

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	189,656,297	2,545,860	19,323,000	23,127,000	650,000
Total Appropriation (Expenditures)	193,534,050	2,612,606	18,431,000	69,455,000	1,025,000
Other Financing Uses--Transfers Out (G.L. 536)	250,000	XXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-4,127,753	-66,746	892,000	-46,328,000	-375,000
Beginning Total Fund Balance	12,850,000	1,800,000	6,700,000	85,000,000	375,000
Ending Total Fund Balance	8,722,247	1,733,254	7,592,000	38,672,000	0
SECTION B: EXCESS LEVIES FOR 2020 COLLECTION					
Excess levies approved by voters for 2020 collection	24,000,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	3,190,941	0	0	0	0
Net excess levy amount for 2020 collection after rollback	20,809,059	XXXX	19,940,000	4,000,000	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 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	13,438.97		13,750.00		13,700.00	
FTE Certificated Employees	835.110		900.684		916.432	
FTE Classified Employees	515.360		654.294		513.139	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	158,479,570		184,417,359		189,656,297	
Total Expenditures	157,874,264		187,404,913		193,534,050	
Total Beginning Fund Balance	13,934,603		14,500,000		12,850,000	
Total Ending Fund Balance	12,289,908		11,262,446		8,722,247	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	95,883,737	60.73	113,858,710	60.76	121,702,675	62.88
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	18,598,673	11.78	21,297,377	11.36	21,573,845	11.15
Vocational Instruction	4,144,074	2.62	5,577,283	2.98	4,883,750	2.52
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	6,334,079	4.01	8,214,245	4.38	9,396,336	4.86
Other Instructional Programs	1,088,682	0.69	1,613,006	0.86	1,741,854	0.90
Community Services	342,563	0.22	352,480	0.19	399,242	0.21
Support Services	31,482,457	19.94	36,491,812	19.47	33,836,348	17.48
Total - Program Groups	157,874,264	100.00	187,404,913	100.00	193,534,050	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	89,974,093	56.99	107,536,656	57.38	118,204,490	61.08
Teaching Support	22,292,422	14.12	27,632,258	14.74	26,241,724	13.56
Other Supportive Activities	25,998,515	16.47	28,317,478	15.11	25,866,493	13.37
Building Administration	10,020,387	6.35	10,794,072	5.76	10,038,746	5.19
Central Administration	9,588,847	6.07	13,124,449	7.00	13,182,597	6.81
Total - Activity Groups	157,874,264	100.00	187,404,913	100.00	193,534,050	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	68,655,418	43.49	78,902,734	42.10	88,588,932	45.77
Classified Salaries	24,158,838	15.30	23,748,879	12.67	25,663,826	13.26

Richland School District No.400

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
Employee Benefits and Payroll Taxes	35,759,721	22.65	43,363,004	23.14	44,622,255	23.06
Supplies, Instructional Resources and Noncapitalized Items	9,448,612	5.98	15,531,705	8.29	13,558,379	7.01
Purchased Services	16,229,530	10.28	20,685,813	11.04	18,308,065	9.46
Travel	792,096	0.50	1,516,757	0.81	1,176,022	0.61
Capital Outlay	2,830,048	1.79	3,656,021	1.95	1,616,571	0.84
Total - Objects	157,874,264	100.00	187,404,913	100.00	193,534,050	100.00

Richland School District No.400

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2017-2018	Budget 2/ 2018-2019	Budget 3/ 2019-2020
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	950.48	951.00	902.00
2. Grade 1	892.37	1,036.00	902.00
3. Grade 2	1,019.80	893.00	978.00
4. Grade 3	988.19	1,018.00	913.00
5. Grade 4	995.13	993.00	1,030.00
6. Grade 5	1,051.78	989.00	1,010.00
7. Grade 6	1,023.69	1,100.00	1,046.00
8. Grade 7	938.25	1,019.00	1,097.00
9. Grade 8	983.40	940.00	1,031.00
10. Grade 9	1,135.61	1,073.00	975.00
11. Grade 10	998.18	1,138.00	1,085.00
12. Grade 11 (excluding Running Start)	867.21	908.00	1,109.00
13. Grade 12 (excluding Running Start)	896.70	947.00	899.00
14. SUBTOTAL	12,740.79	13,005.00	12,977.00
15. Running Start	203.95	220.00	221.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	494.23	525.00	502.00
18. TOTAL K-12	13,438.97	13,750.00	13,700.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	835.110	900.684	916.432
2. General Fund FTE Classified Employees /4	515.360	654.294	513.139

