

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	50,332,276	390,115	2,715,933	1,138,500	178,827
Total Appropriation (Expenditures)	49,252,346	357,178	2,642,078	1,995,000	300,000
Other Financing Uses--Transfers Out (G.L. 536)	100,000	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	979,930	32,937	73,855	-856,500	-121,173
Beginning Total Fund Balance	2,796,370	185,008	2,172,951	1,030,452	138,727
Ending Total Fund Balance	3,776,300	217,945	2,246,806	173,952	17,554

SECTION B: EXCESS LEVIES FOR 2019 COLLECTION

Excess levies approved by voters for 2019 collection	5,200,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	3,407,584	0	0	0	0
Net excess levy amount for 2019 collection after rollback	1,792,416	XXXX	2,700,000	0	0

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

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	3,324.66		3,215.00		3,290.00	
FTE Certificated Employees	242.604		242.850		252.821	
FTE Classified Employees	186.478		194.261		192.221	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	43,959,723		46,644,781		50,332,276	
Total Expenditures	43,989,239		46,564,786		49,252,346	
Total Beginning Fund Balance	4,228,591		2,627,917		2,796,370	
Total Ending Fund Balance	2,459,075		2,627,912		3,776,300	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	21,043,155	47.84	21,526,119	46.23	20,997,910	42.63
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	5,880,363	13.37	6,086,693	13.07	6,787,942	13.78
Vocational Instruction	1,940,865	4.41	1,837,615	3.95	1,988,785	4.04
Skill Center Instruction	364,675	0.83	289,992	0.62	339,265	0.69
Compensatory Education	5,585,359	12.70	7,182,314	15.42	7,799,551	15.84
Other Instructional Programs	367,698	0.84	584,062	1.25	943,099	1.91
Community Services	276,856	0.63	256,211	0.55	197,714	0.40
Support Services	8,530,268	19.39	8,801,780	18.90	10,198,080	20.71
Total - Program Groups	43,989,239	100.00	46,564,786	100.00	49,252,346	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	27,632,831	62.82	29,495,295	63.34	30,918,718	62.78
Teaching Support	4,863,862	11.06	5,007,088	10.75	4,752,264	9.65
Other Supportive Activities	7,037,224	16.00	7,047,077	15.13	8,476,352	17.21
Building Administration	2,233,966	5.08	2,314,844	4.97	2,561,162	5.20
Central Administration	2,221,355	5.05	2,700,482	5.80	2,543,850	5.16
Total - Activity Groups	43,989,239	100.00	46,564,786	100.00	49,252,346	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	17,016,837	38.68	17,196,727	36.93	17,591,361	35.72
Classified Salaries	7,981,320	18.14	8,630,688	18.53	9,106,007	18.49

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
Employee Benefits and Payroll Taxes	10,181,995	23.15	11,046,568	23.72	12,199,518	24.77
Supplies, Instructional Resources and Noncapitalized Items	2,874,079	6.53	4,208,835	9.04	3,871,722	7.86
Purchased Services	5,084,131	11.56	4,679,644	10.05	5,390,686	10.95
Travel	165,382	0.38	255,924	0.55	228,502	0.46
Capital Outlay	685,496	1.56	546,400	1.17	864,550	1.76
Total - Objects	43,989,239	100.00	46,564,786	100.00	49,252,346	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2016-2017	Budget 2/ 2017-2018	Budget 3/ 2018-2019
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	241.50	231.00	233.00
2. Grade 1	245.08	235.00	230.00
3. Grade 2	271.92	241.00	233.00
4. Grade 3	292.70	266.00	250.00
5. Grade 4	255.69	282.00	272.00
6. Grade 5	255.30	249.00	293.00
7. Grade 6	212.74	245.00	254.00
8. Grade 7	238.36	220.00	254.00
9. Grade 8	240.33	250.00	229.00
10. Grade 9	259.71	234.00	259.00
11. Grade 10	234.74	239.00	247.00
12. Grade 11 (excluding Running Start)	239.40	243.00	248.00
13. Grade 12 (excluding Running Start)	241.49	230.00	223.00
14. SUBTOTAL	3,228.96	3,165.00	3,225.00
15. Running Start	62.36	30.00	40.00
16. Dropout Reengagement Enrollment	33.34	20.00	25.00
17. ALE Enrollment	0.00	0.00	0.00
18. TOTAL K-12	3,324.66	3,215.00	3,290.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	242.604	242.850	252.821
2. General Fund FTE Classified Employees /4	186.478	194.261	192.221

