,000	30,000
74 Warehouse	600,314	200	0	0	265,829	139,115	39,250	15,920	0	140,000
75 Mtr Pool	119,500	0	0	0	0	0	85,500	10,000	24,000	0
83 Interest	0							0		
84 Principal	0							0		
85 Debt Expn	0							0		
Total	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
FTE PROGRAM STAFF				4.000	154.279					

Richland School No. 400

PROGRAM 98 - School Food Services

OBJECTS OF EXPENDITURE

Activity	Total	(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
25 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
41 Supervisn	300,516	0		0	124,416	72,500	40,100	12,000	1,500	50,000
42 Food	2,484,115	0					500	2,483,615		
44 Operation	2,075,732	3,000			1,243,000	741,632	43,000	30,000	100	15,000
49 Transfers	-55,615		-55,615							
Total	4,804,748	3,000	-55,615	0	1,367,416	814,132	83,600	2,525,615	1,600	65,000
FTE PROGRAM STAFF				0.000	46.154					

Richland School No. 400

PROGRAM 99 - Pupil Transportation

OBJECTS OF EXPENDITURE

Activity	Total	(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
25 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
51 Supervisn	1,069,524	1,350		0	641,747	153,136	20,000	59,000	10,000	184,291
52 Operation	3,388,755	0			1,546,456	954,799	788,600	98,900	0	0
53 Maintnce	899,536	0			247,924	126,062	465,500	60,050	0	0
56 Insurance	145,000							145,000		
59 Transfers	-400,100		-400,100							
Total	5,102,715	1,350	-400,100	0	2,436,127	1,233,997	1,274,100	362,950	10,000	184,291
FTE PROGRAM STAFF				0.000	52.326					

Richland School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
01-21-120	DEPUTY/ASSISTANT SUPERINTENDENT	3.000	155,244	155,244	155,244.00	465,732
01-21-121	DEPUTY/ASSISTANT SUPERINTENDENT SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	15,000
01-21-130	OTHER DISTRICT ADMINISTRATOR	5.150	146,102	98,916	116,252.23	598,699
01-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	8,175
01-21-400	OTHER SUPPORT PERSONNEL	0.400	72,878	72,878	72,877.50	29,151
01-21-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	7,202
ACTIVITY CODE 21 TOTAL		8.550				1,123,959
01-22-410	LIBRARY MEDIA SPECIALIST	16.200	72,878	48,099	67,628.70	1,095,585
01-22-411	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	281,795
01-22-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	1.000	52,048	52,048	52,048.00	52,048
ACTIVITY CODE 22 TOTAL		17.200				1,429,428
01-23-210	ELEMENTARY PRINCIPAL	10.000	138,000	125,481	137,192.60	1,371,926
01-23-211	ELEMENTARY PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	17,500
01-23-220	ELEMENTARY VICE PRINCIPAL	8.000	115,551	101,397	111,499.75	891,998
01-23-221	ELEMENTARY VICE PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	14,423
01-23-230	SECONDARY PRINCIPAL	9.000	161,300	125,481	161,266.22	1,451,396
01-23-231	SECONDARY PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	16,000
01-23-240	SECONDARY VICE PRINCIPAL	11.000	128,297	105,522	128,217.82	1,410,396
01-23-241	SECONDARY VICE PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	22,500
ACTIVITY CODE 23 TOTAL		38.000				5,196,139
01-24-420	COUNSELOR	27.000	72,878	46,872	63,135.52	1,704,659
01-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	522,850
01-24-440	SOCIAL WORKER	1.000	72,878	72,878	72,878.00	72,878

Richland School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
01-24-441	SOCIAL WORKER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	17,005
ACTIVITY CODE 24 TOTAL		28.000				2,317,392
01-26-470	NURSE	8.600	49,459	40,193	44,220.58	380,297
01-26-471	NURSE SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	88,736
ACTIVITY CODE 26 TOTAL		8.600				469,033
01-27-310	ELEMENTARY HOMEROOM TEACHER	328.800	72,878	48,099	60,618.30	19,931,298
01-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,570,095
01-27-320	SECONDARY TEACHER	278.729	72,878	48,099	66,569.74	18,554,917
01-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,720,664
01-27-330	OTHER TEACHER	1.667	71,449	48,099	71,000.00	118,357
01-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	25,773
01-27-400	OTHER SUPPORT PERSONNEL	3.000	97,616	63,633	97,615.00	292,845
01-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	245,913
01-27-610	ON LEAVE	1.000	72,878	72,878	72,878.00	72,878
01-27-611	CERTIFICATED LEAVE BUY BACK	0.000	0	0	0.00	18,005
ACTIVITY CODE 27 TOTAL		613.196				48,550,745
01-28-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	41,239
01-28-320	SECONDARY TEACHER	3.773	72,878	72,878	72,878.08	274,969
01-28-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	973,107
01-28-511	EXTRACURRICULAR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	145,698
ACTIVITY CODE 28 TOTAL		3.773				1,435,013
01-31-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	700,000
01-31-400	OTHER SUPPORT PERSONNEL	14.151	76,160	49,459	76,159.14	1,077,728

Richland School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
01-31-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	140,364
ACTIVITY CODE 31 TOTAL		14.151				1,918,092
01-33-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	100,000
01-33-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	11,000
ACTIVITY CODE 33 TOTAL		0.000				111,000
PROGRAM TOTAL		731.470				62,550,801

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
21-21-130	OTHER DISTRICT ADMINISTRATOR	3.000	146,102	115,866	127,407.33	382,222
21-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	7,065
21-21-611	CERTIFICATED LEAVE BUY BACK	0.000	0	0	0.00	2,439
ACTIVITY CODE 21 TOTAL		3.000				391,726
21-26-460	PSYCHOLOGIST	9.666	72,878	50,896	72,709.81	702,813
21-26-461	PSYCHOLOGIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	191,693
21-26-480	PHYSICAL THERAPIST	2.000	69,638	54,242	61,940.00	123,880
21-26-481	PHYSICAL THERAPIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	42,627
21-26-611	CERTIFICATED LEAVE BUY BACK	0.000	0	0	0.00	8,130
21-26-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	8,943
21-26-430	OCCUPATIONAL THERAPIST	3.800	65,518	50,388	56,252.37	213,759
21-26-431	OCCUPATIONAL THERAPIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	142,661
21-26-450	COMMUNICATIONS DISORDER SPECIALIST	16.800	72,878	41,820	69,940.12	1,174,994
21-26-451	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	337,234
ACTIVITY CODE 26 TOTAL		32.266				2,946,734
21-27-310	ELEMENTARY HOMEROOM TEACHER	1.000	61,766	61,766	61,766.00	61,766
21-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	26,418
21-27-320	SECONDARY TEACHER	0.200	40,193	40,193	40,195.00	8,039
21-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	31,144
21-27-330	OTHER TEACHER	44.723	72,878	40,193	61,498.69	2,750,406
21-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	838,433
21-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	1.000	72,878	72,878	72,878.00	72,878
21-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	17,420

Richland School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
21-27-521	SUBSTITUTE TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	97,561
21-27-611	CERTIFICATED LEAVE BUY BACK	0.000	0	0	0.00	16,260
ACTIVITY CODE 27 TOTAL		46.923				3,920,325
21-31-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	81,301
21-31-521	SUBSTITUTE TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	813
ACTIVITY CODE 31 TOTAL		0.000				82,114
PROGRAM TOTAL		82.189				7,340,899

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 22 - Special Education, Infants and Toddlers, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****						

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
24-27-310	ELEMENTARY HOMEROOM TEACHER	1.770	67,571	40,000	40,000.00	70,800
24-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	15,443
24-27-330	OTHER TEACHER	23.650	72,878	40,000	65,971.29	1,560,221
24-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	408,095
ACTIVITY CODE 27 TOTAL		25.420				2,054,559
PROGRAM TOTAL		25.420				2,054,559

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
31-21-130	OTHER DISTRICT ADMINISTRATOR	0.475	132,041	132,041	132,042.11	62,720
31-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	714
ACTIVITY CODE 21 TOTAL		0.475				63,434
31-27-320	SECONDARY TEACHER	29.931	72,878	40,000	65,246.13	1,952,882
31-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	655,990
31-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	12,601
ACTIVITY CODE 27 TOTAL		29.931				2,621,473
PROGRAM TOTAL		30.406				2,684,907

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 34 - Middle School Career and Technical Education, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
34-21-130	OTHER DISTRICT ADMINISTRATOR	0.475	132,041	132,041	132,042.11	62,720
34-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	713
ACTIVITY CODE 21 TOTAL		0.475				63,433
34-27-320	SECONDARY TEACHER	4.923	72,878	44,855	62,886.05	309,588
34-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	79,406
ACTIVITY CODE 27 TOTAL		4.923				388,994
PROGRAM TOTAL		5.398				452,427

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 38 - Vocational, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****						

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
51-21-130	OTHER DISTRICT ADMINISTRATOR	0.200	120,254	120,254	120,255.00	24,051
51-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,200
51-21-611	CERTIFICATED LEAVE BUY BACK	0.000	0	0	0.00	1,000
ACTIVITY CODE 21 TOTAL		0.200				26,251
51-26-460	PSYCHOLOGIST	4.002	75,000	50,896	59,682.41	238,849
51-26-461	PSYCHOLOGIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	83,633
ACTIVITY CODE 26 TOTAL		4.002				322,482
51-27-310	ELEMENTARY HOMEROOM TEACHER	1.500	75,000	50,896	63,102.67	94,654
51-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	22,086
51-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	12,195
51-27-330	OTHER TEACHER	2.500	75,000	50,896	67,467.20	168,668
51-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	39,356
51-27-400	OTHER SUPPORT PERSONNEL	1.500	75,000	50,896	60,592.00	90,888
51-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	109,654
ACTIVITY CODE 27 TOTAL		5.500				537,501
PROGRAM TOTAL		9.702				886,234

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 52 - Other Title Grants under ESEA-Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
52-31-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	141,352	141,352	0.00	141,352
ACTIVITY CODE 31 TOTAL		0.000				141,352
PROGRAM TOTAL		0.000				141,352

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
55-21-611	CERTIFICATED LEAVE BUY BACK	0.000	0	0	0.00	1,000
55-21-130	OTHER DISTRICT ADMINISTRATOR	0.400	120,254	120,254	120,252.50	48,101
55-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,400
ACTIVITY CODE 21 TOTAL		0.400				51,501
55-26-460	PSYCHOLOGIST	0.999	67,571	52,430	58,877.88	58,819
55-26-461	PSYCHOLOGIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	20,351
ACTIVITY CODE 26 TOTAL		0.999				79,170
55-27-310	ELEMENTARY HOMEROOM TEACHER	0.500	50,465	50,465	50,464.00	25,232
55-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	24,788
55-27-330	OTHER TEACHER	0.500	69,780	69,780	69,780.00	34,890
55-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	18,141
55-27-400	OTHER SUPPORT PERSONNEL	6.000	72,878	48,922	61,276.00	367,656
55-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	98,786
55-27-521	SUBSTITUTE TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	55,891
ACTIVITY CODE 27 TOTAL		7.000				625,384
PROGRAM TOTAL		8.399				756,055

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
56-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	8,000
56-27-330	OTHER TEACHER	1.000	68,412	68,412	68,412.00	68,412
56-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	15,963
56-27-521	SUBSTITUTE TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,696
ACTIVITY CODE 27 TOTAL		1.000				96,071
PROGRAM TOTAL		1.000				96,071

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 57 - State Institutions, Neglected and Delinquent, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****						

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
58-22-411	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	26,480
ACTIVITY CODE 22 TOTAL		0.000				26,480
58-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	80,144
ACTIVITY CODE 24 TOTAL		0.000				80,144
58-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	412,119
ACTIVITY CODE 27 TOTAL		0.000				412,119
PROGRAM TOTAL		0.000				518,743

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 64 - Limited English Proficiency, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
64-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	13,794
ACTIVITY CODE 27 TOTAL		0.000				13,794
PROGRAM TOTAL		0.000				13,794

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
65-21-130	OTHER DISTRICT ADMINISTRATOR	0.300	120,254	120,254	120,253.33	36,076
65-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,890
ACTIVITY CODE 21 TOTAL		0.300				40,966
65-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	11,050
65-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,200
65-27-400	OTHER SUPPORT PERSONNEL	1.000	72,878	72,878	72,878.00	72,878
65-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	18,005
65-27-521	SUBSTITUTE TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,427
ACTIVITY CODE 27 TOTAL		1.000				111,560
PROGRAM TOTAL		1.300				152,526

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 73 - Summer School

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
73-23-211	ELEMENTARY PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	10,300
ACTIVITY CODE 23 TOTAL		0.000				10,300
73-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	53,951
ACTIVITY CODE 27 TOTAL		0.000				53,951
PROGRAM TOTAL		0.000				64,251

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
74-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	5,000
ACTIVITY CODE 21 TOTAL		0.000				5,000
74-24-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,000
ACTIVITY CODE 24 TOTAL		0.000				4,000
74-27-320	SECONDARY TEACHER	0.200	60,868	60,868	60,870.00	12,174
74-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,841
74-27-330	OTHER TEACHER	0.200	69,780	69,780	69,780.00	13,956
74-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	193,421
ACTIVITY CODE 27 TOTAL		0.400				222,392
PROGRAM TOTAL		0.400				231,392

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 79 - Instructional Programs, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
79-27-330	OTHER TEACHER	1.000	48,922	48,922	48,922.00	48,922
79-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,708
ACTIVITY CODE 27 TOTAL		1.000				54,630
79-31-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	184,815
ACTIVITY CODE 31 TOTAL		0.000				184,815
PROGRAM TOTAL		1.000				239,445

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 89 - Other Community Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****						

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
97-12-110	SUPERINTENDENT	1.000	181,313	181,313	181,313.00	181,313
97-12-111	SUPERINTENDENT SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	50,835
97-12-120	DEPUTY/ASSISTANT SUPERINTENDENT	2.000	167,800	165,032	167,764.00	335,528
97-12-121	DEPUTY/ASSISTANT SUPERINTENDENT SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,000
ACTIVITY CODE 12 TOTAL		3.000				571,676
97-14-130	OTHER DISTRICT ADMINISTRATOR	1.000	146,102	146,102	146,102.00	146,102
97-14-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,500
ACTIVITY CODE 14 TOTAL		1.000				147,602
PROGRAM TOTAL		4.000				719,278

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****						

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM 99 - Pupil Transportation

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****						

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
01-21-940	OFFICE/CLERICAL	8.713	17,802.40	30.45	17.78	21.04	374,621
01-21-960	PROFESSIONAL	0.169	351.00	43.06	43.06	43.06	15,113
01-21-990	DIRECTOR/SUPERVISOR	1.250	2,600.00	70.24	58.47	60.82	158,135
ACTIVITY CODE 21 TOTAL		10.132					547,869
01-22-910	AIDES	11.173	17,254.25	15.78	13.40	15.34	264,687
ACTIVITY CODE 22 TOTAL		11.173					264,687
01-23-940	OFFICE/CLERICAL	60.583	103,660.50	26.31	16.53	22.17	2,298,279
ACTIVITY CODE 23 TOTAL		60.583					2,298,279
01-25-910	AIDES	20.016	30,551.76	15.78	13.40	14.90	455,301
ACTIVITY CODE 25 TOTAL		20.016					455,301
01-26-910	AIDES	12.381	18,914.35	15.78	13.40	15.42	291,659
ACTIVITY CODE 26 TOTAL		12.381					291,659
01-27-910	AIDES	67.531	103,169.05	15.78	13.40	15.10	1,557,392
ACTIVITY CODE 27 TOTAL		67.531					1,557,392
01-31-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	607,276
01-31-910	AIDES	2.399	13,000.00	15.78	13.40	15.38	200,000
ACTIVITY CODE 31 TOTAL		2.399					807,276
PROGRAM TOTAL		184.215					6,222,463

