

## Aberdeen School District No.005

F-195F

## ENROLLMENT AND STAFF COUNTS

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten	233.00	223.00	248.00	247.00
2. Grade 1	230.00	233.00	223.00	248.00
3. Grade 2	233.00	230.00	233.00	223.00
4. Grade 3	250.00	233.00	230.00	233.00
5. Grade 4	272.00	250.00	233.00	230.00
6. Grade 5	293.00	272.00	250.00	233.00
7. Grade 6	254.00	293.00	272.00	250.00
8. Grade 7	254.00	254.00	293.00	272.00
9. Grade 8	229.00	254.00	254.00	293.00
10. Grade 9	259.00	229.00	254.00	254.00
11. Grade 10	247.00	259.00	229.00	254.00
12. Grade 11 (excluding Running Start)	248.00	247.00	259.00	229.00
13. Grade 12 (excluding Running Start)	223.00	248.00	247.00	259.00
14. SUBTOTAL	3,225.00	3,225.00	3,225.00	3,225.00
15. Running Start	40.00	40.00	40.00	40.00
16. Dropout Reengagement Enrollment	25.00	25.00	25.00	25.00
17. ALE Enrollment	0.00	0.00	0.00	0.00
18. TOTAL K-12	3,290.00	3,290.00	3,290.00	3,290.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees	252.821	242.850	242.850	242.850
2. General Fund FTE Classified Employees	192.221	194.261	194.261	194.261

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SUMMARY OF GENERAL FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000   Local Taxes	3,410,155	1,719,077	1,708,302	1,720,711
2000   Local Nontax Support	868,425	868,425	868,425	868,425
3000   State, General Purpose	30,173,751	30,717,000	31,480,874	32,038,134
4000   State, Special Purpose	10,228,241	10,463,241	10,627,356	10,829,276
5000   Federal, General Purpose	5,500	5,500	5,500	5,500
6000   Federal, Special Purpose	5,454,477	5,563,567	5,682,838	5,788,335
7000   Revenues from Other School Districts	113,527	115,684	117,882	120,122
8000   Revenues from Other Entities	78,200	79,686	81,200	82,743
9000   Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	50,332,276	49,532,180	50,572,377	51,453,246
EXPENDITURES				
00   Regular Instruction	20,997,910	21,738,532	22,206,226	22,802,557
10   Federal Stimulus	0	0	0	0
20   Special Education Instruction	6,787,942	7,418,368	8,011,317	8,356,839
30   Vocational Education Instruction	1,988,785	2,200,871	2,114,001	2,208,395
40   Skill Center Instruction	339,265	349,782	360,625	368,198
50 and 60   Compensatory Education Instruction	7,799,551	7,846,000	7,883,026	7,847,570
70   Other Instructional Programs	943,099	943,145	972,382	982,802
80   Community Services	197,714	203,843	210,162	215,035
90   Support Services	10,198,080	10,310,416	10,834,300	10,914,904
B. TOTAL EXPENDITURES	49,252,346	51,010,957	52,592,039	53,696,300
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	100,000	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	979,930	-1,478,777	-2,019,662	-2,243,054
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	135,431	115,215	125,322	135,431
G.L.825 Restricted for Skill Center	0	0	0	0

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## SUMMARY OF GENERAL FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	221,642	189,613	175,238	195,238
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	13,370	13,370	13,370	13,370
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	12,927	992,857	-537,126	-2,644,590
G.L.891 Unassigned to Minimum Fund Balance Policy	2,413,000	2,465,245	2,520,719	2,578,412
F. TOTAL BEGINNING FUND BALANCE	2,796,370	3,776,300	2,297,523	277,861
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	135,431	125,000	135,000	125,000
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	221,642	215,000	220,000	225,000
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	13,370	13,370	13,370	13,370
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	992,857	362,160	0	0

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**SUMMARY OF GENERAL FUND BUDGET**

	<b>2018-2019 Current</b>	<b>2019-2020 Forecast</b>	<b>2020-2021 Forecast</b>	<b>2021-2022 Forecast</b>
G.L.891 Unassigned to Minimum Fund Balance Policy	2,413,000	2,465,245	2,520,719	2,578,412
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	3,776,300	2,297,523	277,861	-1,965,193

1/G.L. 536 is an account that is used to summarize actions for other financing uses—transfers out.  
 2/G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS3 for detail of estimated outstanding nonvoted bond detail information.

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**SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET**

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
<b>REVENUES</b>				
100   General Student Body	69,970	62,500	66,000	67,000
200   Athletics	113,850	115,850	117,850	119,850
300   Classes	2,000	2,500	3,000	3,500
400   Clubs	134,195	135,195	136,195	137,195
600   Private Moneys	70,100	75,100	77,100	79,100
A. TOTAL REVENUES	390,115	391,145	400,145	406,645
<b>EXPENDITURES</b>				
100   General Student Body	52,390	62,390	65,390	67,390
200   Athletics	103,023	105,850	107,850	109,850
300   Classes	2,000	2,500	3,000	3,500
400   Clubs	128,390	135,100	136,100	137,100
600   Private Moneys	71,375	75,100	77,100	79,100
B. TOTAL EXPENDITURES	357,178	380,940	389,440	396,940
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	32,937	10,205	10,705	9,705
<b>BEGINNING FUND BALANCE</b>				
G.L.810 Restricted for Other Items	7,500	7,500	7,500	7,500
G.L.819 Restricted for Fund Purposes	177,508	210,445	220,650	231,355
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
D. TOTAL BEGINNING FUND BALANCE	185,008	217,945	228,150	238,855
<b>ENDING FUND BALANCE</b>				
G.L.810 Restricted for Other Items	7,500	7,500	7,500	7,500
G.L.819 Restricted for Fund Purposes	210,445	220,650	231,355	241,060
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	<b>2018-2019 Current</b>	<b>2019-2020 Forecast</b>	<b>2020-2021 Forecast</b>	<b>2021-2022 Forecast</b>
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D)	217,945	228,150	238,855	248,560

