

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	136,159,075	2,996,240	10,689,900	26,860,000	911,000
Total Appropriation (Expenditures)	140,293,561	3,075,192	11,060,000	70,000,000	1,318,000
Other Financing Uses--Transfers Out (G.L. 536)	4,500,000	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	-8,634,486	-78,952	-370,100	-43,140,000	-407,000
Beginning Total Fund Balance	18,000,000	1,200,000	3,785,000	62,000,000	407,000
Ending Total Fund Balance	9,365,514	1,121,048	3,414,900	18,860,000	0
SECTION B: EXCESS LEVIES FOR 2016 COLLECTION					
Excess levies approved by voters for 2016 collection	23,077,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2016 collection after rollback	23,077,000	XXXX	10,868,000	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 2013-2014	(2)\n% of Total1	(3) Budget 2014-2015	(4) % of Total2	(5) Budget 2015-2016	(6) % of Total3
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	11,352.57		11,604.00		12,169.00	
FTE Certificated Employees	658.146		689.920		761.039	
FTE Classified Employees	413.753		427.482		535.550	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	109,046,604		120,755,279		136,159,075	
Total Expenditures	106,447,818		124,303,386		140,293,561	
Total Beginning Fund Balance	15,798,191		16,151,322		18,000,000	
Total Ending Fund Balance	18,396,978		12,103,215		9,365,514	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	62,961,983	59.15	70,893,316	57.03	83,084,085	59.22
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	10,748,643	10.10	11,966,968	9.63	13,726,096	9.78
Vocational Instruction	2,697,145	2.53	2,915,704	2.35	3,297,910	2.35
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	4,519,034	4.25	6,518,873	5.24	6,995,566	4.99
Other Instructional Programs	407,260	0.38	530,397	0.43	831,685	0.59
Community Services	338,724	0.32	354,686	0.29	332,923	0.24
Support Services	24,775,030	23.27	31,123,442	25.04	32,025,296	22.83
Total - Program Groups	106,447,818	100.00	124,303,386	100.00	140,293,561	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	62,498,252	58.71	68,764,788	55.32	78,288,065	55.80
Teaching Support	9,318,293	8.75	13,050,720	10.50	17,736,495	12.64
Other Supportive Activities	20,343,365	19.11	25,304,900	20.36	25,237,470	17.99
Building Administration	6,762,304	6.35	7,813,755	6.29	8,576,841	6.11
Central Administration	7,525,604	7.07	9,369,223	7.54	10,454,690	7.45
Total - Activity Groups	106,447,818	100.00	124,303,386	100.00	140,293,561	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	45,201,478	42.46	48,055,523	38.66	53,225,596	37.94
Classified Salaries	17,325,193	16.28	17,834,280	14.35	19,198,346	13.68

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2013-2014	(2)\n% of Total1	(3) Budget 2014-2015	(4) % of Total2	(5) Budget 2015-2016	(6) % of Total3
Employee Benefits and Payroll Taxes	22,652,662	21.28	24,038,868	19.34	29,231,657	20.84
Supplies, Instructional Resources and Noncapitalized Items	6,402,052	6.01	10,125,638	8.15	10,842,062	7.73
Purchased Services	13,050,192	12.26	19,691,558	15.84	21,507,583	15.33
Travel	631,807	0.59	803,390	0.65	1,211,860	0.86
Capital Outlay	1,184,434	1.11	3,754,129	3.02	5,076,457	3.62
Total - Objects	106,447,818	100.00	124,303,386	100.00	140,293,561	100.00

