

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	43,231,404	405,675	2,656,727	125,150	173,150
Total Appropriation (Expenditures)	43,151,404	414,864	2,536,740	440,000	200,000
Other Financing Uses--Transfers Out (G.L. 536)	80,000	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	0	-9,189	119,987	-314,850	-26,850
Beginning Total Fund Balance	2,746,294	261,533	1,833,172	346,492	169,656
Ending Total Fund Balance	2,746,294	252,344	1,953,159	31,642	142,806
SECTION B: EXCESS LEVIES FOR 2017 COLLECTION					
Excess levies approved by voters for 2017 collection	5,200,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2017 collection after rollback	5,200,000	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 2014-2015	(2)\n% of Total1	(3) Budget 2015-2016	(4) % of Total2	(5) Budget 2016-2017	(6) % of Total3
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	3,205.91		3,147.00		3,210.00	
FTE Certificated Employees	228.387		230.144		240.183	
FTE Classified Employees	172.008		184.812		187.336	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	39,295,777		41,612,095		43,231,404	
Total Expenditures	38,476,765		41,408,915		43,151,404	
Total Beginning Fund Balance	2,789,553		2,725,702		2,746,294	
Total Ending Fund Balance	3,483,565		2,803,882		2,746,294	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	17,821,376	46.32	19,221,028	46.42	20,175,334	46.75
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	4,651,786	12.09	5,340,230	12.90	5,580,653	12.93
Vocational Instruction	1,654,680	4.30	1,465,890	3.54	1,957,654	4.54
Skill Center Instruction	331,996	0.86	386,145	0.93	300,392	0.70
Compensatory Education	5,586,280	14.52	5,593,218	13.51	5,852,236	13.56
Other Instructional Programs	307,168	0.80	762,396	1.84	471,030	1.09
Community Services	304,721	0.79	228,055	0.55	176,966	0.41
Support Services	7,818,757	20.32	8,411,953	20.31	8,637,139	20.02
Total - Program Groups	38,476,765	100.00	41,408,915	100.00	43,151,404	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	24,297,712	63.15	26,237,930	63.36	27,529,890	63.80
Teaching Support	3,600,008	9.36	3,801,151	9.18	3,797,747	8.80
Other Supportive Activities	6,671,306	17.34	6,935,676	16.75	7,118,267	16.50
Building Administration	2,065,272	5.37	2,114,919	5.11	2,266,678	5.25
Central Administration	1,842,467	4.79	2,319,239	5.60	2,438,822	5.65
Total - Activity Groups	38,476,765	100.00	41,408,915	100.00	43,151,404	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	15,399,106	40.02	15,336,684	37.04	17,029,543	39.46
Classified Salaries	7,119,622	18.50	7,144,435	17.25	7,325,090	16.98

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2014-2015	(2)\n% of Total1	(3) Budget 2015-2016	(4) % of Total2	(5) Budget 2016-2017	(6) % of Total3
Employee Benefits and Payroll Taxes	8,881,377	23.08	9,968,093	24.07	10,372,269	24.04
Supplies, Instructional Resources and Noncapitalized Items	2,383,549	6.19	3,521,832	8.51	3,075,527	7.13
Purchased Services	4,161,407	10.82	4,987,281	12.04	4,712,715	10.92
Travel	190,940	0.50	182,914	0.44	249,543	0.58
Capital Outlay	340,765	0.89	267,676	0.65	386,717	0.90
Total - Objects	38,476,765	100.00	41,408,915	100.00	43,151,404	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2014-2015	Budget 2/ 2015-2016	Budget 3/ 2016-2017
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	259.40	215.00	238.00
2. Grade 1	266.50	262.00	242.00
3. Grade 2	263.46	265.00	269.00
4. Grade 3	258.90	266.00	276.00
5. Grade 4	204.50	252.00	260.00
6. Grade 5	231.45	208.00	247.00
7. Grade 6	239.90	231.00	197.00
8. Grade 7	214.81	252.00	241.00
9. Grade 8	227.48	212.00	238.00
10. Grade 9	246.09	257.00	214.00
11. Grade 10	253.86	234.00	236.00
12. Grade 11 (excluding Running Start)	210.79	188.00	222.00
13. Grade 12 (excluding Running Start)	260.94	244.00	230.00
14. SUBTOTAL	3,138.08	3,086.00	3,110.00
15. Running Start	38.15	40.00	60.00
16. Dropout Reengagement Enrollment	29.68	21.00	40.00
17. ALE Enrollment	0.00	0.00	0.00
18. TOTAL K-12	3,205.91	3,147.00	3,210.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	228.387	230.144	240.183
2. General Fund FTE Classified Employees /4	172.008	184.812	187.336