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 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	5,276,775	5,144,249	3,410,155
2000 Local Nontax Support	703,024	871,555	868,425
3000 State, General Purpose	24,894,680	25,789,467	30,173,751
4000 State, Special Purpose	7,779,966	8,808,628	10,228,241
5000 Federal, General Purpose	5,622	5,500	5,500
6000 Federal, Special Purpose	5,051,903	5,760,882	5,454,477
7000 Revenues from Other School Districts	183,604	186,300	113,527
8000 Revenues from Other Entities	64,148	78,200	78,200
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	43,959,723	46,644,781	50,332,276
EXPENDITURES			
00 Regular Instruction	21,043,155	21,526,119	20,997,910
10 Federal Stimulus	0	0	0
20 Special Education Instruction	5,880,363	6,086,693	6,787,942
30 Vocational Education Instruction	1,940,865	1,837,615	1,988,785
40 Skill Center Instruction	364,675	289,992	339,265
50 and 60 Compensatory Education Instruction	5,585,359	7,182,314	7,799,551
70 Other Instructional Programs	367,698	584,062	943,099
80 Community Services	276,856	256,211	197,714
90 Support Services	8,530,268	8,801,780	10,198,080
B. TOTAL EXPENDITURES	43,989,239	46,564,786	49,252,346
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	1,740,000	80,000	100,000
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)	-1,769,516	-5	979,930
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	417,206	135,431	135,431
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

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	256,189	256,189	221,642
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	270,574	0	0
G.L.890 Unassigned Fund Balance	1,200,807	12,927	12,927
G.L.891 Unassigned to Minimum Fund Balance Policy		2,210,000	2,413,000
F. TOTAL BEGINNING FUND BALANCE	4,228,591	2,627,917	2,796,370
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	205,530	135,431	135,431
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	652,476	256,189	221,642
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	72,823	0	0
G.L.890 Unassigned Fund Balance	-680,629	12,922	992,857
G.L.891 Unassigned to Minimum Fund Balance Policy	2,195,506	2,210,000	2,413,000
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	2,459,075	2,627,912	3,776,300

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 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
LOCAL TAXES			
1100 Local Property Tax	5,232,861	5,105,914	3,396,566
1300 Sale of Tax Title Property	2,971	1,100	1,100
1400 Local in lieu of Taxes	2,902	0	0
1500 Timber Excise Tax	38,042	37,235	12,489
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	5,276,775	5,144,249	3,410,155
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	21,874	15,685	17,695
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	1,810	1,900	1,305
2145 Skill Center Tuitions and Fees	2,450	2,500	3,000
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	11,070	11,000	3,200
2200 Sales of Goods, Supplies, and Services, Unassigned	35,280	22,600	22,700
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	93,547	82,960	64,410
2245 Skill Center, Sales of Goods, Supplies and Services	170	150	180
2288 Childcare, Sales of Goods, Supplies and Services	3,955	4,500	3,500
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	0	0	0
2298 School Food Services, Sales of Goods, Supplies and Svcs	173,051	40,200	20,250
2300 Investment Earnings	19,769	14,000	5,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	252,262	617,225	713,415
2600 Fines and Damages	7,273	4,835	1,570
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	12,982	10,000	10,000
2900 Local Support Nontax, Unassigned	6,716	19,000	2,000
2910 E-Rate	60,815	25,000	200
2000 TOTAL LOCAL SUPPORT NONTAX	703,024	871,555	868,425
STATE, GENERAL PURPOSE			
3100 Apportionment	21,048,607	22,279,436	25,994,020

