

ABERDEEN SCHOOL DISTRICT NO. 5
GRAYS HARBOR COUNTY, WASHINGTON

RESOLUTION NO. 2021-05

ADOPTION OF 2021-2022 BUDGET

A RESOLUTION of the Board of Directors of the Aberdeen School District No. 5, Grays Harbor County, Washington, fixing and determining fund appropriations; adopting the 2020-2021 budget, the four-year budget plan summary and the four-year enrollment projection; approving certain fund transfers; and providing for other related matters.

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF ABERDEEN SCHOOL DISTRICT NO. 5, GRAYS HARBOR COUNTY, WASHINGTON, AS FOLLOWS:

Section 1. Findings and Determinations. The Board of Directors (the "Board") of Aberdeen School District No. 5, Grays Harbor County, Washington (the "District"), takes note of the following facts and hereby makes the following findings and determinations:

(a) Pursuant to RCW 28A.505.040, the District has completed the budget for the 2021-2022 fiscal year and published electronic notice of the same on its website. The 2021-2022 budget includes, among other things, [certain fund transfers,] a complete financial plan of the District for the ensuing 2021-2022 fiscal year and a summary of the four-year budget plan that includes a four-year enrollment projection.

(b) Pursuant to RCW 28A.505.060, the Board shall adopt the 2021-2022 budget on or before August 31, 2021. Prior to adoption of the 2021-2022 budget, the Board shall meet and conduct a public hearing to allow any person to be heard for or against any part of the 2021-2022 budget, the four year budget plan, or any proposed changes to uses of enrichment funding under RCW 28A.505.240 (a/k/a educational programs and operation levy).

(c) The Board, following notice thereof being published in a newspaper of general circulation within the District, conducted a public hearing on June 29, 2021, in accordance with the requirements of RCW 28A.505.060 for the purpose of adopting the 2021-2022 budget.

Section 2. Fixing and Determining Fund Appropriations; Adoption of 2021-2022 Budget, Four-Year Budget Summary and Four-Year Enrollment Projection.

(a) The Board hereby fixes and determines the appropriation from each fund contained in the 2021-2022 budget, as follows:

General Fund	\$ 59,292,017
Capital Projects Fund	\$ 1,450,000
Transportation Vehicle Fund	\$ 200,000
Debt Service Fund	\$ 3,206,583
Associated Student Body Fund	\$ 430,765

(b) The Board hereby adopts the 2021-2022 budget, the four-year budget plan summary, and the four-year enrollment projection and the appropriations as fixed and determined above, all of which are on file with the District and incorporated herein by this reference.

Section 3. Fund Transfers.

(a) Pursuant to RCW 28A.150.270 and WAC 392-121-445, the Board, in relation to the 2021-2022 budget, hereby (i) approves the transfer or transfers of State of Washington apportionment (“State Apportionment”) on an as needed basis in the aggregate amount of not to exceed \$ 285,000 from the General Fund to the Debt Service Fund for the purpose of repayment of Limited General Obligation bonds, (ii) requests that the Office of the Superintendent of Public Instruction approve the transfer of State Apportionment, and (iii) authorizes the District’s Executive Director of Business & Operations to determine the exact amount and timing of such transfer or transfers of State Apportionment. The transfer of State Apportionment will not result in a negative estimated ending fund balance in the General Fund.

Section 4. General Authorization and Ratification. The Secretary to the Board, the President of the Board, the District’s Executive Director of Business & Operations and other appropriate officers of the District are hereby further authorized to take all other action, to do all other things consistent with this resolution, and to execute all other documents necessary to effectuate the provisions of this resolution, and all actions heretofore taken in furtherance thereof and not inconsistent with the provisions of this resolution are hereby ratified and confirmed in all respects.

ADOPTED by the Board of Directors of the Aberdeen School District No. 5, Grays Harbor County, Washington, at a regular open public meeting thereof, of which due notice was given as required by law, held this 13th day of July, 2021, the following Directors being present and voting in favor of the resolution.

ABERDEEN SCHOOL DISTRICT NO. 5
GRAYS HARBOR COUNTY, WASHINGTON

Sandra Bielski, President

Jennifer Durney

William Dyer

Jessica Jurasin

Suzy Ritter

Superintendent Alicia Henderson
Secretary to the Board of Directors

DRAFT - Budget for the 2021-22 School Year

GENERAL FUND		Estimated Revenues & Expenditures	Estimated Revenues & Expenditures	Actual 2019-20 F-196	Actual 2018-19 F-196
		2021-22	2020-21	2019-20	2018-19
		Budget Estimate	Budget	Actual	Actual
Revenue					
Local	Local Tax (1100-1500)	\$4,115,438	\$3,251,733	\$2,883,399	\$3,420,693
	Local Non-tax (2100-2900)	\$653,151	\$653,151	\$461,115	\$539,153
State	State (3000)	\$30,047,146	\$29,800,978	\$31,986,823	\$30,593,453
	State Special Purpose (4000)	\$10,949,518	\$11,529,747	\$11,476,148	\$10,958,852
Federal	Federal General Purpose(5000)	\$25,000	\$25,000	\$40,269	\$43,864
	Federal Special Purpose (6000)	\$14,068,092	\$6,077,232	\$5,689,690	\$4,543,123
Other	Rev from oth sch Dist (7000)	\$71,871	\$71,871	\$110,599	\$141,451
	Other Agencies & Assoc (8000)	\$52,000	\$52,000	\$39,873	\$59,508
	Other Financing Sources (9000)	\$0	\$0	\$0	\$0
Total Revenue		\$59,982,216	\$51,461,712	\$52,687,916	\$50,300,096
				ok	ok
01	Basic Education	\$22,546,546	\$22,091,237	\$22,353,542	\$22,955,969
02	ALE	\$149,631	\$149,631	\$54,450	\$43,598
03	Dropout Reengagement	\$58,617	\$58,617	\$193,468	\$232,413
12	CRSSA/ ESSER 2	\$2,673,483	\$0	\$0	\$0
13	ARP/ ESSER 3	\$4,734,870	\$0	\$0	\$0
14	ARP/ ESSER 3 - Learning Loss	\$1,264,895	\$0	\$0	\$0
21	Special Education - State	\$5,901,334	\$5,800,313	\$6,530,149	\$6,277,125
22	Special Education - PreK	\$0	\$196,414	\$223,236	\$196,202
24	Special Education - Federal	\$837,593	\$691,741	\$783,100	\$837,383
31	Career and Technical - HS	\$1,779,483	\$1,532,846	\$1,978,583	\$1,911,714
34	Career and Technical - MS	\$190,869	\$109,751	\$544,481	\$512,459
38	Carl Perkins CTE - Federal	\$37,100	\$37,100	\$37,100	\$42,282
45	Skill Center	\$371,989	\$310,040	\$319,915	\$343,507
51	Disadvantaged - Federal	\$1,699,110	\$1,797,812	\$1,630,998	\$1,183,436
52	School Improvement - Federal	\$724,213	\$754,490	\$626,248	\$254,668
53	Migrant - Federal	\$71,540	\$73,054	\$54,174	\$61,649
55	Learning Assistant(LAP) - State	\$2,235,447	\$2,255,664	\$2,093,308	\$2,216,271
56	Detention Center	\$340,330	\$318,050	\$323,110	\$325,013
58	State Special and Pilot Programs	\$304,826	\$322,341	\$448,233	\$2,022,119
64	Bilingual - Federal	\$60,054	\$52,011	\$49,408	\$90,708
65	Bilingual - State	\$617,847	\$484,093	\$531,251	\$502,489
68	Indian Education	\$37,807	\$20,101	\$43,835	\$21,155
69	Medicaid Ad Match	\$11,060	\$11,040	\$0	\$1,510
74	Highly Capable	\$80,631	\$85,124	\$84,493	\$77,364
76	Targeted Assist (ESSER)	\$0	\$458,883	\$390,412	\$0
79	Grants - Misc - Local	\$472,576	\$633,412	\$352,845	\$342,520
88	ECEAP/ Snug Harbor	\$1,925,291	\$1,882,704	\$1,930,626	\$130,601
89	Community Assistance	\$0	\$3,000	\$554,296	\$164,201
97	District Support	\$7,205,168	\$7,330,783	\$6,845,680	\$7,404,921
98	Food Service	\$1,920,797	\$2,067,121	\$1,758,966	\$2,277,247
99	Transportation	\$1,038,912	\$1,278,561	\$1,330,340	\$1,117,469
536	Other Transfers (QZAB)	\$285,000	\$285,000	\$316,346	\$0
Expenditures Total		\$59,292,017	\$50,805,935	\$52,066,248	\$51,545,993
Miller JH Expenses pd in 2019-20		\$0	\$0	\$750,001	
Over / (Under) Expenditures		\$690,199	\$655,777	\$621,668	-\$1,245,897
			5.10%	4.74%	
Beginning Fund Balance		\$3,243,883	\$2,634,524	\$2,468,716	\$3,714,613
Ending Fund Balance		\$3,649,082	\$3,005,301	\$2,774,037	\$2,468,716
Fund Balance % of Expenditures		6.15%	5.92%	5.33%	4.79%
Enrollment (no RS/Dropout)		3100	3114	3226	3225
Salaries & Benefits		69.71%	82.10%	82.80%	84.90%