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 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	5,138,215	5,159,173	5,141,600
2000 Local Nontax Support	604,045	877,226	1,008,760
3000 State, General Purpose	21,364,146	23,227,581	23,978,539
4000 State, Special Purpose	7,261,798	7,317,806	7,739,741
5000 Federal, General Purpose	54,111	58,590	55,500
6000 Federal, Special Purpose	4,637,705	4,470,499	4,965,828
7000 Revenues from Other School Districts	186,947	185,000	186,300
8000 Revenues from Other Entities	48,809	58,500	78,200
9000 Other Financing Sources	0	257,720	76,936
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	39,295,777	41,612,095	43,231,404
EXPENDITURES			
00 Regular Instruction	17,821,376	19,221,028	20,175,334
10 Federal Stimulus	0	0	0
20 Special Education Instruction	4,651,786	5,340,230	5,580,653
30 Vocational Education Instruction	1,654,680	1,465,890	1,957,654
40 Skill Center Instruction	331,996	386,145	300,392
50 and 60 Compensatory Education Instruction	5,586,280	5,593,218	5,852,236
70 Other Instructional Programs	307,168	762,396	471,030
80 Community Services	304,721	228,055	176,966
90 Support Services	7,818,757	8,411,953	8,637,139
B. TOTAL EXPENDITURES	38,476,765	41,408,915	43,151,404
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	125,000	125,000	80,000
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)	694,012	78,180	0
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	209,275	232,672	228,465
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 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	125,224	514,938	318,851
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	13,270	13,305	11,870
G.L.872 Committed to Economic Stabilization	1,870,728	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	202,645	0	0
G.L.890 Unassigned Fund Balance	368,410	102,916	27,108
G.L.891 Unassigned to Minimum Fund Balance Policy	XXXXX	1,861,871	2,160,000
F. TOTAL BEGINNING FUND BALANCE	2,789,553	2,725,702	2,746,294
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	228,465	232,672	228,465
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	318,851	514,938	318,851
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	13,305	11,870
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	198,628	0	0
G.L.890 Unassigned Fund Balance	788,373	181,096	27,108
G.L.891 Unassigned to Minimum Fund Balance Policy	XXXXX	1,861,871	2,160,000
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	3,483,565	2,803,882	2,746,294

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 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
LOCAL TAXES			
1100 Local Property Tax	5,098,385	5,121,955	5,101,490
1300 Sale of Tax Title Property	1,156	0	1,100
1400 Local in lieu of Taxes	2,058	0	2,200
1500 Timber Excise Tax	36,616	37,218	36,810
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	5,138,215	5,159,173	5,141,600
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	26,796	45,000	30,760
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	13,837	0	13,030
2145 Skill Center Tuitions and Fees	3,176	0	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	14,891	15,000	11,000
2200 Sales of Goods, Supplies, and Services, Unassigned	31,524	165,000	26,175
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	91,039	50,000	92,835
2245 Skill Center, Sales of Goods, Supplies and Services	0	0	400
2288 Childcare, Sales of Goods, Supplies and Services	4,787	5,000	4,500
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	0	0	0
2298 School Food Services, Sales of Goods, Supplies and Svcs	184,382	300,000	181,200
2300 Investment Earnings	2,621	3,500	5,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	149,123	235,726	583,175
2600 Fines and Damages	6,915	5,000	3,685
2700 Rentals and Leases	600	1,000	0
2800 Insurance Recoveries	33,519	7,000	10,000
2900 Local Support Nontax, Unassigned	40,834	45,000	19,000
2910 E-Rate	0	0	25,000
2000 TOTAL LOCAL SUPPORT NONTAX	604,045	877,226	1,008,760
STATE, GENERAL PURPOSE			
3100 Apportionment	18,217,487	19,795,266	20,345,900

