

ANNUAL FINANCIAL STATEMENTS

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F-196 ANNUAL FINANCIAL STATEMENTS FOR FISCAL YEAR 2016-2017

CERTIFICATION

The Annual Financial Statements (Report F-196) for Richland School District No. 400 of Benton County for the fiscal year ended August 31, 2017, were prepared on the modified accrual basis of accounting in accordance with the appropriate accounting principles as stated in the Accounting Manual for Public School Districts in the State of Washington. School was conducted for 180 days. (If school was operated fewer than 180 days, please include a statement covering the reasons and effort to make up days lost.) The indirect cost rate proposal has been reviewed and the data reflects allowable costs in accordance with federal requirements and 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards: Subpart E.

The school district Annual Financial Statement has been reviewed and submitted to OSPI in accordance with WAC 392-117-035 for the fiscal year September 1, 2016-August 31, 2017

Approved: _____
 School District Superintendent or Authorized Official

 Date

Reviewed: _____
 ESD Superintendent or Authorized Official

 Date

REPORT F-196 SUMMARY	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Total Revenues and Other Financing Sources	142,868,537.50	2,232,967.13	11,210,340.40	91,694,565.51	689,691.06	0.00	248,696,101.60
Total Expenditures	148,575,021.20	2,027,316.64	10,871,129.71	37,550,371.54	163,262.31	0.00	199,187,101.40
Other Financing Uses	250,000.00		0.00	0.00	0.00		250,000.00
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-5,956,483.70	205,650.49	339,210.69	54,144,193.97	526,428.75	0.00	49,259,000.20
Beginning Total Fund Balance	19,891,086.59	1,342,348.02	4,382,523.28	35,810,647.54	50,957.54	0.00	61,477,562.97
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Total Fund Balance	13,934,602.89	1,547,998.51	4,721,733.97	89,954,841.51	577,386.29	0.00	110,736,563.17

E.S.D. 123

Balance Sheet

COUNTY: 03 Benton

Governmental Funds

August 31, 2017

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
ASSETS:							
Cash and Cash Equivalents	20,380,021.73	1,543,093.30	4,723,360.55	90,293,632.62	577,386.29	0.00	117,517,494.49
Minus Warrants Outstanding	-6,472,647.57	-32,484.59	-1,626.58	-337,119.83	0.00	0.00	-6,843,878.57
Taxes Receivable	10,835,836.39		5,097,504.34	0.00	0.00		15,933,340.73
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	341,583.72	0.00	0.00	0.00	0.00	0.00	341,583.72
Accounts Receivable	75,055.61	70.00	0.00	901.36	0.00	0.00	76,026.97
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	118,732.12	0.00		0.00			118,732.12
Prepaid Items	3,171,818.18	41,518.61			0.00	0.00	3,213,336.79
Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	28,450,400.18	1,552,197.32	9,819,238.31	89,957,414.15	577,386.29	0.00	130,356,636.25
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	0.00		0.00	0.00	0.00		0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	28,450,400.18	1,552,197.32	9,819,238.31	89,957,414.15	577,386.29	0.00	130,356,636.25
LIABILITIES:							
Accounts Payable	2,054,784.17	4,128.81	0.00	1,671.28	0.00	0.00	2,060,584.26
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00
Accrued Salaries	0.00	0.00		0.00			0.00
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00

E.S.D. 123

Balance Sheet

COUNTY: 03 Benton

Governmental Funds

August 31, 2017

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
LIABILITIES:							
Payroll Deductions and Taxes Payable	0.00	0.00		0.00			0.00
Due To Other Governmental Units	0.00	0.00		0.00	0.00	0.00	0.00
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	1,550,121.12						1,550,121.12
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	0.00	0.00	0.00	0.00	0.00		0.00
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
TOTAL LIABILITIES	3,604,905.29	4,128.81	0.00	1,671.28	0.00	0.00	3,610,705.38
DEFERRED INFLOWS OF RESOURCES:							
Unavailable Revenue	75,055.61	70.00	0.00	901.36	0.00	0.00	76,026.97
Unavailable Revenue - Taxes Receivable	10,835,836.39		5,097,504.34	0.00	0.00		15,933,340.73
TOTAL DEFERRED INFLOWS OF RESOURCES	10,910,892.00	70.00	5,097,504.34	901.36	0.00	0.00	16,009,367.70
FUND BALANCE:							
Nonspendable Fund Balance	3,171,817.75	0.00	0.00	0.00	0.00	0.00	3,171,817.75
Restricted Fund Balance	2,510,684.78	1,547,998.51	4,721,733.97	89,954,841.51	577,386.29	0.00	99,312,645.06
Committed Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned Fund Balance	2,286,219.40	0.00	0.00	0.00	0.00	0.00	2,286,219.40
Unassigned Fund Balance	5,965,880.96	0.00	0.00	0.00	0.00	0.00	5,965,880.96
TOTAL FUND BALANCE	13,934,602.89	1,547,998.51	4,721,733.97	89,954,841.51	577,386.29	0.00	110,736,563.17
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	28,450,400.18	1,552,197.32	9,819,238.31	89,957,414.15	577,386.29	0.00	130,356,636.25

E.S.D. 123

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 03 Benton

Governmental Funds

For the Year Ended August 31, 2017

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	28,371,487.58	2,232,967.13	11,208,936.37	420,207.76	735.77		42,234,334.61
State	107,427,559.18		0.00	17,042,943.00	438,955.29		124,909,457.47
Federal	7,067,280.53		0.00	4,605,804.18	0.00		11,673,084.71
Federal Stimulus	0.00						0.00
Other	2,210.21			0.00	0.00	0.00	2,210.21
TOTAL REVENUES	142,868,537.50	2,232,967.13	11,208,936.37	22,068,954.94	439,691.06	0.00	178,819,087.00
EXPENDITURES:							
CURRENT:							
Regular Instruction	89,189,201.04						89,189,201.04
Federal Stimulus	0.00						0.00
Special Education	16,568,669.26						16,568,669.26
Vocational Education	3,455,926.65						3,455,926.65
Skill Center	0.00						0.00
Compensatory Programs	5,570,814.00						5,570,814.00
Other Instructional Programs	887,401.27						887,401.27
Community Services	361,444.98						361,444.98
Support Services	30,209,566.48						30,209,566.48
Student Activities/Other		2,027,316.64				0.00	2,027,316.64
CAPITAL OUTLAY:							
Sites				451,028.82			451,028.82
Building				36,964,832.38			36,964,832.38
Equipment				8,899.77			8,899.77
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					163,262.31		163,262.31
Sales and Lease				0.00			0.00
Other	2,331,997.52						2,331,997.52
DEBT SERVICE:							
Principal	0.00		5,620,000.00	0.00	0.00		5,620,000.00
Interest and Other Charges	0.00		5,251,129.71	0.00	0.00		5,251,129.71
Bond/Levy Issuance				125,610.57	0.00		125,610.57
TOTAL EXPENDITURES	148,575,021.20	2,027,316.64	10,871,129.71	37,550,371.54	163,262.31	0.00	199,187,101.40

E.S.D. 123

Statement of Revenues, Expenditures, and Changes in Fund Balance

COUNTY: 03 Benton

Governmental Funds

For the Year Ended August 31, 2017

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
DEBT SERVICE:							
REVENUES OVER (UNDER) EXPENDITURES	-5,706,483.70	205,650.49	337,806.66	-15,481,416.60	276,428.75	0.00	-20,368,014.40
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		1,404.03	69,625,610.57	0.00		69,627,014.60
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		0.00	0.00	250,000.00		250,000.00
Transfers Out (GL 536)	-250,000.00		0.00	0.00	0.00	0.00	-250,000.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	0.00		0.00
TOTAL OTHER FINANCING SOURCES (USES)	-250,000.00		1,404.03	69,625,610.57	250,000.00	0.00	69,627,014.60
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-5,956,483.70	205,650.49	339,210.69	54,144,193.97	526,428.75	0.00	49,259,000.20
BEGINNING TOTAL FUND BALANCE	19,891,086.59	1,342,348.02	4,382,523.28	35,810,647.54	50,957.54	0.00	61,477,562.97
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	13,934,602.89	1,547,998.51	4,721,733.97	89,954,841.51	577,386.29	0.00	110,736,563.17

For The Year Ended August 31, 2017

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:

FINAL BUDGET

ACTUAL

Local	32,938,942.00	28,371,487.58	-4,567,454.42
State	109,728,468.00	107,427,559.18	-2,300,908.82
Federal	7,110,617.00	7,067,280.53	-43,336.47
Federal Stimulus	0.00	0.00	0.00
Other	0.00	2,210.21	2,210.21
TOTAL REVENUES	149,778,027.00	142,868,537.50	-6,909,489.50

EXPENDITURES

CURRENT:

Regular Instruction	94,161,273.00	89,189,201.04	4,972,071.96
Federal Stimulus	0.00	0.00	0.00
Special Education	16,963,573.00	16,568,669.26	394,903.74
Vocational Education	3,600,849.00	3,455,926.65	144,922.35
Skill Center	0.00	0.00	0.00
Compensatory Programs	6,183,275.00	5,570,814.00	612,461.00
Other Instructional Programs	1,228,038.00	887,401.27	340,636.73
Community Services	358,896.00	361,444.98	-2,548.98
Support Services	33,331,415.00	30,209,566.48	3,121,848.52
Student Activities/Other			

CAPITAL OUTLAY:

Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	4,181,388.00	2,331,997.52	1,849,390.48

DEBT SERVICE:

Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	160,008,707.00	148,575,021.20	11,433,685.80

REVENUES OVER (UNDER) EXPENDITURES	-10,230,680.00	-5,706,483.70	4,524,196.30
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For The Year Ended August 31, 2017

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	-500,000.00	-250,000.00	250,000.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-500,000.00	-250,000.00	250,000.00
 EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	 -10,730,680.00	 -5,956,483.70	 4,774,196.30
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	20,500,000.00	19,891,086.59	-608,913.41
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	9,769,320.00	13,934,602.89	4,165,282.89

E.S.D. 123

Budgetary Comparison Schedule

COUNTY: 03 Benton

Associated Student Body Fund

For The Year Ended August 31, 2017

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:

FINAL BUDGET

ACTUAL

Local

3,110,000.00

2,232,967.13

-877,032.87

State

Federal

Federal Stimulus

Other

TOTAL REVENUES

3,110,000.00

2,232,967.13

-877,032.87

EXPENDITURES

CURRENT:

Regular Instruction

Federal Stimulus

Special Education

Vocational Education

Skill Center

Compensatory Programs

Other Instructional Programs

Community Services

Support Services

Student Activities/Other

3,269,804.00

2,027,316.64

1,242,487.36

CAPITAL OUTLAY:

Sites

Building

Equipment

Energy

Transportation Equipment

Other

DEBT SERVICE:

Principal

Interest and Other Charges

TOTAL EXPENDITURES

3,269,804.00

2,027,316.64

1,242,487.36

REVENUES OVER (UNDER) EXPENDITURES

-159,804.00

205,650.49

365,454.49

Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)**FINAL BUDGET****ACTUAL**

Bond Sales and Refunding Bond Sales

Long-Term Financing

Transfers In

Transfers Out (GL 536)

Other Financing Uses (GL 535)

Other

TOTAL OTHER FINANCING SOURCES (USES)**EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)
EXPENDITURES AND OTHER FINANCING USES**

-159,804.00

205,650.49

365,454.49

BEGINNING TOTAL FUND BALANCE

1,410,000.00

1,342,348.02

-67,651.98

Prior Year(s) Corrections or Restatements

0.00

0.00

ENDING TOTAL FUND BALANCE

1,250,196.00

1,547,998.51

297,802.51

E.S.D. 123

Budgetary Comparison Schedule

COUNTY: 03 Benton

Debt Service Fund

For The Year Ended August 31, 2017

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:

FINAL BUDGET

ACTUAL

Local	11,163,800.00	11,208,936.37	45,136.37
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Federal Stimulus			
Other			

TOTAL REVENUES

11,163,800.00

11,208,936.37

45,136.37

EXPENDITURES

CURRENT:

Regular Instruction
Federal Stimulus
Special Education
Vocational Education
Skill Center
Compensatory Programs
Other Instructional Programs
Community Services
Support Services
Student Activities/Other

CAPITAL OUTLAY:

Sites
Building
Equipment
Energy
Transportation Equipment
Other

DEBT SERVICE:

Principal	5,620,000.00	5,620,000.00	0.00
Interest and Other Charges	5,340,000.00	5,251,129.71	88,870.29

TOTAL EXPENDITURES

10,960,000.00

10,871,129.71

88,870.29

REVENUES OVER (UNDER) EXPENDITURES

203,800.00

337,806.66

134,006.66

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	1,404.03	1,404.03
Long-Term Financing			
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	1,404.03	1,404.03
 EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	203,800.00	339,210.69	135,410.69
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	4,800,000.00	4,382,523.28	-417,476.72
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	5,003,800.00	4,721,733.97	-282,066.03

E.S.D. 123

Budgetary Comparison Schedule

COUNTY: 03 Benton

Capital Projects Fund

For The Year Ended August 31, 2017

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:

FINAL BUDGET

ACTUAL

Local	320,000.00	420,207.76	100,207.76
State	20,000,000.00	17,042,943.00	-2,957,057.00
Federal	2,700,000.00	4,605,804.18	1,905,804.18
Federal Stimulus			
Other	0.00	0.00	0.00

TOTAL REVENUES

23,020,000.00

22,068,954.94

-951,045.06

EXPENDITURES

CURRENT:

Regular Instruction
Federal Stimulus
Special Education
Vocational Education
Skill Center
Compensatory Programs
Other Instructional Programs
Community Services
Support Services
Student Activities/Other

CAPITAL OUTLAY:

Sites	5,000,000.00	451,028.82	4,548,971.18
Building	51,650,000.00	36,964,832.38	14,685,167.62
Equipment	3,000,000.00	8,899.77	2,991,100.23
Instructional Technology	1,250,000.00	0.00	1,250,000.00
Energy	0.00	0.00	0.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			

E.S.D. 123

Budgetary Comparison Schedule

COUNTY: 03 Benton

Capital Projects Fund

For The Year Ended August 31, 2017

DEBT SERVICE:

Bond/Levy Issuance and/or Election	0.00	125,610.57	125,610.57
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	60,900,000.00	37,550,371.54	23,349,628.46

REVENUES OVER (UNDER) EXPENDITURES	-37,880,000.00	-15,481,416.60	22,398,583.40
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Variance with
Final Budget
POSITIVE
(NEGATIVE)

OTHER FINANCING SOURCES (USES)

FINAL BUDGET

ACTUAL

Bond Sales and Refunding Bond Sales	0.00	69,625,610.57	69,625,610.57
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	69,625,610.57	69,625,610.57

EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-37,880,000.00	54,144,193.97	92,024,193.97
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BEGINNING TOTAL FUND BALANCE	41,000,000.00	35,810,647.54	-5,189,352.46
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Prior Year(s) Corrections or Restatements		0.00	0.00
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ENDING TOTAL FUND BALANCE	3,120,000.00	89,954,841.51	86,834,841.51
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E.S.D. 123

Budgetary Comparison Schedule

COUNTY: 03 Benton

Transportation Vehicle Fund

For The Year Ended August 31, 2017

Variance with
Final Budget
POSITIVE
(NEGATIVE)

REVENUES:

FINAL BUDGET

ACTUAL

Local	1,000.00	735.77	-264.23
State	375,000.00	438,955.29	63,955.29
Federal	0.00	0.00	0.00
Federal Stimulus			
Other	0.00	0.00	0.00

TOTAL REVENUES

376,000.00

439,691.06

63,691.06

EXPENDITURES

CURRENT:

Regular Instruction
Federal Stimulus
Special Education
Vocational Education
Skill Center
Compensatory Programs
Other Instructional Programs
Community Services
Support Services
Student Activities/Other

CAPITAL OUTLAY:

Sites			
Building			
Equipment			
Energy			
Transportation Equipment	936,000.00	163,262.31	772,737.69
Other			

DEBT SERVICE:

Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00

TOTAL EXPENDITURES

936,000.00

163,262.31

772,737.69

E.S.D. 123

Budgetary Comparison Schedule

COUNTY: 03 Benton

Transportation Vehicle Fund

For The Year Ended August 31, 2017

			Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-560,000.00	276,428.75	836,428.75
OTHER FINANCING SOURCES (USES)	FINAL BUDGET	ACTUAL	
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	500,000.00	250,000.00	-250,000.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	10,000.00	0.00	-10,000.00
TOTAL OTHER FINANCING SOURCES (USES)	510,000.00	250,000.00	-260,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-50,000.00	526,428.75	576,428.75
BEGINNING TOTAL FUND BALANCE	50,000.00	50,957.54	957.54
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	0.00	577,386.29	577,386.29

E.S.D. 123

Statement Of Fiduciary Net Position

COUNTY: 03 Benton

Fiduciary Funds

August 31, 2017

	Private Purpose Trust	Other Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	0.00	0.00
Minus Warrants Outstanding	0.00	0.00
Due From Other Funds	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	0.00	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	
Capital Assets, Land	0.00	
Capital Assets, Buildings	0.00	
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	0.00	0.00
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Funds	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET POSITION:		
Held in trust for:		
Held In Trust For Intact Trust Principal	0.00	0.00
Held In Trust For Private Purposes	0.00	
Held In Trust For Pension Or Other Post-Employment Benefits		0.00
Held In Trust For Other Purposes	0.00	0.00
TOTAL NET POSITION	0.00	0.00

E.S.D. 123

Statement of Changes in Fiduciary Net Position

COUNTY: 03 Benton

Fiduciary Funds

For the Year Ended August 31, 2017

	Private Purpose Trust	Other Trust
ADDITIONS:		
Contributions:		
Private Donations	0.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	0.00	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	0.00	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	0.00	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	0.00	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	0.00	
Other	0.00	0.00
TOTAL DEDUCTIONS	0.00	0.00
Net Increase (Decrease)	0.00	0.00
Net Position--Prior Year August Beginning	0.00	0.00
Prior Year F-196 Manual Revision	0.00	0.00
Net Position - Total	0.00	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	0.00	0.00

Description	Beginning Outstanding Debt September 1, 2016	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2017	Amount Due Within One Year
Voted Debt					
Voted Bonds	126,395,000.00	60,065,000.00	0.00	186,460,000.00	6,135,000.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt and Liabilities					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Non-Cancellable Operating Leases	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	3,412,946.02	0.00	45,939.37	3,367,006.65	185,654.39
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	33,155,203.00	0.00	1,412,037.00	31,743,166.00	
Net Pension Liabilities TRS 2/3	13,766,867.00	0.00	4,044,835.00	9,722,032.00	
Net Pension Liabilities SERS 2/3	6,318,821.00	0.00	1,412,642.00	4,906,179.00	
Net Pension Liabilities PERS 1	8,276,763.00	0.00	264,943.00	8,011,820.00	
Total Long-Term Liabilities	191,325,600.02	60,065,000.00	7,180,396.37	244,210,203.65	6,320,654.39