Updated:

7/12/2021

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	59,982,216	407,090	3,271,331	30,500	166,383
Total Appropriation (Expenditures)	59,292,017	430,765	3,206,583	1,450,000	200,000
Other Financing Uses--Transfers Out (G.L. 536)	285,000	XXXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	405,199	-23,675	64,748	-1,419,500	-33,617
Beginning Total Fund Balance	3,243,883	270,108	2,300,000	1,832,044	183,415
Ending Total Fund Balance	3,649,082	246,433	2,364,748	412,544	149,798

SECTION B: EXCESS LEVIES FOR 2022 COLLECTION

Excess levies approved by voters for 2022 collection	5,200,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	723,723	0	0	0	0
Net excess levy amount for 2022 collection after rollback	4,476,277	XXXXX	2,950,000	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.

Aberdeen School District No.005

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	3,334.49		3,229.00		3,100.00	
FTE Certificated Employees	240.159		202.380		223.900	
FTE Classified Employees	175.685		161.453		171.107	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	52,687,916		51,546,974		59,982,216	
Total Expenditures	52,066,248		51,479,927		59,292,017	
Total Beginning Fund Balance	2,468,716		2,816,883		3,243,883	
Total Ending Fund Balance	2,774,037		2,598,930		3,649,082	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	22,601,460	43.41	22,642,217	43.98	22,754,799	38.38
Federal Special Purpose Funding	XXXXX	XXXXX	XXXXX	XXXXX	8,673,247	14.63
Special Education Instruction	7,536,485	14.47	6,660,053	12.94	6,738,932	11.37
Vocational Instruction	2,560,164	4.92	1,684,762	3.27	2,007,455	3.39
Skill Center Instruction	319,915	0.61	310,042	0.60	371,988	0.63
Compensatory Education	5,800,565	11.14	6,335,102	12.31	6,102,225	10.29
Other Instructional Programs	827,750	1.59	1,263,724	2.45	553,206	0.93
Community Services	2,484,922	4.77	1,885,724	3.66	1,925,290	3.25
Support Services	9,934,986	19.08	10,698,303	20.78	10,164,875	17.14
Total - Program Groups	52,066,248	100.00	51,479,927	100.00	59,292,017	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	32,727,777	62.86	30,014,524	58.30	32,176,538	54.27
Teaching Support	5,217,843	10.02	6,970,113	13.54	7,138,983	12.04
Other Supportive Activities	8,831,032	16.96	8,940,457	17.37	14,353,733	24.21
Building Administration	2,423,735	4.66	2,558,427	4.97	2,776,584	4.68
Central Administration	2,659,915	5.11	2,996,406	5.82	2,846,179	4.80
Total - Activity Groups	52,066,248	100.00	51,479,927	100.00	59,292,017	100.00

Aberdeen School District No.005

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	20,489,904	39.35	19,699,601	38.27	20,087,270	33.88
Classified Salaries	9,591,267	18.42	8,595,759	16.70	9,374,516	15.81
Employee Benefits and Payroll Taxes	12,252,677	23.53	13,332,242	25.90	11,872,052	20.02
Supplies, Instructional Resources and Noncapitalized Items	2,864,740	5.50	3,037,722	5.90	3,926,886	6.62
Purchased Services	6,263,122	12.03	5,859,647	11.38	13,059,987	22.03
Travel	53,041	0.10	95,781	0.19	82,781	0.14
Capital Outlay	551,497	1.06	859,175	1.67	888,525	1.50
Total - Objects	52,066,248	100.00	51,479,927	100.00	59,292,017	100.00

Aberdeen School District No.005

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2019-2020	Budget 2/ 2020-2021	Budget 3/ 2021-2022
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	218.78	197.00	190.00
2. Grade 1	250.73	207.00	189.00
3. Grade 2	231.64	245.00	198.00
4. Grade 3	236.09	217.00	243.00
5. Grade 4	242.44	220.00	217.00
6. Grade 5	264.95	259.00	213.00
7. Grade 6	284.50	250.00	223.00
8. Grade 7	268.90	297.00	253.00
9. Grade 8	245.42	256.00	285.00
10. Grade 9	267.82	242.00	236.00
11. Grade 10	270.00	245.00	252.00
12. Grade 11 (excluding Running Start)	218.20	246.00	240.00
13. Grade 12 (excluding Running Start)	218.10	233.00	226.00
14. SUBTOTAL	3,217.57	3,114.00	2,965.00
15. Running Start	78.52	75.00	60.00
16. Dropout Reengagement Enrollment	22.14	25.00	40.00
17. ALE Enrollment	16.26	15.00	35.00
18. TOTAL K-12	3,334.49	3,229.00	3,100.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	240.16	202.38	223.900
2. General Fund FTE Classified Employees /4	175.69	161.45	171.107

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.