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 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	24,912,404	17,810,000	17,053,191
2000 Local Nontax Support	4,703,413	7,963,227	7,443,229
3000 State, General Purpose	100,530,359	125,014,396	129,004,305
4000 State, Special Purpose	20,830,250	26,346,986	27,620,157
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	7,502,395	7,277,000	8,529,665
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	750	5,750	5,750
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	158,479,570	184,417,359	189,656,297
EXPENDITURES			
00 Regular Instruction	95,883,737	113,858,710	121,702,675
10 Federal Stimulus	0	0	0
20 Special Education Instruction	18,598,673	21,297,377	21,573,845
30 Vocational Education Instruction	4,144,074	5,577,283	4,883,750
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	6,334,079	8,214,245	9,396,336
70 Other Instructional Programs	1,088,682	1,613,006	1,741,854
80 Community Services	342,563	352,480	399,242
90 Support Services	31,482,457	36,491,812	33,836,348
B. TOTAL EXPENDITURES	157,874,264	187,404,913	193,534,050
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	2,250,000	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)	-1,644,695	-3,237,554	-4,127,753
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	130,077	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	380,608	630,000	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue		0	200,000
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Richland School District No.400

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	3,171,818	200,000	0
G.L.845 Restricted for Self-Insurance	2,000,000	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	1,771,000
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	10,249,000
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	2,286,219	3,322,551	0
G.L.890 Unassigned Fund Balance	5,965,881	10,347,449	630,000
G.L.891 Unassigned to Minimum Fund Balance Policy		0	0
F. TOTAL BEGINNING FUND BALANCE	13,934,603	14,500,000	12,850,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	139,772	250,000	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	1,017,865	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	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	94,085	600,000	0
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	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	3,144,373	1,750,000	250,000
G.L.890 Unassigned Fund Balance	7,893,813	8,662,446	8,472,247
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	12,289,908	11,262,446	8,722,247

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 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
LOCAL TAXES			
1100 Local Property Tax	24,912,404	17,810,000	17,053,191
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	24,912,404	17,810,000	17,053,191
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	146,195	200,000	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	70,290	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	6,844	20,000	20,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	1,041	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	20,033	50,000	50,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	964,847	1,105,000	1,045,000
2300 Investment Earnings	228,186	160,000	310,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	19,826	21,000	21,000
2700 Rentals and Leases	151,246	160,000	160,000
2800 Insurance Recoveries	-181,605	0	0
2900 Local Support Nontax, Unassigned	3,273,374	6,017,227	5,407,229
2910 E-Rate	3,138	60,000	60,000
2000 TOTAL LOCAL SUPPORT NONTAX	4,703,413	7,963,227	7,443,229
STATE, GENERAL PURPOSE			
3100 Apportionment	91,463,475	112,719,955	116,914,535

Richland School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
3121 Special Education--General Apportionment	2,386,006	3,416,586	3,371,467
3300 Local Effort Assistance	6,680,878	8,877,855	8,718,303
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	100,530,359	125,014,396	129,004,305
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	10,359,586	14,252,216	13,869,665
4122 Special Ed-Infants and Toddlers-State	533,404	693,951	722,168
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	3,201,913	3,717,658	4,261,868
4156 State Institutions, Centers, and Homes, Delinquent	115,006	131,895	139,241
4158 Special and Pilot Programs	731,746	873,600	1,495,122
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	875,334	1,178,847	1,133,973
4174 Highly Capable	307,900	379,925	395,893
4188 Childcare	0	0	0
4198 School Food Services	60,090	48,894	40,860
4199 Transportation--Operations	3,945,880	4,070,000	4,300,000
4300 Other State Agencies, Unassigned	699,390	1,000,000	1,261,367
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	20,830,250	26,346,986	27,620,157
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0