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
21-21-940	OFFICE/CLERICAL	4.625	8,895.00	25.27	17.78	19.36	172,179
ACTIVITY CODE 21 TOTAL		4.625					172,179
21-25-910	AIDES	10.363	15,833.90	15.78	13.40	15.01	237,656
ACTIVITY CODE 25 TOTAL		10.363					237,656
21-26-910	AIDES	5.138	7,850.10	30.89	13.40	17.75	139,342
ACTIVITY CODE 26 TOTAL		5.138					139,342
21-27-910	AIDES	124.651	190,458.89	30.89	13.40	15.33	2,920,559
21-27-940	OFFICE/CLERICAL	0.425	649.40	14.73	14.73	14.73	9,566
21-27-003	SALARY ADJUSTMENTS	0.000	0.00	0.00	0.00	0.00	314,827
ACTIVITY CODE 27 TOTAL		125.076					3,244,952
PROGRAM TOTAL		145.202					3,794,129

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 22 - Special Education, Infants and Toddlers, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****							

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****							

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
31-21-940	OFFICE/CLERICAL	0.500	860.00	19.54	19.54	19.54	16,804
ACTIVITY CODE 21 TOTAL		0.500					16,804
31-27-910	AIDES	0.938	1,432.52	15.78	14.73	16.70	23,929
ACTIVITY CODE 27 TOTAL		0.938					23,929
PROGRAM TOTAL		1.438					40,733

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 34 - Middle School Career and Technical Education, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
34-27-940	OFFICE/CLERICAL	0.500	860.00	19.54	19.54	19.54	16,804
ACTIVITY CODE 27 TOTAL		0.500					16,804
PROGRAM TOTAL		0.500					16,804

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 38 - Vocational, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****							

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
51-21-940	OFFICE/CLERICAL	0.500	995.00	25.27	18.58	23.82	23,705
ACTIVITY CODE 21 TOTAL		0.500					23,705
51-27-910	AIDES	16.555	25,295.22	15.78	13.40	15.41	389,832
ACTIVITY CODE 27 TOTAL		16.555					389,832
PROGRAM TOTAL		17.055					413,537

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 52 - Other Title Grants under ESEA-Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****							

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
55-21-940	OFFICE/CLERICAL	1.125	2,295.00	25.27	17.78	20.15	46,244
ACTIVITY CODE 21 TOTAL		1.125					46,244
55-27-910	AIDES	28.701	43,829.38	15.78	13.40	14.83	650,114
ACTIVITY CODE 27 TOTAL		28.701					650,114
55-31-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	87,531
ACTIVITY CODE 31 TOTAL		0.000					87,531
PROGRAM TOTAL		29.826					783,889

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****							

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 57 - State Institutions, Neglected and Delinquent, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****							

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****							

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 64 - Limited English Proficiency, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****							

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
65-21-940	OFFICE/CLERICAL	1.125	2,115.00	25.27	18.58	21.87	46,254
ACTIVITY CODE 21 TOTAL		1.125					46,254
65-27-910	AIDES	9.904	15,132.63	15.78	13.40	15.00	226,967
ACTIVITY CODE 27 TOTAL		9.904					226,967
65-31-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	22,183
ACTIVITY CODE 31 TOTAL		0.000					22,183
PROGRAM TOTAL		11.029					295,404

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 73 - Summer School

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
73-21-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,605
ACTIVITY CODE 21 TOTAL		0.000					3,605
PROGRAM TOTAL		0.000					3,605

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
74-21-940	OFFICE/CLERICAL	0.250	430.00	18.13	18.13	20.40	8,770
ACTIVITY CODE 21 TOTAL		0.250					8,770
PROGRAM TOTAL		0.250					8,770

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 79 - Instructional Programs, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
79-21-940	OFFICE/CLERICAL	1.000	2,080.00	19.54	19.54	19.54	40,643
ACTIVITY CODE 21 TOTAL		1.000					40,643
79-27-910	AIDES	7.020	11,490.52	16.94	13.40	16.86	193,779
ACTIVITY CODE 27 TOTAL		7.020					193,779
PROGRAM TOTAL		8.020					234,422

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 89 - Other Community Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
89-63-940	OFFICE/CLERICAL	1.000	2,080.00	19.54	19.54	22.44	46,665
89-63-980	TECHNICAL	3.000	6,240.00	26.89	24.20	25.09	156,590
ACTIVITY CODE 63 TOTAL		4.000					203,255
PROGRAM TOTAL		4.000					203,255

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
97-12-940	OFFICE/CLERICAL	1.000	2,080.00	31.07	31.07	31.07	64,626
ACTIVITY CODE 12 TOTAL		1.000					64,626
97-13-940	OFFICE/CLERICAL	9.000	18,720.00	34.87	17.31	21.37	400,113
97-13-960	PROFESSIONAL	1.000	2,080.00	51.59	51.59	51.59	107,315
97-13-990	DIRECTOR/SUPERVISOR	2.000	4,160.00	70.24	34.87	52.55	218,628
ACTIVITY CODE 13 TOTAL		12.000					726,056
97-14-940	OFFICE/CLERICAL	5.500	10,906.00	28.61	18.13	22.76	248,273
97-14-960	PROFESSIONAL	1.000	2,080.00	70.24	70.24	70.24	146,102
ACTIVITY CODE 14 TOTAL		6.500					394,375
97-15-960	PROFESSIONAL	1.662	3,458.00	43.06	43.06	43.06	148,887
ACTIVITY CODE 15 TOTAL		1.662					148,887
97-25-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	62,373
ACTIVITY CODE 25 TOTAL		0.000					62,373
97-61-940	OFFICE/CLERICAL	1.000	2,080.00	19.54	19.54	19.54	40,643
97-61-990	DIRECTOR/SUPERVISOR	6.750	14,040.00	70.24	24.95	39.26	551,141
ACTIVITY CODE 61 TOTAL		7.750					591,784
97-62-920	CRAFTS/TRADES	1.000	2,080.00	20.10	20.10	20.10	41,808
97-62-930	LABORERS	13.081	27,208.00	21.58	16.54	23.94	651,336
ACTIVITY CODE 62 TOTAL		14.081					693,144
97-63-970	SERVICE WORKERS	63.125	131,231.00	20.39	16.10	19.86	2,606,737
ACTIVITY CODE 63 TOTAL		63.125					2,606,737
97-64-920	CRAFTS/TRADES	17.000	35,360.00	27.81	25.23	26.90	951,163
97-64-940	OFFICE/CLERICAL	0.625	1,300.00	18.13	18.13	18.13	23,569

Richland School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
97-64-970	SERVICE WORKERS	1.000	2,080.00	27.81	27.81	27.81	57,845
ACTIVITY CODE 64 TOTAL		18.625					1,032,577
97-67-970	SERVICE WORKERS	5.000	7,640.00	18.99	18.99	18.99	145,083
ACTIVITY CODE 67 TOTAL		5.000					145,083
97-72-940	OFFICE/CLERICAL	0.870	1,809.60	19.54	19.54	19.54	35,359
97-72-980	TECHNICAL	17.000	29,120.00	45.44	20.87	32.71	952,410
97-72-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	70.24	70.24	70.24	146,102
ACTIVITY CODE 72 TOTAL		18.870					1,133,871
97-73-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	30.28	30.28	30.28	62,983
ACTIVITY CODE 73 TOTAL		1.000					62,983
97-74-970	SERVICE WORKERS	3.666	7,625.90	24.31	18.81	26.37	201,066
97-74-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	31.14	31.14	31.14	64,763
ACTIVITY CODE 74 TOTAL		4.666					265,829
PROGRAM TOTAL		154.279					7,928,325

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
98-41-980	TECHNICAL	1.000	2,080.00	26.26	26.26	26.26	54,629
98-41-940	OFFICE/CLERICAL	2.000	3,680.00	19.54	18.13	18.96	69,787
ACTIVITY CODE 41 TOTAL		3.000					124,416
98-44-970	SERVICE WORKERS	43.154	66,121.16	24.31	15.59	18.80	1,243,000
ACTIVITY CODE 44 TOTAL		43.154					1,243,000
PROGRAM TOTAL		46.154					1,367,416

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM 99 - Pupil Transportation

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
99-51-940	OFFICE/CLERICAL	2.000	3,440.00	19.54	16.87	18.20	62,625
99-51-990	DIRECTOR/SUPERVISOR	4.000	8,320.00	41.88	26.26	69.61	579,122
ACTIVITY CODE 51 TOTAL		6.000					641,747
99-52-950	OPERATORS	41.667	63,650.75	22.00	17.40	24.30	1,546,456
ACTIVITY CODE 52 TOTAL		41.667					1,546,456
99-53-920	CRAFTS/TRADES	4.000	8,320.00	27.58	27.58	27.58	229,464
99-53-950	OPERATORS	0.659	955.00	19.33	19.33	19.33	18,460
ACTIVITY CODE 53 TOTAL		4.659					247,924
PROGRAM TOTAL		52.326					2,436,127

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

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

REVENUE WORK SHEET--GENERAL FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	25,400,000	0	25,400,000	45.00	11,430,000
Spring 2019	11,600,000	0	11,600,000	55.00	6,380,000
1100 TOTAL LOCAL TAXES:					17,810,000

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation /3	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	0	0.000	0	0.00	XXXXX
Spring 2019	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

3/ Use 50% timber assessed valuation or 80% Assessed Valuation of Timber Roll.

Richland School District No.400

GENERAL FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1,2018	(4) Principal Payments in FY 2018-2019	(5) Interest Payments in FY 2018-2019	(6) Outstanding Balance at Aug 31, 2019 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2018-2019	Interest Payments in FY 2018-2019	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0 3/	0 3/	0

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditure(s) in appropriate program matrix pages.

3/ Budget as part of Program 97, Districtwide Support, Activity 83, Other Interest, or Activity 84, Debt Principal, as appropriate.

4/ Budget as Other Financing Source in Revenue Account 9500 on page GF4.

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

Form F-195

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

REVENUE WORK SHEET--DEBT SERVICE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	15,500,000	0	15,500,000	45.00	6,975,000
Spring 2019	18,400,000	0	18,400,000	55.00	10,120,000
1100 TOTAL LOCAL TAXES:					17,095,000

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	0	0.000	0	0.00	XXXXX
Spring 2019	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Richland School District No.400
DEBT SERVICE FUND BUDGET DETAIL OF OUTSTANDING BONDS

A. VOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2018
06-01-2010	35,250,000	18,055,000
06-01-2012	14,050,000	12,740,000
06-01-2013	60,770,000	60,340,000
06-01-2014	23,605,000	23,505,000
06-01-2017	65,685,000	65,685,000
12-01-2018	25,285,000	25,285,000
TOTAL VOTED BONDS	224,645,000	205,610,000

B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2018
TOTAL ALL BONDS	224,645,000	205,610,000 2/

1/ Include only bond issues for which debt service costs are included on page DS1. Please list in Sections A and B above the outstanding bond issues in date order, beginning with the earliest issue.

2/ Total estimated bonds outstanding as of September 1 should agree with County Treasurer's amount outstanding as of June 30, plus estimated July and August issues, less estimated July and August redemption.

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

REVENUE WORK SHEET--CAPITAL PROJECTS FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	0	0	0	0.00	0
Spring 2019	3,900,000	0	3,900,000	55.00	2,145,000
1100 TOTAL LOCAL TAXES:					2,145,000

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	0	0.000	0	0.00	XXXXX
Spring 2019	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Richland School District No.400

CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2018-2019

Project Description	TOTAL	(10) Sites	(20) Buildings	(30) Equipment	(35) Instruction Technology	(40) Energy	(50) Sales and Lease Expenditure	(60) Bond Issuance Expenditure	(90) Debt
CJMS Roof	1,060,000	0	1,060,000	0	0	0	0	0	0
District Wide Projects	5,003,654	1,500,000	3,503,654	0	0	0	0	0	0
Jefferson Preschool Remodel	1,310,336	0	1,310,336	0	0	0	0	0	0
Jefferson Remodel	4,218,500	0	4,000,000	218,500	0	0	0	0	0
New Elementary 11	22,651,000	0	20,000,000	2,651,000	0	0	0	0	0
New Elemetary 12	2,000,000	0	2,000,000	0	0	0	0	0	0
RHS Auditorium Remodel	950,000	0	950,000	0	0	0	0	0	0
Tapteal Remodel	24,512,690	0	23,512,690	1,000,000	0	0	0	0	0
Teaching & Learning Center	15,113,273	0	14,045,482	1,067,791	0	0	0	0	0
Tech Equipment	2,100,000	0	0	2,100,000	0	0	0	0	0
Tech Levy PD	1,900,000	0	0	0	1,900,000	0	0	0	0
TOTAL EXPENDITURES	80,819,453	1,500,000	70,382,162	7,037,291	1,900,000	0	0	0	0

Richland School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****						

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Richland School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****							

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400

CAPITAL PROJECTS FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1,2018	(4) Principal Payments in FY 2018-2019	(5) Interest Payments in FY 2018-2019	(6) Outstanding Balance at Aug 31, 2019 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2018-2019	Interest Payments in FY 2018-2019	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0 3/	0 3/	0

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditure(s) in appropriate expenditure type on Page CP6.

3/ Budget as part of Expenditure (90) - Debt on Page CP6.

4/ Budget as Other Financing Source in Revenue Account No. 9500 on CP3.

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.

Richland School District No.400

REVENUE WORK SHEET--TRANSPORTATION VEHICLE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	0	0	0	0.00	0
Spring 2019	0	0	0	0.00	0
1100 TOTAL LOCAL TAXES:					0

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2018	0	0.000	0	0.00	XXXXX
Spring 2019	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Richland School District No.400

TRANSPORTATION VEHICLE FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1,2018	(4) Principal Payments in FY 2018-2019	(5) Interest Payments in FY 2018-2019	(6) Outstanding Balance at Aug 31, 2019 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2018-2019	Interest Payments in FY 2018-2019	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0 3/	0 3/	0

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditures on Page TVF 1 under 34 - Transportation Equipment Major Equipment

3/ Budget as part of 91 Principal or 92 Interest, as appropriate.

4/ Budget as Other Financing Source in Revenue Account 9500 on Page TVF1.