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
3121 Special Education--General Apportionment	735,670	564,323	834,793
3300 Local Effort Assistance	3,110,403	2,945,708	3,344,938
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	24,894,680	25,789,467	30,173,751
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	2,969,340	3,203,187	4,101,638
4122 Special Ed-Infants and Toddlers-State	215,813	185,038	92,306
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	1,080,389	1,804,157	2,143,829
4156 State Institutions, Centers, and Homes, Delinquent	282,799	218,500	268,500
4158 Special and Pilot Programs	379,657	559,874	384,537
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	424,785	420,862	486,660
4174 Highly Capable	34,161	74,171	86,318
4188 Childcare	0	0	0
4198 School Food Services	39,896	35,800	34,699
4199 Transportation--Operations	866,663	866,663	1,004,886
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	7,432	3,500	3,500
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Speical and Pilot Programs--Other State Agencies	1,474,030	1,436,876	1,616,368
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	5,000	0	5,000
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	7,779,966	8,808,628	10,228,241
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	5,622	5,500	5,500
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	5,622	5,500	5,500
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	10,000	5,000	5,000
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124 Special Education--Supplemental	826,202	814,750	814,750
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	40,559	29,663	40,559
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	1,276,984	1,283,135	1,224,396
6152 School Improve, Fed Other Title Grants under ESEA, Fed	757,042	1,341,635	897,913
6153 Migrant ESEA Migrant, Federal	53,553	54,643	54,355
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)	49,289	63,576	74,814
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	68,556	23,000	23,000
6198 School Food Services	1,615,191	1,802,358	1,971,068
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
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
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	25,955	26,322	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	125,231	150,000	125,000
6310 Medicaid Administrative Match	72,823	72,500	72,500
6318 Federal Stimulus--Competitive Grants	0	0	0
6321 Special Education--Medicaid Reimbursement	18,580	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	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
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	111,937	90,000	110,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	5,051,903	5,760,882	5,454,477
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	3,411	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	19,798	16,500	16,500
7198 School Food Services	941	1,000	1,000
7199 Transportation	1,800	0	0
7301 Nonhigh Participation	157,654	168,800	96,027
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	183,604	186,300	113,527
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8188 Childcare	62,289	66,000	66,000
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	1,859	12,200	12,200
8500 Nonfederal, ESD	0	0	0
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	64,148	78,200	78,200
OTHER FINANCING SOURCES			

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	43,959,723	46,644,781	50,332,276

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EXPENDITURE BY PROGRAM

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REGULAR INSTRUCTION			
01 Basic Education	20,856,626	21,386,119	20,808,768
02 Alternative Learning Experience	0	0	0
03 Basic Education - Dropout Reengagement	186,529	140,000	189,142
00 TOTAL REGULAR INSTRUCTION	21,043,155	21,526,119	20,997,910
FEDERAL STIMULUS			
18 Federal Stimulus - Competitive Grants	0	0	0
10 TOTAL FEDERAL STIMULUS	0	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	4,885,046	5,087,043	5,880,885
22 Special Education, Infants and Toddlers, State	186,979	185,038	92,306
24 Special Education, Supplemental, Federal	808,338	814,612	814,751
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	5,880,363	6,086,693	6,787,942
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	1,538,381	1,551,165	1,621,421
34 Middle School Career and Technical Education, State	361,925	256,787	326,805
38 Vocational, Federal	40,559	29,663	40,559
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,940,865	1,837,615	1,988,785
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	364,675	289,992	339,265
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	XXXXX	0	0
40 TOTAL SKILL CENTER INSTRUCTION	364,675	289,992	339,265
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,246,084	1,277,497	1,224,396
52 Other Title Grants under ESEA-Federal	742,106	1,319,504	897,913
53 Migrant ESEA Migrant, Federal	52,395	53,820	54,668
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	962,596	1,817,455	2,145,783
56 State Institutions, Centers and Homes, Delinquent	282,595	260,525	288,291