Aberdeen School District No.005

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,883,399	3,327,401	4,115,438
2000 Local Nontax Support	461,115	653,151	653,151
3000 State, General Purpose	31,986,823	29,796,562	30,047,146
4000 State, Special Purpose	11,476,148	11,543,757	10,949,518
5000 Federal, General Purpose	40,269	25,000	25,000
6000 Federal, Special Purpose	5,689,690	6,077,232	14,068,092
7000 Revenues from Other School Districts	110,599	71,871	71,871
8000 Revenues from Other Entities	39,873	52,000	52,000
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	52,687,916	51,546,974	59,982,216
EXPENDITURES			
00 Regular Instruction	22,601,460	22,642,217	22,754,799
10 Federal Special Purpose Funding	0	0	8,673,247
20 Special Education Instruction	7,536,485	6,660,053	6,738,932
30 Vocational Education Instruction	2,560,164	1,684,762	2,007,455
40 Skill Center Instruction	319,915	310,042	371,988
50 and 60 Compensatory Education Instruction	5,800,565	6,335,102	6,102,225
70 Other Instructional Programs	827,750	1,263,724	553,206
80 Community Services	2,484,922	1,885,724	1,925,290
90 Support Services	9,934,986	10,698,303	10,164,875
B. TOTAL EXPENDITURES	52,066,248	51,479,927	59,292,017
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	316,346	285,000	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)	305,322	-217,953	405,199
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	998,989	370,513	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

Aberdeen School District No.005

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	586,580	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	-1,428,914	-427,000	0
G.L.891 Unassigned to Minimum Fund Balance Policy	XXXXX	2,610,000	2,610,000
F. TOTAL BEGINNING FUND BALANCE	2,468,716	2,816,883	3,243,883
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	998,989	370,513	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	586,580	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	-1,428,914	-644,953	405,199
G.L.891 Unassigned to Minimum Fund Balance Policy	2,603,312	2,610,000	2,610,000
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	2,774,037	2,598,930	3,649,082

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

Aberdeen School District No.005**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.

Aberdeen School District No.005

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
LOCAL TAXES			
1100 Local Property Tax	2,854,494	3,302,633	4,085,080
1300 Sale of Tax Title Property	3,338	1,100	1,100
1400 Local in lieu of Taxes	1,899	0	0
1500 Timber Excise Tax	23,668	23,668	29,258
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	2,883,399	3,327,401	4,115,438
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	3,054	2,040	2,040
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	369	0	0
2145 Skill Center Tuitions and Fees	1,447	1,000	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	13,737	8,450	8,450
2200 Sales of Goods, Supplies, and Services, Unassigned	10,917	7,645	7,645
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	72,415	30,830	30,830
2245 Skill Center, Sales of Goods, Supplies and Services	2,944	2,500	2,500
2288 Childcare, Sales of Goods, Supplies and Services	4,004	3,500	3,500
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	6,478	4,500	4,500
2298 School Food Services, Sales of Goods, Supplies and Svcs	6,346	6,410	6,410
2300 Investment Earnings	5,039	3,000	3,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	XXXXX	0	0
2500 Gifts and Donations	224,222	546,901	546,901
2600 Fines and Damages	4,541	1,375	1,375
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	28,812	0	0
2900 Local Support Nontax, Unassigned	60,916	35,000	35,000
2910 E-Rate	15,875	0	0
2998 Local School Food Services-non NSLP	XXXXX	0	0

Aberdeen School District No.005

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
2000 TOTAL LOCAL SUPPORT NONTAX	461,115	653,151	653,151
STATE, GENERAL PURPOSE			
3100 Apportionment	27,930,993	26,788,820	26,020,867
3121 Special Education--General Apportionment	1,031,993	1,121,261	1,009,735
3300 Local Effort Assistance	3,023,837	1,886,481	3,016,544
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	31,986,823	29,796,562	30,047,146
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	4,311,787	4,394,228	4,182,384
4122 Special Ed-Infants and Toddlers-State	202,401	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	2,249,041	2,430,748	2,268,887
4156 State Institutions, Centers, and Homes, Delinquent	414,135	363,075	363,075
4158 Special and Pilot Programs	423,718	406,455	313,770
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	604,471	577,321	604,104
4174 Highly Capable	99,606	90,620	87,269
4188 Childcare	0	0	0
4198 School Food Services	26,999	63,600	0
4199 Transportation--Operations	1,173,629	1,241,841	1,173,629
4300 Other State Agencies, Unassigned	7,500	0	0
4321 Special Education--Other State Agencies	6,887	3,500	3,500
4322 Special Education-Infants and Toddlers-State	0	196,414	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Special and Pilot Programs--Other State Agencies	6,989	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	1,948,986	1,775,955	1,952,900
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	11,476,148	11,543,757	10,949,518

Aberdeen School District No.005

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
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
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	40,269	25,000	25,000
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	40,269	25,000	25,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	18,109	0	0
6111 Federal Special Purpose-GEER	XXXXX	XXXXX	0
6112 Federal Special Purpose-ESSER II	XXXXX	XXXXX	2,650,000
6113 Federal Special Purpose-ESSER III	XXXXX	XXXXX	4,758,673
6114 Federal Special Purpose ESSER III Learning Loss	XXXXX	XXXXX	1,189,827
6118 Federal Special Purpose-Reserved G	XXXXX	XXXXX	0
6119 Federal Special Purpose-Reserved H	XXXXX	XXXXX	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123 ARP-IDEA-Federal	XXXXX	XXXXX	0
6124 Special Education--Supplemental	802,834	839,191	839,191
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	38,034	37,109	37,109
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	1,662,405	1,757,075	1,694,912
6152 School Improve, Fed Other Title Grants under ESEA, Fed	643,050	865,066	841,611
6153 Migrant ESEA Migrant, Federal	55,540	73,053	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)	50,653	59,216	60,194
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance ESSER I	297,052	500,000	0

Aberdeen School District No.005

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
6178 Youth Training Programs	0	0	0
6188 Childcare	44,288	0	0
6189 Other Community Services	554,296	23,000	0
6198 School Food Services	1,151,480	1,612,400	1,612,400
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Special Purpose--GEER	0	XXXXX	0
6212 Federal Special Purpose--ESSER II	0	XXXXX	0
6213 Federal Special Purpose--ESSER III	0	XXXXX	0
6214 Federal Special Purpose ESSER III Learning Loss	0	XXXXX	0
6218 Federal Special Purpose--Reserved G	0	XXXXX	0
6219 Federal Special Purpose--Reserved H	0	XXXXX	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223 ARP-IDEA-Federal	XXXXX	XXXXX	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	44,514	36,822	36,822
6276 Targeted Assistance ESSER I	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0

Aberdeen School District No.005

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
6300 Federal Grants Through Other Agencies, Unassigned	139,290	125,000	125,000
6310 Medicaid Administrative Match	27,068	25,000	25,000
6311 Federal Special Purpose-GEER	0	XXXXX	0
6312 Federal Special Purpose-ESSER II	0	XXXXX	0
6313 Federal Special Purpose-ESSER III	0	XXXXX	0
6314 Federal Special Purpose ESSER III Learning Loss	0	XXXXX	0
6318 Federal Special Purpose-Reserved G	0	XXXXX	0
6319 Federal Special Purpose-Reserved H	0	XXXXX	0
6321 Special Education--Medicaid Reimbursement	19,242	4,300	4,300
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 ARP-IDEA-Federal	XXXXX	XXXXX	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance ESSER I	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	141,835	120,000	120,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	5,689,690	6,077,232	14,068,092