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
3121 Special Education--General Apportionment	574,438	732,963	686,931
3300 Local Effort Assistance	2,572,221	2,699,352	2,945,708
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	21,364,146	23,227,581	23,978,539
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	2,514,296	2,645,460	2,876,968
4122 Special Ed-Infants and Toddlers-State	131,410	37,397	74,959
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	1,044,427	1,102,939	1,081,482
4156 State Institutions, Centers, and Homes, Delinquent	252,404	199,358	218,500
4158 Special and Pilot Programs	467,285	414,626	559,874
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	348,713	364,939	367,255
4174 Highly Capable	31,984	32,766	33,440
4188 Childcare	0	0	0
4198 School Food Services	33,825	35,233	38,675
4199 Transportation--Operations	852,491	898,212	898,212
4300 Other State Agencies, Unassigned	142,396	150,000	150,000
4321 Special Education--Other State Agencies	5,691	0	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	1,436,876	1,436,876	1,436,876
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	0	0	0
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	7,261,798	7,317,806	7,739,741
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 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	54,111	58,590	55,500
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	54,111	58,590	55,500
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	14,444	0	5,000
6111 Federal Stimulus--Title I	0	XXXXX	XXXXX
6112 Federal Stimulus--School Improvement	0	XXXXX	XXXXX
6113 Federal Stimulus--State Fiscal Stabilization Fund	0	XXXXX	XXXXX
6114 Federal Stimulus--IDEA	0	XXXXX	XXXXX
6118 Federal Stimulus--Competitive Grants	0	XXXXX	XXXXX
6119 Federal Stimulus--Other	0	XXXXX	XXXXX
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124 Special Education--Supplemental	745,117	770,211	792,596
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	35,911	41,000	28,356
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	1,237,002	1,161,753	1,261,438
6152 School Improve, Fed Other Title Grants under ESEA, Fed	731,861	726,061	852,412
6153 Migrant ESEA Migrant, Federal	62,096	61,344	54,643
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)	55,037	58,210	63,576
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	47,879	23,000	23,000
6198 School Food Services	1,490,128	1,344,033	1,667,358
6199 Transportation--Operations	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Stimulus--Title I	0	XXXXX	XXXXX
6212 Federal Stimulus--School Improvement	0	XXXXX	XXXXX
6213 Federal Stimulus--State Fiscal Stabilization Fund	0	XXXXX	XXXXX
6214 Federal Stimulus--IDEA	0	XXXXX	XXXXX
6218 Federal Stimulus--Competitive Grants	0	XXXXX	XXXXX
6219 Federal Stimulus--Other	0	XXXXX	XXXXX
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
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	26,322	30,887	26,322
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	0	0	0
6310 Medicaid Administrative Match	88,114	160,000	95,500
6311 Federal Stimulus--Title I	0	XXXXX	XXXXX
6312 Federal Stimulus--School Improvement	0	XXXXX	XXXXX
6313 Federal Stimulus--State Fiscal Stabilization Fund	0	XXXXX	XXXXX

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
6314 Federal Stimulus--IDEA	0	XXXXX	XXXXX
6318 Federal Stimulus--Competitive Grants	0	0	0
6319 Federal Stimulus--Other	0	XXXXX	XXXXX
6321 Special Education--Medicaid Reimbursement	14,229	0	5,627
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
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	89,566	94,000	90,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	4,637,705	4,470,499	4,965,828
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	0	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
7197 Support Services	17,689	0	16,500
7198 School Food Services	1,003	6,022	1,000
7199 Transportation	283	0	0
7301 Nonhigh Participation	167,972	178,978	168,800
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	186,947	185,000	186,300
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8188 Childcare	48,809	45,000	66,000
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	0	13,500	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	48,809	58,500	78,200
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	257,720	76,936
9900 Transfers	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	257,720	76,936
TOTAL REVENUES AND OTHER FINANCING SOURCES	39,295,777	41,612,095	43,231,404

