

Aberdeen School District No.005

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	51,546,974	438,625	3,060,089	30,500	200,675
Total Appropriation (Expenditures)	51,479,927	436,744	3,066,583	185,000	300,000
Other Financing Uses--Transfers Out (G.L. 536)	285,000	XXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-217,953	1,881	-6,494	-154,500	-99,325
Beginning Total Fund Balance	2,816,883	283,300	2,300,000	315,579	133,415
Ending Total Fund Balance	2,598,930	285,181	2,293,506	161,079	34,090

SECTION B: EXCESS LEVIES FOR 2021 COLLECTION

Excess levies approved by voters for 2021 collection	5,200,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	1,897,564	0	0	0	0
Net excess levy amount for 2021 collection after rollback	3,302,436	XXXX	2,878,445	0	0

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

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	3,350.02		3,290.00		3,229.00	
FTE Certificated Employees	256.948		236.241		202.380	
FTE Classified Employees	189.324		180.209		161.453	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	50,300,096		52,756,479		51,546,974	
Total Expenditures	51,545,993		53,150,880		51,479,927	
Total Beginning Fund Balance	3,714,612		3,368,014		2,816,883	
Total Ending Fund Balance	2,468,716		2,673,613		2,598,930	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	23,231,979	45.07	23,204,114	43.66	22,642,217	43.98
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	7,310,710	14.18	7,484,672	14.08	6,660,053	12.94
Vocational Instruction	2,466,456	4.78	2,481,922	4.67	1,684,762	3.27
Skill Center Instruction	343,507	0.67	366,112	0.69	310,042	0.60
Compensatory Education	6,679,018	12.96	6,154,093	11.58	6,335,102	12.31
Other Instructional Programs	419,884	0.81	740,802	1.39	1,263,724	2.45
Community Services	294,802	0.57	1,863,535	3.51	1,885,724	3.66
Support Services	10,799,637	20.95	10,855,630	20.42	10,698,303	20.78
Total - Program Groups	51,545,993	100.00	53,150,880	100.00	51,479,927	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	32,263,554	62.59	34,510,530	64.93	30,014,524	58.30
Teaching Support	4,851,950	9.41	4,367,802	8.22	6,970,113	13.54
Other Supportive Activities	9,184,696	17.82	9,181,742	17.27	8,940,457	17.37
Building Administration	2,560,965	4.97	2,464,456	4.64	2,558,427	4.97
Central Administration	2,585,003	5.01	2,626,350	4.94	2,996,406	5.82
Total - Activity Groups	51,545,993	100.00	53,150,880	100.00	51,479,927	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	21,245,903	41.22	20,586,502	38.73	19,699,601	38.27
Classified Salaries	9,078,211	17.61	9,353,124	17.60	8,595,759	16.70

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
Employee Benefits and Payroll Taxes	12,541,284	24.33	14,068,916	26.47	13,332,242	25.90
Supplies, Instructional Resources and Noncapitalized Items	2,382,184	4.62	2,498,257	4.70	3,037,722	5.90
Purchased Services	5,863,437	11.38	6,220,881	11.70	5,859,647	11.38
Travel	76,930	0.15	98,450	0.19	95,781	0.19
Capital Outlay	358,043	0.69	324,750	0.61	859,175	1.67
Total - Objects	51,545,993	100.00	53,150,880	100.00	51,479,927	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2018-2019	Budget 2/ 2019-2020	Budget 3/ 2020-2021
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	251.20	230.00	197.00
2. Grade 1	234.90	250.00	207.00
3. Grade 2	227.50	231.00	245.00
4. Grade 3	245.10	229.00	217.00
5. Grade 4	268.10	245.00	220.00
6. Grade 5	295.40	268.00	259.00
7. Grade 6	255.70	289.00	250.00
8. Grade 7	259.88	272.00	297.00
9. Grade 8	232.58	254.00	256.00
10. Grade 9	273.77	226.00	242.00
11. Grade 10	254.84	259.00	245.00
12. Grade 11 (excluding Running Start)	219.45	251.00	246.00
13. Grade 12 (excluding Running Start)	237.94	215.00	233.00
14. SUBTOTAL	3,256.36	3,219.00	3,114.00
15. Running Start	51.50	40.00	75.00
16. Dropout Reengagement Enrollment	30.80	25.00	25.00
17. ALE Enrollment	11.36	6.00	15.00
18. TOTAL K-12	3,350.02	3,290.00	3,229.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	256.948	236.241	202.380
2. General Fund FTE Classified Employees /4	189.324	180.209	161.453