Superintendent of Public Instruction

Richland School District
Benton County

F-203 Summary Report
2018-19 F-203

Educational Service District 123
CCDDD 03400

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	0.00
1600	A25	County Administered Forests	0.00
3100	M70	Apportionment	112,721,948.09
3121	Z288	Special Education, Gen Apportionment	3,416,585.76
3600	A26	State Forests	0.00
4121	N7	Special Education	14,252,215.70
4122	N8	Special Education - Infants and Toddlers - State	693,950.94
4155	O7	Learning Assistance Program	3,717,657.99
4165	Z477	Transitional Bilinual	1,178,847.12
4174	Z095	Highly Capable	379,924.87
4198	S5	School Food Service	48,883.78
4199	I4	Transportation - Operations	4,070,000.00
4499	J1	Transportation Reimbursement	362,000.00
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	895,432.82
n/a	Z109	Skill Center Total	0.00
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	4,848,526.28

Total Certificated Instructional Staff Units and Salary	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	675.49	37.46	712.95
District Generated			
Total	675.49	37.46	712.95
CIS Salary Allocation			
School Generated	46,695,887.86	2,589,296.31	49,285,184.17
District Generated			
Total	46,695,887.86	2,589,296.31	49,285,184.17
Total Certificated Adminstrative Staff Units and Salary	1191/1191ED	Other	Total
Certificated Administrative Staff (CAS) Units			
School Generated	38.62	2.85	41.47
District Generated	12.07		12.07
Total	50.68	2.85	53.54
CAS Salary Allocation			
School Generated	3,962,412.58	292,858.35	4,255,270.93
District Generated	1,238,439.92		1,238,439.92
Total	5,200,852.50	292,858.35	5,493,710.85
Total Classified Staff Units and Salary	1191/1191ED	Other	Total
Classified Staff (CLS) Units			
School Generated	145.80	11.58	157.38
District Generated	69.50		69.50
Total	215.30	11.58	226.88
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	7,230,275.86	574,466.66	7,804,742.52
District Generated	3,446,601.59		3,446,601.59
Total	10,676,877.45	574,466.66	11,251,344.11

Student Enrollment**Student Enrollment**

Item Code	Item Name	Amount
A10	Enroll R&N 7-8	0.00
A11a7	Enroll 7	1,019.00
A11a8	Enroll 8	940.00
A12	Enroll 7-8	1,959.00
A13a10	Enroll 10	1,138.00
A13a11	Enroll 11	908.00
A13a12	Enroll 12	947.00
A13a9	Enroll 9	1,073.00
A15	Enroll Run Start CTE	20.00
A16	Enroll Run Start	200.00
A39	Enroll K-3	3,898.00
A40	Enroll 5-6	2,089.00
A41	Enroll 9-12	4,066.00
A43	Enroll R&N 1	0.00
A44	Enroll R&N 2	0.00
A45	Enroll R&N 3	0.00
A46	Enroll R&N K-3	0.00
A47	Enroll R&N 5	0.00
A48	Enroll R&N 6	0.00
A49	Enroll R&N 7	0.00
A50	Enroll R&N 8	0.00
A5B	Enroll R&N 4	0.00
A5C	Enroll R&N 5-6	0.00
A62	Enroll TBIP K-6	230.00
A63	Enroll TBIP 7-8	230.00
A64	Enroll TBIP 9-12	230.00
A6A1	Enroll 1	1,036.00
A6A2	Enroll 2	893.00
A6A3	Enroll 3	1,018.00
A7a	Enroll 4	993.00
A8a5	Enroll 5	989.00
A8a6	Enroll 6	1,100.00
B2	Enroll SpEd K-21	1,529.00
Z269	Enroll R&N K	0.00
Z271	Enroll K	951.00
Z298	Enroll K-8	8,939.00
Z299	Enroll R&N K-8	0.00
Z472	Enroll Total Entered	13,005.00
A14	Enroll ALE K-6	294.00
A14B	Enroll ALE 7-8	63.00
A17	Enroll Total w/ Run Start and Dropout and ALE	13,750.00
A18	Enroll ALE 9-12	168.00

Student Enrollment**Student Enrollment**

Item Code	Item Name	Amount
A42	Enroll Total	13,005.00
A60	Enroll Program 1418 Reg	0.00
A61	Enroll Program 1418 CTE	0.00
A65	Enroll TBIP Exited	170.00
B1	Enroll SpEd 3-PK	204.00
B9	Enroll SpEd 0-2	72.00

Other Enrollment**Other Enrollment**

Item Code	Item Name	Amount
E54	Enroll 7-8 CTE	109.00
E55	Enroll 9-12 CTE exp	569.00
E56	Enroll 9-12 CTE prep	0.00
E57	Enroll Skills 9-12	0.00

Other Staff Factors**Other Staff Factors**

Item Code	Item Name	Amount
A33	CIS Mix	1.54694
A33r	Regionalization	1.06
D57	Add BEA CIS	0.000
D58	Add BEA CAS	0.000
502X	Class Size K-3	17.00

MSOC**Basic Education**

Item Code	Item Name	Amount
M1	MSOC Technology-Reg	133.24
M10	MSOC Utilities-LabSci	0.00
M11	MSOC Curriculum-LabSci	41.80
M12	MSOC Library/Supplies-LabSci	87.08
M13	MSOC Prof Dvlp-LabSci	6.97
M14	MSOC Facilities-LabSci	0.00
M15	MSOC Districtwide-LabSci	0.00
M17	MSOC Technology-CTEexpl	157.64
M18	MSOC Utilities-CTEexpl	428.34
M19	MSOC Curriculum-CTEexpl	169.27
M2	MSOC Utilities-Reg	362.05
M20	MSOC Library/Supplies-CTEexpl	359.34
M21	MSOC Prof Dvlp-CTEexpl	26.17
M22	MSOC Facilities-CTEexpl	212.21
M23	MSOC Districtwide-CTEexpl	147.01

Richland School District
Benton County

F-203 Assumptions Report
2018-19 F-203

Educational Service District 123
CCDDD 03400

MSOC**Basic Education**

Item Code	Item Name	Amount
M25	MSOC Technology-CTEprep	157.64
M26	MSOC Utilities-CTEprep	428.34
M27	MSOC Curriculum-CTEprep	169.27
M28	MSOC Library/Supplies-CTEprep	359.34
M29	MSOC Prof Dvlp-CTEprep	26.17
M3	MSOC Curriculum-Reg	143.06
M30	MSOC Facilities-CTEprep	212.21
M31	MSOC Districtwide-CTEprep	147.01
M33	MSOC Technology-Skills	157.64
M34	MSOC Utilities-Skills	428.34
M35	MSOC Curriculum-Skills	169.27
M36	MSOC Library/Supplies-Skills	359.34
M37	MSOC Prof Dvlp-Skills	26.17
M38	MSOC Facilities-Skills	212.21
M39	MSOC Districtwide-Skills	147.01
M4	MSOC Library/Supplies-Reg	303.71
M5	MSOC Prof Dvlp-Reg	22.12
M6	MSOC Facilities-Reg	179.36
M7	MSOC Districtwide-Reg	124.26
M80	MSOC-Reg	1,267.80
M81	MSOC-LabSci	174.16
M82	MSOC-CTEexpl	1,499.98
M84	MSOC-CTE 9-12prep	1,499.98
M85	MSOC-Skills	1,499.98
M9	MSOC Technology-LabSci	38.31

Categoricals

Item Code	Item Name	Amount
M41	MSOC Technology-TBIP	0.00
M42	MSOC Utilities-TBIP	0.00
M43	MSOC Curriculum-TBIP	0.00
M44	MSOC Library/Supplies-TBIP	0.00
M45	MSOC Prof Dvlp-TBIP	0.00
M46	MSOC Facilities-TBIP	0.00
M47	MSOC Districtwide-TBIP	0.00
M50	MSOC Utilities-LAP	0.00
M51	MSOC Curriculum-LAP	0.00
M52	MSOC Library/Supplies-LAP	0.00
M53	MSOC Prof Dvlp-LAP	0.00
M54	MSOC Facilities-LAP	0.00
M55	MSOC Districtwide-LAP	0.00
M57	MSOC Technology-HiCap	0.00

Richland School District
Benton County

F-203 Assumptions Report
2018-19 F-203

Educational Service District 123
CCDDD 03400

MSOC**Categoricals**

Item Code	Item Name	Amount
M58	MSOC Utilities-HiCap	0.00
M59	MSOC Curriculum-HiCap	0.00
M60	MSOC Library/Supplies-HiCap	0.00
M61	MSOC Prof Dvlp-HiCap	0.00
M62	MSOC Facilities-HiCap	0.00
M63	MSOC Districtwide-HiCap	0.00
M86	MSOC-TBIP	0.00
M87	MSOC-LAP	0.00
M88	MSOC-HiCap	0.00
Z462	MSOC Technology-LAP	0.00

Estimated Revenues**Enrollment and Headcounts**

Item Code	Item Name	Amount
A23	Enroll Fire Dist	1,989.00
C1	Enroll Total PY for LAP	13,400.00
Z076	LAP PY HiPov Students	3,010.00
B3	Adj Resident BEA	-110.00

Grants, Allocations and Awards

Item Code	Item Name	Amount
B4	State Safety Net	0.00
B5	Home/Hosp Ed Alloc	5,000.00
B8	% Stdnt Avg FTE SpEd	0.31650
B7	Co-op SpEd Alloc Rate	0.00
A34	BEA Reduce/Delay	0.00
F1	HiCap Yes/No	1.00

Levies and Levy Transfers

Item Code	Item Name	Amount
K1a	Fed Grants K-6 7-12 PY: District	0.00
L1a	Fed Grants K-6 7-12 CY: District	0.00
L2a	% Inc BEA - District	0.0000
L8a	LEA Proration: District	0.00
L9a	% Change IPD: District	0.0000
L10a	Fed Rev K-6 7-12 PY: District	0.00
L11a	Add I728 Alloc: District	0.00
L12a	Add I732: District	0.00
L13a	Fiscal Agent Rev: District	0.00
L14a	Pro Dev MS Voc & Full Day K for PY: District	0.00
K2a	Levy Authority Trnfrs For Inter-Dist Coop Prgms: District	0.00
K3a	Levy Authority Trnfrs Btwn H And NonH Schls: District	0.00

Estimated Revenues**Levies and Levy Transfers**

Item Code	Item Name	Amount
K4a	Dist PY Adjstd Assessed Valuation For CY Levies: District	0
K5A	Levy Rate: District	0.000
K6a	Est Maint & Ops Levy Amt: District	0.00
K7a	Rdctn For Revs In Levy Base Rcvd as Fiscal Agent: District	0.00
L3a	+/- Levy Trans NonRes Pupils: District	0.00
L4a	+/- Levy Trans NonHi Pupils: District	0.00
L5a	Dist CY Adjstd Assessed Valuation For NY Levies: District	0
L6a	Cur Yr Levy Rate: District	0.00
L7a	Ant Cur Yr M&O Levy Amt: District	0.00

Transportation Allocation and Depreciation

Item Code	Item Name	Amount
I1	Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists	4,070,000.00
I2	In-Lieu-Of Deprec for Contracting Dists	0.00
J1	Prgm 4499 Alloc Trans Deprec	362,000.00

Estimate of Deductible Revenues

Item Code	Item Name	Amount
A24	1400 Local In-Lieu-of Taxes	0.00
A25	1600 County Administered Forests	0.00
A26	3600 State Forests	0.00
A27	5400 Federal In-Lieu-of Taxes	0.00
Z292	Local Deductible Revenue Sources	0.00
A28	5500 Federal Forests	0.00

Free and Reduced Meals

Item Code	Item Name	Amount
H2	Est FRPB	208,521.00
H3	Est RPB	23,000.00
H4	Est RPL K3	22,250.00

Levy**Levy**

Item Code	Item Name	Amount
U10	Cur Yr Total St & Fed Funding	138,307,629.71
U11	% Inc BEA per Pupil, PY to CY	2.1700
U12	Cur Yr Excess Levy Base	143,764,557
U13	PY Levy Auth %	0.0000
U14	Cur Yr Stdnt Achvmnt Levy Amt	0
U15	Cur Yr Addtnl Orig 732 Funding	10,977,531
U16	Cur Yr Levy Authority before Nonres Trnsfrs	40,254,076
U17	Cur Yr Levy Authority after Trnsfrs	40,489,951

Superintendent of Public Instruction

Richland School District

Educational Service District 123

Benton County

F-203 Assumptions Report

CCDDD 03400

2018-19 F-203

Levy**Levy**

Item Code	Item Name	Amount
U18	Cur Yr Dist 14% Levy Rt	20,244,975.500
U19	Cur Yr App Fed Revs for PY from F-196	274,127
U1a	Cur Yr Apprt (Basic Ed Gntd Entlmt & Skills Ctr Sum Alloc) Levy Amt	94,097,008
U1b	Cur Yr Basic Ed Tech Col Direct Pay	0
U2	Cur Yr SpEd Levy Amt	10,739,987
U20	Cur Yr Dist 14% Levy Rt \$/1000	2.305
U21	Est Cur Yr Max LEA	7,764,234
U22	Cur Yr Cert Levy Needed to Qlfy for Max LEA	12,480,742
U23	Cur Yr Matching Ratio if Dist Certs Less Than Needed to Qlfy for Max LEA	0.622
U24	Est Cur Yr LEA	7,764,234
U25	Cur Yr 1st 8 Mos LEA (Jan-Aug)	5,590,248
U26	Cur Yr 2nd 4 Mos LEA (Sept-Dec)	2,173,986
U27	Cur Yr Est Levy Authority	32,725,717
U28	% Chng in Imp Price Deflator for Cur Yr	1.7500
U29	Cur Yr Fed Revs from F-196 Adj by Implicit Price Deflator	278,924
U3	Cur Yr LAP Levy Amt	3,201,655
U30	Cur Yr PAS Prof Dev Levy Amt	0
U31	Cur Yr Levy Auth %	28.0000
U4	Cur Yr TPIB Levy Amt	865,425
U5	Cur Yr HiCap Levy Amt	308,680
U6	Cur Yr Addtnl Orig 728 Funding	7,546,460
U7	Cur Yr Food Service Levy Amt	37,179
U8	Cur Yr Trans Ops Levy	3,624,512
U9	Cur Yr Trans Reimburs - Dprctn	433,253
V1	Nxt Yr Appt: BEA & Skills Ctr Sum Alloc	116,136,346
V10	Max Nxt Yr LEA	10,010,818
V11	Nxt Yr Cert Levy Needed to Qlfy for Max LEA	12,469,615
V12	Nxt Yr Mtchng Ratio if Dist Certifies less than Amnt Ndd to Qlfy for Max LEA	0.803
V13	Est Nxt Yr LEA	10,010,818
V14	1st 8 Mos Local Effrt Assist (Jan. - Aug. Nxt Yr)	7,207,789
V15	2nd 4 Mos Local Effrt Assist (Sept. - Dec. Nxt Yr)	2,803,029
V17	Fed Revs fr F-196 Adj by Implicit Price Deflator	0
V2	Nxt Yr Total St & Fed Funding	159,669,039
V3	nxt yr excss Levy Base	159,732,108
V5	Nxt Yr Levy Auth %	28.0000
V6	Nxt Yr Levy Auth Bfr Nonres Trnsfrs	44,724,990
V7	Nxt Yr Levy Auth Aftr Trnsfrs	44,960,865
V8	Nxt Yr Dist 14% Levy Amt	22,480,433
V9	Nxt Yr Dist 14% Levy Amt \$/1000	2.560