REVENUES FROM OTHER SCHOOL DISTRICTS

Aberdeen School District No.005

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
7100 Program Participation, Unassigned	9,541	5,000	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	750	750	750
7198 School Food Services	1,089	875	875
7199 Transportation	4,492	0	0
7301 Nonhigh Participation	94,727	65,246	65,246
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	110,599	71,871	71,871
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	4,877	0	0
8101 Governmental Entities-Enrichment	XXXXX	XXXXX	0
8188 Childcare	34,995	52,000	52,000
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	0	0	0
8500 Nonfederal, ESD	0	0	0
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	39,873	52,000	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)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	52,687,916	51,546,974	59,982,216

Aberdeen School District No.005

EXPENDITURE BY PROGRAM

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
REGULAR INSTRUCTION			
01 Basic Education	22,353,542	22,346,623	22,546,551
02 Alternative Learning Experience	54,450	93,792	149,631
03 Basic Education - Dropout Reengagement	193,468	201,802	58,617
00 TOTAL REGULAR INSTRUCTION	22,601,460	22,642,217	22,754,799
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - GEER	XXXXX	XXXXX	0
12 Federal Special Purpose - ESSER II	XXXXX	XXXXX	2,673,482
13 Federal Special Purpose - ESSER III	XXXXX	XXXXX	4,734,870
14 Federal Special Purpose ESSER III Learning Loss	XXXXX	XXXXX	1,264,895
18 Federal Special Purpose - Reserved G	XXXXX	0	0
19 Federal Special Purpose - Reserved H	XXXXX	XXXXX	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	XXXXX	0	8,673,247
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	6,530,149	5,644,046	5,901,341
22 Special Education, Infants and Toddlers, State	223,236	196,414	0
23 ARP-IDEA-Federal	XXXXX	XXXXX	0
24 Special Education, Supplemental, Federal	783,100	819,593	837,591
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	7,536,485	6,660,053	6,738,932
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	1,978,583	1,537,910	1,779,486
34 Middle School Career and Technical Education, State	544,481	109,752	190,869
38 Vocational, Federal	37,100	37,100	37,100
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	2,560,164	1,684,762	2,007,455
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	319,915	310,042	371,988
46 Skill Center, Federal	0	0	0

Aberdeen School District No.005

EXPENDITURE BY PROGRAM

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	319,915	310,042	371,988
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,630,998	1,801,223	1,699,118
52 Other Title Grants under ESEA-Federal	626,248	798,864	724,213
53 Migrant ESEA Migrant, Federal	54,174	73,054	71,540
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	2,093,308	2,430,681	2,235,449
56 State Institutions, Centers and Homes, Delinquent	323,110	318,050	340,329
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	448,233	322,342	304,826
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	49,408	59,216	60,055
65 Transitional Bilingual, State	531,251	484,031	617,848
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	43,835	36,601	37,807
69 Compensatory, Other	0	11,040	11,040
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	5,800,565	6,335,102	6,102,225
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	84,493	85,125	80,630
76 Targeted Assistance	390,412	545,171	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	352,845	633,428	472,576
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	827,750	1,263,724	553,206
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Child Care	1,930,626	1,882,724	1,925,290
89 Other Community Services	554,296	3,000	0

Aberdeen School District No.005

EXPENDITURE BY PROGRAM

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
80 TOTAL COMMUNITY SERVICES	2,484,922	1,885,724	1,925,290
SUPPORT SERVICES			
97 District-wide Support	6,845,680	7,323,866	7,205,165
98 School Food Services	1,758,966	2,081,690	1,920,798
99 Pupil Transportation	1,330,340	1,292,747	1,038,912
90 TOTAL SUPPORT SERVICES	9,934,986	10,698,303	10,164,875
TOTAL PROGRAM EXPENDITURES	52,066,248	51,479,927	59,292,017

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	22,546,551	163,084		12,776,200	1,820,388	5,246,801	1,444,084	876,413	4,000	215,581
02 ALE	149,631	0		0	23,970	10,917	0	38,400	0	76,344
03 Basic Education - Dropout Reengagement	58,617	0		0	10,418	8,199	25,000	15,000	0	0
TOTAL REGULAR INSTRUCTION	22,754,799	163,084		12,776,200	1,854,776	5,265,917	1,469,084	929,813	4,000	291,925
11 Federal Special Purpose - GEER	0	0		0	0	0	0	0	0	0
12 Federal Special Purpose - ESSER II	2,673,482	0		190,904	317,648	279,930	185,000	1,700,000	0	0
13 Federal Special Purpose - ESSER III	4,734,870	0		52,631	20,336	32,185	135,000	4,494,718	0	0
14 Federal Special Purpose ESSER III Learning Loss	1,264,895	0		333,363	202,525	209,007	95,000	425,000	0	0
18 Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 Federal Special Purpose - Reserved H	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	8,673,247	0		576,898	540,509	521,122	415,000	6,619,718	0	0
21 Sp Ed, Sup, St	5,901,341	0		1,890,374	1,241,919	1,512,621	30,750	1,218,177	4,500	3,000
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 ARP-IDEA-Fed	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	837,591	0		320,695	45,111	134,855	0	336,930	0	0
25 Sp Ed, I&T, Fed	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
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	6,738,932	0		2,211,069	1,287,030	1,647,476	30,750	1,555,107	4,500	3,000
31 Voc, Basic, St	1,779,486	19,000		1,053,508	63,551	399,645	205,982	35,200	2,600	0
34 MidSchCar/Tec	190,869	2,830		130,599	0	46,440	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
TOTAL VOCATIONAL EDUCATION INSTRUCTION	2,007,455	21,830		1,184,107	63,551	446,085	248,582	40,700	2,600	0
45 Skil Cnt, Bas, St	371,988	2,500	0	207,910	0	76,427	22,001	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	0
TOTAL SKILL CENTER INSTRUCTION	371,988	2,500	0	207,910	0	76,427	22,001	62,150	1,000	0
51 ESEA Disadvantaged, Federal	1,699,118	35,085		655,827	360,122	401,729	184,197	18,257	8,901	35,000
52 Other Title Grants under ESEA-Federal	724,213	43,800	0	0	175,000	44,433	45,050	313,000	33,930	69,000
53 ESEA Migrant, Federal	71,540	500		0	44,768	20,355	3,517	400	2,000	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	2,235,449	1,000		808,267	691,498	661,084	28,000	0	0	45,600
56 St In, Ctr/Hm, D	340,329	0		200,132	12,399	76,298	51,500	0	0	0
57 St In, N/D, Fed	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
58 Sp/Plt Pgm, St	304,826	0		245,385	0	58,391	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	60,055	0		26,332	0	9,518	5,000	16,205	3,000	0
65 Tran Biling, St	617,848	0		411,689	7,176	154,983	25,000	0	0	19,000
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	37,807	0		0	21,529	13,478	1,500	300	1,000	0
69 Comp, Othr	11,040	1,040		0	0	0	0	10,000	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	6,102,225	81,425	0	2,347,632	1,312,492	1,440,269	344,064	358,412	49,331	168,600
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	80,630	0		52,047	0	17,583	10,000	0	1,000	0
76 Targeted Assistance	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	472,576	6,250		0	53,463	32,107	330,756	50,000	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	553,206	6,250		52,047	53,463	49,690	340,756	50,000	1,000	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0
88 Child Care	1,925,290	0		560,967	508,870	494,404	20,549	330,500	10,000	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
89 Othr Comm Srv	0	0	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	1,925,290	0	0	560,967	508,870	494,404	20,549	330,500	10,000	0
97 Distwide Suppt	7,205,165	46,804	-42,552	170,440	2,647,531	1,204,521	221,350	2,598,221	8,850	350,000
98 Schl Food Serv	1,920,798	1,000	-50,276	0	690,595	443,529	738,250	21,200	1,500	75,000
99 Pupil Transp	1,038,912	500	-230,565	0	415,699	282,612	76,500	494,166	0	0
TOTAL SUPPORT SERVICES	10,164,875	48,304	-323,393	170,440	3,753,825	1,930,662	1,036,100	3,113,587	10,350	425,000
OBJECT TOTALS	59,292,017	323,393	-323,393	20,087,270	9,374,516	11,872,052	3,926,886	13,059,987	82,781	888,525