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

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

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

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

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

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	3,420,693	2,465,299	3,327,401
2000 Local Nontax Support	539,153	823,390	653,151
3000 State, General Purpose	30,593,453	31,863,724	29,796,562
4000 State, Special Purpose	10,958,852	11,325,966	11,543,757
5000 Federal, General Purpose	43,864	25,000	25,000
6000 Federal, Special Purpose	4,543,123	6,097,608	6,077,232
7000 Revenues from Other School Districts	141,451	77,292	71,871
8000 Revenues from Other Entities	59,508	78,200	52,000
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	50,300,096	52,756,479	51,546,974
EXPENDITURES			
00 Regular Instruction	23,231,979	23,204,114	22,642,217
10 Federal Stimulus	0	0	0
20 Special Education Instruction	7,310,710	7,484,672	6,660,053
30 Vocational Education Instruction	2,466,456	2,481,922	1,684,762
40 Skill Center Instruction	343,507	366,112	310,042
50 and 60 Compensatory Education Instruction	6,679,018	6,154,093	6,335,102
70 Other Instructional Programs	419,884	740,802	1,263,724
80 Community Services	294,802	1,863,535	1,885,724
90 Support Services	10,799,637	10,855,630	10,698,303
B. TOTAL EXPENDITURES	51,545,993	53,150,880	51,479,927
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	300,000	285,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-1,245,897	-694,401	-217,953
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	846,355	540,750	370,513
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue		0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	335,762	250,000	250,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	13,370	13,370	13,370
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	166,122	-16,352	-427,000
G.L.891 Unassigned to Minimum Fund Balance Policy		2,580,246	2,610,000
F. TOTAL BEGINNING FUND BALANCE	3,714,612	3,368,014	2,816,883
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	984,165	540,750	370,513
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	935,961	250,000	250,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	14,070	13,370	13,370
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	-2,042,780	-710,753	-644,953
G.L.891 Unassigned to Minimum Fund Balance Policy	2,577,300	2,580,246	2,610,000
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	2,468,716	2,673,613	2,598,930

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

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SUMMARY OF GENERAL FUND BUDGET

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

3/ Line H must be equal to or greater than all restricted fund balances.

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
LOCAL TAXES			
1100 Local Property Tax	3,396,627	2,444,899	3,302,633
1300 Sale of Tax Title Property	7,637	1,100	1,100
1400 Local in lieu of Taxes	3,939	0	0
1500 Timber Excise Tax	12,489	19,300	23,668
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	3,420,693	2,465,299	3,327,401
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	20,162	33,230	2,040
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	1,759	1,555	0
2145 Skill Center Tuitions and Fees	1,313	3,000	1,000
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	0	0	0
2186 Community School Tuition and Fees	0	0	0
2188 Childcare Tuitions and Fees	15,000	12,000	8,450
2200 Sales of Goods, Supplies, and Services, Unassigned	11,922	10,500	7,645
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	104,787	81,290	30,830
2245 Skill Center, Sales of Goods, Supplies and Services	1,572	1,500	2,500
2288 Childcare, Sales of Goods, Supplies and Services	4,685	3,500	3,500
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	24,583	9,000	4,500
2298 School Food Services, Sales of Goods, Supplies and Svcs	20,167	19,300	6,410
2300 Investment Earnings	41,368	25,000	3,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	XXXXX	XXXXX	0
2500 Gifts and Donations	226,526	579,465	546,901
2600 Fines and Damages	7,998	3,550	1,375
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	35,305	33,000	35,000
2910 E-Rate	22,005	7,500	0
2998 Local School Food Services-non NSLP	XXXXX	XXXXX	0
2000 TOTAL LOCAL SUPPORT NONTAX	539,153	823,390	653,151