Description	Beginning Outstanding Debt September 1, 2016	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2017	Amount Due Within One Year
Voted Debt					
Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt					
Non-Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	0.00	0.00	0.00	0.00	0.00

Description	Beginning Outstanding Debt September 1, 2016	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2017	Amount Due Within One Year
Non-Voted Debt and Liabilities					
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	0.00	0.00	0.00	0.00	0.00
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	0.00	0.00	0.00	0.00	0.00

REPORT F196
E.S.D. 123
COUNTY: 03 Benton

Richland School District No. 400
Schedule of Long-Term Liabilities
For the Year Ended August 31, 2017

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Description	Beginning Outstanding Debt September 1, 2016	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2017	Amount Due Within One Year
Non-Voted Debt and Liabilities					
Capital Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	0.00	0.00	0.00	0.00	0.00

E.S.D. 123

Report of Revenues and Other Financing Sources

COUNTY: 03 Benton

For the Year Ended August 31, 2017

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	23,528,474.26	11,073,529.27	0.00	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	0.00	0.00	0.00	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	0.00	100,000.00	0.00	0.00
1000 TOTAL LOCAL TAXES	23,528,474.26	11,173,529.27	0.00	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	151,287.65			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	76,355.00			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	19,964.90		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	1,717.46			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Child Care Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	13,208.04			
2298 School Food Services--Sales of Goods, Supplies, and Services	903,346.30			
2300 Investment Earnings	156,046.89	35,407.10	335,101.03	735.77
2400 Interfund Loan Interest Earnings	0.00		0.00	
2500 Gifts and Donations	0.00		0.00	0.00
2600 Fines and Damages	15,695.71		0.00	0.00
2700 Rentals and Leases	121,060.07	0.00	85,106.73	0.00
2800 Insurance Recoveries	0.00		0.00	0.00
2900 Local Support Nontax, Unassigned	3,383,738.99	0.00	0.00	0.00
2910 E-Rate	592.31		0.00	

E.S.D. 123

Report of Revenues and Other Financing Sources

COUNTY: 03 Benton

For the Year Ended August 31, 2017

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2000 TOTAL LOCAL SUPPORT NONTAX	4,843,013.32	35,407.10	420,207.76	735.77
STATE, GENERAL PURPOSE				
3100 Apportionment	82,441,082.52			
3121 Special Education - General Apportionment	2,056,117.45			
3300 Local Effort Assistance	5,327,548.52			
3600 State Forests	0.00	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	89,824,748.49	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	0.00		0.00	0.00
4121 Special Education	9,022,292.06			
4122 Special Education - Infants and Toddlers - State	623,522.22			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			17,042,943.00	
4155 Learning Assistance	2,287,333.27			
4156 State Institutions, Centers and Homes, Delinquent	102,309.73			
4158 Special and Pilot Programs	700,902.33			
4159 Juveniles in Adult Jails	0.00	0.00		
4165 Transitional Bilingual	665,311.90			
4174 Highly Capable	132,613.38			
4188 Child Care	0.00			
4198 School Food Service	50,518.96			
4199 Transportation - Operations	3,358,216.84			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	659,790.00		0.00	0.00
4321 Special Education - Other State Agencies	0.00			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			

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Report of Revenues and Other Financing Sources

COUNTY: 03 Benton

For the Year Ended August 31, 2017

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	0.00			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				438,955.29
4000 TOTAL STATE, SPECIAL PURPOSE	17,602,810.69		17,042,943.00	438,955.29
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	4,605,804.18	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	0.00	0.00	0.00	
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	0.00	0.00	4,605,804.18	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	0.00			0.00
6111 Federal Stimulus-Title I	0.00			
6112 Federal Stimulus-School Improvement	0.00			
6113 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6114 Federal Stimulus-IDEA	0.00			
6118 Federal Stimulus-Competitive Grants	0.00			
6119 Federal Stimulus-Other	0.00			
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6124 Special Education, Supplemental	2,224,156.96			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	64,073.64			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			

E.S.D. 123

Report of Revenues and Other Financing Sources

COUNTY: 03 Benton

For the Year Ended August 31, 2017

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6151 ESEA Disadvantaged, Fed	1,564,504.14			
6152 Other Title, ESEA Fed	201,205.36			
6153 ESEA Migrant, Federal	0.00			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	20,783.66			
6161 Head Start	0.00			
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	41,464.92			
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance	0.00			
6178 Youth Training Programs	0.00			
6188 Child Care	354,400.77			
6189 Other Community Services	34,563.28			
6198 School Food Services	2,288,001.03			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6211 Federal Stimulus-Title I	0.00			
6212 Federal Stimulus-School Improvement	0.00			
6213 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6214 Federal Stimulus-IDEA	0.00			
6218 Federal Stimulus-Competitive Grants	0.00			
6219 Federal Stimulus-Other	0.00			
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			

E.S.D. 123

Report of Revenues and Other Financing Sources

COUNTY: 03 Benton

For the Year Ended August 31, 2017

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	0.00			
6276 Targeted Assistance	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	0.00		0.00	0.00
6310 Medicaid Administrative Match	0.00			
6311 Federal Stimulus-Title I	0.00			
6312 Federal Stimulus-School Improvement	0.00			
6313 Federal Stimulus-State Fiscal Stabilization Fund	0.00			
6314 Federal Stimulus-IDEA	0.00			
6318 Federal Stimulus-Competitive Grants	0.00			
6319 Federal Stimulus-Other	0.00			
6321 Special Education - Medicaid Reimbursement	64,643.71			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			

E.S.D. 123

Report of Revenues and Other Financing Sources

COUNTY: 03 Benton

For the Year Ended August 31, 2017

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance	0.00			
6378 Youth Training	0.00			
6388 Child Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	209,483.06			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	7,067,280.53		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	0.00		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7189 Other Community Services	0.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0.00		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	0.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER ENTITIES				
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	2,210.21			
8500 Nonfederal, ESD	0.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	2,210.21		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	1,404.03	69,625,610.57	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	0.00			0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00
9600 Sale of Refunding Bonds		0.00		
9900 Transfers	0.00	0.00	0.00	250,000.00
9000 TOTAL OTHER FINANCING SOURCES	0.00	1,404.03	69,625,610.57	250,000.00
TOTAL REVENUES AND OTHER FINANCING SOURCES	142,868,537.50	11,210,340.40	91,694,565.51	689,691.06

E.S.D. 123

Program/Activity/Object Report

COUNTY: 03 Benton

For the Year Ended August 31, 2017

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	90,427,398.14	11 Bd of Dir	310,111.47	0 Debit Transfer	290,317.32
02 ALE	.00	12 Supt Off	508,564.71	1 Credit Transfer	-290,317.32
03 Basic Education - Dropout Reengagement	.00	13 Busns Off	1,853,310.98	2 Cert. Salaries	62,596,695.66
11 Stim, Title I	.00	14 HR	1,611,534.19	3 Class. Salaries	22,714,690.93
12 Stim, Schl Imprv	.00	15 Pblc Rltn	162,154.50	4 Employee Benefits	31,546,122.43
13 Federal Stimulus - SFSF and Education Jobs	.00	21 Supv Inst	3,138,706.71	5 Supplies / Materials	10,673,251.23
14 Stim, IDEA	.00	22 Lrn Resrc	2,331,604.64	6	.00
18 Stim, Compt Grants	.00	23 Princ Off	9,151,692.81	7 Purchased Services	18,088,048.31
19 Stim, Other	.00	24 Guid/Coun	3,433,976.13	8 Travel	624,215.12
21 Sp Ed, Sup, St	14,020,440.35	25 Pupil M/S	1,222,352.54	9 Capital Outlay	2,331,997.52
22 Sp Ed, Infants and Toddlers, State	447,929.99	26 Health	4,893,374.50	TOTAL ALL OBJECTS	148,575,021.20
24 Sp Ed, Sup, Fed	2,111,029.80	27 Teaching	79,596,700.51		
25 Sp Ed, Infants and Toddlers, Federal	.00	28 Extracur	2,726,402.30		
26 Sp Ed, Inst, St	.00	29 Pmt to SD	59,858.52		
29 Sp Ed, Oth, Fed	.00	31 InstProDev	2,763,081.58		
31 Voc, Basic, St	2,980,701.10	32 Inst Tech	1,649,435.82		
34 MidSchCar/Tec	537,378.97	33 Curriculum	6,110,344.90		
38 Voc, Fed	61,022.52	41 Supervisn	200,149.17		
39 Voc, Other	.00	42 Food	2,140,157.80		
45 Skil Cnt, Bas, St	.00	44 Operation	1,591,119.77		
46 Skill Cntr, Fed	.00	49 Transfers	-19,810.77		
51 ESEA Disadvantaged, Fed	1,478,459.26	51 Supervisn	557,442.49		
52 Other Title, ESEA, Fed	190,283.11	52 Operation	2,777,535.82		
53 ESEA Migrant, Federal	.00	53 Maintnce	591,429.28		
54 Read First, Fed	.00	56 Insurance	129,006.24		
55 LAP	2,127,726.17	59 Transfers	-247,222.40		
56 St In, Ctr/Hm, D	106,096.86	61 Supv Bldg	1,691,038.59		
57 St In, N/D, Fed	19,655.44	62 Grnd Mnt	1,446,144.63		
58 Sp/Plt Pgm, St	822,130.35	63 Oper Bldg	4,195,555.05		
59 Inst. JAJ	.00	64 Maintnce	2,154,229.39		
61 Head Start, Fed	.00	65 Utilities	2,077,050.38		
		67 Bldg Secu	298,640.00		
		68 Insurance	3,529,013.18		
		72 Info Sys	3,048,791.07		