Aberdeen School District No.005

EXPENDITURE BY PROGRAM

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	1,789,623	1,755,751	2,550,706
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	48,323	63,698	73,889
65 Transitional Bilingual, State	417,992	496,660	504,377
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	24,531	38,645	36,769
69 Compensatory, Other	19,115	98,759	22,759
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	5,585,359	7,182,314	7,799,551
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	33,901	68,862	91,056
75 Professional Development, State	0	0	0
76 Targeted Assistance, Federal	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	333,797	515,200	852,043
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	367,698	584,062	943,099
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Child Care	114,605	171,578	138,084
89 Other Community Services	162,252	84,633	59,630
80 TOTAL COMMUNITY SERVICES	276,856	256,211	197,714
SUPPORT SERVICES			
97 District-wide Support	5,614,868	5,938,359	7,050,991
98 School Food Services	1,936,740	2,001,205	2,145,269
99 Pupil Transportation	978,660	862,216	1,001,820
90 TOTAL SUPPORT SERVICES	8,530,268	8,801,780	10,198,080
TOTAL PROGRAM EXPENDITURES	43,989,239	46,564,786	49,252,346

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	20,808,768	138,000		11,293,438	2,047,012	5,743,335	869,032	539,001	3,450	175,500
02 ALE	0	0		0	0	0	0	0	0	0
03 Basic Education - Dropout Reengagement	189,142	0		0	0	0	0	189,142	0	0
TOTAL REGULAR INSTRUCTION	20,997,910	138,000		11,293,438	2,047,012	5,743,335	869,032	728,143	3,450	175,500
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	5,880,885	0		2,153,020	1,626,333	1,942,548	24,000	126,984	8,000	0
22 Sp Ed, I&T, St	92,306	0		0	0	0	0	92,306	0	0
24 Sp Ed, Sup, Fed	814,751	0		437,924	43,798	205,924	0	127,105	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	6,787,942	0		2,590,944	1,670,131	2,148,472	24,000	346,395	8,000	0
31 Voc, Basic, St	1,621,421	18,000		924,820	56,900	421,701	160,500	31,000	8,500	0
34 MidSchCar/Tec	326,805	2,000		236,863	0	82,942	0	2,500	2,500	0
38 Voc, Fed	40,559	0		0	0	0	40,559	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	1,988,785	20,000		1,161,683	56,900	504,643	201,059	33,500	11,000	0
45 Skil Cnt, Bas, St	339,265	2,500	0	169,683	0	68,433	35,500	61,899	1,250	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	339,265	2,500	0	169,683	0	68,433	35,500	61,899	1,250	0
51 ESEA Disadvantaged, Federal	1,224,396	0		327,298	321,646	334,002	129,900	87,250	24,300	0
52 Other Title Grants under ESEA -Federal	897,913	34,415	0	14,000	335,575	50,369	124,559	260,643	78,352	0
53 ESEA Migrant, Federal	54,668	0		0	34,876	19,792	0	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	2,145,783	1,000		885,026	313,290	559,988	336,204	37,275	13,000	0
56 St In, Ctr/Hm, D	288,291	0		165,090	9,135	71,455	42,611	0	0	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	2,550,706	15,000		584,713	364,386	412,778	411,329	733,500	14,000	15,000
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	73,889	0		12,593	5,034	8,320	33,192	2,000	12,750	0
65 Tran Biling, St	504,377	0		91,073	223,713	189,591	0	0	0	0
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	36,769	0		0	17,933	16,536	1,000	300	1,000	0
69 Comp, Othr	22,759	0		0	0	0	12,759	10,000	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	7,799,551	50,415	0	2,079,793	1,625,588	1,662,831	1,091,554	1,130,968	143,402	15,000
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	91,056	0		47,610	0	17,569	25,877	0	0	0
75 Prof Dev, State	0	0		0	0	0	0	0	0	0
76 Target Asst, Fed	0	0		0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	852,043	18,907		40,425	58,924	37,966	280,570	383,251	29,400	2,600
TOTAL OTHER INSTRUCTIONAL PROGRAMS	943,099	18,907		88,035	58,924	55,535	306,447	383,251	29,400	2,600
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	138,084	0		0	84,950	53,134	0	0	0	0
89 Othr Comm Srv	59,630	0	0	33,732	5,198	17,700	0	3,000	0	0
TOTAL COMMUNITY SERVICES	197,714	0	0	33,732	90,148	70,834	0	3,000	0	0
97 Distwide Suppt	7,050,991	46,803	-64,087	174,053	2,383,851	1,201,759	368,560	2,244,602	30,000	665,450
98 Schl Food Serv	2,145,269	1,000	-15,000	0	751,503	494,273	899,493	6,000	2,000	6,000
99 Pupil Transp	1,001,820	0	-198,538	0	421,950	249,403	76,077	452,928	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 SUPPORT SERVICES	10,198,080	47,803	-277,625	174,053	3,557,304	1,945,435	1,344,130	2,703,530	32,000	671,450
OBJECT TOTALS	49,252,346	277,625	-277,625	17,591,361	9,106,007	12,199,518	3,871,722	5,390,686	228,502	864,550