Aberdeen School District No.005

EXPENDITURE BY PROGRAM

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
REGULAR INSTRUCTION			
01 Basic Education	17,821,376	19,221,028	20,175,334
02 Alternative Learning Experience	0	0	0
03 Basic Education - Dropout Reengagement	0	0	0
00 TOTAL REGULAR INSTRUCTION	17,821,376	19,221,028	20,175,334
FEDERAL STIMULUS			
11 Federal Stimulus - Title I	0	XXXXX	XXXXX
12 Federal Stimulus - School Improvement	0	XXXXX	XXXXX
13 Federal Stimulus - Fiscal Stabilization and Education Jobs (formerly SFSF)	0	XXXXX	XXXXX
14 Federal Stimulus - IDEA	0	XXXXX	XXXXX
18 Federal Stimulus - Competitive Grants	0	0	0
19 Federal Stimulus - Other	0	XXXXX	XXXXX
10 TOTAL FEDERAL STIMULUS	0	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	3,843,263	4,492,408	4,713,097
22 Special Education, Infants and Toddlers, State	82,835	98,291	74,959
24 Special Education, Supplemental, Federal	725,688	749,531	792,597
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	4,651,786	5,340,230	5,580,653
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	1,473,222	1,315,527	1,588,558
34 Middle School Career and Technical Education, State	145,547	110,363	340,740
38 Vocational, Federal	35,911	40,000	28,356
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,654,680	1,465,890	1,957,654
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	331,996	386,145	300,392
46 Skill Center, Federal	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	331,996	386,145	300,392
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,204,571	1,132,801	1,278,486
52 Other Title Grants Under ESEA - Federal	714,209	XXXXX	XXXXX

Aberdeen School District No.005

EXPENDITURE BY PROGRAM

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
52 School Improvement, Federal Other Title Grants under ESEA, Federal	XXXXX	726,597	819,342
53 Migrant ESEA Migrant, Federal	60,463	60,342	52,314
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	1,069,008	1,089,956	1,039,269
56 State Institutions, Centers and Homes, Delinquent	251,757	249,897	247,510
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	1,843,555	1,775,549	1,911,214
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	53,958	56,840	63,576
65 Transitional Bilingual, State	301,831	371,262	315,738
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	25,774	31,215	26,028
69 Compensatory, Other	61,153	98,759	98,759
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	5,586,280	5,593,218	5,852,236
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	28,314	31,814	33,362
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	278,854	730,582	437,668
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	307,168	762,396	471,030
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Childcare	261,149	228,055	95,137
89 Other Community Services	43,572	0	81,829
80 TOTAL COMMUNITY SERVICES	304,721	228,055	176,966
SUPPORT SERVICES			
97 District-wide Support	5,219,403	5,581,917	5,691,843
98 School Food Services	1,844,067	1,957,856	2,059,807

Aberdeen School District No.005

EXPENDITURE BY PROGRAM

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
99 Pupil Transportation	755,287	872,180	885,489
90 TOTAL SUPPORT SERVICES	7,818,757	8,411,953	8,637,139
TOTAL PROGRAM EXPENDITURES	38,476,765	41,408,915	43,151,404

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	20,175,334	130,225		11,355,589	1,672,106	5,023,427	876,046	946,674	4,950	166,317
02 ALE	0	0		0	0	0	0	0	0	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	20,175,334	130,225		11,355,589	1,672,106	5,023,427	876,046	946,674	4,950	166,317
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	4,713,097	0		1,965,829	1,227,203	1,520,065	0	0	0	0
22 Sp Ed, I&T, St	74,959	0		37,008	0	13,348	0	24,603	0	0
24 Sp Ed, Sup, Fed	792,597	0		15,420	0	6,033	23,121	746,173	1,850	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	5,580,653	0		2,018,257	1,227,203	1,539,446	23,121	770,776	1,850	0
31 Voc, Basic, St	1,588,558	18,000		951,540	40,187	377,331	162,000	31,000	8,500	0
34 MidSchCar/Tec	340,740	2,000		207,282	0	76,458	50,000	2,500	2,500	0
38 Voc, Fed	28,356	0		0	0	0	28,356	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	1,957,654	20,000		1,158,822	40,187	453,789	240,356	33,500	11,000	0
45 Skil Cnt, Bas, St	300,392	2,500	0	136,749	0	60,143	15,000	81,500	4,500	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
TOTAL SKILL CENTER INSTRUCTION	300,392	2,500	0	136,749	0	60,143	15,000	81,500	4,500	0
51 ESEA Disadvantaged, Federal	1,278,486	0		414,352	313,363	348,163	14,133	73,140	115,335	0
52 Other Title Grants under ESEA, Federal	819,342	30,118	0	357,983	127,883	129,498	25,758	125,102	23,000	0
53 ESEA Migrant, Federal	52,314	0		0	33,715	18,599	0	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	1,039,269	1,000		411,799	254,119	308,247	23,829	27,275	13,000	0
56 St In, Ctr/Hm, D	247,510	0		156,260	15,916	67,334	4,000	500	3,500	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	1,911,214	16,000		688,431	282,849	369,714	181,540	346,680	21,000	5,000
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	63,576	0		21,647	0	8,232	4,500	24,197	5,000	0
65 Tran Biling, St	315,738	0		43,950	155,631	116,157	0	0	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd,	26,028	0		0	10,648	12,980	1,000	400	1,000	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
69 Comp, Othr	98,759	0		0	0	0	67,759	30,000	1,000	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	5,852,236	47,118	0	2,094,422	1,194,124	1,378,924	322,519	627,294	182,835	5,000
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	33,362	0		0	0	0	11,362	16,000	6,000	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	437,668	17,350		30,000	36,792	23,687	253,513	63,618	12,708	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	471,030	17,350		30,000	36,792	23,687	264,875	79,618	18,708	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 Childcare	95,137	0		0	60,617	33,870	500	150	0	0
89 Othr Comm Srv	81,829	0	0	51,004	7,317	23,508	0	0	0	0
TOTAL COMMUNITY SERVICES	176,966	0	0	51,004	67,934	57,378	500	150	0	0
97 Distwide Suppt	5,691,843	40,657	-56,837	184,700	2,104,135	1,084,034	346,760	1,757,494	21,500	209,400
98 Schl Food Serv	2,059,807	500	-7,750	0	629,715	499,742	911,350	16,050	4,200	6,000
99 Pupil Transp	885,489	0	-193,763	0	352,894	251,699	75,000	399,659	0	0
TOTAL SUPPORT SERVICES	8,637,139	41,157	-258,350	184,700	3,086,744	1,835,475	1,333,110	2,173,203	25,700	215,400

