

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	149,778,027	3,110,000	11,163,800	23,020,000	886,000
Total Appropriation (Expenditures)	160,008,707	3,269,804	10,960,000	60,900,000	936,000
Other Financing Uses--Transfers Out (G.L. 536)	500,000	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	-10,730,680	-159,804	203,800	-37,880,000	-50,000
Beginning Total Fund Balance	20,500,000	1,410,000	4,800,000	41,000,000	50,000
Ending Total Fund Balance	9,769,320	1,250,196	5,003,800	3,120,000	0
SECTION B: EXCESS LEVIES FOR 2017 COLLECTION					
Excess levies approved by voters for 2017 collection	24,200,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2017 collection after rollback	24,200,000	XXXX	11,384,000	0	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2014-2015	(2)\n% of Total1	(3) Budget 2015-2016	(4) % of Total2	(5) Budget 2016-2017	(6) % of Total3
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	11,823.21		12,169.00		13,350.00	
FTE Certificated Employees	679.338		761.039		861.259	
FTE Classified Employees	431.339		535.550		646.193	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	116,739,287		136,159,075		149,778,027	
Total Expenditures	114,743,405		140,293,561		160,008,707	
Total Beginning Fund Balance	18,396,978		18,000,000		20,500,000	
Total Ending Fund Balance	19,003,569		9,365,514		9,769,320	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	67,529,582	58.85	83,084,085	59.22	96,795,998	60.49
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	11,477,950	10.00	13,726,096	9.78	16,980,573	10.61
Vocational Instruction	3,000,640	2.62	3,297,910	2.35	3,696,812	2.31
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	4,693,070	4.09	6,995,566	4.99	6,183,275	3.86
Other Instructional Programs	548,643	0.48	831,685	0.59	1,228,038	0.77
Community Services	395,672	0.34	332,923	0.24	368,896	0.23
Support Services	27,097,847	23.62	32,025,296	22.83	34,755,115	21.72
Total - Program Groups	114,743,405	100.00	140,293,561	100.00	160,008,707	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	63,696,880	55.51	78,288,065	55.80	89,698,942	56.06
Teaching Support	13,030,124	11.36	17,736,495	12.64	20,555,157	12.85
Other Supportive Activities	22,464,234	19.58	25,237,470	17.99	27,544,530	17.21
Building Administration	7,452,163	6.49	8,576,841	6.11	9,909,950	6.19
Central Administration	8,100,004	7.06	10,454,690	7.45	12,300,128	7.69
Total - Activity Groups	114,743,405	100.00	140,293,561	100.00	160,008,707	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	47,611,447	41.49	53,225,596	37.94	65,089,396	40.68
Classified Salaries	18,118,326	15.79	19,198,346	13.68	22,383,380	13.99

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2014-2015	(2)\n% of Total1	(3) Budget 2015-2016	(4) % of Total2	(5) Budget 2016-2017	(6) % of Total3
Employee Benefits and Payroll Taxes	23,587,766	20.56	29,231,657	20.84	32,914,038	20.57
Supplies, Instructional Resources and Noncapitalized Items	7,055,534	6.15	10,842,062	7.73	11,978,631	7.49
Purchased Services	14,685,457	12.80	21,507,583	15.33	22,369,882	13.98
Travel	640,091	0.56	1,211,860	0.86	1,091,992	0.68
Capital Outlay	3,044,783	2.65	5,076,457	3.62	4,181,388	2.61
Total - Objects	114,743,405	100.00	140,293,561	100.00	160,008,707	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2014-2015	Budget 2/ 2015-2016	Budget 3/ 2016-2017
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	454.23	710.00	924.00
2. Grade 1	887.27	930.00	1,003.00
3. Grade 2	917.10	873.00	922.00
4. Grade 3	903.72	916.00	949.00
5. Grade 4	828.55	879.00	964.00
6. Grade 5	925.89	814.00	990.00
7. Grade 6	946.04	903.00	894.00
8. Grade 7	877.34	942.00	1,006.00
9. Grade 8	892.45	879.00	992.00
10. Grade 9	1,033.89	917.00	1,016.00
11. Grade 10	947.80	1,041.00	1,006.00
12. Grade 11 (excluding Running Start)	803.10	866.00	955.00
13. Grade 12 (excluding Running Start)	749.04	833.00	919.00
14. SUBTOTAL	11,166.42	11,503.00	12,540.00
15. Running Start	216.21	218.00	240.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	440.58	448.00	570.00
18. TOTAL K-12	11,823.21	12,169.00	13,350.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	679.338	761.039	861.259
2. General Fund FTE Classified Employees /4	431.339	535.550	646.193

