

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, 2019 through August 31, 2020.

ESD Superintendent or Designee

Date

OSPI Representative

Date

Lock and Print Date: 08/28/2019

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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

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

		(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
Activity	Total									
21 Supv Inst	2,756,910	14,360		853,096	652,273	570,294	172,011	481,916	9,960	3,000
22 Lrn Resrc	2,742,131	0		1,555,080	318,408	672,136	195,807	700	0	0
23 Princ Off	10,038,746	21,815		4,668,873	2,235,781	2,819,175	228,112	49,440	8,050	7,500
24 Guid/Coun	4,210,387	0		2,709,139	0	1,050,929	90,319	360,000	0	0
25 Pupil M/S	1,368,084	0		0	508,216	357,472	5,000	50,000	447,396	0
26 Health	2,023,079	1,050		934,266	361,208	688,625	25,530	9,500	1,200	1,700
27 Teaching	86,695,038	118,804		56,015,505	3,258,018	21,826,688	2,636,811	2,135,500	9,426	694,286
28 Extracur	3,802,845	202,134		1,974,583	771,720	411,908	202,000	204,400	20,100	16,000
29 Pmt to SD	0							0		
31 InstProDev	2,093,657	16,000		839,494	0	487,163	229,000	455,000	67,000	0
32 Inst Tech	557,498	1			0	71,900	272,495	170,002	1,000	42,100
33 Curriculum	5,414,300	42,800		0	0	0	4,988,500	383,000	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	121,702,675	416,964		69,550,036	8,105,624	28,956,290	9,045,585	4,299,458	564,132	764,586
FTE PROGRAM STAFF				725.349	169.626					

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	936,166	0		411,369	178,964	258,528	7,500	63,805	15,000	1,000
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	385,517	0		0	214,267	171,250	0	0	0	0
26 Health	4,546,686	0		2,944,933	184,074	1,262,139	23,040	120,500	12,000	0
27 Teaching	12,481,392	0		5,094,199	3,059,799	3,783,544	37,650	501,200	5,000	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	39,799							39,799		
31 InstProDev	126,358	0		0	0	21,358	0	105,000	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	70,000	0		0	0	0	70,000	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	18,585,918	0		8,450,501	3,637,104	5,496,819	138,190	830,304	32,000	1,000
FTE PROGRAM STAFF				91.100	91.028					

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	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	729,143	0		0	0	0	0	729,143	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	729,143	0		0	0	0	0	729,143	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	2,258,784	0		1,621,929	0	636,855	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	2,258,784	0		1,621,929	0	636,855	0	0	0	0
FTE PROGRAM STAFF				21.500	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	256,689	0		72,839	18,035	31,372	101,000	20,943	12,500	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	148,487	806		100,888	0	32,817	6,498	3,078	4,400	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	3,709,846	1,225		2,264,693	31,557	834,331	248,767	226,784	15,645	86,844
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	4,115,022	2,031		2,438,420	49,592	898,520	356,265	250,805	32,545	86,844
FTE PROGRAM STAFF				25.154	1.286					

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	88,123	0		66,352	0	21,771	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	628,426	0		397,735	18,035	152,452	40,204	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	716,549	0		464,087	18,035	174,223	40,204	10,000	10,000	0
FTE PROGRAM STAFF				4.545	0.414					

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	137,459	4,500		25,409	58,263	37,287	5,000	1,000	6,000	0
22 Lrn Resrc	98,685	0		80,037	0	18,648	0	0	0	0
24 Guid/Coun	722,026	0		522,418	0	199,608	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	421,960	0		114,589	0	31,294	226,077	30,000	20,000	0
29 Pmt to SD	0							0		
31 InstProDev	251,353	0		184,376	0	66,977	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
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
Total	1,631,483	4,500		926,829	58,263	353,814	231,077	31,000	26,000	0
FTE PROGRAM STAFF				10.242	1.062					

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	18,159	500		0	1,935	309	15,415	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	263,131	0		35,000	0	5,531	0	207,045	15,555	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	283,290	500	0	35,000	1,935	5,840	17,415	207,045	15,555	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	210,639	500		50,819	122,101	37,219	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	3,463,679	4,535		2,143,998	0	730,553	301,267	216,366	66,960	0
29 Pmt to SD	0							0		
31 InstProDev	873,818	2,453		442,365	0	135,163	51,372	226,865	15,600	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	5,000	0		0	0	0	5,000	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	4,553,136	7,488		2,637,182	122,101	902,935	357,639	443,231	82,560	0
FTE PROGRAM STAFF				26.000	0.875					

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	138,282	0		101,738	0	35,544	1,000	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	138,282	0		101,738	0	35,544	1,000	0	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	2,250	0		625	0	99	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	8,576	0		625	0	99	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	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	6,522	0		5,296	0	1,226	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	16,308	0		13,240	0	3,068	0	0	0	0
27 Teaching	1,305,404	0		866,499	0	350,011	2,970	80,455	5,469	0
29 Pmt to SD	0							0		
31 InstProDev	166,888	0		78,515	0	23,375	10,870	0	54,128	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	1,495,122	0		963,550	0	377,680	13,840	80,455	59,597	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	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	92,656	500		0	43,633	6,972	3,500	38,051	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	92,656	500		0	43,633	6,972	3,500	38,051	0	0
FTE PROGRAM STAFF				0.000	0.000					

Richland School No. 400
PROGRAM 65 - Transitional Bilingual, State

		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	219,697	3,000		38,114	32,491	37,855	10,137	47,000	51,100	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	974,094	0		370,501	282,082	301,111	17,000	3,400	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	1,193,791	3,000		408,615	314,573	338,966	27,137	50,400	51,100	0
FTE PROGRAM STAFF				3.300	8.478					

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	0	0		0	0	0	0	0	0	0
23 Princ Off	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	134,231	3,000		50,000	3,605	10,626	27,000	40,000	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	134,231	3,000		50,000	3,605	10,626	27,000	40,000	0	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	31,779	0		0	7,906	4,638	18,835	200	200	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	4,745	0		3,852	0	893	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	276,151	810		201,855	0	50,422	17,016	3,918	2,130	0
29 Pmt to SD	0							0		
31 InstProDev	48,832	0		0	0	0	11,332	12,500	25,000	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	361,507	810		205,707	7,906	55,953	47,183	16,618	27,330	0
FTE PROGRAM STAFF				2.400	0.207					

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	176,038	0		53,086	66,440	56,512	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	1,070,078	0		155,653	398,285	327,310	95,000	70,000	23,830	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
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	1,246,116	0		208,739	464,725	383,822	95,000	70,000	23,830	0
FTE PROGRAM STAFF				2.842	12.071					

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	359,242	100			216,040	94,602	30,500	8,000	0	10,000
65 Utilities	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		
75 Mtr Pool	0	0			0	0	0	0	0	0
91 Publ Actv	40,000	30,000	0	0	0	0	0	10,000	0	0
Total	399,242	30,100	0	0	216,040	94,602	30,500	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	804,000	50,000			0	0	213,000	470,000	35,000	36,000
12 Supt Off	938,915	12,000		362,888	72,899	141,028	65,000	190,750	74,350	20,000
13 Busns Off	2,529,811	34,471		0	1,025,346	369,354	25,000	1,014,640	26,000	35,000
14 HR	1,207,132	3,500		163,086	524,876	263,340	49,000	156,000	30,330	17,000
15 Pblc Rltn	363,426	2,000		0	155,515	57,191	2,500	141,120	5,100	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
61 Supv Bldg	1,589,837	5,100		0	576,159	211,977	209,451	498,300	17,850	71,000
62 Grnd Mnt	1,666,075	0			673,207	308,368	352,500	118,000	4,000	210,000
63 Oper Bldg	5,012,903	100			3,192,393	1,341,610	433,300	28,500	2,000	15,000
64 Maintnce	2,690,771	100	0		1,188,860	511,811	511,000	432,500	1,500	45,000
65 Utilities	3,100,000	0	0		0	0	0	3,100,000	0	0
67 Bldg Secu	717,294	0			162,995	90,349	2,000	461,100	0	850
68 Insurance	1,332,000	0					0	1,332,000		0
72 Info Sys	2,281,192	200	0	0	1,205,697	460,895	15,000	542,700	31,700	25,000
73 Printing	314,217	0	-129,894	0	111,126	91,235	165,500	43,250	3,000	30,000
74 Warehouse	394,980	200	0	0	205,416	114,194	34,250	15,920	0	25,000
75 Mtr Pool	95,075	0	0	0	0	0	85,500	9,575	0	0
83 Interest	0							0		
84 Principal	0							0		
85 Debt Expn	0							0		
Total	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
FTE PROGRAM STAFF				3.000	150.472					

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	262,622	0		0	135,484	77,038	20,100	4,500	500	25,000
42 Food	2,431,500	0					200,500	2,231,000		
44 Operation	2,073,110	3,000			1,189,858	792,152	43,000	30,000	100	15,000
49 Transfers	-55,615		-55,615							
Total	4,711,617	3,000	-55,615	0	1,325,342	869,190	263,600	2,265,500	600	40,000
FTE PROGRAM STAFF				0.000	35.814					

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	673,354	1,350		0	280,599	122,864	20,000	59,000	5,250	184,291
52 Operation	2,972,744	0			1,637,043	821,951	414,850	98,900	0	0
53 Maintnce	696,105	0			283,217	117,338	245,500	50,050	0	0
56 Insurance	145,000							145,000		
59 Transfers	-400,100		-400,100							
Total	4,087,103	1,350	-400,100	0	2,200,859	1,062,153	680,350	352,950	5,250	184,291
FTE PROGRAM STAFF				0.000	37.806					

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-21-120	DEPUTY/ASSISTANT SUPERINTENDENT	2.000	163,086	163,086	163,086.00	326,172	326,172	0
01-21-121	DEPUTY/ASSISTANT SUPERINTENDENT SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	7,917	7,917	0
01-21-130	OTHER DISTRICT ADMINISTRATOR	3.900	153,671	113,809	129,669.49	505,711	505,711	0
01-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	25	25	0
01-21-400	OTHER SUPPORT PERSONNEL	0.200	64,217	64,217	64,215.00	12,843	12,843	0
01-21-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	428	428	0
ACTIVITY CODE 21 TOTAL		6.100				853,096	853,096	0
01-22-410	LIBRARY MEDIA SPECIALIST	17.400	92,738	63,243	86,192.13	1,499,743	1,499,743	0
01-22-411	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	55,337	0	55,337
ACTIVITY CODE 22 TOTAL		17.400				1,555,080	1,499,743	55,337
01-23-210	ELEMENTARY PRINCIPAL	12.000	132,431	121,970	129,822.25	1,557,867	1,557,867	0
01-23-211	ELEMENTARY PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,570	4,570	0
01-23-220	ELEMENTARY VICE PRINCIPAL	6.000	122,203	107,233	118,903.67	713,422	713,422	0
01-23-230	SECONDARY PRINCIPAL	8.000	152,183	132,431	141,606.50	1,132,852	1,132,852	0
01-23-240	SECONDARY VICE PRINCIPAL	10.000	131,212	117,009	126,016.20	1,260,162	1,260,162	0
ACTIVITY CODE 23 TOTAL		36.000				4,668,873	4,668,873	0
01-24-420	COUNSELOR	28.000	92,738	60,304	84,648.54	2,370,159	2,370,159	0
01-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	111,021	0	111,021
01-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	2.000	66,065	66,065	66,065.00	132,130	132,130	0
01-24-440	SOCIAL WORKER	1.000	92,738	92,738	92,738.00	92,738	92,738	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-24-441	SOCIAL WORKER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,091	0	3,091
ACTIVITY CODE 24 TOTAL		31.000				2,709,139	2,595,027	114,112
01-26-460	PSYCHOLOGIST	5.000	92,738	66,065	78,295.80	391,479	0	390,000
01-26-461	PSYCHOLOGIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	23,855	0	23,855
01-26-470	NURSE	7.600	79,718	55,330	66,077.89	502,192	0	400,000
01-26-471	NURSE SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	16,740	0	16,740
ACTIVITY CODE 26 TOTAL		12.600				934,266	0	830,595
01-27-310	ELEMENTARY HOMEROOM TEACHER	323.202	92,738	40,800	82,433.59	26,642,702	26,642,702	0
01-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,066,271	0	1,066,271
01-27-320	SECONDARY TEACHER	286.573	92,738	49,866	79,255.88	22,712,594	22,712,594	0
01-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,533,325	0	1,533,325
01-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,788,481	0	1,788,481
01-27-400	OTHER SUPPORT PERSONNEL	1.000	85,984	85,984	85,984.00	85,984	85,984	0
01-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	50,404	50,404	0
01-27-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.474	83,450	83,450	83,449.37	39,555	39,555	0
01-27-610	ON LEAVE	1.000	80,973	80,973	80,973.00	80,973	80,973	0
01-27-611	CERTIFICATED LEAVE BUY BACK	0.000	0	0	0.00	37,103	37,103	0
01-27-520	SUBSTITUTE TEACHER	0.000	0	0	0.00	1,753,944	0	1,379,179
01-27-611	CERTIFICATED LEAVE BUY BACK	0.000	0	0	0.00	224,169	224,169	0
ACTIVITY CODE 27 TOTAL		612.249				56,015,505	49,873,484	5,767,256
01-28-510	EXTRACURRICULAR	0.000	0	0	0.00	1,862,285	0	1,862,285
01-28-310	ELEMENTARY HOMEROOM TEACHER	0.000	0	0	0.00	15,659	0	15,659

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-28-320	SECONDARY TEACHER	1.000	92,738	92,738	92,738.00	92,738	0	92,738
01-28-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,901	0	3,901
ACTIVITY CODE 28 TOTAL		1.000				1,974,583	0	1,974,583
01-31-310	ELEMENTARY HOMEROOM TEACHER	0.000	0	0	0.00	38,559	38,559	0
01-31-400	OTHER SUPPORT PERSONNEL	9.000	92,738	72,614	85,686.22	771,176	771,176	0
01-31-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	29,759	29,759	0
ACTIVITY CODE 31 TOTAL		9.000				839,494	839,494	0
PROGRAM TOTAL		725.349				69,550,036	60,329,717	8,741,883