Richland School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124 Special Education--Supplemental	2,291,172	2,302,000	2,579,811
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	52,946	55,000	54,016
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	1,501,074	1,600,000	1,880,780
6152 School Improve, Fed Other Title Grants under ESEA, Fed	234,617	300,000	379,139
6153 Migrant ESEA Migrant, Federal	0	0	0
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	25,472	30,000	41,700
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	21,483	75,000	104,219
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	335,018	245,000	335,000
6189 Other Community Services	34,015	35,000	35,000
6198 School Food Services	2,560,269	2,250,000	2,750,000
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 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
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	246,380	170,000	155,000
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 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
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	199,948	215,000	215,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	7,502,395	7,277,000	8,529,665
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	750	5,750	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	750	5,750	5,750
OTHER FINANCING SOURCES			

Richland School District No.400

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	XXXXX	XXXXX	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	158,479,570	184,417,359	189,656,297

Richland School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REGULAR INSTRUCTION			
01 Basic Education	95,883,737	113,858,710	121,702,675
02 Alternative Learning Experience	0	0	0
03 Basic Education - Dropout Reengagement	0	0	0
00 TOTAL REGULAR INSTRUCTION	95,883,737	113,858,710	121,702,675
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	15,894,728	18,250,089	18,585,918
22 Special Education, Infants and Toddlers, State	507,091	511,184	729,143
24 Special Education, Supplemental, Federal	2,196,854	2,536,104	2,258,784
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	0	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	18,598,673	21,297,377	21,573,845
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	3,417,093	4,797,432	4,115,022
34 Middle School Career and Technical Education, State	677,150	727,672	716,549
38 Vocational, Federal	49,830	52,179	52,179
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	4,144,074	5,577,283	4,883,750
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTRUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,443,440	2,164,497	1,631,483
52 Other Title Grants under ESEA-Federal	224,664	285,714	283,290
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	2,610,931	3,540,626	4,553,136
56 State Institutions, Centers and Homes, Delinquent	106,465	147,765	138,282

Richland School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
57 State Institutions, Neglected and Delinquent, Federal	24,392	7,903	8,576
58 Special and Pilot Programs, State	914,207	873,600	1,495,122
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	20,572	71,429	92,656
65 Transitional Bilingual, State	802,067	1,122,711	1,193,791
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	187,341	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	6,334,079	8,214,245	9,396,336
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	102,189	249,173	134,231
74 Highly Capable	283,849	363,833	361,507
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	702,643	1,000,000	1,246,116
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,088,682	1,613,006	1,741,854
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	342,563	352,480	399,242
80 TOTAL COMMUNITY SERVICES	342,563	352,480	399,242
SUPPORT SERVICES			
97 District-wide Support	23,317,236	26,584,349	25,037,628
98 School Food Services	4,264,421	4,804,748	4,711,617
99 Pupil Transportation	3,900,801	5,102,715	4,087,103
90 TOTAL SUPPORT SERVICES	31,482,457	36,491,812	33,836,348
TOTAL PROGRAM EXPENDITURES	157,874,264	187,404,913	193,534,050