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000   Local Taxes	2,705,933	2,724,585	2,724,585	2,623,674
2000   Local Nontax Support	10,000	10,000	10,000	10,000
3000   State, General Purpose	0	0	0	0
5000   Federal, General Purpose	0	0	0	0
9000   Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,715,933	2,734,585	2,734,585	2,633,674
EXPENDITURES				
Matured Bond Expenditures	2,235,000	2,350,000	2,520,000	2,655,000
Interest on Bonds	406,178	335,111	261,245	183,620
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	900	900	900	900
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	2,642,078	2,686,011	2,782,145	2,839,520
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	73,855	48,574	-47,560	-205,846
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	2,172,951	2,246,806	2,295,380	2,247,820
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,172,951	2,246,806	2,295,380	2,247,820
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	2,193,601	2,242,175	2,194,615	1,988,769
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0

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**SUMMARY OF DEBT SERVICE FUND BUDGET**

	<b>2018-2019 Current</b>	<b>2019-2020 Forecast</b>	<b>2020-2021 Forecast</b>	<b>2021-2022 Forecast</b>
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	53,205	53,205	53,205	53,205
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	2,246,806	2,295,380	2,247,820	2,041,974

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000   Local Taxes	0	0	0	0
2000   Local Nontax Support	38,500	20,000	20,000	20,000
3000   State, General Purpose	0	0	0	0
4000   State, Special Purpose	0	0	0	0
5000   Federal, General Purpose	0	0	0	0
6000   Federal, Special Purpose	0	0	0	0
7000   Revenues from Other School Districts	0	0	0	0
8000   Revenues from Other Entities	0	0	0	0
9000   Other Financing Sources	1,100,000	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,138,500	20,000	20,000	20,000
EXPENDITURES				
10   Sites	250,000	0	0	0
20   Buildings	1,700,000	0	0	0
30   Equipment	45,000	0	0	0
40   Energy	0	0	0	0
50   Sales and Lease Expenditures	0	0	0	0
60   Bond Issuance Expenditures	0	0	0	0
90   Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	1,995,000	0	0	0
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-856,500	20,000	20,000	20,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

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## SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	48,000	48,000	60,000	75,000
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	982,452	125,952	133,952	138,952
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	1,030,452	173,952	193,952	213,952
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	48,000	60,000	75,000	90,000
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	125,952	133,952	138,952	143,952
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	173,952	193,952	213,952	233,952

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

2018-2019 Current	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast
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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 TRANSPORTATION VEHICLE FUND BUDGET**

	<b>2018-2019 Current</b>	<b>2019-2020 Forecast</b>	<b>2020-2021 Forecast</b>	<b>2021-2022 Forecast</b>
<b>REVENUES AND OTHER FINANCING SOURCES</b>				
1100   Local Property Tax	0	0	0	0
1300   Sale of Tax Title Property	0	0	0	0
1400   Local in lieu of Taxes	0	0	0	0
1500   Timber Excise Tax	0	0	0	0
1600   County-Administered Forests	0	0	0	0
1900   Other Local Taxes	0	0	0	0
2200   Sales of Goods, Supplies, and Services, Unassigned	2,000	2,000	2,000	0
2300   Investment Earnings	1,800	1,800	1,800	1,800
2500   Gifts and Donations	0	0	0	0
2600   Fines and Damages	0	0	0	0
2700   Rentals and Leases	0	0	0	0
2800   Insurance Recoveries	0	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0	0
3600   State Forests	0	0	0	0
4100   Special Purpose-Unassigned	0	0	0	0
4300   Other State Agencies-Unassigned	0	0	0	0
4499   Transportation Reimbursement Depreciation	155,027	165,000	167,500	170,000
5200   General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0	0
5400   Federal in lieu of Taxes	0	0	0	0
5600   Qualified Bond Interest Credit-Federal	0	0	0	0
6100   Special Purpose-OSPI Unassigned	0	0	0	0
6200   Direct Special Purpose Grants	0	0	0	0
6300   Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100   Governmental Entities	20,000	20,000	0	0
8500   NonFederal ESD	0	0	0	0
9100   Sale of Bonds	0	0	0	0
9300   Sale of Equipment	0	0	0	0
9400   Compensated Loss of Fixed Assets	0	0	0	0

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**SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET**

	<b>2018-2019 Current</b>	<b>2019-2020 Forecast</b>	<b>2020-2021 Forecast</b>	<b>2021-2022 Forecast</b>
9500   Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	178,827	188,800	171,300	171,800
<b>EXPENDITURES</b>				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	300,000	0	300,000	0
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal - formerly Act 84	0	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	300,000	0	300,000	0
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-121,173	188,800	-128,700	171,800
<b>BEGINNING FUND BALANCE</b>				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	138,727	17,554	206,354	77,654
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	138,727	17,554	206,354	77,654
<b>ENDING FUND BALANCE</b>				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	17,553	206,354	77,654	249,454
G.L.830 Restricted for Debt Service	0	0	0	0

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**SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET**

	<b>2018-2019 Current</b>	<b>2019-2020 Forecast</b>	<b>2020-2021 Forecast</b>	<b>2021-2022 Forecast</b>
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I)	17,554	206,354	77,654	249,454

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.