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-21-130	OTHER DISTRICT ADMINISTRATOR	3.000	153,671	117,010	136,623.00	409,869	409,869	0
21-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,500	1,500	0
ACTIVITY CODE 21 TOTAL		3.000				411,369	411,369	0
21-26-430	OCCUPATIONAL THERAPIST	3.800	92,738	64,765	78,526.58	298,401	298,401	0
21-26-431	OCCUPATIONAL THERAPIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	20,207	20,207	0
21-26-450	COMMUNICATIONS DISORDER SPECIALIST	15.800	92,738	57,077	82,636.52	1,305,657	1,305,657	0
21-26-451	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	104,856	104,856	0
21-26-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	3.000	80,973	80,973	80,973.33	242,920	242,920	0
21-26-460	PSYCHOLOGIST	9.000	92,738	66,065	80,081.11	720,730	720,730	0
21-26-461	PSYCHOLOGIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	54,117	54,117	0
21-26-480	PHYSICAL THERAPIST	2.000	92,738	90,919	91,828.50	183,657	183,657	0
21-26-481	PHYSICAL THERAPIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	14,388	14,388	0
ACTIVITY CODE 26 TOTAL		33.600				2,944,933	2,944,933	0
21-27-310	ELEMENTARY HOMEROOM TEACHER	1.000	57,860	57,860	57,860.00	57,860	57,860	0
21-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,929	1,929	0
21-27-330	OTHER TEACHER	50.500	92,738	49,866	73,749.64	3,724,357	3,724,357	0
21-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	269,178	269,178	0
21-27-400	OTHER SUPPORT PERSONNEL	3.000	92,738	75,149	81,012.00	243,036	243,036	0
21-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	8,101	8,101	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	789,738	789,738	0
ACTIVITY CODE 27 TOTAL		54.500				5,094,199	5,094,199	0
PROGRAM TOTAL		91.100				8,450,501	8,450,501	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
24-27-310	ELEMENTARY HOMEROOM TEACHER	0.500	79,823	79,823	79,822.00	39,911	0	0
24-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,455	0	0
24-27-330	OTHER TEACHER	21.000	92,738	49,866	70,737.48	1,485,487	0	0
24-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	94,076	0	0
ACTIVITY CODE 27 TOTAL		21.500				1,621,929	0	0
PROGRAM TOTAL		21.500				1,621,929	0	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
31-21-130	OTHER DISTRICT ADMINISTRATOR	0.475	139,188	139,188	139,187.37	66,114	66,114	0
31-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,725	6,725	0
ACTIVITY CODE 21 TOTAL		0.475				72,839	72,839	0
31-24-420	COUNSELOR	0.800	92,738	92,738	92,737.50	74,190	74,190	0
31-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	26,698	26,698	0
ACTIVITY CODE 24 TOTAL		0.800				100,888	100,888	0
31-27-310	ELEMENTARY HOMEROOM TEACHER	0.000	0	0	0.00	99,198	99,198	0
31-27-320	SECONDARY TEACHER	23.879	92,738	51,146	83,083.80	1,983,958	1,983,958	0
31-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	126,496	126,496	0
31-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	55,041	55,041	0
ACTIVITY CODE 27 TOTAL		23.879				2,264,693	2,264,693	0
PROGRAM TOTAL		25.154				2,438,420	2,438,420	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
34-21-130	OTHER DISTRICT ADMINISTRATOR	0.475	139,188	139,188	139,187.37	66,114	66,114	0
34-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	238	0	0
ACTIVITY CODE 21 TOTAL		0.475				66,352	66,114	0
34-27-310	ELEMENTARY HOMEROOM TEACHER	0.000	0	0	0.00	18,238	0	0
34-27-320	SECONDARY TEACHER	4.070	92,738	62,937	89,622.11	364,762	0	0
34-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	14,735	0	0
ACTIVITY CODE 27 TOTAL		4.070				397,735	0	0
PROGRAM TOTAL		4.545				464,087	66,114	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
51-21-130	OTHER DISTRICT ADMINISTRATOR	0.200	127,046	127,046	127,045.00	25,409	0	0
ACTIVITY CODE 21 TOTAL		0.200				25,409	0	0
51-22-410	LIBRARY MEDIA SPECIALIST	1.000	77,455	77,455	77,455.00	77,455	0	0
51-22-411	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,582	0	0
ACTIVITY CODE 22 TOTAL		1.000				80,037	0	0
51-24-420	COUNSELOR	6.000	92,738	65,379	83,285.83	499,715	0	0
51-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	22,703	0	0
ACTIVITY CODE 24 TOTAL		6.000				522,418	0	0
51-27-310	ELEMENTARY HOMEROOM TEACHER	1.042	92,738	65,379	75,015.36	78,166	0	0
51-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	36,423	0	0
ACTIVITY CODE 27 TOTAL		1.042				114,589	0	0
51-31-310	ELEMENTARY HOMEROOM TEACHER	0.000	0	0	0.00	8,510	0	0
51-31-400	OTHER SUPPORT PERSONNEL	2.000	92,738	77,455	85,096.50	170,193	0	0
51-31-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,673	0	0
ACTIVITY CODE 31 TOTAL		2.000				184,376	0	0
PROGRAM TOTAL		10.242				926,829	0	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
52-31-330	OTHER TEACHER	0.000	0	0	0.00	35,000	0	0
ACTIVITY CODE 31 TOTAL		0.000				35,000	0	0
PROGRAM TOTAL		0.000				35,000	0	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-21-130	OTHER DISTRICT ADMINISTRATOR	0.400	127,046	127,046	127,047.50	50,819	50,819	0
ACTIVITY CODE 21 TOTAL		0.400				50,819	50,819	0
55-27-310	ELEMENTARY HOMEROOM TEACHER	3.000	94,238	40,800	93,789.00	281,367	281,367	0
55-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	8,642	8,642	0
55-27-320	SECONDARY TEACHER	5.600	92,738	72,943	79,810.89	446,941	446,941	0
55-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	18,242	18,242	0
55-27-400	OTHER SUPPORT PERSONNEL	10.000	92,738	68,722	83,635.60	836,356	836,356	0
55-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	41,380	41,380	0
55-27-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	3.000	80,973	80,973	80,973.33	242,920	242,920	0
55-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	205,150	205,150	0
55-27-520	SUBSTITUTE TEACHER	0.000	0	0	0.00	63,000	63,000	0
ACTIVITY CODE 27 TOTAL		21.600				2,143,998	2,143,998	0
55-31-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	22,500	22,500	0
55-31-520	SUBSTITUTE TEACHER	0.000	0	0	0.00	15,000	15,000	0
55-31-611	CERTIFICATED LEAVE BUY BACK	0.000	0	0	0.00	3,000	3,000	0
55-31-310	ELEMENTARY HOMEROOM TEACHER	0.000	0	0	0.00	18,548	18,548	0
55-31-400	OTHER SUPPORT PERSONNEL	4.000	92,738	92,738	92,738.00	370,952	370,952	0
55-31-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	12,365	12,365	0
ACTIVITY CODE 31 TOTAL		4.000				442,365	442,365	0
PROGRAM TOTAL		26.000				2,637,182	2,637,182	0

Richland School District No.400

SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

- 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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
56-27-310	ELEMENTARY HOMEROOM TEACHER	0.000	0	0	0.00	6,440	0	0
56-27-330	OTHER TEACHER	1.000	88,795	88,795	88,795.00	88,795	0	0
56-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,503	0	0
ACTIVITY CODE 27 TOTAL		1.000				101,738	0	0
PROGRAM TOTAL		1.000				101,738	0	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
57-31-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	625	0	0
ACTIVITY CODE 31 TOTAL		0.000				625	0	0
PROGRAM TOTAL		0.000				625	0	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
58-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,296	0	0
ACTIVITY CODE 24 TOTAL		0.000				5,296	0	0
58-26-461	PSYCHOLOGIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	13,240	0	0
ACTIVITY CODE 26 TOTAL		0.000				13,240	0	0
58-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	857,555	0	0
58-27-520	SUBSTITUTE TEACHER	0.000	0	0	0.00	8,944	0	0
ACTIVITY CODE 27 TOTAL		0.000				866,499	0	0
58-31-005	OTHER SALARY ITEMS	0.000	0	0	0.00	78,515	0	0
ACTIVITY CODE 31 TOTAL		0.000				78,515	0	0
PROGRAM TOTAL		0.000				963,550	0	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
65-21-130	OTHER DISTRICT ADMINISTRATOR	0.300	127,046	127,046	127,046.67	38,114	38,114	0
ACTIVITY CODE 21 TOTAL		0.300				38,114	38,114	0
65-27-310	ELEMENTARY HOMEROOM TEACHER	0.000	0	0	0.00	13,911	13,911	0
65-27-400	OTHER SUPPORT PERSONNEL	1.000	92,738	92,738	92,738.00	92,738	92,738	0
65-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	12,226	12,226	0
65-27-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	2.000	92,738	92,738	92,738.00	185,476	185,476	0
65-27-520	SUBSTITUTE TEACHER	0.000	0	0	0.00	21,950	21,950	0
65-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	44,200	44,200	0
ACTIVITY CODE 27 TOTAL		3.000				370,501	370,501	0
PROGRAM TOTAL		3.300				408,615	408,615	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
73-27-330	OTHER TEACHER	0.000	0	0	0.00	50,000	0	0
ACTIVITY CODE 27 TOTAL		0.000				50,000	0	0
PROGRAM TOTAL		0.000				50,000	0	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
74-24-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,852	3,852	0
ACTIVITY CODE 24 TOTAL		0.000				3,852	3,852	0
74-27-310	ELEMENTARY HOMEROOM TEACHER	2.000	88,795	79,823	80,960.00	161,920	161,920	0
74-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,087	5,087	0
74-27-320	SECONDARY TEACHER	0.400	88,795	79,823	84,310.00	33,724	33,724	0
74-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,124	1,124	0
ACTIVITY CODE 27 TOTAL		2.400				201,855	201,855	0
PROGRAM TOTAL		2.400				205,707	205,707	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
79-21-400	OTHER SUPPORT PERSONNEL	0.800	64,217	64,217	64,217.50	51,374	0	0
79-21-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,712	0	0
ACTIVITY CODE 21 TOTAL		0.800				53,086	0	0
79-27-310	ELEMENTARY HOMEROOM TEACHER	2.042	92,738	69,421	70,280.12	143,512	0	0
79-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,572	0	0
79-27-520	SUBSTITUTE TEACHER	0.000	0	0	0.00	5,569	0	0
ACTIVITY CODE 27 TOTAL		2.042				155,653	0	0
PROGRAM TOTAL		2.842				208,739	0	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-12-111	SUPERINTENDENT SUPPLEMENTAL NOT TIME	1.000	181,313	181,313	181,313.00	181,313	181,313	0
97-12-121	DEPUTY/ASSISTANT SUPERINTENDENT SUPPLEMENTAL NOT TIME	1.000	181,576	173,169	181,575.00	181,575	181,575	0
ACTIVITY CODE 12 TOTAL		2.000				362,888	362,888	0
97-14-120	DEPUTY/ASSISTANT SUPERINTENDENT	1.000	163,086	163,086	163,086.00	163,086	163,086	0
ACTIVITY CODE 14 TOTAL		1.000				163,086	163,086	0
PROGRAM TOTAL		3.000				525,974	525,974	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-21-990	DIRECTOR/SUPERVISOR	1.250	2,600.00	73.88	64.27	66.20	172,108	172,108	0
01-21-940	OFFICE/CLERICAL	9.630	20,030.40	33.15	19.78	23.20	464,698	464,698	0
01-21-960	PROFESSIONAL	0.169	351.00	44.07	44.07	44.07	15,467	15,467	0
ACTIVITY CODE 21 TOTAL		11.049					652,273	652,273	0
01-22-910	AIDES	0.000	0.00	0.00	0.00	0.00	18,194	18,194	0
01-22-910	AIDES	8.528	17,740.11	16.92	16.92	16.92	300,214	300,214	0
ACTIVITY CODE 22 TOTAL		8.528					318,408	318,408	0
01-23-910	AIDES	1.616	3,360.00	20.67	20.59	20.63	69,317	69,317	0
01-23-940	OFFICE/CLERICAL	48.621	101,119.00	28.69	18.39	21.42	2,166,464	2,166,464	0
ACTIVITY CODE 23 TOTAL		50.237					2,235,781	2,235,781	0
01-25-910	AIDES	14.453	30,031.24	16.92	16.92	16.92	508,216	508,216	0
ACTIVITY CODE 25 TOTAL		14.453					508,216	508,216	0
01-26-910	AIDES	10.264	21,344.35	16.92	16.92	16.92	361,208	361,208	0
ACTIVITY CODE 26 TOTAL		10.264					361,208	361,208	0
01-27-910	AIDES	75.095	156,157.58	16.92	16.92	16.92	2,642,639	2,642,639	0
01-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	139,600	139,600	0
01-27-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	50,272	50,272	0
01-27-910	AIDES	0.000	0.00	0.00	0.00	0.00	425,507	425,507	0
ACTIVITY CODE 27 TOTAL		75.095					3,258,018	3,258,018	0
01-28-960	PROFESSIONAL	0.000	0.00	0.00	0.00	0.00	771,720	0	771,720
ACTIVITY CODE 28 TOTAL		0.000					771,720	0	771,720
PROGRAM TOTAL		169.626					8,105,624	7,333,904	771,720