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
STATE, GENERAL PURPOSE			
3100 Apportionment	26,462,516	27,525,669	26,788,820
3121 Special Education--General Apportionment	917,129	1,017,504	1,121,261
3300 Local Effort Assistance	3,213,807	3,320,551	1,886,481
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	30,593,453	31,863,724	29,796,562
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	4,206,745	4,371,225	4,394,228
4122 Special Ed-Infants and Toddlers-State	234,899	241,090	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	2,156,713	2,246,084	2,430,748
4156 State Institutions, Centers, and Homes, Delinquent	362,412	363,075	363,075
4158 Special and Pilot Programs	428,411	384,537	406,455
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	573,860	575,331	577,321
4174 Highly Capable	88,013	90,328	90,620
4188 Childcare	0	0	0
4198 School Food Services	40,880	33,000	63,600
4199 Transportation--Operations	1,216,401	1,241,841	1,241,841
4300 Other State Agencies, Unassigned	7,500	0	0
4321 Special Education--Other State Agencies	6,329	3,500	3,500
4322 Special Education-Infants and Toddlers-State	0	0	196,414
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Speical and Pilot Programs--Other State Agencies	1,636,690	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	0	1,775,955	1,775,955
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	10,958,852	11,325,966	11,543,757
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
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	43,864	25,000	25,000
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	43,864	25,000	25,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	4,000	17,000	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124 Special Education--Supplemental	855,472	814,750	839,191
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	32,212	40,559	37,109
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	1,208,285	1,689,228	1,757,075
6152 School Improve, Fed Other Title Grants under ESEA, Fed	260,016	827,884	865,066
6153 Migrant ESEA Migrant, Federal	62,943	59,183	73,053
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	92,612	54,814	59,216
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance	0	0	500,000
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	62,807	23,000	23,000
6198 School Food Services	1,620,771	2,182,568	1,612,400
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6224 Special Education--Supplemental	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	21,485	36,822	36,822
6276 Targeted Assistance	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	136,024	125,000	125,000
6310 Medicaid Administrative Match	29,208	72,500	25,000
6318 Federal Stimulus--Competitive Grants	XXXXX	0	0
6321 Special Education--Medicaid Reimbursement	15,733	4,300	4,300
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	9,972	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	131,583	150,000	120,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	4,543,123	6,097,608	6,077,232
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	3,072	0	5,000
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	1,500	16,500	750
7198 School Food Services	1,081	1,000	875
7199 Transportation	12,768	0	0
7301 Nonhigh Participation	123,030	59,792	65,246
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	141,451	77,292	71,871
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8188 Childcare	59,508	66,000	52,000
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	0	12,200	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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
8000 TOTAL REVENUES FROM OTHER ENTITES	59,508	78,200	52,000
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	XXXXX	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	50,300,096	52,756,479	51,546,974