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.

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	21,417,256	22,585,600	23,694,650
2000 Local Nontax Support	4,746,731	7,830,000	9,244,292
3000 State, General Purpose	70,426,941	81,600,167	91,789,955
4000 State, Special Purpose	13,841,598	15,688,738	17,938,513
5000 Federal, General Purpose	7,693	25,000	25,000
6000 Federal, Special Purpose	6,299,068	8,429,570	7,085,617
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	116,739,287	136,159,075	149,778,027
EXPENDITURES			
00 Regular Instruction	67,529,582	83,084,085	96,795,998
10 Federal Stimulus	0	0	0
20 Special Education Instruction	11,477,950	13,726,096	16,980,573
30 Vocational Education Instruction	3,000,640	3,297,910	3,696,812
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	4,693,070	6,995,566	6,183,275
70 Other Instructional Programs	548,643	831,685	1,228,038
80 Community Services	395,672	332,923	368,896
90 Support Services	27,097,847	32,025,296	34,755,115
B. TOTAL EXPENDITURES	114,743,405	140,293,561	160,008,707
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	1,389,292	4,500,000	500,000
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)	606,591	-8,634,486	-10,730,680
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	232,382	0	250,000
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue		0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	400,000	400,000	2,908,000
G.L.845 Restricted for Self-Insurance	2,000,000	2,000,000	2,000,000
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	8,362,450	5,919,818	8,952,000
G.L.890 Unassigned Fund Balance	7,402,146	9,680,182	6,390,000
G.L.891 Unassigned to Minimum Fund Balance Policy	XXXXX	0	0
F. TOTAL BEGINNING FUND BALANCE	18,396,978	18,000,000	20,500,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	137,539	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	229,607	0	250,000
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	3,908,623	400,000	400,000
G.L.845 Restricted for Self-Insurance	2,000,000	2,000,000	2,000,000
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	6,421,009	3,919,818	950,000
G.L.890 Unassigned Fund Balance	6,306,791	3,045,696	6,169,320
G.L.891 Unassigned to Minimum Fund Balance Policy	XXXXX	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	19,003,569	9,365,514	9,769,320

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.

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
LOCAL TAXES			
1100 Local Property Tax	21,417,256	22,585,600	23,694,650
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	21,417,256	22,585,600	23,694,650
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	144,822	195,000	195,000
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skill Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	98,755	100,000	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	-317	20,000	20,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	7,591	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	18,972	50,000	50,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	983,170	1,100,000	1,100,000
2300 Investment Earnings	62,078	35,000	35,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	16,761	20,000	20,726
2700 Rentals and Leases	170,704	125,000	125,000
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	3,244,195	6,115,000	7,468,566
2910 E-Rate	0	60,000	60,000
2000 TOTAL LOCAL SUPPORT NONTAX	4,746,731	7,830,000	9,244,292
STATE, GENERAL PURPOSE			
3100 Apportionment	64,974,205	75,182,787	84,850,474