Richland School District No.400**FY ENROLLMENT AND STAFF COUNTS**

	Average 1/ 2013-2014	Budget 2/ 2014-2015	Budget 3/ 2015-2016
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	437.93	431.00	710.00
2. Grade 1	863.85	891.00	930.00
3. Grade 2	857.71	865.00	873.00
4. Grade 3	792.37	875.00	916.00
5. Grade 4	882.63	791.00	879.00
6. Grade 5	896.40	873.00	814.00
7. Grade 6	848.21	932.00	903.00
8. Grade 7	873.87	846.00	942.00
9. Grade 8	931.23	878.00	879.00
10. Grade 9	954.27	1,032.00	917.00
11. Grade 10	916.16	971.00	1,041.00
12. Grade 11 (excluding Running Start)	753.54	836.00	866.00
13. Grade 12 (excluding Running Start)	755.20	773.00	833.00
14. SUBTOTAL	10,763.37	10,994.00	11,503.00
15. Running Start	205.37	202.00	218.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	383.83	408.00	448.00
18. TOTAL K-12	11,352.57	11,604.00	12,169.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	658.146	689.920	761.039
2. General Fund FTE Classified Employees /4	413.753	427.482	535.550

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 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	20,499,664	21,513,850	22,585,600
2000 Local Nontax Support	4,642,530	8,329,686	7,830,000
3000 State, General Purpose	64,707,688	69,418,296	81,600,167
4000 State, Special Purpose	12,457,859	13,245,918	15,688,738
5000 Federal, General Purpose	901,201	127,529	25,000
6000 Federal, Special Purpose	5,836,762	8,120,000	8,429,570
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	900	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	109,046,604	120,755,279	136,159,075
EXPENDITURES			
00 Regular Instruction	62,961,983	70,893,316	83,084,085
10 Federal Stimulus	0	0	0
20 Special Education Instruction	10,748,643	11,966,968	13,726,096
30 Vocational Education Instruction	2,697,145	2,915,704	3,297,910
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	4,519,034	6,518,873	6,995,566
70 Other Instructional Programs	407,260	530,397	831,685
80 Community Services	338,724	354,686	332,923
90 Support Services	24,775,030	31,123,442	32,025,296
B. TOTAL EXPENDITURES	106,447,818	124,303,386	140,293,561
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	500,000	4,500,000
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)	2,598,787	-4,048,107	-8,634,486
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	256,491	800,000	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.831 Restricted for Employee Compensated Absence	XXXXX	0	XXXXX

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	200,000	200,000	400,000
G.L.845 Restricted for Self-Insurance	1,685,000	1,685,000	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	7,070,871	7,245,695	5,919,818
G.L.890 Unassigned Fund Balance	6,585,829	6,220,627	9,680,182
G.L.891 Unassigned to Minimum Fund Balance Policy	XXXXX	XXXXX	0
F. TOTAL BEGINNING FUND BALANCE	15,798,191	16,151,322	18,000,000
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.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	232,382	800,000	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.831 Restricted for Employee Compensated Absence	XXXXX	0	XXXXX
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	400,000	200,000	400,000
G.L.845 Restricted for Self-Insurance	2,000,000	1,685,000	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	4,578,434	3,919,818
G.L.890 Unassigned Fund Balance	7,402,146	4,839,781	3,045,696
G.L.891 Unassigned to Minimum Fund Balance Policy	XXXXX	XXXXX	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	18,396,978	12,103,215	9,365,514

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SUMMARY OF GENERAL FUND BUDGET

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. 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 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
LOCAL TAXES			
1100 Local Property Tax	20,499,664	21,513,850	22,585,600
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	20,499,664	21,513,850	22,585,600
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	189,791	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	97,955	100,000	100,000
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	0	20,000	20,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	3,626	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	15,889	50,000	50,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	1,008,984	1,625,000	1,100,000
2300 Investment Earnings	44,076	27,000	35,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	15,954	20,000	20,000
2700 Rentals and Leases	158,667	125,000	125,000
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	3,107,588	6,097,686	6,115,000
2910 E-Rate	0	60,000	60,000
2000 TOTAL LOCAL SUPPORT NONTAX	4,642,530	8,329,686	7,830,000
STATE, GENERAL PURPOSE			
3100 Apportionment	59,908,900	64,132,518	75,182,787

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
3121 Special Education--General Apportionment	1,409,563	1,620,503	1,905,464
3300 Local Effort Assistance	3,389,226	3,665,275	4,511,916
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	64,707,688	69,418,296	81,600,167
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	6,359,044	6,602,275	8,226,106
4122 Special Ed-Infants and Toddlers-State	363,299	375,111	508,692
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	1,846,226	1,937,867	2,105,412
4156 State Institutions, Centers, and Homes, Delinquent	105,318	110,000	92,516
4158 Special and Pilot Programs	435,214	600,000	600,000
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	381,160	379,356	520,148
4174 Highly Capable	110,069	112,952	124,213
4188 Childcare	0	0	0
4198 School Food Services	47,557	41,100	35,055
4199 Transportation--Operations	2,571,290	2,848,577	3,025,000
4300 Other State Agencies, Unassigned	238,680	238,680	451,596
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	12,457,859	13,245,918	15,688,738
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	866,767	0	0
5300 Impact Aid, Maintenance and Operation	34,434	127,529	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 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
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	901,201	127,529	25,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6111 Federal Stimulus--Title I	0	0	XXXXX
6112 Federal Stimulus--School Improvement	0	0	XXXXX
6113 Federal Stimulus--State Fiscal Stabilization Fund	0	0	XXXXX
6114 Federal Stimulus--IDEA	0	0	XXXXX
6118 Federal Stimulus--Competitive Grants	0	0	XXXXX
6119 Federal Stimulus--Other	0	0	XXXXX
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124 Special Education--Supplemental	2,021,188	2,094,000	2,142,453
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	52,197	48,000	58,017
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	1,128,631	1,330,000	1,531,175
6152 School Improve, Fed Other Title Grants under ESEA, Fed	279,960	260,000	244,170
6153 Migrant ESEA Migrant, Federal	0	0	0
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	14,764	18,000	18,277
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	35,413	60,000	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	53,898	0	0
6189 Other Community Services	36,688	20,000	20,000
6198 School Food Services	1,803,419	1,920,000	1,955,000
6199 Transportation--Operations	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Stimulus--Title I	0	0	XXXXX
6212 Federal Stimulus--School Improvement	0	0	XXXXX
6213 Federal Stimulus--State Fiscal Stabilization Fund	0	0	XXXXX
6214 Federal Stimulus--IDEA	0	0	XXXXX
6218 Federal Stimulus--Competitive Grants	0	0	XXXXX
6219 Federal Stimulus--Other	0	0	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	139,707	2,000,000	2,000,000
6311 Federal Stimulus--Title I	0	0	XXXXX
6312 Federal Stimulus--School Improvement	0	0	XXXXX
6313 Federal Stimulus--State Fiscal Stabilization Fund	0	0	XXXXX

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
6314 Federal Stimulus--IDEA	0	0	XXXXX
6318 Federal Stimulus--Competitive Grants	0	0	0
6319 Federal Stimulus--Other	0	0	XXXXX
6321 Special Education--Medicaid Reimbursement	99,453	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	171,445	200,000	200,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	5,836,762	8,120,000	8,429,570
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 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
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	900	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	900	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	109,046,604	120,755,279	136,159,075

Richland School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
REGULAR INSTRUCTION			
01 Basic Education	62,961,983	70,893,316	83,084,085
02 Alternative Learning Experience	0	0	0
03 Basic Education - Dropout Reengagement	XXXXX	0	0
00 TOTAL REGULAR INSTRUCTION	62,961,983	70,893,316	83,084,085
FEDERAL STIMULUS			
11 Federal Stimulus - Title I	0	0	XXXXX
12 Federal Stimulus - School Improvement	0	0	XXXXX
13 Federal Stimulus - Fiscal Stabilization and Education Jobs (formerly SFSF)	0	0	XXXXX
14 Federal Stimulus - IDEA	0	0	XXXXX
18 Federal Stimulus - Competitive Grants	0	0	0
19 Federal Stimulus - Other	0	0	XXXXX
10 TOTAL FEDERAL STIMULUS	0	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	8,525,193	9,629,370	11,264,926
22 Special Education, Infants and Toddlers, State	296,881	333,770	418,209
24 Special Education, Supplemental, Federal	1,926,569	2,003,828	2,042,961
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	10,748,643	11,966,968	13,726,096
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	2,299,150	2,373,873	2,734,154
34 Middle School Career and Technical Education, State	348,268	495,898	508,433
38 Vocational, Federal	49,726	45,933	55,323
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	2,697,145	2,915,704	3,297,910
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	1,075,193	1,272,727	1,460,070
52 Other Title Grants Under ESEA - Federal	266,799	XXXXX	XXXXX

Richland School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
52 School Improvement, Federal Other Title Grants under ESEA, Federal	XXXXX	248,804	232,831
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	1,803,621	1,854,418	2,014,748
56 State Institutions, Centers and Homes, Delinquent	104,613	105,263	88,220
57 State Institutions, Neglected and Delinquent, Federal	14,065	17,225	17,428
58 Special and Pilot Programs, State	407,121	600,000	600,000
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	34,718	57,416	86,276
65 Transitional Bilingual, State	359,517	363,020	495,993
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	453,386	2,000,000	2,000,000
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	4,519,034	6,518,873	6,995,566
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	77,639	168,907	253,115
74 Highly Capable	100,356	108,088	118,445
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	229,265	253,402	460,125
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	407,260	530,397	831,685
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Childcare	0	0	0
89 Other Community Services	338,724	354,686	332,923
80 TOTAL COMMUNITY SERVICES	338,724	354,686	332,923
SUPPORT SERVICES			
97 District-wide Support	18,155,904	23,848,610	24,543,415
98 School Food Services	3,086,796	3,763,522	3,612,224

Richland School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
99 Pupil Transportation	3,532,330	3,511,310	3,869,657
90 TOTAL SUPPORT SERVICES	24,775,030	31,123,442	32,025,296
TOTAL PROGRAM EXPENDITURES	106,447,818	124,303,386	140,293,561

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	83,084,085	325,410		44,816,511	5,602,971	17,584,937	4,902,153	5,287,936	708,178	3,855,989
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	83,084,085	325,410		44,816,511	5,602,971	17,584,937	4,902,153	5,287,936	708,178	3,855,989
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	11,264,926	1,750		3,500,467	3,150,452	3,881,807	186,750	503,400	23,300	17,000
22 Sp Ed, I&T, St	418,209	0		45,747	7,705	18,109	2,000	344,648	0	0
24 Sp Ed, Sup, Fed	2,042,961	0		1,323,976	0	495,773	218,212	2,000	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	13,726,096	1,750		4,870,190	3,158,157	4,395,689	406,962	850,048	26,300	17,000
31 Voc, Basic, St	2,734,154	3,143		1,492,523	53,906	666,982	236,557	157,965	19,150	103,928
34 MidSchCar/Tec	508,433	0		223,206	24,868	108,206	123,313	1,000	2,000	25,840
38 Voc, Fed	55,323	4,100		0	0	0	11,021	20,000	20,202	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	3,297,910	7,243		1,715,729	78,774	775,188	370,891	178,965	41,352	129,768
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	1,460,070	10,000		305,655	317,735	392,785	103,958	285,468	44,469	0
52 Other Title Grants under ESEA, Federal	232,831	0	0	0	0	0	0	159,650	73,181	0
52 Schl Imprv, Fed	0	0		0	0	0	0	0	0	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	2,014,748	2,500		492,444	728,168	569,413	203,473	18,500	250	0
56 St In, Ctr/Hm, D	88,220	0		61,632	0	24,588	2,000	0	0	0
57 St In, N/D, Fed	17,428	0		9,270	0	2,070	888	2,500	2,700	0
58 Sp/Plt Pgm, St	600,000	0		400,678	0	157,406	26,916	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	86,276	1,600		0	0	0	63,676	15,000	6,000	0
65 Tran Biling, St	495,993	1,200		39,290	200,835	193,188	50,780	8,200	2,500	0
67 Ind Ed, Fd,	0	0		0	0	0	0	0	0	0

Richland School District No.400

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
68 Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 Comp, Othr	2,000,000	0		0	0	0	1,905,000	95,000	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	6,995,566	15,300	0	1,308,969	1,246,738	1,339,450	2,356,691	599,318	129,100	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	253,115	1,000		46,350	3,605	11,160	1,000	115,000	75,000	0
74 Highly Capable	118,445	810		36,314	7,481	19,153	48,239	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	460,125	4,250		110,120	102,688	142,987	21,000	70,380	8,700	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	831,685	6,060		192,784	113,774	173,300	70,239	189,498	86,030	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	332,923	30,000	0	0	181,500	80,923	22,500	8,000	0	10,000
TOTAL COMMUNITY SERVICES	332,923	30,000	0	0	181,500	80,923	22,500	8,000	0	10,000
97 Distwide Suppt	24,543,415	98,100	-165,439	321,413	6,267,465	3,165,882	1,618,476	12,303,618	215,200	718,700
98 Schl Food Serv	3,612,224	1,000	-15,000	0	905,492	510,532	279,500	1,844,000	1,700	85,000
99 Pupil Transp	3,869,657	350	-304,774	0	1,643,475	1,205,756	814,650	246,200	4,000	260,000

Richland School District No.400

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
TOTAL SUPPORT SERVICES	32,025,296	99,450	-485,213	321,413	8,816,432	4,882,170	2,712,626	14,393,818	220,900	1,063,700
OBJECT TOTALS	140,293,561	485,213	-485,213	53,225,596	19,198,346	29,231,657	10,842,062	21,507,583	1,211,860	5,076,457

Richland School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2013-2014	(2) % of Total	(3) Budget 2014-2015	(4) % of Total	(5) Budget 2015-2016	(6) % of Total
(0) Debit Transfers	286,787	XXXXX	383,740	XXXXX	485,213	XXXXX
(1) Credit Transfers	-286,787	XXXXX	-383,740	XXXXX	-485,213	XXXXX
(2) Certificated Salaries	45,201,478	42.46	48,055,523	38.66	53,225,596	37.94
(3) Classified Salaries	17,325,193	16.28	17,834,280	14.35	19,198,346	13.68
(4) Employee Benefits and Payroll Taxes	22,652,662	21.28	24,038,868	19.34	29,231,657	20.84
(5) Supplies and Materials	6,402,052	6.01	10,125,638	8.15	10,842,062	7.73
(7) Purchased Services	13,050,192	12.26	19,691,558	15.84	21,507,583	15.33
(8) Travel	631,807	0.59	803,390	0.65	1,211,860	0.86
(9) Capital Outlay	1,184,434	1.11	3,754,129	3.02	5,076,457	3.62
TOTAL EXPENDITURES	106,447,818	100.00	124,303,386	100.00	140,293,561	100.00

Richland School District No.400

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

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

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2015	21,985,000	0	21,985,000	45.00	9,893,250
Spring 2016	23,077,000	0	23,077,000	55.00	12,692,350
1100 TOTAL LOCAL TAXES:					22,585,600

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation /3	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2015	0	0.000	0	0.00	XXXXX
Spring 2016	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

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

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

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

Richland School District No.400

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
REVENUES			
100 General Student Body	575,796	1,456,475	1,312,100
200 Athletics	731,172	1,051,450	833,500
300 Classes	65,381	55,550	65,400
400 Clubs	645,280	880,855	778,440
600 Private Moneys	28,573	86,250	6,800
A. TOTAL REVENUES	2,046,202	3,530,580	2,996,240
EXPENDITURES			
100 General Student Body	367,601	1,381,268	1,406,177
200 Athletics	799,179	1,126,226	834,138
300 Classes	58,514	52,700	54,300
400 Clubs	740,970	800,261	737,077
600 Private Moneys	29,794	87,485	43,500
B. TOTAL EXPENDITURES	1,996,058	3,447,940	3,075,192
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	50,144	82,640	-78,952
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	1,200,000
G.L.819 Restricted for Fund Purposes	1,201,435	1,000,000	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.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	1,201,435	1,000,000	1,200,000
E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	1,251,579	0	0
G.L.819 Restricted for Fund Purposes	0	1,082,640	1,121,048
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/	1,251,579	1,082,640	1,121,048

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

Form F-195

Richland School District No.400

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	8,811,483	10,265,500	10,679,900
2000 Local Nontax Support	8,875	10,000	10,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	0	5,000	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	8,820,358	10,280,500	10,689,900
EXPENDITURES			
Matured Bond Expenditures	5,190,000	5,485,000	5,555,000
Interest on Bonds	3,296,548	5,470,000	5,470,000
Interfund Loan Interest	0	0	0
Bond Transfer Fees	1,811	10,000	10,000
Arbitrage Rebate	0	25,000	25,000
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	8,488,358	10,990,000	11,060,000
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)	332,000	-709,500	-370,100
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	4,077,946	4,360,000	3,785,000
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	4,077,946	4,360,000	3,785,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	4,409,946	3,650,500	3,414,900
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 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	4,409,946	3,650,500	3,414,900

Richland School District No.400

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
LOCAL TAXES			
1100 Local Property Taxes	8,811,483	10,265,500	10,679,900
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	8,811,483	10,265,500	10,679,900
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	8,875	10,000	10,000
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	8,875	10,000	10,000
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	0	5,000	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	0	5,000	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	8,820,358	10,280,500	10,689,900

Richland School District No.400

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

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

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2015	10,450,000	0	10,450,000	45.00	4,702,500
Spring 2016	10,868,000	0	10,868,000	55.00	5,977,400
1100 TOTAL LOCAL TAXES:					10,679,900

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2015	0	0.000	0	0.00	XXXXX
Spring 2016	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

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

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

Richland School District No.400

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	247,402	260,000	160,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	0	39,428,872	20,000,000
5000 Federal, General Purpose	1,278,610	1,500,000	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	0	28,000,000	4,000,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,526,012	69,188,872	26,860,000
EXPENDITURES			
10 Sites	1,847,840	2,000,000	8,050,641
20 Buildings	8,887,627	101,983,000	60,949,359
30 Equipment	0	2,750,000	1,000,000
40 Energy	3,116,385	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	13,851,852	106,733,000	70,000,000
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)	-12,325,841	-37,544,128	-43,140,000
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	XXXXX	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	69,582,461	60,000,000	35,000,000
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	3,256,000	22,500,000

Richland School District No.400

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
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	6,249,258	0	4,500,000
G.L.890 Unassigned Fund Balance	0	2,509,000	0
F. TOTAL BEGINNING FUND BALANCE	75,831,719	65,765,000	62,000,000
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	XXXXX	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	57,847,430	22,446,872	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	3,257,746	3,265,000	10,000,000
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	2,509,000	8,860,000
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	63,505,879	28,220,872	18,860,000

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.

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
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	169,950	160,000	40,000
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	77,451	100,000	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	247,402	260,000	160,000
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	0	19,714,436	20,000,000
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	19,714,436	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	0	39,428,872	20,000,000
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	1,278,610	1,500,000	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 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
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	1,278,610	1,500,000	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	0	28,000,000	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	4,000,000
9000 TOTAL OTHER FINANCING SOURCES	0	28,000,000	4,000,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,526,012	69,188,872	26,860,000

Richland School District No.400

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
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
2299 School Bus Revenue	XXXXX	0	0
2300 Investment Earnings	380	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	0	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	427,773	406,311	410,000
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	500	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	428,653	407,311	411,000
B. 9900 TRANSFERS IN (from the General Fund)	0	500,000	500,000

Richland School District No.400

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	428,653	907,311	911,000
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	338,352	1,054,874	1,318,000
34 Transportation Equipmpent Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	XXXXX	0	0
D. TOTAL EXPENDITURES	338,352	1,054,874	1,318,000
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)	90,301	-147,563	-407,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	416,117	0	0
G.L.819 Restricted for Fund Purposes	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.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	506,418	407,000
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	416,117	506,418	407,000
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	506,418	0	0
G.L.819 Restricted for Fund Purposes	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.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	358,855	0
G.L.890 Unassigned Fund Balance	0	0	0

Richland School District No.400

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2013-2014	(2) Budget 2014-2015	(3) Budget 2015-2016
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	506,418	358,855	0

1/ Includes interest portion of purchase contracts.

2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.

4/ Amount on Line J must be equal to or greater than all restricted fund balances.