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EXPENDITURE BY PROGRAM

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REGULAR INSTRUCTION			
01 Basic Education	22,955,969	22,936,836	22,346,623
02 Alternative Learning Experience	43,598	38,400	93,792
03 Basic Education - Dropout Reengagement	232,413	228,878	201,802
00 TOTAL REGULAR INSTRUCTION	23,231,979	23,204,114	22,642,217
FEDERAL STIMULUS			
18 Federal Stimulus - Competitive Grants	XXXXX	0	0
10 TOTAL FEDERAL STIMULUS	0	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	6,277,125	6,460,324	5,644,046
22 Special Education, Infants and Toddlers, State	196,202	209,648	196,414
24 Special Education, Supplemental, Federal	837,383	814,700	819,593
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	7,310,710	7,484,672	6,660,053
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	1,911,714	1,906,692	1,537,910
34 Middle School Career and Technical Education, State	512,459	534,671	109,752
38 Vocational, Federal	42,282	40,559	37,100
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	2,466,456	2,481,922	1,684,762
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	343,507	366,112	310,042
46 Skill Center, Federal	0	0	0
47 Skill Center-Facility Upgrades	0	XXXXX	XXXXX
47 Skill Center - Facility Upgrades	XXXXX	0	0
40 TOTAL SKILL CENTER INSTRUCTION	343,507	366,112	310,042
COMPENSATORY EDUCATION INSTRUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,183,436	1,687,780	1,801,223
52 Other Title Grants under ESEA-Federal	254,668	811,688	798,864
53 Migrant ESEA Migrant, Federal	61,649	57,844	73,054
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	2,216,271	2,251,675	2,430,681

Aberdeen School District No.005

EXPENDITURE BY PROGRAM

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
56 State Institutions, Centers and Homes, Delinquent	325,013	333,231	318,050
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	2,022,119	324,874	322,342
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	90,708	54,185	59,216
65 Transitional Bilingual, State	502,489	585,957	484,031
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	21,155	36,859	36,601
69 Compensatory, Other	1,510	10,000	11,040
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	6,679,018	6,154,093	6,335,102
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	77,364	87,606	85,125
75 Professional Development, State	0	0	XXXXX
76 Targeted Assistance, Federal	0	0	545,171
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	342,520	653,196	633,428
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	419,884	740,802	1,263,724
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Child Care	130,601	1,860,535	1,882,724
89 Other Community Services	164,201	3,000	3,000
80 TOTAL COMMUNITY SERVICES	294,802	1,863,535	1,885,724
SUPPORT SERVICES			
97 District-wide Support	7,404,921	7,404,459	7,323,866
98 School Food Services	2,277,247	2,376,068	2,081,690
99 Pupil Transportation	1,117,469	1,075,103	1,292,747
90 TOTAL SUPPORT SERVICES	10,799,637	10,855,630	10,698,303
TOTAL PROGRAM EXPENDITURES	51,545,993	53,150,880	51,479,927

Aberdeen School District No.005

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	22,346,623	163,084		12,471,420	1,585,382	6,080,087	721,845	841,630	3,500	479,675
02 ALE	93,792	0		18,931	15,209	21,252	0	38,400	0	0
03 Basic Education - Dropout Reengagement	201,802	0		0	0	0	0	201,802	0	0
TOTAL REGULAR INSTRUCTION	22,642,217	163,084		12,490,351	1,600,591	6,101,339	721,845	1,081,832	3,500	479,675
18 Federal Stimulus - Competitive Grants	0	0	0	0	0	0	0	0	0	0
TOTAL FEDERAL STIMULUS	0	0	0	0	0	0	0	0	0	0
21 Sp Ed, Sup, St	5,644,046	0		1,959,413	1,096,103	1,719,616	30,750	768,164	4,500	65,500
22 Sp Ed, I&T, St	196,414	0		0	0	0	0	196,414	0	0
24 Sp Ed, Sup, Fed	819,593	0		464,563	11,952	198,692	0	144,386	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	6,660,053	0		2,423,976	1,108,055	1,918,308	30,750	1,108,964	4,500	65,500
31 Voc, Basic, St	1,537,910	19,000		818,767	62,201	394,156	205,986	35,200	2,600	0
34 MidSchCar/Tec	109,752	2,830		66,965	0	28,957	5,500	5,500	0	0
38 Voc, Fed	37,100	0		0	0	0	37,100	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0