Richland School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

- 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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-21-940	OFFICE/CLERICAL	3.673	7,640.00	24.80	20.17	21.97	167,864	167,864	0
21-21-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	11,100	11,000	0
ACTIVITY CODE 21 TOTAL		3.673					178,964	178,864	0
21-25-910	AIDES	6.089	12,661.39	16.92	16.92	16.92	214,267	214,267	0
ACTIVITY CODE 25 TOTAL		6.089					214,267	214,267	0
21-26-910	AIDES	4.546	9,454.50	31.70	16.92	19.47	184,074	184,074	0
ACTIVITY CODE 26 TOTAL		4.546					184,074	184,074	0
21-27-910	AIDES	76.720	159,561.72	31.70	16.92	17.71	2,826,458	2,826,458	0
21-27-002	SUBSTITUTE PAY	0.000	0.00	0.00	0.00	0.00	199,000	199,000	0
21-27-910	AIDES	0.000	0.00	0.00	0.00	0.00	34,341	34,341	0
ACTIVITY CODE 27 TOTAL		76.720					3,059,799	3,059,799	0
PROGRAM TOTAL		91.028					3,637,104	3,637,004	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
31-21-940	OFFICE/CLERICAL	0.414	860.00	20.97	20.97	20.97	18,035	18,035	0
ACTIVITY CODE 21 TOTAL		0.414					18,035	18,035	0
31-27-910	AIDES	0.689	1,432.52	16.92	16.92	16.92	24,242	24,242	0
31-27-940	OFFICE/CLERICAL	0.183	380.00	19.25	19.25	19.25	7,315	7,315	0
ACTIVITY CODE 27 TOTAL		0.872					31,557	31,557	0
PROGRAM TOTAL		1.286					49,592	49,592	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
34-27-940	OFFICE/CLERICAL	0.414	860.00	20.97	20.97	20.97	18,035	0	0
ACTIVITY CODE 27 TOTAL		0.414					18,035	0	0
PROGRAM TOTAL		0.414					18,035	0	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
51-21-940	OFFICE/CLERICAL	1.062	2,208.00	27.56	20.67	21.86	48,263	0	0
51-21-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	10,000	0	0
ACTIVITY CODE 21 TOTAL		1.062					58,263	0	0
PROGRAM TOTAL		1.062					58,263	0	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
52-27-910	AIDES	0.000	0.00	0.00	0.00	0.00	1,935	0	0
ACTIVITY CODE 27 TOTAL		0.000					1,935	0	0
PROGRAM TOTAL		0.000					1,935	0	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-21-940	OFFICE/CLERICAL	0.000	0.00	0.00	0.00	0.00	78,000	78,000	0
55-21-940	OFFICE/CLERICAL	0.875	1,820.00	27.56	21.73	24.23	44,101	44,101	0
ACTIVITY CODE 21 TOTAL		0.875					122,101	122,101	0
PROGRAM TOTAL		0.875					122,101	122,101	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
64-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	43,633	0	0
ACTIVITY CODE 31 TOTAL		0.000					43,633	0	0
PROGRAM TOTAL		0.000					43,633	0	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
65-21-940	OFFICE/CLERICAL	0.827	1,720.00	18.89	18.89	18.89	32,491	32,491	0
ACTIVITY CODE 21 TOTAL		0.827					32,491	32,491	0
65-27-910	AIDES	7.526	15,642.44	16.92	16.92	16.92	264,715	264,715	0
65-27-940	OFFICE/CLERICAL	0.125	260.00	27.56	27.56	27.56	7,166	7,166	0
65-27-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	10,201	10,201	0
ACTIVITY CODE 27 TOTAL		7.651					282,082	282,082	0
PROGRAM TOTAL		8.478					314,573	314,573	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
73-27-910	AIDES	0.000	0.00	0.00	0.00	0.00	3,605	0	0
ACTIVITY CODE 27 TOTAL		0.000					3,605	0	0
PROGRAM TOTAL		0.000					3,605	0	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
74-21-940	OFFICE/CLERICAL	0.207	430.00	18.39	18.39	18.39	7,906	0	0
ACTIVITY CODE 21 TOTAL		0.207					7,906	0	0
PROGRAM TOTAL		0.207					7,906	0	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
79-21-940	OFFICE/CLERICAL	1.556	3,235.00	21.73	18.39	20.54	66,440	0	0
ACTIVITY CODE 21 TOTAL		1.556					66,440	0	0
79-27-910	AIDES	10.515	21,870.96	19.46	16.92	18.21	398,285	0	0
ACTIVITY CODE 27 TOTAL		10.515					398,285	0	0
PROGRAM TOTAL		12.071					464,725	0	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
89-63-940	OFFICE/CLERICAL	1.000	2,080.00	21.73	21.73	21.73	45,205	0	0
89-63-980	TECHNICAL	3.000	6,240.00	29.31	26.41	27.38	170,835	0	0
ACTIVITY CODE 63 TOTAL		4.000					216,040	0	0
PROGRAM TOTAL		4.000					216,040	0	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-12-940	OFFICE/CLERICAL	1.000	2,080.00	34.57	34.57	34.57	71,899	71,899	0
97-12-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	1,000	1,000	0
ACTIVITY CODE 12 TOTAL		1.000					72,899	72,899	0
97-13-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	178,508	178,508	0
97-13-940	OFFICE/CLERICAL	9.000	18,720.00	37.92	20.28	24.03	449,861	449,861	0
97-13-960	PROFESSIONAL	1.330	2,766.30	73.88	54.67	59.44	164,423	164,423	0
97-13-990	DIRECTOR/SUPERVISOR	2.000	4,160.00	73.88	37.92	55.90	232,554	232,554	0
ACTIVITY CODE 13 TOTAL		12.330					1,025,346	1,025,346	0
97-14-940	OFFICE/CLERICAL	5.370	10,906.00	31.83	20.17	25.10	273,748	273,748	0
97-14-960	PROFESSIONAL	2.000	4,160.00	73.88	45.88	59.88	249,098	249,098	0
97-14-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	2,030	2,030	0
ACTIVITY CODE 14 TOTAL		7.370					524,876	524,876	0
97-15-960	PROFESSIONAL	1.662	3,458.00	45.88	44.07	44.97	155,515	155,515	0
ACTIVITY CODE 15 TOTAL		1.662					155,515	155,515	0
97-61-940	OFFICE/CLERICAL	1.000	2,080.00	21.73	21.73	21.73	45,205	45,205	0
97-61-990	DIRECTOR/SUPERVISOR	5.750	11,960.00	73.88	29.08	44.39	530,954	530,954	0
ACTIVITY CODE 61 TOTAL		6.750					576,159	576,159	0
97-62-920	CRAFTS/TRADES	1.000	2,080.00	22.36	22.36	22.36	46,512	46,512	0
97-62-930	LABORERS	13.000	27,040.00	25.44	21.96	23.18	626,695	626,695	0
ACTIVITY CODE 62 TOTAL		14.000					673,207	673,207	0
97-63-970	SERVICE WORKERS	62.342	129,671.0 0	24.37	17.91	20.92	2,712,700	2,712,700	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-63-970	SERVICE WORKERS	0.000	0.00	0.00	0.00	0.00	479,693	479,963	0
ACTIVITY CODE 63 TOTAL		62.342					3,192,393	3,192,663	0
97-64-920	CRAFTS/TRADES	17.000	35,360.00	34.03	27.39	30.62	1,082,576	1,082,576	0
97-64-940	OFFICE/CLERICAL	1.000	2,080.00	20.17	20.17	20.17	41,948	41,948	0
97-64-970	SERVICE WORKERS	1.000	2,080.00	30.93	30.93	30.93	64,336	64,336	0
ACTIVITY CODE 64 TOTAL		19.000					1,188,860	1,188,860	0
97-67-970	SERVICE WORKERS	3.667	7,624.00	22.39	21.13	21.38	162,995	162,995	0
ACTIVITY CODE 67 TOTAL		3.667					162,995	162,995	0
97-72-940	OFFICE/CLERICAL	0.870	1,809.60	21.73	21.73	21.73	39,328	39,328	0
97-72-980	TECHNICAL	14.481	30,120.00	49.33	20.25	31.93	961,599	961,599	0
97-72-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	73.88	73.88	73.88	153,671	153,671	0
97-72-980	TECHNICAL	0.000	0.00	0.00	0.00	0.00	47,700	47,700	0
97-72-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	3,399	3,399	0
ACTIVITY CODE 72 TOTAL		16.351					1,205,697	1,205,697	0
97-73-980	TECHNICAL	1.000	2,080.00	20.46	20.46	20.46	42,548	42,548	0
97-73-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	32.97	32.97	32.97	68,578	68,578	0
ACTIVITY CODE 73 TOTAL		2.000					111,126	111,126	0
97-74-970	SERVICE WORKERS	3.000	6,240.00	22.18	21.34	21.90	136,642	136,642	0
97-74-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	33.06	33.06	33.06	68,774	68,774	0
ACTIVITY CODE 74 TOTAL		4.000					205,416	205,416	0
PROGRAM TOTAL		150.472					9,094,489	9,094,759	0

Richland School District No.400

SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
98-41-980	TECHNICAL	1.000	2,080.00	27.89	27.89	27.89	58,012	0	0
98-41-940	OFFICE/CLERICAL	1.769	3,680.00	21.73	20.17	21.05	77,472	0	0
ACTIVITY CODE 41 TOTAL		2.769					135,484	0	0
98-44-970	SERVICE WORKERS	33.045	68,732.50	18.93	14.23	17.31	1,189,858	0	0
ACTIVITY CODE 44 TOTAL		33.045					1,189,858	0	0
PROGRAM TOTAL		35.814					1,325,342	0	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
99-51-940	OFFICE/CLERICAL	1.654	3,440.00	21.73	20.17	20.95	72,069	0	0
99-51-990	DIRECTOR/SUPERVISOR	3.000	6,240.00	44.47	27.89	33.42	208,530	0	0
ACTIVITY CODE 51 TOTAL		4.654					280,599	0	0
99-52-950	OPERATORS	28.670	59,630.95	27.20	19.35	27.20	1,621,862	0	0
99-52-903	CLASSIFIED LEAVE BUY BACK	0.000	0.00	0.00	0.00	0.00	15,181	0	0
ACTIVITY CODE 52 TOTAL		28.670					1,637,043	0	0
99-53-920	CRAFTS/TRADES	4.000	8,320.00	32.52	30.68	31.45	261,651	0	0
99-53-950	OPERATORS	0.482	1,002.75	21.51	21.51	21.51	21,566	0	0
ACTIVITY CODE 53 TOTAL		4.482					283,217	0	0
PROGRAM TOTAL		37.806					2,200,859	0	0

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 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

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 2019	12,462,686	0	12,462,686	45.00	5,608,209
Spring 2020	20,809,059	0	20,809,059	55.00	11,444,982
1100 TOTAL LOCAL TAXES:					17,053,191

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 2019	0	0.000	0	0.00	XXXXX
Spring 2020	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 1,2019	(4) Principal Payments in FY 2019-2020	(5) Interest Payments in FY 2019-2020	(6) Outstanding Balance at Aug 31, 2020 (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 2019-2020	Interest Payments in FY 2019-2020	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	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

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 2019	18,400,000	0	18,400,000	45.00	8,280,000
Spring 2020	19,940,000	0	19,940,000	55.00	10,967,000
1100 TOTAL LOCAL TAXES:					19,247,000

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 2019	0	0.000	0	0.00	XXXXX
Spring 2020	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 1,2019
06-01-2010	35,250,000	12,260,000
06-01-2012	14,050,000	12,290,000
06-01-2013	60,770,000	59,840,000
06-01-2014	23,605,000	23,405,000
06-01-2017	65,685,000	65,685,000
12-01-2018	25,285,000	25,285,000
TOTAL VOTED BONDS	224,645,000	198,765,000

B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2019
TOTAL ALL BONDS	224,645,000	198,765,000 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 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

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 2019	3,900,000	0	3,900,000	45.00	1,755,000
Spring 2020	4,000,000	0	4,000,000	55.00	2,200,000
1100 TOTAL LOCAL TAXES:					3,955,000

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 2019	0	0.000	0	0.00	XXXXX
Spring 2020	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 2019-2020

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	500,000	0	500,000	0	0	0	0	0	0
Misc Projects	3,000,000	1,000,000	1,000,000	1,000,000	0	0	0	0	0
New Elementary 11	7,000,000	0	5,000,000	2,000,000	0	0	0	0	0
New Elementary 12	2,000,000	0	2,000,000	0	0	0	0	0	0
PreSchool-Jefferson 1982 Bld	2,200,000	0	2,200,000	0	0	0	0	0	0
Remodel Badger Mtn.	10,000,000	0	10,000,000	0	0	0	0	0	0
Remodel Tapteal	20,600,000	0	18,000,000	2,600,000	0	0	0	0	0
RHS Aduitorium	9,000,000	0	8,000,000	1,000,000	0	0	0	0	0
Tech Levy Equipment	2,100,000	0	0	2,100,000	0	0	0	0	0
Tech Levy PD	1,855,000	0	0	0	1,855,000	0	0	0	0
TLAC Bld	11,200,000	0	10,000,000	1,200,000	0	0	0	0	0
TOTAL EXPENDITURES	69,455,000	1,000,000	56,700,000	9,900,000	1,855,000	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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

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/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

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 1,2019	(4) Principal Payments in FY 2019-2020	(5) Interest Payments in FY 2019-2020	(6) Outstanding Balance at Aug 31, 2020 (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 2019-2020	Interest Payments in FY 2019-2020	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 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.