E.S.D. 123

Program/Activity/Object Report

COUNTY: 03 Benton

For the Year Ended August 31, 2017

PROGRAM EXPENDITURE SUMMARY

NO. PROGRAM TITLE	AMOUNT
62 MS, Pro Dv, Fed	.00
64 LEP, Fed	41,597.44
65 Tran Biling, St	629,196.05
67 Ind Ed, Fd, JOM	.00
68 Ind Ed, Fd, ED	.00
69 Comp, Othr	186,435.18
71 Traffic Safety	.00
73 Summer School	104,119.64
74 Highly Capable	113,617.95
75 Prof Dev, State	.00
76 Target Asst, Fed	.00
78 Yth Trg Pm, Fed	.00
79 Inst Pgm, Othr	672,312.64
81 Public Radio/TV	.00
86 Comm Schools	.00
88 Child Care	.00
89 Othr Comm Srv	363,269.18
97 Distwide Suppt	23,414,413.66
98 Schl Food Serv	3,911,615.97
99 Pupil Transp	3,808,191.43
TOTAL ALL PROGRAMS	148,575,021.20

ACTIVITY EXPENDITURE SUMMARY

NO. ACTIVITY TITLE	AMOUNT
73 Printing	463,964.79
74 Warehouse	326,057.75
75 Mtr Pool	80,173.62
83 Interest	.00
84 Principal	.00
85 Debt Expn	.00
91 Publ Actv	21,348.54
TOTAL ALL ACTIVITIES	148,575,021.20

REPORT F196

Richland School District No. 400

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E.S.D. 123

F-196 Annual Financial Statements

COUNTY: 03 Benton

Fiscal Year 2016-2017

SUPPLEMENTAL REPORTS AND SCHEDULES

Program Matrix

Data Requirements for Supplemental Reports

Data Requirements for End of Year Reporting to Apportionment and State Recovery Rate

Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed With Carry-Forward Distorting Items

Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed With Carry-Forward Indirect Expenditures

Schedule for Determining School District Federal Restricted and Unrestricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

E.S.D. 123

PROGRAM 01 - Basic Education

COUNTY: 03 Benton

For the Year Ended August 31, 2017

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	1,681,284.25	7,252.72		654,079.56	391,575.13	370,690.03	23,655.65	183,475.16	47,907.49	2,648.51
22 Lrn Resrc	2,319,659.57	755.84		1,194,383.18	244,609.24	554,773.83	189,066.85	134,991.13	0.00	1,079.50
23 Princ Off	9,128,861.57	5,078.18		4,252,619.14	2,305,209.72	2,290,625.51	152,333.30	77,725.92	24,142.24	21,127.56
24 Guid/Coun	3,260,365.89	370.00		2,131,501.24	2,905.12	754,426.01	7,259.76	363,120.16	329.66	453.94
25 Pupil M/S	695,344.78	0.00		46.42	438,571.97	249,414.68	602.47	6,709.24	0.00	0.00
26 Health	1,185,005.16	903.50		450,992.72	312,885.51	386,070.76	16,067.37	8,488.02	4,457.25	5,140.03
27 Teaching	59,863,877.08	50,969.33		39,284,240.83	2,242,880.78	14,866,345.51	1,262,312.19	2,052,206.46	50,979.80	53,942.18
28 Extracur	2,726,030.34	150,013.54		1,301,593.19	618,354.21	341,809.51	52,558.54	186,152.28	75,549.07	0.00
31 InstProDev	1,981,319.98	7,120.88		1,082,723.41	10,975.82	232,909.59	50,516.91	450,112.88	146,960.49	0.00
32 Inst Tech	1,622,422.38	0.00			0.00	0.00	226,739.17	288,150.10	0.00	1,107,533.11
33 Curriculum	5,963,227.14	20,047.75		1,061.50	0.00	263.79	5,286,655.79	607,997.32	928.72	46,272.27
01 TOTAL	90,427,398.14	242,511.74		50,353,241.19	6,567,967.50	20,047,329.22	7,267,768.00	4,359,128.67	351,254.72	1,238,197.10

E.S.D. 123

PROGRAM 21 - Special Education, Supplemental, State

COUNTY: 03 Benton

For the Year Ended August 31, 2017

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	733,275.14	628.75		344,268.05	172,893.52	173,802.33	8,377.91	27,521.69	5,782.89	0.00
25 Pupil M/S	527,007.76	0.00		0.00	312,034.72	214,973.04	0.00	0.00	0.00	0.00
26 Health	3,531,678.58	0.00		2,275,678.23	106,889.27	815,159.91	24,213.97	298,309.84	11,427.36	0.00
27 Teaching	9,046,837.02	1,088.08		2,993,361.83	3,172,791.85	2,612,056.55	33,754.43	217,596.73	16,187.55	0.00
29 Pmt to SD	59,858.52							59,858.52		
31 InstProDev	93,290.49	0.00		39,362.90	21,700.00	12,493.75	7,697.15	11,056.50	980.19	0.00
32 Inst Tech	20,252.80	0.00			0.00	0.00	9,521.92	0.00	0.00	10,730.88
33 Curriculum	8,240.04	0.00		0.00	0.00	0.00	8,240.04	0.00	0.00	0.00
21 TOTAL	14,020,440.35	1,716.83		5,652,671.01	3,786,309.36	3,828,485.58	91,805.42	614,343.28	34,377.99	10,730.88

E.S.D. 123

PROGRAM 22 - Special Education - Infants and Toddlers - State

COUNTY: 03 Benton

For the Year Ended August 31, 2017

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	53,814.24	0.00		35,724.22	4,934.38	12,819.12	0.00	336.52	0.00	0.00
27 Teaching	394,115.75	0.00		0.00	5,240.09	1,083.93	99.02	387,692.71	0.00	0.00
22 TOTAL	447,929.99	0.00		35,724.22	10,174.47	13,903.05	99.02	388,029.23	0.00	0.00

E.S.D. 123

PROGRAM 24 - Special Education, Supplemental, Federal

COUNTY: 03 Benton

For the Year Ended August 31, 2017

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
27 Teaching	2,111,029.80	0.00		1,546,635.55	0.00	559,859.25	0.00	4,535.00	0.00	0.00
24 TOTAL	2,111,029.80	0.00		1,546,635.55	0.00	559,859.25	0.00	4,535.00	0.00	0.00

E.S.D. 123

PROGRAM 31 - Vocational, Basic, State

COUNTY: 03 Benton

For the Year Ended August 31, 2017

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	168,701.12	4.00		60,943.54	18,823.52	26,559.68	26,713.91	2,865.77	6,640.63	26,150.07
24 Guid/Coun	139,550.48	136.45		102,426.65	0.00	30,448.10	5,995.46	56.00	487.82	0.00
27 Teaching	2,672,449.50	461.75		1,656,710.00	33,118.97	577,456.92	224,372.65	112,679.69	12,274.14	55,375.38
31 TOTAL	2,980,701.10	602.20		1,820,080.19	51,942.49	634,464.70	257,082.02	115,601.46	19,402.59	81,525.45

E.S.D. 123

PROGRAM 34 - Middle School Career and Technical Education, State

COUNTY: 03 Benton

For the Year Ended August 31, 2017

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	78,516.62	0.00		60,943.55	0.00	17,573.07	0.00	0.00	0.00	0.00
27 Teaching	458,862.35	0.00		254,343.33	20,020.42	93,872.50	32,398.03	9,754.99	6,822.59	41,650.49
34 TOTAL	537,378.97	0.00		315,286.88	20,020.42	111,445.57	32,398.03	9,754.99	6,822.59	41,650.49

REPORT F196

Richland School District No. 400

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E.S.D. 123

PROGRAM 38 - Vocational, Federal

COUNTY: 03 Benton

For the Year Ended August 31, 2017

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
27 Teaching	61,022.52	5,425.72		0.00	0.00	0.00	16,201.72	23,329.00	16,066.08	0.00
38 TOTAL	61,022.52	5,425.72		0.00	0.00	0.00	16,201.72	23,329.00	16,066.08	0.00

E.S.D. 123

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

COUNTY: 03 Benton

For the Year Ended August 31, 2017

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	87,158.83	2,652.25		27,797.68	25,859.09	17,955.90	10,521.20	1,000.00	1,372.71	0.00
27 Teaching	1,131,480.69	17.50		477,836.18	313,811.04	339,748.60	-32.63	100.00	0.00	0.00
31 InstProDev	251,225.66	35.00		39,517.61	3,148.30	4,424.29	22,494.44	139,235.75	42,370.27	0.00
33 Curriculum	8,594.08	0.00		0.00	0.00	0.00	8,594.08	0.00	0.00	0.00
51 TOTAL	1,478,459.26	2,704.75		545,151.47	342,818.43	362,128.79	41,577.09	140,335.75	43,742.98	0.00