X-Option**Salary Funding Factors**

Item Code	Item Name	Amount
142x	CIS LEAP Base Sal	65,216.05
52x	CAS - Salary Inc	96,805.00
53x	CLS - Salary Inc	46,784.33
118x	CIS LEAP Base Sal PY	35,700.00
223x	CAS - Salary Maint	61,702.00
224x	CLS - Salary Maint	33,412.00
614x	LID State	0.00
613x	LID District	0.00
614xpd	Prof Learning Days	1.00
613xpd	School Year Total Days	180.00

Benefit Funding Factors

Item Code	Item Name	Amount
124X	Certificated Health Insurance	9,360.00
500X	Certificated Health Insurance Inc	10,127.64
123X	CLS Health Insurance	9,360.00
621X	CLS Health Insurance Inc	10,127.64
125X	CLS Health Factor	1.152
128X	CLS - Benefits Maint	0.24670
129X	CLS - Benefits Inc	0.21170
126X	CIS/CAS - Benefits Maint	0.23650
127X	CIS/CAS - Benefits Inc	0.23010

General Education Funding Factors

Item Code	Item Name	Amount
355X	Run Start - Reg Rate	8,135.13
356X	Run Start - CTE Rate	9,059.51
362X	CIS Ratio K-3	0.07117
359x	CIS Ratio 4	0.04601
360X	CIS Ratio 5-6	0.04601
363X	CIS Ratio 7-8	0.04624
364X	CIS Ratio 9-12	0.04858
361x	CAS Ratio K-12	0.00403
116x	Substitutes Days	4.000
132x	Substitutes Rate	151.86
N9	Districtwide Allow	0.1871
133x	Fire Dist Rate	1.10

Meal Funding Factors

Item Code	Item Name	Amount
120x	Rdcd Only Lunch Rate	0.2000
134x	Rdcd Only Bfast Rate	0.30

X-Option**Meal Funding Factors**

Item Code	Item Name	Amount
137X	Free/Red Bfast Rate	0.180000

Special Education Funding Factors

Item Code	Item Name	Amount
135x	SpEd 0-PK Alloc Factor	1.15
136x	SpEd K-21 Alloc Factor	0.9609
369x	SpEd Max Fund %	0.13500
Z278	Fed Funds Int Rate	21.50
588x	SpEd CIS Ratio K-3	0.071170
589X	SpEd CIS BEA Ratio 4	0.04601
590X	SpEd CIS BEA Ratio 5-6	0.04601
591X	SpEd CIS BEA Ratio 7-8	0.04623
592X	SpEd CIS BEA Ratio 9-12	0.04858
618x	CAS Ratio K-3	0.004334
618X4	SpEd CAS BEA Ratio 4	0.00399
618X6	SpEd CAS BEA Ratio 5-6	0.00399
618X8	SpEd CAS BEA Ratio 7-8	0.00399
618X12	SpEd CAS BEA Ratio 9-12	0.00403
620x	SpEd CLS BEA Ratio K	0.018204
620X4	SpEd CLS BEA Ratio 4	0.01721
620X6	SpEd CLS BEA Ratio 5-6	0.01721
620X8	SpEd CLS BEA Ratio 7-8	0.01701
620X12	SpEd CLS BEA Ratio 9-12	0.01710

Categorical Program Funding Factors

Item Code	Item Name	Amount
48X	LAP District Poverty %	0.3490
51X	LAP Hr/Stdnt	2.39750
585x	LAP Class Size	15.00
A67	TBIP Hr/Stdnt K-6	4.778
A68	TBIP Hr/Stdnt 7-8	6.778
A69	TBIP Hr/Stdnt 9-12	6.778
A70	TBIP Hr/Stdnt Exited	3.000
582x	Student Hr/Day	6.00
583x	Instruct Wks/Year	36.00
584x	Instruct Hr/Year	900.00
586x	TBIP Class Size	15.00
138x	TBIP Hr/Stdnt	4.7780
139X	TBIP WithHold Factor	0.0257
587x	HiCap Class Size	15.00
140X	HiCap Hr/Stdnt	2.1590

Richland School District
Benton CountyF-203 Assumptions Report
2018-19 F-203Educational Service District 123
CCDDD 03400**X-Option****Categorical Program Funding Factors**

Item Code	Item Name	Amount
115X	HiCap % Enroll	0.05000
366x	Student Achievement Rate	532.06

CTE/Skills Center Funding Factors

Item Code	Item Name	Amount
560x	Proto Enroll CTE 7-8	1,000.00
561x	CTE 7-8 Class Size	23.00
563X	CTE 7-8 Other Cert	3.070
177A	CTE 7-8 Schl Admin FTE Enh Factor	0.02500
176A	CTE 7-8 Central Admin FTE Enh Factor	0.12290
564x	Proto Enroll CTE 9-12 exp	1,000.00
565x	CTE 9-12 expl Class Size	23.00
567X	CTE 9-12 expl Other Cert	3.070
568x	Proto Enroll 9-12 CTE prep	1,000.00
569x	CTE 9-12 prep Class Size	23.00
571X	CTE 9-12 prep Other Cert	3.070
179A	CTE 9-12 Schl Admin FTE Enh Factor	0.02500
178A	CTE 9-12 Central Admin FTE Enh Factor	0.12290
612X	Proto Enroll Skills 9-12	1,000.00
573x	Skills Center Class Size	20.00
575X	Skills Center Other Cert	3.410
187A	Skills Schl Admin Enh Factor	0.19800
186A	Skills Central Admin Enh Factor	0.17610

School Staffing Funding Factors

Item Code	Item Name	Amount
501x	Proto Enroll Elem	400.00
502X	Class Size K-3	17.00
503X	Class Size 4	27.00
504x	Class Size 5-6	27.00
506x	Poverty Class Size 4	27.00
507x	Poverty Class Size 5-6	27.00
508x	Principal Elem	1.253
509x	Librarian Elem	0.663
510x	Counselor Elem	0.493
511x	Nurse Elem	0.076
512x	Social Worker Elem	0.042
513x	Psychologists Elem	0.017
514x	Teaching Assist Elem	0.936
515x	School Office Elem	2.012
516x	Custodians Elem	1.657
517x	Security Elem	0.079

X-Option**School Staffing Funding Factors**

Item Code	Item Name	Amount
518X	Parent Involve Elem	0.0825
519x	Proto Enroll Middle	432.00
520x	Class Size 7-8	28.53
521x	Poverty Class Size 7-8	28.53
522x	LabSci Class Size 7-8	28.53
523x	LabSci% 7-8	0.1200
524x	Principal Middle	1.353
525x	Librarian Middle	0.519
526X	Counselor Middle	1.216
527x	Nurse Middle	0.060
528x	Social Worker Middle	0.006
529x	Psychologists Middle	0.002
530x	Teaching Assist Middle	0.700
531x	School Office Middle	2.325
532x	Custodians Middle	1.942
533x	Security Middle	0.092
534x	Parent Involve Middle	0.000
535x	Proto Enroll High	600.00
536x	Class Size 9-12	28.74
537x	Poverty Class Size 9-12	28.74
540X	LabSci Class Size 9-12	19.98
541X	LabSci% 9-12	0.0833
542x	Principal High	1.880
543x	Librarian High	0.523
544X	Counselor High	2.539
545x	Nurse High	0.096
546x	Social Worker High	0.015
547x	Psychologists High	0.007
548x	Teaching Assist High	0.652
549x	School Office High	3.269
550x	Custodians High	2.965
551x	Security High	0.141
552x	Parent Involve High	0.000

District Wide Support Funding Factors

Item Code	Item Name	Amount
553x	Proto Enroll District	1,000.00
554x	Technology	0.628
555x	Facilities	1.813
556x	Warehouse	0.332

Richland School District
Benton CountyF-203 Assumptions Report
2018-19 F-203Educational Service District 123
CCDDD 03400**X-Option****Central Administration Funding Factors**

Item Code	Item Name	Amount
557x	Central Admin Percent	0.05300
558x	Central Admin CAS%	0.25470
559x	Central Admin CLS%	0.74530

Additional Teachers to Cover Planning Period

Item Code	Item Name	Amount
Z315	Planning K-3	0.155
Z316	Planning 4	0.155
Z317	Planning 5-6	0.155
Z318	Planning 7-8	0.200
Z319	Planning 9-12	0.200

Richland School District
Benton CountyF-203 Worksheet Report
2018-19 F-203Educational Service District 123
CCDDD 03400**I. Apportionment - Acct 3100****I. Computation for Guaranteed School - Generated Entitlement**

Item Code		Amount	
A33 A33r	A. District-Wide Staff Mix		
	1. District-Wide Staff Mix		1.54694
	2. District-Wide Regionalization		1.06
Z344 Z345 Z346	B. School Generated – Certificated Instructional Staff (CIS)		
	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS - Salary Maint] * [CIS Mix] 675.489 * 35,700.00 * 1.54694	\$	37,304,392.05
	2. School CIS Salary Increase [School Generated CIS FTE] * [CIS - Salary Inc] * [Regionalization] - [School CIS Salary Maint Total] 675.489 * 65,216.05 * 1.06 - 37,304,392.05	\$	9,391,495.81
	3. Subtotal School Generated CIS Salary [School CIS Salary Maint Total] + [School CIS Salary Inc Total] 37,304,392.05 + 9,391,495.81	\$	46,695,887.86
Z347 Z348 Z349	C. School Generated – Certificated Administrative Staff (CAS)		
	1. School CAS Salary Maintenance Total [School Generated CAS FTE] * [CAS - Salary Maint] 38.615 * 61,702.00	\$	2,382,622.73
	2. School CAS Salary Increase Total [School Generated CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [School CAS Salary Maint Total] 38.615 * 96,805.00 * 1.06 - 2,382,622.73	\$	1,579,789.85
	3. Subtotal School Generated CAS Salary [School CAS Salary Maint Total] + [School CAS Salary Inc Total] 2,382,622.73 + 1,579,789.85	\$	3,962,412.58
Z350 Z351 Z352	D. School Generated – Classified Staff (CLS)		
	1. School CLS Salary Maintenance Level [School Generated CLS FTE] * [CLS - Salary Maint] 145.797 * 33,412.00	\$	4,871,369.36
	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [School CLS Salary Maint Total] 145.797 * 46,784.33 * 1.06 - 4,871,369.36	\$	2,358,906.50
	3. Subtotal School Generated CLS Salary	\$	7,230,275.86

[School CLS Salary Maint Total] + [School CLS Salary Inc Total]		
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4,871,369.36 + 2,358,906.50		
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	E. Other School Generated Entitlements		
Z353	1. Substitutes [Teachers FTE] * [Substitutes Days] * [Substitutes Rate] 626.702 * 4.000 * 151.86	\$	380,683.86
Z475	2. Small School District and Remote & Necessary Substitutes [SS RN CIS FTE] * [Teachers %] * [Substitutes Days] * [Substitutes Rate] 0.000 * 0.9170 * 4.000 * 151.86	\$	0.00

II. Computation for Guaranteed District-Generated Entitlement

Item Code	Amount		
	A. District Generated – Facilities, Maintenance, Grounds – Classified Staff (CLS)		
Z354	1. Facilities Salary Maint Total [Facilities FTE] * [CLS - Salary Maint] 22.349 * 33,412.00	\$	746,724.79
Z355	2. Facilities Salary Inc Total [Facilities FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities Salary Maint Total] 22.349 * 46,784.33 * 1.06 - 746,724.79	\$	361,593.18
Z356	3. Facilities Salary Total [Facilities Salary Maint Total] + [Facilities Salary Inc Total] 746,724.79 + 361,593.18	\$	1,108,317.97
	B. District Generated – Warehouse, Laborers, Mechanics - Classified Staff (CLS)		
Z357	1. Warehouse Salary Maint Total [Warehouse FTE] * [CLS - Salary Maint] 4.093 * 33,412.00	\$	136,755.32
Z358	2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total] 4.093 * 46,784.33 * 1.06 - 136,755.32	\$	66,222.24
Z359	3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total] 136,755.32 + 66,222.24	\$	202,977.56
	C. District Generated - Technology - Classified Staff (CLS)		
Z360	1. Technology Salary Maint Total [Technology FTE] * [CLS - Salary Maint] 7.741 * 33,412.00	\$	258,642.29
Z361	2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total] 7.741 * 46,784.33 * 1.06 - 258,642.29	\$	125,244.66

Z362	3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total] 258,642.29 + 125,244.66	\$	383,886.95
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2018-19 F-203

	D. Central Administration – Classified Staff (CLS)		
Z363	1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint] 35.317 * 33,412.00	\$	1,180,011.60
Z364	2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total] 35.317 * 46,784.33 * 1.06 - 1,180,011.60	\$	571,407.51
Z365	3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total] 1,180,011.60 + 571,407.51	\$	1,751,419.11
	E. Central Admin – Certificated Administrative Staff (CAS)		
Z366	1. Central Admin CAS Salary Maint Total [Central Admin CAS FTE] * [CAS - Salary Maint] 12.069 * 61,702.00	\$	744,681.44
Z367	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total] 12.069 * 96,805.00 * 1.06 - 744,681.44	\$	493,758.48
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total] 744,681.44 + 493,758.48	\$	1,238,439.92

III. Summary and Benefits

Item Code	Amount
A. District Staffing Total Salaries	
Z344	1. School CIS Salary Maint Total $[School\ Generated\ CIS\ FTE] * [CIS - Salary\ Maint] * [CIS\ Mix]$ $675.489 * 35,700.00 * 1.54694$
Z345	2. School CIS Salary Increase $[School\ Generated\ CIS\ FTE] * [CIS - Salary\ Inc] * [Regionalization] - [School\ CIS\ Salary\ Maint\ Total]$ $675.489 * 65,216.05 * 1.06 - 37,304,392.05$
Z371	3. Total CAS Salary Maint $[Central\ Admin\ CAS\ Salary\ Maint\ Total] + [School\ CAS\ Salary\ Maint\ Total]$ $744,681.44 + 2,382,622.73$
Z372	4. Total CAS Salary Inc $[Central\ Admin\ CAS\ Salary\ Inc\ Total] + [School\ CAS\ Salary\ Inc\ Total]$ $493,758.48 + 1,579,789.85$
Z373	5. Total CLS Salary Maint $[School\ CLS\ Salary\ Maint\ Total] + [Facilities\ Salary\ Maint\ Total] + [Warehouse\ Salary\ Maint\ Total] + [Technology\ Salary\ Maint\ Total] + [Central\ Admin\ CLS\ Salary\ Maint\ Total]$ $4,871,369.36 + 746,724.79 + 136,755.32 + 258,642.29 + 1,180,011.60$
Z374	6. Total CLS Salary Increase $[School\ CLS\ Salary\ Inc\ Total] + [Facilities\ Salary\ Inc\ Total] + [Warehouse\ Salary\ Inc\ Total] + [Technology\ Salary\ Inc\ Total] + [Central\ Admin\ CLS\ Salary\ Inc\ Total]$ $2,358,906.50 + 361,593.18 + 66,222.24 + 125,244.66 + 571,407.51$
Z375	7. TOTAL Salaries $[School\ CIS\ Salary\ Maint\ Total] + [School\ CIS\ Salary\ Inc\ Total] + [Total\ CAS\ Salary\ Maint] + [Total\ CAS\ Salary\ Inc] + [Total\ CLS\ Salary\ Maint] + [Total\ CLS\ Salary\ Inc]$ $37,304,392.05 + 9,391,495.81 + 3,127,304.17 + 2,073,548.33 + 7,193,503.36 + 3,483,374.09$