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 2019	0	0	0	0.00	0
Spring 2020	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 2019	0	0.000	0	0.00	XXXXX
Spring 2020	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 1,2019	(4) Principal Payments in FY 2019-2020	(5) Interest Payments in FY 2019-2020	(6) Outstanding Balance at Aug 31, 2020 (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 2019-2020	Interest Payments in FY 2019-2020	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/

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
F-203 2019-20

Educational Service District 123
CCDDD 03400

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	0.00
3121	Z288	Special Education, Gen Apportionment	3,355,488.76
4121	N7	Special Education	13,869,665.31
4122	N8	Special Education - Infants and Toddlers - State	722,168.35
4155	071a	Learning Assistance Program	4,261,868.05
4165	Z477	Transitional Bilinual	1,133,973.02
4174	Z095	Highly Capable	395,892.59
4198	S5	School Food Service	58,139.50
4199	I4	Transportation - Operations	4,300,000.00
4499	J1	Transportation Reimbursement	380,000.00
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	669,210.38
n/a	A30h	Estimated Hold Harmless	0.00
n/a	M70	Total Amount to be Paid Account 3100	116,930,513.12
n/a	V13	Estimated Next Year LEA	9,071,593
n/a	Z109	Skill Center Total	0.00
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	4,248,570.79

Total Certificated Instructional Staff Units and Salary	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	675.09	30.44	705.53
District Generated			
Total	675.09	30.44	705.53
CIS Salary Allocation			
School Generated	47,601,194.47	2,146,290.42	49,747,484.89
District Generated			
Total	47,601,194.47	2,146,290.42	49,747,484.89
Total Certificated Adminstrative Staff Units and Salary	1191/1191ED	Other	Total
Certificated Administrative Staff (CAS) Units			
School Generated	38.93	2.32	41.25
District Generated	12.09		12.09
Total	51.01	2.32	53.33
CAS Salary Allocation			
School Generated	4,074,103.03	242,928.53	4,317,031.56
District Generated	1,265,091.42		1,265,091.42
Total	5,339,194.45	242,928.53	5,582,122.98
Total Classified Staff Units and Salary	1191/1191ED	Other	Total
Classified Staff (CLS) Units			
School Generated	146.92	9.42	156.33
District Generated	69.83		69.83
Total	216.74	9.42	226.16
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	7,431,430.83	476,240.83	7,907,671.66
District Generated	3,531,971.94		3,531,971.94
Total	10,963,402.77	476,240.83	11,439,643.60

Richland School District
Benton CountyF-203 Assumptions Report
F-203 2019-20Educational Service District 123
CCDDD 03400**Student Enrollment****Student Enrollment**

Item Code	Item Name	Amount
A10	Enroll R&N 7-8	0.00
A11a7	Enroll 7	1,097.00
A11a8	Enroll 8	1,031.00
A12	Enroll 7-8	2,128.00
A13a10	Enroll 10	1,085.00
A13a11	Enroll 11	1,109.00
A13a12	Enroll 12	899.00
A13a9	Enroll 9	975.00
A15	Enroll Run Start CTE	21.00
A16	Enroll Run Start	200.00
A39	Enroll K-3	3,695.00
A40	Enroll 5-6	2,056.00
A41	Enroll 9-12	4,068.00
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	462.00
A63	Enroll TBIP 7-8	121.00
A64	Enroll TBIP 9-12	121.00
A6A1	Enroll 1	902.00
A6A2	Enroll 2	978.00
A6A3	Enroll 3	913.00
A7a	Enroll 4	1,030.00
A8a5	Enroll 5	1,010.00
A8a6	Enroll 6	1,046.00
B2	Enroll SpEd K-21	1,433.00
Z269	Enroll R&N K	0.00
Z271	Enroll K	902.00
Z298	Enroll K-8	8,909.00
Z299	Enroll R&N K-8	0.00
Z472	Enroll Total Entered	12,977.00
A14	Enroll ALE K-6	280.00
A14B	Enroll ALE 7-8	90.00
A17	Enroll Total w/ Run Start and Dropout and ALE	13,700.00
A18	Enroll ALE 9-12	132.00

Richland School District
Benton CountyF-203 Assumptions Report
F-203 2019-20Educational Service District 123
CCDDD 03400**Student Enrollment****Student Enrollment**

Item Code	Item Name	Amount
A42	Enroll Total	12,977.00
A60	Enroll Program 1418 Reg	0.00
A61	Enroll Program 1418 CTE	0.00
A65	Enroll TBIP Exited	158.00
B1	Enroll SpEd 3-PK	146.00
B9	Enroll SpEd 0-2	72.00

Other Enrollment**Other Enrollment**

Item Code	Item Name	Amount
E54	Enroll 7-8 CTE	78.00
E55	Enroll 9-12 CTE exp	473.00
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
A33r	Regionalization	1.06
A33rb	Regionalization Base	1.06
A33re	Regionalization Experience	0.00
D57	Add BEA CIS	0.000
A12e	Counselor Enh Middle Enroll	0.00
D58	Add BEA CAS	0.000
Z268e	Counselor Enh Elem Enroll	0.00
502X	Class Size K-3	17.00

MSOC**Basic Education**

Item Code	Item Name	Amount
M1	MSOC Technology-Reg	135.91
M10	MSOC Utilities-LabSci	0.00
M11	MSOC Curriculum-LabSci	42.63
M12LL	MSOC Library-LabSci	5.78
M12SL	MSOC Other Supplies-LabSci	83.04
M13	MSOC Prof Dvlp-LabSci	7.11
M14	MSOC Facilities-LabSci	0.00
M15	MSOC Districtwide-LabSci	0.00
M17	MSOC Technology-CTEexpl	153.00
M18	MSOC Utilities-CTEexpl	443.68
M19	MSOC Curriculum-CTEexpl	168.30
M2	MSOC Utilities-Reg	369.29

MSOC**Basic Education**

Item Code	Item Name	Amount
M20LC	MSOC Library-CTEexpl	30.60
M20SC	MSOC Other Supplies-CTEexpl	336.60
M21	MSOC Prof Dvlp-CTEexpl	30.60
M22	MSOC Facilities-CTEexpl	214.20
M23	MSOC Districtwide-CTEexpl	153.00
M25	MSOC Technology-CTEprep	153.00
M26	MSOC Utilities-CTEprep	443.68
M27	MSOC Curriculum-CTEprep	168.30
M28LC	MSOC Library-CTEprep	30.60
M28SC	MSOC Other Supplies-CTEprep	336.60
M29	MSOC Prof Dvlp-CTEprep	30.60
M3	MSOC Curriculum-Reg	145.92
M30	MSOC Facilities-CTEprep	214.20
M31	MSOC Districtwide-CTEprep	153.00
M33	MSOC Technology-Skills	153.00
M34	MSOC Utilities-Skills	443.68
M35	MSOC Curriculum-Skills	168.30
M36LS	MSOC Library-Skill	30.60
M36SS	MSOC Other Supplies-Skill	336.60
M37	MSOC Prof Dvlp-Skills	30.60
M38	MSOC Facilities-Skills	214.20
M39	MSOC Districtwide-Skills	153.00
M4LR	MSOC Library-Reg	20.79
M4SR	MSOC Other Supplies-Reg	289.00
M5	MSOC Prof Dvlp-Reg	22.57
M6	MSOC Facilities-Reg	182.94
M7	MSOC Districtwide-Reg	126.74
M80	MSOC-Reg	1,293.16
M81	MSOC-LabSci	177.64
M82	MSOC-CTEexpl	1,529.98
M84	MSOC-CTE 9-12prep	1,529.98
M85	MSOC-Skills	1,529.98
M9	MSOC Technology-LabSci	39.08

Categoricals

Item Code	Item Name	Amount
M41	MSOC Technology-TBIP	0.00
M42	MSOC Utilities-TBIP	0.00
M43	MSOC Curriculum-TBIP	0.00
M44LT	MSOC Library-TBIP	0.00
M44ST	MSOC Other Supplies-TBIP	0.00
M45	MSOC Prof Dvlp-TBIP	0.00

MSOC**Categoricals**

Item Code	Item Name	Amount
M46	MSOC Facilities-TBIP	0.00
M47	MSOC Districtwide-TBIP	0.00
M50	MSOC Utilities-LAP	0.00
M51	MSOC Curriculum-LAP	0.00
M52LL	MSOC Library-LAP	0.00
M52SL	MSOC Other 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
M58	MSOC Utilities-HiCap	0.00
M59	MSOC Curriculum-HiCap	0.00
M60LH	MSOC Library-HiCap	0.00
M60SH	MSOC Other 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	2,240.00
C1	Enroll Total PY for LAP	13,515.00
Z076	LAP PY HiPov Students	3,010.00
B3	Adj Resident BEA	0.00

Grants, Allocations and Awards

Item Code	Item Name	Amount
B4	State Safety Net	0.00
B5	Home/Hosp Ed Alloc	0.00
B8	% Stdnt Avg FTE SpEd	0.31500
B7	Co-op SpEd Alloc Rate	0.00
A34	BEA Reduce/Delay	0.00
F1	HiCap Yes/No	1.00

Richland School District
Benton CountyF-203 Assumptions Report
F-203 2019-20Educational Service District 123
CCDDD 03400**Estimated Revenues****Levies and Levy Transfers**

Item Code	Item Name	Amount
V13	Est Nxt Yr LEA	9,071,593

Transportation Allocation and Depreciation

Item Code	Item Name	Amount
I1	Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists	4,300,000.00
I2	In-Lieu-Of Deprec for Contracting Dists	0.00
J1	Prgm 4499 Alloc Trans Deprec	380,000.00

Estimate of Deductible Revenues

Item Code	Item Name	Amount
A24	1400 Local In-Lieu-of Taxes	0.00
A27	5400 Federal In-Lieu-of Taxes	0.00
Z292	Local Deductible Revenue Sources	0.00
A28	5500 Federal Forests	0.00

Estimated Hold Harmless

Item Code	Item Name	Amount
A30h	Estimated Hold Harmless	0.00

Free and Reduced Meals

Item Code	Item Name	Amount
H2	Est FRPB	215,000.00
H3	Est RPB	31,465.00
H4	Est RPL K3	50,000.00

X-Option**Salary Funding Factors**

Item Code	Item Name	Amount
142x	CIS Sal Inc	66,520.00
52x	CAS - Salary Inc	98,741.00
53x	CLS - Salary Inc	47,720.00
118x	CIS Biennial Base Sal	65,216.05
223x	CAS - Salary Maint	96,805.00
224x	CLS - Salary Maint	46,784.33
614xpd	Prof Learning Days	2.00
613xpd	School Year Total Days	180.00

Benefit Funding Factors

Item Code	Item Name	Amount
124X	Certificated Health Insurance	10,127.64
500X	Certificated Health Insurance Inc	3,892.00
500Xb	Certificated Health Insurance Blend Inc	8,076.00

X-Option**Benefit Funding Factors**

Item Code	Item Name	Amount
123X	CLS Health Insurance	10,127.64
621X	CLS Health Insurance Inc	3,892.00
621Xb	CLS Health Insurance Blend Inc	8,076.00
125X	CLS Health Factor	1.430
128X	CLS - Benefits Maint	0.24330
129X	CLS - Benefits Inc	0.20830
126X	CIS/CAS - Benefits Maint	0.23800
127X	CIS/CAS - Benefits Inc	0.23160

General Education Funding Factors

Item Code	Item Name	Amount
355X	Run Start - Reg Rate	8,503.15
356X	Run Start - CTE Rate	9,470.11
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	0.1733
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
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	0.9950
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	0.04624
592X	SpEd CIS BEA Ratio 9-12	0.04858
618x	CAS Ratio K-3	0.004334

X-Option**Special Education Funding Factors**

Item Code	Item Name	Amount
618X4	SpEd CAS BEA Ratio 4	0.00400
618X6	SpEd CAS BEA Ratio 5-6	0.00400
618X8	SpEd CAS BEA Ratio 7-8	0.00399
618X12	SpEd CAS BEA Ratio 9-12	0.00403
620x	SpEd CLS BEA Ratio K-3	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 %	0.3892
51X	LAP HR/Stdnt	2.39750
151X	HiPov LAP HR/Stdnt	1.10000
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	0.0197
587x	HiCap Class Size	15.00
140X	HiCap Hr/Stdnt	2.1590
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	0.12510
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

X-Option**CTE/Skills Center Funding Factors**

Item Code	Item Name	Amount
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	0.12510
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	0.17840

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
510xe	Counselor Enh Elem	0.307
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
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
526Xe	Counselor Enh Middle	0.512
527x	Nurse Middle	0.060
528x	Social Worker Middle	0.006
529x	Psychologists Middle	0.002

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Item Code	Item Name	Amount
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

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

X-Option**Additional Teachers to Cover Planning Period**

Item Code	Item Name	Amount
Z319	Planning 9-12	0.200

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CCDDD 03400**I. Apportionment - Acct 3100****I. Computation for Guaranteed School - Generated Entitlement**

Item Code		Amount
	A. District-Wide Staff Mix A33rb 1. District-Wide Regionalization Base A33r 2. District-Wide Regionalization A33re 3. District-Wide Regionalization Experience	 1.06 1.06 0.00
	B. School Generated – Certificated Instructional Staff (CIS) Z344 1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 675.087 * 65,216.05 * 1.06 Z345 2. School CIS Salary Increase ([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((675.087 * 66,520.00) * (1.06 + 0.00)) - 46,668,098.00 Z346 3. Subtotal School Generated CIS Salary [School CIS Salary Maint Total] + [School CIS Salary Inc Total] 46,668,098.00 + 933,096.47	 \$ 46,668,098.00 \$ 933,096.47 \$ 47,601,194.47
	C. School Generated – Certificated Administrative Staff (CAS) Z347 1. School CAS Salary Maintenance Total [School Generated CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 38.925 * 96,805.00 * 1.06 Z348 2. School CAS Salary Increase Total [School Generated CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [School CAS Salary Maint Total] 38.925 * 98,741.00 * 1.06 - 3,994,222.70 Z349 3. Subtotal School Generated CAS Salary [School CAS Salary Maint Total] + [School CAS Salary Inc Total] 3,994,222.70 + 79,880.33	 \$ 3,994,222.70 \$ 79,880.33 \$ 4,074,103.03