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
3121 Special Education--General Apportionment	1,712,152	1,905,464	2,063,593
3300 Local Effort Assistance	3,740,584	4,511,916	4,875,888
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	70,426,941	81,600,167	91,789,955
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	7,023,860	8,226,106	8,910,804
4122 Special Ed-Infants and Toddlers-State	475,031	508,692	694,359
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	1,929,729	2,105,412	2,298,084
4156 State Institutions, Centers, and Homes, Delinquent	82,373	92,516	113,198
4158 Special and Pilot Programs	476,584	600,000	725,000
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	480,776	520,148	616,919
4174 Highly Capable	114,528	124,213	136,149
4188 Childcare	0	0	0
4198 School Food Services	50,867	35,055	50,000
4199 Transportation--Operations	2,935,934	3,025,000	3,694,000
4300 Other State Agencies, Unassigned	271,916	451,596	700,000
4321 Special Education--Other State Agencies	0	0	0
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Speical and Pilot Programs--Other State Agencies	0	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	0	0	0
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	13,841,598	15,688,738	17,938,513
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	7,693	25,000	25,000
5329 Impact Aid, Special Education Funding	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	7,693	25,000	25,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6111 Federal Stimulus--Title I	0	XXXXX	XXXXX
6112 Federal Stimulus--School Improvement	0	XXXXX	XXXXX
6113 Federal Stimulus--State Fiscal Stabilization Fund	0	XXXXX	XXXXX
6114 Federal Stimulus--IDEA	0	XXXXX	XXXXX
6118 Federal Stimulus--Competitive Grants	0	XXXXX	XXXXX
6119 Federal Stimulus--Other	0	XXXXX	XXXXX
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124 Special Education--Supplemental	2,098,690	2,142,453	2,237,832
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	57,319	58,017	52,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	1,411,834	1,531,175	1,599,307
6152 School Improve, Fed Other Title Grants under ESEA, Fed	203,255	244,170	280,000
6153 Migrant ESEA Migrant, Federal	0	0	0
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	16,431	18,277	29,000
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	37,040	90,478	90,478
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	43,826	0	140,000
6189 Other Community Services	27,787	20,000	31,000
6198 School Food Services	1,955,847	1,955,000	2,244,000
6199 Transportation--Operations	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Stimulus--Title I	0	XXXXX	XXXXX
6212 Federal Stimulus--School Improvement	0	XXXXX	XXXXX
6213 Federal Stimulus--State Fiscal Stabilization Fund	0	XXXXX	XXXXX
6214 Federal Stimulus--IDEA	0	XXXXX	XXXXX
6218 Federal Stimulus--Competitive Grants	0	XXXXX	XXXXX
6219 Federal Stimulus--Other	0	XXXXX	XXXXX
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
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	152,803	2,000,000	0
6311 Federal Stimulus--Title I	0	XXXXX	XXXXX
6312 Federal Stimulus--School Improvement	0	XXXXX	XXXXX
6313 Federal Stimulus--State Fiscal Stabilization Fund	0	XXXXX	XXXXX

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
6314 Federal Stimulus--IDEA	0	XXXXX	XXXXX
6318 Federal Stimulus--Competitive Grants	0	0	0
6319 Federal Stimulus--Other	0	XXXXX	XXXXX
6321 Special Education--Medicaid Reimbursement	86,412	170,000	170,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
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	207,825	200,000	212,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	6,299,068	8,429,570	7,085,617
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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
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	0	0	0
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	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	116,739,287	136,159,075	149,778,027