Aberdeen School District No.005

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,684,762	21,830		885,732	62,201	423,113	248,586	40,700	2,600	0
45 Skil Cnt, Bas, St	310,042	2,500	0	158,462	0	63,930	22,000	62,150	1,000	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	310,042	2,500	0	158,462	0	63,930	22,000	62,150	1,000	0
51 ESEA Disadvantaged, Federal	1,801,223	35,085		775,082	357,494	387,133	184,271	18,257	8,901	35,000
52 Other Title Grants under ESEA -Federal	798,864	43,800	0	133,019	108,000	52,725	31,550	329,440	33,930	66,400
53 ESEA Migrant, Federal	73,054	500		0	37,520	29,117	3,517	400	2,000	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	2,430,681	1,000		1,161,269	547,796	647,016	28,000	0	0	45,600
56 St In, Ctr/Hm, D	318,050	0		196,750	7,087	107,713	6,500	0	0	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	322,342	0		261,469	0	59,823	300	250	500	0
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	0	0		0	0	0	0	0	0	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	59,216	0		0	15,619	10,392	7,000	16,205	10,000	0
65 Tran Biling, St	484,031	0		281,640	42,496	115,895	25,000	0	0	19,000
67 Ind Ed, Fd,	0	0		0	0	0	0	0	0	0

Aberdeen School District No.005

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
68 Ind Ed, Fd, ED	36,601	0		0	18,801	0	16,500	300	1,000	0
69 Comp, Othr	11,040	1,040		0	0	0	0	10,000	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	6,335,102	81,425	0	2,809,229	1,134,813	1,409,814	302,638	374,852	56,331	166,000
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	0	0		0	0	0	0	0	0	0
74 Highly Capable	85,125	0		51,549	0	22,576	10,000	0	1,000	0
76 Target Asst, Fed	545,171	0		194,374	135,022	60,775	45,000	0	0	110,000
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	633,428	7,375		0	59,678	55,572	493,803	15,000	2,000	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,263,724	7,375		245,923	194,700	138,923	548,803	15,000	3,000	110,000
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0
88 Child Care	1,882,724	0		470,988	459,585	555,651	8,000	378,500	10,000	0
89 Othr Comm Srv	3,000	0	0	0	0	0	0	3,000	0	0
TOTAL COMMUNITY SERVICES	1,885,724	0	0	470,988	459,585	555,651	8,000	381,500	10,000	0
97 Distwide Suppt	7,323,866	46,804	-42,552	214,940	2,825,581	1,701,422	234,350	2,294,971	13,350	35,000
98 Schl Food Serv	2,081,690	1,000	-50,276	0	709,056	551,960	844,250	21,200	1,500	3,000
99 Pupil Transp	1,292,747	500	-231,690	0	501,177	467,782	76,500	478,478	0	0
TOTAL SUPPORT SERVICES	10,698,303	48,304	-324,518	214,940	4,035,814	2,721,164	1,155,100	2,794,649	14,850	38,000

Aberdeen School District No.005

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
OBJECT TOTALS	51,479,927	324,518	-324,518	19,699,601	8,595,759	13,332,242	3,037,722	5,859,647	95,781	859,175

Aberdeen School District No.005

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
(0) Debit Transfers	352,914	XXXXX	338,168	XXXXX	324,518	XXXXX
(1) Credit Transfers	-352,914	XXXXX	-338,168	XXXXX	-324,518	XXXXX
(2) Certificated Salaries	21,245,903	41.22	20,586,502	38.73	19,699,601	38.27
(3) Classified Salaries	9,078,211	17.61	9,353,124	17.60	8,595,759	16.70
(4) Employee Benefits and Payroll Taxes	12,541,284	24.33	14,068,916	26.47	13,332,242	25.90
(5) Supplies and Materials	2,382,184	4.62	2,498,257	4.70	3,037,722	5.90
(7) Purchased Services	5,863,437	11.38	6,220,881	11.70	5,859,647	11.38
(8) Travel	76,930	0.15	98,450	0.19	95,781	0.19
(9) Capital Outlay	358,043	0.69	324,750	0.61	859,175	1.67
TOTAL EXPENDITURES	51,545,993	100.00	53,150,880	100.00	51,479,927	100.00