Aberdeen School District No.005

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
(0) Debit Transfers	329,638	XXXXX	263,125	XXXXX	277,625	XXXXX
(1) Credit Transfers	-329,638	XXXXX	-263,125	XXXXX	-277,625	XXXXX
(2) Certificated Salaries	17,016,837	38.68	17,196,727	36.93	17,591,361	35.72
(3) Classified Salaries	7,981,320	18.14	8,630,688	18.53	9,106,007	18.49
(4) Employee Benefits and Payroll Taxes	10,181,995	23.15	11,046,568	23.72	12,199,518	24.77
(5) Supplies and Materials	2,874,079	6.53	4,208,835	9.04	3,871,722	7.86
(7) Purchased Services	5,084,131	11.56	4,679,644	10.05	5,390,686	10.95
(8) Travel	165,382	0.38	255,924	0.55	228,502	0.46
(9) Capital Outlay	685,496	1.56	546,400	1.17	864,550	1.76
TOTAL EXPENDITURES	43,989,239	100.00	46,564,786	100.00	49,252,346	100.00

Aberdeen School District No.005

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	26,817,348	60.96	28,633,542	61.49	30,073,735	61.06
28 Extracur	815,483	1.85	861,753	1.85	844,983	1.72
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	27,632,831	62.82	29,495,295	63.34	30,918,718	62.78
TEACHING SUPPORT						
22 Lrn Resrc	342,856	0.78	367,444	0.79	417,723	0.85
24 Guid/Coun	1,050,970	2.39	1,085,743	2.33	1,134,014	2.30
25 Pupil M/S	95,293	0.22	65,703	0.14	55,250	0.11
26 Health	1,526,161	3.47	1,613,697	3.47	1,500,098	3.05
31 InstProDev	673,528	1.53	814,194	1.75	559,300	1.14
32 Inst Tech	457,096	1.04	257,000	0.55	264,283	0.54
33 Curriculum	186,979	0.43	803,307	1.73	821,596	1.67
34 Prof Lrng St	XXXXX	XXXXX	XXXXX	XXXXX	0	0.00
TOTAL TEACHING SUPPORT	4,863,862	11.06	5,007,088	10.75	4,752,264	9.65
OTHER SUPPORT ACTIVITIES						
42 Food	899,420	2.04	804,250	1.73	805,336	1.64
44 Operation	998,706	2.27	1,054,153	2.26	1,216,735	2.47
49 Transfers	-84,794	-0.19	-7,750	-0.02	-15,000	-0.03
52 Operation	1,072,992	2.44	1,039,092	2.23	1,172,430	2.38
53 Maintnce	35,193	0.08	0	0.00	0	0.00
56 Insurance	33,841	0.08	21,662	0.05	27,928	0.06
59 Transfers	-200,448	-0.46	-198,538	-0.43	-198,538	-0.40
62 Grnd Mnt	209,451	0.48	242,069	0.52	227,499	0.46
63 Oper Bldg	1,403,795	3.19	1,517,663	3.26	1,619,408	3.29
64 Maintnce	808,150	1.84	568,298	1.22	1,391,913	2.83
65 Utilities	836,061	1.90	787,250	1.69	899,100	1.83
67 Bldg Secu	326	0.00	100,000	0.21	160,000	0.32
68 Insurance	230,950	0.53	275,601	0.59	397,991	0.81
72 Info Sys	673,939	1.53	687,676	1.48	733,556	1.49
73 Printing	16,309	0.04	15,427	0.03	18,215	0.04
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	30,660	0.07	-21,960	-0.05	-26,210	-0.05
83 Interest	0	0.00	14,105	0.03	3,797	0.01