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EXPENDITURE BY PROGRAM

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
REGULAR INSTRUCTION			
01 Basic Education	67,529,582	83,084,085	96,795,998
02 Alternative Learning Experience	0	0	0
03 Basic Education - Dropout Reengagement	0	0	0
00 TOTAL REGULAR INSTRUCTION	67,529,582	83,084,085	96,795,998
FEDERAL STIMULUS			
11 Federal Stimulus - Title I	0	XXXXX	XXXXX
12 Federal Stimulus - School Improvement	0	XXXXX	XXXXX
13 Federal Stimulus - Fiscal Stabilization and Education Jobs (formerly SFSF)	0	XXXXX	XXXXX
14 Federal Stimulus - IDEA	0	XXXXX	XXXXX
18 Federal Stimulus - Competitive Grants	0	0	0
19 Federal Stimulus - Other	0	XXXXX	XXXXX
10 TOTAL FEDERAL STIMULUS	0	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	9,065,014	11,264,926	14,207,554
22 Special Education, Infants and Toddlers, State	404,621	418,209	656,666
24 Special Education, Supplemental, Federal	2,008,316	2,042,961	2,116,353
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	11,477,950	13,726,096	16,980,573
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	2,551,049	2,734,154	3,106,370
34 Middle School Career and Technical Education, State	394,740	508,433	541,265
38 Vocational, Federal	54,850	55,323	49,177
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	3,000,640	3,297,910	3,696,812
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTRUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,351,037	1,460,070	1,512,490
52 Other Title Grants Under ESEA - Federal	194,502	XXXXX	XXXXX

Richland School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
52 School Improvement, Federal Other Title Grants under ESEA, Federal	XXXXX	232,831	233,656
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	1,733,362	2,014,748	2,173,335
56 State Institutions, Centers and Homes, Delinquent	82,658	88,220	108,844
57 State Institutions, Neglected and Delinquent, Federal	15,724	17,428	27,426
58 Special and Pilot Programs, State	456,555	600,000	725,000
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	36,314	86,276	85,566
65 Transitional Bilingual, State	460,072	495,993	583,430
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	362,847	2,000,000	733,528
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	4,693,070	6,995,566	6,183,275
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	148,193	253,115	357,965
74 Highly Capable	113,501	118,445	128,758
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	286,949	460,125	741,315
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	548,643	831,685	1,228,038
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Childcare	43,826	0	0
89 Other Community Services	351,846	332,923	368,896
80 TOTAL COMMUNITY SERVICES	395,672	332,923	368,896
SUPPORT SERVICES			
97 District-wide Support	20,526,866	24,543,415	26,953,409
98 School Food Services	3,102,374	3,612,224	3,777,000

Richland School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
99 Pupil Transportation	3,468,608	3,869,657	4,024,706
90 TOTAL SUPPORT SERVICES	27,097,847	32,025,296	34,755,115
TOTAL PROGRAM EXPENDITURES	114,743,405	140,293,561	160,008,707

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	96,795,998	360,410		53,144,604	6,463,773	20,987,968	7,576,152	5,003,486	624,880	2,634,725
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	96,795,998	360,410		53,144,604	6,463,773	20,987,968	7,576,152	5,003,486	624,880	2,634,725
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	14,207,554	1,750		5,621,610	3,871,709	3,829,109	158,200	686,476	21,700	17,000
22 Sp Ed, I&T, St	656,666	0		126,101	23,579	49,378	0	457,608	0	0
24 Sp Ed, Sup, Fed	2,116,353	0		1,640,383	0	459,290	4,680	9,000	3,000	0
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	16,980,573	1,750		7,388,094	3,895,288	4,337,777	162,880	1,153,084	24,700	17,000
31 Voc, Basic, St	3,106,370	1,631		1,698,626	88,282	704,950	320,190	164,683	32,045	95,963
34 MidSchCar/Tec	541,265	0		346,115	19,853	172,303	2,994	0	0	0
38 Voc, Fed	49,177	5,100		0	0	0	9,000	21,000	14,077	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	3,696,812	6,731		2,044,741	108,135	877,253	332,184	185,683	46,122	95,963
45 Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	1,512,490	8,000		488,349	337,212	396,956	126,823	105,421	49,729	0
52 Other Title Grants under ESEA, Federal	233,656	0	0	0	0	0	0	160,475	73,181	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	2,173,335	1,000		585,244	836,966	650,375	64,000	25,500	10,250	0
56 St In, Ctr/Hm, D	108,844	0		78,475	0	29,369	1,000	0	0	0
57 St In, N/D, Fed	27,426	0		15,176	0	5,250	4,500	500	2,000	0
58 Sp/Plt Pgm, St	725,000	0		435,948	0	97,278	176,774	15,000	0	0
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	0	0		0	0	0	0	0	0	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	85,566	1,000		50,049	0	17,517	6,000	5,000	6,000	0
65 Tran Biling, St	583,430	1,200		70,871	274,378	204,343	16,038	16,600	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd,	0	0		0	0	0	0	0	0	0