E.S.D. 123

PROGRAM 52 - Other Title Grants Under ESEA - Federal

COUNTY: 03 Benton

For the Year Ended August 31, 2017

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
31 InstProDev	190,283.11	0.00		85,914.08	0.00	17,728.17	443.90	78,120.76	8,076.20	0.00
52 TOTAL	190,283.11	0.00		85,914.08	0.00	17,728.17	443.90	78,120.76	8,076.20	0.00

E.S.D. 123

PROGRAM 55 - Learning Assistance Program (LAP), State

COUNTY: 03 Benton

For the Year Ended August 31, 2017

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	129,809.25	0.00		44,427.60	48,441.00	34,637.25	2,038.81	119.00	145.59	0.00
27 Teaching	1,863,556.60	0.00		528,996.17	737,998.34	596,158.54	403.55	0.00	0.00	0.00
31 InstProDev	25,508.14	0.00		2,684.99	557.43	463.34	1,326.41	15,843.44	4,632.53	0.00
32 Inst Tech	3,452.04	0.00			0.00	0.00	3,452.04	0.00	0.00	0.00
33 Curriculum	105,400.14	0.00		0.00	0.00	0.00	105,400.14	0.00	0.00	0.00
55 TOTAL	2,127,726.17	0.00		576,108.76	786,996.77	631,259.13	112,620.95	15,962.44	4,778.12	0.00

E.S.D. 123

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

COUNTY: 03 Benton

For the Year Ended August 31, 2017

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
27 Teaching	106,096.86	0.00		78,827.09	0.00	27,269.77	0.00	0.00	0.00	0.00
56 TOTAL	106,096.86	0.00		78,827.09	0.00	27,269.77	0.00	0.00	0.00	0.00

E.S.D. 123

PROGRAM 57 - State Institutions, Neglected and Delinquent, Federal

COUNTY: 03 Benton

For the Year Ended August 31, 2017

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
27 Teaching	17,882.54	0.00		14,587.18	0.00	1,209.86	2,085.50	0.00	0.00	0.00
31 InstProDev	1,006.42	0.00		292.24	0.00	31.10	0.00	0.00	683.08	0.00
32 Inst Tech	766.48	0.00			0.00	0.00	766.48	0.00	0.00	0.00
57 TOTAL	19,655.44	0.00		14,879.42	0.00	1,240.96	2,851.98	0.00	683.08	0.00

E.S.D. 123

PROGRAM 58 - Special and Pilot Programs, State

COUNTY: 03 Benton

For the Year Ended August 31, 2017

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
22 Lrn Resrc	11,945.07	0.00		10,416.00	0.00	1,529.07	0.00	0.00	0.00	0.00
24 Guid/Coun	29,488.14	0.00		25,832.00	0.00	3,656.14	0.00	0.00	0.00	0.00
26 Health	174,924.92	0.00		149,284.00	0.00	25,640.92	0.00	0.00	0.00	0.00
27 Teaching	472,684.72	0.00		402,968.00	0.00	56,591.72	0.00	13,125.00	0.00	0.00
31 InstProDev	133,087.50	0.00		100,729.68	0.00	21,115.69	0.00	1,960.00	9,282.13	0.00
58 TOTAL	822,130.35	0.00		689,229.68	0.00	108,533.54	0.00	15,085.00	9,282.13	0.00

E.S.D. 123

PROGRAM 64 - Limited English Proficiency, Federal

COUNTY: 03 Benton

For the Year Ended August 31, 2017

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
31 InstProDev	41,597.44	0.00		28,247.74	0.00	5,626.79	2,329.41	1,900.00	3,493.50	0.00
64 TOTAL	41,597.44	0.00		28,247.74	0.00	5,626.79	2,329.41	1,900.00	3,493.50	0.00

E.S.D. 123

PROGRAM 65 - Transitional Bilingual, State

COUNTY: 03 Benton

For the Year Ended August 31, 2017

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	120,250.26	0.00		33,320.68	52,298.18	32,003.63	1,345.22	1,140.21	142.34	0.00
27 Teaching	442,958.50	0.00		54,684.19	242,389.34	139,880.05	2,847.78	3,085.45	71.69	0.00
31 InstProDev	43,180.41	0.00		29,542.38	690.01	5,742.87	1,540.89	2,986.00	2,678.26	0.00
32 Inst Tech	2,542.12	0.00			0.00	0.00	2,542.12	0.00	0.00	0.00
33 Curriculum	20,264.76	0.00		0.00	0.00	0.00	20,264.76	0.00	0.00	0.00
65 TOTAL	629,196.05	0.00		117,547.25	295,377.53	177,626.55	28,540.77	7,211.66	2,892.29	0.00

E.S.D. 123

PROGRAM 69 - Compensatory, Other

COUNTY: 03 Benton

For the Year Ended August 31, 2017

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
23 Princ Off	10,891.13	183.50		0.00	0.00	0.00	10,313.81	0.00	393.82	0.00
26 Health	1,765.84	0.00		0.00	884.34	881.50	0.00	0.00	0.00	0.00
27 Teaching	173,406.25	1,438.52		33,122.11	5,099.25	2,941.01	73,910.81	16,400.68	9,728.01	30,765.86
28 Extracur	371.96	0.00		0.00	0.00	0.00	0.00	0.00	371.96	0.00
69 TOTAL	186,435.18	1,622.02		33,122.11	5,983.59	3,822.51	84,224.62	16,400.68	10,493.79	30,765.86

E.S.D. 123

PROGRAM 73 - Summer School

COUNTY: 03 Benton

For the Year Ended August 31, 2017

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
23 Princ Off	11,940.11	0.00		10,000.00	0.00	1,940.11	0.00	0.00	0.00	0.00
27 Teaching	92,179.53	0.00		35,789.18	40,379.05	15,659.39	219.91	0.00	132.00	0.00
73 TOTAL	104,119.64	0.00		45,789.18	40,379.05	17,599.50	219.91	0.00	132.00	0.00

E.S.D. 123

PROGRAM 74 - Highly Capable

COUNTY: 03 Benton

For the Year Ended August 31, 2017

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	27,492.49	0.00		4,507.61	8,263.02	4,007.57	6,229.90	1,237.96	1,030.78	2,215.65
24 Guid/Coun	4,571.62	0.00		3,791.67	0.00	779.95	0.00	0.00	0.00	0.00
27 Teaching	81,553.84	1,443.01		49,133.42	0.00	15,376.97	8,139.86	5,127.87	1,899.40	433.31
74 TOTAL	113,617.95	1,443.01		57,432.70	8,263.02	20,164.49	14,369.76	6,365.83	2,930.18	2,648.96

E.S.D. 123

PROGRAM 79 - Instructional Programs, Other

COUNTY: 03 Benton

For the Year Ended August 31, 2017

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	58,404.51	0.00		131.83	39,517.64	18,540.04	0.00	215.00	0.00	0.00
27 Teaching	606,706.96	5,540.80		197,427.85	211,785.86	162,014.46	18,690.83	4,244.26	7,002.90	0.00
31 InstProDev	2,582.43	0.00		930.06	56.80	292.81	155.10	775.00	372.66	0.00
33 Curriculum	4,618.74	0.00		0.00	0.00	0.00	4,618.74	0.00	0.00	0.00
79 TOTAL	672,312.64	5,540.80		198,489.74	251,360.30	180,847.31	23,464.67	5,234.26	7,375.56	0.00

E.S.D. 123

PROGRAM 89 - Other Community Services

COUNTY: 03 Benton

For the Year Ended August 31, 2017

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
63 Oper Bldg	341,920.64	25.00			200,895.13	83,761.46	53,378.96	2,035.89	0.00	1,824.20
91 Publ Actv	21,348.54	21,224.56	0.00	0.00	0.00	0.00	0.00	123.98	0.00	0.00
89 TOTAL	363,269.18	21,249.56	0.00	0.00	200,895.13	83,761.46	53,378.96	2,159.87	0.00	1,824.20

E.S.D. 123

PROGRAM 97 - District-wide Support

COUNTY: 03 Benton

For the Year Ended August 31, 2017

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	310,111.47	99.50			9,150.00	737.87	24,193.96	261,001.28	14,928.86	0.00
12 Supt Off	508,564.71	792.00		259,378.11	70,146.12	82,456.82	35,297.08	42,314.36	15,749.75	2,430.47
13 Busns Off	1,853,310.98	1,696.00		0.00	715,164.39	254,540.68	75,528.24	787,375.02	10,128.29	8,878.36
14 HR	1,611,534.19	350.50		139,298.01	504,147.54	211,605.80	9,799.41	719,072.89	11,247.35	16,012.69
15 Pblc Rltn	162,154.50	0.00		650.00	85,861.57	27,134.96	767.74	46,833.44	906.79	0.00
61 Supv Bldg	1,691,038.59	2,040.02		2,991.28	499,090.54	157,627.21	115,360.56	819,524.47	12,556.48	81,848.03
62 Grnd Mnt	1,446,144.63	0.00			560,364.67	252,638.40	328,917.66	98,113.99	4,105.53	202,004.38
63 Oper Bldg	3,853,634.41	0.00			2,252,437.43	1,207,224.77	362,005.47	29,266.93	1,167.01	1,532.80
64 Maintnce	2,154,229.39	0.00	0.00		885,921.15	395,633.14	468,125.72	376,144.81	1,398.22	27,006.35
65 Utilities	2,077,050.38	0.00	0.00		0.00	0.00	0.00	2,077,050.38	0.00	0.00
67 Bldg Secu	298,640.00	0.00			148,562.32	93,662.15	190.13	55,519.53	0.00	705.87
68 Insurance	3,529,013.18	0.00					0.00	3,529,013.18		0.00
72 Info Sys	3,048,791.07	272.50	0.00	0.00	1,004,989.48	333,235.27	159,446.60	1,139,889.16	24,909.89	386,048.17
73 Printing	463,964.79	0.00	-23,284.15	0.00	173,196.56	74,218.19	164,174.38	40,008.58	7.10	35,644.13
74 Warehouse	326,057.75	150.00	0.00	0.00	198,168.75	91,523.62	31,787.30	4,319.49	0.00	108.59
75 Mtr Pool	80,173.62	0.00	0.00	0.00	0.00	0.00	74,790.04	5,383.58	0.00	0.00
97 TOTAL	23,414,413.66	5,400.52	-23,284.15	402,317.40	7,107,200.52	3,182,238.88	1,850,384.29	10,030,831.09	97,105.27	762,219.84