Aberdeen School District No.005

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	766,046	XXXXX	324,518	XXXXX	323,393	XXXXX
(1) Credit Transfers	-766,046	XXXXX	-324,518	XXXXX	-323,393	XXXXX
(2) Certificated Salaries	20,489,904	39.35	19,699,601	38.27	20,087,270	33.88
(3) Classified Salaries	9,591,267	18.42	8,595,759	16.70	9,374,516	15.81
(4) Employee Benefits and Payroll Taxes	12,252,677	23.53	13,332,242	25.90	11,872,052	20.02
(5) Supplies and Materials	2,864,740	5.50	3,037,722	5.90	3,926,886	6.62
(7) Purchased Services	6,263,122	12.03	5,859,647	11.38	13,059,987	22.03
(8) Travel	53,041	0.10	95,781	0.19	82,781	0.14
(9) Capital Outlay	551,497	1.06	859,175	1.67	888,525	1.50
TOTAL EXPENDITURES	52,066,248	100.00	51,479,927	100.00	59,292,017	100.00

Aberdeen School District No.005

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	31,873,091	61.22	29,118,676	56.56	31,165,377	52.56
28 Extracur	854,686	1.64	895,848	1.74	1,011,161	1.71
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	32,727,777	62.86	30,014,524	58.30	32,176,538	54.27
TEACHING SUPPORT						
22 Lrn Resrc	323,870	0.62	408,515	0.79	307,327	0.52
24 Guid/Coun	1,041,685	2.00	1,802,598	3.50	1,462,958	2.47
25 Pupil M/S	190,044	0.37	36,520	0.07	5,250	0.01
26 Health	2,069,381	3.97	2,141,921	4.16	2,626,241	4.43
31 InstProDev	394,043	0.76	923,470	1.79	142,694	0.24
32 Inst Tech	406,378	0.78	692,976	1.35	1,520,110	2.56
33 Curriculum	792,441	1.52	753,135	1.46	761,917	1.29
34 Prof Lrng St	205,946	0.40	210,978	0.41	312,486	0.53
TOTAL TEACHING SUPPORT	5,217,843	10.02	6,970,113	13.54	7,138,983	12.04
OTHER SUPPORT ACTIVITIES						
42 Food	1,078,234	2.07	774,500	1.50	668,500	1.13
44 Operation	1,576,655	3.03	1,167,118	2.27	1,132,360	1.91
49 Transfers	-561,305	-1.08	-50,276	-0.10	-50,276	-0.08
52 Operation	1,436,917	2.76	1,474,459	2.86	1,204,311	2.03
53 Maintnce	0	0.00	0	0.00	0	0.00
56 Insurance	51,811	0.10	49,978	0.10	65,166	0.11
58 Remote Learning Operations	XXXXX	XXXXX	XXXXX	XXXXX	0	0.00
59 Transfers	-158,388	-0.30	-231,690	-0.45	-230,565	-0.39
62 Grnd Mnt	87,992	0.17	97,387	0.19	92,733	0.16
63 Oper Bldg	1,613,925	3.10	2,280,649	4.43	1,644,591	2.77
64 Maintnce	1,128,692	2.17	1,243,351	2.42	7,302,157	12.32
65 Utilities	961,144	1.85	1,015,500	1.97	1,034,500	1.74
67 Bldg Secu	296,972	0.57	25,000	0.05	25,000	0.04
68 Insurance	377,634	0.73	384,824	0.75	384,824	0.65
72 Info Sys	706,483	1.36	626,830	1.22	689,625	1.16
73 Printing	16,769	0.03	44,582	0.09	35,381	0.06

Aberdeen School District No.005

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2019-2020	(2) % of Total	(3) Budget 2020-2021	(4) % of Total	(5) Budget 2021-2022	(6) % of Total
74 Warehouse	148,695	0.29	51,945	0.10	54,126	0.09
75 Mtr Pool	-7,679	-0.01	-13,700	-0.03	301,300	0.51
83 Interest	0	0.00	0	0.00	0	0.00
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	76,480	0.15	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	8,831,032	16.96	8,940,457	17.37	14,353,733	24.21
UNIT ADMINISTRATION						
23 Princ Off	2,423,735	4.66	2,558,427	4.97	2,776,584	4.68
TOTAL UNIT ADMINISTRATION	2,423,735	4.66	2,558,427	4.97	2,776,584	4.68
CENTRAL ADMINISTRATION						
11 Bd of Dir	110,314	0.21	125,094	0.24	137,094	0.23
12 Supt Off	347,314	0.67	446,534	0.87	366,310	0.62
13 Busns Off	460,722	0.88	486,449	0.94	619,322	1.04
14 HR	413,100	0.79	355,448	0.69	243,016	0.41
15 Pblc Rltn	65,697	0.13	34,500	0.07	34,500	0.06
21 Supv Inst	957,410	1.84	1,238,560	2.41	1,135,037	1.91
41 Supervisn	187,486	0.36	190,348	0.37	170,214	0.29
51 Supervisn	0	0.00	0	0.00	0	0.00
61 Supv Bldg	117,872	0.23	119,473	0.23	140,686	0.24
TOTAL CENTRAL ADMINISTRATION	2,659,915	5.11	2,996,406	5.82	2,846,179	4.80
TOTAL EXPENDITURES	52,066,248	100.00	51,479,927	100.00	59,292,017	100.00