Richland School District No.400

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
69 Comp, Othr	733,528	0		0	0	0	602,714	130,814	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	6,183,275	11,200	0	1,724,112	1,448,556	1,401,088	997,849	459,310	141,160	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	357,965	3,000		148,850	23,605	38,660	68,850	75,000	0	0
74 Highly Capable	128,758	810		54,627	8,120	22,902	35,851	4,118	2,330	0
75 Prof Dev, State	0	0		0	0	0	0	0	0	0
76 Target Asst, Fed	0	0		0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	741,315	0		213,658	223,381	236,276	18,000	50,000	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,228,038	3,810		417,135	255,106	297,838	122,701	129,118	2,330	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0
88 Childcare	0	0		0	0	0	0	0	0	0
89 Othr Comm Srv	368,896	30,000	0	0	206,014	92,382	22,500	8,000	0	10,000
TOTAL COMMUNITY SERVICES	368,896	30,000	0	0	206,014	92,382	22,500	8,000	0	10,000
97 Distwide Suppt	26,953,409	98,100	-151,577	370,710	7,220,991	3,063,169	1,670,215	13,336,001	247,100	1,098,700
98 Schl Food Serv	3,777,000	1,000	-15,000	0	997,926	597,874	279,500	1,849,000	1,700	65,000
99 Pupil Transp	4,024,706	350	-346,774	0	1,787,591	1,258,689	814,650	246,200	4,000	260,000
TOTAL SUPPORT SERVICES	34,755,115	99,450	-513,351	370,710	10,006,508	4,919,732	2,764,365	15,431,201	252,800	1,423,700

Richland School District No.400

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
OBJECT TOTALS	160,008,707	513,351	-513,351	65,089,396	22,383,380	32,914,038	11,978,631	22,369,882	1,091,992	4,181,388

Richland School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2014-2015	(2) % of Total	(3) Budget 2015-2016	(4) % of Total	(5) Budget 2016-2017	(6) % of Total
(0) Debit Transfers	280,596	XXXXX	485,213	XXXXX	513,351	XXXXX
(1) Credit Transfers	-280,596	XXXXX	-485,213	XXXXX	-513,351	XXXXX
(2) Certificated Salaries	47,611,447	41.49	53,225,596	37.94	65,089,396	40.68
(3) Classified Salaries	18,118,326	15.79	19,198,346	13.68	22,383,380	13.99
(4) Employee Benefits and Payroll Taxes	23,587,766	20.56	29,231,657	20.84	32,914,038	20.57
(5) Supplies and Materials	7,055,534	6.15	10,842,062	7.73	11,978,631	7.49
(7) Purchased Services	14,685,457	12.80	21,507,583	15.33	22,369,882	13.98
(8) Travel	640,091	0.56	1,211,860	0.86	1,091,992	0.68
(9) Capital Outlay	3,044,783	2.65	5,076,457	3.62	4,181,388	2.61
TOTAL EXPENDITURES	114,743,405	100.00	140,293,561	100.00	160,008,707	100.00