Superintendent of Public Instruction

Richland School District

Educational Service District 123

Benton County

F-203 Worksheet Report

CCDDD 03400

2018-19 F-203

	B. Staff Units Insurance, Payroll Taxes, and Benefits		
Z376	1. CIS/CAS Insurance Maint Total ([School Generated CIS FTE] + [District Total CAS FTE]) * [Certificated Health Insurance] (675.489 + 50.684) * 9,360.00	\$	6,796,979.28
Z377	2. CIS/CAS Insurance Inc Total (((School Generated CIS FTE] + [District Total CAS FTE]) * [Certificated Health Insurance Inc]) - [CIS/CAS Insurance Maint Total] ((675.489 + 50.684) * 10,127.64) - 6,796,979.28	\$	557,439.44
Z378	3. CLS Insurance Maint Total [District Total CLS FTE] * [CLS Health Insurance] * [CLS Health Factor] 215.297 * 9,360.00 * 1.152	\$	2,321,487.27
Z379	4. CLS Insurance Inc Total ([District Total CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS Insurance Maint Total] (215.297 * 10,127.64 * 1.152) - 2,321,487.27	\$	190,391.72
Z380	5. CIS/CAS Benefits Maint Total ([School CIS Salary Maint Total] + [Total CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (37,304,392.05 + 3,127,304.17) * 0.23650	\$	9,562,096.16
Z381	6. CIS/CAS Benefits Inc Total ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (9,391,495.81 + 2,073,548.33) * 0.23010	\$	2,638,106.66
Z382	7. CLS Benefits Maint Total [Total CLS Salary Maint] * [CLS - Benefits Maint] 7,193,503.36 * 0.24670	\$	1,774,637.28
Z383	8. CLS Benefits Inc Total [Total CLS Salary Inc] * [CLS - Benefits Inc] 3,483,374.09 * 0.21170	\$	737,430.29
Z384	9. TOTAL Benefits [CIS/CAS Insurance Maint Total] + [CIS/CAS Insurance Inc Total] + [CLS Insurance Maint Total] + [CLS Insurance Inc Total] + [CIS/CAS Benefits Maint Total] + [CIS/CAS Benefits Inc Total] + [CLS Benefits Maint Total] + [CLS Benefits Inc Total] 6,796,979.28 + 557,439.44 + 2,321,487.27 + 190,391.72 + 9,562,096.16 + 2,638,106.66 + 1,774,637.28 + 737,430.29	\$	24,578,568.10

Superintendent of Public Instruction

Richland School District

Educational Service District 123

Benton County

F-203 Worksheet Report

CCDDD 03400

2018-19 F-203

Z345pd	C. Professional Learning Days - General Apportionment		
	1. Professional Learning Days Salaries $([School\ Generated\ CIS\ FTE] * [CIS - Salary\ Inc] * [Regionalization] / [School\ Year\ Total\ Days] * [Prof\ Learning\ Days])$ $(675.489 * 65,216.05 * 1.06 / 180.00 * 1.00)$	\$	259,421.60
Z381pd	2. Professional Learning Day - Payroll Tax and Benefits $([School\ CIS\ PD\ Salary] * [CIS/CAS - Benefits\ Inc])$ $(259,421.60 * 0.23010)$	\$	59,692.91
3100pd	3. Total General Apportionment Professional Learning Days $([School\ CIS\ PD\ Salary] + [CIS\ PD\ Benefits])$ $(259,421.60 + 59,692.91)$	\$	319,114.51
Z385	D. Running Start (Community and Technical College FTEs) 1. Run Start-Reg $[Enroll\ Run\ Start] * [Run\ Start - Reg\ Rate]$ $200.00 * 8,135.13$	\$	1,627,026.00
Z386	2. Run Start-CTE $[Enroll\ Run\ Start\ CTE] * [Run\ Start - CTE\ Rate]$ $20.00 * 9,059.51$	\$	181,190.20
Z387	3. Total Run Start $[Run\ Start-Reg] + [Run\ Start-CTE]$ $1,627,026.00 + 181,190.20$	\$	1,808,216.20
Z389	E. Dropout Reengagement 1. Reengage - Reg $[Enroll\ Program\ 1418\ Reg] * [Run\ Start - Reg\ Rate]$ $0.00 * 8,135.13$	\$	0.00
Z340	2. Reengage - CTE $[Enroll\ Program\ 1418\ CTE] * [Run\ Start - CTE\ Rate]$ $0.00 * 9,059.51$	\$	0.00
Z342	3. Total Reengage $[Reengage - Reg] + [Reengage - CTE]$ $0.00 + 0.00$	\$	0.00
Z343	F. Alternative Learning Experience Program Funding 1. Enroll K-12 Total ALE $([Enroll\ ALE\ K-6] + [Enroll\ ALE\ 7-8] + [Enroll\ ALE\ 9-12]) * [Run\ Start - Reg\ Rate]$ $(294.00 + 63.00 + 168.00) * 8,135.13$	\$	4,270,943.25
M8	G. Materials, Supplies, and Operating Costs (MSOC) 1. Regular Instruction: Total Allocated MSOC $[Total\ MSOC\ Technology-Reg] + [Total\ MSOC\ Utilities-Reg] + [Total\ MSOC\ Curriculum-Reg] + [Total\ MSOC\ Library/Supplies-Reg] + [Total\ MSOC\ Prof\ Dvlp-Reg] + [Total\ MSOC\ Facilities-Reg] + [Total\ MSOC\ Districtwide-Reg]$ $1,642,449.48 + 4,462,990.35 + 1,763,500.62 + 3,743,833.17 + 272,673.24 + 2,210,970.72 + 1,531,753.02$	\$	15,628,170.60
M16	2. Grades 9-12 Additional: Total Allocated MSOC Lab Science: Total Allocated MSOC	\$	708,134.56

	[Total MSOC Technology-LabSci] + [Total MSOC Utilities-LabSci] + [Total MSOC Curriculum-LabSci] + [Total MSOC Library/Supplies-LabSci] + [Total MSOC Prof Dvlp-LabSci] + [Total MSOC Facilities-LabSci] + [Total MSOC Districtwide-LabSci] 155,768.46 + 0.00 + 169,958.80 + 354,067.28 + 28,340.02 + 0.00 + 0.00		
M91	3. Small School District and Remote & Necessary MSOC enhancement ([SS RN CIS FTE] + [SS RN CAS FTE]) * [MSOC -SSRN] (0.000 + 0.000) * 11,683.80	\$	0.00
Z390	4. Total GenEd MSOC [Total MSOC -Reg] + [Total MSOC -LabSci]+ [Total MSOC -SS RN] 15,628,170.60 + 708,134.56+ 0.00	\$	16,336,305.16
H. Career & Technical Education and Skills Centers			
Z123	1. CTE 7-8 Total [CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD] 416,294.92 + 46,791.66 + 91,942.44 + 217,734.60 + 163,497.82 + 3,454.51 + 2,844.91	\$	942,560.86
Z137	2. CTE 9-12 Total [CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD] 2,173,001.39 + 246,066.69 + 482,524.22 + 1,138,372.16 + 853,488.62 + 18,033.07 + 14,850.05	\$	4,926,336.20
Z109	3. Skill Center Total [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skills] + [Skills Center Substitutes] + [Total Program 45 PD] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$	0.00
144A	4. Total Middle School CTE, High School CTE, and Skill Center [CTE 7-8 Total] + [CTE 9-12 Total] + [Skills Center Total] 942,560.86 + 4,926,336.20 + 0.00	\$	5,868,897.06

IV. Guaranteed Entitlement

Item Code	Amount
A.Totals	
m49	1. Total Guaranteed Entitlement $[\text{Substitutes}] + [\text{SS RN Substitutes}] + [\text{TOTAL Salaries}] + [\text{TOTAL Benefits}] + [\text{Total Run Start}] + [\text{Total Reengage}] + [\text{Total ALE}] + [\text{Total GenEd MSOC}] + [\text{Skills Center Total}] + [\text{CTE 7-8 Total}] + [\text{CTE 9-12 Total}] + [\text{Total Program 01 PD}]$ $380,683.86 + 0.00 + 62,573,617.81 + 24,578,568.10 + 1,808,216.20 + 0.00 + 4,270,943.25 + 16,336,305.16 + 0.00 + 942,560.86 + 4,926,336.20 + 0$
Z457	2. Guar Entlmnt per Student $[\text{Total Guaranteed Entitlement}] / [\text{Enroll Total w/ Run Start and Dropout and ALE}]$ $116,136,345.95 / 13,750.00$
Z246	3. Total BEA per SpEd student $[\text{TOTAL Salary BEA}] + [\text{TOTAL Benefits BEA}] + [\text{Substitutes BEA}] + [\text{MSOC BEA Per Student}] + [\text{Total SpEd BEA PD}]$ $5,023.10 + 1,973.54 + 30.12 + 1,328.74 + 25.55$
	4. Computation of State Funded Support
	a. Local Deductible Revenue Sources
A24	i. 1400 Local In-Lieu-of Taxes
A25	ii. 1600 County Administered Forests
A26	iii. 3600 State Forests
A27	iv. 5400 Federal In-Lieu-of Taxes
Z292	v. Total Deductible Revenue $[1400 \text{ Local In-Lieu-of Taxes}] + [1600 \text{ County Administered Forests}] + [3600 \text{ State Forests}] + [5400 \text{ Federal In-Lieu-of Taxes}]$ $0.00 + 0.00 + 0.00 + 0.00$

Superintendent of Public Instruction

Richland School District

Educational Service District 123

Benton County

F-203 Worksheet Report

CCDDD 03400

2018-19 F-203

A34	b. BEA Reduce/Delay	\$	0.00
Z288	c. General Apportionment Allocation for Special Ed Account 3121 ([SpEd Gen Apport Instruct] * [% Stdnt Avg FTE SpEd]) (10,794,899.71 * 0.31650)	\$	3,416,585.76
A28	d. Federal Forest Account 5500 Deduction	\$	0.00
Z456	e. Fire District Payment ([Enroll Fire Dist] * [Fire Dist Rate]) (1,989.00 * 1.10)	\$	2,187.90
M70	f. Total Amount to be Paid Sept. 2018 - Aug 2019 in Account 3100 [Total Guaranteed Entitlement] - [Local Deductible Revenue Sources] - [BEA Reduce/Delay] - [Gen Apport 3121] - [5500 Federal Forests] + [Fire Dist Payment] 116,136,345.95 - 0.00 - 0.00 - 3,416,585.76 - 0.00 + 2,187.90	\$	112,721,948.09

Richland School District
Benton County

Educational Service District 123
CCDDD 03400

1191 SC – Skill Center

Item Code			Amount
Z096	A. Skill Center – Certificated Instructional Staff (CIS) District Total 1. Skill CIS Salary Maint ([Skills Center CIS FTE] * [CIS - Salary Maint] * [CIS Mix]) (0.000 * 35,700.00 * 1.54694)	\$	0.00
Z097	2. Skill CIS Salary Inc ([Skills Center CIS FTE] * [CIS - Salary Inc] * [Regionalization] - [Skills CIS Salary Maint]) (0.000 * 65,216.05 * 1.06 - 0.00)	\$	0.00
Z098	3. Skill CIS Salary Total [Skills CIS Salary Maint] + [Skills CIS Salary Inc] 0.00 + 0.00	\$	0.00
Z099	B. Skill Center – Certificated Administrative Staff (CAS) 1. Skill CAS Salary Maint [Skills Center CAS FTE] * [CAS - Salary Maint] 0.000 * 61,702.00	\$	0.00
Z100	2. Skill CAS Salary Inc [Skills Center CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Skills CAS Salary Maint] 0.000 * 96,805.00 * 1.06 - 0.00	\$	0.00
Z101	3. Skill CAS Salary Total [Skills CAS Salary Maint] + [Skills CAS Salary Inc] 0.00 + 0.00	\$	0.00
111A	C. Skill Center - Classified Staff (CLS) 1. Skill CLS Salary Maint TotalSkill Center : Classified Salary (Maintenance Level) [Skills Center CLS FTE] * [CLS - Salary Maint] 0.000 * 33,412.00	\$	0.00
110A	2. CAS Salary IncreaseSkill Center : Classified Salary (Increase Level) [Skills Center CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Skills CLS Salary Maint] 0.000 * 46,784.33 * 1.06 - 0.00	\$	0.00
112A	3. Subtotal CTE CAS SalarySkill Center : Classified Salary Total [Skills CLS Salary Maint] + [Skills CLS Salary Inc] 0.00 + 0.00	\$	0.00
Z102	D. Staff Units Insurance, Payroll Taxes, and Benefits 1. Skill Cert Insurance [Skills Center CIS CAS FTE] * [Certificated Health Insurance] 0.000 * 9,360.00	\$	0.00

Z103	2. Skill Cert Insurance Inc ([Skills Center CIS CAS FTE] * [Certificated Health Insurance Inc]) - ([Skills Cert Insurance]) (0.000 * 10,127.64) - (0.00)	\$	0.00
Z104	3. Skill Cert Benefits Maint ([Skills CIS Salary Maint] + [Skills CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (0.00 + 0.00) * 0.23650	\$	0.00
Z105	4. Skill Cert Benefits Inc ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (0.00 + 0.00) * 0.23010	\$	0.00
108A	5. Classified Insurance BenefitsSkill Center : Classified Insurance (Maintenance Level) [Skills Center CLS FTE] * [CLS Health Insurance] * [CLS Health Factor] 0.000 * 9,360.00 * 1.152	\$	0.00
109A	6. Classified Insurance Benefits - IncreaseSkill Center : Classified Insurance (Increase Level) ([Skills Center CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - ([Skills CLS Insurance]) (0.000 * 10,127.64 * 1.152) - (0.00)	\$	0.00
107A	7. Classified - Payroll Tax and BenefitsSkill Center : Classified Benefits (Maintenance Level) [Skills CLS Salary Maint] * [CLS - Benefits Maint] 0.00 * 0.24670	\$	0.00
106A	8. Classified - Payroll Tax and Benefits - IncreaseSkill Center : Classified Benefits (Increase Level) [Skills CLS Salary Inc] * [CLS - Benefits Inc] 0.00 * 0.21170	\$	0.00
Z106	9. Skill insurance/Benefits Total [Skills Cert Insurance] + [Skills Cert Insurance Inc] + [Skills Cert Benefits Maint] + [Skills Cert Benefits Inc] + [Skills CLS Insurance] + [Skills CLS Insurance Inc] + [Skills CLS Benefits Maint] + [Skills CLS Benefits Inc] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$	0.00