E.S.D. 123

PROGRAM 98 - School Food Services

COUNTY: 03 Benton

For the Year Ended August 31, 2017

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
41 Supervisn	200,149.17	0.00		0.00	130,715.50	50,241.11	5,557.85	3,138.01	0.00	10,496.70
42 Food	2,140,157.80	0.00					215,775.60	1,924,382.20		
44 Operation	1,591,119.77	1,622.62			983,365.80	543,875.01	41,296.82	20,863.22	96.30	0.00
49 Transfers	-19,810.77		-19,810.77							
98 TOTAL	3,911,615.97	1,622.62	-19,810.77	0.00	1,114,081.30	594,116.12	262,630.27	1,948,383.43	96.30	10,496.70

REPORT F196

Richland School District No. 400

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E.S.D. 123

PROGRAM 99 - Pupil Transportation

COUNTY: 03 Benton

For the Year Ended August 31, 2017

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
51 Supervisn	557,442.49	477.55		0.00	251,963.86	99,756.01	14,348.01	33,749.27	5,209.75	151,938.04
52 Operation	2,777,535.82	0.00			1,633,667.42	729,312.32	332,554.78	82,001.30	0.00	0.00
53 Maintnce	591,429.28	0.00			239,289.77	107,602.76	183,957.65	60,579.10	0.00	0.00
56 Insurance	129,006.24							129,006.24		
59 Transfers	-247,222.40		-247,222.40							
99 TOTAL	3,808,191.43	477.55	-247,222.40	0.00	2,124,921.05	936,671.09	530,860.44	305,335.91	5,209.75	151,938.04

REPORT F196
E.S.D. 123
COUNTY: 03 Benton

Richland School District No. 400
Data Requirements for Supplemental Reports
For the Year Ended August 31, 2017

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Other Data Requirements and Certifications

- | | | |
|----|---|------------|
| A. | Enter the amount of E-Rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by utility. | 215,857.95 |
| B. | Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090 | 0.00 |
| C. | Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060. | 0.00 |
| D. | Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for cost-of-living increases on salaries and salary-related benefits." | Yes |

E.S.D. 123

Data Requirements for End of Year Reporting to
Apportionment and State Recovery Rate

COUNTY: 03 Benton

For the Year Ended August 31, 2017

1. Fire District Payment RCW 52.30.020

Total expenditures paid to fire protection districts for fire protection services. Eligible school districts received reimbursement in the July apportionment payment (Revenue Account 3100) for fire protection services purchased during the calendar year (see Report 1191, line C.7. for the amount of payment). Fire district reimbursement is provided solely for the purpose of paying for fire protection services. Therefore, any such reimbursement not used to pay for fire protection services must be recovered by OSPI. School districts that did not receive payment are not required to make an entry in this item number.

2,310.91

2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)

0.187

a) Total All Programs (SYSTEM CALCULATED)

148,575,021.20

b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)

23,414,413.66

c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)

125,160,607.54

E.S.D. 123

Data Requirements for Calculating Federal Indirect Cost Rate
Including Fixed with Carry-Forward

COUNTY: 03 Benton

For the Year Ended August 31, 2017

DISTORTING ITEMS

1. Flow-through funds for program 01-89, 98, and 99

0.00

2. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 11, Board of Directors.

2,432.58

3. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 12, Superintendents Office.

0.00

4. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 13, Business Office.

0.00

5. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 14, Human Resources.

734,602.21

6. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 25, Pupil Management & Safety.

0.00

7. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 61, Supervision.

0.00

8. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 62, Grounds Maintenance.

0.00

9. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 63, Operation of Buildings.

0.00

10. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 64, Maintenance.

0.00

11. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 65, Utilities.

0.00

12. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 67, Buildings and Property Security.

0.00

13. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 68, Insurance.

0.00

E.S.D. 123

Data Requirements for Calculating Federal Indirect Cost Rate
Including Fixed with Carry-Forward

COUNTY: 03 Benton

For the Year Ended August 31, 2017

DISTORTING ITEMS

14. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 72, Information Systems.

0.00

15. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 73, Printing.

0.00

16. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 74, Warehousing.

0.00

17. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 75, Motor Pool.

0.00

E.S.D. 123

Data Requirements for Calculating Federal Indirect Cost Rate
Including Fixed with Carry-Forward

COUNTY: 03 Benton

For the Year Ended August 31, 2017

INDIRECT EXPENDITURES

18. Audit costs recorded in Program 97, Activity 11, Board of Directors, and not directly charged to another program.

38,853.92

19. Legal costs, associated with interpretation of laws and regulations, recorded in Program 97, Activity 11, Board of Directors but not specifically associated with the Board of Directors.

0.00

20. Costs recorded in Program 97, Activity 12, for the Superintendent, Deputy Superintendent, or Assistant Superintendent, and their secretary whose responsibilities are allocable to indirect cost Activities 13, 14 and 72 thru 75. These positions are required to maintain supporting documentation if a portion of their responsibilities are allocable to these indirect cost activities. Include the salary and benefits, supplies, travel, printing, warehousing, motor pool, and information systems as related to the above mentioned staff if allocable to Activities 13, 14, and 72 thru 75. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

21. The cost of Public Relations activities recorded in Program 97, Activity 15, excluding capital outlay (Object 9), and not directly charged to another program for the following: Cost for liaison with the news media and government relations officers as a means of informing the general public on matters of public concern, such as notice of Federal awards, financial matters, etc. DO NOT INCLUDE COSTS DESIGNED SOLEY TO PROMOTE THE GOVERNMENTAL UNIT. *Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

162,154.50

22. Termination Leave costs for federally supported staff which have been charged to a state or local program. Do not include Termination Leave costs for federally supported staff charged to Program 97, Activity 13 or 14, as they are already included in the indirect calculation. These costs should not be charged directly to the federal award, but may be considered an indirect expenditure.

0.00

23. Costs recorded in Program 97, Activity 72, for districtwide Information Systems Activities. Do not include expenditures for any student records, such as student records fees, software, or student records staff. DO NOT INCLUDE CAPITAL OUTLAY (Object 9). *Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

2,448,749.69

24. General administration (organization-wide) expenditures charged in Program 97, Activity 25, Pupil Management & Safety, which is allocable to Activities 13 or 14, if a cost allocation plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

25. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 61, Supervision, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

26. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 62, Grounds Maintenance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

E.S.D. 123

Data Requirements for Calculating Federal Indirect Cost Rate
Including Fixed with Carry-Forward

COUNTY: 03 Benton

For the Year Ended August 31, 2017

INDIRECT EXPENDITURES

27. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 63, Operation of Buildings, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

28. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 64, Maintenance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

29. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 65, Utilities, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

30. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 67, Building and Property Security, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

31. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 68, Insurance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

E.S.D. 123

Fiscal Year 2016-2017

COUNTY: 03 Benton

**Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2018-19**

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	125,160,607.54	1,569,777.68		2,140,157.80			121,450,672.06
PROGRAM 97 ACTIVITIES							
11 Board of Directors	310,111.47	0.00		2,432.58	268,824.97	38,853.92	
12 Superintendent's Office	508,564.71	2,430.47		0.00	506,134.24	0.00	
13 Business Office	1,853,310.98	8,878.36		0.00		1,844,432.62	
14 Human Resources	1,611,534.19	16,012.69		734,602.21		860,919.29	
15 Public Relations	162,154.50	0.00			0.00	162,154.50	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	1,691,038.59	81,848.03		0.00	1,609,190.56	0.00	
62 Grounds Maintenance	1,446,144.63	202,004.38		0.00	1,244,140.25	0.00	
63 Operation of Buildings	3,853,634.41	1,532.80		0.00	3,852,101.61	0.00	
64 Maintenance	2,154,229.39	27,006.35		0.00	2,127,223.04	0.00	
65 Utilities	2,077,050.38	0.00		0.00	2,077,050.38	0.00	
67 Building and Property Security	298,640.00	705.87		0.00	297,934.13	0.00	
68 Insurance	3,529,013.18	0.00		0.00	3,529,013.18	0.00	
72 Information Systems	3,048,791.07	386,048.17		0.00	213,993.21	2,448,749.69	
73 Printing	463,964.79	35,644.13		0.00		428,320.66	
74 Warehousing	326,057.75	108.59		0.00		325,949.16	
75 Motor Pool	80,173.62	0.00		0.00		80,173.62	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
Total Program 97	23,414,413.66	762,219.84	0.00	737,034.79	15,725,605.57	6,189,553.46	