Richland School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2014-2015	(2) % of Total	(3) Budget 2015-2016	(4) % of Total	(5) Budget 2016-2017	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	61,273,358	53.40	75,255,841	53.64	86,496,699	54.06
28 Extracur	2,416,936	2.11	2,982,224	2.13	3,120,000	1.95
29 Pmt to SD	6,586	0.01	50,000	0.04	82,243	0.05
TOTAL TEACHING ACTIVITIES	63,696,880	55.51	78,288,065	55.80	89,698,942	56.06
TEACHING SUPPORT						
22 Lrn Resrc	2,030,253	1.77	2,282,090	1.63	2,537,693	1.59
24 Guid/Coun	2,780,550	2.42	3,578,416	2.55	3,713,602	2.32
25 Pupil M/S	1,009,171	0.88	1,541,068	1.10	1,571,781	0.98
26 Health	3,282,802	2.86	3,776,766	2.69	4,622,999	2.89
31 InstProDev	1,213,620	1.06	1,820,023	1.30	2,594,407	1.62
32 Inst Tech	565,301	0.49	1,738,250	1.24	1,719,750	1.07
33 Curriculum	404,621	0.35	2,999,882	2.14	3,794,925	2.37
TOTAL TEACHING SUPPORT	13,030,124	11.36	17,736,495	12.64	20,555,157	12.85
OTHER SUPPORT ACTIVITIES						
42 Food	1,300,420	1.13	1,608,000	1.15	1,608,000	1.00
44 Operation	1,698,946	1.48	1,687,309	1.20	1,842,392	1.15
49 Transfers	-23,226	-0.02	-15,000	-0.01	-15,000	-0.01
52 Operation	2,728,801	2.38	2,911,055	2.07	3,083,939	1.93
53 Maintnce	488,182	0.43	521,450	0.37	532,227	0.33
56 Insurance	116,448	0.10	125,000	0.09	125,000	0.08
59 Transfers	-225,384	-0.20	-304,774	-0.22	-346,774	-0.22
62 Grnd Mnt	959,252	0.84	1,199,286	0.85	1,577,723	0.99
63 Oper Bldg	3,699,212	3.22	3,954,348	2.82	4,104,792	2.57
64 Maintnce	1,737,871	1.51	1,914,822	1.36	2,045,320	1.28
65 Utilities	2,055,200	1.79	3,591,106	2.56	3,135,219	1.96
67 Bldg Secu	328,036	0.29	251,483	0.18	298,932	0.19
68 Insurance	2,576,646	2.25	4,287,000	3.06	5,356,500	3.35
72 Info Sys	4,298,426	3.75	2,762,457	1.97	3,368,857	2.11
73 Printing	399,576	0.35	347,373	0.25	367,340	0.23
74 Warehouse	235,742	0.21	258,555	0.18	322,063	0.20
75 Mtr Pool	66,312	0.06	108,000	0.08	108,000	0.07
83 Interest	0	0.00	0	0.00	0	0.00
84 Principal	0	0.00	0	0.00	0	0.00

Richland School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2014-2015	(2) % of Total	(3) Budget 2015-2016	(4) % of Total	(5) Budget 2016-2017	(6) % of Total
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	23,774	0.02	30,000	0.02	30,000	0.02
TOTAL OTHER SUPPORT ACTIVITIES	22,464,234	19.58	25,237,470	17.99	27,544,530	17.21
UNIT ADMINISTRATION						
23 Princ Off	7,452,163	6.49	8,576,841	6.11	9,909,950	6.19
TOTAL UNIT ADMINISTRATION	7,452,163	6.49	8,576,841	6.11	9,909,950	6.19
CENTRAL ADMINISTRATION						
11 Bd of Dir	122,176	0.11	505,000	0.36	552,000	0.34
12 Supt Off	391,350	0.34	590,738	0.42	639,546	0.40
13 Busns Off	1,432,214	1.25	2,000,935	1.43	2,208,797	1.38
14 HR	1,586,033	1.38	1,902,035	1.36	2,002,798	1.25
15 Pblc Rltn	141,010	0.12	159,320	0.11	159,900	0.10
21 Supv Inst	3,070,718	2.68	3,333,941	2.38	4,720,647	2.95
41 Supervisn	170,060	0.15	331,915	0.24	341,608	0.21
51 Supervisn	360,561	0.31	616,926	0.44	630,314	0.39
61 Supv Bldg	825,883	0.72	1,013,880	0.72	1,044,518	0.65
TOTAL CENTRAL ADMINISTRATION	8,100,004	7.06	10,454,690	7.45	12,300,128	7.69
TOTAL EXPENDITURES	114,743,405	100.00	140,293,561	100.00	160,008,707	100.00