Aberdeen School District No.005

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	31,385,593	60.89	33,434,176	62.90	29,118,676	56.56
28 Extracur	877,961	1.70	1,076,354	2.03	895,848	1.74
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	32,263,554	62.59	34,510,530	64.93	30,014,524	58.30
TEACHING SUPPORT						
22 Lrn Resrc	457,045	0.89	310,088	0.58	408,515	0.79
24 Guid/Coun	1,456,061	2.82	1,183,107	2.23	1,802,598	3.50
25 Pupil M/S	38,940	0.08	22,500	0.04	36,520	0.07
26 Health	1,878,353	3.64	1,628,055	3.06	2,141,921	4.16
31 InstProDev	399,653	0.78	337,444	0.63	923,470	1.79
32 Inst Tech	188,270	0.37	326,324	0.61	692,976	1.35
33 Curriculum	433,628	0.84	560,284	1.05	753,135	1.46
34 Prof Lrng St	99,825	0.19	0	0.00	210,978	0.41
TOTAL TEACHING SUPPORT	4,851,950	9.41	4,367,802	8.22	6,970,113	13.54
OTHER SUPPORT ACTIVITIES						
42 Food	990,643	1.92	880,500	1.66	774,500	1.50
44 Operation	1,159,179	2.25	1,363,787	2.57	1,167,118	2.27
49 Transfers	-69,740	-0.14	-50,276	-0.09	-50,276	-0.10
52 Operation	1,310,116	2.54	1,268,912	2.39	1,474,459	2.86
53 Maintnce	0	0.00	0	0.00	0	0.00
56 Insurance	43,230	0.08	51,531	0.10	49,978	0.10
59 Transfers	-235,876	-0.46	-245,340	-0.46	-231,690	-0.45
62 Grnd Mnt	95,990	0.19	93,893	0.18	97,387	0.19
63 Oper Bldg	1,458,542	2.83	1,672,854	3.15	2,280,649	4.43
64 Maintnce	2,338,672	4.54	2,055,505	3.87	1,243,351	2.42
65 Utilities	785,208	1.52	759,750	1.43	1,015,500	1.97
67 Bldg Secu	42,610	0.08	151,500	0.29	25,000	0.05
68 Insurance	330,189	0.64	348,840	0.66	384,824	0.75
72 Info Sys	833,750	1.62	774,535	1.46	626,830	1.22
73 Printing	9,764	0.02	34,149	0.06	44,582	0.09
74 Warehouse	45,240	0.09	34,302	0.06	51,945	0.10
75 Mtr Pool	-14,320	-0.03	-12,700	-0.02	-13,700	-0.03
83 Interest	0	0.00	0	0.00	0	0.00

Aberdeen School District No.005

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
84 Principal	0	0.00	0	0.00	0	0.00
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	61,500	0.12	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	9,184,696	17.82	9,181,742	17.27	8,940,457	17.37
UNIT ADMINISTRATION						
23 Princ Off	2,560,965	4.97	2,464,456	4.64	2,558,427	4.97
TOTAL UNIT ADMINISTRATION	2,560,965	4.97	2,464,456	4.64	2,558,427	4.97
CENTRAL ADMINISTRATION						
11 Bd of Dir	63,745	0.12	133,094	0.25	125,094	0.24
12 Supt Off	333,986	0.65	363,543	0.68	446,534	0.87
13 Busns Off	479,696	0.93	509,613	0.96	486,449	0.94
14 HR	456,431	0.89	422,081	0.79	355,448	0.69
15 Pblc Rltn	19,300	0.04	40,000	0.08	34,500	0.07
21 Supv Inst	924,536	1.79	972,462	1.83	1,238,560	2.41
41 Supervisn	197,166	0.38	182,057	0.34	190,348	0.37
51 Supervisn	0	0.00	0	0.00	0	0.00
61 Supv Bldg	110,143	0.21	3,500	0.01	119,473	0.23
TOTAL CENTRAL ADMINISTRATION	2,585,003	5.01	2,626,350	4.94	2,996,406	5.82
TOTAL EXPENDITURES	51,545,993	100.00	53,150,880	100.00	51,479,927	100.00