E.S.D. 123

Fiscal Year 2016-2017

COUNTY: 03 Benton

**Schedule for Determining School District Federal Restricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for Fiscal Year 2018-19**

		----- EXCLUDED -----					
	TOTAL PROGRAM EXPENDITURE	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	148,575,021.20	2,331,997.52	0.00	2,877,192.59		6,189,553.46	121,450,672.06
Unallowable Costs					-15,725,605.57		15,725,605.57
TOTALS	148,575,021.20	2,331,997.52	0.00	2,877,192.59		6,189,553.46	137,176,277.63

*** FIXED WITH CARRY-FORWARD RESTRICTED INDIRECT RATE CALCULATION ***

FY 14-15

1. FY 14-15 INDIRECT EXPENDITURES	5,439,570.02
2. FY 14-15 DIRECT EXPENDITURES	104,101,527.87
3. FY 14-15 OVER/UNDER RECOVERY (CALCULATED)	530,767.86
4. FY 14-15 TOTAL POOL (LINE 1 + LINE 3)	5,970,337.88
5. CALCULATED FY 14-15 RESTRICTED INDIRECT RATE TO BE USED IN FY 16-17	0.0574

FY 16-17

6. FY 16-17 INDIRECT EXPENDITURES FROM COLUMN 6	6,189,553.46
7. FY 14-15 OVER/UNDER RECOVERY (LINE 3)	530,767.86
8. FY 16-17 ADJUSTED IND POOL (LINE 6 + LINE 7)	6,720,321.32
9. FY 16-17 DIRECT EXPENDITURES FROM COLUMN 7	137,176,277.63
10. FY 16-17 RESTRICTED INDIRECT RATE (LINE 5)	0.0574
11. FY 16-17 AMOUNT RECOVERED (LINE 9 * LINE 10)	7,873,918.34
12. FY 16-17 OVER/UNDER RECOVER (LINE 8 - LINE 11)	-1,153,597.02
13. FY 16-17 TOTAL POOL (LINE 6 + LINE 12)	5,035,956.44
14. CALCULATED FY 16-17 RESTRICTED INDIRECT RATE TO BE USED IN FY 18-19 (LINE 13 / LINE 9)	0.0367

E.S.D. 123

Fiscal Year 2016-2017

COUNTY: 03 Benton

**Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2018-19**

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURE	EXCLUDED			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
Total Programs 01-89, 98, 99	125,160,607.54	1,569,777.68		2,140,157.80			121,450,672.06
PROGRAM 97 ACTIVITIES							
11 Board of Directors	310,111.47	0.00		2,432.58	268,824.97	38,853.92	
12 Superintendents Office	508,564.71	2,430.47		0.00		506,134.24	
13 Business Office	1,853,310.98	8,878.36		0.00		1,844,432.62	
14 Human Resources	1,611,534.19	16,012.69		734,602.21		860,919.29	
15 Public Relations	162,154.50	0.00			0.00	162,154.50	
25 Pupil Management and Safety	0.00	0.00		0.00		0.00	
61 Supervision	1,691,038.59	81,848.03		0.00		1,609,190.56	
62 Grounds Maintenance	1,446,144.63	202,004.38		0.00		1,244,140.25	
63 Operation of Buildings	3,853,634.41	1,532.80		0.00		3,852,101.61	
64 Maintenance	2,154,229.39	27,006.35		0.00		2,127,223.04	
65 Utilities	2,077,050.38	0.00		0.00		2,077,050.38	
67 Building and Property Security	298,640.00	705.87		0.00		297,934.13	
68 Insurance	3,529,013.18	0.00		0.00		3,529,013.18	
72 Information Systems	3,048,791.07	386,048.17		0.00		2,662,742.90	
73 Printing	463,964.79	35,644.13		0.00		428,320.66	
74 Warehousing	326,057.75	108.59		0.00		325,949.16	
75 Motor Pool	80,173.62	0.00		0.00		80,173.62	
83 Interest	0.00	0.00	0.00				
84 Principal	0.00	0.00	0.00				
85 Debt-Related Expenditures	0.00	0.00	0.00				
Total Program 97	23,414,413.66	762,219.84	0.00	737,034.79	268,824.97	21,646,334.06	

E.S.D. 123

Fiscal Year 2016-2017

COUNTY: 03 Benton

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate
Including Fixed With Carry-Forward Calculation for FY 2018-19

		----- EXCLUDED -----					
	TOTAL PROGRAM EXPENDITURE	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	148,575,021.20	2,331,997.52	0.00	2,877,192.59		21,646,334.06	121,450,672.06
Unallowable Costs					-268,824.97		268,824.97
Totals	148,575,021.20	2,331,997.52	0.00	2,877,192.59		21,646,334.06	121,719,497.03

*** FIXED WITH CARRY-FORWARD UNRESTRICTED INDIRECT RATE CALCULATION ***

FY 14-15

1. FY 14-15 INDIRECT EXPENDITURES	17,524,109.09
2. FY 14-15 DIRECT EXPENDITURES	92,016,988.80
3. FY 14-15 OVER (UNDER) RECOVERY	-1,612,558.89
4. FY 14-15 TOTAL POOL (LINE 1 + LINE 3)	15,911,550.20
5. CALCULATED FY 14-15 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 16-17	0.1729

FY 16-17

6. FY 16-17 INDIRECT EXPENDITURES FROM COLUMN 6	21,646,334.06
7. FY 14-15 OVER (UNDER) RECOVERY (LINE 3)	-1,612,558.89
8. FY 16-17 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	20,033,775.17
9. FY 16-17 DIRECT EXPENDITURES FROM COLUMN 7	121,719,497.03
10. FY 16-17 UNRESTRICTED INDIRECT RATE (LINE 5)	0.1729
11. FY 16-17 AMOUNT RECOVERED (LINE 9 * LINE 10)	21,045,301.04
12. FY 16-17 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	-1,011,525.87
13. FY 16-17 TOTAL POOL (LINE 6 + LINE 12)	20,634,808.19
14. CALCULATED FY 16-17 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 18-19 (LINE 13 / LINE 9)	0.1695

E.S.D. 123

General Fund

COUNTY: 03 Benton

Resource to Program Expenditure Report

For the Year Ended August 31, 2017

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	90,427,398.14	66,922,319.63	0.00	23,505,078.51
02 Alternative Learning Experience (ALE)	0.00	0.00	0.00	0.00
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	2,980,701.10	2,980,701.10	0.00	0.00
34 Middle School Career and Technical Ed, State	537,378.97	537,378.97	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	23,414,413.66	17,328,915.32	0.00	6,085,498.34
TOTAL BASIC EDUCATIONAL PROGRAMS	117,359,891.87	87,769,315.02	0.00	29,590,576.85
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus - Title I	0.00	0.00	0.00	0.00
12 Federal Stimulus - School Improvement	0.00	0.00	0.00	0.00
13 Federal Stimulus - State Fiscal Stabilization Fund	0.00	0.00	0.00	0.00
14 Federal Stimulus - IDEA	0.00	0.00	0.00	0.00
18 Federal Stimulus - Competitive Grants	0.00	0.00	0.00	0.00
19 Federal Stimulus - Other	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	14,020,440.35	11,078,409.51	64,643.71	2,877,387.13
22 Special Education - Infants and Toddlers - State	447,929.99	447,929.99	0.00	0.00
24 Special Education-Supplemental, Federal	2,111,029.80	0.00	2,111,029.80	0.00
25 Special Education - Infants and Toddlers - Federal	0.00	0.00	0.00	0.00
26 Special Education-Institutions, State	0.00	0.00	0.00	0.00
29 Special Education-Other, Federal	0.00	0.00	0.00	0.00
38 Vocational, Federal	61,022.52	0.00	61,022.52	0.00
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	1,478,459.26	0.00	1,478,459.26	0.00
52 Other Title Grants Under ESEA, Federal	190,283.11	0.00	190,283.11	0.00
53 ESEA Migrant, Federal	0.00	0.00	0.00	0.00
54 Reading First, Federal	0.00	0.00	0.00	0.00
55 Learning Assistance, State	2,127,726.17	2,127,726.17	0.00	0.00
56 State Inst, Centers and Homes	106,096.86	102,309.73	0.00	3,787.13
57 State Inst, Neglected and Delinquent, Federal	19,655.44	0.00	19,655.44	0.00
58 Special and Pilot Programs, State	822,130.35	700,902.33	0.00	121,228.02

E.S.D. 123

General Fund

COUNTY: 03 Benton

Resource to Program Expenditure Report

For the Year Ended August 31, 2017

	Program Expenditures	State Resources	Federal Resources	Other Resources
OTHER INSTRUCTIONAL PROGRAMS				
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	0.00	0.00	0.00	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	41,597.44	0.00	41,597.44	0.00
65 Transitional Bilingual, State	629,196.05	629,196.05	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	0.00	0.00	0.00	0.00
69 Compensatory, Other	186,435.18	0.00	186,435.18	0.00
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	104,119.64	0.00	0.00	104,119.64
74 Highly Capable	113,617.95	113,617.95	0.00	0.00
75 Professional Development, State	0.00	0.00	0.00	0.00
76 Targeted Assistance, Federal	0.00	0.00	0.00	0.00
78 Youth Training Programs, Federal	0.00	0.00	0.00	0.00
79 Instructional Programs, Other	672,312.64	659,790.00	0.00	12,522.64
TOTAL OTHER INSTRUCTIONAL PROGRAMS	23,132,052.75	15,859,881.73	4,153,126.46	3,119,044.56
OTHER PROGRAMS				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	0.00	0.00	0.00	0.00
88 Child Care	0.00	0.00	0.00	0.00
89 Other Community Services	363,269.18	0.00	0.00	363,269.18
98 School Food Services	3,911,615.97	50,518.96	2,676,965.08	1,184,131.93
99 Pupil Transportation	3,808,191.43	3,358,216.84	0.00	449,974.59
TOTAL OTHER PROGRAMS	8,083,076.58	3,408,735.80	2,676,965.08	1,997,375.70
TOTALS	148,575,021.20	107,037,932.55	6,830,091.54	34,706,997.11

E.S.D. 123

Preliminary Special Education Maintenance of Effort

COUNTY: 03 Benton

Fiscal Year 2016-2017

This Special Education MOE test is preliminary and does not incorporate any provisions for reducing local effort pursuant to IDEA regulations. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments.