Richland School District No. 400

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	725.259	84.21	260.027	40.24
28 Extracurricular	1.000	0.12	0.000	0.00
TOTAL TEACHING ACTIVITIES	726.259	84.33	260.027	40.24
TEACHING SUPPORT				
22 Learning Resources	15.900	1.85	10.211	1.58
24 Guidance and Counseling	28.000	3.25	0.000	0.00
25 Pupil Management and Safety	0.000	0.00	30.164	4.67
26 Health/Related Services	36.100	4.19	13.571	2.10
31 InstProDev	0.000	0.00	0.000	0.00
33 Curriculum	0.000	0.00	0.000	0.00
TOTAL TEACHING SUPPORT	80.000	9.29	53.946	8.35
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	38.956	6.03
52 Operations	XXXXX	XXXXX	46.811	7.24
53 Maintenance	XXXXX	XXXXX	4.000	0.62
62 Grounds--Maintenance	XXXXX	XXXXX	15.000	2.32
63 Operation of Buildings	XXXXX	XXXXX	61.500	9.52
64 Maintenance	XXXXX	XXXXX	17.625	2.73
67 Building Security	XXXXX	XXXXX	5.000	0.77
72 Information Systems	0.000	0.00	16.000	2.48
73 Printing	0.000	0.00	4.000	0.62
74 Warehousing and Distribution	0.000	0.00	4.666	0.72
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	213.558	33.05
UNIT ADMINISTRATION				
23 Principal's Office	39.000	4.53	60.662	9.39
TOTAL UNIT ADMINISTRATION	39.000	4.53	60.662	9.39
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.12	1.000	0.15
13 Business Office	0.000	0.00	12.000	1.86
14 Human Resources	1.000	0.12	7.500	1.16
15 Public Relations	0.000	0.00	1.000	0.15

Richland School District No. 400

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
21 Supervision - Instruction	14.000	1.63	22.000	3.40
41 Supervision - Nutrition Services	0.000	0.00	3.000	0.46
51 Supervision - Transportation	0.000	0.00	5.000	0.77
61 Supervision - Building	0.000	0.00	6.500	1.01
TOTAL CENTRAL ADMINISTRATION	16.000	1.86	58.000	8.98
TOTAL FTE STAFF	861.259	100.00	646.193	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 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
REVENUES			
100 General Student Body	497,147	1,312,100	1,350,000
200 Athletics	689,080	833,500	850,000
300 Classes	56,709	65,400	70,000
400 Clubs	607,527	778,440	790,000
600 Private Moneys	36,360	6,800	50,000
A. TOTAL REVENUES	1,886,823	2,996,240	3,110,000
EXPENDITURES			
100 General Student Body	323,847	1,406,177	1,372,847
200 Athletics	804,182	834,138	1,006,992
300 Classes	61,177	54,300	49,300
400 Clubs	642,204	737,077	770,065
600 Private Moneys	38,691	43,500	70,600
B. TOTAL EXPENDITURES	1,870,101	3,075,192	3,269,804
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	16,722	-78,952	-159,804
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	1,251,579	1,200,000	0
G.L.819 Restricted for Fund Purposes	0	0	1,410,000
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	1,251,579	1,200,000	1,410,000
E. 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	1,268,301	1,121,048	1,250,196
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	1,268,301	1,121,048	1,250,196