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	121,702,675	416,964		69,550,036	8,105,624	28,956,290	9,045,585	4,299,458	564,132	764,586
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	121,702,675	416,964		69,550,036	8,105,624	28,956,290	9,045,585	4,299,458	564,132	764,586
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	18,585,918	0		8,450,501	3,637,104	5,496,819	138,190	830,304	32,000	1,000
22 Sp Ed, I&T, St	729,143	0		0	0	0	0	729,143	0	0
24 Sp Ed, Sup, Fed	2,258,784	0		1,621,929	0	636,855	0	0	0	0
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	21,573,845	0		10,072,430	3,637,104	6,133,674	138,190	1,559,447	32,000	1,000
31 Voc, Basic, St	4,115,022	2,031		2,438,420	49,592	898,520	356,265	250,805	32,545	86,844
34 MidSchCar/Tec	716,549	0		464,087	18,035	174,223	40,204	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	4,883,750	6,726		2,902,507	67,627	1,072,743	410,036	281,155	56,112	86,844
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, Fcilty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	1,631,483	4,500		926,829	58,263	353,814	231,077	31,000	26,000	0
52 Other Title Grants under ESEA -Federal	283,290	500	0	35,000	1,935	5,840	17,415	207,045	15,555	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	4,553,136	7,488		2,637,182	122,101	902,935	357,639	443,231	82,560	0
56 St In, Ctr/Hm, D	138,282	0		101,738	0	35,544	1,000	0	0	0
57 St In, N/D, Fed	8,576	0		625	0	99	6,326	400	1,126	0
58 Sp/Plt Pgm, St	1,495,122	0		963,550	0	377,680	13,840	80,455	59,597	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	92,656	500		0	43,633	6,972	3,500	38,051	0	0
65 Tran Biling, St	1,193,791	3,000		408,615	314,573	338,966	27,137	50,400	51,100	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	9,396,336	15,988	0	5,073,539	540,505	2,021,850	657,934	850,582	235,938	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	134,231	3,000		50,000	3,605	10,626	27,000	40,000	0	0
74 Highly Capable	361,507	810		205,707	7,906	55,953	47,183	16,618	27,330	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	1,246,116	0		208,739	464,725	383,822	95,000	70,000	23,830	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,741,854	3,810		464,446	476,236	450,401	169,183	126,618	51,160	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	399,242	30,100	0	0	216,040	94,602	30,500	18,000	0	10,000
TOTAL COMMUNITY SERVICES	399,242	30,100	0	0	216,040	94,602	30,500	18,000	0	10,000
97 Distwide Suppt	25,037,628	107,671	-129,894	525,974	9,094,489	3,961,352	2,163,001	8,554,355	230,830	529,850
98 Schl Food Serv	4,711,617	3,000	-55,615	0	1,325,342	869,190	263,600	2,265,500	600	40,000
99 Pupil Transp	4,087,103	1,350	-400,100	0	2,200,859	1,062,153	680,350	352,950	5,250	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	33,836,348	112,021	-585,609	525,974	12,620,690	5,892,695	3,106,951	11,172,805	236,680	754,141
OBJECT TOTALS	193,534,050	585,609	-585,609	88,588,932	25,663,826	44,622,255	13,558,379	18,308,065	1,176,022	1,616,571

Richland School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
(0) Debit Transfers	361,940	XXXXX	585,609	XXXXX	585,609	XXXXX
(1) Credit Transfers	-361,940	XXXXX	-585,609	XXXXX	-585,609	XXXXX
(2) Certificated Salaries	68,655,418	43.49	78,902,734	42.10	88,588,932	45.77
(3) Classified Salaries	24,158,838	15.30	23,748,879	12.67	25,663,826	13.26
(4) Employee Benefits and Payroll Taxes	35,759,721	22.65	43,363,004	23.14	44,622,255	23.06
(5) Supplies and Materials	9,448,612	5.98	15,531,705	8.29	13,558,379	7.01
(7) Purchased Services	16,229,530	10.28	20,685,813	11.04	18,308,065	9.46
(8) Travel	792,096	0.50	1,516,757	0.81	1,176,022	0.61
(9) Capital Outlay	2,830,048	1.79	3,656,021	1.95	1,616,571	0.84
TOTAL EXPENDITURES	157,874,264	100.00	187,404,913	100.00	193,534,050	100.00