Aberdeen School District No.005

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	195.540	87.33	73.918	43.20
28 Extracurricular	0.000	0.00	2.469	1.44
TOTAL TEACHING ACTIVITIES	195.540	87.33	76.387	44.64
TEACHING SUPPORT				
22 Learning Resources	0.000	0.00	4.218	2.47
24 Guidance and Counseling	11.000	4.91	2.289	1.34
25 Pupil Management and Safety	0.000	0.00	0.000	0.00
26 Health/Related Services	2.000	0.89	6.452	3.77
31 InstProDev	0.000	0.00	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	0.000	0.00
33 Curriculum	0.500	0.22	0.881	0.51
34 Professional Learning - State	0.000	0.00	XXXXX	XXXXX
TOTAL TEACHING SUPPORT	13.500	6.03	13.840	8.09
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	12.676	7.41
52 Operations	XXXXX	XXXXX	7.798	4.56
53 Maintenance	XXXXX	XXXXX	0.000	0.00
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	XXXXX	XXXXX	1.000	0.58
63 Operation of Buildings	XXXXX	XXXXX	21.313	12.46
64 Maintenance	XXXXX	XXXXX	8.500	4.97
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	XXXXX	XXXXX	0.000	0.00
72 Information Systems	0.000	0.00	5.000	2.92
73 Printing	0.000	0.00	0.394	0.23
74 Warehousing and Distribution	0.000	0.00	0.500	0.29
75 Motor Pool	0.000	0.00	0.000	0.00
91 Public Activities	0.000	0.00	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	57.181	33.42

Aberdeen School District No.005

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
UNIT ADMINISTRATION				
23 Principal's Office	9.140	4.08	9.930	5.80
TOTAL UNIT ADMINISTRATION	9.140	4.08	9.930	5.80
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.45	1.000	0.58
13 Business Office	0.000	0.00	4.069	2.38
14 Human Resources	0.000	0.00	2.000	1.17
15 Public Relations	0.000	0.00	0.000	0.00
21 Supervision - Instruction	4.720	2.11	4.106	2.40
41 Supervision - Nutrition Services	0.000	0.00	1.594	0.93
51 Supervision - Transportation	0.000	0.00	0.000	0.00
61 Supervision - Building	0.000	0.00	1.000	0.58
TOTAL CENTRAL ADMINISTRATION	5.720	2.55	13.769	8.05
TOTAL FTE STAFF	223.900	100.00	171.107	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

Table with 4 columns: Description, (1) Actual 2019-2020, (2) Budget 2020-2021, (3) Budget 2021-2022. Rows include REVENUES (General Student Body, Athletics, Classes, Clubs, Private Moneys), EXPENDITURES (General Student Body, Athletics, Classes, Clubs, Private Moneys), BEGINNING FUND BALANCE (Restricted for Other Items, Fund Purposes, etc.), and ENDING FUND BALANCE (Restricted for Other Items, Fund Purposes, etc.).

Aberdeen School District No.005

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	276,189	285,181	246,433

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

Table with 4 columns: Description, (1) Actual 2019-2020, (2) Budget 2020-2021, (3) Budget 2021-2022. Rows include REVENUES AND OTHER FINANCING SOURCES, EXPENDITURES, BEGINNING FUND BALANCE, and ENDING FUND BALANCE.

Aberdeen School District No.005
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	211,242
G.L.890 Unassigned Fund Balance	0	-10	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	2,393,120	2,293,506	2,364,748

Aberdeen School District No.005

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
LOCAL TAXES			
1100 Local Property Taxes	2,623,732	2,688,446	2,905,021
1300 Sale of Tax Title Property	4,753	5,000	5,000
1400 Local in lieu of Taxes	2,280	2,300	2,300
1500 Timber Excise Tax	35,081	38,343	33,009
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	2,665,846	2,734,089	2,945,331
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	26,216	41,000	41,000
2450 Other Interest Earnings	XXXXX	0	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	26,216	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	316,346	285,000	285,000
9901 Transfers (local resources)	0	0	0

Aberdeen School District No.005

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
9000 TOTAL OTHER FINANCING SOURCES	316,346	285,000	285,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	3,008,408	3,060,089	3,271,331

Aberdeen School District No.005
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

Table with 4 columns: Description, (1) Actual 2019-2020, (2) Budget 2020-2021, (3) Budget 2021-2022. Rows include REVENUES AND OTHER FINANCING SOURCES, EXPENDITURES, and BEGINNING FUND BALANCE.

Aberdeen School District No.005

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
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	124,466	115,000	124,465
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	192,330	200,579	1,707,579
G.L.890 Unassigned Fund Balance	192,330	0	0
F. TOTAL BEGINNING FUND BALANCE	1,222,123	315,579	1,832,044
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.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
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	124,466	115,000	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	192,330	46,079	297,544
G.L.890 Unassigned Fund Balance	XXXXX	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	316,796	161,079	412,544

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

Aberdeen School District No.005**SUMMARY OF CAPITAL PROJECTS FUND BUDGET**

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

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 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
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	5,100	5,000	5,000
2300 Investment Earnings	10,011	5,000	5,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	XXXXX	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	28,998	20,500	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	44,109	30,500	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	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

Aberdeen School District No.005

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
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
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-GEER	XXXXX	XXXXX	0
6112 Federal Special Purpose-ESSER II	XXXXX	XXXXX	0
6113 Federal Special Purpose-ESSER III	XXXXX	XXXXX	0
6114 Federal Special Purpose ESSER III Learning Loss	XXXXX	XXXXX	0
6118 Federal Special Purpose-Reserved G	XXXXX	XXXXX	0
6119 Federal Special Purpose-Reserved H	XXXXX	XXXXX	0
6140 Impact Aid-Construction	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Special Purpose-GEER	0	XXXXX	0
6212 Federal Special Purpose-ESSER II	0	XXXXX	0
6213 Federal Special Purpose-ESSER III	0	XXXXX	0
6214 Federal Special Purpose ESSER III Learning Loss	0	XXXXX	0
6218 Federal Special Purpose-Reserved G	0	XXXXX	0
6219 Federal Special Purpose-Reserved H	0	XXXXX	0
6240 Impact Aid-Construction	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6311 Federal Special Purpose-GEER	0	XXXXX	0
6312 Federal Special Purpose-ESSER II	0	XXXXX	0
6313 Federal Special Purpose-ESSER III	0	XXXXX	0
6314 Federal Special Purpose ESSER III Learning Loss	0	XXXXX	0
6318 Federal Special Purpose-Reserved G	0	XXXXX	0
6319 Federal Special Purpose-Reserved H	0	XXXXX	0
6340 Impact Aid-Construction	0	0	0
6376 Targeted Assistance ESSER I	0	0	0

Aberdeen School District No.005

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	XXXXX	XXXXX	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	44,109	30,500	30,500

Aberdeen School District No.005

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	2,000	2,000
2300 Investment Earnings	3,763	3,000	300
2450 Other Interest Earnings	XXXXX	0	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	165,675	165,675	134,083
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	30,000	30,000
8101 Governmental Entities	XXXXX	XXXXX	0
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

Aberdeen School District No.005

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	169,438	200,675	166,383
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	169,438	200,675	166,383
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	217,112	300,000	200,000
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	217,112	300,000	200,000
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)	-47,674	-99,325	-33,617
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	299,093	133,415	183,415
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	0
H. TOTAL BEGINNING FUND BALANCE	346,768	133,415	183,415
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	299,093	34,090	149,798
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Aberdeen School District No.005

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2019-2020	(2) Budget 2020-2021	(3) Budget 2021-2022
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/	299,093	34,090	149,798

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.