Aberdeen School District No. 005

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	176.020	86.97	52.210	32.34
28 Extracurricular	0.000	0.00	2.770	1.72
TOTAL TEACHING ACTIVITIES	176.020	86.97	54.980	34.05
TEACHING SUPPORT				
22 Learning Resources	0.000	0.00	5.002	3.10
24 Guidance and Counseling	8.250	4.08	1.866	1.16
26 Health/Related Services	3.000	1.48	9.458	5.86
31 InstProDev	2.000	0.99	0.000	0.00
33 Curriculum	0.500	0.25	0.881	0.55
34 Professional Learning - State	0.000	0.00	0.000	0.00
TOTAL TEACHING SUPPORT	13.750	6.79	17.207	10.66
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	11.487	7.11
52 Operations	XXXXX	XXXXX	8.504	5.27
62 Grounds--Maintenance	XXXXX	XXXXX	1.000	0.62
63 Operation of Buildings	XXXXX	XXXXX	28.457	17.63
64 Maintenance	XXXXX	XXXXX	8.438	5.23
72 Information Systems	0.000	0.00	4.003	2.48
73 Printing	0.000	0.00	0.433	0.27
74 Warehousing and Distribution	0.000	0.00	0.438	0.27
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	62.760	38.87
UNIT ADMINISTRATION				
23 Principal's Office	7.660	3.78	12.137	7.52
TOTAL UNIT ADMINISTRATION	7.660	3.78	12.137	7.52
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.49	1.000	0.62
13 Business Office	0.000	0.00	3.255	2.02
14 Human Resources	0.000	0.00	3.000	1.86
21 Supervision - Instruction	3.950	1.95	4.401	2.73
41 Supervision - Nutrition Services	0.000	0.00	1.713	1.06
61 Supervision - Building	0.000	0.00	1.000	0.62

Aberdeen School District No. 005

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TOTAL CENTRAL ADMINISTRATION	4.950	2.45	14.369	8.90
TOTAL FTE STAFF	202.380	100.00	161.453	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.

Aberdeen School District No.005

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES			
100 General Student Body	76,746	99,745	97,990
200 Athletics	102,914	98,160	88,960
300 Classes	0	2,500	1,000
400 Clubs	150,239	173,535	170,525
600 Private Moneys	87,163	85,150	80,150
A. TOTAL REVENUES	417,062	459,090	438,625
EXPENDITURES			
100 General Student Body	47,250	70,720	71,770
200 Athletics	104,541	132,240	109,940
300 Classes	1,709	3,000	1,000
400 Clubs	149,966	167,265	173,974
600 Private Moneys	87,548	85,260	80,060
B. TOTAL EXPENDITURES	391,014	458,485	436,744
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	26,048	605	1,881
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	7,500	7,500	7,500
G.L.819 Restricted for Fund Purposes	194,709	165,104	275,800
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	202,209	172,604	283,300
E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	7,500	7,500	7,500
G.L.819 Restricted for Fund Purposes	220,757	165,709	277,681
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	228,257	173,209	285,181

Aberdeen School District No.005

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

1/ Amount on Line F should be equal to or greater than all restricted fund balances.