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Z350	D. School Generated – Classified Staff (CLS) 1. School CLS Salary Maintenance Level [School Generated CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 146.915 * 46,784.33 * 1.06	\$ 7,285,719.03
Z351	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [School CLS Salary Maint Total] 146.915 * 47,720.00 * 1.06 - 7,285,719.03	\$ 145,711.80
Z352	3. Subtotal School Generated CLS Salary [School CLS Salary Maint Total] + [School CLS Salary Inc Total] 7,285,719.03 + 145,711.80	\$ 7,431,430.83
Z353	E. Other School Generated Entitlements 1. Substitutes [Teachers FTE] * [Substitutes Days] * [Substitutes Rate] 625.587 * 4.000 * 151.86	\$ 380,006.57
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
Z354	A. District Generated – Facilities, Maintenance, Grounds – Classified Staff (CLS) 1. Facilities Salary Maint Total [Facilities FTE] * [CLS - Salary Maint] * [Regionalization Base] 22.528 * 46,784.33 * 1.06	\$ 1,117,194.83
Z355	2. Facilities Salary Inc Total [Facilities FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities Salary Maint Total] 22.528 * 47,720.00 * 1.06 - 1,117,194.83	\$ 22,343.50
Z356	3. Facilities Salary Total [Facilities Salary Maint Total] + [Facilities Salary Inc Total] 1,117,194.83 + 22,343.50	\$ 1,139,538.33

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Z357	B. District Generated – Warehouse, Laborers, Mechanics - Classified Staff (CLS) 1. Warehouse Salary Maint Total [Warehouse FTE] * [CLS - Salary Maint] * [Regionalization Base] 4.125 * 46,784.33 * 1.06	\$ 204,564.48
Z358	2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total] 4.125 * 47,720.00 * 1.06 - 204,564.48	\$ 4,091.22
Z359	3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total] 204,564.48 + 4,091.22	\$ 208,655.70
Z360	C. District Generated - Technology - Classified Staff (CLS) 1. Technology Salary Maint Total [Technology FTE] * [CLS - Salary Maint] * [Regionalization Base] 7.804 * 46,784.33 * 1.06	\$ 387,011.21
Z361	2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total] 7.804 * 47,720.00 * 1.06 - 387,011.21	\$ 7,740.08
Z362	3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total] 387,011.21 + 7,740.08	\$ 394,751.29
Z363	D. Central Administration – Classified Staff (CLS) 1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 35.368 * 46,784.33 * 1.06	\$ 1,753,948.27
Z364	2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total] 35.368 * 47,720.00 * 1.06 - 1,753,948.27	\$ 35,078.35
Z365	3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total] 1,753,948.27 + 35,078.35	\$ 1,789,026.62

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Z366	E. Central Admin – Certificated Administrative Staff (CAS)	
	1. Central Admin CAS Salary Maint Total [Central Admin CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 12.087 * 96,805.00 * 1.06	\$ 1,240,286.96
	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total] 12.087 * 98,741.00 * 1.06 - 1,240,286.96	\$ 24,804.46
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total] 1,240,286.96 + 24,804.46	\$ 1,265,091.42

III. Summary and Benefits

Item Code		Amount
Z344	A. District Staffing Total Salaries	
	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 675.087 * 65,216.05 * 1.06	\$ 46,668,098.00
	2. School CIS Salary Increase (((School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((675.087 * 66,520.00) * (1.06 + 0.00)) - 46,668,098.00	\$ 933,096.47
Z371	3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total] 1,240,286.96 + 3,994,222.70	\$ 5,234,509.66
Z372	4. Total CAS Salary Inc [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total] 24,804.46 + 79,880.33	\$ 104,684.79
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] 7,285,719.03 + 1,117,194.83 + 204,564.48 + 387,011.21 + 1,753,948.27	\$ 10,748,437.82
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] 145,711.80 + 22,343.50 + 4,091.22 + 7,740.08 + 35,078.35	\$ 214,964.95
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] 46,668,098.00 + 933,096.47 + 5,234,509.66 + 104,684.79 + 10,748,437.82 + 214,964.95	\$ 63,903,791.69

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	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] (675.087 + 51.012) * 10,127.64	\$ 7,353,669.28
Z377	2. CIS/CAS Insurance Inc Total ((([School Generated CIS FTE] + [District Total CAS FTE]) * [Certificated Health Insurance Inc]) + (([School Generated CIS FTE] + [District Total CAS FTE]) * [Certificated Health Insurance Blend Inc] * [Cert Health Factor]))) - [CIS/CAS Insurance Maint Total] (((675.087 + 51.012) * 3,892.00) + ((675.087 + 51.012) * (8,076.00 * 1.02))) - 7,353,669.28	\$ 1,453,563.06
Z378	3. CLS Insurance Maint Total [District Total CLS FTE] * [CLS Health Insurance] 216.740 * 10,127.64	\$ 2,195,064.69
Z379	4. CLS Insurance Inc Total ((([District Total CLS FTE] * [CLS Health Insurance Inc]) + ([District Total CLS FTE] * [CLS Health Insurance Blend Inc] * [CLS Health Factor])) - [CLS Insurance Maint Total] ((216.740 * 3,892.00) + (216.740 * 8,076.00 * 1.430)) - 2,195,064.69	\$ 1,151,548.29
Z380	5. CIS/CAS Benefits Maint Total ([School CIS Salary Maint Total] + [Total CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (46,668,098.00 + 5,234,509.66) * 0.23800	\$ 12,352,820.62
Z381	6. CIS/CAS Benefits Inc Total ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (933,096.47 + 104,684.79) * 0.23160	\$ 240,350.14
Z382	7. CLS Benefits Maint Total [Total CLS Salary Maint] * [CLS - Benefits Maint] 10,748,437.82 * 0.24330	\$ 2,615,094.92
Z383	8. CLS Benefits Inc Total [Total CLS Salary Inc] * [CLS - Benefits Inc] 214,964.95 * 0.20830	\$ 44,777.20
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] 7,353,669.28 + 1,453,563.06 + 2,195,064.69 + 1,151,548.29 + 12,352,820.62 + 240,350.14 + 2,615,094.92 + 44,777.20	\$ 27,406,888.20

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Z345pd	C. Professional Learning Days - General Apportionment 1. Professional Learning Days Salaries (((School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((675.087 * 66,520.00) * (1.06 + 0.00)) / 180.00) * 2.00	\$ 528,902.16
Z381pd	2. Professional Learning Day - Payroll Tax and Benefits [School CIS PD Salary] * [CIS/CAS - Benefits Inc] 528,902.16 * 0.23160	\$ 122,493.74
3100pd	3. Total General Apportionment Professional Learning Days [School CIS PD Salary] + [CIS PD Benefits] 528,902.16 + 122,493.74	\$ 651,395.90
Z385	D. Running Start (Community and Technical College FTEs) 1. Run Start-Reg [Enroll Run Start] * [Run Start - Reg Rate] 200.00 * 8,503.15	\$ 1,700,630.00
Z386	2. Run Start-CTE [Enroll Run Start CTE] * [Run Start - CTE Rate] 21.00 * 9,470.11	\$ 198,872.31
Z387	3. Total Run Start [Run Start-Reg] + [Run Start-CTE] 1,700,630.00 + 198,872.31	\$ 1,899,502.31
Z389	E. Dropout Reengagement 1. Reengage - Reg [Enroll Program 1418 Reg] * [Run Start - Reg Rate] 0.00 * 8,503.15	\$ 0.00
Z340	2. Reengage - CTE [Enroll Program 1418 CTE] * [Run Start - CTE Rate] 0.00 * 9,470.11	\$ 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] (280.00 + 90.00 + 132.00) * 8,503.15	\$ 4,268,581.30

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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-Reg] + [Total MSOC Other Supplies-Reg] + [Total MSOC Prof Dvlp-Reg] + [Total MSOC Facilities-Reg] + [Total MSOC Districtwide-Reg] 1,688,817.66 + 4,588,797.54 + 1,813,201.92 + 258,336.54 + 3,591,114.00 + 280,454.82 + 2,273,212.44 + 1,574,871.24	\$ 16,068,806.16
M16	2. Grades 9-12 Additional: Total Allocated MSOC Lab Science: Total Allocated MSOC [Total MSOC Technology-LabSci] + [Total MSOC Utilities-LabSci] + [Total MSOC Curriculum-LabSci] + [Total MSOC Library-LabSci] + [Total MSOC Other Supplies-LabSci] + [Total MSOC Prof Dvlp-LabSci] + [Total MSOC Facilities-LabSci] + [Total MSOC Districtwide-LabSci] 158,977.44 + 0.00 + 173,418.84 + 23,513.04 + 337,806.72 + 28,923.48 + 0.00 + 0.00	\$ 722,639.52
M91	3. Small School District and Remote & Necessary MSOC enhancement ([SS RN CIS FTE] + [SS RN CAS FTE]) * [MSOC -SSRN] (0.000 + 0.000) * 11,952.70	\$ 0.00
Z390	4. Total GenEd MSOC [Total MSOC -Reg] + [Total MSOC -LabSci] + [Total MSOC -SS RN] 16,068,806.16 + 722,639.52 + 0.00	\$ 16,791,445.68
Z123	H. Career & Technical Education and Skills Centers 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] 303,832.76 + 34,120.94 + 67,123.91 + 173,385.87 + 119,338.44 + 2,472.28 + 4,157.78	\$ 704,431.98
Z137	2. Grades 9 - 12 Exploratory Career & Technical Education ? Total 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] 1,842,457.66 + 208,807.59 + 409,116.92 + 1,053,228.13 + 723,680.54 + 14,990.40 + 25,213.01	\$ 4,277,494.25
Z109	3. Skills 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] 704,431.98 + 4,277,494.25 + 0.00	\$ 4,981,926.23

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CCDDD 03400**IV. Guaranteed Entitlement**

Item Code	Amount
A.Totals	
m49	1. Total Guaranteed Entitlement $[\text{Substitutes}] + [\text{SS RN Substitutes}] + [\text{TOTAL Salaries}] + [\text{TOTAL Benefits}] + [\text{Total Run Start}] + [\text{Total Reengage}] + [\text{Total ALE}] + [\text{Total GenEd MSOC}] + [\text{Skills Center Total}] + [\text{CTE 7-8 Total}] + [\text{CTE 9-12 Total}] + [\text{Total 3100 PD}]$ $380,006.57 + 0.00 + 63,903,791.69 + 27,406,888.20 + 1,899,502.31 + 0.00 + 4,268,581.30 + 16,791,445.68 + 0.00 + 704,431.98 + 4,277,494.25 + 651,395.90$
Z457	2. Guar Entlmt per Student $[\text{Total Guaranteed Entitlement}] / [\text{Enroll Total w/ Run Start and Dropout and ALE}]$ $120,283,537.88 / 13,700.00$
Z246	3. Total BEA per SpEd student $[\text{TOTAL Salary BEA}] + [\text{TOTAL Benefits BEA}] + [\text{Substitutes BEA}] + [\text{MSOC BEA Per Student}] + [\text{Total SpEd BEA PD}]$ $5,097.79 + 2,187.00 + 29.93 + 1,355.28 + 51.84$
4. Computation of State Funded Support Computation of State Funded Support	
a. Local Deductible Revenue Sources	
A24	i. 1400 Local In-Lieu-of Taxes \$ 0.00
A27	ii. 5400 Federal In-Lieu-of Taxes \$ 0.00
Z292	iii. Total Deductible RevenueLocal Deductible Revenue Sources $[\text{1400 Local In-Lieu-of Taxes}] + [\text{5400 Federal In-Lieu-of Taxes}]$ $0.00 + 0.00$
A34	b. BEA Reduce/DelayMinus BEA Allocation Reduced or Delayed \$ 0.00
Z288	c. General Apportionment Allocation for Special Ed Account 3121Gen Apport 3121 $[\text{SpEd Gen Apport Instruct}] * [\% \text{Stdnt Avg FTE SpEd}]$ $10,652,345.28 * 0.31500$
A28	d. Federal Forest Account 5500 Deduction5500 Federal Forests \$ 0.00
Z456	e. Fire District PaymentFire District Payment $[\text{Enroll Fire Dist}] * [\text{Fire Dist Rate}]$ $2,240.00 * 1.10$
A30h	f. Estimated Hold HarmlessEstimated Hold Harmless \$ 0.00
M70	g. Total Amount to be Paid Sept. 2019 - Aug 2020 in Account 3100Total Amount to be Paid Sept. 2019 - Aug. 2020 in Account 3100 $[\text{Total Guaranteed Entitlement}] - [\text{Local Deductible Revenue Sources}] - [\text{BEA Reduce/Delay}] - [\text{Gen Apport 3121}] - [\text{5500 Federal Forests}] + [\text{Fire Dist Payment}] + [\text{Estimated Hold Harmless}]$ $120,283,537.88 - 0.00 - 0.00 - 3,355,488.76 - 0.00 + 2,464.00 + 0.00$

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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 Biennial Base Sal] * [Regionalization Base] 0.000 * 65,216.05 * 1.06	\$ 0.00
Z097	2. Skill CIS Salary Inc (((Skills Center CIS FTE] * [CIS Sal Inc])) * ([Regionalization] + [Regionalization Experience])) - [Skills CIS Salary Maint] ((0.000 * 66,520.00) * (1.06 + 0.00)) - 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] * [Regionalization Base] 0.000 * 96,805.00 * 1.06	\$ 0.00
Z100	2. Skill CAS Salary Inc [Skills Center CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Skills CAS Salary Maint] 0.000 * 98,741.00 * 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] * [Regionalization Base] 0.000 * 46,784.33 * 1.06	\$ 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 * 47,720.00 * 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