Aberdeen School District No.005

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
OBJECT TOTALS	43,151,404	258,350	-258,350	17,029,543	7,325,090	10,372,269	3,075,527	4,712,715	249,543	386,717

Aberdeen School District No.005

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2014-2015	(2) % of Total	(3) Budget 2015-2016	(4) % of Total	(5) Budget 2016-2017	(6) % of Total
(0) Debit Transfers	432,086	XXXXX	228,000	XXXXX	258,350	XXXXX
(1) Credit Transfers	-432,086	XXXXX	-228,000	XXXXX	-258,350	XXXXX
(2) Certificated Salaries	15,399,106	40.02	15,336,684	37.04	17,029,543	39.46
(3) Classified Salaries	7,119,622	18.50	7,144,435	17.25	7,325,090	16.98
(4) Employee Benefits and Payroll Taxes	8,881,377	23.08	9,968,093	24.07	10,372,269	24.04
(5) Supplies and Materials	2,383,549	6.19	3,521,832	8.51	3,075,527	7.13
(7) Purchased Services	4,161,407	10.82	4,987,281	12.04	4,712,715	10.92
(8) Travel	190,940	0.50	182,914	0.44	249,543	0.58
(9) Capital Outlay	340,765	0.89	267,676	0.65	386,717	0.90
TOTAL EXPENDITURES	38,476,765	100.00	41,408,915	100.00	43,151,404	100.00

Aberdeen School District No.005

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2014-2015	(2) % of Total	(3) Budget 2015-2016	(4) % of Total	(5) Budget 2016-2017	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	23,639,973	61.44	25,660,608	61.97	26,930,364	62.41
28 Extracur	657,739	1.71	577,322	1.39	599,526	1.39
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	24,297,712	63.15	26,237,930	63.36	27,529,890	63.80
TEACHING SUPPORT						
22 Lrn Resrc	346,920	0.90	340,396	0.82	334,295	0.77
24 Guid/Coun	1,042,680	2.71	1,056,247	2.55	1,095,854	2.54
25 Pupil M/S	44,017	0.11	89,378	0.22	87,513	0.20
26 Health	1,324,749	3.44	1,521,399	3.67	1,416,005	3.28
31 InstProDev	558,098	1.45	435,955	1.05	285,021	0.66
32 Inst Tech	48,902	0.13	167,276	0.40	224,141	0.52
33 Curriculum	82,835	0.22	190,500	0.46	354,918	0.82
TOTAL TEACHING SUPPORT	3,600,008	9.36	3,801,151	9.18	3,797,747	8.80
OTHER SUPPORT ACTIVITIES						
42 Food	871,923	2.27	842,300	2.03	796,250	1.85
44 Operation	930,818	2.42	1,038,598	2.51	1,177,340	2.73
49 Transfers	-57,510	-0.15	-14,000	-0.03	-7,750	-0.02
52 Operation	1,024,685	2.66	1,006,802	2.43	1,024,477	2.37
53 Maintnce	0	0.00	0	0.00	0	0.00
56 Insurance	22,484	0.06	0	0.00	21,662	0.05
59 Transfers	-327,970	-0.85	-170,000	-0.41	-193,763	-0.45
62 Grnd Mnt	210,001	0.55	363,404	0.88	308,721	0.72
63 Oper Bldg	1,297,161	3.37	1,467,167	3.54	1,577,568	3.66
64 Maintnce	951,703	2.47	622,634	1.50	589,430	1.37
65 Utilities	797,086	2.07	842,000	2.03	787,250	1.82
67 Bldg Secu	2,025	0.01	200	0.00	200	0.00
68 Insurance	229,742	0.60	260,000	0.63	243,129	0.56
72 Info Sys	680,539	1.77	573,654	1.39	673,367	1.56
73 Printing	8,594	0.02	-1,225	0.00	9,546	0.02
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	-13,546	-0.04	-17,000	-0.04	-21,960	-0.05
83 Interest	0	0.00	1,735	0.00	9,923	0.02
84 Principal	0	0.00	119,407	0.29	122,877	0.28