Aberdeen School District (2021-2022 Budget)

ENROLLMENT AND STAFF COUNTS

A. FTE ENROLLMENT COUNTS (calculate to two decimal places)

Description	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
1. Kindergarten /2	190.00	226.00	240.00	252.00
2. Grade 1	189.00	190.00	226.00	240.00
3. Grade 2	198.00	189.00	190.00	226.00
4. Grade 3	243.00	198.00	189.00	190.00
5. Grade 4	217.00	243.00	198.00	189.00
6. Grade 5	213.00	217.00	243.00	198.00
7. Grade 6	223.00	213.00	217.00	243.00
8. Grade 7	253.00	223.00	213.00	217.00
9. Grade 8	285.00	253.00	223.00	213.00
10. Grade 9	236.00	285.00	253.00	223.00
11. Grade 10	252.00	236.00	285.00	253.00
12. Grade 11 (excluding Running Start)	240.00	252.00	236.00	285.00
13. Grade 12 (excluding Running Start)	226.00	240.00	252.00	236.00
14. SUBTOTAL	2,965.00	2,965.00	2,965.00	2,965.00
15. Running Start	60.00	60.00	60.00	60.00
16. Dropout Reengagement Enrollment	40.00	40.00	40.00	40.00
17. ALE Enrollment	35.00	35.00	35.00	35.00
18. TOTAL K-12	3,100.00	3,100.00	3,100.00	3,100.00

B. STAFF COUNTS (calculate to three decimal places)

1. General Fund FTE Certificated Employees /4	223.900	223.900	223.900	223.900
2. General Fund FTE Classified Employees /4	171.107	171.107	171.107	171.107

SUMMARY OF GENERAL FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
1000 Local Taxes	4,115,438	4,650,015	5,013,537	5,200,000

2000 Local Nontax Support	653,151	653,151	653,151	653,151
3000 State, General Purpose	30,047,146	30,497,853	30,985,819	31,574,549
4000 State, Special Purpose	10,949,518	11,113,761	11,291,581	11,506,121
5000 Federal, General Purpose	25,000	25,000	25,000	25,000
6000 Federal, Special Purpose	14,068,092	11,397,293	5,957,781	6,017,359
7000 Revenues from Other School Districts	71,871	71,871	71,870	71,871
8000 Revenues from Other Entities	52,000	52,000	52,000	52,000
9000 Other Financing Sources				
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	59,982,216	58,460,944	54,050,739	55,100,051
EXPENDITURES				
00 Regular Instruction	22,754,799	23,209,895	23,674,093	24,147,575
10 Federal Special Purpose Funding	8,673,247	5,948,500		
20 Special Education Instruction	6,738,932	6,873,711	7,011,185	7,151,409
30 Vocational Education Instruction	2,007,455	2,047,604	2,088,556	2,130,327
40 Skill Center Instruction	371,988	390,587	410,117	430,623
50 and 60 Compensatory Education Instruction	6,102,225	6,407,336	6,727,703	7,064,088
70 Other Instructional Programs	553,206	580,866	609,910	640,405
80 Community Services	1,925,290	2,021,555	2,122,632	2,228,764
90 Support Services	10,164,875	10,368,173	10,575,536	10,787,047
B. TOTAL EXPENDITURES	59,292,017	57,848,227	53,219,732	54,580,238
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	285,000	287,000	1,285,000	285,000
D. OTHER FINANCING USES (G.L.535) 2/				
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	405,199	325,717	-453,993	234,813

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.815 Restricted for Unequalized Deductible Revenue				
G.L.821 Restricted for Carryover of Restricted Revenues	370,513	370,513	320,512	370,509
G.L.825 Restricted for Skill Center				
G.L.828 Restricted for Carryover of Food Service Revenue				
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	250,000	250,000	300,000	250,000

G.L.845 Restricted for Self-Insurance				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes	13,370	13,370	13,370	13,370
G.L.872 Committed to Economic Stabilization				
G.L.875 Assigned to Contingencies				
G.L.884 Assigned to Other Capital Projects				
G.L.888 Assigned to Other Purposes				
G.L.890 Unassigned Fund Balance		405,199	448,506	225,938
G.L.891 Unassigned to Minimum Fund Balance Policy	2,610,000	2,610,000	2,892,411	2,660,989
F. TOTAL BEGINNING FUND BALANCE	3,243,883	3,649,082	3,974,799	3,520,806

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.815 Restricted for Unequalized Deductible Revenue				
G.L.821 Restricted for Carryover of Restricted Revenues	370,513	320,513	370,513	320,513
G.L.825 Restricted for Skill Center				
G.L.828 Restricted for Carryover of Food Service Revenue				
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	250,000	300,000	250,000	300,000
G.L.845 Restricted for Self-Insurance				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes	13,370	13,370	13,370	13,370
G.L.872 Committed to Economic Stabilization				
G.L.875 Assigned to Contingencies				
G.L.884 Assigned to Other Capital Projects				
G.L.888 Assigned to Other Purposes				
G.L.890 Unassigned Fund Balance	405,199	448,506	225,938	392,728
G.L.891 Unassigned to Minimum Fund Balance Policy	2,610,000	2,892,411	2,660,991	2,729,012
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	3,649,082	3,974,799	3,520,806	3,755,619

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

REVENUES

Description	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
100 General Student Body	82,940	77,940	72,940	67,940
200 Athletics	81,400	80,400	81,400	80,400
300 Classes	2,000	2,000	2,000	2,000
400 Clubs	160,550	155,550	150,550	145,550
600 Private Moneys	80,200	80,200	80,200	80,200
A. TOTAL REVENUES	407,090	396,090	387,090	376,090

EXPENDITURES

100 General Student Body	67,020	62,020	57,020	52,020
200 Athletics	106,195	100,195	94,195	88,195
300 Classes	2,000	2,000	2,000	2,000
400 Clubs	175,350	169,350	163,350	157,350
600 Private Moneys	80,200	80,200	80,200	80,200
B. TOTAL EXPENDITURES	430,765	413,765	396,765	379,765
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	-23,675	-17,675	-9,675	-3,675

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items	7,500	7,500	7,500	7,500
G.L.819 Restricted for Fund Purposes	262,608	238,933	221,258	211,583
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
D. TOTAL BEGINNING FUND BALANCE	270,108	246,433	228,758	219,083

ENDING FUND BALANCE

G.L.810 Restricted for Other Items	7,500	7,500	7,500	7,500
G.L.819 Restricted for Fund Purposes	238,933	2,212,598	211,583	207,908
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				