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	D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z102	1. Skill Cert Insurance [Skills Center CIS CAS FTE] * [Certificated Health Insurance] 0.000 * 10,127.64	\$	0.00
Z103	2. Skill Cert Insurance Inc ((([Skills Center CIS CAS FTE] * [Certificated Health Insurance Inc]) + ([Skills Center CIS CAS FTE] * [Certificated Health Insurance Blend Inc] * [Cert Health Factor])) - [Skills Cert Insurance]) ((0.000 * 3,892.00) + (0.000 * 8,076.00 * 1.02)) - 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) * 0.23800	\$	0.00
Z105	4. Skill Cert Benefits Inc ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (0.00 + 0.00) * 0.23160	\$	0.00
108A	5. Classified Insurance BenefitsSkill Center : Classified Insurance (Maintenance Level) [Skills Center CLS FTE] * [CLS Health Insurance] 0.000 * 10,127.64	\$	0.00
109A	6. Classified Insurance Benefits - IncreaseSkill Center : Classified Insurance (Increase Level) ((([Skills Center CLS FTE] * [CLS Health Insurance Inc]) + ([Skills Center CLS FTE] * [CLS Health Insurance Blend Inc] * [CLS Health Factor])) - [Skills CLS Insurance]) ((0.000 * 3,892.00) + (0.000 * 8,076.00 * 1.430)) - 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 * 0.24330	\$	0.00
106A	8. Classified - Payroll Tax and Benefits - IncreaseSkill Center : Classified Benefits (Increase Level) [Skills CLS Salary Inc] * [CLS - Benefits Inc] 0.00 * 0.20830	\$	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

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Z097pd	E. Professional Learning Days - Skill Center 1. Professional Learning Days Salaries (((Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.000 * 66,520.00) * (1.06 + 0.00)) / 180.00) * 2.00	\$ 0.00
Z105pd	2. Professional Learning Day - Payroll Tax and Benefits [Skill CIS PD Salary] * [CIS/CAS - Benefits Inc] 0.00 * 0.23160	\$ 0.00
3045pd	3. Total Skill Center Professional Learning Days [Skill CIS PD Salary] + [Skill CIS PD Benefits] 0.00 + 0.00	\$ 0.00
M40	F. Materials, Supplies, and Operating Costs (MSOC) 1. Skill Center: Total Allocated MSOC [Total MSOC Technology-Skills] + [Total MSOC Utilities-Skills] + [Total MSOC Curriculum-Skills] + [Total MSOC Other Supplies-Skill] + [Total MSOC Library-Skill] + [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	\$ 0.00
Z108	2. Skill Center Substitutes [Skills Center Teacher FTE] * [Substitutes Days] * [Substitutes Rate] 0.000 * 4.000 * 151.86	\$ 0.00
Z109	G. Total 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

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Item Code		Amount
	A. Grades 7-8 Exploratory Career & Technical Education –Certificated Instructional Staff (CIS)	
Z110	1. CTE 7-8 CIS Salary Maint	\$ 297,876.92
	[CTE 7-8 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]	
	4.309 * 65,216.05 * 1.06	
Z111	2. CTE 7-8 CIS Salary Inc	\$ 5,955.84
	((([CTE 7-8 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience]))) - [CTE 7-8 CIS Salary Maint]	
	((4.309 * 66,520.00) * (1.06 + 0.00)) - 297,876.92	
Z112	3. CTE 7-8 CIS Salary Total	\$ 303,832.76
	[CTE 7-8 CIS Salary Maint] + [CTE 7-8 CIS Salary Inc]	
	297,876.92 + 5,955.84	
	B. Grades 7-8 Exploratory Career & Technical Education – Certificated Administrative Staff (CAS)	
Z113	1. CTE 7-8 CAS Salary Maint	\$ 33,451.94
	[CTE 7-8 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]	
	0.326 * 96,805.00 * 1.06	
Z114	2. CTE 7-8 CAS Salary Inc	\$ 669.00
	[CTE 7-8 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 7-8 CAS Salary Maint]	
	0.326 * 98,741.00 * 1.06 - 33,451.94	
Z115	3. CTE 7-8 CAS Salary Total	\$ 34,120.94
	[CTE 7-8 CAS Salary Maint] + [CTE 7-8 CAS Salary Inc]	
	33,451.94 + 669.00	
	C. CTE 7-8 - Classified Staff (CLS)	
021A	1. CLS Salary Maintenance TotalMiddle School CTE: Classified Salary (Maintenance Level)	\$ 65,807.77
	[CTE 7-8 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base]	
	1.327 * 46,784.33 * 1.06	
020A	2. CLS Salary IncreaseMiddle School CTE: Classified Salary (Increase Level)	\$ 1,316.14
	[CTE 7-8 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 7-8 CLS Salary Maint]	
	1.327 * 47,720.00 * 1.06 - 65,807.77	
022A	3. Subtotal CTE CLS SalaryMiddle School CTE: Classified Salary Total	\$ 67,123.91
	[CTE 7-8 CLS Salary Maint] + [CTE 7-8 CLS Salary Inc]	
	65,807.77 + 1,316.14	

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	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z116	1. CTE 7-8 Cert Insurance [CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance] 4.635 * 10,127.64	\$ 46,941.61
Z117	2. CTE 7-8 Cert Insurance Inc ((([CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance Inc]) + ([CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance Blend Inc] * [Cert Health Factor])) - [CTE 7-8 Cert Insurance]) ((4.635 * 3,892.00) + (4.635 * 8,076.00 * 1.02)) - 46,941.61	\$ 9,278.72
Z118	3. CTE 7-8 Cert Benefits Maint ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (297,876.92 + 33,451.94) * 0.23800	\$ 78,856.27
Z119	4. CTE 7-8 Cert Benefits Inc ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (5,955.84 + 669.00) * 0.23160	\$ 1,534.31
018A	5. Classified Insurance BenefitsMiddle School CTE: Classified Insurance (Maintenance Level) [CTE 7-8 CLS FTE] * [CLS Health Insurance] 1.327 * 10,127.64	\$ 13,439.38
019A	6. Classified Insurance Benefits - IncreaseMiddle School CTE: Classified Insurance (Increase Level) ((([CTE 7-8 CLS FTE] * [CLS Health Insurance Inc]) + ([CTE 7-8 CLS FTE] * [CLS Health Insurance Blend Inc] * [CLS Health Factor])) - [CTE 7-8 CLS Insurance]) ((1.327 * 3,892.00) + (1.327 * 8,076.00 * 1.430)) - 13,439.38	\$ 7,050.40
016A	7. Classified - Payroll Tax and BenefitsMiddle School CTE: Classified Benefits (Maintenance Level) [CTE 7-8 CLS Salary Maint] * [CLS - Benefits Maint] 65,807.77 * 0.24330	\$ 16,011.03
015A	8. Classified - Payroll Tax and Benefits - IncreaseMiddle School CTE: Classified Benefits (Increase Level) [CTE 7-8 CLS Salary Inc] * [CLS - Benefits Inc] 1,316.14 * 0.20830	\$ 274.15
Z120	9. CTE 7-8 insurance/Benefits Total [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] 46,941.61 + 9,278.72 + 78,856.27 + 1,534.31 + 13,439.38 + 7,050.40 + 16,011.03 + 274.15	\$ 173,385.87

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Z111pd	E. Professional Learning Days - CTE 7-8 1. Professional Learning Days Salaries ((([CTE 7-8 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((4.309 * 66,520.00) * (1.06 + 0.00)) / 180.00) * 2.00	\$ 3,375.92
Z119pd	2. Professional Learning Day - Payroll Tax and Benefits [CTE 7-8 CIS PD Salary] * [CIS/CAS - Benefits Inc] 3,375.92 * 0.23160	\$ 781.86
3034pd	3. Total CTE 7-8 Professional Learning Days [CTE 7-8 CIS PD Salary] + [CTE 7-8 CIS PD Benefits] 3,375.92 + 781.86	\$ 4,157.78
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-CTE 7-8] + [Total MSOC Other Supplies-CTE 7-8] + [Total MSOC Prof Dvlp-CTE 7-8] + [Total MSOC Facilities-CTE 7-8] + [Total MSOC Districtwide-CTE 7-8] 11,934.00 + 34,607.04 + 13,127.40 + 2,386.80 + 26,254.80 + 2,386.80 + 16,707.60 + 11,934.00	\$ 119,338.44
Z122	2. CTE 7-8 Substitutes [CTE 7-8 Teacher FTE] * [Substitutes Days] * [Substitutes Rate] 4.070 * 4.000 * 151.86	\$ 2,472.28
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] 303,832.76 + 34,120.94 + 67,123.91 + 173,385.87 + 119,338.44 + 2,472.28 + 4,157.78	\$ 704,431.98

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Item Code		Amount
	A. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory)	
Z124	1. CTE 9-12 CIS Salary Maint [CTE 9-12 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 26.130 * 65,216.05 * 1.06	\$ 1,806,341.11
Z125	2. CTE 9-12 CIS Salary Inc ((([CTE 9-12 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience]))) - [CTE 9-12 CIS Salary Maint] ((26.130 * 66,520.00) * (1.06 + 0.00)) - 1,806,341.11	\$ 36,116.55
Z126	3. CTE 9-12 CIS Salary Total [CTE 9-12 CIS Salary Maint] + [CTE 9-12 CIS Salary Inc] 1,806,341.11 + 36,116.55	\$ 1,842,457.66
	B. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory)	
Z127	1. CTE 9-12 CAS Salary Maint [CTE 9-12 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 1.995 * 96,805.00 * 1.06	\$ 204,713.53
Z128	2. CTE 9-12 CAS Salary Inc [CTE 9-12 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 9-12 CAS Salary Maint] 1.995 * 98,741.00 * 1.06 - 204,713.53	\$ 4,094.06
Z129	3. CTE 9-12 CAS Salary Total [CTE 9-12 CAS Salary Maint] + [CTE 9-12 CAS Salary Inc] 204,713.53 + 4,094.06	\$ 208,807.59
	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] * [Regionalization Base] 8.088 * 46,784.33 * 1.06	\$ 401,095.16
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] 8.088 * 47,720.00 * 1.06 - 401,095.16	\$ 8,021.76
037A	3. Subtotal CTE CLS SalaryHigh School CTE: Classified Salary Total [CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc] 401,095.16 + 8,021.76	\$ 409,116.92

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	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z130	1. CTE 9-12 Cert Insurance [CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance] 28.125 * 10,127.64	\$ 284,839.88
Z131	2. CTE 9-12 Cert Insurance Inc ((([CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance Inc]) + ([CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance Blend Inc] * [Cert Health Factor]))) - [CTE 9-12 Cert Insurance] ((28.125 * 3,892.00) + (28.125 * 8,076.00 * 1.02)) - 284,839.88	\$ 56,302.87
Z132	3. CTE 9-12 Cert Benefits Maint ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (1,806,341.11 + 204,713.53) * 0.23800	\$ 478,631.00
Z133	4. CTE 9-12 Cert Benefits Inc ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (36,116.55 + 4,094.06) * 0.23160	\$ 9,312.78
033A	5. Classified Insurance BenefitsHigh School CTE: Classified Insurance (Maintenance Level) [CTE 9-12 CLS FTE] * [CLS Health Insurance] 8.088 * 10,127.64	\$ 81,912.35
034A	6. Classified Insurance Benefits - IncreaseHigh School CTE: Classified Insurance (Increase Level) ((([CTE 9-12 CLS FTE] * [CLS Health Insurance Inc]) + ([CTE 9-12 CLS FTE] * [CLS Health Insurance Blend Inc] * [CLS Health Factor]))) - [CTE 9-12 CLS Insurance] ((8.088 * 3,892.00) + (8.088 * 8,076.00 * 1.430)) - 81,912.35	\$ 42,971.87
031A	7. Classified - Payroll Tax and BenefitsHigh School CTE: Classified Benefits (Maintenance Level) [CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint] 401,095.16 * 0.24330	\$ 97,586.45
030A	8. Classified - Payroll Tax and Benefits - IncreaseHigh School CTE: Classified Benefits (Increase Level) [CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc] 8,021.76 * 0.20830	\$ 1,670.93
Z134	9. CTE 9-12 insurance/Benefits Total [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] 284,839.88 + 56,302.87 + 478,631.00 + 9,312.78 + 81,912.35 + 42,971.87 + 97,586.45 + 1,670.93	\$ 1,053,228.13

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Z125pd	E. Professional Learning Days - CTE 9-12 1. Professional Learning Days Salaries (((CTE 9-12 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((26.130 * 66,520.00) * (1.06 + 0.00)) / 180.00) * 2.00	\$ 20,471.75
Z133pd	2. Professional Learning Day - Payroll Tax and Benefits [CTE 9-12 CIS PD Salary] * [CIS/CAS - Benefits Inc] 20,471.75 * 0.23160	\$ 4,741.26
3031pd	3. Total CTE 9-12 Professional Learning Days [CTE 9-12 CIS PD Salary] + [CTE 9-12 CIS PD Benefits] 20,471.75 + 4,741.26	\$ 25,213.01
146A	F. Other Generated Entitlements 1. Materials, Supplies, and Operating Costs (MSOC) [Total MSOC -CTE 9-12expl] + [Total MSOC -CTE 9-12prep] 723,680.54 + 0.00	\$ 723,680.54
Z136	2. CTE 9-12 Substitutes ([CTE 9-12 expl Teacher FTE] + [CTE 9-12 prep Teacher FTE]) * ([Substitutes Days] * [Substitutes Rate]) (24.678 + 0.000) * (4.000 * 151.86)	\$ 14,990.40
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] 1,842,457.66 + 208,807.59 + 409,116.92 + 1,053,228.13 + 723,680.54 + 14,990.40 + 25,213.01	\$ 4,277,494.25

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CCDDD 03400**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	146.00
B2	C. Kindergarten - Age 21	1,433.00
Z272	D. Enroll BEA Resident [Enroll Total w/ Run Start and Dropout and ALE] + [Adj Resident BEA] 13,700.00 + 0.00	13,700.00
Z273	E. Enroll SpEd% K-21 [Enroll SpEd K-21] / [Enroll BEA Resident] 1,433.00 / 13,700.00	0.1046
Z274	F. SpEd K-21 Fund% IF [Enroll SpEd% K-21] <= [SpEd Max Fund %] THEN [Enroll SpEd% K-21] ELSE [SpEd Max Fund %] IF 0.1046 <= 0.13500 THEN 0.1046 ELSE 0.13500	0.1046
Z275	G. Enroll SpEd K-21 Funded [Enroll BEA Resident] * [SpEd K-21 Fund%] 13,700.00 * 0.1046	1,433.02
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] ELSE ([Enroll SpEd 3-PK] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]) IF 0.00 > 0 THEN 146.00 * 0.00 * 1.15 ELSE (146.00 * 8,721.84 * 1.15)	\$ 1,464,396.94
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 * 0.9950 - 21.50) * 1,433.00 ELSE (8,721.84 * 0.9950 - 21.50) * 1,433.02	\$ 12,405,268.37