Richland School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	86,820,797	54.99	104,763,289	55.90	114,361,846	59.09
28 Extracur	3,088,379	1.96	2,634,650	1.41	3,802,845	1.96
29 Pmt to SD	64,916	0.04	138,717	0.07	39,799	0.02
TOTAL TEACHING ACTIVITIES	89,974,093	56.99	107,536,656	57.38	118,204,490	61.08
TEACHING SUPPORT						
22 Lrn Resrc	2,519,425	1.60	2,691,138	1.44	2,840,816	1.47
24 Guid/Coun	3,800,785	2.41	3,783,674	2.02	5,092,167	2.63
25 Pupil M/S	1,234,489	0.78	1,610,918	0.86	1,753,601	0.91
26 Health	5,577,470	3.53	6,726,185	3.59	6,586,073	3.40
31 InstProDev	2,981,247	1.89	5,234,620	2.79	3,918,943	2.02
32 Inst Tech	2,225,409	1.41	1,178,879	0.63	559,824	0.29
33 Curriculum	507,091	0.32	6,406,844	3.42	5,490,300	2.84
34 Prof Lrng St	XXXXX	XXXXX	XXXXX	XXXXX	0	0.00
TOTAL TEACHING SUPPORT	22,292,422	14.12	27,632,258	14.74	26,241,724	13.56
OTHER SUPPORT ACTIVITIES						
42 Food	2,322,230	1.47	2,484,115	1.33	2,431,500	1.26
44 Operation	1,737,244	1.10	2,075,732	1.11	2,073,110	1.07
49 Transfers	-22,131	-0.01	-55,615	-0.03	-55,615	-0.03
52 Operation	3,007,851	1.91	3,388,755	1.81	2,972,744	1.54
53 Maintnce	583,066	0.37	899,536	0.48	696,105	0.36
56 Insurance	131,565	0.08	145,000	0.08	145,000	0.07
59 Transfers	-278,642	-0.18	-400,100	-0.21	-400,100	-0.21
62 Grnd Mnt	1,596,214	1.01	1,711,949	0.91	1,666,075	0.86
63 Oper Bldg	4,599,187	2.91	4,906,042	2.62	5,372,145	2.78
64 Maintnce	2,571,102	1.63	2,591,999	1.38	2,690,771	1.39
65 Utilities	2,087,698	1.32	2,300,000	1.23	3,100,000	1.60
67 Bldg Secu	308,146	0.20	669,473	0.36	717,294	0.37
68 Insurance	2,465,175	1.56	4,255,221	2.27	1,332,000	0.69
72 Info Sys	4,030,868	2.55	2,322,261	1.24	2,281,192	1.18
73 Printing	328,110	0.21	263,296	0.14	314,217	0.16
74 Warehouse	406,495	0.26	600,314	0.32	394,980	0.20
75 Mtr Pool	116,369	0.07	119,500	0.06	95,075	0.05
83 Interest	0	0.00	0	0.00	0	0.00

Richland School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(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	7,970	0.01	40,000	0.02	40,000	0.02
TOTAL OTHER SUPPORT ACTIVITIES	25,998,515	16.47	28,317,478	15.11	25,866,493	13.37
UNIT ADMINISTRATION						
23 Princ Off	10,020,387	6.35	10,794,072	5.76	10,038,746	5.19
TOTAL UNIT ADMINISTRATION	10,020,387	6.35	10,794,072	5.76	10,038,746	5.19
CENTRAL ADMINISTRATION						
11 Bd of Dir	238,958	0.15	606,000	0.32	804,000	0.42
12 Supt Off	899,228	0.57	1,387,781	0.74	938,915	0.49
13 Busns Off	2,061,729	1.31	2,091,885	1.12	2,529,811	1.31
14 HR	195,594	0.12	1,077,547	0.57	1,207,132	0.62
15 Pblc Rltn	193,298	0.12	260,829	0.14	363,426	0.19
21 Supv Inst	3,762,343	2.38	4,660,008	2.49	4,813,500	2.49
41 Supervisn	227,077	0.14	300,516	0.16	262,622	0.14
51 Supervisn	456,961	0.29	1,069,524	0.57	673,354	0.35
61 Supv Bldg	1,553,660	0.98	1,670,359	0.89	1,589,837	0.82
TOTAL CENTRAL ADMINISTRATION	9,588,847	6.07	13,124,449	7.00	13,182,597	6.81
TOTAL EXPENDITURES	157,874,264	100.00	187,404,913	100.00	193,534,050	100.00