F. TOTAL ENDING FUND BALANCE (C+D) 1/	246,433	228,758	219,083	215,408
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SUMMARY OF DEBT SERVICE FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
1000 Local Taxes	2,945,331	2,950,000	600,000	
2000 Local Nontax Support	41,000	2,000	2,000	200
3000 State, General Purpose				
5000 Federal, General Purpose				
9000 Other Financing Sources	285,000	287,000	285,000	285,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	3,271,331	3,239,000	887,000	285,200

EXPENDITURES

Matured Bond Expenditures	2,885,000	3,040,000	3,175,000	250,000
Interest on Bonds	320,683	154,882	77,084	29,348
Interfund Loan Interest				
Bond Transfer Fees	900	900	900	900
Arbitrage Rebate				
UnderWriter's Fees				
B. TOTAL EXPENDITURES	3,206,583	3,195,782	3,252,984	280,248
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)				
D. OTHER FINANCING USES (G.L.535)				
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B- C-D)	64,748	43,218	-2,365,984	4,952

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	2,300,000	2,364,748	2,407,966	41,982
G.L.835 Restricted for Arbitrage Rebate				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes				
G.L.890 Unassigned Fund Balance				
F. TOTAL BEGINNING FUND BALANCE	2,300,000	2,364,748	2,407,966	41,982

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.830 Restricted for Debt Service	2,153,506	2,407,966	41,982	46,934
G.L.835 Restricted for Arbitrage Rebate				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes	211,242			
G.L.890 Unassigned Fund Balance				
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	2,364,748	2,407,966	41,982	46,934

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

REVENUES AND OTHER FINANCING SOURCES

Description	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
1000 Local Taxes				
2000 Local Nontax Support	30,500	30,805	31,113	31,424
3000 State, General Purpose				
4000 State, Special Purpose				
5000 Federal, General Purpose				
6000 Federal, Special Purpose				
7000 Revenues from Other School Districts				
8000 Revenues from Other Entities				
9000 Other Financing Sources			1,000,000	
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	30,500	30,805	1,031,113	31,424

EXPENDITURES

10 Sites	775,000			
20 Buildings	675,000		1,450,000	
30 Equipment				
40 Energy				
50 Sales and Lease Expenditures				
60 Bond Issuance Expenditures				
90 Debt Expenditures				
B. TOTAL EXPENDITURES	1,450,000	0	1,450,000	0
C. OTHER FINANCING USES--TRANSFERS OUT (G.L. 536) 1/				
D. OTHER FINANCING USES (G.L. 535) 2/				

E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B- C-D)	-1,419,500	30,805	-418,887	31,424
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BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.825 Restricted for Skill Center				
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.850 Restricted for Uninsured Risks				
G.L.861 Restricted from Bond Proceeds				
G.L.862 Committed from Levy Proceeds				
G.L.863 Restricted from State Proceeds				
G.L.864 Restricted from Federal Proceeds				
G.L.865 Restricted from Other Proceeds	124,465	115,000	12,000	7,997
G.L.866 Restricted from Impact Fee Proceeds				
G.L.867 Restricted from Mitigation Fee Proceeds				
G.L.869 Restricted from Undistributed Proceeds				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes	1,707,579	297,544	431,349	16,465
G.L.890 Unassigned Fund Balance				
F. TOTAL BEGINNING FUND BALANCE	1,832,044	412,544	443,349	24,462

ENDING FUND BALANCE

G.L.810 Restricted for Other Items				
G.L.825 Restricted for Skill Center				
G.L.830 Restricted for Debt Service				
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items				
G.L.835 Restricted for Arbitrage Rebate				
G.L.850 Restricted for Uninsured Risks				
G.L.861 Restricted from Bond Proceeds				
G.L.862 Committed from Levy Proceeds				
G.L.863 Restricted from State Proceeds				
G.L.864 Restricted from Federal Proceeds				
G.L.865 Restricted from Other Proceeds	115,000	12,000	7,997	36,000

G.L.866 Restricted from Impact Fee Proceeds				
G.L.867 Restricted from Mitigation Fee Proceeds				
G.L.869 Restricted from Undistributed Proceeds				
G.L.870 Committed to Other Purposes				
G.L.889 Assigned to Fund Purposes	297,544	431,349	16,465	19,886
G.L.890 Unassigned Fund Balance				
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	412,544	443,349	24,462	55,886

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET REVENUES AND OTHER FINANCING SOURCES

Description	2021-2022 Current	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
1100 Local Property Tax				
1300 Sale of Tax Title Property				
1400 Local in lieu of Taxes				
1500 Timber Excise Tax				
1600 County-Administered Forests				
1900 Other Local Taxes				
2200 Sales of Goods, Supplies, and Services, Unassigned	2,000	2,500	3,000	3,500
2300 Investment Earnings	300	400	425	450
2500 Gifts and Donations				
2600 Fines and Damages				
2700 Rentals and Leases				
2800 Insurance Recoveries				
2900 Local Support Nontax, Unassigned				
3600 State Forests				
4100 Special Purpose-Unassigned				
4300 Other State Agencies-Unassigned				
4499 Transportation Reimbursement Depreciation	134,083	167,332	169,005	170,695
5200 General Purposes Direct Federal Grants-Unassigned				
5300 Impact Aid, Maintenance and Operation				
5400 Federal in lieu of Taxes				
5600 Qualified Bond Interest Credit-Federal				

6100 Special Purpose-OSPI Unassigned				
6200 Direct Special Purpose Grants				
6300 Federal Grants Through Other Entities-Unassigned				
8100 Governmental Entities	30,000			
8500 NonFederal ESD				
9100 Sale of Bonds				
9300 Sale of Equipment				
9400 Compensated Loss of Fixed Assets				
9500 Long-Term Financing				
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)				
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	166,383	170,232	172,430	174,645
EXPENDITURES				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	200,000	150,000		200,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment				
61 Bond/Levy Issuance and/or Election				
91 Principal - formerly Act 84				
92 Interest 1/ - formerly Act. 83				
93 Arbitrage Rebate				
D. TOTAL EXPENDITURES	200,000	150,000	0	200,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/				
F. OTHER FINANCING USES (G.L.535) 3/				
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-33,617	20,232	172,430	-25,355
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items				
G.L.819 Restricted for Fund Purposes	183,415	149,798	170,030	342,460
G.L.830 Restricted for Debt Service				
G.L.835 Restricted for Arbitrage Rebate				
G.L.850 Restricted for Uninsured Risks				
G.L.870 Committed to Other Purposes				

G.L.889 Assigned to Fund Purposes

G.L.890 Unassigned Fund Balance

H. TOTAL BEGINNING FUND BALANCE	183,415	149,798	170,030	342,460
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ENDING FUND BALANCE

G.L.810 Restricted for Other Items

G.L.819 Restricted for Fund Purposes	149,798	170,030	342,460	317,105
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G.L.830 Restricted for Debt Service

G.L.835 Restricted for Arbitrage Rebate

G.L.850 Restricted for Uninsured Risks

G.L.870 Committed to Other Purposes

G.L.889 Assigned to Fund Purposes

G.L.890 Unassigned Fund Balance

J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	149,798	170,030	342,460	317,105
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Comment