Aberdeen School District No.005

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2014-2015	(2) % of Total	(3) Budget 2015-2016	(4) % of Total	(5) Budget 2016-2017	(6) % of Total
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	43,572	0.11	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	6,671,306	17.34	6,935,676	16.75	7,118,267	16.50
UNIT ADMINISTRATION						
23 Princ Off	2,065,272	5.37	2,114,919	5.11	2,266,678	5.25
TOTAL UNIT ADMINISTRATION	2,065,272	5.37	2,114,919	5.11	2,266,678	5.25
CENTRAL ADMINISTRATION						
11 Bd of Dir	53,879	0.14	92,500	0.22	92,500	0.21
12 Supt Off	256,887	0.67	307,173	0.74	348,608	0.81
13 Busns Off	450,686	1.17	433,589	1.05	444,971	1.03
14 HR	263,285	0.68	349,604	0.84	305,866	0.71
15 Pblc Rltn	11,403	0.03	10,000	0.02	39,388	0.09
21 Supv Inst	691,130	1.80	932,340	2.25	1,007,063	2.33
41 Supervisn	98,835	0.26	90,958	0.22	93,967	0.22
51 Supervisn	0	0.00	0	0.00	0	0.00
61 Supv Bldg	16,361	0.04	103,075	0.25	106,459	0.25
TOTAL CENTRAL ADMINISTRATION	1,842,467	4.79	2,319,239	5.60	2,438,822	5.65
TOTAL EXPENDITURES	38,476,765	100.00	41,408,915	100.00	43,151,404	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	205.603	85.60	86.036	45.93
28 Extracurricular	0.000	0.00	1.597	0.85
TOTAL TEACHING ACTIVITES	205.603	85.60	87.633	46.78
TEACHING SUPPORT				
22 Learning Resources	1.000	0.42	4.290	2.29
24 Guidance and Counseling	11.000	4.58	2.625	1.40
25 Pupil Management and Safety	0.000	0.00	0.638	0.34
26 Health/Related Services	5.000	2.08	1.969	1.05
31 InstProDev	0.380	0.16	0.000	0.00
33 Curriculum	1.100	0.46	0.877	0.47
TOTAL TEACHING SUPPORT	18.480	7.69	10.399	5.55
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	18.156	9.69
52 Operations	XXXXX	XXXXX	8.105	4.33
62 Grounds--Maintenance	XXXXX	XXXXX	4.000	2.14
63 Operation of Buildings	XXXXX	XXXXX	23.800	12.70
64 Maintenance	XXXXX	XXXXX	3.000	1.60
72 Information Systems	0.000	0.00	5.454	2.91
73 Printing	0.000	0.00	0.320	0.17
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	62.835	33.54
UNIT ADMINISTRATION				
23 Principal's Office	11.000	4.58	11.314	6.04
TOTAL UNIT ADMINISTRATION	11.000	4.58	11.314	6.04
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.42	1.000	0.53
13 Business Office	0.000	0.00	4.411	2.35
14 Human Resources	0.000	0.00	3.000	1.60
21 Supervision - Instruction	4.100	1.71	4.744	2.53
41 Supervision - Nutrition Services	0.000	0.00	1.000	0.53
61 Supervision - Building	0.000	0.00	1.000	0.53
TOTAL CENTRAL ADMINISTRATION	5.100	2.12	15.155	8.09