Aberdeen School District No.005

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,761,784	2,608,022	2,734,089
2000 Local Nontax Support	39,362	41,000	41,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	0	300,000	285,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,801,146	2,949,022	3,060,089
EXPENDITURES			
Matured Bond Expenditures	2,235,000	2,527,000	2,745,000
Interest on Bonds	406,178	420,683	320,683
Interfund Loan Interest	0	0	0
Bond Transfer Fees	900	900	900
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	2,642,078	2,948,583	3,066,583
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	159,069	439	-6,494
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	2,228,905	2,328,739	2,300,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,228,905	2,328,739	2,300,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	2,387,974	2,328,739	2,293,516
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	439	0

Aberdeen School District No.005

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.890 Unassigned Fund Balance		0	-10
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	2,387,974	2,329,178	2,293,506

Aberdeen School District No.005

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
LOCAL TAXES			
1100 Local Property Taxes	2,722,552	2,570,421	2,688,446
1300 Sale of Tax Title Property	4,216	5,000	5,000
1400 Local in lieu of Taxes	2,038	1,200	2,300
1500 Timber Excise Tax	32,978	31,401	38,343
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	2,761,784	2,608,022	2,734,089
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	39,362	41,000	41,000
2450 Other Interest Earnings	XXXXX	XXXXX	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	39,362	41,000	41,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	300,000	285,000
9901 Transfers (local resources)	XXXXX	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	300,000	285,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	2,801,146	2,949,022	3,060,089

Aberdeen School District No.005

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	49,592	38,500	30,500
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	993	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	2,500,000	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,550,585	38,500	30,500
EXPENDITURES			
10 Sites	1,289,402	1,015,087	0
20 Buildings	69,260	0	185,000
30 Equipment	61,269	0	0
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	32,250	0	0
90 Debt Expenditures	XXXXX	0	0
B. TOTAL EXPENDITURES	1,452,181	1,015,087	185,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	1,098,403	-976,587	-154,500
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
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0

Aberdeen School District No.005

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	108,049	115,048	115,000
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	15,671	1,018,088	200,579
G.L.890 Unassigned Fund Balance	1,108,498	0	0
F. TOTAL BEGINNING FUND BALANCE	123,720	1,133,136	315,579
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	113,625	115,048	115,000
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	1,108,498	41,501	46,079
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,222,123	156,549	161,079

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

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

3/ Line H must be equal to or greater than all restricted fund balances.

Aberdeen School District No.005

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
LOCAL TAXES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	0	0	0
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	2,550	12,000	5,000
2300 Investment Earnings	19,784	3,000	5,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	XXXXX	XXXXX	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	27,257	23,500	20,500
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	49,592	38,500	30,500
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	993	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	993	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0

Aberdeen School District No.005

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6140 Impact Aid-Construction	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6240 Impact Aid-Construction	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6340 Impact Aid-Construction	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	2,500,000	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	XXXXX	0	0
9000 TOTAL OTHER FINANCING SOURCES	2,500,000	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	2,550,585	38,500	30,500

Aberdeen School District No.005

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
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	35,250	2,000	2,000
2300 Investment Earnings	1,806	1,800	3,000
2450 Other Interest Earnings	XXXXX	XXXXX	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	0	0	0
4300 Other State Agencies-Unassigned	0	0	0
4499 Transportation Reimbursement Depreciation	152,187	155,027	165,675
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	0	20,000	30,000
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9901 Transfers (local resources)	XXXXX	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	189,243	178,827	200,675

Aberdeen School District No.005

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	189,243	178,827	200,675
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	141,056	300,000	300,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	141,056	300,000	300,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	48,186	-121,173	-99,325
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	298,581	346,449	133,415
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
H. TOTAL BEGINNING FUND BALANCE	298,581	346,449	133,415
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	346,768	225,276	34,090
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

Aberdeen School District No.005

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	346,768	225,276	34,090

1/ Includes interest portion of purchase contracts.

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

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

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