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B4	K. State Safety Net Award	\$ 0.00
N7	L. Total 4121 [SpEd 3-PK Allocation] + [SpEd K-21 Allocation] + [State Safety Net] + [Home/Hosp Ed Alloc] + [Foster Care Alloc] 1,464,396.94 + 12,405,268.37 + 0.00 + 0.00 + 0.00	\$ 13,869,665.31
N8	M. Total 4122 [Enroll SpEd 0-2] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor] 72.00 * 8,721.84 * 1.15	\$ 722,168.35
N10	N. Total Sped Allocation [Total 4121] + [Total 4122] 13,869,665.31 + 722,168.35	\$ 14,591,833.66

Account 3121 Special Education, General Apportionment

Item Code		Amount
B2	O. Kindergarten - Age 21	1,433.00
Z284	P. SpEd Gen Apport IF [Co-op SpEd Alloc Rate] > 0 THEN [Co-op SpEd Alloc Rate] * [Enroll SpEd K-21] ELSE [SpEd BEA Rate] * [Enroll SpEd K-21] IF 0.00 > 0 THEN 0.00 * 1,433.00 ELSE 8,721.84 * 1,433.00	\$ 12,498,396.72
N9	Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate	0.1733
Z286	R. SpEd Gen Apport Instruct [SpEd Gen Apport] / (1 + [Districtwide Allow]) 12,498,396.72 / (1 + 0.1733)	\$ 10,652,345.28
B8	S. % Student Av. Enrollment in Sp. Ed. Instr.	0.31500
Z288	T. General Apportionment Allocation for Special Ed Account 3121Gen Apport 3121 [SpEd Gen Apport Instruct] * [% Stdnt Avg FTE SpEd] 10,652,345.28 * 0.31500	\$ 3,355,488.76
Z291	Total program 21	\$ 17,225,154.07

[Total 4121] + [Gen Apport 3121]	
13,869,665.31 + 3,355,488.76	

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CCDDD 03400**III. Special Education BEA Rate per Student Calculation - Acct 4121****BEA Calculated Staff Units**

Item Code		Amount
Z219	CIS BEA FTE K-3 $([Enroll\ K] + [Enroll\ 1] + [Enroll\ 2] + [Enroll\ 3]) * [SpEd\ CIS\ Ratio\ K-3]$ $(902.00 + 902.00 + 978.00 + 913.00) * 0.071170$	262.973
Z220	CIS BEA FTE 4 $[Enroll\ 4] * [SpEd\ CIS\ BEA\ Ratio\ 4]$ $1,030.00 * 0.04600$	47.386
Z221	CIS BEA FTE 5-6 $[Enroll\ 5-6] * [SpEd\ CIS\ BEA\ Ratio\ 5-6]$ $2,056.00 * 0.04600$	94.588
Z222	CIS BEA FTE 7-8 $[Enroll\ 7-8] * [SpEd\ CIS\ BEA\ Ratio\ 7-8]$ $2,128.00 * 0.04623$	98.388
Z223	CIS BEA FTE 9-12 $([Enroll\ 9-12] + [Enroll\ ALE\ K-6] + [Enroll\ ALE\ 7-8] + [Enroll\ ALE\ 9-12] + [Enroll\ Program\ 1418\ Reg] + [Enroll\ Program\ 1418\ CTE] + [Enroll\ Run\ Start] + [Enroll\ Run\ Start\ CTE]) * [SpEd\ CIS\ BEA\ Ratio\ 9-12]$ $(4,068.00 + 280.00 + 90.00 + 132.00 + 0.00 + 0.00 + 200.00 + 21.00) * 0.04857$	232.742
Z224	CIS BEA FTE K-12 $([CIS\ BEA\ FTE\ K-3] + [CIS\ BEA\ FTE\ 4] + [CIS\ BEA\ FTE\ 5-6] + [CIS\ BEA\ FTE\ 7-8] + [CIS\ BEA\ FTE\ 9-12]) / [Enroll\ Total\ w/\ Run\ Start\ and\ Dropout\ and\ ALE]$ $(262.973 + 47.386 + 94.588 + 98.388 + 232.742) / 13,700.00$	0.053728
Z555	CAS BEA FTE K-3 $([Enroll\ K] + [Enroll\ 1] + [Enroll\ 2] + [Enroll\ 3]) * [CAS\ Ratio\ K-3]$ $(902.00 + 902.00 + 978.00 + 913.00) * 0.004334$	16.014
Z555Z4	CAS BEA FTE 4 $[Enroll\ 4] * [SpEd\ CAS\ BEA\ Ratio\ 4]$ $1,030.00 * 0.00399$	4.115
Z555Z6	CAS BEA FTE 5-6	8.214

[Enroll 5-6] * [SpEd CAS BEA Ratio 5-6]

2,056.00 * 0.00399

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Z555Z8	CAS BEA FTE 7-8 [Enroll 7-8] * [SpEd CAS BEA Ratio 7-8] 2,128.00 * 0.00399	8.499
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] (4,068.00 + 280.00 + 90.00 + 132.00 + 0.00 + 0.00 + 200.00 + 21.00) * 0.00402	19.293
593X	CAS Special Ed BEA Rate (K-12) ([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] (16.014 + 4.115 + 8.214 + 8.499 + 19.293) / 13,700.00	0.004097
Z556	CLS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CLS BEA Ratio K-3] (902.00 + 902.00 + 978.00 + 913.00) * 0.018204	67.264
Z556Z4	CLS BEA FTE 4 [Enroll 4] * [SpEd CLS BEA Ratio 4] 1,030.00 * 0.01721	17.726
Z556Z6	CLS BEA FTE 5-6 [Enroll 5-6] * [SpEd CLS BEA Ratio 5-6] 2,056.00 * 0.01721	35.384
Z556Z8	CLS BEA FTE 7-8 [Enroll 7-8] * [SpEd CLS BEA Ratio 7-8] 2,128.00 * 0.01700	36.189
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] (4,068.00 + 280.00 + 90.00 + 132.00 + 0.00 + 0.00 + 200.00 + 21.00) * 0.01710	81.926
594X	CLS Special Ed BEA Rate (K-12)	0.017408

$\frac{([\text{CLS BEA FTE K-3}] + [\text{CLS BEA FTE 4}] + [\text{CLS BEA FTE 5-6}] + [\text{CLS BEA FTE 7-8}] + [\text{CLS BEA FTE 9-12}])}{[\text{Enroll Total w/ Run Start and Dropout and ALE}]}$	
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$(67.264 + 17.726 + 35.384 + 36.189 + 81.926) / 13,700.00$	
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Richland School District
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CCDDD 03400**Salary Allocation**

Item Code		Amount
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS Biennial Base Sal] * [Regionalization Base] 0.053728 * 65,216.05 * 1.06	\$ 3,714.16
Z226	CIS BEA Salary Inc Total (((CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CIS BEA Salary Maint Total] (((0.053728 * 66,520.00) * (1.06 + 0.00)) - 3,714.16	\$ 74.27
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total] 3,714.16 + 74.27	\$ 3,788.43
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] * [Regionalization Base] 0.004097 * 96,805.00 * 1.06	\$ 420.41
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total] 0.004097 * 98,741.00 * 1.06 - 420.41	\$ 8.40
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total] 420.41 + 8.40	\$ 428.81
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] * [Regionalization Base] 0.017408 * 46,784.33 * 1.06	\$ 863.29
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total] 0.017408 * 47,720.00 * 1.06 - 863.29	\$ 17.26
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total] 863.29 + 17.26	\$ 880.55
Z234	TOTAL Salary BEA	\$ 5,097.79

[CIS BEA Salary Total] + [CAS BEA Salary Total] + [CLS BEA Salary Total]

3,788.43 + 428.81 + 880.55

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Benefits Allocation

Item Code		Amount
Z235	1. CIS/CAS BEA Insurance Maint Total $([CIS\ BEA\ FTE\ K-12] + [CAS\ BEA\ FTE\ K-12]) * [Certificated\ Health\ Insurance]$ $(0.053728 + 0.004097) * 10,127.64$	\$ 585.63
Z236	2. CIS/CAS BEA Insurance Inc Total $((([CIS\ BEA\ FTE\ K-12] + [CAS\ BEA\ FTE\ K-12]) * [Certificated\ Health\ Insurance\ Inc]) +$ $([CIS\ BEA\ FTE\ K-12] + [CAS\ BEA\ FTE\ K-12]) * ([Certificated\ Health\ Insurance\ Blend\ Inc] * [Cert\ Health\ Factor]))) - [CIS/CAS\ BEA\ Insurance\ Maint\ Total]$ $(((0.053728 + 0.004097) * 3,892.00) + ((0.053728 + 0.004097) * (8,076.00 * 1.02))) - 585.63$	\$ 115.76
Z237	3. CLS BEA Insurance Maint Total $[CLS\ BEA\ FTE\ K-12] * [CLS\ Health\ Insurance]$ $0.017408 * 10,127.64$	\$ 176.30
Z238	4. CLS BEA Insurance Inc Total $([CLS\ BEA\ FTE\ K-12] * [CLS\ Health\ Insurance\ Inc]) + ([CLS\ BEA\ FTE\ K-12] * [CLS\ Health\ Insurance\ Blend\ Inc] * [CLS\ Health\ Factor])) - [CLS\ BEA\ Insurance\ Maint\ Total]$ $((0.017408 * 3,892.00) + (0.017408 * 8,076.00 * 1.430)) - 176.30$	\$ 92.49
Z239	5. CIS/CAS BEA Benefits Maint Total $([CIS\ BEA\ Salary\ Maint\ Total] + [CAS\ BEA\ Salary\ Maint\ Total]) * [CIS/CAS - Benefits\ Maint]$ $(3,714.16 + 420.41) * 0.23800$	\$ 984.03
Z240	6. CIS/CAS BEA Benefits Inc Total $([CIS\ BEA\ Salary\ Inc\ Total] + [CAS\ BEA\ Salary\ Inc\ Total]) * [CIS/CAS - Benefits\ Inc]$ $(74.27 + 8.40) * 0.23160$	\$ 19.15
Z241	7. CLS BEA Benefits Maint Total $[CLS\ BEA\ Salary\ Maint\ Total] * [CLS - Benefits\ Maint]$ $863.29 * 0.24330$	\$ 210.04
Z242	8. CLS BEA Benefits Inc Total $[CLS\ BEA\ Salary\ Inc\ Total] * [CLS - Benefits\ Inc]$ $17.26 * 0.20830$	\$ 3.60
Z243	9. TOTAL Benefits BEA	\$ 2,187.00

[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]	
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585.63 + 115.76 + 176.30 + 92.49 + 984.03 + 19.15 + 210.04 + 3.60	
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Richland School District
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F-203 2019-20Educational Service District 123
CCDDD 03400**Substitutes BEA**

Item Code	Amount
Z244	Substitutes BEA $([CIS\ BEA\ FTE\ K-12] * [Teachers\ %]) * ([Substitutes\ Days] * [Substitutes\ Rate])$ $(0.053728 * 0.9170) * (4.000 * 151.86)$

MSOC BEA

Item Code	Amount
Z245	MSOC BEA Per Student $((([Enroll\ Total\ w/\ Run\ Start\ and\ Droput\ and\ ALE] * [MSOC-Reg]) + ([Enroll\ ALE\ K-6] + [Enroll\ ALE\ 7-8] + [Enroll\ ALE\ 9-12] + [Enroll\ 9-12] + [Enroll\ Program\ 1418\ Reg] + [Enroll\ Program\ 1418\ CTE] + [Enroll\ Run\ Start] + [Enroll\ Run\ Start\ CTE]) * [MSOC-LabSci])) / [Enroll\ Total\ w/\ Run\ Start\ and\ Droput\ and\ ALE]$ $((13,700.00 * 1,293.16) + ((280.00 + 90.00 + 132.00 + 4,068.00 + 0.00 + 0.00 + 200.00 + 21.00) * 177.64)) / 13,700.00$
Z226pd	Professional Learning Days - Special Ed BEA 1. Professional Learning Days Salaries $((([CIS\ BEA\ FTE\ K-12] * [CIS\ Sal\ Inc]) * ([Regionalization] + [Regionalization\ Experience])) / [School\ Year\ Total\ Days]) * [Prof\ Learning\ Days]$ $(((0.053728 * 66,520.00) * (1.06 + 0.00)) / 180.00) * 2.00$
Z240pd	2. Professional Learning Day - Payroll Tax and Benefits $[CIS\ BEA\ PD\ Salary] * [CIS/CAS - Benefits\ Inc]$ $42.09 * 0.23160$
4120pd	3. Total SpEd BEA Professional Learning Days $[CIS\ BEA\ PD\ Salary] + [CIS\ BEA\ PD\ Benefits]$ $42.09 + 9.75$

3. BEA Rate for Special Education

Item Code	Amount
Z246	3. Total BEA per SpEd student $[TOTAL\ Salary\ BEA] + [TOTAL\ Benefits\ BEA] + [Substitutes\ BEA] + [MSOC\ BEA\ Per\ Student] + [Total\ SpEd\ BEA\ PD]$ $5,097.79 + 2,187.00 + 29.93 + 1,355.28 + 51.84$

Richland School District
Benton CountyF-203 Worksheet Report
F-203 2019-20Educational Service District 123
CCDDD 03400**IV. Learning Assistance Program (LAP) – Acct 4155****LAP Regular Calculations**