	E. Professional Learning Days - Skill Center		
Z097pd	1. Professional Learning Days Salaries $([Skills\ Center\ CIS\ FTE] * [CIS - Salary\ Inc] * [Regionalization] / [School\ Year\ Total\ Days] * [Prof\ Learning\ Days])$ $(0.000 * 65,216.05 * 1.06 / 180.00 * 1.00)$	\$	0.00
Z105pd	2. Professional Learning Day - Payroll Tax and Benefits $([Skill\ CIS\ PD\ Salary] * [CIS/CAS - Benefits\ Inc])$ $(0.00 * 0.23010)$	\$	0.00
3045pd	3. Total Skill Center Professional Learning Days $([Skill\ CIS\ PD\ Salary] + [Skill\ CIS\ PD\ Benefits])$ $(0.00 + 0.00)$	\$	0.00

2018-2019 School Year

State of Washington

Run November 05, 2018 1:03 PM

Superintendent of Public Instruction

Richland School District

Educational Service District 123

Benton County

F-203 Worksheet Report

CCDDD 03400

2018-19 F-203

	F. Materials, Supplies, and Operating Costs (MSOC)		
M40	1. Skill Center: Total Allocated MSOC $[Total\ MSOC\ Technology-Skills] + [Total\ MSOC\ Utilities-Skills] + [Total\ MSOC\ Curriculum-Skills] + [Total\ MSOC\ Library/Supplies-Skills] + [Total\ MSOC\ Prof\ Dvlp-Skills] + [Total\ MSOC\ Facilities-Skills] + [Total\ MSOC\ Districtwide-Skills]$ $0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00$	\$	0.00
Z108	2. Skill Center Substitutes $[Skills\ Center\ Teacher\ FTE] * [Substitutes\ Days] * [Substitutes\ Rate]$ $0.000 * 4.000 * 151.86$	\$	0.00
	G. Total		
Z109	1. Skill Center Total $[Skills\ CIS\ Salary\ Total] + [Skills\ CAS\ Salary\ Total] + [Skills\ CLS\ Salary\ Total] + [Skills\ insurance/Benefits\ Total] + [Total\ MSOC -Skills] + [Skills\ Center\ Substitutes] + [Total\ Program\ 45\ PD]$ $0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00$	\$	0.00

1191 MSCTE

Computation for Guaranteed School-Generated Entitlement (Grades 7 – 8 CTE)

Item Code	Amount
A. Grades 7-8 Exploratory Career & Technical Education –Certificated Instructional Staff (CIS)	
Z110 1. CTE 7-8 CIS Salary Maint $([CTE\ 7-8\ CIS\ FTE] * [CIS - Salary\ Maint] * [CIS\ Mix])$ $(6.022 * 35,700.00 * 1.54694)$	\$ 332,569.51
Z111 2. CTE 7-8 CIS Salary Inc $([CTE\ 7-8\ CIS\ FTE] * [CIS - Salary\ Inc] * [Regionalization] - [CTE\ 7-8\ CIS\ Salary\ Maint])$ $(6.022 * 65,216.05 * 1.06 - 332,569.51)$	\$ 83,725.41
Z112 3. CTE 7-8 CIS Salary Total $[CTE\ 7-8\ CIS\ Salary\ Maint] + [CTE\ 7-8\ CIS\ Salary\ Inc]$ $332,569.51 + 83,725.41$	\$ 416,294.92

	B. Grades 7-8 Exploratory Career & Technical Education – Certificated Administrative Staff (CAS)		
Z113	1. CTE 7-8 CAS Salary Maint [CTE 7-8 CAS FTE] * [CAS - Salary Maint] 0.456 * 61,702.00	\$	28,136.11
Z114	2. CTE 7-8 CAS Salary Inc [CTE 7-8 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 7-8 CAS Salary Maint] 0.456 * 96,805.00 * 1.06 - 28,136.11	\$	18,655.55
Z115	3. CTE 7-8 CAS Salary Total [CTE 7-8 CAS Salary Maint] + [CTE 7-8 CAS Salary Inc] 28,136.11 + 18,655.55	\$	46,791.66

	C. CTE 7-8 - Classified Staff (CLS)		
021A	1. CLS Salary Maintenance TotalMiddle School CTE: Classified Salary (Maintenance Level) [CTE 7-8 CLS FTE] * [CLS - Salary Maint] 1.854 * 33,412.00	\$	61,945.85
020A	2. CLS Salary IncreaseMiddle School CTE: Classified Salary (Increase Level) [CTE 7-8 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 7-8 CLS Salary Maint] 1.854 * 46,784.33 * 1.06 - 61,945.85	\$	29,996.59
022A	3. Subtotal CTE CLS SalaryMiddle School CTE: Classified Salary Total [CTE 7-8 CLS Salary Maint] + [CTE 7-8 CLS Salary Inc] 61,945.85 + 29,996.59	\$	91,942.44

2018-2019 School Year

State of Washington

Run November 05, 2018 1:03 PM

Superintendent of Public Instruction

Richland School District

Educational Service District 123

Benton County

F-203 Worksheet Report

CCDDD 03400

2018-19 F-203

	D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z116	1. CTE 7-8 Cert Insurance [CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance] 6.478 * 9,360.00	\$	60,634.08
Z117	2. CTE 7-8 Cert Insurance Inc ([CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance Inc]) - ([CTE 7-8 Cert Insurance]) (6.478 * 10,127.64) - (60,634.08)	\$	4,972.77
Z118	3. CTE 7-8 Cert Benefits Maint ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (332,569.51 + 28,136.11) * 0.23650	\$	85,306.88
Z119	4. CTE 7-8 Cert Benefits Inc ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (83,725.41 + 18,655.55) * 0.23010	\$	23,557.86
018A	5. Classified Insurance BenefitsMiddle School CTE: Classified Insurance (Maintenance Level) [CTE 7-8 CLS FTE] * [CLS Health Insurance] * [CLS Health Factor] 1.854 * 9,360.00 * 1.152	\$	19,991.16
019A	6. Classified Insurance Benefits - IncreaseMiddle School CTE: Classified Insurance (Increase Level) ([CTE 7-8 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - ([CTE 7-8 CLS Insurance]) (1.854 * 10,127.64 * 1.152) - (19,991.16)	\$	1,639.53
016A	7. Classified - Payroll Tax and BenefitsMiddle School CTE: Classified Benefits (Maintenance Level) [CTE 7-8 CLS Salary Maint] * [CLS - Benefits Maint] 61,945.85 * 0.24670	\$	15,282.04
015A	8. Classified - Payroll Tax and Benefits - IncreaseMiddle School CTE: Classified Benefits (Increase Level) [CTE 7-8 CLS Salary Inc] * [CLS - Benefits Inc] 29,996.59 * 0.21170	\$	6,350.28
Z120	9. CTE 7-8 insurance/Benefits Total	\$	217,734.60

	[CTE 7-8 Cert Insurance] + [CTE 7-8 Cert Insurance Inc] + [CTE 7-8 Cert Benefits Maint] + [CTE 7-8 Cert Benefits Inc] + [CTE 7-8 CLS Insurance] + [CTE 7-8 CLS Insurance Inc] + [CTE 7-8 CLS Benefits Maint] + [CTE 7-8 CLS Benefits Inc] 60,634.08 + 4,972.77 + 85,306.88 + 23,557.86 + 19,991.16 + 1,639.53 + 15,282.04 + 6,350.28 E. Professional Learning Days - CTE 7-8		
Z111pd	1. Professional Learning Days Salaries ([CTE 7-8 CIS FTE] * [CIS - Salary Inc] * [Regionalization] / [School Year Total Days] * [Prof Learning Days]) (6.022 * 65,216.05 * 1.06 / 180.00 * 1.00)	\$	2,312.75
Z119pd	2. Professional Learning Day - Payroll Tax and Benefits ([CTE 7-8 CIS PD Salary] * [CIS/CAS - Benefits Inc]) (2,312.75 * 0.23010)	\$	532.16
3034pd	3. Total CTE 7-8 Professional Learning Days ([CTE 7-8 CIS PD Salary] + [CTE 7-8 CIS PD Benefits]) (2,312.75 + 532.16)	\$	2,844.91
Z164	F. Other Generated Entitlements 1. Total MSOC CTE 7-8 [Total MSOC Technology-CTE 7-8] + [Total MSOC Utilities-CTE 7-8] + [Total MSOC Curriculum-CTE 7-8] + [Total MSOC Library/Supplies-CTE 7-8] + [Total MSOC Prof Dvlp- CTE 7-8] + [Total MSOC Facilities-CTE 7-8] + [Total MSOC Districtwide-CTE 7-8] 17,182.76 + 46,689.06 + 18,450.43 + 39,168.06 + 2,852.53 + 23,130.89 + 16,024.09	\$	163,497.82
Z122	2. CTE 7-8 Substitutes [CTE 7-8 Teacher FTE] * [Substitutes Days] * [Substitutes Rate] 5.687 * 4.000 * 151.86	\$	3,454.51
Z123	G. Grades 7-8 Exploratory Career & Technical Education – Total 1. CTE 7-8 Total [CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD] 416,294.92 + 46,791.66 + 91,942.44 + 217,734.60 + 163,497.82 + 3,454.51 + 2,844.91	\$	942,560.86

1191 CTE**Computation for Guaranteed School-Generated Entitlement (Grades 9 - 12 CTE)**

Item Code	Amount
Z124 1. CTE 9-12 CIS Salary Maint $([CTE\ 9-12\ CIS\ FTE] * [CIS - Salary\ Maint] * [CIS\ Mix])$ $(31.434 * 35,700.00 * 1.54694)$ Z125 2. CTE 9-12 CIS Salary Inc $([CTE\ 9-12\ CIS\ FTE] * [CIS - Salary\ Inc] * [Regionalization] - [CTE\ 9-12\ CIS\ Salary\ Maint])$ $(31.434 * 65,216.05 * 1.06 - 1,735,966.48)$ Z126 3. CTE 9-12 CIS Salary Total $[CTE\ 9-12\ CIS\ Salary\ Maint] + [CTE\ 9-12\ CIS\ Salary\ Inc]$ $1,735,966.48 + 437,034.91$	A. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory) \$ 1,735,966.48 \$ 437,034.91 \$ 2,173,001.39
Z127 1. CTE 9-12 CAS Salary Maint $[CTE\ 9-12\ CAS\ FTE] * [CAS - Salary\ Maint]$ $2.398 * 61,702.00$ Z128 2. CTE 9-12 CAS Salary Inc $[CTE\ 9-12\ CAS\ FTE] * [CAS - Salary\ Inc] * [Regionalization] - [CTE\ 9-12\ CAS\ Salary\ Maint]$ $2.398 * 96,805.00 * 1.06 - 147,961.40$ Z129 3. CTE 9-12 CAS Salary Total $[CTE\ 9-12\ CAS\ Salary\ Maint] + [CTE\ 9-12\ CAS\ Salary\ Inc]$ $147,961.40 + 98,105.29$	B. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory) \$ 147,961.40 \$ 98,105.29 \$ 246,066.69

	C. CTE 9-12 - Classified Staff (CLS)		
036A	1. CLS Salary Maintenance TotalHigh School CTE: Classified Salary (Maintenance Level) [CTE 9-12 CLS FTE] * [CLS - Salary Maint] 9.730 * 33,412.00	\$	325,098.76
035A	2. CLS Salary IncreaseHigh School CTE: Classified Salary (Increase Level) [CTE 9-12 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 9-12 CLS Salary Maint] 9.730 * 46,784.33 * 1.06 - 325,098.76	\$	157,425.46
037A	3. Subtotal CTE CLS SalaryHigh School CTE: Classified Salary Total [CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc] 325,098.76 + 157,425.46	\$	482,524.22

2018-2019 School Year State of Washington Run November 05, 2018 1:03 PM

Superintendent of Public Instruction

Richland School District

Educational Service District 123

Benton County

F-203 Worksheet Report

CCDDD 03400

2018-19 F-203

	D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z130	1. CTE 9-12 Cert Insurance [CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance] 33.832 * 9,360.00	\$	316,667.52
Z131	2. CTE 9-12 Cert Insurance Inc ([CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance Inc]) - ([CTE 9-12 Cert Insurance]) (33.832 * 10,127.64) - (316,667.52)	\$	25,970.80
Z132	3. CTE 9-12 Cert Benefits Maint ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (1,735,966.48 + 147,961.40) * 0.23650	\$	445,548.94
Z133	4. CTE 9-12 Cert Benefits Inc ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (437,034.91 + 98,105.29) * 0.23010	\$	123,135.76
033A	5. Classified Insurance BenefitsHigh School CTE: Classified Insurance (Maintenance Level) [CTE 9-12 CLS FTE] * [CLS Health Insurance] * [CLS Health Factor] 9.730 * 9,360.00 * 1.152	\$	104,915.87
034A	6. Classified Insurance Benefits - IncreaseHigh School CTE: Classified Insurance (Increase Level) ([CTE 9-12 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - ([CTE 9-12 CLS Insurance]) (9.730 * 10,127.64 * 1.152) - (104,915.87)	\$	8,604.44
031A	7. Classified - Payroll Tax and BenefitsHigh School CTE: Classified Benefits (Maintenance Level) [CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint] 325,098.76 * 0.24670	\$	80,201.86
030A	8. Classified - Payroll Tax and Benefits - IncreaseHigh School CTE: Classified Benefits (Increase Level) [CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc] 157,425.46 * 0.21170	\$	33,326.97
Z134	9. CTE 9-12 insurance/Benefits Total	\$	1,138,372.16

	[CTE 9-12 Cert Insurance] + [CTE 9-12 Cert Insurance Inc] + [CTE 9-12 Cert Benefits Maint] + [CTE 9-12 Cert Benefits Inc] + [CTE 9-12 CLS Insurance] + [CTE 9-12 CLS Insurance Inc] + [CTE 9-12 CLS Benefits Maint] + [CTE 9-12 CLS Benefits Inc] 316,667.52 + 25,970.80 + 445,548.94 + 123,135.76 + 104,915.87 + 8,604.44 + 80,201.86 + 33,326.97		
Z125pd	E. Professional Learning Days - CTE 9-12 1. Professional Learning Days Salaries ([CTE 9-12 CIS FTE] * [CIS - Salary Inc] * [Regionalization] / [School Year Total Days] * [Prof Learning Days]) (31.434 * 65,216.05 * 1.06 / 180.00 * 1.00)	\$	12,072.23
Z133pd	2. Professional Learning Day - Payroll Tax and Benefits ([CTE 9-12 CIS PD Salary] * [CIS/CAS - Benefits Inc]) (12,072.23 * 0.23010)	\$	2,777.82
3031pd	3. Total CTE 9-12 Professional Learning Days ([CTE 9-12 CIS PD Salary] + [CTE 9-12 CIS PD Benefits]) (12,072.23 + 2,777.82)	\$	14,850.05
146A	F. Other Generated Entitlements 1. Materials, Supplies, and Operating Costs (MSOC) [Total MSOC -CTE 9-12expl] + [Total MSOC -CTE 9-12prep] 853,488.62 + 0.00	\$	853,488.62
Z136	2. CTE 9-12 Substitutes ([CTE 9-12 expl Teacher FTE] + [CTE 9-12 prep Teacher FTE]) * [Substitutes Days] * [Substitutes Rate] (29.687 + 0.000) * 4.000 * 151.86	\$	18,033.07
Z137	G. Grades 9 - 12 Exploratory Career & Technical Education ? Total [CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD] 2,173,001.39 + 246,066.69 + 482,524.22 + 1,138,372.16 + 853,488.62 + 18,033.07 + 14,850.05	\$	4,926,336.20