Richland School District No. 400

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	747.282	81.54	171.267	33.38
28 Extracurricular	1.000	0.11	0.000	0.00
TOTAL TEACHING ACTIVITIES	748.282	81.65	171.267	33.38
TEACHING SUPPORT				
22 Learning Resources	18.400	2.01	8.528	1.66
24 Guidance and Counseling	37.800	4.12	0.000	0.00
25 Pupil Management and Safety	0.000	0.00	20.542	4.00
26 Health/Related Services	46.200	5.04	14.810	2.89
31 InstProDev	15.000	1.64	0.000	0.00
TOTAL TEACHING SUPPORT	117.400	12.81	43.880	8.55
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	33.045	6.44
52 Operations	XXXXX	XXXXX	28.670	5.59
53 Maintenance	XXXXX	XXXXX	4.482	0.87
62 Grounds--Maintenance	XXXXX	XXXXX	14.000	2.73
63 Operation of Buildings	XXXXX	XXXXX	66.342	12.93
64 Maintenance	XXXXX	XXXXX	19.000	3.70
67 Building Security	XXXXX	XXXXX	3.667	0.71
72 Information Systems	0.000	0.00	16.351	3.19
73 Printing	0.000	0.00	2.000	0.39
74 Warehousing and Distribution	0.000	0.00	4.000	0.78
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	191.557	37.33
UNIT ADMINISTRATION				
23 Principal's Office	36.000	3.93	50.237	9.79
TOTAL UNIT ADMINISTRATION	36.000	3.93	50.237	9.79
CENTRAL ADMINISTRATION				
12 Superintendent's Office	2.000	0.22	1.000	0.19
13 Business Office	0.000	0.00	12.330	2.40
14 Human Resources	1.000	0.11	7.370	1.44
15 Public Relations	0.000	0.00	1.662	0.32
21 Supervision - Instruction	11.750	1.28	19.663	3.83

Richland School District No. 400

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
41 Supervision - Nutrition Services	0.000	0.00	2.769	0.54
51 Supervision - Transportation	0.000	0.00	4.654	0.91
61 Supervision - Building	0.000	0.00	6.750	1.32
TOTAL CENTRAL ADMINISTRATION	14.750	1.61	56.198	10.95
TOTAL FTE STAFF	916.432	100.00	513.139	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 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REVENUES			
100 General Student Body	591,366	652,400	512,050
200 Athletics	888,439	1,034,500	987,000
300 Classes	73,247	86,900	68,000
400 Clubs	977,944	881,056	871,310
600 Private Moneys	42,290	119,500	107,500
A. TOTAL REVENUES	2,573,286	2,774,356	2,545,860
EXPENDITURES			
100 General Student Body	419,871	663,931	501,988
200 Athletics	951,103	1,123,860	1,060,395
300 Classes	52,627	65,050	55,428
400 Clubs	965,051	901,015	885,495
600 Private Moneys	48,840	121,800	109,300
B. TOTAL EXPENDITURES	2,437,492	2,875,656	2,612,606
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	135,794	-101,300	-66,746
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	1,547,999	0	0
G.L.819 Restricted for Fund Purposes	0	1,750,000	1,800,000
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	1,547,999	1,750,000	1,800,000
E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	1,683,793	0	0
G.L.819 Restricted for Fund Purposes	0	1,648,700	1,733,254
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	1,683,793	1,648,700	1,733,254

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

Form F-195

Richland School District No.400

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	13,696,289	17,095,000	19,247,000
2000 Local Nontax Support	62,935	42,000	76,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	1,600,000	0
9000 Other Financing Sources	3,806	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	13,763,030	18,737,000	19,323,000
EXPENDITURES			
Matured Bond Expenditures	6,135,000	6,845,000	10,220,000
Interest on Bonds	7,923,622	8,380,000	8,161,000
Interfund Loan Interest	0	0	0
Bond Transfer Fees	1,647	20,000	25,000
Arbitrage Rebate	800	25,000	25,000
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	14,061,070	15,270,000	18,431,000
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)	-298,040	3,467,000	892,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	4,721,734	4,300,000	6,700,000
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	4,721,734	4,300,000	6,700,000
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	4,423,694	7,267,000	7,592,000
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	500,000	0