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

Form F-195

Richland School District No.400

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	10,210,878	10,679,900	11,151,800
2000 Local Nontax Support	11,063	10,000	12,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	3,830	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	10,225,771	10,689,900	11,163,800
EXPENDITURES			
Matured Bond Expenditures	5,485,000	5,555,000	5,620,000
Interest on Bonds	5,307,297	5,470,000	5,300,000
Interfund Loan Interest	0	0	0
Bond Transfer Fees	502	10,000	15,000
Arbitrage Rebate	550	25,000	25,000
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	10,793,350	11,060,000	10,960,000
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)	-567,578	-370,100	203,800
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	4,409,946	3,785,000	4,800,000
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	4,409,946	3,785,000	4,800,000
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	3,842,368	3,414,900	5,003,800
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0

Richland School District No.400

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	3,842,368	3,414,900	5,003,800

Richland School District No.400

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
LOCAL TAXES			
1100 Local Property Taxes	10,210,878	10,679,900	11,151,800
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	10,210,878	10,679,900	11,151,800
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	11,063	10,000	12,000
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	11,063	10,000	12,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	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	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	3,830	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	3,830	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	10,225,771	10,689,900	11,163,800

Richland School District No.400

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	307,311	160,000	320,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	19,091,741	20,000,000	20,000,000
5000 Federal, General Purpose	2,588,049	2,700,000	2,700,000
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	29,034,009	4,000,000	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	51,021,110	26,860,000	23,020,000
EXPENDITURES			
10 Sites	3,589,286	8,050,641	5,000,000
20 Buildings	59,626,169	60,949,359	51,650,000
30 Equipment	0	1,000,000	4,250,000
40 Energy	705,231	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	144,717	0	0
90 Debt Expenditures	XXXXX	0	0
B. TOTAL EXPENDITURES	64,065,403	70,000,000	60,900,000
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)	-13,044,293	-43,140,000	-37,880,000
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	57,847,430	35,000,000	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	3,257,746	22,500,000	41,000,000

Richland School District No.400

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	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	2,400,703	4,500,000	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	63,505,879	62,000,000	41,000,000
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	23,741,138	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	22,358,987	10,000,000	3,120,000
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	4,361,461	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	8,860,000	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	50,461,586	18,860,000	3,120,000

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 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
LOCAL TAXES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	0	0	0
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	211,911	40,000	200,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	95,400	120,000	120,000
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	307,311	160,000	320,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	19,091,741	20,000,000	20,000,000
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	19,091,741	20,000,000	20,000,000
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	2,588,049	2,700,000	2,700,000
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 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
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	2,588,049	2,700,000	2,700,000
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	28,144,717	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	889,292	4,000,000	0
9000 TOTAL OTHER FINANCING SOURCES	29,034,009	4,000,000	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	51,021,110	26,860,000	23,020,000

Richland School District No.400

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
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	1,338	1,000	1,000
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	500	0	0
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	0	0	0
4300 Other State Agencies-Unassigned	0	0	0
4499 Transportation Reimbursement Depreciation	406,311	410,000	375,000
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	1,000	0	10,000
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	409,149	411,000	386,000
B. 9900 TRANSFERS IN (from the General Fund)	500,000	500,000	500,000
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	909,149	911,000	886,000

Richland School District No.400

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	1,009,001	1,318,000	936,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	1,009,001	1,318,000	936,000
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)	-99,852	-407,000	-50,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	506,418	0	0
G.L.819 Restricted for Fund Purposes	0	0	50,000
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	407,000	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	506,418	407,000	50,000
I. 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.819 Restricted for Fund Purposes	406,566	0	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
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	406,566	0	0

Richland School District No.400

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

- 1/ Includes interest portion of purchase contracts.
- 2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.
- 3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.
- 4/ Amount on Line J must be equal to or greater than all restricted fund balances.