Item Code		Amount
Z067	A. Eligible Students - Regular LAP Students [Enroll Total PY for LAP] * [LAP District Poverty %] 13,515.00 * 0.3892	5,260.04
Z068	B. Formulated Staffing Units - Regular LAP CIS FTE [LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year] / [LAP Class Size] / [Instruct Hr/Year] 5,260.04 * 2.39750 * 36.00 / 15.00 / 900.00	33.629
Z069	C. LAP CIS Salary Maint [LAP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 33.629 * 65,216.05 * 1.06	\$ 2,324,739.58
Z070	D. LAP CIS Salary Inc (((LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP CIS Salary Maint] ((33.629 * 66,520.00) * (1.06 + 0.00)) - 2,324,739.58	\$ 46,481.56
Z071	E. LAP CIS Insurance Benefits [LAP CIS FTE] * [Certificated Health Insurance] 33.629 * 10,127.64	\$ 340,582.41
Z072	F. LAP CIS Insurance Benefits Increase (((LAP CIS FTE] * [Certificated Health Insurance Inc]) + ([LAP CIS FTE] * [Certificated Health Insurance Blend Inc] * [Cert Health Factor])) - [LAP CIS Insurance] ((33.629 * 3,892.00) + (33.629 * 8,076.00 * 1.02)) - 340,582.41	\$ 67,321.22
Z073	G. LAP CIS Payroll Tax and Benefits Maint [LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 2,324,739.58 * 0.23800	\$ 553,288.02
Z074	H. LAP CIS Payroll Tax and Benefits - Increase [LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 46,481.56 * 0.23160	\$ 10,765.13

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M56	I. Learning Assistance Program: Total Allocated MSOC [Total MSOC Technology-LAP] + [Total MSOC Utilities-LAP] + [Total MSOC Curriculum-LAP] + [Total MSOC Library-LAP] + [Total MSOC Other 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	\$ 0.00
Z070pd	J. Professional Learning Days - LAP 1. Professional Learning Days Salaries ((([LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((33.629 * 66,520.00) * (1.06 + 0.00)) / 180.00) * 2.00	\$ 26,346.90
Z074pd	2. Professional Learning Day - Payroll Tax and Benefits [LAP CIS PD Salary] * [CIS/CAS - Benefits Inc] 26,346.90 * 0.23160	\$ 6,101.94
4155pd	3. Total LAP Professional Learning Days [LAP CIS PD Salary] + [LAP CIS PD Benefits] 26,346.90 + 6,101.94	\$ 32,448.84
O7	K. Lap Regular 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 Regular PD] 2,324,739.58 + 46,481.56 + 340,582.41 + 67,321.22 + 553,288.02 + 10,765.13 + 0.00 + 32,448.84	\$ 3,375,626.76

LAP High Poverty Calculations

Item Code		Amount
Z076	A. Eligible Students - High PovertyLAP PY HiPov Students	3,010.00
Z068A	B. Formulated Staffing Units - High PovertyFormulated 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	8.829
Z069hp	C. School CIS Salary Maint TotalLAP HiPov CIS Salary Maint [LAP HiPov CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 8.829 * 65,216.05 * 1.06	\$ 610,340.06
Z070hp	D. CIS Salary IncreaseLAP HiPov CIS Salary Inc ((([LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP HiPov CIS Salary Maint] ((8.829 * 66,520.00) * (1.06 + 0.00)) - 610,340.06	\$ 12,203.32

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Z071hp	E. CIS Insurance BenefitsLAP HiPov CIS Insurance [LAP HiPov CIS FTE] * [Certificated Health Insurance] 8.829 * 10,127.64	\$ 89,416.93
Z072hp	F. CIS Insurance Benefits IncreaseLAP HiPov CIS Insurance Inc (((LAP HiPov CIS FTE] * [Certificated Health Insurance Inc]) + (LAP HiPov CIS FTE] * [Certificated Health Insurance Blend Inc] * [Cert Health Factor])) - [LAP HiPov CIS Insurance] ((8.829 * 3,892.00) + (8.829 * 8,076.00 * 1.02)) - 89,416.93	\$ 17,674.60
Z073hp	G. CIS Payroll Tax and BenefitsLAP HiPov CIS Benefits Maint [LAP HiPov CIS Salary Maint] * [CIS/CAS - Benefits Maint] 610,340.06 * 0.23800	\$ 145,260.93
Z074hp	H. CIS Payroll Tax and Benefits ? IncreaseLAP HiPov CIS Benefits Inc [LAP HiPov CIS Salary Inc] * [CIS/CAS - Benefits Inc] 12,203.32 * 0.23160	\$ 2,826.29
M56hp	I. LAP MSOCTotal MSOC -LAP HiPov [Total MSOC Technology-LAP HiPov] + [Total MSOC Utilities-LAP HiPov] + [Total MSOC Curriculum-LAP HiPov] + [Total MSOC Library-LAP HiPov] + [Total MSOC Other Supplies-LAP HiPov] + [Total MSOC Prof Dvlp-LAP HiPov] + [Total MSOC Facilities-LAP HiPov] + [Total MSOC Districtwide-LAP HiPov] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
Z070hppd	J. Professional Learning Days - LAP High Poverty 1.?Professional Learning Days SalariesLAP HiPov CIS PD Salary (((LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((8.829 * 66,520.00) * (1.06 + 0.00)) / 180.00) * 2.00	\$ 6,917.15
Z074hppd	2. Professional Learning Day ? Payroll Tax and BenefitsLAP HiPov CIS PD Benefits [LAP HiPov CIS PD Salary] * [CIS/CAS - Benefits Inc] 6,917.15 * 0.23160	\$ 1,602.01
4155hppd	3. Total LAP Professional Learning DaysTotal LAP High Poverty Professional Learning Days [LAP HiPov CIS PD Salary] + [LAP HiPov CIS PD Benefits] 6,917.15 + 1,602.01	\$ 8,519.16
O7hp	K. Total Learning Assistance Program - High PovertyLAP HiPov TOTAL [LAP HiPov CIS Salary Maint] + [LAP HiPov CIS Salary Inc] + [LAP HiPov CIS Insurance] + [LAP HiPov CIS Insurance Inc] + [LAP HiPov CIS Benefits Maint] + [LAP HiPov CIS Benefits Inc] + [Total MSOC -LAP HiPov] + [Total LAP HiPov PD] 610,340.06 + 12,203.32 + 89,416.93 + 17,674.60 + 145,260.93 + 2,826.29 + 0.00 + 8,519.16	\$ 886,241.29
LAP Program Totals		
071a	Calculated Allotment - Regular & High PovertyLAP Total Due	\$ 4,261,868.05

[LAP HiPov TOTAL] + [LAP Regular TOTAL]	
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886,241.29 + 3,375,626.76	
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Richland School District
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CCDDD 03400**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] 462.00 + 121.00 + 121.00	704.00
A62	B. TBIP Enroll K-6 Subtotal	462.00
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] 462.00 * 4.778 * 36.00 / 15.00 / 900.00	5.886
A63	D. TBIP Enroll 7-8 Subtotal	121.00
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] 121.00 * 6.778 * 36.00 / 15.00 / 900.00	2.187
A64	F. TBIP Enroll 9-12 Subtotal	121.00
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] 121.00 * 6.778 * 36.00 / 15.00 / 900.00	2.187
A65	H. TBIP Exited Kindergarten - Grade 12	158.00
Z554	I. TBIP Staffing Units Exited Students [Enroll TBIP Exited] * [TBIP Hr/Stdnt Exited] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 158.00 * 3.000 * 36.00 / 15.00 / 900.00	1.264
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] 5.886 + 2.187 + 2.187 + 1.264	11.524

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Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 11.524 * 65,216.05 * 1.06	\$ 796,642.75
Z079	L. TBIP CIS Salary Inc (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [TBIP CIS Salary Maint] (((11.524 * 66,520.00) * (1.06 + 0.00)) - 796,642.75	\$ 15,928.32
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance] 11.524 * 10,127.64	\$ 116,710.92
Z081	N. TBIP CIS Insurance Inc (((Total TBIP CIS FTE] * [Certificated Health Insurance Inc]) + (Total TBIP CIS FTE] * [Certificated Health Insurance Blend Inc] * [Cert Health Factor])) - [TBIP CIS Insurance] (((11.524 * 3,892.00) + (11.524 * 8,076.00 * 1.02)) - 116,710.92	\$ 23,069.67
Z082	O. TBIP CIS Benefits Maint [TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 796,642.75 * 0.23800	\$ 189,600.97
Z083	P. TBIP CIS Benefits Inc [TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 15,928.32 * 0.23160	\$ 3,689.00
M48	Q. Transitional Bilingual: Total Allocated MSOC [Total MSOC Technology-TBIP] + [Total MSOC Utilities-TBIP] + [Total MSOC Curriculum-TBIP] + [Total MSOC Other Supplies-TBIP] + [Total MSOC Library-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	\$ 0.00
Z079pd	R. Professional Learning Days -TBIP 1. Professional Learning Days Salaries (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days] * [Prof Learning Days] (((11.524 * 66,520.00) * (1.06 + 0.00)) / 180.00) * 2.00	\$ 9,028.57
Z083pd	2. Professional Learning Day - Payroll Tax and Benefits [TBIP CIS PD Salary] * [CIS/CAS - Benefits Inc] 9,028.57 * 0.23160	\$ 2,091.02
4165pd	3. Total TBIP Professional Learning Days [TBIP CIS PD Salary] + [TBIP CIS PD Benefits] 9,028.57 + 2,091.02	\$ 11,119.59

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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] 796,642.75 + 15,928.32 + 116,710.92 + 23,069.67 + 189,600.97 + 3,689.00 + 0.00 + 11,119.59	\$ 1,156,761.22
Z476	T. TBIP WithHold Amount [TBIP TOTAL] * [TBIP WithHold Factor] 1,156,761.22 * 0.0197	\$ 22,788.20
Z477	U. TBIP Net Total [TBIP TOTAL] - [TBIP WithHold Amount] 1,156,761.22 - 22,788.20	\$ 1,133,973.02

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CCDDD 03400**VI. Highly Capable (HiCap) – Acct 4174**

Item Code	Formula Desc	Amount
Z086	A. HiCap Students	685.00
Z087	B. HiCap CIS FTE [HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year] / [HiCap Class Size] / [Instruct Hr/Year] 685.00 * 2.1590 * 36.00 / 15.00 / 900.00	3.944
Z088	C. HiCap CIS Salary Maint [HiCap CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 3.944 * 65,216.05 * 1.06	\$ 272,644.83
Z089	D. HiCap CIS Salary Inc ((([HiCap CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [HiCap CIS Salary Maint]) ((3.944 * 66,520.00) * (1.06 + 0.00)) - 272,644.83	\$ 5,451.34
Z090	E. HiCap CIS Insurance [HiCap CIS FTE] * [Certificated Health Insurance] 3.944 * 10,127.64	\$ 39,943.41
Z091	F. HiCap CIS Insurance Inc ((([HiCap CIS FTE] * [Certificated Health Insurance Inc]) + ([HiCap CIS FTE] * [Certificated Health Insurance Blend Inc] * [Cert Health Factor])) - [HiCap CIS Insurance]) ((3.944 * 3,892.00) + (3.944 * 8,076.00 * 1.02)) - 39,943.41	\$ 7,895.42
Z092	G. HiCap CIS Benefits Maint [HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint] 272,644.83 * 0.23800	\$ 64,889.47
Z093	H. HiCap CIS Benefits Inc [HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc] 5,451.34 * 0.23160	\$ 1,262.53
Z094	I. Total MSOC -HiCap [Total MSOC Technology-HiCap] + [Total MSOC Utilities-HiCap] + [Total MSOC Curriculum-HiCap] + [Total MSOC Library-HiCap] + [Total MSOC Other 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	\$ 0.00

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Z089pd	J. Professional Learning Days - HiCap 1. Professional Learning Days Salaries $\frac{(((\text{HiCap CIS FTE} * \text{CIS Sal Inc}) * (\text{Regionalization} + \text{Regionalization Experience})))}{[\text{School Year Total Days}] * [\text{Prof Learning Days}]}$ $(((3.944 * 66,520.00) * (1.06 + 0.00)) / 180.00) * 2.00$	\$ 3,089.96
Z093pd	2. Professional Learning Day - Payroll Tax and Benefits [HiCap CIS PD Salary] * [CIS/CAS - Benefits Inc] $3,089.96 * 0.23160$	\$ 715.63
4174pd	3. Total HiCap Professional Learning Days [HiCap CIS PD Salary] + [HiCap CIS PD Benefits] $3,089.96 + 715.63$	\$ 3,805.59
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] $272,644.83 + 5,451.34 + 39,943.41 + 7,895.42 + 64,889.47 + 1,262.53 + 0.00 + 3,805.59$	\$ 395,892.59

VII. School Food Service – Acct 4198

Item Code		Amount
S5	A. Total School Food Service Allocation [Tot Type A Lunches Srvd] + [Tot Rdcd F&R Brfasts Srvd] + [Tot Rdcd Price Bfasts Srvd] + [Tot Rdcd Price K-3 Lnchs Srvd] $0.00 + 38,700.00 + 9,439.50 + 10,000.00$	\$ 58,139.50
S1	B. Total Type A Lunches Served [Est Reimursable Stdnt Lunches Srvd] * [Food Type A Lunch Rate] $0.00 * 0.200000$	0.00
S2	C. Total Reduced Free & Reduced Price Breakfasts Served [Est FRPB] * [Free/Red Bfast Rate] $215,000.00 * 0.180000$	38,700.00
S3	D. Total Reduced Price Breakfasts Served [Est RPB] * [Rdcd Only Bfast Rate] $31,465.00 * 0.30$	9,439.50
S4	E. Total Reduced Price Grade K-3 Lunches Served (S4) [Est RPL K3] * [Rdcd Only Lunch Rate] $50,000.00 * 0.2000$	10,000.00

VIII. Transportation - Operations – Acct 4199

Item Code		Amount
I4	Total Transportation Operations [Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists] + [In-Lieu-Of Deprec for Contracting Dists] 4,300,000.00 + 0.00	\$ 4,300,000.00