Aberdeen School District No.005

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
84 Principal	0	0.00	148,079	0.32	42,192	0.09
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	72,673	0.17	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	7,037,224	16.00	7,047,077	15.13	8,476,352	17.21
UNIT ADMINISTRATION						
23 Princ Off	2,233,966	5.08	2,314,844	4.97	2,561,162	5.20
TOTAL UNIT ADMINISTRATION	2,233,966	5.08	2,314,844	4.97	2,561,162	5.20
CENTRAL ADMINISTRATION						
11 Bd of Dir	47,867	0.11	92,500	0.20	133,093	0.27
12 Supt Off	371,994	0.85	344,570	0.74	352,923	0.72
13 Busns Off	428,967	0.98	431,372	0.93	485,209	0.99
14 HR	362,919	0.83	585,758	1.26	409,786	0.83
15 Pblc Rltn	35,308	0.08	19,388	0.04	40,000	0.08
21 Supv Inst	748,878	1.70	969,779	2.08	876,122	1.78
41 Supervisn	123,408	0.28	150,552	0.32	138,198	0.28
51 Supervisn	0	0.00	0	0.00	0	0.00
61 Supv Bldg	102,014	0.23	106,563	0.23	108,519	0.22
TOTAL CENTRAL ADMINISTRATION	2,221,355	5.05	2,700,482	5.80	2,543,850	5.16
TOTAL EXPENDITURES	43,989,239	100.00	46,564,786	100.00	49,252,346	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	214.121	84.69	90.222	46.94
28 Extracurricular	0.000	0.00	2.655	1.38
TOTAL TEACHING ACTIVITIES	214.121	84.69	92.877	48.32
TEACHING SUPPORT				
22 Learning Resources	1.000	0.40	4.294	2.23
24 Guidance and Counseling	9.900	3.92	2.406	1.25
26 Health/Related Services	10.000	3.96	3.388	1.76
31 InstProDev	0.000	0.00	0.000	0.00
33 Curriculum	1.000	0.40	0.881	0.46
TOTAL TEACHING SUPPORT	21.900	8.66	10.969	5.71
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	16.594	8.63
52 Operations	XXXXX	XXXXX	8.546	4.45
62 Grounds--Maintenance	XXXXX	XXXXX	3.000	1.56
63 Operation of Buildings	XXXXX	XXXXX	23.127	12.03
64 Maintenance	XXXXX	XXXXX	5.619	2.92
72 Information Systems	0.000	0.00	4.455	2.32
73 Printing	0.000	0.00	0.394	0.20
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	61.735	32.12
UNIT ADMINISTRATION				
23 Principal's Office	11.900	4.71	10.472	5.45
TOTAL UNIT ADMINISTRATION	11.900	4.71	10.472	5.45
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.40	1.000	0.52
13 Business Office	0.000	0.00	4.438	2.31
14 Human Resources	0.000	0.00	3.519	1.83
21 Supervision - Instruction	3.900	1.54	4.538	2.36
41 Supervision - Nutrition Services	0.000	0.00	1.673	0.87
61 Supervision - Building	0.000	0.00	1.000	0.52
TOTAL CENTRAL ADMINISTRATION	4.900	1.94	16.168	8.41
TOTAL FTE STAFF	252.821	100.00	192.221	100.00