Aberdeen School District No. 005

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TOTAL FTE STAFF	240.183	100.00	187.336	100.00

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

Aberdeen School District No.005

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
REVENUES			
100 General Student Body	59,658	180,330	181,390
200 Athletics	94,794	95,675	99,050
300 Classes	5,936	7,000	6,500
400 Clubs	124,169	138,390	117,335
600 Private Moneys	7,633	1,975	1,400
A. TOTAL REVENUES	292,190	423,370	405,675
EXPENDITURES			
100 General Student Body	46,620	171,239	171,309
200 Athletics	112,621	105,801	115,475
300 Classes	5,110	8,055	8,020
400 Clubs	112,753	112,500	118,415
600 Private Moneys	1,925	1,965	1,645
B. TOTAL EXPENDITURES	279,030	399,560	414,864
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	13,160	23,810	-9,189
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	10,000	10,000	10,000
G.L.819 Restricted for Fund Purposes	176,631	109,157	251,533
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	186,631	119,157	261,533
E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	10,000	10,000	10,000
G.L.819 Restricted for Fund Purposes	189,791	132,967	242,344
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/	199,791	142,967	252,344

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 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,520,664	2,475,118	2,574,152
2000 Local Nontax Support	2,654	3,000	2,575
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	125,000	125,000	80,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,648,317	2,603,118	2,656,727
EXPENDITURES			
Matured Bond Expenditures	1,730,000	1,845,000	1,960,000
Interest on Bonds	680,603	616,203	545,828
Interfund Loan Interest	0	0	0
Bond Transfer Fees	463	30,912	30,912
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	2,411,066	2,492,115	2,536,740
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)	237,251	111,003	119,987
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	1,019,330	0	0
G.L.830 Restricted for Debt Service	1,617,275	2,530,472	1,833,172
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,636,605	2,530,472	1,833,172
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	1,145,489	0	0
G.L.830 Restricted for Debt Service	1,728,368	2,641,475	1,954,018
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

Aberdeen School District No.005

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
G.L.890 Unassigned Fund Balance			0
			-859
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	2,873,857	2,641,475	1,953,159

Aberdeen School District No.005

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
LOCAL TAXES			
1100 Local Property Taxes	2,488,173	2,444,210	2,544,265
1300 Sale of Tax Title Property	557	0	0
1400 Local in lieu of Taxes	1,019	0	0
1500 Timber Excise Tax	30,915	30,908	29,887
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	2,520,664	2,475,118	2,574,152
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	2,654	3,000	2,575
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	2,654	3,000	2,575
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	125,000	125,000	80,000
9000 TOTAL OTHER FINANCING SOURCES	125,000	125,000	80,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	2,648,317	2,603,118	2,656,727

Aberdeen School District No.005

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2	0	0
2000 Local Nontax Support	345,899	125,150	125,150
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	141,945	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	487,847	125,150	125,150
EXPENDITURES			
10 Sites	306,798	100,000	0
20 Buildings	410,966	290,000	440,000
30 Equipment	65,051	100,000	0
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	2,100	0	0
90 Debt Expenditures	XXXXX	0	0
B. TOTAL EXPENDITURES	784,915	490,000	440,000
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)	-297,068	-364,850	-314,850
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 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	505,225	365,719	346,492
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	505,225	365,719	346,492
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	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	208,157	869	31,642
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	208,157	869	31,642

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 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
LOCAL TAXES			
1100 Local Property Tax	2	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	2	0	0
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	305,522	51,000	51,000
2300 Investment Earnings	384	150	150
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	5,000	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	34,993	74,000	74,000
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	345,899	125,150	125,150
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 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
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	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	141,945	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	141,945	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	487,847	125,150	125,150

Aberdeen School District No.005

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
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	4,016	0	0
2300 Investment Earnings	326	350	416
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	131,330	131,330	172,734
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	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
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	135,672	131,680	173,150
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	135,672	131,680	173,150

Aberdeen School District No.005

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2014-2015	(2) Budget 2015-2016	(3) Budget 2016-2017
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	0	407,000	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	0	407,000	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)	135,672	-275,320	-26,850
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	279,612	407,818	169,656
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	279,612	407,818	169,656
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	415,284	132,498	142,806
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/	415,284	132,498	142,806

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.