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

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	4,423,694	7,767,000	7,592,000

Richland School District No.400

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
LOCAL TAXES			
1100 Local Property Taxes	13,696,289	17,095,000	19,247,000
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	13,696,289	17,095,000	19,247,000
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	62,935	42,000	76,000
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	62,935	42,000	76,000
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	1,600,000	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	1,600,000	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	3,806	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	XXXXX	XXXXX	0
9000 TOTAL OTHER FINANCING SOURCES	3,806	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	13,763,030	18,737,000	19,323,000

Richland School District No.400

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	1,434,465	2,145,000	3,955,000
2000 Local Nontax Support	1,500,936	1,115,000	2,172,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	9,452,738	15,000,000	15,000,000
5000 Federal, General Purpose	0	2,000,000	2,000,000
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	29,528,811	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	41,916,950	20,260,000	23,127,000
EXPENDITURES			
10 Sites	1,128,271	1,500,000	1,000,000
20 Buildings	30,202,637	70,382,162	56,700,000
30 Equipment	0	8,937,291	11,755,000
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	28,811	0	0
90 Debt Expenditures	XXXXX	0	0
B. TOTAL EXPENDITURES	31,359,720	80,819,453	69,455,000
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)	10,557,230	-60,559,453	-46,328,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items		0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	69,425,152	90,000,000	70,000,000
G.L.862 Committed from Levy Proceeds	0	0	500,000
G.L.863 Restricted from State Proceeds	15,440,042	0	6,000,000

Richland School District No.400

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
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	0	0
G.L.889 Assigned to Fund Purposes	0	0	8,500,000
G.L.890 Unassigned Fund Balance	0	5,000,000	0
F. TOTAL BEGINNING FUND BALANCE	89,954,842	95,000,000	85,000,000
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	93,937,262	34,395,547	29,000,000
G.L.862 Committed from Levy Proceeds	0	0	500,000
G.L.863 Restricted from State Proceeds	855,112	0	8,000,000
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	5,719,698	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	45,000	1,172,000
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	100,512,071	34,440,547	38,672,000

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 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
LOCAL TAXES			
1100 Local Property Tax	0	2,145,000	3,955,000
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	1,434,465	0	0
1000 TOTAL LOCAL TAXES	1,434,465	2,145,000	3,955,000
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	1,424,859	995,000	2,052,000
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	69,472	120,000	120,000
2800 Insurance Recoveries	6,604	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	1,500,936	1,115,000	2,172,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	9,452,738	15,000,000	15,000,000
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	9,452,738	15,000,000	15,000,000
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	2,000,000	2,000,000
5300 Impact Aid, Maintenance and Operation	0	0	0

Richland School District No.400

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	2,000,000	2,000,000
FEDERAL, SPECIAL PURPOSE			
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	29,528,811	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	XXXXX	XXXXX	0
9000 TOTAL OTHER FINANCING SOURCES	29,528,811	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	41,916,950	20,260,000	23,127,000

Richland School District No.400

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
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	3,144	3,500	10,000
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	0	0	0
4300 Other State Agencies-Unassigned	0	315,000	0
4499 Transportation Reimbursement Depreciation	433,253	362,000	380,000
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	10,000	10,000
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9901 Transfers (local resources)	XXXXX	XXXXX	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	436,397	690,500	400,000
B. 9900 TRANSFERS IN (from the General Fund)	250,000	250,000	250,000

Richland School District No.400

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	686,397	940,500	650,000
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	566,216	1,073,500	1,025,000
34 Transportation Equipmpent 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	566,216	1,073,500	1,025,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	120,181	-133,000	-375,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	577,386	448,000	0
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	375,000
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL BEGINNING FUND BALANCE	577,386	448,000	375,000
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	697,568	315,000	0
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

Richland School District No.400
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	697,568	315,000	0

- 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.