Aberdeen School District No. 005

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

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 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES			
100 General Student Body	67,322	67,985	69,970
200 Athletics	68,489	99,757	113,850
300 Classes	1,511	2,000	2,000
400 Clubs	130,057	107,172	134,195
600 Private Moneys	2,768	1,500	70,100
A. TOTAL REVENUES	270,147	278,414	390,115
EXPENDITURES			
100 General Student Body	55,397	66,825	52,390
200 Athletics	100,545	109,936	103,023
300 Classes	2,436	2,000	2,000
400 Clubs	140,097	127,853	128,390
600 Private Moneys	455	1,845	71,375
B. TOTAL EXPENDITURES	298,930	308,459	357,178
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-28,782	-30,045	32,937
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	10,000	7,500	7,500
G.L.819 Restricted for Fund Purposes	192,444	177,508	177,508
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	202,444	185,008	185,008
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	166,161	147,463	210,445
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	173,661	154,963	217,945

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 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,640,202	2,671,357	2,705,933
2000 Local Nontax Support	16,264	11,000	10,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	145,000	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,801,467	2,682,357	2,715,933
EXPENDITURES			
Matured Bond Expenditures	1,960,000	3,384,000	2,235,000
Interest on Bonds	544,828	473,528	406,178
Interfund Loan Interest	0	0	0
Bond Transfer Fees	900	30,912	900
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	2,505,728	3,888,440	2,642,078
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)	295,739	-1,206,083	73,855
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	1,274,274	1,289,000	0
G.L.830 Restricted for Debt Service	1,765,068	2,000,805	2,172,951
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	3,039,342	3,289,805	2,172,951
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	1,289,000	0	0
G.L.830 Restricted for Debt Service	2,046,081	794,717	2,193,601
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	1,289,005	53,205

Aberdeen School District No.005

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	3,335,081	2,083,722	2,246,806

Aberdeen School District No.005

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
LOCAL TAXES			
1100 Local Property Taxes	2,603,970	2,636,190	2,673,347
1300 Sale of Tax Title Property	1,491	1,250	5,000
1400 Local in lieu of Taxes	1,377	1,200	1,200
1500 Timber Excise Tax	33,365	32,717	26,386
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	2,640,202	2,671,357	2,705,933
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	16,264	11,000	10,000
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	16,264	11,000	10,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	145,000	0	0
9000 TOTAL OTHER FINANCING SOURCES	145,000	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	2,801,467	2,682,357	2,715,933

Aberdeen School District No.005

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	70	0	0
2000 Local Nontax Support	32,960	35,650	38,500
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	1,595,000	80,000	1,100,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,628,030	115,650	1,138,500
EXPENDITURES			
10 Sites	824,873	0	250,000
20 Buildings	314,818	1,460,000	1,700,000
30 Equipment	28,226	0	45,000
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	42,062	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	1,209,979	1,460,000	1,995,000
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)	418,051	-1,344,350	-856,500
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 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	48,000	48,000
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	284,339	1,371,452	982,452
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	284,339	1,419,452	1,030,452
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	0	0	48,000
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	702,390	75,102	125,952
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	702,390	75,102	173,952

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 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
LOCAL TAXES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	70	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	70	0	0
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	6,650	12,000	12,000
2300 Investment Earnings	1,601	150	3,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	24,709	23,500	23,500
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	32,960	35,650	38,500
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	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			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0

Aberdeen School District No.005

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
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	0	0	1,000,000
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	1,595,000	80,000	100,000
9000 TOTAL OTHER FINANCING SOURCES	1,595,000	80,000	1,100,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,628,030	115,650	1,138,500

Aberdeen School District No.005

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
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	6,938	2,000	2,000
2300 Investment Earnings	2,393	1,800	1,800
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	137,027	137,027	155,027
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	0	0	20,000
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
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	146,359	140,827	178,827
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	146,359	140,827	178,827

Aberdeen School District No.005

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	130,086	500,000	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	130,086	500,000	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)	16,273	-359,173	-121,173
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	455,739	472,013	138,727
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
H. TOTAL BEGINNING FUND BALANCE	455,739	472,013	138,727
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	472,013	112,840	17,553
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	472,013	112,840	17,554

Aberdeen School District No.005

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

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