	FY 15 - 16 Actual (A)	FY 16 - 17 Actual (B)
Preliminary FY 2016-2017 to FY 2015-2016 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	11,308,189.42	14,020,440.35
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	148,636.61	64,643.71
4. Equals aggregate special education expenditures for resident special education students.	11,159,552.81	13,955,796.64
5. Preliminary Aggregate Maintenance of Effort Test (4B minus 4A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		2,796,243.83
Preliminary FY 2016-2017 to FY 2015-2016 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	1,372.22	1,466.45
7. Expenditures per pupil (line 4/line 6).	8,132.48	9,516.72
8. Preliminary Per Pupil Maintenance of Effort Test (7B minus 7A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		1,384.24
Preliminary Year-End Local Special Education Maintenance of Effort Test FY 2016-2017 to FY 2015-2016 Aggregate Maintenance of Effort Test		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	1,049,560.58	2,877,387.13
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		1,827,826.55
11. Expenditures per pupil (line 9/line 6).	764.86	1,962.14
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)		1,197.28

Notes:

A. Actual revenue and expenditure data are obtained from F-196 data.

B. Resident special education student data as shown on line 6 are obtained from 1220 Reports and include students in ages 3-PreK, and K-21.

C. Based on the information to date, the school district has passed the preliminary year-end Maintenance of Effort Test if *ONE* of the values on line 5, 8, 10, *OR* 12 is a zero or positive.

D. In accordance with WAC 392-172A-06015, districts relying on the local aggregate to pass MOE must look back to the last fiscal year the district relied on the local aggregate test.

If *ALL* values on lines 5, 8, 10 *AND* 12 are negative, the district is non-compliant for the preliminary year-end Maintenance of Effort Test.

This is the preliminary Federal Cross-Cutting Maintenance of Effort. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments.

Data Items Used in the Federal Cross-Cutting Maintenance of Effort Test

Food Services Deficit Calculation

Description	Operation	FY 2016 - 17	FY 2015 - 16		FY 2016 - 17	FY 2015 - 16
Total Expenditures	+ (plus)	148,575,021.20	132,309,736.30	Total Program 98	+ 3,911,615.97	3,610,184.55
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 903,346.30	935,121.38
Community Schools	- (minus)	0.00	0.00	Revenue 4198 (State)	- 50,518.96	47,103.29
Child Care	- (minus)	0.00	0.00	Revenue 4398 (State)	- 0.00	0.00
Other Community Services	- (minus)	363,269.18	349,469.71	Revenue 6198 (Fed)	- 2,288,001.03	2,137,528.70
School Food Services	- (minus)	3,911,615.97	3,610,184.55	Revenue 6298 (Fed)	- 0.00	0.00
Debt Service, Interest	- (minus)	0.00	0.00	Revenue 6398 (Fed)	- 0.00	0.00
Debt Service, Principal	- (minus)	0.00	0.00	Revenue 6998 (Fed)	- 209,483.06	215,962.06
Debt Service, Debt Related	- (minus)	0.00	0.00	Revenue 7198 (Other)	- 0.00	0.00
Expenditures				Revenue 8198 (Other)	- 0.00	0.00
Capital Outlay, All Object 9	- (minus)	2,331,997.52	2,636,294.93	TOTAL FOOD SERVICES DEFICIT	460,266.62	274,469.12
Federal, General Purpose Revenue	- (minus)	0.00	7,726.01			
Federal, Special Purpose Revenue	- (minus)	7,067,280.53	6,674,796.60			
Food Service Deficit	+ (plus)	460,266.62	274,469.12			
Food Services Revenue, Federal	+ (plus)	2,288,001.03	2,137,528.70			
Food Services Revenue, Federal	+ (plus)	0.00	0.00			
Food Services Revenue, Federal	+ (plus)	0.00	0.00			
Food Services Revenue, USDA	+ (plus)	209,483.06	215,962.06			
Commodities						
Capital Outlay, Stim, Title I	+ (plus)	0.00				
Capital Outlay, Stim, Schl Imprv	+ (plus)	0.00				
Capital Outlay, Stim, SFSF	+ (plus)	0.00				
Capital Outlay, Stim, IDEA	+ (plus)	0.00				
Capital Outlay, Stim, Compt Grants	+ (plus)	0.00				
Capital Outlay, Stim, Other	+ (plus)	0.00				
Capital Outlay, Sp Ed, Sup, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Sp Ed, Inst, St	+ (plus)	0.00	0.00			
Capital Outlay, Sp Ed, Oth, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Voc, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Voc, Other	+ (plus)	0.00	0.00			
Capital Outlay, Skill Cntr, Fed	+ (plus)	0.00	0.00			
Capital Outlay, ESEA Disadvantaged-Federal	+ (plus)	0.00	0.00			
Capital Outlay, Other Title Grants Under ESEA-Federal	+ (plus)	0.00	0.00			
Capital Outlay, ESEA Migrant-Federal	+ (plus)	0.00	0.00			
Capital Outlay, Read First, Fed	+ (plus)	0.00	0.00			
Capital Outlay, St In, Ctr/Hm, D	+ (plus)	0.00	0.00			
Capital Outlay, St In, N/D, Fed	+ (plus)	0.00	0.00			
Capital Outlay, In, Juveniles in Adult Jails	+ (plus)	0.00	0.00			
Capital Outlay, Head Start, Fed	+ (plus)	0.00	0.00			
Capital Outlay, MS, Pro Dv, Fed	+ (plus)	0.00	0.00			
Capital Outlay, LEP, Fed	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, JOM	+ (plus)	0.00	0.00			
Capital Outlay, Ind Ed, Fd, ED	+ (plus)	0.00	0.00			

Note:

If Total Food Service Deficit is a positive amount, it is added to the total aggregate expenditures. If Total Food Service Deficit is a negative amount, zero dollars are displayed.

REPORT F196
E.S.D. 123
COUNTY: 03 Benton

Richland School District No. 400
Preliminary Federal Cross-Cutting Maintenance of Effort
Fiscal Year 2016-2017

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Description	Operation	FY 2016 - 17	FY 2015 - 16
Capital Outlay, Comp, Othr	+ (plus)	30,765.86	20,769.26
Capital Outlay, Target Asst, Fed	+ (plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+ (plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+ (plus)	0.00	3,547.72
Capital Outlay, Public Radio/TV	+ (plus)	0.00	0.00
Capital Outlay, Comm Schools	+ (plus)	0.00	0.00
Capital Outlay, Child Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	1,824.20	1,234.78
Capital Outlay, Food Services	+ (plus)	10,496.70	752.88
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	137,901,695.47	121,685,529.02
		FY 16-17/FY 15-16	1.13

The amount for the current fiscal year should be at least 90 percent of the previous year's amount.

E.S.D. 123

Fiscal Year 2016-2017

COUNTY: 03 Benton

Preliminary Vocational Education Maintenance of Effort

This is the preliminary Vocational Education Maintenance of Effort. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments.

Description	Operation	FY 2016 - 17	FY 2015 - 16
Program 31, Vocational--Basic State	+ (plus)	2,980,701.10	2,654,416.72
Program 34, Middle School Career and Technical Education-State	+ (plus)	537,378.97	545,350.75
Program 38, Vocational--Federal	+ (plus)	61,022.52	43,533.72
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	0.00	0.00
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	64,073.64	45,653.81
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	3,515,028.95	3,197,647.38
	FY 16-17 / FY 15-16		1.10

This report is for information only and does not reflect on the financial condition of the district.

E.S.D. 123

Richland School District No.400

COUNTY: 03 Benton

Financial Edit Report Fiscal Year 2016-2017

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Info	1.556	Your district has a negative GF expenditures in Program/Activity/Object 51-27-5.	-32.63	
Info	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job"		
Info	1.588	Your district has passed the Preliminary Federal Cross-Cutting MOE. Current year aggregate expenditures are greater than the previous year aggregate expenditures. *Good job*		
Info	1.599	On the Data Requirements for Supplemental Reports the impact fees item is blank. Did your district receive impact fees revenue this year?	0.00	
Info	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	

ASSOCIATED STUDENT BODY FUND

Type	Number	Message	Amount 1	Amount 2
Info	4.507	On the Balance Sheet General Ledger GL 230 is negative.	-6,092.18	

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

E.S.D. 123

Richland School District No.400

COUNTY: 03 Benton

Financial Edit Report Fiscal Year 2016-2017

Continued

Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits