

Richland School District No.400

FISCAL YEAR 2026-2027

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FISCAL YEAR 2026-2027

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Richland School District No.400

F-195 BUDGET

CERTIFICATION

As Secretary to the Board of Directors of Richland School District School District No. 400 of Benton County, I do hereby certify that the Board of Directors, at a public meeting advertised pursuant to RCW 28A.505.050 and held pursuant to RCW 28A.505.060;

(a) established the total appropriation expenditure amount for each fund for the fiscal year; and

(b) the budget for each fund represents the budget as adopted by the Board of Directors; and

(c) the budget is prepared on the modified accrual basis of accounting pursuant to RCW 28A.505.020; or

(d) the Board of Directors and officers of said school district are fully cognizant of their liability under the provisions of RCW 28A.505.150; and

(e) if applicable, pursuant to RCW 28A.150.270 and WAC 392-121-445, the Board of Directors has executed a resolution as part of the budget hearing requesting approval for operating transfers from the General Fund to the Debt Service Fund and/or the Capital Projects Fund; and

(f) pursuant to RCW 84.52.020, the Board of Directors determined the amount of new fiscal year excess tax levy requirements needed for the General, Transportation, Capital Projects, and Debt Service Fund budgets.

Secretary to the Board of Directors

Budget Adoption Date

Signed Date

FOR ESD AND OSPI USE ONLY

The School District budget has been reviewed and the total appropriation expenditure amount in each fund is fixed and approved in accordance with RCW 28A.505 for the period September 1, 2026 through August 31, 2027.

ESD Superintendent or Designee

Signed Date

OSPI Representative

Signed Date

Lock and Print Date: 07/09/2026

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	250,675,580	2,864,110	22,920,148	11,888,982	804,000
Total Appropriation (Expenditures)	245,637,000	2,330,028	23,650,000	17,539,000	2,347,892
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	4,205,100	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)	0	0	0	0	0
UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	5,038,580	534,082	-729,851	-9,855,117	-1,543,892
Beginning Total Fund Balance	9,904,639	2,800,000	10,382,000	14,809,624	1,543,892
Ending Total Fund Balance	14,943,219	3,334,082	9,652,148	4,954,506	0
SECTION B: EXCESS LEVIES FOR 2027 COLLECTION					
Excess levies approved by voters for 2027 collection	43,818,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	3,172,681	0	0	0	0
Net excess levy amount for 2027 collection after rollback	40,645,319	XXXXX	19,503,000	12,564,000	0

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

Richland School District No.400

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	13,856.90		13,740.42		13,479.00	
FTE Certificated Employees	961.472		892.855		941.992	
FTE Classified Employees	558.145		683.317		688.205	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	236,277,787		239,280,458		250,675,580	
Total Expenditures	234,413,681		239,280,457		245,637,000	
Total Beginning Fund Balance	1,272,971		1,100,000		9,904,639	
Total Ending Fund Balance	3,137,077		1,100,001		14,943,219	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	131,212,411	55.97	128,542,372	53.72	132,602,913	53.98
Federal Special Purpose Funding	0	15.56	0	0.00	XXXXX	XXXXX
Special Education Instruction	36,471,373	3.97	38,707,602	16.18	41,675,046	16.97
Vocational Instruction	9,307,436	0.00	9,913,777	4.14	10,357,552	4.22
Skill Center Instruction	0	4.96	0	0.00	0	0.00
Compensatory Education	11,625,445	0.23	13,042,577	5.45	12,046,164	4.90
Other Instructional Programs	548,814	1.42	761,006	0.32	914,875	0.37
Community Services	3,319,982	17.89	3,238,064	1.35	3,620,816	1.47
Support Services	41,928,220	100.00	45,075,059	18.84	44,419,634	18.08
Total - Program Groups	234,413,681		239,280,457	100.00	245,637,000	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	141,977,418	60.57	145,657,052	60.87	152,732,954	62.18
Teaching Support	28,503,456	12.16	28,046,644	11.72	27,941,735	11.38
Other Supportive Activities	34,573,336	14.75	35,222,928	14.72	36,511,801	14.86
Building Administration	15,166,142	6.47	14,277,033	5.97	14,765,348	6.01
Central Administration	12,720,640	5.43	16,076,800	6.72	13,685,162	5.57
Total - Activity Groups	234,413,681	100.00	239,280,457	100.00	245,637,000	100.00

Richland School District No.400

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	114,228,014	48.73	114,216,982	47.73	116,956,860	47.61
Classified Salaries	34,723,655	14.81	34,264,558	14.32	35,653,259	14.51
Employee Benefits and Payroll Taxes	51,271,893	21.87	52,052,198	21.75	54,584,402	22.22
Supplies, Instructional Resources and Noncapitalized Items	8,747,358	3.73	13,147,862	5.49	11,072,200	4.51
Purchased Services	24,794,575	10.58	24,688,125	10.32	26,399,399	10.75
Travel	341,240	0.15	607,811	0.25	618,128	0.25
Capital Outlay	306,945	0.13	302,921	0.13	352,752	0.14
Total - Objects	234,413,681	100.00	239,280,457	100.00	245,637,000	100.00

Richland School District No.400

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2024-2025	Budget 2/ 2025-2026	Budget 3/ 2026-2027
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	831.27	845.00	777.00
2. Grade 1	867.21	838.00	799.00
3. Grade 2	964.76	874.00	863.00
4. Grade 3	993.25	981.00	892.00
5. Grade 4	939.47	998.00	974.00
6. Grade 5	1,014.39	943.00	982.00
7. Grade 6	954.48	958.00	941.00
8. Grade 7	1,008.30	971.00	999.00
9. Grade 8	1,005.89	1,040.00	969.00
10. Grade 9	1,040.84	920.00	1,076.00
11. Grade 10	1,040.24	1,067.00	1,039.00
12. Grade 11 (excluding Running Start)	842.85	915.00	824.00
13. Grade 12 (excluding Running Start)	769.97	813.00	721.00
14. SUBTOTAL	12,272.92	12,163.00	11,856.00
15. Running Start	318.52	316.73	370.00
16. Dropout Reengagement Enrollment	85.85	71.69	75.00
17. ALE Enrollment	1,179.61	1,189.00	1,178.00
18. TOTAL K-12	13,856.90	13,740.42	13,479.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	961.47	892.86	941.992
2. General Fund FTE Classified Employees /4	558.15	683.32	688.205

1/ Enrollment are the average counts at school years end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

Richland School District No.400

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	31,369,213	33,870,641	37,037,496
2000 Local Nontax Support	3,728,638	3,264,000	2,429,986
3000 State, General Purpose	143,255,980	143,531,274	149,725,066
4000 State, Special Purpose	45,337,509	45,901,814	50,006,939
5000 Federal, General Purpose	72,309	0	81,374
6000 Federal, Special Purpose	12,281,365	12,712,729	11,394,719
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	232,774	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	236,277,787	239,280,458	250,675,580
EXPENDITURES			
00 Regular Instruction	131,212,411	128,542,372	132,602,913
20 Special Education Instruction	36,471,373	38,707,602	41,675,046
30 Vocational Education Instruction	9,307,436	9,913,777	10,357,552
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	11,625,445	13,042,577	12,046,164
70 Other Instructional Programs	548,814	761,006	914,875
80 Community Services	3,319,982	3,238,064	3,620,816
90 Support Services	41,928,220	45,075,059	44,419,634
B. TOTAL EXPENDITURES	234,413,681	239,280,457	245,637,000
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. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	1,864,107	1	5,038,580
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	601,160	600,000	1,160,000
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0

Richland School District No.400

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	86,277	100,000	215,000
G.L.845 Restricted for Self-Insurance	300,000	300,000	300,000
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.873 Committed to Depreciation Sub-Fund for Facility Maintenance	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	0	0	0
G.L.890 Unassigned Fund Balance	285,533	100,000	8,229,639
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
H. TOTAL BEGINNING FUND BALANCE	1,272,971	1,100,000	9,904,639
G.L.898 Accounting Changes and Error Corrections	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	1,104,429	600,000	1,160,000
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	215,571	100,000	215,000
G.L.845 Restricted for Self-Insurance	300,000	300,000	300,000
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.873 Committed to Depreciation Sub-Fund for Facility Maintenance	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	0	0	0

Richland School District No.400

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.890 Unassigned Fund Balance	0	100,001	13,268,219
G.L.891 Unassigned to Minimum Fund Balance Policy	1,517,078	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	3,137,077	1,100,001	14,943,219

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.

Richland School District No.400
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES			
1100 Local Property Tax	30,569,655	32,285,431	37,037,496
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	799,558	1,585,210	0
1000 TOTAL LOCAL TAXES	31,369,213	33,870,641	37,037,496
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	135,709	120,000	120,000
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	137,830	120,000	120,000
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	107	5,000	4,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	520	7,000	0
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	19,487	2,000	0
2298 School Food Services, Sales of Goods, Supplies and Svcs	902,158	800,000	750,000
2300 Investment Earnings	256,055	200,000	285,986
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	5,113	0	0
2600 Fines and Damages	62,321	45,000	0
2700 Rentals and Leases	253,318	165,000	150,000
2800 Judgement and Settlements	526,422	100,000	0
2900 Local Support Nontax, Unassigned	1,429,599	1,700,000	1,000,000
2998 Local School Food Services-non NSLP	0	0	0
2000 TOTAL LOCAL SUPPORT NONTAX	3,728,638	3,264,000	2,429,986

Richland School District No.400
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
STATE, GENERAL PURPOSE			
3100 Apportionment	132,981,351	135,454,940	136,358,359
3121 Special Education--General Apportionment	5,010,949	4,633,018	5,088,517
3300 Local Effort Assistance	5,263,679	3,443,316	8,278,190
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	143,255,980	143,531,274	149,725,066
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4109 Transition To Kindergarten	0	0	0
4121 Special Education	26,008,878	26,580,493	29,693,039
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	4,889,214	5,634,989	5,507,490
4156 State Institutions, Centers, and Homes, Delinquent	60,842	130,000	35,000
4158 Special and Pilot Programs	2,164,276	1,676,110	1,828,455
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	1,556,739	1,587,220	1,535,890
4174 Highly Capable	432,191	437,159	441,500
4188 Childcare	0	0	0
4198 School Food Services	1,063,180	819,301	1,391,880
4199 Transportation--Operations	5,849,044	5,841,042	5,750,000
4300 Other State Agencies, Unassigned	290,526	0	0
4321 Special Education--Other State Agencies	392,088	245,500	378,520
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 Special and Pilot Programs--Other State Agencies	0	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	2,630,531	2,950,000	3,445,165
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	45,337,509	45,901,814	50,006,939

Richland School District No.400
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	72,309	0	81,374
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	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
5700 Qualified Energy Investment Tax Credits	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	72,309	0	81,374
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6109 Transition To Kindergarten	0	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124 Special Education--Supplemental	2,891,413	2,515,604	2,975,045
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	93,563	89,784	88,704
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	2,941,430	3,145,822	2,750,228
6152 School Improve, Fed Other Title Grants under ESEA, Fed	513,751	869,528	365,918
6153 Migrant ESEA Migrant, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	148,257	168,892	108,783
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	5,104,669	5,523,099	4,656,041
6199 Transportation--Operations	0	0	450,000
6200 Direct Special Purpose Grants	88,200	0	0
6210 E-Rate	0	0	0

Richland School District No.400
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	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 ESSER I	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	38,410	0	0
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6310 Medicaid Administrative Match	0	0	0
6321 Special Education--Medicaid Reimbursement	0	0	0
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
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0

Richland School District No.400
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance ESSER I	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	461,672	400,000	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	12,281,365	12,712,729	11,394,719
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	0	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	0	0	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8188 Childcare	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	0	0	0
8500 Nonfederal, ESD	0	0	0
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0

Richland School District No.400
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Insurance Recoveries	12,796	0	0
9500 Long-Term Financing	219,977	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	232,774	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	236,277,787	239,280,458	250,675,580

Richland School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REGULAR INSTRUCTION			
01 Basic Education	121,330,273	124,558,959	121,794,134
02 Alternative Learning Experience	9,882,138	3,983,413	10,808,779
03 Basic Education - Dropout Reengagement	0	0	0
09 Transition to Kindergarten	0	0	0
00 TOTAL REGULAR INSTRUCTION	131,212,411	128,542,372	132,602,913
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	33,702,983	36,191,998	38,700,001
22 Special Education, Infants and Toddlers, State	0	0	0
24 Special Education, Supplemental, Federal	2,768,391	2,515,604	2,975,045
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	36,471,373	38,707,602	41,675,046
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	7,866,064	8,257,714	8,694,600
34 Middle School Career and Technical Education, State	1,351,588	1,566,279	1,574,248
38 Vocational, Federal	89,784	89,784	88,704
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	9,307,436	9,913,777	10,357,552
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	2,822,599	3,145,824	2,750,227
52 Other Title Grants under ESEA-Federal	492,995	869,527	365,919
53 Migrant ESEA Migrant, Federal	0	0	0
55 Learning Assistance Program (LAP), State	4,833,822	5,596,486	5,507,489
56 State Institutions, Centers and Homes, Delinquent	54,574	60,000	58,058

Richland School District No.400

EXPENDITURE BY PROGRAM

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	1,774,407	1,676,108	1,825,132
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
64 Limited English Proficiency, Federal	142,267	168,892	108,784
65 Transitional Bilingual, State	1,504,782	1,525,740	1,430,555
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	11,625,445	13,042,577	12,046,164
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	83,750	122,396	122,400
74 Highly Capable	411,968	448,610	737,000
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	53,096	190,000	55,475
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	548,814	761,006	914,875
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Early Learning Programs	2,852,526	2,767,271	3,445,166
89 Other Community Services	467,457	470,793	175,650
80 TOTAL COMMUNITY SERVICES	3,319,982	3,238,064	3,620,816
SUPPORT SERVICES			
97 District-wide Support	30,033,631	32,018,766	32,134,436
98 School Food Services	6,876,375	7,443,099	6,994,217
99 Pupil Transportation	5,604,947	5,613,194	5,290,981
90 TOTAL SUPPORT SERVICES	42,514,953	45,075,059	44,419,634
TOTAL PROGRAM EXPENDITURES	235,000,414	239,280,457	245,637,000

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
01 Basic Education	121,794,134	626,583		75,943,453	8,027,818	26,711,201	5,154,680	4,933,360	193,687	203,352
02 ALE	10,808,779	10,230		5,832,574	624,386	2,162,535	444,682	1,733,052	1,320	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
09 Transition to Kindergarten	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	132,602,913	636,813		81,776,027	8,652,204	28,873,736	5,599,362	6,666,412	195,007	203,352
21 Sp Ed, Sup, St	38,700,001	10,325		17,283,403	7,754,886	11,307,309	256,765	2,060,813	26,000	500
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	2,975,045	0		2,242,231	0	732,814	0	0	0	0
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	41,675,046	10,325		19,525,634	7,754,886	12,040,123	256,765	2,060,813	26,000	500
31 Voc, Basic, St	8,694,600	17,000		5,419,428	332,438	1,571,534	755,500	343,000	243,700	12,000
34 MidSchCar/Tec	1,574,248	300		865,239	288,714	296,695	106,000	5,400	11,900	0
38 Voc, Fed	88,704	2,500		0	0	0	25,000	0	61,204	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	10,357,552	19,800		6,284,667	621,152	1,868,229	886,500	348,400	316,804	12,000
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

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
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	2,750,227	5,000		1,484,250	97,647	502,338	39,721	617,504	3,767	0
52 Other Title Grants under ESEA-Federal	365,919	0	0	73,602	0	27,944	55,331	151,042	58,000	0
53 ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
55 LAP	5,507,489	0		3,184,236	595,073	1,446,727	109,142	172,311	0	0
56 St In, Ctr/Hm, D	58,058	0		0	28,240	17,210	11,408	0	1,200	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	1,825,132	0		1,200,000	194,000	357,884	73,248	0	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
64 LEP, Fed	108,784	0		76,919	0	23,079	0	8,786	0	0
65 Tran Biling, St	1,430,555	0		604,898	378,724	446,933	0	0	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	12,046,164	5,000	0	6,623,905	1,293,684	2,822,115	288,850	949,643	62,967	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	122,400	0		102,400	0	20,000	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
74 Highly Capable	737,000	0		516,831	0	154,645	44,463	21,061	0	0
76 Target Asst	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	55,475	0		0	0	0	7,750	47,725	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	914,875	0		619,231	0	174,645	52,213	68,786	0	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 Early Learning Programs	3,445,166	0		1,006,030	849,384	942,255	647,497	0	0	0
89 Othr Comm Srv	175,650	0	0	0	64,512	49,838	50,100	11,200	0	0
TOTAL COMMUNITY SERVICES	3,620,816	0	0	1,006,030	913,896	992,093	697,597	11,200	0	0
97 Distwide Suppt	32,134,436	11,900	-179,730	1,121,366	11,895,251	4,752,748	1,914,563	12,484,588	10,750	123,000
98 Schl Food Serv	6,994,217	3,650	-82,570	0	1,837,216	1,443,389	457,000	3,321,032	600	13,900
99 Pupil Transp	5,290,981	3,325	-428,513	0	2,684,970	1,617,324	919,350	488,525	6,000	0
TOTAL SUPPORT SERVICES	44,419,634	18,875	-690,813	1,121,366	16,417,437	7,813,461	3,290,913	16,294,145	17,350	136,900
OBJECT TOTALS	245,637,000	690,813	-690,813	116,956,860	35,653,259	54,584,402	11,072,200	26,399,399	618,128	352,752

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 01 - Basic Education

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	2,657,890	3,678		990,452	510,205	455,068	199,440	489,410	9,637	0
22 Lrn Resrc	906,051	0		308,424	241,848	288,084	67,695	0	0	0
23 Princ Off	13,240,281	15,200		7,305,148	2,522,070	3,229,137	115,526	51,200	2,000	0
24 Guid/Coun	5,270,520	0		4,004,971	0	1,253,149	11,400	1,000	0	0
25 Pupil M/S	1,201,800	0		0	697,698	504,102	0	0	0	0
26 Health	3,372,780	875		1,526,756	488,606	851,388	13,805	489,800	550	1,000
27 Teaching	89,760,605	299,870		60,317,906	2,152,399	19,756,521	4,023,257	3,005,300	3,000	202,352
28 Extracur	3,776,923	285,860		1,256,255	1,412,192	334,716	73,000	295,400	119,500	0
29 Pmt to SD	0							0		
31 InstProDev	376,864	7,500		233,541	2,800	39,016	16,257	60,750	17,000	0
32 Inst Tech	255,920	900			0	20	5,000	250,000	0	0
33 Curriculum	974,500	12,700		0	0	0	629,300	290,500	42,000	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	121,794,134	626,583		75,943,453	8,027,818	26,711,201	5,154,680	4,933,360	193,687	203,352
FTE Program Staff				637.013	149.908					

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 02 - Alternative Learning Experience

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	41	0		0	0	0	41	0	0	0
23 Princ Off	1,520,767	1,250		703,321	394,970	381,156	13,650	25,650	770	0
24 Guid/Coun	864,045	0		658,995	0	203,500	1,550	0	0	0
25 Pupil M/S	70	0		0	0	0	70	0	0	0
26 Health	8	0		0	0	8	0	0	0	0
27 Teaching	8,005,776	8,980		4,463,760	229,416	1,576,737	59,381	1,666,952	550	0
28 Extracur	7,632	0		6,498	0	1,134	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	40	0			0	0	40	0	0	0
33 Curriculum	410,400	0		0	0	0	369,950	40,450	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	10,808,779	10,230		5,832,574	624,386	2,162,535	444,682	1,733,052	1,320	0
FTE Program Staff				49.450	9.300					

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 03 - Basic Education - Dropout Reengagement

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 09 - Transition to Kindergarten

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0		0	0	0	0	0	0	0
64 Maintnce	0	0		0	0	0	0	0	0	0
65 Utilities	0	0					0	0	0	0
67 Bldg Secu	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 21 - Special Education, Supplemental, State

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	1,262,522	350		640,377	227,278	277,417	1,000	115,600	0	500
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	332,081	0		255,141	0	76,940	0	0	0	0
25 Pupil M/S	745,294	0		0	421,238	324,056	0	0	0	0
26 Health	8,854,106	1,500		5,724,896	331,603	2,075,521	91,040	617,046	12,500	0
27 Teaching	27,226,705	8,475		10,662,989	6,734,767	8,537,082	46,725	1,223,167	13,500	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	96,268	0		0	40,000	16,268	15,000	25,000	0	0
32 Inst Tech	50,025	0			0	25	50,000	0	0	0
33 Curriculum	133,000	0		0	0	0	53,000	80,000	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	38,700,001	10,325		17,283,403	7,754,886	11,307,309	256,765	2,060,813	26,000	500
FTE Program Staff				140.164	203.572					

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 22 - Special Education, Infants and Toddlers, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 24 - Special Education, Supplemental, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	2,975,045	0		2,242,231	0	732,814	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	2,975,045	0		2,242,231	0	732,814	0	0	0	0
FTE Program Staff				18.291						

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 25 - Special Education, Infants and Toddlers, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 26 - Special Education, Institutions, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 29 - Special Education, Other, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 31 - Vocational, Basic, State

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	345,271	0		210,290	36,073	63,708	20,000	6,000	9,200	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	324,717	0		231,097	13,176	80,444	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	7,934,453	17,000		4,978,041	216,790	1,403,622	735,500	337,000	234,500	12,000
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	90,159	0			66,399	23,760	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0				0	0	0	0	0	0
65 Utilities	0							0		
Total	8,694,600	17,000		5,419,428	332,438	1,571,534	755,500	343,000	243,700	12,000
FTE Program Staff				36.908	2.534					

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 34 - Middle School Career and Technical Education, State

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	423,453	0		129,537	250,359	43,557	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	1,120,768	300		735,702	16,222	245,244	106,000	5,400	11,900	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	30,027	0			22,133	7,894	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0				0	0	0	0	0	0
65 Utilities	0							0		
Total	1,574,248	300		865,239	288,714	296,695	106,000	5,400	11,900	0
FTE Program Staff				6.904	0.914					

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 38 - Vocational, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	7,500	2,500		0	0	0	5,000	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	61,204	0		0	0	0	0	0	61,204	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	20,000	0		0	0	0	20,000	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0		0	0	0	0	0	0	0
Total	88,704	2,500		0	0	0	25,000	0	61,204	0

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 39 - Vocational, Other Categorical

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 45 - Skill Center, Basic, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0	0	0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		
Total	0	0	0	0	0	0	0	0	0	0

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 46 - Skill Center, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0	0	0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 47 - Skill Center - Facility Upgrades

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
61 Supv Bldg	0	0		0	0	0	0	0		0
62 Grnd Mnt	0	0			0	0	0	0		0
64 Maintnce	0	0			0	0	0	0		0
67 Bldg Secu	0	0			0	0	0	0		0
Total	0	0		0	0	0	0	0		0

Richland School District No.400

OBJECTS OF EXPENDITURE

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

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	225,321	1,000		99,383	72,205	47,734	4,999	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	1,700,015	0		859,111	0	255,904	0	585,000	0	0
25 Pupil M/S	46,178	0		0	25,442	14,736	0	6,000	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	769,232	4,000		525,756	0	183,122	33,850	22,504	0	0
29 Pmt to SD	0							0		
31 InstProDev	8,609	0		0	0	842	0	4,000	3,767	0
32 Inst Tech	872	0			0	0	872	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
Total	2,750,227	5,000		1,484,250	97,647	502,338	39,721	617,504	3,767	0
FTE Program Staff				11.818	1.040					

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 52 - Other Title Grants under ESEA-Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0	0	0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	7,805	0		0	0	2,269	4,536	1,000	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	338,114	0		73,602	0	25,675	30,795	150,042	58,000	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	20,000	0		0	0	0	20,000	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
91 Publ Actv	0	0	0	0	0	0	0	0	0	0
Total	365,919	0	0	73,602	0	27,944	55,331	151,042	58,000	0
FTE Program Staff				0.000	0.000					

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 53 - Migrant ESEA Migrant, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
68 Insurance	0	0						0		
Total	0	0		0	0	0	0	0	0	0

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 55 - Learning Assistance Program (LAP), State

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	106,419	0		49,691	24,220	32,508	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	380,275	0		284,430	0	95,845	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	4,779,184	0		2,850,115	570,853	1,318,374	39,842	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	241,611	0		0	0	0	69,300	172,311	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	5,507,489	0		3,184,236	595,073	1,446,727	109,142	172,311	0	0
FTE Program Staff				21.498	28.852					

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	56,858	0		0	28,240	17,210	11,408	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	1,200	0		0	0	0	0	0	1,200	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	58,058	0		0	28,240	17,210	11,408	0	1,200	0
FTE Program Staff					0.375					

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 57 - State Institutions, Neglected and Delinquent, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
Total	0	0		0	0	0	0	0	0	0

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 58 - Special and Pilot Programs, State

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	1,512,118	0		1,200,000	0	309,618	2,500	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	247,593	0		0	194,000	48,266	5,327	0	0	0
32 Inst Tech	65,421	0			0	0	65,421	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	1,825,132	0		1,200,000	194,000	357,884	73,248	0	0	0
FTE Program Staff				0.000	0.000					

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 59 - Institutions - Juveniles in Adult Jails

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 61 - Head Start, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 64 - Limited English Proficiency, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	16	0		0	0	16	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	99,982	0		76,919	0	23,063	0	0	0	0
32 Inst Tech	8,786	0			0	0	0	8,786	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	108,784	0		76,919	0	23,079	0	8,786	0	0
FTE Program Staff				0.563						

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 65 - Transitional Bilingual, State

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	16,494	0		0	2,027	14,467	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	1,414,061	0		604,898	376,697	432,466	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	1,430,555	0		604,898	378,724	446,933	0	0	0	0
FTE Program Staff				5.065	11.445					

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 67 - Indian Education, Federal, JOM

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 68 - Indian Education, Federal, ED

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 69 - Compensatory, Other

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 71 - Traffic Safety

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0				0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
68 Insurance	0	0						0		
Total	0	0		0	0	0	0	0	0	0

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 73 - Summer School

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
23 Princ Off	4,300	0		2,400	0	1,900	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	118,100	0		100,000	0	18,100	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	122,400	0		102,400	0	20,000	0	0	0	0
FTE Program Staff				0.000						

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 74 - Highly Capable

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	2,985	0		2,568	0	417	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	712,954	0		514,263	0	154,228	44,463	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	21,061	0		0	0	0	0	21,061	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	737,000	0		516,831	0	154,645	44,463	21,061	0	0
FTE Program Staff				2.814						

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 76 - Targeted Assistance

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 78 - Youth Training Programs, Federal

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 79 - Instructional Programs, Other

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	40,475	0		0	0	0	250	40,225	0	0
27 Teaching	15,000	0		0	0	0	7,500	7,500	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
66 E-Rate	0	0					0	0		0
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	55,475	0		0	0	0	7,750	47,725	0	0

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 81 - Public Radio/Television

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 86 - Community Schools

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 88 - Early Learning Programs

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	576,953	0		321,292	102,442	153,219	0	0	0	0
24 Guid/Coun	1,623	0		0	0	1,623	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	2,532,219	0		684,738	746,942	787,413	313,126	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
42 Food	334,371	0					334,371	0		
44 Operation	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	3,445,166	0		1,006,030	849,384	942,255	647,497	0	0	0
FTE Program Staff				7.754	24.621					

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 89 - Other Community Services

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
63 Oper Bldg	175,650	0			64,512	49,838	50,100	11,200	0	0
65 Utilities	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		
75 Mtr Pool	0	0			0	0	0	0	0	0
91 Publ Actv	0	0	0	0	0	0	0	0	0	0
Total	175,650	0	0	0	64,512	49,838	50,100	11,200	0	0
FTE Program Staff					4.000					

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 97 - District-wide Support

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	280,740	0			0	0	0	279,740	1,000	0
12 Supt Off	618,056	4,200		349,103	105,775	101,330	4,148	52,000	1,500	0
13 Busns Off	2,245,854	6,600		0	1,031,350	357,626	195,500	654,178	600	0
14 HR	1,932,779	480		434,273	822,731	317,863	44,390	313,042	0	0
15 Pblc Rltn	616,027	0		198,766	139,863	91,398	6,000	180,000	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
35 Pupil Safety	350,000	0		0	0	0	0	350,000	0	0
61 Supv Bldg	1,540,364	100		139,224	463,959	185,979	46,500	704,602	0	0
62 Grnd Mnt	1,931,935	0			978,353	385,082	388,500	75,000	5,000	100,000
63 Oper Bldg	6,581,238	0			4,066,427	1,844,311	380,500	290,000	0	0
64 Maintnce	2,196,867	0	0		1,001,783	366,084	444,000	380,000	0	5,000
65 Utilities	3,446,730	0	0		0	0	3,750	3,442,980	0	0
67 Bldg Secu	1,055,707	0			746,749	276,958	2,000	30,000	0	0
68 Insurance	5,598,386	0					5,000	5,593,386		0
69 Dep Fac Mnt	0	0			0	0	0	0		0
72 Info Sys	2,784,769	0	0	0	2,037,771	606,098	100,400	40,500	0	0
73 Printing	357,380	170	-179,730	0	154,944	76,746	201,950	86,300	2,000	15,000
74 Warehouse	512,044	350	0	0	345,546	143,273	11,925	7,300	650	3,000
75 Mtr Pool	85,560	0	0	0	0	0	80,000	5,560	0	0
83 Interest	0							0		
84 Principal	0							0		
85 Debt Expn	0		0					0		0
Total	32,134,436	11,900	-179,730	1,121,366	11,895,251	4,752,748	1,914,563	12,484,588	10,750	123,000
FTE Program Staff				3.750	150.750					

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 98 - School Food Services

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
35 Pupil Safety	0	0		0	0	0	0	0	0	0
41 Supervisn	329,890	0		0	225,132	89,326	5,000	1,032	500	8,900
42 Food	3,690,650	150					390,500	3,300,000		
44 Operation	3,056,247	3,500			1,612,084	1,354,063	61,500	20,000	100	5,000
49 Transfers	-82,570		-82,570							
Total	6,994,217	3,650	-82,570	0	1,837,216	1,443,389	457,000	3,321,032	600	13,900
FTE Program Staff					53.863					

Richland School District No.400

OBJECTS OF EXPENDITURE

PROGRAM 99 - Pupil Transportation

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
35 Pupil Safety	0	0		0	0	0	0	0	0	0
51 Supervisn	504,144	3,325		0	361,376	131,143	7,000	1,300	0	0
52 Operation	4,011,903	0			1,994,046	1,361,932	603,200	46,725	6,000	0
53 Maintnce	1,018,447	0			329,548	124,249	309,150	255,500	0	0
56 Insurance	185,000							185,000		
58 Remote Learning Operations	0	0			0	0	0	0		
59 Transfers	-428,513		-428,513							
Total	5,290,981	3,325	-428,513	0	2,684,970	1,617,324	919,350	488,525	6,000	0
FTE Program Staff					47.031					

Richland School District No.400
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-21-120	DEPUTY/ASSISTANT SUPERINTENDENT	2.000	202,363	202,363	181,740.00	363,480	0	0
01-21-121	DEPUTY/ASSISTANT SUPERINTENDENT SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	8,981	0	0
01-21-130	OTHER DISTRICT ADMINISTRATOR	2.250	202,363	202,363	161,376.00	363,096	0	0
01-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	1,078	0	0
01-21-250	OTHER SCHOOL ADMINISTRATOR	2.000	202,363	202,363	126,824.50	253,649	0	0
01-21-252	OTHER SCHOOL ADMINISTRATOR SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	168	0	0
ACTIVITY CODE 21 TOTAL		6.250				990,452	0	0
01-22-410	LIBRARY MEDIA SPECIALIST	5.002	202,363	202,363	56,862.26	284,425	0	0
01-22-411	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	13,079	0	0
01-22-412	LIBRARY MEDIA SPECIALIST SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	10,920	0	0
ACTIVITY CODE 22 TOTAL		5.002				308,424	0	0
01-23-210	ELEMENTARY PRINCIPAL	11.000	202,363	202,363	158,308.45	1,741,393	0	0
01-23-211	ELEMENTARY PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	2,408	0	0
01-23-220	ELEMENTARY VICE PRINCIPAL	12.000	202,363	202,363	145,602.75	1,747,233	0	0
01-23-230	SECONDARY PRINCIPAL	8.000	202,363	202,363	170,288.88	1,362,311	0	0
01-23-231	SECONDARY PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	1,445	0	0
01-23-240	SECONDARY VICE PRINCIPAL	16.000	202,363	202,363	153,147.38	2,450,358	0	0
ACTIVITY CODE 23 TOTAL		47.000				7,305,148	0	0
01-24-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	2,181	0	0
01-24-420	COUNSELOR	34.519	202,363	202,363	97,159.94	3,353,864	0	0
01-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	217,931	0	0

Richland School District No.400
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	144,364	0	0
01-24-440	SOCIAL WORKER	2.814	202,363	202,363	95,897.65	269,856	0	0
01-24-441	SOCIAL WORKER SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	4,781	0	0
01-24-442	SOCIAL WORKER SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	11,994	0	0
ACTIVITY CODE 24 TOTAL		37.333				4,004,971	0	0
01-26-460	PSYCHOLOGIST	5.065	202,363	202,363	95,023.10	481,292	0	0
01-26-461	PSYCHOLOGIST SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	11,214	0	0
01-26-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	19,290	0	0
01-26-470	NURSE	8.817	202,363	202,363	100,424.41	885,442	0	0
01-26-471	NURSE SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	71,257	0	0
01-26-472	NURSE SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	58,261	0	0
ACTIVITY CODE 26 TOTAL		13.882				1,526,756	0	0
01-27-310	ELEMENTARY HOMEROOM TEACHER	262.038	202,363	202,363	101,832.76	26,684,052	0	0
01-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	251,920	0	0
01-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	958,974	0	0
01-27-320	SECONDARY TEACHER	254.590	202,363	202,363	102,180.60	26,014,160	0	0
01-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.188	202,363	202,363	17,568,377.66	3,302,855	0	0
01-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.376	202,363	202,363	4,389,946.81	1,650,620	0	0
01-27-330	OTHER TEACHER	2.814	202,363	202,363	90,609.45	254,975	0	0
01-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	6,774	0	0
01-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	21,056	0	0
01-27-340	ELEMENTARY SPECIALIST TEACHER	0.938	202,363	202,363	68,760.13	64,497	0	0

Richland School District No.400
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-27-342	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	2,866	0	0
01-27-400	OTHER SUPPORT PERSONNEL	6.602	202,363	202,363	109,367.01	722,041	0	0
01-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	351,624	0	0
01-27-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	31,492	0	0
ACTIVITY CODE 27 TOTAL		527.546				60,317,906	0	0
01-28-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	41,915	0	0
01-28-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	460,835	0	0
01-28-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	62,594	0	0
01-28-512	EXTRACURRICULAR SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	690,911	0	0
ACTIVITY CODE 28 TOTAL		0.000				1,256,255	0	0
01-31-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	233,541	0	0
ACTIVITY CODE 31 TOTAL		0.000				233,541	0	0
PROGRAM TOTAL		637.013				75,943,453	0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Richland School District No.400
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
02-23-220	ELEMENTARY VICE PRINCIPAL	1.000	202,363	202,363	175,830.00	175,830	0	0
02-23-230	SECONDARY PRINCIPAL	2.000	202,363	202,363	175,830.50	351,661	0	0
02-23-240	SECONDARY VICE PRINCIPAL	1.000	202,363	202,363	175,830.00	175,830	0	0
ACTIVITY CODE 23 TOTAL		4.000				703,321	0	0
02-24-420	COUNSELOR	5.980	202,363	202,363	110,199.83	658,995	0	0
ACTIVITY CODE 24 TOTAL		5.980				658,995	0	0
02-27-310	ELEMENTARY HOMEROOM TEACHER	7.360	202,363	202,363	113,092.53	832,361	0	0
02-27-320	SECONDARY TEACHER	26.140	202,363	202,363	113,092.46	2,956,237	0	0
02-27-330	OTHER TEACHER	0.200	202,363	202,363	113,090.00	22,618	0	0
02-27-340	ELEMENTARY SPECIALIST TEACHER	2.800	202,363	202,363	113,092.50	316,659	0	0
02-27-400	OTHER SUPPORT PERSONNEL	2.970	202,363	202,363	113,092.59	335,885	0	0
ACTIVITY CODE 27 TOTAL		39.470				4,463,760	0	0
02-28-320	SECONDARY TEACHER	0.000	202,363	202,363	0.00	6,498	0	0
ACTIVITY CODE 28 TOTAL		0.000				6,498	0	0
PROGRAM TOTAL		49.450				5,832,574	0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Richland School District No.400
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-21-130	OTHER DISTRICT ADMINISTRATOR	4.750	202,363	202,363	134,816.21	640,377	0	0
ACTIVITY CODE 21 TOTAL		4.750				640,377	0	0
21-24-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	1,317	0	0
21-24-440	SOCIAL WORKER	1.876	202,363	202,363	120,092.75	225,294	0	0
21-24-441	SOCIAL WORKER SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	18,516	0	0
21-24-442	SOCIAL WORKER SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	10,014	0	0
ACTIVITY CODE 24 TOTAL		1.876				255,141	0	0
21-26-400	OTHER SUPPORT PERSONNEL	0.938	202,363	202,363	116,995.74	109,742	0	0
21-26-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	16,887	0	0
21-26-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	4,877	0	0
21-26-430	OCCUPATIONAL THERAPIST	8.130	202,363	202,363	108,958.67	885,834	0	0
21-26-431	OCCUPATIONAL THERAPIST SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	22,122	0	0
21-26-432	OCCUPATIONAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	39,370	0	0
21-26-450	COMMUNICATIONS DISORDER SPECIALIST	21.760	202,363	202,363	106,176.98	2,310,411	0	0
21-26-451	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	299,761	0	0
21-26-452	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	95,768	0	0
21-26-460	PSYCHOLOGIST	12.100	202,363	202,363	99,321.32	1,201,788	0	0
21-26-461	PSYCHOLOGIST SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	37,103	0	0
21-26-462	PSYCHOLOGIST SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	49,157	0	0
21-26-470	NURSE	1.500	202,363	202,363	117,057.33	175,586	0	0

Richland School District No.400
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-26-472	NURSE SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	7,803	0	0
21-26-480	PHYSICAL THERAPIST	3.752	202,363	202,363	116,995.74	438,968	0	0
21-26-481	PHYSICAL THERAPIST SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	10,210	0	0
21-26-482	PHYSICAL THERAPIST SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	19,509	0	0
ACTIVITY CODE 26 TOTAL		48.180				5,724,896	0	0
21-27-310	ELEMENTARY HOMEROOM TEACHER	0.938	202,363	202,363	140,671.64	131,950	0	0
21-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	794,783	0	0
21-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	4,183	0	0
21-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	31,522	0	0
21-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	52,781	0	0
21-27-330	OTHER TEACHER	84.420	202,363	202,363	106,144.49	8,960,718	0	0
21-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	317,201	0	0
21-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	349,546	0	0
21-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	20,305	0	0
ACTIVITY CODE 27 TOTAL		85.358				10,662,989	0	0

Richland School District No.400
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-31-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	0	0	0
ACTIVITY CODE 31 TOTAL		0.000				0	0	0
PROGRAM TOTAL		140.164				17,283,403	0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Richland School District No.400
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
24-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	2,680	0	0
24-27-330	OTHER TEACHER	18.291	202,363	202,363	114,530.21	2,094,872	0	0
24-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	50,699	0	0
24-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	89,577	0	0
24-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	4,403	0	0
ACTIVITY CODE 27 TOTAL		18.291				2,242,231	0	0
PROGRAM TOTAL		18.291				2,242,231	0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Richland School District No.400
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
31-21-130	OTHER DISTRICT ADMINISTRATOR	0.700	202,363	202,363	197,541.43	138,279	0	0
31-21-132	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	8,749	0	0
31-21-400	OTHER SUPPORT PERSONNEL	0.469	202,363	202,363	129,147.12	60,570	0	0
31-21-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	2,692	0	0
ACTIVITY CODE 21 TOTAL		1.169				210,290	0	0
31-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	231,097	0	0
ACTIVITY CODE 24 TOTAL		0.000				231,097	0	0
31-27-320	SECONDARY TEACHER	34.333	202,363	202,363	122,157.43	4,194,031	0	0
31-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	222,349	0	0
31-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	337,554	0	0
31-27-330	OTHER TEACHER	1.406	202,363	202,363	142,364.15	200,164	0	0
31-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	3,646	0	0
31-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	14,826	0	0
31-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	5,471	0	0
ACTIVITY CODE 27 TOTAL		35.739				4,978,041	0	0
PROGRAM TOTAL		36.908				5,419,428	0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Richland School District No.400
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 34 - Middle School Career and Technical Education, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
34-21-130	OTHER DISTRICT ADMINISTRATOR	0.300	202,363	202,363	180,360.00	54,108	0	0
34-21-400	OTHER SUPPORT PERSONNEL	0.469	202,363	202,363	129,236.67	60,612	0	0
34-21-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	14,817	0	0
ACTIVITY CODE 21 TOTAL		0.769				129,537	0	0
34-27-320	SECONDARY TEACHER	6.135	202,363	202,363	111,506.76	684,094	0	0
34-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	27,077	0	0
34-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	22,661	0	0
34-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	1,870	0	0
ACTIVITY CODE 27 TOTAL		6.135				735,702	0	0
PROGRAM TOTAL		6.904				865,239	0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Richland School District No.400
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 38 - Vocational, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Richland School District No.400
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

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

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
51-21-130	OTHER DISTRICT ADMINISTRATOR	0.750	202,363	202,363	132,510.67	99,383	0	0
ACTIVITY CODE 21 TOTAL		0.750				99,383	0	0
51-24-420	COUNSELOR	5.628	202,363	202,363	142,395.34	801,401	0	0
51-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	28,184	0	0
51-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	29,526	0	0
ACTIVITY CODE 24 TOTAL		5.628				859,111	0	0
51-27-310	ELEMENTARY HOMEROOM TEACHER	1.876	202,363	202,363	69,181.24	129,784	0	0
51-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	5,768	0	0
51-27-320	SECONDARY TEACHER	0.750	202,363	202,363	88,842.67	66,632	0	0
51-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	2,961	0	0
51-27-330	OTHER TEACHER	2.814	202,363	202,363	74,188.70	208,767	0	0
51-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	100,091	0	0
51-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	9,278	0	0
51-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	2,475	0	0
ACTIVITY CODE 27 TOTAL		5.440				525,756	0	0
51-31-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	0	0	0
51-31-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	0	0	0

Richland School District No.400
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

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

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
51-31-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	0	0	0
ACTIVITY CODE 31 TOTAL		0.000				0	0	0
PROGRAM TOTAL		11.818				1,484,250	0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Richland School District No.400
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 52 - Other Title Grants under ESEA-Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
52-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	0	0	0
52-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	0	0	0
ACTIVITY CODE 27 TOTAL		0.000				0	0	0
52-31-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	73,602	0	0
ACTIVITY CODE 31 TOTAL		0.000				73,602	0	0
PROGRAM TOTAL		0.000				73,602	0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Richland School District No.400
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-21-130	OTHER DISTRICT ADMINISTRATOR	0.500	202,363	202,363	54,148.00	27,074	0	0
55-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	22,617	0	0
ACTIVITY CODE 21 TOTAL		0.500				49,691	0	0
55-24-420	COUNSELOR	1.125	202,363	202,363	97,849.78	110,081	0	0
55-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	4,893	0	0
55-24-440	SOCIAL WORKER	1.876	202,363	202,363	86,484.54	162,245	0	0
55-24-441	SOCIAL WORKER SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	3,712	0	0
55-24-442	SOCIAL WORKER SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	3,499	0	0
ACTIVITY CODE 24 TOTAL		3.001				284,430	0	0
55-27-310	ELEMENTARY HOMEROOM TEACHER	0.375	202,363	202,363	158,888.00	59,583	0	0
55-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	2,648	0	0
55-27-320	SECONDARY TEACHER	4.996	202,363	202,363	125,018.21	624,591	0	0
55-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	4,058	0	0
55-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	22,931	0	0
55-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	773	0	0
55-27-400	OTHER SUPPORT PERSONNEL	12.626	202,363	202,363	161,940.20	2,044,657	0	0
55-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	1,867	0	0

Richland School District No.400
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-27-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	89,007	0	0
ACTIVITY CODE 27 TOTAL		17.997				2,850,115	0	0
PROGRAM TOTAL		21.498				3,184,236	0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Richland School District No.400
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Richland School District No.400
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
58-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	1,200,000	0	0
ACTIVITY CODE 27 TOTAL		0.000				1,200,000	0	0
58-31-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	0	0	0
58-31-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	0	0	0
ACTIVITY CODE 31 TOTAL		0.000				0	0	0
PROGRAM TOTAL		0.000				1,200,000	0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Richland School District No.400
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 64 - Limited English Proficiency, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
64-31-400	OTHER SUPPORT PERSONNEL	0.563	202,363	202,363	119,326.82	67,181	0	0
64-31-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	6,752	0	0
64-31-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	2,986	0	0
ACTIVITY CODE 31 TOTAL		0.563				76,919	0	0
PROGRAM TOTAL		0.563				76,919	0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Richland School District No.400
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
65-27-400	OTHER SUPPORT PERSONNEL	5.065	202,363	202,363	114,345.11	579,158	0	0
65-27-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	25,740	0	0
ACTIVITY CODE 27 TOTAL		5.065				604,898	0	0
PROGRAM TOTAL		5.065				604,898	0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Richland School District No.400
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 73 - Summer School

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
73-23-232	SECONDARY PRINCIPAL SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	2,400	0	0
ACTIVITY CODE 23 TOTAL		0.000				2,400	0	0
73-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	100,000	0	0
ACTIVITY CODE 27 TOTAL		0.000				100,000	0	0
PROGRAM TOTAL		0.000				102,400	0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Richland School District No.400
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
74-21-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	2,568	0	0
ACTIVITY CODE 21 TOTAL		0.000				2,568	0	0
74-27-310	ELEMENTARY HOMEROOM TEACHER	2.814	202,363	202,363	164,668.09	463,376	0	0
74-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	30,293	0	0
74-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	20,594	0	0
ACTIVITY CODE 27 TOTAL		2.814				514,263	0	0
74-31-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	0	0	0
ACTIVITY CODE 31 TOTAL		0.000				0	0	0
PROGRAM TOTAL		2.814				516,831	0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

PROGRAM 79 - Instructional Programs, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

PROGRAM 88 - Early Learning Programs

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
88-21-130	OTHER DISTRICT ADMINISTRATOR	1.188	202,363	202,363	270,447.81	321,292	0	0
ACTIVITY CODE 21 TOTAL		1.188				321,292	0	0
88-27-310	ELEMENTARY HOMEROOM TEACHER	3.752	202,363	202,363	90,738.01	340,449	0	0
88-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	35,901	0	0
88-27-330	OTHER TEACHER	2.814	202,363	202,363	104,169.86	293,134	0	0
88-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	202,363	202,363	0.00	7,328	0	0
88-27-332	OTHER TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	202,363	202,363	0.00	7,926	0	0
ACTIVITY CODE 27 TOTAL		6.566				684,738	0	0
PROGRAM TOTAL		7.754				1,006,030	0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Richland School District No.400
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 89 - Other Community Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

PROGRAM 97 - District-wide Support

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Richland School District No.400
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

PROGRAM 99 - Pupil Transportation

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Richland School District No.400
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-21-940	OFFICE/CLERICAL	6.800	0.00	20.24	20.24	0.00	510,205	0	0
ACTIVITY CODE 21 TOTAL		6.800					510,205	0	0
01-22-910	AIDES	2.250	0.00	20.24	20.24	0.00	241,848	0	0
ACTIVITY CODE 22 TOTAL		2.250					241,848	0	0
01-23-910	AIDES	3.000	0.00	20.24	20.24	0.00	117,568	0	0
01-23-940	OFFICE/CLERICAL	60.689	0.00	20.24	20.24	0.00	2,404,502	0	0
ACTIVITY CODE 23 TOTAL		63.689					2,522,070	0	0
01-24-960	PROFESSIONAL	0.000	0.00	20.24	20.24	0.00	0	0	0
ACTIVITY CODE 24 TOTAL		0.000					0	0	0
01-25-910	AIDES	4.261	0.00	20.24	20.24	0.00	697,698	0	0
ACTIVITY CODE 25 TOTAL		4.261					697,698	0	0
01-26-910	AIDES	12.281	0.00	20.24	20.24	0.00	482,083	0	0
01-26-960	PROFESSIONAL	0.000	0.00	20.24	20.24	0.00	6,523	0	0
ACTIVITY CODE 26 TOTAL		12.281					488,606	0	0
01-27-910	AIDES	58.627	0.00	20.24	20.24	0.00	2,110,032	0	0
01-27-940	OFFICE/CLERICAL	1.000	0.00	20.24	20.24	0.00	42,367	0	0
ACTIVITY CODE 27 TOTAL		59.627					2,152,399	0	0
01-28-910	AIDES	0.000	0.00	20.24	20.24	0.00	645,813	0	0
01-28-960	PROFESSIONAL	1.000	0.00	20.24	20.24	0.00	766,379	0	0
ACTIVITY CODE 28 TOTAL		1.000					1,412,192	0	0

Richland School District No.400
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-31-910	AIDES	0.000	0.00	20.24	20.24	0.00	2,800	0	0
ACTIVITY CODE 31 TOTAL		0.000					2,800	0	0
PROGRAM TOTAL		149.908					8,027,818	0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
02-23-940	OFFICE/CLERICAL	6.850	0.00	20.24	20.24	0.00	394,970	0	0
ACTIVITY CODE 23 TOTAL		6.850					394,970	0	0
02-27-910	AIDES	2.450	0.00	20.24	20.24	0.00	229,416	0	0
ACTIVITY CODE 27 TOTAL		2.450					229,416	0	0
PROGRAM TOTAL		9.300					624,386	0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-21-940	OFFICE/CLERICAL	3.500	0.00	20.24	20.24	0.00	227,278	0	0
ACTIVITY CODE 21 TOTAL		3.500					227,278	0	0
21-25-910	AIDES	0.525	0.00	20.24	20.24	0.00	20,885	0	0
21-25-970	SERVICE WORKERS	9.494	0.00	20.24	20.24	0.00	400,353	0	0
ACTIVITY CODE 25 TOTAL		10.019					421,238	0	0
21-26-910	AIDES	7.847	0.00	20.24	20.24	0.00	331,603	0	0
ACTIVITY CODE 26 TOTAL		7.847					331,603	0	0
21-27-910	AIDES	182.206	0.00	20.24	20.24	0.00	6,734,767	0	0
ACTIVITY CODE 27 TOTAL		182.206					6,734,767	0	0
21-31-910	AIDES	0.000	0.00	20.24	20.24	0.00	40,000	0	0
ACTIVITY CODE 31 TOTAL		0.000					40,000	0	0
PROGRAM TOTAL		203.572					7,754,886	0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
31-21-940	OFFICE/CLERICAL	0.500	0.00	20.24	20.24	0.00	36,073	0	0
ACTIVITY CODE 21 TOTAL		0.500					36,073	0	0
31-24-940	OFFICE/CLERICAL	0.180	0.00	20.24	20.24	0.00	13,176	0	0
ACTIVITY CODE 24 TOTAL		0.180					13,176	0	0
31-27-910	AIDES	0.614	0.00	20.24	20.24	0.00	164,587	0	0
31-27-940	OFFICE/CLERICAL	0.490	0.00	20.24	20.24	0.00	52,203	0	0
ACTIVITY CODE 27 TOTAL		1.104					216,790	0	0
31-32-980	TECHNICAL	0.750	0.00	20.24	20.24	0.00	66,399	0	0
ACTIVITY CODE 32 TOTAL		0.750					66,399	0	0
PROGRAM TOTAL		2.534					332,438	0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 34 - Middle School Career and Technical Education, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
34-21-940	OFFICE/CLERICAL	0.500	0.00	20.24	20.24	0.00	250,359	0	0
ACTIVITY CODE 21 TOTAL		0.500					250,359	0	0
34-27-940	OFFICE/CLERICAL	0.164	0.00	20.24	20.24	0.00	16,222	0	0
ACTIVITY CODE 27 TOTAL		0.164					16,222	0	0
34-32-980	TECHNICAL	0.250	0.00	20.24	20.24	0.00	22,133	0	0
ACTIVITY CODE 32 TOTAL		0.250					22,133	0	0
PROGRAM TOTAL		0.914					288,714	0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 38 - Vocational, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

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

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
51-21-940	OFFICE/CLERICAL	0.600	0.00	20.24	20.24	0.00	72,205	0	0
ACTIVITY CODE 21 TOTAL		0.600					72,205	0	0
51-25-970	SERVICE WORKERS	0.440	0.00	20.24	20.24	0.00	25,442	0	0
ACTIVITY CODE 25 TOTAL		0.440					25,442	0	0
51-27-910	AIDES	0.000	0.00	20.24	20.24	0.00	0	0	0
ACTIVITY CODE 27 TOTAL		0.000					0	0	0
PROGRAM TOTAL		1.040					97,647	0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 52 - Other Title Grants under ESEA-Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
52-27-910	AIDES	0.000	0.00	20.24	20.24	0.00	0	0	0
ACTIVITY CODE 27 TOTAL		0.000					0	0	0
PROGRAM TOTAL		0.000					0	0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-21-940	OFFICE/CLERICAL	0.300	0.00	20.24	20.24	0.00	24,220	0	0
ACTIVITY CODE 21 TOTAL		0.300					24,220	0	0
55-27-910	AIDES	28.552	0.00	20.24	20.24	0.00	570,853	0	0
ACTIVITY CODE 27 TOTAL		28.552					570,853	0	0
PROGRAM TOTAL		28.852					595,073	0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
56-27-910	AIDES	0.375	0.00	20.24	20.24	0.00	28,240	0	0
ACTIVITY CODE 27 TOTAL		0.375					28,240	0	0
PROGRAM TOTAL		0.375					28,240	0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
58-31-910	AIDES	0.000	0.00	20.24	20.24	0.00	194,000	0	0
ACTIVITY CODE 31 TOTAL		0.000					194,000	0	0
PROGRAM TOTAL		0.000					194,000	0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 64 - Limited English Proficiency, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
65-21-940	OFFICE/CLERICAL	0.800	0.00	20.24	20.24	0.00	2,027	0	0
ACTIVITY CODE 21 TOTAL		0.800					2,027	0	0
65-27-910	AIDES	10.645	0.00	20.24	20.24	0.00	376,697	0	0
ACTIVITY CODE 27 TOTAL		10.645					376,697	0	0
PROGRAM TOTAL		11.445					378,724	0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 73 - Summer School

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 79 - Instructional Programs, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 88 - Early Learning Programs

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
88-21-940	OFFICE/CLERICAL	2.875	0.00	20.24	20.24	0.00	102,442	0	0
ACTIVITY CODE 21 TOTAL		2.875					102,442	0	0
88-27-910	AIDES	21.746	0.00	20.24	20.24	0.00	746,942	0	0
ACTIVITY CODE 27 TOTAL		21.746					746,942	0	0
PROGRAM TOTAL		24.621					849,384	0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 89 - Other Community Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
89-63-920	CRAFTS/TRADES	0.000	0.00	20.24	20.24	0.00	287	0	0
89-63-940	OFFICE/CLERICAL	1.000	0.00	20.24	20.24	0.00	13,669	0	0
89-63-980	TECHNICAL	3.000	0.00	20.24	20.24	0.00	50,556	0	0
ACTIVITY CODE 63 TOTAL		4.000					64,512	0	0
PROGRAM TOTAL		4.000					64,512	0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-12-940	OFFICE/CLERICAL	1.100	0.00	20.24	20.24	0.00	105,775	0	0
ACTIVITY CODE 12 TOTAL		1.100					105,775	0	0
97-13-940	OFFICE/CLERICAL	9.000	0.00	20.24	20.24	0.00	697,801	0	0
97-13-960	PROFESSIONAL	2.000	0.00	20.24	20.24	0.00	333,549	0	0
ACTIVITY CODE 13 TOTAL		11.000					1,031,350	0	0
97-14-940	OFFICE/CLERICAL	7.750	0.00	20.24	20.24	0.00	656,050	0	0
97-14-980	TECHNICAL	1.000	0.00	20.24	20.24	0.00	166,681	0	0
ACTIVITY CODE 14 TOTAL		8.750					822,731	0	0
97-15-940	OFFICE/CLERICAL	0.200	0.00	20.24	20.24	0.00	16,546	0	0
97-15-960	PROFESSIONAL	1.000	0.00	20.24	20.24	0.00	123,317	0	0
ACTIVITY CODE 15 TOTAL		1.200					139,863	0	0
97-61-940	OFFICE/CLERICAL	1.000	0.00	20.24	20.24	0.00	82,720	0	0
97-61-990	DIRECTOR/SUPERVISOR	2.000	0.00	20.24	20.24	0.00	381,239	0	0
ACTIVITY CODE 61 TOTAL		3.000					463,959	0	0
97-62-920	CRAFTS/TRADES	9.000	0.00	20.24	20.24	0.00	631,817	0	0
97-62-930	LABORERS	5.000	0.00	20.24	20.24	0.00	346,536	0	0
ACTIVITY CODE 62 TOTAL		14.000					978,353	0	0
97-63-920	CRAFTS/TRADES	0.000	0.00	20.24	20.24	0.00	82,419	0	0
97-63-970	SERVICE WORKERS	65.000	0.00	20.24	20.24	0.00	3,984,008	0	0
ACTIVITY CODE 63 TOTAL		65.000					4,066,427	0	0
97-64-920	CRAFTS/TRADES	10.000	0.00	20.24	20.24	0.00	1,001,783	0	0
ACTIVITY CODE 64 TOTAL		10.000					1,001,783	0	0

Richland School District No.400
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-67-970	SERVICE WORKERS	9.000	0.00	20.24	20.24	0.00	746,749	0	0
ACTIVITY CODE 67 TOTAL		9.000					746,749	0	0
97-72-940	OFFICE/CLERICAL	2.700	0.00	20.24	20.24	0.00	377,805	0	0
97-72-980	TECHNICAL	15.000	0.00	20.24	20.24	0.00	1,472,218	0	0
97-72-990	DIRECTOR/SUPERVISOR	2.000	0.00	20.24	20.24	0.00	187,748	0	0
ACTIVITY CODE 72 TOTAL		19.700					2,037,771	0	0
97-73-980	TECHNICAL	3.000	0.00	20.24	20.24	0.00	154,944	0	0
ACTIVITY CODE 73 TOTAL		3.000					154,944	0	0
97-74-920	CRAFTS/TRADES	0.000	0.00	20.24	20.24	0.00	103	0	0
97-74-970	SERVICE WORKERS	4.000	0.00	20.24	20.24	0.00	245,534	0	0
97-74-990	DIRECTOR/SUPERVISOR	1.000	0.00	20.24	20.24	0.00	99,909	0	0
ACTIVITY CODE 74 TOTAL		5.000					345,546	0	0
PROGRAM TOTAL		150.750					11,895,251	0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 98 - School Food Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
98-41-940	OFFICE/CLERICAL	2.000	0.00	20.24	20.24	0.00	225,132	0	0
ACTIVITY CODE 41 TOTAL		2.000					225,132	0	0
98-44-940	OFFICE/CLERICAL	0.813	0.00	20.24	20.24	0.00	21,130	0	0
98-44-970	SERVICE WORKERS	51.050	0.00	20.24	20.24	0.00	1,590,954	0	0
ACTIVITY CODE 44 TOTAL		51.863					1,612,084	0	0
PROGRAM TOTAL		53.863					1,837,216	0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 99 - Pupil Transportation

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
99-51-940	OFFICE/CLERICAL	2.000	0.00	20.24	20.24	0.00	89,422	0	0
99-51-950	OPERATORS	0.000	0.00	20.24	20.24	0.00	265	0	0
99-51-990	DIRECTOR/SUPERVISOR	3.000	0.00	20.24	20.24	0.00	271,689	0	0
ACTIVITY CODE 51 TOTAL		5.000					361,376	0	0
99-52-950	OPERATORS	38.031	0.00	20.24	20.24	0.00	1,994,046	0	0
ACTIVITY CODE 52 TOTAL		38.031					1,994,046	0	0
99-53-920	CRAFTS/TRADES	4.000	0.00	20.24	20.24	0.00	329,548	0	0
ACTIVITY CODE 53 TOTAL		4.000					329,548	0	0
PROGRAM TOTAL		47.031					2,684,970	0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

OBJECT OF EXPENDITURE	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
(0) Debit Transfers	781,696	XXXXX	681,014	XXXXX	690,813	XXXXX
(1) Credit Transfers	-781,696	XXXXX	-681,014	XXXXX	-690,813	XXXXX
(2) Certificated Salaries	114,228,014	48.73	114,216,982	47.73	116,956,860	47.61
(3) Classified Salaries	34,723,655	14.81	34,264,558	14.32	35,653,259	14.51
(4) Employee Benefits and Payroll Taxes	51,271,893	21.87	52,052,198	21.75	54,584,402	22.22
(5) Supplies and Materials	8,747,358	3.73	13,147,862	5.49	11,072,200	4.51
(7) Purchased Services	24,794,575	10.58	24,688,125	10.32	26,399,399	10.75
(8) Travel	341,240	0.15	607,811	0.25	618,128	0.25
(9) Capital Outlay	306,945	0.13	302,921	0.13	352,752	0.14
TOTAL EXPENDITURES	234,413,681	100.00	239,280,457	100.00	245,637,000	100.00

Richland School District No.400
SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	138,095,082	58.91	141,662,147	59.20	148,948,399	60.64
28 Extracur	3,882,336	1.66	3,994,905	1.67	3,784,555	1.54
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	141,977,418	60.57	145,657,052	60.87	152,732,954	62.18
TEACHING SUPPORT						
22 Lrn Resrc	1,103,682	0.47	1,061,018	0.44	906,092	0.37
24 Guid/Coun	8,445,294	3.60	7,797,373	3.26	8,873,276	3.61
25 Pupil M/S	877,733	0.37	884,725	0.37	1,993,342	0.81
26 Health	12,550,686	5.35	12,621,155	5.27	12,267,369	4.99
31 InstProDev	1,533,456	0.65	1,874,712	0.78	1,250,895	0.51
32 Inst Tech	309,104	0.13	1,001,485	0.42	501,250	0.20
33 Curriculum	3,683,501	1.57	2,506,176	1.05	1,799,511	0.73
34 Prof Lrng St	1,208,740	0.52	0	0.00	0	0.00
35 Pupil Safety	0	0.00	300,000	0.13	350,000	0.14
TOTAL TEACHING SUPPORT	28,503,456	12.16	28,046,644	11.72	27,941,735	11.38
OTHER SUPPORT ACTIVITIES						
42 Food	3,495,177	1.49	3,690,650	1.54	4,025,021	1.64
44 Operation	3,100,890	1.32	3,521,054	1.47	3,056,247	1.24
49 Transfers	-15,804	-0.01	-80,400	-0.03	-82,570	-0.03
52 Operation	4,384,049	1.87	4,265,906	1.78	4,011,903	1.63
53 Maintnce	1,057,350	0.45	1,026,665	0.43	1,018,447	0.41
56 Insurance	138,922	0.06	185,000	0.08	185,000	0.08
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-516,630	-0.22	-425,614	-0.18	-428,513	-0.17
62 Grnd Mnt	1,727,019	0.74	1,912,946	0.80	1,931,935	0.79
63 Oper Bldg	5,946,341	2.54	6,449,585	2.70	6,756,888	2.75
64 Maintnce	2,145,986	0.92	1,903,448	0.80	2,196,867	0.89
65 Utilities	3,443,274	1.47	3,913,350	1.64	3,446,730	1.40
66 E-Rate	3,683,501	1.57	0	0.00	0	0.00
67 Bldg Secu	1,005,711	0.43	1,005,496	0.42	1,055,707	0.43
68 Insurance	4,442,576	1.90	4,016,516	1.68	5,598,386	2.28

Richland School District No.400

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
72 Info Sys	2,683,782	1.14	2,891,703	1.21	2,784,769	1.13
73 Printing	166,392	0.07	369,084	0.15	357,380	0.15
74 Warehouse	464,900	0.20	491,979	0.21	512,044	0.21
75 Mtr Pool	42,499	0.02	85,560	0.04	85,560	0.03
83 Interest	198,200	0.08	0	0.00	0	0.00
84 Principal	388,533	0.17	0	0.00	0	0.00
85 Debt Expn	219,977	0.09	0	0.00	0	0.00
91 Publ Actv	54,189	0.02	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	34,573,336	14.75	35,222,928	14.72	36,511,801	14.86
UNIT ADMINISTRATION						
23 Princ Off	15,166,142	6.47	14,277,033	5.97	14,765,348	6.01
TOTAL UNIT ADMINISTRATION	15,166,142	6.47	14,277,033	5.97	14,765,348	6.01
CENTRAL ADMINISTRATION						
11 Bd of Dir	260,844	0.11	622,798	0.26	280,740	0.11
12 Supt Off	615,893	0.26	742,175	0.31	618,056	0.25
13 Busns Off	2,093,946	0.89	4,416,361	1.85	2,245,854	0.91
14 HR	1,764,930	0.75	1,752,028	0.73	1,932,779	0.79
15 Pblc Rltn	311,085	0.13	242,462	0.10	616,027	0.25
21 Supv Inst	5,153,735	2.20	6,053,876	2.53	5,617,308	2.29
41 Supervisn	304,625	0.13	311,795	0.13	329,890	0.13
51 Supervisn	541,256	0.23	561,237	0.23	504,144	0.21
61 Supv Bldg	1,674,327	0.71	1,374,068	0.57	1,540,364	0.63
TOTAL CENTRAL ADMINISTRATION	12,720,640	5.43	16,076,800	6.72	13,685,162	5.57
TOTAL EXPENDITURES	234,413,681	100.00	239,280,457	100.00	245,637,000	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 2026	33,030,666	0	33,030,666	47.38	15,649,930
Spring 2027	40,645,319	0	40,645,319	52.62	21,387,567
1100 TOTAL LOCAL TAXES:					37,037,496

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 2026	0	0.000	0	0.00	XXXXX
Spring 2027	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

- 1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.
- 2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).
- 3/ Use 50% timber assessed valuation or 80% Assessed Valuation of Timber Roll.

Richland School District No.400

GENERAL FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2026	(4) Principal Payments in FY 2026-2027	(5) Interest Payments in FY 2026-2027	(6) Outstanding Balance at Aug 31, 2027 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2026-2027	Interest Payments in FY 2026-2027	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0 3/	0 3/	0

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditure(s) in appropriate program matrix pages.

3/ Budget as part of Program 97, Districtwide Support, Activity 83, Other Interest, or Activity 84, Debt Principal, as appropriate.

4/ Budget as Other Financing Source in Revenue Account 9500 on page GF4.

Richland School District No.400

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	750.421	79.66	306.869	44.59
28 Extracurricular	0.000	0.00	1.000	0.15
TOTAL TEACHING ACTIVITIES	750.421	79.66	307.869	44.74
TEACHING SUPPORT				
22 Learning Resources	5.002	0.53	2.250	0.33
24 Guidance and Counseling	53.818	5.71	0.180	0.03
25 Pupil Management and Safety	0.000	0.00	14.720	2.14
26 Health/Related Services	62.062	6.59	20.128	2.92
31 InstProDev	0.563	0.06	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	1.000	0.15
33 Curriculum	0.000	0.00	0.000	0.00
34 Professional Learning - State	0.000	0.00	XXXXX	XXXXX
35 Pupil Safety	0.000	0.00	0.000	0.00
TOTAL TEACHING SUPPORT	121.445	12.89	38.278	5.56
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	51.863	7.54
52 Operations	XXXXX	XXXXX	38.031	5.53
53 Maintenance	XXXXX	XXXXX	4.000	0.58
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	XXXXX	XXXXX	14.000	2.03
63 Operation of Buildings	XXXXX	XXXXX	69.000	10.03
64 Maintenance	XXXXX	XXXXX	10.000	1.45
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	XXXXX	XXXXX	9.000	1.31
72 Information Systems	0.000	0.00	19.700	2.86
73 Printing	0.000	0.00	3.000	0.44
74 Warehousing and Distribution	0.000	0.00	5.000	0.73
75 Motor Pool	0.000	0.00	0.000	0.00
91 Public Activities	0.000	0.00	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	223.594	32.49

Richland School District No.400

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
UNIT ADMINISTRATION				
23 Principal's Office	51.000	5.41	70.539	10.25
TOTAL UNIT ADMINISTRATION	51.000	5.41	70.539	10.25
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.11	1.100	0.16
13 Business Office	0.000	0.00	11.000	1.60
14 Human Resources	1.500	0.16	8.750	1.27
15 Public Relations	1.000	0.11	1.200	0.17
21 Supervision - Instruction	15.376	1.63	15.875	2.31
41 Supervision - Nutrition Services	0.000	0.00	2.000	0.29
51 Supervision - Transportation	0.000	0.00	5.000	0.73
61 Supervision - Building	0.250	0.03	3.000	0.44
TOTAL CENTRAL ADMINISTRATION	19.126	2.03	47.925	6.96
TOTAL FTE STAFF	941.992	100.00	688.205	100.00

NOTE: Activities 29, 42, 43, 49, 56, 59, 68, 83, 84, and 85 are not included because there should not be personnel charged to these activities.

Richland School District No.400
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES			
100 General Student Body	594,857	714,835	758,775
200 Athletics	779,302	871,858	834,240
300 Classes	79,424	74,391	91,601
400 Clubs	1,187,618	1,097,974	1,126,548
600 Private Moneys	10,964	77,503	52,946
A. TOTAL REVENUES	2,652,165	2,836,561	2,864,110
EXPENDITURES			
100 General Student Body	439,624	655,910	576,600
200 Athletics	860,351	948,923	756,358
300 Classes	89,705	48,682	60,801
400 Clubs	1,237,156	1,013,886	881,709
600 Private Moneys	13,551	57,152	54,560
B. TOTAL EXPENDITURES	2,640,387	2,724,553	2,330,028
C. UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)	0	0	0
D. UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)	0	0	0
E. Net Change in Fund Balance (A-B+C-D)	11,778	112,008	534,082
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	2,320,039	2,250,000	2,800,000
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,320,039	2,250,000	2,800,000
G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	2,331,817	2,362,008	3,334,082
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0

Richland School District No.400
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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
G. TOTAL ENDING FUND BALANCE (E+F)	2,331,817	2,362,008	3,334,082

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

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	18,314,245	17,650,000	18,625,048
2000 Local Nontax Support	266,203	90,000	90,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	3,165,898	4,375,600	4,205,100
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	21,746,346	22,115,600	22,920,148
EXPENDITURES			
Matured Bond Expenditures	14,945,000	17,070,000	18,285,000
Interest on Bonds	6,332,763	5,567,663	4,723,788
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	25,000	320,606
Arbitrage Rebate	2,750	25,000	320,606
UnderWriter's Fees	1,400	0	0
B. TOTAL EXPENDITURES	21,281,913	22,687,663	23,650,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	464,434	-572,063	-729,851
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	10,416,227	8,500,000	10,382,000
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
H. TOTAL BEGINNING FUND BALANCE	10,416,227	8,500,000	10,382,000
G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	10,880,661	0	0

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

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	7,927,937	9,652,148
G.L.890 Unassigned Fund Balance	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	10,880,661	7,927,937	9,652,148

Richland School District No.400

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES			
1100 Local Property Taxes	17,484,245	17,650,000	18,625,048
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	830,000	0	0
1000 TOTAL LOCAL TAXES	18,314,245	17,650,000	18,625,048
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	266,203	90,000	90,000
2450 Other Interest Earnings	0	0	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	266,203	90,000	90,000
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
5700 Qualified Energy Investment Tax Credits	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0

Richland School District No.400

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
9901 Transfers (local resources)	3,165,898	4,375,600	4,205,100
9000 TOTAL OTHER FINANCING SOURCES	3,165,898	4,375,600	4,205,100
TOTAL REVENUES AND OTHER FINANCING SOURCES	21,746,346	22,115,600	22,920,148

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 2026	17,650,000	0	17,650,000	47.38	8,362,570
Spring 2027	19,503,000	0	19,503,000	52.62	10,262,479
1100 TOTAL LOCAL TAXES:					18,625,048

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 2026	0	0.000	0	0.00	XXXXX
Spring 2027	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

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

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

Richland School District No.400
DEBT SERVICE FUND BUDGET DETAIL OF OUTSTANDING BONDS

A. VOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2026
09-05-2014	23,605,000	20,060,000
06-06-2017	65,685,000	63,445,000
12-21-2017	25,285,000	14,430,000
05-31-2023	47,980,000	30,590,000
TOTAL VOTED BONDS	162,555,000	128,525,000

B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2026
07-18-2023	13,060,000	10,020,000
TOTAL NONVOTED BONDS	13,060,000	10,020,000
TOTAL ALL BONDS	175,615,000	138,545,000 2/

1/ Include only bond issues for which debt service costs are included on page DS1. Please list in Sections A and B above the outstanding bond issues in date order, beginning with the earliest issue.

2/ Total estimated bonds outstanding as of September 1 should agree with County Treasurer's amount outstanding as of June 30, plus estimated July and August issues, less estimated July and August redemption.

Richland School District No.400
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	9,949,717	10,357,085	11,588,982
2000 Local Nontax Support	464,259	300,000	300,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
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	476,685	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	10,890,662	10,657,085	11,888,982
EXPENDITURES			
10 Sites	1,432,361	0	0
20 Buildings	5,666,600	4,375,600	8,775,000
30 Equipment	3,258,113	6,457,086	8,764,000
40 Energy	1,543,541	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	14,715,459	10,832,686	17,539,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	3,165,898	4,375,600	4,205,100
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	-6,990,695	-4,551,200	-9,855,117
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0

Richland School District No.400
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.861 Restricted from Bond Proceeds	9,339,509	0	2,241,359
G.L.862 Committed from Levy Proceeds	3,566,122	0	5,562,029
G.L.863 Restricted from State Proceeds	2,785,948	0	2,907,915
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	6,475,875	17,500,000	4,098,321
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	22,167,454	17,500,000	14,809,624
G.L.898 Accounting Changes and Error Corrections	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.835 Restricted for Arbitrage Rebate	0	0	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.861 Restricted from Bond Proceeds	3,245,762	0	241,359
G.L.862 Committed from Levy Proceeds	3,594,255	0	3,857,012
G.L.863 Restricted from State Proceeds	2,827,134	0	157,915
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	5,509,608	12,948,799	698,220
G.L.890 Unassigned Fund Balance	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	15,176,759	12,948,799	4,954,506

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

Richland School District No.400

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

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

Richland School District No.400

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES			
1100 Local Property Tax	9,949,717	10,357,085	11,588,982
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	9,949,717	10,357,085	11,588,982
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	268,888	300,000	300,000
2400 Interfund Loan Interest Earnings	153,134	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	42,238	0	0
2800 Judgement and Settlements	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	464,259	300,000	300,000
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	0	0
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			

Richland School District No.400

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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
5700 Qualified Energy Investment Tax Credits	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-SLFRF	0	0	XXXXX
6112 Federal Special Purpose-ESSER II	0	0	XXXXX
6113 Federal Special Purpose-ESSER III	0	0	XXXXX
6114 Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6118 Federal Special Purpose-Reserved G	0	0	XXXXX
6119 Federal Special Purpose-Cares Act - Other	0	0	XXXXX
6140 Impact Aid-Construction	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	0	0	0
6211 Federal Special Purpose-SLFRF	0	0	XXXXX
6212 Federal Special Purpose-ESSER II	0	0	XXXXX
6213 Federal Special Purpose-ESSER III	0	0	XXXXX
6214 Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6218 Federal Special Purpose-Reserved G	0	0	XXXXX
6219 Federal Special Purpose-Cares Act - Other	0	0	XXXXX
6240 Impact Aid-Construction	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6311 Federal Special Purpose-SLFRF	0	0	XXXXX
6312 Federal Special Purpose-ESSER II	0	0	XXXXX
6313 Federal Special Purpose-ESSER III	0	0	XXXXX
6314 Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6318 Federal Special Purpose-Reserved G	0	0	XXXXX
6319 Federal Special Purpose-Cares Act - Other	0	0	XXXXX
6340 Impact Aid-Construction	0	0	0

Richland School District No.400

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
6376 Targeted Assistance ESSER I	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
8101 Governmental Entities-Enrichment	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Insurance Recoveries	476,685	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	476,685	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	10,890,662	10,657,085	11,888,982

Richland School District No.400

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

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

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	10,506,133	0	10,506,133	47.38	4,977,806
Spring 2027	12,564,000	0	12,564,000	52.62	6,611,177
1100 TOTAL LOCAL TAXES:					11,588,982

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 2026	0	0.000	0	0.00	XXXXX
Spring 2027	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

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

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

Richland School District No.400

CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2026-2027

	TOTAL	(10) Sites	(20) Buildings	(30) Equipment	(35) Instruction Technology	(40) Energy	(50) Sales and Lease Expenditure	(60) Bond Issuance Expenditure	(90) Debt
PROJECT DESCRIPTION									
CTF Facility Plan - Excess Bond Proceeds (available after hearing)	2,000,000	0	2,000,000	0	0	0	0	0	0
CTF Facility Plan - State Match Excess Proceeds (available after hearing)	2,750,000	0	2,750,000	0	0	0	0	0	0
Misc Building Improvements & Repairs - Unreserved Funds	3,500,000	0	3,500,000	0	0	0	0	0	0
Safety & Security Levy - Allowable Projects within Levy	525,000	0	525,000	0	0	0	0	0	0
Tech Levy - Instructional Curriculum (Electronic)	4,382,000	0	0	0	4,382,000	0	0	0	0
Tech Levy - Instructional Technology	4,382,000	0	0	0	4,382,000	0	0	0	0
TOTAL EXPENDITURES	17,539,000	0	8,775,000	0	8,764,000	0	0	0	0

Richland School District No.400
SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Richland School District No.400
SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								0	0
								0	0
								0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Richland School District No.400

CAPITAL PROJECTS FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2026	(4) Principal Payments in FY 2026-2027	(5) Interest Payments in FY 2026-2027	(6) Outstanding Balance at Aug 31, 2027 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2026-2027	Interest Payments in FY 2026-2027	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0 3/	0 3/	0

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditure(s) in appropriate expenditure type on Page CP6.

3/ Budget as part of Expenditure (90) - Debt on Page CP6.

4/ Budget as Other Financing Source in Revenue Account No. 9500 on CP3.

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

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	31,426	23,000	23,000
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Judgement and Settlements	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	757,905	758,000	781,000
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
5700 Qualified Energy Investment Tax Credits	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
8101 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	4,698	0	0
9400 Insurance Recoveries	0	0	0

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

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
9500 Long-Term Financing	0	0	0
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	794,029	781,000	804,000
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	794,029	781,000	804,000
EXPENDITURES			
33 Transportation Equipment Purchases	0	2,250,000	2,347,892
34 Transportation Equipmment Major Repair	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	0	2,250,000	2,347,892
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. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
H. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
I. NET CHANGE IN FUND BALANCE (C-D-E-F+G-H)	794,029	-1,469,000	-1,543,892
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	1,010,587	1,796,000	1,543,892
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL BEGINNING FUND BALANCE	1,010,587	1,796,000	1,543,892
G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0

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

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.819 Restricted for Fund Purposes	1,804,616	327,000	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
K. TOTAL ENDING FUND BALANCE (I+J)	1,804,616	327,000	0

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

Richland School District No.400

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

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

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	0	0	0	0.00	0
Spring 2027	0	0	0	0.00	0
1100 TOTAL LOCAL TAXES:					0

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2026	0	0.000	0	0.00	XXXXX
Spring 2027	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

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

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

Richland School District No.400

TRANSPORTATION VEHICLE FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2026	(4) Principal Payments in FY 2026-2027	(5) Interest Payments in FY 2026-2027	(6) Outstanding Balance at Aug 31, 2027 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2026-2027	Interest Payments in FY 2026-2027	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditures on Page TVF 1 under 34 - Transportation Equipment Major Equipment

3/ Budget as part of 91 Principal or 92 Interest, as appropriate.

4/ Budget as Other Financing Source in Revenue Account 9500 on Page TVF1.

Superintendent of Public Instruction

Richland School District
Benton County

Educational Service District 123
CCDDD 03400

F-203 Summary Report
2026-27 - Update 2026.06.10

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	0.00
3100	M70	Apportionment	136,358,359.55
3121	Z288	Special Education, Gen Apportionment	5,088,517.53
4121	N7	Special Education	29,693,039.26
4155	071a	Learning Assistance Program	5,507,491.97
4165	Z477	Transitional Bilingual	1,660,891.75
4174	Z095	Highly Capable	441,537.06
4199	I4	Transportation - Operations	5,527,855.00
4499	J1	Transportation Reimbursement	961,215.00
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	Z109	Skill Center Total	0.00
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	1,574,248.17
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	8,694,601.20
n/a	V13	Estimated Next Year LEA	5,574,499
n/a	TKM49S	Transition to Kindergarten State Funding	0.00

Total Certificated Instructional Staff Units and Salary	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	611.50	54.23	665.74
District Generated			
Total	611.50	54.23	665.74
CIS Salary Allocation			
School Generated	50,294,898.74	4,460,638.03	54,755,536.77
District Generated			
Total	50,294,898.74	4,460,638.03	54,755,536.77
Total Certificated Adminstrative Staff Units and Salary	1191/1191ED	Other	Total
Certificated Administrative Staff (CAS) Units			
School Generated	34.11	4.11	38.22
District Generated	10.91		10.91
Total	45.02	4.11	49.14
CAS Salary Allocation			
School Generated	4,164,543.77	502,025.85	4,666,569.62
District Generated	1,332,224.26		1,332,224.26
Total	5,496,768.03	502,025.85	5,998,793.88
Total Classified Staff Units and Salary	1191/1191ED	Other	Total
Classified Staff (CLS) Units			
School Generated	132.53	16.89	149.41
District Generated	62.13		62.13
Total	194.65	16.89	211.54
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	7,819,299.05	996,307.78	8,815,606.83
District Generated	3,665,499.25		3,665,499.25
Total	11,484,798.30	996,307.78	12,481,106.08

Student Enrollment**Student Enrollment**

Item Code	Item Name	Amount
B1	Enroll SpEd 3-PK	235.00
TKB2	Enroll SpEd TK	0.00
B2	Enroll SpEd K-22	2,250.00
Z271	Enroll K	777.00
A6A1	Enroll 1	799.00
A6A2	Enroll 2	863.00
A6A3	Enroll 3	892.00
A39	Enroll K-3	3,331.00
A7a	Enroll 4	974.00
A8a5	Enroll 5	982.00
A8a6	Enroll 6	941.00
A40	Enroll 5-6	1,923.00
A11a7	Enroll 7	999.00
A11a8	Enroll 8	969.00
A12	Enroll 7-8	1,968.00
A13a9	Enroll 9	1,076.00
A13a10	Enroll 10	1,039.00
A13a11	Enroll 11	824.00
A13a12	Enroll 12	721.00
A41	Enroll 9-12	3,660.00
Z298	Enroll K-8	8,196.00
Z472	Enroll Total Entered	11,856.00
A42	Enroll Total	11,856.00
A14	Enroll ALE K-6	509.00
A14B	Enroll ALE 7-8	165.00
A18	Enroll ALE 9-12	504.00
A16	Enroll Run Start	340.00
A15	Enroll Run Start CTE	30.00
A60	Enroll Program 1418 Reg	75.00
A61	Enroll Program 1418 CTE	0.00
A17	Enroll Total w/ Run Start and Dropout and ALE	13,479.00
Z269	Enroll R&N K	0.00
A43	Enroll R&N 1	0.00
A44	Enroll R&N 2	0.00
A45	Enroll R&N 3	0.00
A46	Enroll R&N K-3	0.00
A5B	Enroll R&N 4	0.00
A47	Enroll R&N 5	0.00
A48	Enroll R&N 6	0.00
A5C	Enroll R&N 5-6	0.00
A62	Enroll TBIP K-6	481.00
A49	Enroll R&N 7	0.00

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Student Enrollment**Student Enrollment**

Item Code	Item Name	Amount
A50	Enroll R&N 8	0.00
A10	Enroll R&N 7-8	0.00
A63	Enroll TBIP 7-8	136.00
A64	Enroll TBIP 9-12	274.00
Z299	Enroll R&N K-8	0.00
A65	Enroll TBIP Exited	170.00

Other Enrollment**Other Enrollment**

Item Code	Item Name	Amount
E54	Enroll 7-8 CTE	153.00
E55	Enroll 9-12 CTE exp	814.00
E56	Enroll 9-12 CTE prep	0.00
E57	Enroll Skills 9-12	0.00

Other Staff Factors**Other Staff Factors**

Item Code	Item Name	Amount
A33rb	Regionalization Base	1.000
A33r	Regionalization	1.000
A33re	Regionalization Experience	0.000
D57	Add BEA CIS	0.000
D58	Add BEA CAS	0.000
502X	Class Size K-3	18.30
126ACIS	SEL CIS Staffing Reduction	0.000
126ACLS	SEL CLS Staffing Reduction	0.000

Estimated Revenues**Enrollment and Headcounts**

Item Code	Item Name	Amount
A23	Enroll Fire Dist	0.00
C1	Enroll Total PY for LAP	13,677.12
Z076	LAP PY HiPov Students	3,904.44
B3	Adj Resident BEA	0.00

Grants, Allocations and Awards

Item Code	Item Name	Amount
B4	State Safety Net	0.00
B5	Home/Hosp Ed Alloc	0.00
B8S	State % for 3121 Calculations	0.25000
B7	Co-op SpEd Alloc Rate	0.00
A34	BEA Reduce/Delay	0.00

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Item Code	Item Name	Amount
F1	HiCap Yes/No	1.00

Levies and Levy Transfers

Item Code	Item Name	Amount
V13	Est Nxt Yr LEA	5,574,499

Transportation Allocation and Depreciation

Item Code	Item Name	Amount
I1	Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists	5,527,855.00
I2	In-Lieu-Of Deprec for Contracting Dists	0.00
J1	Prgm 4499 Alloc Trans Deprec	961,215.00

Estimate of Deductible Revenues

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

Transition To Kindergarten

Item Code	Item Name	Amount
TKZ271	Enroll TTK	0.00

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I. Apportionment - Acct 3100

I. Computation for Guaranteed School - Generated Entitlement

Item Code		Amount
	A. District-Wide Regionalization	
A33rb	1. District-Wide Regionalization Base	1.000
A33r	2. District-Wide Regionalization	1.000
A33re	3. District-Wide Regionalization Experience	0.000
	B. School Generated – Certificated Instructional Staff (CIS)	
Z344	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 611.503 * 78,209.00 * 1.000	\$ 47,825,038.13
Z345	2. School CIS Salary Increase (((School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((611.503 * 82,248.00) * (1.000 + 0.000)) - 47,825,038.13	\$ 2,469,860.61
Z346	3. Subtotal School Generated CIS Salary [School CIS Salary Maint Total] + [School CIS Salary Inc Total] 47,825,038.13 + 2,469,860.61	\$ 50,294,898.74
	C. School Generated – Certificated Administrative Staff (CAS)	
Z347	1. School CAS Salary Maintenance Total [School Generated CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 34.111 * 116,092.00 * 1.000	\$ 3,960,014.21
Z348	2. School CAS Salary Increase Total [School Generated CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [School CAS Salary Maint Total] 34.111 * 122,088.00 * 1.000 - 3,960,014.21	\$ 204,529.56
Z349	3. Subtotal School Generated CAS Salary [School CAS Salary Maint Total] + [School CAS Salary Inc Total] 3,960,014.21 + 204,529.56	\$ 4,164,543.77

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Z350	D. School Generated – Classified Staff (CLS) 1. School CLS Salary Maintenance Level [School Generated CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 132.526 * 56,105.00 * 1.000	\$ 7,435,371.23
Z351	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [School CLS Salary Maint Total] 132.526 * 59,002.00 * 1.000 - 7,435,371.23	\$ 383,927.82
Z352	3. Subtotal School Generated CLS Salary [School CLS Salary Maint Total] + [School CLS Salary Inc Total] 7,435,371.23 + 383,927.82	\$ 7,819,299.05
Z353	E. Other School Generated Entitlements 1. Substitutes [Teachers FTE] * [Substitutes Days] * [Substitutes Rate] 534.916 * 4.000 * 151.86	\$ 324,929.38
Z475	2. Small School District and Remote & Necessary Substitutes [SS RN CIS FTE] * [Teachers %] * [Substitutes Days] * [Substitutes Rate] 0.000 * 0.9170 * 4.000 * 151.86	\$ 0.00

II. Computation for Guaranteed District-Generated Entitlement

Item Code		Amount
Z354	A. District Generated – Facilities, Maintenance, Grounds – Classified Staff (CLS) 1. Facilities Salary Maint Total [Facilities FTE] * [CLS - Salary Maint] * [Regionalization Base] 19.742 * 56,105.00 * 1.000	\$ 1,107,624.91
Z355	2. Facilities Salary Inc Total [Facilities FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities Salary Maint Total] 19.742 * 59,002.00 * 1.000 - 1,107,624.91	\$ 57,192.57
Z356	3. Facilities Salary Total [Facilities Salary Maint Total] + [Facilities Salary Inc Total] 1,107,624.91 + 57,192.57	\$ 1,164,817.48

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Z357	B. District Generated – Warehouse, Laborers, Mechanics - Classified Staff (CLS) 1. Warehouse Salary Maint Total [Warehouse FTE] * [CLS - Salary Maint] * [Regionalization Base] 3.615 * 56,105.00 * 1.000	\$ 202,819.58
Z358	2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total] 3.615 * 59,002.00 * 1.000 - 202,819.58	\$ 10,472.65
Z359	3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total] 202,819.58 + 10,472.65	\$ 213,292.23
Z360	C. District Generated - Technology - Classified Staff (CLS) 1. Technology Salary Maint Total [Technology FTE] * [CLS - Salary Maint] * [Regionalization Base] 6.838 * 56,105.00 * 1.000	\$ 383,645.99
Z361	2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total] 6.838 * 59,002.00 * 1.000 - 383,645.99	\$ 19,809.69
Z362	3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total] 383,645.99 + 19,809.69	\$ 403,455.68
Z363	D. Central Administration – Classified Staff (CLS) 1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 31.930 * 56,105.00 * 1.000	\$ 1,791,432.65
Z364	2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total] 31.930 * 59,002.00 * 1.000 - 1,791,432.65	\$ 92,501.21
Z365	3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total] 1,791,432.65 + 92,501.21	\$ 1,883,933.86

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Z366	E. Central Admin – Certificated Administrative Staff (CAS)	
	1. Central Admin CAS Salary Maint Total [Central Admin CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 10.912 * 116,092.00 * 1.000	\$ 1,266,795.90
	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total] 10.912 * 122,088.00 * 1.000 - 1,266,795.90	\$ 65,428.36
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total] 1,266,795.90 + 65,428.36	\$ 1,332,224.26

III. Summary and Benefits

Item Code		Amount
Z344	A. District Staffing Total Salaries	
	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 611.503 * 78,209.00 * 1.000	\$ 47,825,038.13
	2. School CIS Salary Increase (((School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((611.503 * 82,248.00) * (1.000 + 0.000)) - 47,825,038.13	\$ 2,469,860.61
Z371	3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total] 1,266,795.90 + 3,960,014.21	\$ 5,226,810.11
Z372	4. Total CAS Salary Inc [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total] 65,428.36 + 204,529.56	\$ 269,957.92
Z373	5. Total CLS Salary Maint [School CLS Salary Maint Total] + [Facilities Salary Maint Total] + [Warehouse Salary Maint Total] + [Technology Salary Maint Total] + [Central Admin CLS Salary Maint Total] 7,435,371.23 + 1,107,624.91 + 202,819.58 + 383,645.99 + 1,791,432.65	\$ 10,920,894.36
Z374	6. Total CLS Salary Increase [School CLS Salary Inc Total] + [Facilities Salary Inc Total] + [Warehouse Salary Inc Total] + [Technology Salary Inc Total] + [Central Admin CLS Salary Inc Total] 383,927.82 + 57,192.57 + 10,472.65 + 19,809.69 + 92,501.21	\$ 563,903.94
Z375	7. TOTAL Salaries [School CIS Salary Maint Total] + [School CIS Salary Inc Total] + [Total CAS Salary Maint] + [Total CAS Salary Inc] + [Total CLS Salary Maint] + [Total CLS Salary Inc] 47,825,038.13 + 2,469,860.61 + 5,226,810.11 + 269,957.92 + 10,920,894.36 + 563,903.94	\$ 67,276,465.07

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	B. Staff Units Insurance, Payroll Taxes, and Benefits	
Z376	1. CIS/CAS Insurance Maint Total ([School Generated CIS FTE] + [District Total CAS FTE]) * [Certificated Health Insurance] (611.503 + 45.023) * 15,684.00	\$ 10,296,953.78
Z377	2. CIS/CAS Insurance Inc Total (((School Generated CIS FTE) + [District Total CAS FTE]) * ([Certificated Health Insurance Inc] * [Cert Health Factor])) - [CIS/CAS Insurance Maint Total] ((611.503 + 45.023) * (16,488.00 * 1.02)) - 10,296,953.78	\$ 744,342.92
Z378	3. CLS Insurance Maint Total [District Total CLS FTE] * [CLS Health Insurance] 194.651 * 15,684.00	\$ 3,052,906.28
Z379	4. CLS Insurance Inc Total ([District Total CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS Insurance Maint Total] (194.651 * 16,488.00 * 1.430) - 3,052,906.28	\$ 1,536,543.85
Z380	5. CIS/CAS Benefits Maint Total ([School CIS Salary Maint Total] + [Total CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (47,825,038.13 + 5,226,810.11) * 0.16020	\$ 8,498,906.09
Z381	6. CIS/CAS Benefits Inc Total ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (2,469,860.61 + 269,957.92) * 0.15390	\$ 421,658.07
Z382	7. CLS Benefits Maint Total [Total CLS Salary Maint] * [CLS - Benefits Maint] 10,920,894.36 * 0.18070	\$ 1,973,405.61
Z383	8. CLS Benefits Inc Total [Total CLS Salary Inc] * [CLS - Benefits Inc] 563,903.94 * 0.14720	\$ 83,006.66
Z384	9. TOTAL Benefits [CIS/CAS Insurance Maint Total] + [CIS/CAS Insurance Inc Total] + [CLS Insurance Maint Total] + [CLS Insurance Inc Total] + [CIS/CAS Benefits Maint Total] + [CIS/CAS Benefits Inc Total] + [CLS Benefits Maint Total] + [CLS Benefits Inc Total] 10,296,953.78 + 744,342.92 + 3,052,906.28 + 1,536,543.85 + 8,498,906.09 + 421,658.07 + 1,973,405.61 + 83,006.66	\$ 26,607,723.26

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Z345pd	C. Professional Learning Days - General Apportionment 1. Professional Learning Days Salaries (((School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((611.503 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 838,248.31
Z381pd	2. Professional Learning Day - Payroll Tax and Benefits [School CIS PD Salary] * [CIS/CAS - Benefits Inc] 838,248.31 * 0.15390	\$ 129,006.41
3100pd	3. Total General Apportionment Professional Learning Days [School CIS PD Salary] + [CIS PD Benefits] 838,248.31 + 129,006.41	\$ 967,254.72
Z385	D. Running Start (Community and Technical College FTEs) 1. Run Start-Reg [Enroll Run Start] * [Run Start - Reg Rate] 340.00 * 10,585.00	\$ 3,598,900.00
Z386	2. Run Start-CTE [Enroll Run Start CTE] * [Run Start - CTE Rate] 30.00 * 11,479.00	\$ 344,370.00
Z387	3. Total Run Start [Run Start-Reg] + [Run Start-CTE] 3,598,900.00 + 344,370.00	\$ 3,943,270.00
Z389	E. Dropout Reengagement 1. Reengage - Reg [Enroll Program 1418 Reg] * [Run Start - Reg Rate] 75.00 * 10,585.00	\$ 793,875.00
Z340	2. Reengage - CTE [Enroll Program 1418 CTE] * [Run Start - CTE Rate] 0.00 * 11,479.00	\$ 0.00
Z342	3. Total Reengage [Reengage - Reg] + [Reengage - CTE] 793,875.00 + 0.00	\$ 793,875.00
Z343	F. Alternative Learning Experience Program Funding 1. Enroll K-12 Total ALE ([Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12]) * [Run Start - Reg Rate] (509.00 + 165.00 + 504.00) * 10,585.00	\$ 12,469,130.00

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M8T	G. Materials, Supplies, and Operating Costs (MSOC) 1. Regular Instruction: Total Allocated MSOC [Regular Students] * [MSOC -Reg Inst per Student] 10,889.00 * 1,656.25	18,034,906.25
M16T	2. Grades 9-12 Additional: Total Allocated MSOC [LabSci Students] * [MSOC 9-12 Additional per Student] 3,660.00 * 220.43	\$ 806,773.80
M91	3. Small School District and Remote & Necessary MSOC enhancement ([SS RN CIS FTE] + [SS RN CAS FTE]) * [MSOC -SSRN] (0.000 + 0.000) * 14,508.80	\$ 0.00
Z390	4. Total GenEd MSOC [Total MSOC -Reg Inst] + [Total MSOC 9-12 Additional] + [Total MSOC -SS RN] 18,034,906.25 + 806,773.80 + 0.00	\$ 18,841,680.05
Z123	H. Career & Technical Education and Skills Centers 1. CTE 7-8 Total [CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC -CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD] 705,770.09 + 79,113.02 + 158,007.36 + 372,140.05 + 284,147.01 + 4,849.19 + 13,573.13	\$ 1,617,599.85
Z137	2. Grades 9 - 12 Exploratory Career & Technical Education - Total [CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD] 3,754,867.94 + 422,912.83 + 838,300.42 + 1,979,121.83 + 1,511,736.38 + 25,797.98 + 72,212.37	\$ 8,604,949.75
Z109	3. Skills Center Total [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skill Center] + [Skills Center Substitutes] + [Total Program 45 PD] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
144A	4. Total Middle School CTE, High School CTE, and Skill Center [CTE 7-8 Total] + [CTE 9-12 Total] + [Skills Center Total] 1,617,599.85 + 8,604,949.75 + 0.00	\$ 10,222,549.60

Superintendent of Public Instruction

Richland School District

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IV. Guaranteed Entitlement

Item Code	Amount
m49	A.Totals
m49	1. Total Guaranteed Entitlement
	[Substitutes] + [SS RN Substitutes] + [TOTAL Salaries] + [TOTAL Benefits] + [Total Run Start] + [Total Reengage] + [Total ALE] + [Total GenEd MSOC] + [Skills Center Total] + [CTE 7-8 Total] + [CTE 9-12 Total] + [Total 3100 PD]
	324,929.38 + 0.00 + 67,276,465.07 + 26,607,723.26 + 3,943,270.00 + 793,875.00 + 12,469,130.00 + 18,841,680.05 + 0.00 + 1,617,599.85 + 8,604,949.75 + 967,254.72
Z457	2. Guar Entlmnt per Student
	[Total Guaranteed Entitlement] / [Enroll Total w/ Run Start and Droput and ALE]
	141,446,877.08 / 13,479.00
Z246	3. BEA Rate for Special Education
	[TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD]
	6,079.32 + 2,406.52 + 30.66 + 1,742.65 + 87.05
	4. Computation of State Funded Support
	a. Local Deductible Revenue Sources
A24	i. 1400 Local In-Lieu-of Taxes
	0.00
A27	ii. 5400 Federal In-Lieu-of Taxes
	0.00
Z292	iii. Total Deductible Revenue
	[1400 Local In-Lieu-of Taxes] + [5400 Federal In-Lieu-of Taxes]
	0.00 + 0.00
A34	b. BEA Reduce/Delay
	0.00
Z288	c. General Apportionment Allocation for Special Ed Account 3121
	[SpEd Gen Apport Instruct] * [State % for 3121 Calculations]
	20,354,070.12 * 0.25000
A28	d. Federal Forest Account 5500 Deduction
	0.00
Z456	e. Fire District Payment
	[Enroll Fire Dist] * [Fire Dist Rate]
	0.00 * 1.10
M70	g. Total Amount to be Paid Sept. 2026 - Aug 2027 in Account 3100
	[Total Guaranteed Entitlement] - [Local Deductible Revenue Sources] - [BEA Reduce/Delay] - [Gen Apport 3121] - [5500 Federal Forests] + [Fire Dist Payment]
	141,446,877.08 - 0.00 - 0.00 - 5,088,517.53 - 0.00 + 0.00

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Item Code	Amount
Z096	A. Skill Center – Certificated Instructional Staff (CIS) District Total
	1. Skill CIS Salary Maint
	[Skills Center CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]
	0.000 * 78,209.00 * 1.000
Z097	2. Skill CIS Salary Inc
	(((Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [Skills CIS Salary Maint]
	((0.000 * 82,248.00) * (1.000 + 0.000)) - 0.00
Z098	3. Skill CIS Salary Total
	[Skills CIS Salary Maint] + [Skills CIS Salary Inc]
	0.00 + 0.00
Z099	B. Skill Center – Certificated Administrative Staff (CAS)
	1. Skill CAS Salary Maint
	[Skills Center CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]
	0.000 * 116,092.00 * 1.000
Z100	2. Skill CAS Salary Inc
	[Skills Center CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Skills CAS Salary Maint]
	0.000 * 122,088.00 * 1.000 - 0.00
Z101	3. Skill CAS Salary Total
	[Skills CAS Salary Maint] + [Skills CAS Salary Inc]
	0.00 + 0.00
111A	C. Skill Center - Classified Staff (CLS)
	1. Skill CLS Salary Maint Total
	[Skills Center CLS FTE] * [CLS - Salary Maint] * [Regionalization Base]
	0.000 * 56,105.00 * 1.000
110A	2. CAS Salary Increase
	[Skills Center CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Skills CLS Salary Maint]
	0.000 * 59,002.00 * 1.000 - 0.00
112A	3. Subtotal CTE CAS Salary
	[Skills CLS Salary Maint] + [Skills CLS Salary Inc]
	0.00 + 0.00

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	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z102	1. Skill Cert Insurance [Skills Center CIS CAS FTE] * [Certificated Health Insurance] 0.000 * 15,684.00	\$ 0.00
Z103	2. Skill Cert Insurance Inc ([Skills Center CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [Skills Cert Insurance] (0.000 * 16,488.00 * 1.02) - 0.00	\$ 0.00
Z104	3. Skill Cert Benefits Maint ([Skills CIS Salary Maint] + [Skills CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (0.00 + 0.00) * 0.16020	\$ 0.00
Z105	4. Skill Cert Benefits Inc ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (0.00 + 0.00) * 0.15390	\$ 0.00
108A	5. Classified Insurance Benefits [Skills Center CLS FTE] * [CLS Health Insurance] 0.000 * 15,684.00	\$ 0.00
109A	6. Classified Insurance Benefits - Increase ([Skills Center CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [Skills CLS Insurance] (0.000 * 16,488.00 * 1.430) - 0.00	\$ 0.00
107A	7. Classified - Payroll Tax and Benefits [Skills CLS Salary Maint] * [CLS - Benefits Maint] 0.00 * 0.18070	\$ 0.00
106A	8. Classified - Payroll Tax and Benefits - Increase [Skills CLS Salary Inc] * [CLS - Benefits Inc] 0.00 * 0.14720	\$ 0.00
Z106	9. Skill insurance/Benefits Total [Skills Cert Insurance] + [Skills Cert Insurance Inc] + [Skills Cert Benefits Maint] + [Skills Cert Benefits Inc] + [Skills CLS Insurance] + [Skills CLS Insurance Inc] + [Skills CLS Benefits Maint] + [Skills CLS Benefits Inc] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

Z097pd	E. Professional Learning Days - Skill Center 1. Professional Learning Days Salaries (((Skills Center CIS FTE * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.000 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 0.00
Z105pd	2. Professional Learning Day - Payroll Tax and Benefits [Skill CIS PD Salary] * [CIS/CAS - Benefits Inc] 0.00 * 0.15390	\$ 0.00
3045pd	3. Total Skill Center Professional Learning Days [Skill CIS PD Salary] + [Skill CIS PD Benefits] 0.00 + 0.00	\$ 0.00
M40T	F. Materials, Supplies, and Operating Costs (MSOC) 1. Skill Center: Total Allocated MSOC [Enroll Skills 9-12] * [MSOC-Skill Center per Student] 0.00 * 1,857.17	\$ 0.00
Z108	2. Skill Center Substitutes [Skills Center Teacher FTE] * [Substitutes Days] * [Substitutes Rate] 0.000 * 4.000 * 151.86	\$ 0.00
Z109	G. Total 1. Skill Center Total [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skill Center] + [Skills Center Substitutes] + [Total Program 45 PD] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

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2026-27 - Update 2026.06.10**1191 MSCTE****Computation for Guaranteed School-Generated Entitlement (Grades 7 – 8 CTE)**

Item Code		Amount
Z110	A. Grades 7-8 Exploratory Career & Technical Education –Certificated Instructional Staff (CIS) 1. CTE 7-8 CIS Salary Maint $[CTE\ 7-8\ CIS\ FTE] * [CIS\ Biennial\ Base\ Sal] * [Regionalization\ Base]$ $8.581 * 78,209.00 * 1.000$	\$ 671,111.43
Z111	2. CTE 7-8 CIS Salary Inc $(([CTE\ 7-8\ CIS\ FTE] * [CIS\ Sal\ Inc]) * ([Regionalization] + [Regionalization\ Experience])) - [CTE\ 7-8\ CIS\ Salary\ Maint]$ $((8.581 * 82,248.00) * (1.000 + 0.000)) - 671,111.43$	\$ 34,658.66
Z112	3. CTE 7-8 CIS Salary Total $[CTE\ 7-8\ CIS\ Salary\ Maint] + [CTE\ 7-8\ CIS\ Salary\ Inc]$ $671,111.43 + 34,658.66$	\$ 705,770.09
Z113	B. Grades 7-8 Exploratory Career & Technical Education – Certificated Administrative Staff (CAS) 1. CTE 7-8 CAS Salary Maint $[CTE\ 7-8\ CAS\ FTE] * [CAS - Salary\ Maint] * [Regionalization\ Base]$ $0.648 * 116,092.00 * 1.000$	\$ 75,227.62
Z114	2. CTE 7-8 CAS Salary Inc $[CTE\ 7-8\ CAS\ FTE] * [CAS - Salary\ Inc] * [Regionalization] - [CTE\ 7-8\ CAS\ Salary\ Maint]$ $0.648 * 122,088.00 * 1.000 - 75,227.62$	\$ 3,885.40
Z115	3. CTE 7-8 CAS Salary Total $[CTE\ 7-8\ CAS\ Salary\ Maint] + [CTE\ 7-8\ CAS\ Salary\ Inc]$ $75,227.62 + 3,885.40$	\$ 79,113.02
021A	C. CTE 7-8 - Classified Staff (CLS) 1. CLS Salary Maintenance Total $[CTE\ 7-8\ CLS\ FTE] * [CLS - Salary\ Maint] * [Regionalization\ Base]$ $2.678 * 56,105.00 * 1.000$	\$ 150,249.19
020A	2. CLS Salary Increase $[CTE\ 7-8\ CLS\ FTE] * [CLS - Salary\ Inc] * [Regionalization] - [CTE\ 7-8\ CLS\ Salary\ Maint]$ $2.678 * 59,002.00 * 1.000 - 150,249.19$	\$ 7,758.17
022A	3. Subtotal CTE CLS Salary $[CTE\ 7-8\ CLS\ Salary\ Maint] + [CTE\ 7-8\ CLS\ Salary\ Inc]$ $150,249.19 + 7,758.17$	\$ 158,007.36

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	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z116	1. CTE 7-8 Cert Insurance [CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance] 9.229 * 15,684.00	\$ 144,747.64
Z117	2. CTE 7-8 Cert Insurance Inc ([CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [CTE 7-8 Cert Insurance] (9.229 * 16,488.00 * 1.02) - 144,747.64	\$ 10,463.47
Z118	3. CTE 7-8 Cert Benefits Maint ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (671,111.43 + 75,227.62) * 0.16020	\$ 119,563.52
Z119	4. CTE 7-8 Cert Benefits Inc ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (34,658.66 + 3,885.40) * 0.15390	\$ 5,931.93
018A	5. Classified Insurance Benefits [CTE 7-8 CLS FTE] * [CLS Health Insurance] 2.678 * 15,684.00	\$ 42,001.75
019A	6. Classified Insurance Benefits - Increase ([CTE 7-8 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 7-8 CLS Insurance] (2.678 * 16,488.00 * 1.430) - 42,001.75	\$ 21,139.71
016A	7. Classified - Payroll Tax and Benefits [CTE 7-8 CLS Salary Maint] * [CLS - Benefits Maint] 150,249.19 * 0.18070	\$ 27,150.03
015A	8. Classified - Payroll Tax and Benefits - Increase [CTE 7-8 CLS Salary Inc] * [CLS - Benefits Inc] 7,758.17 * 0.14720	\$ 1,142.00
Z120	9. CTE 7-8 insurance/Benefits Total [CTE 7-8 Cert Insurance] + [CTE 7-8 Cert Insurance Inc] + [CTE 7-8 Cert Benefits Maint] + [CTE 7-8 Cert Benefits Inc] + [CTE 7-8 CLS Insurance] + [CTE 7-8 CLS Insurance Inc] + [CTE 7-8 CLS Benefits Maint] + [CTE 7-8 CLS Benefits Inc] 144,747.64 + 10,463.47 + 119,563.52 + 5,931.93 + 42,001.75 + 21,139.71 + 27,150.03 + 1,142.00	\$ 372,140.05

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Z111pd	E. Professional Learning Days - CTE 7-8 1. Professional Learning Days Salaries (((CTE 7-8 CIS FTE * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((8.581 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 11,762.83
Z119pd	2. Professional Learning Day - Payroll Tax and Benefits [CTE 7-8 CIS PD Salary] * [CIS/CAS - Benefits Inc] 11,762.83 * 0.15390	\$ 1,810.30
3034pd	3. Total CTE 7-8 Professional Learning Days [CTE 7-8 CIS PD Salary] + [CTE 7-8 CIS PD Benefits] 11,762.83 + 1,810.30	\$ 13,573.13
Z164T	F. Other Generated Entitlements 1. Total MSOC CTE 7-8 [Enroll 7-8 CTE] * [MSOC -CTE per Student] 153.00 * 1,857.17	\$ 284,147.01
Z122	2. CTE 7-8 Substitutes [CTE 7-8 Teacher FTE] * [Substitutes Days] * [Substitutes Rate] 7.983 * 4.000 * 151.86	\$ 4,849.19
Z123	G. Grades 7-8 Exploratory Career & Technical Education - Total 1. CTE 7-8 Total [CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC -CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD] 705,770.09 + 79,113.02 + 158,007.36 + 372,140.05 + 284,147.01 + 4,849.19 + 13,573.13	\$ 1,617,599.85

1191 CTE

Computation for Guaranteed School-Generated Entitlement (Grades 9 - 12 CTE)

Item Code		Amount
Z124	A. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory) 1. CTE 9-12 CIS Salary Maint [CTE 9-12 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 45.653 * 78,209.00 * 1.000	\$ 3,570,475.48
Z125	2. CTE 9-12 CIS Salary Inc (((CTE 9-12 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience]))) - [CTE 9-12 CIS Salary Maint] ((45.653 * 82,248.00) * (1.000 + 0.000)) - 3,570,475.48	\$ 184,392.46
Z126	3. CTE 9-12 CIS Salary Total [CTE 9-12 CIS Salary Maint] + [CTE 9-12 CIS Salary Inc] 3,570,475.48 + 184,392.46	\$ 3,754,867.94
Z127	B. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory) 1. CTE 9-12 CAS Salary Maint [CTE 9-12 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 3.464 * 116,092.00 * 1.000	\$ 402,142.69
Z128	2. CTE 9-12 CAS Salary Inc [CTE 9-12 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 9-12 CAS Salary Maint] 3.464 * 122,088.00 * 1.000 - 402,142.69	\$ 20,770.14
Z129	3. CTE 9-12 CAS Salary Total [CTE 9-12 CAS Salary Maint] + [CTE 9-12 CAS Salary Inc] 402,142.69 + 20,770.14	\$ 422,912.83
036A	C. CTE 9-12 - Classified Staff (CLS) 1. CLS Salary Maintenance Total [CTE 9-12 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 14.208 * 56,105.00 * 1.000	\$ 797,139.84
035A	2. CLS Salary Increase [CTE 9-12 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 9-12 CLS Salary Maint] 14.208 * 59,002.00 * 1.000 - 797,139.84	\$ 41,160.58
037A	3. Subtotal CTE CLS Salary [CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc] 797,139.84 + 41,160.58	\$ 838,300.42

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	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z130	1. CTE 9-12 Cert Insurance [CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance] 49.117 * 15,684.00	\$ 770,351.03
Z131	2. CTE 9-12 Cert Insurance Inc ([CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [CTE 9-12 Cert Insurance] (49.117 * 16,488.00 * 1.02) - 770,351.03	\$ 55,686.89
Z132	3. CTE 9-12 Cert Benefits Maint ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (3,570,475.48 + 402,142.69) * 0.16020	\$ 636,413.43
Z133	4. CTE 9-12 Cert Benefits Inc ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (184,392.46 + 20,770.14) * 0.15390	\$ 31,574.52
033A	5. Classified Insurance Benefits [CTE 9-12 CLS FTE] * [CLS Health Insurance] 14.208 * 15,684.00	\$ 222,838.27
034A	6. Classified Insurance Benefits - Increase ([CTE 9-12 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 9-12 CLS Insurance] (14.208 * 16,488.00 * 1.430) - 222,838.27	\$ 112,155.68
031A	7. Classified - Payroll Tax and Benefits [CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint] 797,139.84 * 0.18070	\$ 144,043.17
030A	8. Classified - Payroll Tax and Benefits - Increase [CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc] 41,160.58 * 0.14720	\$ 6,058.84
Z134	9. CTE 9-12 insurance/Benefits Total [CTE 9-12 Cert Insurance] + [CTE 9-12 Cert Insurance Inc] + [CTE 9-12 Cert Benefits Maint] + [CTE 9-12 Cert Benefits Inc] + [CTE 9-12 CLS Insurance] + [CTE 9-12 CLS Insurance Inc] + [CTE 9-12 CLS Benefits Maint] + [CTE 9-12 CLS Benefits Inc] 770,351.03 + 55,686.89 + 636,413.43 + 31,574.52 + 222,838.27 + 112,155.68 + 144,043.17 + 6,058.84	\$ 1,979,121.83

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Z125pd	E. Professional Learning Days - CTE 9-12 1. Professional Learning Days Salaries ((([CTE 9-12 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((45.653 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 62,581.13
Z133pd	2. Professional Learning Day - Payroll Tax and Benefits [CTE 9-12 CIS PD Salary] * [CIS/CAS - Benefits Inc] 62,581.13 * 0.15390	\$ 9,631.24
3031pd	3. Total CTE 9-12 Professional Learning Days [CTE 9-12 CIS PD Salary] + [CTE 9-12 CIS PD Benefits] 62,581.13 + 9,631.24	\$ 72,212.37
146A	F. Other Generated Entitlements 1. Materials, Supplies, and Operating Costs (MSOC) [Total MSOC -CTE 9-12 expl] + [Total MSOC -CTE 9-12 prep] 1,511,736.38 + 0.00	\$ 1,511,736.38
Z136	2. CTE 9-12 Substitutes ([CTE 9-12 expl Teacher FTE] + [CTE 9-12 prep Teacher FTE]) * ([Substitutes Days] * [Substitutes Rate]) (42.470 + 0.000) * (4.000 * 151.86)	\$ 25,797.98
Z137	G. Grades 9 - 12 Exploratory Career & Technical Education - Total [CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD] 3,754,867.94 + 422,912.83 + 838,300.42 + 1,979,121.83 + 1,511,736.38 + 25,797.98 + 72,212.37	\$ 8,604,949.75

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2026-27 - Update 2026.06.10**II. Special Education Excess Cost Allocation – Acct 4121**

Item Code		Amount
B1	A. Age 3-PreK Resident Special Education Enrollment	235.00
TKB2	B. TK Resident Special Education Enrollment	0.00
B2	C. Age K-22 Resident Special Education Enrollment	2,250.00
Z272	D. Enroll BEA Resident [Enroll TTK] + [Enroll Total w/ Run Start and Dropout and ALE] + [Adj Resident BEA] 0.00 + 13,479.00 + 0.00	13,479.00
Z273	E. Age K-22 Special Ed Enrollment Percent ([Enroll SpEd TK] + [Enroll SpEd K-22]) / [Enroll BEA Resident] (0.00 + 2,250.00) / 13,479.00	0.1669
Z274E	F. Funded Age K-22 Special Ed Enrollment Percent IF [Enroll SpEd% K-22] > [SpEd Max Fund %] THEN [Enroll SpEd% K-22] - [SpEd Max Fund %] ELSE 0 IF 0.1669 > 1.00000 THEN 0.1669 - 1.00000 ELSE 0	0.0000
Z246	G. Total BEA per SpEd Student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 6,079.32 + 2,406.52 + 30.66 + 1,742.65 + 87.05	\$ 10,346.20
Z277	H. Age 3-PreK Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN [Enroll SpEd 3-PK] * [Co-op SpEd Alloc Rate] * [SpEd 0-PK Alloc Factor] ELSE ([Enroll SpEd 3-PK] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]) IF 0.00 > 0 THEN 235.00 * 0.00 * 1.20 ELSE (235.00 * 10,346.20 * 1.20)	\$ 2,917,628.40
Z278	I. Age K-21 Allocation 1. Fed Funds Integration Rate	\$ 21.75
TKZ280	2. TK Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd TK] ELSE ([SpEd BEA Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate] * [Enroll SpEd TK] IF 0.00 > 0 THEN ((0.00 * 1.1600) - 21.75) * 0.00 ELSE ((10,346.20 * 1.1600) - 21.75) * 0.00	\$ 0.00

Z280	3. Age K-22 Other Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd K-22] ELSE (([SpEd BEA Rate] * [SpEd K-22 Alloc Factor]) - [Fed Funds Int Rate]) * [Enroll SpEd K-22] IF 0.00 > 0 THEN ((0.00 * 1.1600) - 21.75) * 2,250.00 ELSE ((10,346.20 * 1.1600) - 21.75) * 2,250.00	\$ 26,954,644.50
Z280E	4. If Age K-22 Special Ed Enrollment Percent exceeds threshold IF [Enroll SpEd% K-22] > [SpEd Max Fund %] THEN ((([SpEd TK Tier Other Allocation] + [SpEd K-22 Allocation]) * -1) / [Enroll SpEd% K-22]) * [SpEd K-22 Excess%]) ELSE 0 IF 0.1669 > 1.00000 THEN (((0 + 26,954,644.50) * -1) / 0.1669) * 0.0000) ELSE 0	\$ 0.00

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B4	J. State Safety Net	\$ 0.00
B5	K. Home Hospital Allocation	\$ 0.00
N7S	L. Special Ed Total [SpEd 3-PK Allocation] + [SpEd TK Allocation] + [SpEd K-22 Allocation] + [SpEd K-22 Exceeds Max Fund%] 2,917,628.40 + 0.00 + 26,954,644.50 + 0.00	\$ 29,872,272.90
Z476S	M. Special Ed WithHold Amount [Special Ed Total] * [SpEd WithHold Factor] 29,872,272.90 * 0.0060	\$ 179,233.64
N7	N. Total 4121 Total Special Ed Excess Cost Acct 4121 Allocation [Special Ed Total] - [SpEd WithHold Amount] + [State Safety Net] + [Home/Hosp Ed Alloc] 29,872,272.90 - 179,233.64 + 0.00 + 0.00	\$ 29,693,039.26

Account 3121 Special Education, General Apportionment

Item Code		Amount
B2T	O. Total Enroll SpEd K-22 [Enroll SpEd K-22] + [Enroll SpEd TK] 2,250.00 + 0.00	2,250.00
Z284	P. SpEd Gen Apport IF [Co-op SpEd Alloc Rate] > 0 THEN [Co-op SpEd Alloc Rate] * [Total Enroll SpEd K-22] ELSE [SpEd BEA Rate] * [Total Enroll SpEd K-22] IF 0.00 > 0 THEN 0.00 * 2,250.00 ELSE 10,346.20 * 2,250.00	\$ 23,278,950.00
N9	Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate	0.1437

Z286	R. SpEd Gen Apport Instruct [SpEd Gen Apport] / (1 + [Districtwide Allow]) 23,278,950.00 / (1 + 0.1437)	\$ 20,354,070.12
B8S	S. Percent used in Special Education Instruction	0.25000
Z288	T. General Apportionment Allocation for Special Ed Account 3121Gen Apport 3121 [SpEd Gen Apport Instruct] * [State % for 3121 Calculations] 20,354,070.12 * 0.25000	\$ 5,088,517.53
Z291	Total program 21 [Total 4121] + [Gen Apport 3121] 29,693,039.26 + 5,088,517.53	\$ 34,781,556.79

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Item Code		Amount
TKZ219	CIS BEA FTE TTK [Enroll TTK] * [SpEd CIS Ratio K-3] 0.00 * 0.069755	0.000
Z219	CIS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CIS Ratio K-3] (777.00 + 799.00 + 863.00 + 892.00) * 0.069755	232.354
Z220	CIS BEA FTE 4 [Enroll 4] * [SpEd CIS BEA Ratio 4] 974.00 * 0.04941	48.133
Z221	CIS BEA FTE 5-6 [Enroll 5-6] * [SpEd CIS BEA Ratio 5-6] 1,923.00 * 0.04941	95.031
Z222	CIS BEA FTE 7-8 [Enroll 7-8] * [SpEd CIS BEA Ratio 7-8] 1,968.00 * 0.04954	97.512
Z223	CIS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CIS BEA Ratio 9-12] (3,660.00 + 509.00 + 165.00 + 504.00 + 75.00 + 0.00 + 340.00 + 30.00) * 0.05088	268.810
Z224	CIS BEA FTE K-12 ([CIS BEA FTE TTK] + [CIS BEA FTE K-3] + [CIS BEA FTE 4] + [CIS BEA FTE 5-6] + [CIS BEA FTE 7-8] + [CIS BEA FTE 9-12]) / ([Enroll Total w/ Run Start and Dropout and ALE] + [Enroll TTK]) (0.000 + 232.354 + 48.133 + 95.031 + 97.512 + 268.810) / (13,479.00 + 0.00)	0.055037
TKZ555	CAS BEA FTE TTK [Enroll TTK] * [CAS Ratio K-3] 0.00 * 0.004320	0.000
Z555	CAS BEA FTE K-3	14.390

	$([Enroll\ K] + [Enroll\ 1] + [Enroll\ 2] + [Enroll\ 3]) * [CAS\ Ratio\ K-3]$ $(777.00 + 799.00 + 863.00 + 892.00) * 0.004320$	
Z555Z4	CAS BEA FTE 4 $[Enroll\ 4] * [SpEd\ CAS\ BEA\ Ratio\ 4]$ $974.00 * 0.00404$	3.941
Z555Z6	CAS BEA FTE 5-6 $[Enroll\ 5-6] * [SpEd\ CAS\ BEA\ Ratio\ 5-6]$ $1,923.00 * 0.00404$	7.780

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Z555Z8	CAS BEA FTE 7-8 $[Enroll\ 7-8] * [SpEd\ CAS\ BEA\ Ratio\ 7-8]$ $1,968.00 * 0.00404$	7.957
Z555Z12	CAS BEA FTE 9-12 $([Enroll\ 9-12] + [Enroll\ ALE\ K-6] + [Enroll\ ALE\ 7-8] + [Enroll\ ALE\ 9-12] + [Enroll\ Program\ 1418\ Reg] + [Enroll\ Program\ 1418\ CTE] + [Enroll\ Run\ Start] + [Enroll\ Run\ Start\ CTE]) * [SpEd\ CAS\ BEA\ Ratio\ 9-12]$ $(3,660.00 + 509.00 + 165.00 + 504.00 + 75.00 + 0.00 + 340.00 + 30.00) * 0.00406$	21.454
593X	CAS Special Ed BEA Rate (K-12) $([CAS\ BEA\ FTE\ TTK] + [CAS\ BEA\ FTE\ K-3] + [CAS\ BEA\ FTE\ 4] + [CAS\ BEA\ FTE\ 5-6] + [CAS\ BEA\ FTE\ 7-8] + [CAS\ BEA\ FTE\ 9-12]) / ([Enroll\ Total\ w/\ Run\ Start\ and\ Drop\ out\ and\ ALE] + [Enroll\ TTK])$ $(0.000 + 14.390 + 3.941 + 7.780 + 7.957 + 21.454) / (13,479.00 + 0.00)$	0.004119
TKZ556	CLS BEA FTE TTK $[Enroll\ TTK] * [SpEd\ CLS\ BEA\ Ratio\ TTK]$ $0.00 * 0.018543$	0.000
Z556	CLS BEA FTE K-3 $([Enroll\ K] + [Enroll\ 1] + [Enroll\ 2] + [Enroll\ 3]) * [SpEd\ CLS\ BEA\ Ratio\ K-3]$ $(777.00 + 799.00 + 863.00 + 892.00) * 0.018543$	61.767
Z556Z4	CLS BEA FTE 4 $[Enroll\ 4] * [SpEd\ CLS\ BEA\ Ratio\ 4]$ $974.00 * 0.01774$	17.279
Z556Z6	CLS BEA FTE 5-6 $[Enroll\ 5-6] * [SpEd\ CLS\ BEA\ Ratio\ 5-6]$ $1,923.00 * 0.01774$	34.114

Z556Z8	CLS BEA FTE 7-8 $[\text{Enroll 7-8}] * [\text{SpEd CLS BEA Ratio 7-8}]$ $1,968.00 * 0.01750$	34.446
Z556Z12	CLS BEA FTE 9-12 $([\text{Enroll 9-12}] + [\text{Enroll ALE K-6}] + [\text{Enroll ALE 7-8}] + [\text{Enroll ALE 9-12}] + [\text{Enroll Program 1418 Reg}] + [\text{Enroll Program 1418 CTE}] + [\text{Enroll Run Start}] + [\text{Enroll Run Start CTE}]) * [\text{SpEd CLS BEA Ratio 9-12}]$ $(3,660.00 + 509.00 + 165.00 + 504.00 + 75.00 + 0.00 + 340.00 + 30.00) * 0.01745$	92.209
594X	CLS Special Ed BEA Rate (K-12) $([\text{CLS BEA FTE TTK}] + [\text{CLS BEA FTE K-3}] + [\text{CLS BEA FTE 4}] + [\text{CLS BEA FTE 5-6}] + [\text{CLS BEA FTE 7-8}] + [\text{CLS BEA FTE 9-12}]) / ([\text{Enroll Total w/ Run Start and Dropout and ALE}] + [\text{Enroll TTK}])$ $(0.000 + 61.767 + 17.279 + 34.114 + 34.446 + 92.209) / (13,479.00 + 0.00)$	0.017792

Richland School District
Benton CountyEducational Service District 123
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2026-27 - Update 2026.06.10**Salary Allocation**

Item Code		Amount
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS Biennial Base Sal] * [Regionalization Base] 0.055037 * 78,209.00 * 1.000	\$ 4,304.39
Z226	CIS BEA Salary Inc Total (((CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CIS BEA Salary Maint Total] (((0.055037 * 82,248.00) * (1.000 + 0.000)) - 4,304.39	\$ 222.29
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total] 4,304.39 + 222.29	\$ 4,526.68
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] * [Regionalization Base] 0.004119 * 116,092.00 * 1.000	\$ 478.18
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total] 0.004119 * 122,088.00 * 1.000 - 478.18	\$ 24.70
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total] 478.18 + 24.70	\$ 502.88
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] * [Regionalization Base] 0.017792 * 56,105.00 * 1.000	\$ 998.22
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total] 0.017792 * 59,002.00 * 1.000 - 998.22	\$ 51.54
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total] 998.22 + 51.54	\$ 1,049.76
Z234	TOTAL Salary BEA	\$ 6,079.32

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

4,526.68 + 502.88 + 1,049.76

2026-2027 School Year

State of Washington

Run July 09, 2026 3:22 PM

Superintendent of Public Instruction

Richland School District

Educational Service District 123

Benton County

F-203 Worksheet Report

CCDDD 03400

2026-27 - Update 2026.06.10

Benefits Allocation

Item Code		Amount
Z235	1. CIS/CAS BEA Insurance Maint Total $([CIS\ BEA\ FTE\ K-12] + [CAS\ BEA\ FTE\ K-12]) * [Certificated\ Health\ Insurance]$ $(0.055037 + 0.004119) * 15,684.00$	\$ 927.80
Z236	2. CIS/CAS BEA Insurance Inc Total $(([CIS\ BEA\ FTE\ K-12] + [CAS\ BEA\ FTE\ K-12]) * ([Certificated\ Health\ Insurance\ Inc] * [Cert\ Health\ Factor])) - [CIS/CAS\ BEA\ Insurance\ Maint\ Total]$ $((0.055037 + 0.004119) * (16,488.00 * 1.02)) - 927.80$	\$ 67.07
Z237	3. CLS BEA Insurance Maint Total $[CLS\ BEA\ FTE\ K-12] * [CLS\ Health\ Insurance]$ $0.017792 * 15,684.00$	\$ 279.05
Z238	4. CLS BEA Insurance Inc Total $([CLS\ BEA\ FTE\ K-12] * [CLS\ Health\ Insurance\ Inc] * [CLS\ Health\ Factor]) - [CLS\ BEA\ Insurance\ Maint\ Total]$ $(0.017792 * 16,488.00 * 1.430) - 279.05$	\$ 140.45
Z239	5. CIS/CAS BEA Benefits Maint Total $([CIS\ BEA\ Salary\ Maint\ Total] + [CAS\ BEA\ Salary\ Maint\ Total]) * [CIS/CAS - Benefits\ Maint]$ $(4,304.39 + 478.18) * 0.16020$	\$ 766.17
Z240	6. CIS/CAS BEA Benefits Inc Total $([CIS\ BEA\ Salary\ Inc\ Total] + [CAS\ BEA\ Salary\ Inc\ Total]) * [CIS/CAS - Benefits\ Inc]$ $(222.29 + 24.70) * 0.15390$	\$ 38.01
Z241	7. CLS BEA Benefits Maint Total $[CLS\ BEA\ Salary\ Maint\ Total] * [CLS - Benefits\ Maint]$ $998.22 * 0.18070$	\$ 180.38
Z242	8. CLS BEA Benefits Inc Total $[CLS\ BEA\ Salary\ Inc\ Total] * [CLS - Benefits\ Inc]$ $51.54 * 0.14720$	\$ 7.59
Z243	9. TOTAL Benefits BEA	\$ 2,406.52

[CIS/CAS BEA Insurance Maint Total] + [CIS/CAS BEA Insurance Inc Total] + [CLS BEA Insurance Maint Total] + [CLS BEA Insurance Inc Total] + [CIS/CAS BEA Benefits Maint Total] + [CIS/CAS BEA Benefits Inc Total] + [CLS BEA Benefits Maint Total] + [CLS BEA Benefits Inc Total]	
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927.80 + 67.07 + 279.05 + 140.45 + 766.17 + 38.01 + 180.38 + 7.59	
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Substitutes BEA

Item Code	Amount
Z244	Substitutes BEA ([CIS BEA FTE K-12] * [Teachers %]) * ([Substitutes Days] * [Substitutes Rate]) (0.055037 * 0.9170) * (4.000 * 151.86)
	\$ 30.66

MSOC BEA

Item Code	Amount
Z245	MSOC BEA Per Student
	\$ 1,742.65
Z226pd	Professional Learning Days - Special Ed BEA 1. Professional Learning Days Salaries ((([CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.055037 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00
Z240pd	2. Professional Learning Day - Payroll Tax and Benefits [CIS BEA PD Salary] * [CIS/CAS - Benefits Inc] 75.44 * 0.15390
4120pd	3. Total SpEd BEA Professional Learning Days [CIS BEA PD Salary] + [CIS BEA PD Benefits] 75.44 + 11.61
	\$ 75.44
	\$ 11.61
	\$ 87.05

3. BEA Rate for Special Education

Item Code	Amount
Z246	Total BEA per SpEd Student [TOTAL Salary BEA] + [TOTAL Benefits BEA] + [Substitutes BEA] + [MSOC BEA Per Student] + [Total SpEd BEA PD] 6,079.32 + 2,406.52 + 30.66 + 1,742.65 + 87.05
	\$ 10,346.20

Richland School District
Benton CountyEducational Service District 123
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2026-27 - Update 2026.06.10**IV. Learning Assistance Program (LAP) – Acct 4155****LAP Regular Calculations**

Item Code		Amount
Z067	A. Eligible Students - Regular LAP Students [Enroll Total PY for LAP] * [LAP District Poverty %] 13,677.12 * 0.4225	5,778.58
Z068	B. Formulated Staffing Units - Regular LAP CIS FTE [LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year] / [LAP Class Size] / [Instruct Hr/Year] 5,778.58 * 2.39750 * 36.00 / 15.00 / 900.00	36.944
Z069	C. LAP CIS Salary Maint [LAP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 36.944 * 78,209.00 * 1.000	\$ 2,889,353.30
Z070	D. LAP CIS Salary Inc (((LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP CIS Salary Maint] ((36.944 * 82,248.00) * (1.000 + 0.000)) - 2,889,353.30	\$ 149,216.81
Z071	E. LAP CIS Insurance Benefits [LAP CIS FTE] * [Certificated Health Insurance] 36.944 * 15,684.00	\$ 579,429.70
Z072	F. LAP CIS Insurance Benefits Increase ([LAP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP CIS Insurance] (36.944 * 16,488.00 * 1.02) - 579,429.70	\$ 41,885.63
Z073	G. LAP CIS Payroll Tax and Benefits Maint [LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 2,889,353.30 * 0.16020	\$ 462,874.40
Z074	H. LAP CIS Payroll Tax and Benefits - Increase [LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 149,216.81 * 0.15390	\$ 22,964.47

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M56T	I. LAP MSOC [LAP Students] * [MSOC -LAP per Student] 5,778.58 * 0	\$ 0.00
Z070pd	J. Professional Learning Days - LAP 1. Professional Learning Days Salaries ((([LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((36.944 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 50,642.84
Z074pd	2. Professional Learning Day - Payroll Tax and Benefits [LAP CIS PD Salary] * [CIS/CAS - Benefits Inc] 50,642.84 * 0.15390	\$ 7,793.93
4155pd	3. Total LAP Professional Learning Days [LAP CIS PD Salary] + [LAP CIS PD Benefits] 50,642.84 + 7,793.93	\$ 58,436.77
O7	K. Lap Regular Total [LAP CIS Salary Maint] + [LAP CIS Salary Inc] + [LAP CIS Insurance] + [LAP CIS Insurance Inc] + [LAP CIS Benefits Maint] + [LAP CIS Benefits Inc] + [Total MSOC -LAP Base] + [Total LAP Regular PD] 2,889,353.30 + 149,216.81 + 579,429.70 + 41,885.63 + 462,874.40 + 22,964.47 + 0.00 + 58,436.77	\$ 4,204,161.08

LAP High Poverty Calculations

Item Code		Amount
Z076	A. Eligible Students - High Poverty	3,904.44
Z068A	B. Formulated Staffing Units - High Poverty ((([LAP PY HiPov Students] * [HiPov LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size]) / [Instruct Hr/Year] ((3,904.44 * 1.10000 * 36.00) / 15.00) / 900.00	11.453
Z069hp	C. School CIS Salary Maint Total [LAP HiPov CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 11.453 * 78,209.00 * 1.000	\$ 895,727.68
Z070hp	D. CIS Salary Increase ((([LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP HiPov CIS Salary Maint] ((11.453 * 82,248.00) * (1.000 + 0.000)) - 895,727.68	\$ 46,258.66

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Z071hp	E. CIS Insurance Benefits [LAP HiPov CIS FTE] * [Certificated Health Insurance] 11.453 * 15,684.00	\$ 179,628.85
Z072hp	F. CIS Insurance Benefits Increase ([LAP HiPov CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP HiPov CIS Insurance] (11.453 * 16,488.00 * 1.02) - 179,628.85	\$ 12,984.96
Z073hp	G. CIS Payroll Tax and Benefits [LAP HiPov CIS Salary Maint] * [CIS/CAS - Benefits Maint] 895,727.68 * 0.16020	\$ 143,495.57
Z074hp	H. CIS Payroll Tax and Benefits - Increase [LAP HiPov CIS Salary Inc] * [CIS/CAS - Benefits Inc] 46,258.66 * 0.15390	\$ 7,119.21
M56hpT	I. Total MSOC -LAP HiPov [LAP PY HiPov Students] * [MSOC -LAP per Student] 3,904.44 * 0	\$ 0.00
Z070hppd	J. Professional Learning Days - LAP High Poverty 1. Professional Learning Days Salaries ((([LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((11.453 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 15,699.77
Z074hppd	2. Professional Learning Day - Payroll Tax and Benefits [LAP HiPov CIS PD Salary] * [CIS/CAS - Benefits Inc] 15,699.77 * 0.15390	\$ 2,416.19
4155hppd	3. Total LAP Professional Learning Days [LAP HiPov CIS PD Salary] + [LAP HiPov CIS PD Benefits] 15,699.77 + 2,416.19	\$ 18,115.96
O7hp	K. Total Learning Assistance Program - High Poverty [LAP HiPov CIS Salary Maint] + [LAP HiPov CIS Salary Inc] + [LAP HiPov CIS Insurance] + [LAP HiPov CIS Insurance Inc] + [LAP HiPov CIS Benefits Maint] + [LAP HiPov CIS Benefits Inc] + [Total MSOC -LAP High Poverty] + [Total LAP HiPov PD] 895,727.68 + 46,258.66 + 179,628.85 + 12,984.96 + 143,495.57 + 7,119.21 + 0.00 + 18,115.96	\$ 1,303,330.89
LAP Program Totals		
071a	Calculated Allotment - Regular & High Poverty [LAP HiPov TOTAL] + [LAP Regular TOTAL] 1,303,330.89 + 4,204,161.08	\$ 5,507,491.97

Richland School District
Benton CountyEducational Service District 123
CCDDD 03400F-203 Worksheet Report
2026-27 - Update 2026.06.10**V. Transitional Bilingual Program (TBIP) – Acct 4165**

Item Code	Amount
A53 A. TBIP Kindergarten - Grade 12 [Enroll TBIP K-6] + [Enroll TBIP 7-8] + [Enroll TBIP 9-12] 481.00 + 136.00 + 274.00	891.00
A62 B. TBIP Enroll K-6 Subtotal	481.00
Z551 C. TBIP Staffing Units Grades K-6 [Enroll TBIP K-6] * [TBIP Hr/Stdnt K-6] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 481.00 * 4.778 * 36.00 / 15.00 / 900.00	6.129
A63 D. TBIP Enroll 7-8 Subtotal	136.00
Z551Z8 E. TBIP Staffing Units Grades 7-8 [Enroll TBIP 7-8] * [TBIP Hr/Stdnt 7-8] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 136.00 * 6.778 * 36.00 / 15.00 / 900.00	2.458
A64 F. TBIP Enroll 9-12 Subtotal	274.00
Z551Z12 G. TBIP Staffing Units Grades 9-12 [Enroll TBIP 9-12] * [TBIP Hr/Stdnt 9-12] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 274.00 * 6.778 * 36.00 / 15.00 / 900.00	4.952
A65 H. TBIP Exited Kindergarten - Grade 12	170.00
Z554 I. TBIP Staffing Units Exited Students [Enroll TBIP Exited] * [TBIP Hr/Stdnt Exited] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 170.00 * 3.000 * 36.00 / 15.00 / 900.00	1.360
A66 J. Total TBIP CIS FTE [TBIP CIS FTE K-6] + [TBIP CIS FTE 7-8] + [TBIP CIS FTE 9-12] + [TBIP CIS FTE Exited] 6.129 + 2.458 + 4.952 + 1.360	14.899

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Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 14.899 * 78,209.00 * 1.000	\$ 1,165,235.89
Z079	L. TBIP CIS Salary Inc (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [TBIP CIS Salary Maint] (((14.899 * 82,248.00) * (1.000 + 0.000)) - 1,165,235.89	\$ 60,177.06
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance] 14.899 * 15,684.00	\$ 233,675.92
Z081	N. TBIP CIS Insurance Inc ([Total TBIP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [TBIP CIS Insurance] (14.899 * 16,488.00 * 1.02) - 233,675.92	\$ 16,891.89
Z082	O. TBIP CIS Benefits Maint [TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 1,165,235.89 * 0.16020	\$ 186,670.79
Z083	P. TBIP CIS Benefits Inc [TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 60,177.06 * 0.15390	\$ 9,261.25
M48T	Q. TBIP MSOC [Enroll TBIP K-12] * [MSOC -TBIP per Student] 891.00 * 0	\$ 0.00
Z079pd	R. Professional Learning Days -TBIP 1. Professional Learning Days Salaries (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((14.899 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 20,423.55
Z083pd	2. Professional Learning Day - Payroll Tax and Benefits [TBIP CIS PD Salary] * [CIS/CAS - Benefits Inc] 20,423.55 * 0.15390	\$ 3,143.18
4165pd	3. Total TBIP Professional Learning Days [TBIP CIS PD Salary] + [TBIP CIS PD Benefits] 20,423.55 + 3,143.18	\$ 23,566.73

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Z085	S. Total Transitional Bilingual Program [TBIP CIS Salary Maint] + [TBIP CIS Salary Inc] + [TBIP CIS Insurance] + [TBIP CIS Insurance Inc] + [TBIP CIS Benefits Maint] + [TBIP CIS Benefits Inc] + [TOTAL MSOC -TBIP Program] + [Total TBIP PD] 1,165,235.89 + 60,177.06 + 233,675.92 + 16,891.89 + 186,670.79 + 9,261.25 + 0.00 + 23,566.73	\$ 1,695,479.53
Z476	T. TBIP WithHold Amount [TBIP TOTAL] * [TBIP WithHold Factor] 1,695,479.53 * 0.0204	\$ 34,587.78
Z477	U. TBIP Net Total [TBIP TOTAL] - [TBIP WithHold Amount] 1,695,479.53 - 34,587.78	\$ 1,660,891.75

Richland School District
Benton CountyEducational Service District 123
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2026-27 - Update 2026.06.10**VI. Highly Capable (HiCap) – Acct 4174**

Item Code	Formula Desc	Amount
Z086	A. HiCap Students	673.95
Z087	B. HiCap CIS FTE [HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year] / [HiCap Class Size] / [Instruct Hr/Year] 673.95 * 2.1590 * 36.00 / 15.00 / 900.00	3.880
Z088	C. HiCap CIS Salary Maint [HiCap CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 3.880 * 78,209.00 * 1.000	\$ 303,450.92
Z089	D. HiCap CIS Salary Inc (([HiCap CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [HiCap CIS Salary Maint] ((3.880 * 82,248.00) * (1.000 + 0.000)) - 303,450.92	\$ 15,671.32
Z090	E. HiCap CIS Insurance [HiCap CIS FTE] * [Certificated Health Insurance] 3.880 * 15,684.00	\$ 60,853.92
Z091	F. HiCap CIS Insurance Inc ([HiCap CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [HiCap CIS Insurance] (3.880 * 16,488.00 * 1.02) - 60,853.92	\$ 4,398.99
Z092	G. HiCap CIS Benefits Maint [HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint] 303,450.92 * 0.16020	\$ 48,612.84
Z093	H. HiCap CIS Benefits Inc [HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc] 15,671.32 * 0.15390	\$ 2,411.82
Z094T	I. HiCap MSOC [HiCap Students] * [MSOC -HiCap per Student] 673.95 * 0	\$ 0.00

Z089pd	J. Professional Learning Days - HiCap 1. Professional Learning Days Salaries (((HiCap CIS FTE * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((3.880 * 82,248.00) * (1.000 + 0.000)) / 180.00) * 3.00	\$ 5,318.70
Z093pd	2. Professional Learning Day - Payroll Tax and Benefits [HiCap CIS PD Salary] * [CIS/CAS - Benefits Inc] 5,318.70 * 0.15390	\$ 818.55
4174pd	3. Total HiCap Professional Learning Days [HiCap CIS PD Salary] + [HiCap CIS PD Benefits] 5,318.70 + 818.55	\$ 6,137.25
Z095	K. HiCap TOTAL [HiCap CIS Salary Maint] + [HiCap CIS Salary Inc] + [HiCap CIS Insurance] + [HiCap CIS Insurance Inc] + [HiCap CIS Benefits Maint] + [HiCap CIS Benefits Inc] + [Total MSOC -HiCap Program] + [Total HiCap PD] 303,450.92 + 15,671.32 + 60,853.92 + 4,398.99 + 48,612.84 + 2,411.82 + 0.00 + 6,137.25	\$ 441,537.06

VII. Transportation - Operations – Acct 4199

Item Code		Amount
I4	Total Transportation Operations [Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists] + [In-Lieu-Of Deprec for Contracting Dists] 5,527,855.00 + 0.00	\$ 5,527,855.00

Type	Number	Message	Input Value	Comparison Value
Warning	W-25	Why is LAP High Poverty Prior Year enrollment so different from Prior Year?	3,904.44	4,401.05
Warning	W-5	Why is headcount in fire protection district so different from count used for prior July payment?	0.00	1,902.00

Richland School District No.400

F-195F

ENROLLMENT AND STAFF COUNTS

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	777.00	727.00	701.00	676.00
2. Grade 1	799.00	792.00	741.00	713.00
3. Grade 2	863.00	813.00	803.00	750.00
4. Grade 3	892.00	876.00	823.00	814.00
5. Grade 4	974.00	881.00	864.00	811.00
6. Grade 5	982.00	967.00	872.00	856.00
7. Grade 6	941.00	1,010.00	1,018.00	928.00
8. Grade 7	999.00	944.00	1,013.00	1,020.00
9. Grade 8	969.00	1,006.00	950.00	1,020.00
10. Grade 9	1,076.00	1,035.00	1,075.00	1,019.00
11. Grade 10	1,039.00	1,049.00	1,010.00	1,048.00
12. Grade 11 (excluding Running Start)	824.00	826.00	836.00	806.00
13. Grade 12 (excluding Running Start)	721.00	722.00	724.00	732.00
14. SUBTOTAL	11,856.00	11,648.00	11,430.00	11,193.00
15. Running Start	370.00	367.00	368.00	364.00
16. Dropout Reengagement Enrollment	75.00	74.00	75.00	74.00
17. ALE Enrollment	1,178.00	1,275.00	1,450.00	1,833.00
18. TOTAL K-12	13,479.00	13,364.00	13,323.00	13,464.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	941.992	933.977	930.822	941.386
2. General Fund FTE Classified Employees /4	688.205	682.349	680.044	687.763

Richland School District No.400

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	37,037,496	41,271,419	42,479,600	43,723,149
2000 Local Nontax Support	2,429,986	2,409,310	2,401,171	2,386,900
3000 State, General Purpose	149,725,066	149,481,027	151,140,627	153,473,498
4000 State, Special Purpose	50,003,814	50,768,233	51,811,047	52,739,187
5000 Federal, General Purpose	81,374	82,618	84,315	85,825
6000 Federal, Special Purpose	11,394,719	11,568,914	11,806,547	12,018,049
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	250,672,455	255,581,521	259,723,307	264,426,608
EXPENDITURES				
00 Regular Instruction	132,602,569	134,012,917	136,184,642	138,650,795
20 Special Education Instruction	41,675,041	42,927,621	43,623,278	44,413,247
30 Vocational Education Instruction	10,357,550	10,668,859	10,841,751	11,038,083
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	12,046,152	12,408,221	12,609,300	12,837,641
70 Other Instructional Programs	914,874	942,372	957,644	974,986
80 Community Services	3,620,813	3,729,641	3,790,082	3,858,716
90 Support Services	44,419,624	45,754,701	46,496,172	47,338,166
B. TOTAL EXPENDITURES	245,636,623	250,444,332	254,502,869	259,111,634
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
F. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
G. Net Change In Fund Balance (A-B-C-D+E-F)	5,035,832	5,137,189	5,220,438	5,314,974
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0

Richland School District No.400

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0
G.L.823 Restricted for Carryover of Transition To Kindergarten	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	9,904,639	12,440,471	17,577,660	22,798,098
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	9,904,639	** 12,440,471	17,577,660	22,798,098
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	0	0	0	0
G.L.823 Restricted for Carryover of Transition To Kindergarten	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0

Richland School District No.400

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	14,940,471	17,577,660	22,798,098	28,113,072
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	14,940,471	17,577,660	22,798,098	28,113,072

**** Beginning Fund Balance does not match prior year Ending Fund Balance**

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 DS3 for detail of estimated outstanding nonvoted bond detail information.

Richland School District No.400

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES				
100 General Student Body	758,775	752,319	749,777	745,321
200 Athletics	834,240	827,142	824,348	819,448
300 Classes	91,601	90,822	90,515	89,977
400 Clubs	1,126,548	1,116,963	1,113,189	1,106,573
600 Private Moneys	52,946	52,496	52,318	52,007
A. TOTAL REVENUES	2,864,110	2,839,742	2,830,147	2,813,326
EXPENDITURES				
100 General Student Body	576,600	571,694	569,763	566,376
200 Athletics	756,358	749,922	747,389	742,947
300 Classes	60,801	60,284	60,080	59,723
400 Clubs	881,709	874,207	871,254	866,075
600 Private Moneys	54,560	54,096	53,913	53,593
B. TOTAL EXPENDITURES	2,330,028	2,310,203	2,302,399	2,288,714
C. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
D. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
E. Net Change In Fund Balance (A-B+C-D)	534,082	529,539	527,748	524,612
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	2,800,000	3,334,082	3,863,621	4,391,369
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,800,000	3,334,082	3,863,621	4,391,369
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	3,334,082	3,863,621	4,391,369	4,915,981

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F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
G. TOTAL ENDING FUND BALANCE (E+F)	3,334,082	3,863,621	4,391,369	4,915,981

Richland School District No.400

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	18,625,048	20,044,460	20,858,244	21,619,266
2000 Local Nontax Support	90,000	83,700	84,700	16,100
3000 State, General Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	4,205,100	2,040,000	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	22,920,148	22,168,160	20,942,944	21,635,366
EXPENDITURES				
Matured Bond Expenditures	18,285,000	17,580,000	25,190,000	11,130,000
Interest on Bonds	4,723,788	3,828,438	3,024,388	2,061,181
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	320,606	320,650	320,650	320,650
Arbitrage Rebate	320,606	320,650	320,650	320,650
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	23,650,000	22,049,738	28,855,688	13,832,481
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0	0
E. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
F. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
G. Net Change In Fund Balance (A-B-C-D+E-F)	-729,851	118,422	-7,912,744	7,802,885
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	10,382,000	9,652,149	9,770,571	1,857,827
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	10,382,000	9,652,149	9,770,571	1,857,827
ENDING FUND BALANCE				

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	9,652,149	9,770,571	1,857,827	9,660,712
G.L.890 Unassigned Fund Balance	0	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	9,652,149	9,770,571	1,857,827	9,660,712

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.

Richland School District No.400

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	11,588,982	12,998,641	13,897,257	12,938,522
2000 Local Nontax Support	300,000	100,400	0	0
3000 State, General Purpose	0	0	0	0
4000 State, Special Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	0	0	0	0
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	11,888,982	13,099,041	13,897,257	12,938,522
EXPENDITURES				
10 Sites	0	0	0	0
20 Buildings	8,775,000	6,373,547	3,293,257	1,274,522
30 Equipment	8,764,000	9,640,000	10,604,000	11,664,000
40 Energy	0	0	0	0
50 Sales and Lease Expenditures	0	0	0	0
60 Bond Issuance Expenditures	0	0	0	0
90 Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	17,539,000	16,013,547	13,897,257	12,938,522
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	4,205,100	2,040,000	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
F. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
G. Net Change In Fund Balance (A-B-C-D)	-9,855,117	-4,954,506	0	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0

Richland School District No.400

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	2,241,359	0	0	0
G.L.862 Committed from Levy Proceeds	5,562,029	0	0	0
G.L.863 Restricted from State Proceeds	2,907,915	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	4,098,321	4,954,506	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	14,809,624	4,954,506	0	0
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	241,359	0	0	0
G.L.862 Committed from Levy Proceeds	3,857,012	0	0	0
G.L.863 Restricted from State Proceeds	157,915	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0

Richland School District No.400

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
G.L.889 Assigned to Fund Purposes	698,220	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	4,954,506	0	0	0

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.

Richland School District No.400

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1100 Local Property Tax	0	0	0	0
1300 Sale of Tax Title Property	0	0	0	0
1400 Local in lieu of Taxes	0	0	0	0
1500 Timber Excise Tax	0	0	0	0
1600 County-Administered Forests	0	0	0	0
1900 Other Local Taxes	0	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0	0
2300 Investment Earnings	23,000	0	11,600	200
2500 Gifts and Donations	0	0	0	0
2600 Fines and Damages	0	0	0	0
2700 Rentals and Leases	0	0	0	0
2800 Insurance Recoveries	0	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0	0
3600 State Forests	0	0	0	0
4100 Special Purpose-Unassigned	0	0	0	0
4300 Other State Agencies-Unassigned	0	0	0	0
4499 Transportation Reimbursement Depreciation	781,000	781,000	781,000	781,000
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0	0
5400 Federal in lieu of Taxes	0	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0	0
5700 Qualified Energy Investment Tax Credits	0	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0	0
6200 Direct Special Purpose Grants	0	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100 Governmental Entities	0	0	0	0
8500 NonFederal ESD	0	0	0	0
9100 Sale of Bonds	0	0	0	0

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F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
9300 Sale of Equipment	0	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0	0
9500 Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	804,000	781,000	792,600	781,200
EXPENDITURES				
33 Transportation Equipment Purchases	2,347,892	0	1,562,000	0
34 Transportation Equipmment Major Repair	0	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal	0	0	0	0
92 Interest 1/	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	2,347,892	0	1,562,000	0
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0
G. Unusual or Infrequent Items - Inflows (G.L. 968)	0	0	0	0
H. Unusual or Infrequent Items - Outflows (G.L. 538)	0	0	0	0
I. Net Change In Fund Balance (C-D-E-F+G-H)	-1,543,892	781,000	-769,400	781,200
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	1,543,892	0	781,000	11,600
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
J. TOTAL BEGINNING FUND BALANCE	1,543,892	0	781,000	11,600

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F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2026-2027 Current	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	781,000	11,600	792,800
K. TOTAL ENDING FUND BALANCE (I+J)	0	781,000	11,600	792,800

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.