II. Special Education Excess Cost Allocation – Acct 4121

Item Code		Amount	
B9	A. Enroll SpEd Birth - Age 2		72.00
B1	B. Enroll SpEd 3-PK		204.00
B2	C. Kindergarten - Age 21		1,529.00
Z272	D. Enroll BEA Resident ([Enroll Total w/ Run Start and Dropout and ALE] + [Adj Resident BEA]) (13,750.00 + -110.00)		13,640.00
Z273	E. Enroll SpEd% K-21 ([Enroll SpEd K-21] / [Enroll BEA Resident]) (1,529.00 / 13,640.00)		0.1121
Z274	F. SpEd K-21 Fund% IF ([Enroll SpEd% K-21]) <= ([SpEd Max Fund %]) THEN ([Enroll SpEd% K-21]) (0) ELSE ([SpEd Max Fund %]) (0) IF (0.1121) <= (0.13500) THEN (0.1121) (0) ELSE (0.13500) (0)		0.1121
Z275	G. Enroll SpEd K-21 Funded ([Enroll BEA Resident] * [SpEd K-21 Fund%]) (13,640.00 * 0.1121)		1,529.04
Z246	H. Total BEA per SpEd student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 5,023.10 + 1,973.54 + 30.12 + 1,328.74 + 25.55	\$	8,381.05
Z277	I. SpEd 3-PK Allocation IF ([Co-op SpEd Alloc Rate]) > (0) THEN ([Enroll SpEd 3-PK] * [Co-op SpEd Alloc Rate] * [SpEd 0-PK Alloc Factor]) (0) ELSE ([Enroll SpEd 3-PK] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]) (0) IF (0.00) > (0) THEN (204.00 * 0.00 * 1.15) (0) ELSE (204.00 * 8,381.05 * 1.15) (0)	\$	1,966,194.33
Z278	J. Age K-21 Allocation 1. Fed Funds Integration Rate	\$	21.50
Z280	2. Age K-21 Allocation IF ([Co-op SpEd Alloc Rate]) > (0) THEN ([Co-op SpEd Alloc Rate] * [SpEd K-21 Alloc Factor] - [Fed Funds Int Rate]) * ([Enroll SpEd K-21]) ELSE ([SpEd BEA Rate] * [SpEd K-21 Alloc Factor] - [Fed Funds Int Rate]) * ([Enroll SpEd K-21 Funded]) IF (0.00) > (0) THEN (0.00 * 0.9609 - 21.50) * (1,529.00) ELSE (8,381.05 * 0.9609 - 21.50) * (1,529.04)	\$	12,281,021.37
B4	K. State Safety Net Award	\$	0.00
N7	L. Total 4121	\$	14,252,215.70

	([SpEd 3-PK Allocation] + [SpEd K-21 Allocation] + [State Safety Net] + [Home/Hosp Ed Alloc] + [Foster Care Alloc]) (1,966,194.33 + 12,281,021.37 + 0.00 + 5,000.00 + 0.00)		
N8	M. Total 4122 [Enroll SpEd 0-2] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor] 72.00 * 8,381.05 * 1.15	\$	693,950.94
N10	N. Total Sped Allocation [Total 4121] + [Total 4122] 14,252,215.70 + 693,950.94	\$	14,946,166.64

Account 3121 Special Education, General Apportionment

Item Code			Amount
B2	O. Kindergarten - Age 21		1,529.00
Z284	P. SpEd Gen Apport IF ([Co-op SpEd Alloc Rate]) > (0) THEN ([Co-op SpEd Alloc Rate] * [Enroll SpEd K-21]) (0) ELSE ([SpEd BEA Rate] * [Enroll SpEd K-21]) (0) IF (0.00) > (0) THEN (0.00 * 1,529.00) (0) ELSE (8,381.05 * 1,529.00) (0)	\$	12,814,625.45
N9	Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate		0.1871
Z286	R. SpEd Gen Apport Instruct ([SpEd Gen Apport]) / (1 + [Districtwide Allow]) (12,814,625.45) / (1 + 0.1871)	\$	10,794,899.71
B8	S. % Student Av. Enrollment in Sp. Ed. Instr.		0.31650
Z288	T. General Apportionment Allocation for Special Ed Account 3121Gen Apport 3121 ([SpEd Gen Apport Instruct] * [% Stdnt Avg FTE SpEd]) (10,794,899.71 * 0.31650)	\$	3,416,585.76
Z291	Total program 21 ([Total 4121] + [Gen Apport 3121]) (14,252,215.70 + 3,416,585.76)	\$	17,668,801.46

III. Special Education BEA Rate per Student Calculation - Acct 4121**BEA Calculated Staff Units**

Item Code			Amount
Z219	CIS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CIS Ratio K-3] (951.00 + 1,036.00 + 893.00 + 1,018.00) * 0.071170	\$	277.421
Z220	CIS BEA FTE 4 ([Enroll 4] * [SpEd CIS BEA Ratio 4]) (993.00 * 0.04601)		45.688
Z221	CIS BEA FTE 5-6 ([Enroll 5-6] * [SpEd CIS BEA Ratio 5-6]) (2,089.00 * 0.04601)		96.115
Z222	CIS BEA FTE 7-8 ([Enroll 7-8] * [SpEd CIS BEA Ratio 7-8]) (1,959.00 * 0.04623)		90.565
Z223	CIS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CIS BEA Ratio 9-12] (4,066.00 + 294.00 + 63.00 + 168.00 + 0.00 + 0.00 + 200.00 + 20.00) * 0.04858		233.718
Z224	CIS BEA FTE K-12 ([CIS BEA FTE K-3] + [CIS BEA FTE 4] + [CIS BEA FTE 5-6] + [CIS BEA FTE 7-8] + [CIS BEA FTE 9-12]) / [Enroll Total w/ Run Start and Dropout and ALE] (277.421 + 45.688 + 96.115 + 90.565 + 233.718) / 13,750.00	\$	0.054073
Z555	CAS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [CAS Ratio K-3] (951.00 + 1,036.00 + 893.00 + 1,018.00) * 0.004334	\$	16.894
Z555Z4	CAS BEA FTE 4 ([Enroll 4] * [SpEd CAS BEA Ratio 4]) (993.00 * 0.00399)	\$	3.962
Z555Z6	CAS BEA FTE 5-6 ([Enroll 5-6] * [SpEd CAS BEA Ratio 5-6]) (2,089.00 * 0.00399)	\$	8.335
Z555Z8	CAS BEA FTE 7-8 ([Enroll 7-8] * [SpEd CAS BEA Ratio 7-8]) (1,959.00 * 0.00399)	\$	7.816
Z555Z12	CAS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CAS BEA Ratio 9-12] (4,066.00 + 294.00 + 63.00 + 168.00 + 0.00 + 0.00 + 200.00 + 20.00) * 0.00403	\$	19.388
593X	CAS Special Ed BEA Rate (K-12)	\$	0.00410

	$([CAS\ BEA\ FTE\ K-3] + [CAS\ BEA\ FTE\ 4] + [CAS\ BEA\ FTE\ 5-6] + [CAS\ BEA\ FTE\ 7-8] + [CAS\ BEA\ FTE\ 9-12]) / [Enroll\ Total\ w/\ Run\ Start\ and\ Dropout\ and\ ALE]$ $(16.894 + 3.962 + 8.335 + 7.816 + 19.388) / 13,750.00$		
Z556	CLS BEA FTE K-3 $([Enroll\ K] + [Enroll\ 1] + [Enroll\ 2] + [Enroll\ 3]) * [SpEd\ CLS\ BEA\ Ratio\ K]$ $(951.00 + 1,036.00 + 893.00 + 1,018.00) * 0.018204$	\$	70.959
Z556Z4	CLS BEA FTE 4 $([Enroll\ 4] * [SpEd\ CLS\ BEA\ Ratio\ 4])$ $(993.00 * 0.01721)$	\$	17.090
Z556Z6	CLS BEA FTE 5-6 $([Enroll\ 5-6] * [SpEd\ CLS\ BEA\ Ratio\ 5-6])$ $(2,089.00 * 0.01721)$	\$	35.952
Z556Z8	CLS BEA FTE 7-8 $([Enroll\ 7-8] * [SpEd\ CLS\ BEA\ Ratio\ 7-8])$ $(1,959.00 * 0.01701)$	\$	33.323
Z556Z12	CLS BEA FTE 9-12 $([Enroll\ 9-12] + [Enroll\ ALE\ K-6] + [Enroll\ ALE\ 7-8] + [Enroll\ ALE\ 9-12] + [Enroll\ Program\ 1418\ Reg] + [Enroll\ Program\ 1418\ CTE] + [Enroll\ Run\ Start] + [Enroll\ Run\ Start\ CTE]) * [SpEd\ CLS\ BEA\ Ratio\ 9-12]$ $(4,066.00 + 294.00 + 63.00 + 168.00 + 0.00 + 0.00 + 200.00 + 20.00) * 0.01710$	\$	82.268
594X	CLS Special Ed BEA Rate (K-12) $([CLS\ BEA\ FTE\ K-3] + [CLS\ BEA\ FTE\ 4] + [CLS\ BEA\ FTE\ 5-6] + [CLS\ BEA\ FTE\ 7-8] + [CLS\ BEA\ FTE\ 9-12]) / [Enroll\ Total\ w/\ Run\ Start\ and\ Dropout\ and\ ALE]$ $(70.959 + 17.090 + 35.952 + 33.323 + 82.268) / 13,750.00$	\$	0.01743

Salary Allocation

Item Code			Amount
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS - Salary Maint] * [CIS Mix] $0.054073 * 35,700.00 * 1.54694$	\$	2,986.22
Z226	CIS BEA Salary Inc Total [CIS BEA FTE K-12] * [CIS - Salary Inc] * [Regionalization] - [CIS BEA Salary Maint Total] $0.054073 * 65,216.05 * 1.06 - 2,986.22$	\$	751.79
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total] $2,986.22 + 751.79$	\$	3,738.01
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] $0.00410 * 61,702.00$	\$	252.98
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total] $0.00410 * 96,805.00 * 1.06 - 252.98$	\$	167.73
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total] $252.98 + 167.73$	\$	420.71
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] $0.01743 * 33,412.00$	\$	582.37
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total] $0.01743 * 46,784.33 * 1.06 - 582.37$	\$	282.01
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total] $582.37 + 282.01$	\$	864.38
Z234	TOTAL Salary BEA [CIS BEA Salary Total] + [CAS BEA Salary Total] + [CLS BEA Salary Total] $3,738.01 + 420.71 + 864.38$	\$	5,023.10

Benefits Allocation

Item Code			Amount
Z235	1. CIS/CAS BEA Insurance Maint Total ([CIS BEA FTE K-12] + [CAS BEA FTE K-12]) * [Certificated Health Insurance] (0.054073 + 0.00410) * 9,360.00	\$	544.50
Z236	2. CIS/CAS BEA Insurance Inc Total (((CIS BEA FTE K-12] + [CAS BEA FTE K-12]) * [Certificated Health Insurance Inc]) - [CIS/CAS BEA Insurance Maint Total] ((0.054073 + 0.00410) * 10,127.64) - 544.50	\$	44.66
Z237	3. CLS BEA Insurance Maint Total [CLS BEA FTE K-12] * [CLS Health Insurance] * [CLS Health Factor] 0.01743 * 9,360.00 * 1.152	\$	187.94
Z238	4. CLS BEA Insurance Inc Total ([CLS BEA FTE K-12] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS BEA Insurance Maint Total] (0.01743 * 10,127.64 * 1.152) - 187.94	\$	15.42
Z239	5. CIS/CAS BEA Benefits Maint Total ([CIS BEA Salary Maint Total] + [CAS BEA Salary Maint Total]) * [CIS/CAS - Benefits Maint] (2,986.22 + 252.98) * 0.23650	\$	766.07
Z240	6. CIS/CAS BEA Benefits Inc Total ([CIS BEA Salary Inc Total] + [CAS BEA Salary Inc Total]) * [CIS/CAS - Benefits Inc] (751.79 + 167.73) * 0.23010	\$	211.58
Z241	7. CLS BEA Benefits Maint Total [CLS BEA Salary Maint Total] * [CLS - Benefits Maint] 582.37 * 0.24670	\$	143.67
Z242	8. CLS BEA Benefits Inc Total [CLS BEA Salary Inc Total] * [CLS - Benefits Inc] 282.01 * 0.21170	\$	59.70
Z243	9. TOTAL Benefits BEA [CIS/CAS BEA Insurance Maint Total] + [CIS/CAS BEA Insurance Inc Total] + [CLS BEA Insurance Maint Total] + [CLS BEA Insurance Inc Total] + [CIS/CAS BEA Benefits Maint Total] + [CIS/CAS BEA Benefits Inc Total] + [CLS BEA Benefits Maint Total] + [CLS BEA Benefits Inc Total] 544.50 + 44.66 + 187.94 + 15.42 + 766.07 + 211.58 + 143.67 + 59.70	\$	1,973.54

Substitutes BEA

Item Code			Amount
Z244	Substitutes BEA $([CIS\ BEA\ FTE\ K-12] * [Teachers\ %]) * [Substitutes\ Days] * [Substitutes\ Rate]$ $(0.054073 * 0.9170) * 4.000 * 151.86$	\$	30.12

MSOC BEA

Item Code			Amount
Z245	MSOC BEA Per Student $([Enroll\ Total\ w/\ Run\ Start\ and\ Dropout\ and\ ALE] * [MSOC-Reg] + ([Enroll\ ALE\ K-6] + [Enroll\ ALE\ 7-8] + [Enroll\ ALE\ 9-12] + [Enroll\ 9-12] + [Enroll\ Program\ 1418\ Reg] + [Enroll\ Program\ 1418\ CTE] + [Enroll\ Run\ Start] + [Enroll\ Run\ Start\ CTE]) * [MSOC-LabSci]) / [Enroll\ Total\ w/\ Run\ Start\ and\ Dropout\ and\ ALE]$ $(13,750.00 * 1,267.80 + (294.00 + 63.00 + 168.00 + 4,066.00 + 0.00 + 0.00 + 200.00 + 20.00) * 174.16) / 13,750.00$	\$	1,328.74

Professional Learning Days - Special Ed BEA

Z226pd	1. Professional Learning Days Salaries $([CIS\ BEA\ FTE\ K-12] * [CIS - Salary\ Inc] * [Regionalization] / [School\ Year\ Total\ Days] * [Prof\ Learning\ Days])$ $(0.054073 * 65,216.05 * 1.06 / 180.00 * 1.00)$	\$	20.77
Z240pd	2. Professional Learning Day - Payroll Tax and Benefits $([CIS\ BEA\ PD\ Salary] * [CIS/CAS - Benefits\ Inc])$ $(20.77 * 0.23010)$	\$	4.78
4120pd	3. Total SpEd BEA Professional Learning Days $([CIS\ BEA\ PD\ Salary] + [CIS\ BEA\ PD\ Benefits])$ $(20.77 + 4.78)$	\$	25.55

3. BEA Rate for Special Education

Item Code			Amount
Z246	Total BEA per SpEd student $[TOTAL\ Salary\ BEA] + [TOTAL\ Benefits\ BEA] + [Substitutes\ BEA] + [MSOC\ BEA\ Per\ Student] + [Total\ SpEd\ BEA\ PD]$ $5,023.10 + 1,973.54 + 30.12 + 1,328.74 + 25.55$	\$	8,381.05

IV. Learning Assistance Program (LAP) – Acct 4155

Item Code		Amount	
Z067	A. Eligible Students - Regular LAP Students ([Enroll Total PY for LAP] * [LAP District Poverty %]) (13,400.00 * 0.3490)		4,676.60
Z068	B. Formulated Staffing Units - Regular LAP CIS FTE (([LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size]) / [Instruct Hr/Year] ((4,676.60 * 2.39750 * 36.00) / 15.00) / 900.00		29.899
Z068A	C. Formulated Staffing Units - High Poverty (([LAP PY HiPov Students] * [HiPov LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size]) / [Instruct Hr/Year] ((3,010.00 * 1.10000 * 36.00) / 15.00) / 900.00		8.83
Z075	D. Total LAP Staffing Units ([LAP CIS FTE] + [LAP HiPov CIS FTE]) (29.899 + 8.83)		38.73
Z069	E. LAP CIS Salary Maint ([Total LAP Staffing Units] * [CIS - Salary Maint] * [CIS Mix]) (38.73 * 35,700.00 * 1.54694)	\$	2,138,893.61
Z070	F. LAP CIS Salary Inc ([Total LAP Staffing Units] * [CIS - Salary Inc] * [Regionalization] - [LAP CIS Salary Maint]) (38.73 * 65,216.05 * 1.06 - 2,138,893.61)	\$	538,473.06
Z071	G. LAP CIS Insurance Benefits ([Total LAP Staffing Units] * [Certificated Health Insurance]) (38.73 * 9,360.00)	\$	362,512.80
Z072	H. LAP CIS Insurance Benefits Increase ([Total LAP Staffing Units] * [Certificated Health Insurance Inc] - ([LAP CIS Insurance]) (38.73 * 10,127.64) - (362,512.80)	\$	29,730.70
Z073	I. LAP CIS Payroll Tax and Benefits Maint ([LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint]) (2,138,893.61 * 0.23650)	\$	505,848.34
Z074	J. LAP CIS Payroll Tax and Benefits - Increase ([LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc]) (538,473.06 * 0.23010)	\$	123,902.65
M56	K. Learning Assistance Program: Total Allocated MSOC ([Total MSOC Technology-LAP] + [Total MSOC Utilities-LAP] + [Total MSOC Curriculum-LAP] + [Total MSOC Library/Supplies-LAP] + [Total MSOC Prof Dvlp-LAP] + [Total MSOC Facilities-LAP] + [Total MSOC Districtwide-LAP]) (0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00)	\$	0.00
Z070pd	L. Professional Learning Days - LAP 1. Professional Learning Days Salaries	\$	14,874.26

	$([Total\ LAP\ Staffing\ Units] * [CIS - Salary\ Inc] * [Regionalization] / [School\ Year\ Total\ Days] * [Prof\ Learning\ Days])$ $(38.73 * 65,216.05 * 1.06 / 180.00 * 1.00)$		
Z074pd	2. Professional Learning Day - Payroll Tax and Benefits $([LAP\ CIS\ PD\ Salary] * [CIS/CAS - Benefits\ Inc])$ $(14,874.26 * 0.23010)$	\$	3,422.57
4155pd	3. Total LAP Professional Learning Days $([LAP\ CIS\ PD\ Salary] + [LAP\ CIS\ PD\ Benefits])$ $(14,874.26 + 3,422.57)$	\$	18,296.83
O7	AM. Lap Total $([LAP\ CIS\ Salary\ Maint] + [LAP\ CIS\ Salary\ Inc] + [LAP\ CIS\ Insurance] + [LAP\ CIS\ Insurance\ Inc] + [LAP\ CIS\ Benefits\ Maint] + [LAP\ CIS\ Benefits\ Inc] + [Total\ MSOC -LAP] + [Total\ LAP\ PD])$ $(2,138,893.61 + 538,473.06 + 362,512.80 + 29,730.70 + 505,848.34 + 123,902.65 + 0.00 + 18,296.83)$	\$	3,717,657.99

V. Transitional Bilingual Program (TBIP) – Acct 4165

Item Code		Amount	
A53	A. TBIP Kindergarten - Grade 12 ([Enroll TBIP K-6] + [Enroll TBIP 7-8] + [Enroll TBIP 9-12]) (230.00 + 230.00 + 230.00)	\$	690.00
A62	B. TBIP Enroll K-6 Subtotal	\$	230.00
Z551	C. TBIP Staffing Units Grades K-6 (([Enroll TBIP K-6] * [TBIP Hr/Stdnt K-6] * [Instruct Wks/Year]) / [TBIP Class Size]) / [Instruct Hr/Year] ((230.00 * 4.778 * 36.00) / 15.00) / 900.00		2.931
A63	D. TBIP Enroll 7-8 Subtotal	\$	230.00
Z551Z8	E. TBIP Staffing Units Grades 7-8 (([Enroll TBIP 7-8] * [TBIP Hr/Stdnt 7-8] * [Instruct Wks/Year]) / [TBIP Class Size]) / [Instruct Hr/Year] ((230.00 * 6.778 * 36.00) / 15.00) / 900.00	\$	4.157
A64	F. TBIP Enroll 9-12 Subtotal	\$	230.00
Z551Z12	G. TBIP Staffing Units Grades 9-12 (([Enroll TBIP 9-12] * [TBIP Hr/Stdnt 9-12] * [Instruct Wks/Year]) / [TBIP Class Size]) / [Instruct Hr/Year] ((230.00 * 6.778 * 36.00) / 15.00) / 900.00	\$	4.157
A65	H. TBIP Exited Kindergarten - Grade 12	\$	170.00
Z554	I. TBIP Staffing Units Exited Students (([Enroll TBIP Exited] * [TBIP Hr/Stdnt Exited] * [Instruct Wks/Year]) / [TBIP Class Size]) / [Instruct Hr/Year] ((170.00 * 3.000 * 36.00) / 15.00) / 900.00		1.360
A66	J. Total TBIP CIS FTE [TBIP CIS FTE K-6] + [TBIP CIS FTE 7-8] + [TBIP CIS FTE 9-12] + [TBIP CIS FTE Exited] 2.931 + 4.157 + 4.157 + 1.360		12.605
Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS - Salary Maint] * [CIS Mix] 12.605 * 35,700.00 * 1.54694	\$	696,120.68
Z079	L. TBIP CIS Salary Inc [Total TBIP CIS FTE] * [CIS - Salary Inc] * [Regionalization] - [TBIP CIS Salary Maint] 12.605 * 65,216.05 * 1.06 - 696,120.68	\$	175,250.53
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance] 12.605 * 9,360.00	\$	117,982.80
Z081	N. TBIP CIS Insurance Inc	\$	9,676.10

	$([Total\ TBIP\ CIS\ FTE] * [Certificated\ Health\ Insurance\ Inc]) - ([TBIP\ CIS\ Insurance])$ $(12.605 * 10,127.64) - (117,982.80)$		
Z082	O. TBIP CIS Benefits Maint $([TBIP\ CIS\ Salary\ Maint] * [CIS/CAS - Benefits\ Maint])$ $(696,120.68 * 0.23650)$	\$	164,632.54
Z083	P. TBIP CIS Benefits Inc $([TBIP\ CIS\ Salary\ Inc] * [CIS/CAS - Benefits\ Inc])$ $(175,250.53 * 0.23010)$	\$	40,325.15
M48	Q. Transitional Bilingual: Total Allocated MSOC $([Total\ MSOC\ Technology-TBIP] + [Total\ MSOC\ Utilities-TBIP] + [Total\ MSOC\ Curriculum-TBIP] + [Total\ MSOC\ Library/Supplies-TBIP] + [Total\ MSOC\ Prof\ Dvlp-TBIP] + [Total\ MSOC\ Facilities-TBIP] + [Total\ MSOC\ Districtwide-TBIP])$ $(0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00)$	\$	0.00
Z079pd	R. Professional Learning Days -TBIP 1. Professional Learning Days Salaries $([Total\ TBIP\ CIS\ FTE] * [CIS - Salary\ Inc] * [Regionalization] / [School\ Year\ Total\ Days] * [Prof\ Learning\ Days])$ $(12.605 * 65,216.05 * 1.06 / 180.00 * 1.00)$	\$	4,840.95
Z083pd	2. Professional Learning Day - Payroll Tax and Benefits $([TBIP\ CIS\ PD\ Salary] * [CIS/CAS - Benefits\ Inc])$ $(4,840.95 * 0.23010)$	\$	1,113.90
4165pd	3. Total TBIP Professional Learning Days $([TBIP\ CIS\ PD\ Salary] + [TBIP\ CIS\ PD\ Benefits])$ $(4,840.95 + 1,113.90)$	\$	5,954.85
Z085	S. TBIP TOTAL $([TBIP\ CIS\ Salary\ Maint] + [TBIP\ CIS\ Salary\ Inc] + [TBIP\ CIS\ Insurance] + [TBIP\ CIS\ Insurance\ Inc] + [TBIP\ CIS\ Benefits\ Maint] + [TBIP\ CIS\ Benefits\ Inc] + [TOTAL\ MSOC -TBIP] + [Total\ TBIP\ PD])$ $(696,120.68 + 175,250.53 + 117,982.80 + 9,676.10 + 164,632.54 + 40,325.15 + 0.00 + 5,954.85)$	\$	1,209,942.65
Z476	T. TBIP WithHold Amount $([TBIP\ TOTAL] * [TBIP\ WithHold\ Factor])$ $(1,209,942.65 * 0.0257)$	\$	31,095.53
Z477	U. TBIP Net Total $([TBIP\ TOTAL] - [TBIP\ WithHold\ Amount])$ $(1,209,942.65 - 31,095.53)$	\$	1,178,847.12

VI. Highly Capable (HiCap) – Acct 4174

Item Code		Amount	
Z086	A. HiCap Students ([Enroll Total w/ Run Start and Dropout and ALE] * [HiCap % Enroll]) (13,750.00 * 0.05000)		687.50
Z087	B. HiCap CIS FTE (([HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year]) / [HiCap Class Size]) / [Instruct Hr/Year] ((687.50 * 2.1590 * 36.00) / 15.00) / 900.00		3.958
Z088	C. HiCap CIS Salary Maint ([HiCap CIS FTE] * [CIS - Salary Maint] * [CIS Mix]) (3.958 * 35,700.00 * 1.54694)	\$	218,583.55
Z089	D. HiCap CIS Salary Inc ([HiCap CIS FTE] * [CIS - Salary Inc] * [Regionalization] - [HiCap CIS Salary Maint]) (3.958 * 65,216.05 * 1.06 - 218,583.55)	\$	55,029.08
Z090	E. HiCap CIS Insurance ([HiCap CIS FTE] * [Certificated Health Insurance]) (3.958 * 9,360.00)	\$	37,046.88
Z091	F. HiCap CIS Insurance Inc ([HiCap CIS FTE] * [Certificated Health Insurance Inc]) - ([HiCap CIS Insurance]) (3.958 * 10,127.64) - (37,046.88)	\$	3,038.32
Z092	G. HiCap CIS Benefits Maint ([HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint]) (218,583.55 * 0.23650)	\$	51,695.01
Z093	H. HiCap CIS Benefits Inc ([HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc]) (55,029.08 * 0.23010)	\$	12,662.19
Z094	I. Total MSOC -HiCap ([Total MSOC Technology-HiCap] + [Total MSOC Utilities-HiCap] + [Total MSOC Curriculum-HiCap] + [Total MSOC Library/Supplies-HiCap] + [Total MSOC Prof Dvlp-HiCap] + [Total MSOC Facilities-HiCap] + [Total MSOC Districtwide-HiCap]) (0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00)	\$	0.00
	J. Professional Learning Days - HiCap		
Z089pd	1. Professional Learning Days Salaries ([HiCap CIS FTE] * [CIS - Salary Inc] * [Regionalization] / [School Year Total Days] * [Prof Learning Days]) (3.958 * 65,216.05 * 1.06 / 180.00 * 1.00)	\$	1,520.07
Z093pd	2. Professional Learning Day - Payroll Tax and Benefits ([HiCap CIS PD Salary] * [CIS/CAS - Benefits Inc]) (1,520.07 * 0.23010)	\$	349.77
4174pd	3. Total HiCap Professional Learning Days	\$	1,869.84

	([HiCap CIS PD Salary] + [HiCap CIS PD Benefits]) (1,520.07 + 349.77)		
Z095	K. HiCap TOTAL ([HiCap CIS Salary Maint] + [HiCap CIS Salary Inc] + [HiCap CIS Insurance] + [HiCap CIS Insurance Inc] + [HiCap CIS Benefits Maint] + [HiCap CIS Benefits Inc] + [Total MSOC - HiCap] + [Total HiCap PD]) (218,583.55 + 55,029.08 + 37,046.88 + 3,038.32 + 51,695.01 + 12,662.19 + 0.00 + 1,869.84)	\$	379,924.87

VII. School Food Service – Acct 4198

Item Code		Amount	
S5	A. Total School Food Service Allocation $([\text{Tot Type A Lunches Srvd}] + [\text{Tot Rdcd F\&R Bfasts Srvd}] + [\text{Tot Rdcd Price Bfasts Srvd}] + [\text{Tot Rdcd Price K-3 Lnchs Srvd}])$ $(0.00 + 37,533.78 + 6,900.00 + 4,450.00)$	\$	48,883.78
S1	B. Total Type A Lunches Served $([\text{Est Reimursable Stdnt Lunches Srvd}] * [\text{Food Type A Lunch Rate}])$ $(0.00 * 0.200000)$		0.00
S2	C. Total Reduced Free & Reduced Price Breakfasts Served $([\text{Est FRPB}] * [\text{Free/Red Bfast Rate}])$ $(208,521.00 * 0.180000)$		37,533.78
S3	D. Total Reduced Price Breakfasts Served $([\text{Est RPB}] * [\text{Rdcd Only Bfast Rate}])$ $(23,000.00 * 0.30)$		6,900.00
S4	E. Total Reduced Price Grade K-3 Lunches Served (S4) $([\text{Est RPL K3}] * [\text{Rdcd Only Lunch Rate}])$ $(22,250.00 * 0.2000)$		4,450.00

VIII. Transportation - Operations – Acct 4199

Item Code		Amount	
I4	Total Transportation Operations $([\text{Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists}] + [\text{In-Lieu-Of Deprec for Contracting Dists}])$ $(4,070,000.00 + 0.00)$	\$	4,070,000.00