



MEMO

TO: Board of Directors
Superintendent Thomas Opstad

RE: **Reapportionment in General Fund and Capital Projects**

FROM: Elyssa Louderback, Finance Director

DATE: June 15, 2017

I am respectfully requesting Board approval of the following items. Please let me know before the meeting on Tuesday if you have any questions. Once we are at the meeting, it will be too late for me to make any adjustments to the budget extension and receive approval from ESD for action at this Board meeting.

1. **Resolution 2017-03 Redirection of Apportionment:** I am requesting that we Redirect Apportionment from the General Fund to the Capital Projects Fund in the amount of \$1,595,000. This will allow us to complete the grandstand roof and lighting project that was recently approved by the Board.
2. **Resolution 2017-04 Budget Extension of General Fund:** I am requesting that we "Extend" our budget for an additional amount of \$1,000,000. The increase in actual enrollment FTE (>100 FTE) brought additional revenue to the District but it also generated additional expenses in the form of staffing and supplies in order to serve those students. These expenses have been approved by the Board but now we need to account for them in the budget. Some of these unplanned expenditures include additional computers for staff and students, new instructional materials and athletics program expansion (full-time athletic director, bowling and elementary basketball). Coming up, we will need additional equipment to supply the new portable buildings at A.J. West and Stevens Elementary schools with equipment similar to the other classrooms in the district. We also have some aging and deteriorated equipment that needs replacement (cafeteria tables, etc.)
3. **Resolution 2017-05 Budget Extension of Capital Projects Fund:** The grandstand project is larger than originally anticipated. We budgeted \$350,000 for this project. The project will now cost closer to \$1,100,000. We have also had additional growth at our elementary schools. The Board approved the purchase of two portable classroom units (each with two classrooms contained) that require a budget adjustment. These units are currently being installed.
4. **Resolution 2017-06 Transfer of Funds to Debt Service Fund:** The QZAB payments will come due in September 2017 and January 2018 for a total of \$1,289,000. After working with the Grays Harbor County Treasurer's Office to finalize payment schedules, a discrepancy was discovered in the amount of \$65,000 that still needs to be collected for these non-voted debts. The Treasurer's Office credited the interest earned over the years of the debt to the Bond Fund and not the QZAB sub account, as well as one of the initial transfers. I have worked with them to verify that our calculations are now in sync and will continue to work with them closely in the future.

**ABERDEEN SCHOOL DISTRICT NO. 5
BOARD OF DIRECTORS
RESOLUTION NO. 2017-03**

Requesting Authorization for Apportionment Redirection to Capital Projects Fund

WHEREAS, RCW 28A.150.270 authorizes local districts to direct a portion of their General Fund basic education allocation to the Capital Projects Fund; and

WHEREAS, the Aberdeen School District must replace the roof and lighting of the Stewart Field grandstands and install portable classrooms at A.J. West Elementary and Stevens Elementary schools; and

WHEREAS, the Aberdeen School District must meet these mentioned payment obligations;

THEREFORE, BE IT RESOLVED the Aberdeen School District No. 5 requests the School Apportionment and Financial Services at the Office of the Superintendent of Public Instruction to approve the transfer of \$1,595,000 in the month of July, 2017.

The undersigned certify that the foregoing resolution was adopted at a duly convened meeting of the Board of Directors of Aberdeen School District No. 5 on the 20th day of June, 2017, of which due notice was given in the manner provided by law with the following directors being present and voting:

ATTEST:

Board of Directors:

Sandra Bielski, President

Erin Farrer

Jeff Nelson

Jamie Walsh

Thomas A. Opstad, Secretary to the Board

**ABERDEEN SCHOOL DISTRICT NO. 5
BOARD OF DIRECTORS
RESOLUTION NO. 2017-04**

Resolution of Budget Extension for General Fund

WHEREAS, WAC 392-123-071 through WAC 392-123-078 and 393-123-079 permits the Board of Directors in first and second class districts to petition OSPI to increase the amount of appropriation from any fund, and allows first and second class districts to file an increase of the amount of appropriation from any fund, and

WHEREAS, the General Fund of the Aberdeen School District No. 5 has additional expenditures in the 2016-2017 school year as a result of increased enrollment, which will require an increase in appropriation of one million dollars (\$1,000,000), and

WHEREAS, the General Fund revenues will be sufficient to provide for the additional expenditures.

THEREFORE, BE IT RESOLVED the Board of Directors of Aberdeen School District No. 5, Grays Harbor County, Washington, hereby petitions OSPI to increase the 2016-2017 General Fund appropriation from \$43,151,404 to \$44,151,404, an increase of \$1,000,000.

DATED this 20th day of June, 2017.

ATTEST:

Board of Directors:

Sandra Bielski, President

Erin Farrer

Jeff Nelson

Jamie Walsh

Thomas A. Opstad, Secretary to the Board

**ABERDEEN SCHOOL DISTRICT NO. 5
BOARD OF DIRECTORS
RESOLUTION NO. 2017-05**

A Resolution Extending the 2016-17 Capital Projects Fund Budget

WHEREAS, WAC 392-123-071 through WAC 392-123-078 and 393-123-079 permits first and second class district board of directors to petition OSPI to increase the amount of appropriation from any fund, and allows first and second class districts to file an increase of the amount of appropriation from any fund, and

WHEREAS, the Capital Projects Fund of the Aberdeen School District No. 5 has additional expenditures in the 2016-2017 school year to complete the roof replacement and lighting on the south side of the field at Stewart Field grandstands and to install one (1) portable (double classroom) building at Stevens Elementary School and at A.J. West Elementary School, which will require an increase in appropriation of one million, five hundred and ninety-five dollars, (\$1,595,000), and

WHEREAS, the Capital Projects Fund revenues will be sufficient to provide for the additional expenditures with the Redirection of Apportionment in July, 2017:

THEREFORE, BE IT RESOLVED the Board of Directors of Aberdeen School District, Grays Harbor County, Washington, hereby petitions OSPI to increase the 2016-2017 Capital Projects Fund appropriation from \$440,000 to \$2,035,000 an increase of \$1,595,000.

DATED this 20th day of June, 2017.

ATTEST:

Board of Directors:

Sandra Bielski, President

Erin Farrer

Jeff Nelson

Jamie Walsh

Thomas A. Opstad, Secretary to the Board

**ABERDEEN SCHOOL DISTRICT NO. 5
BOARD OF DIRECTORS
RESOLUTION NO. 2017-06**

Resolution Authorizing a Transfer of Funds to the Debt Service Fund

WHEREAS, the Aberdeen School District No. 5 has an outstanding Qualified Zone Academy Bond (QZAB) due in September;

WHEREAS, the revenues in the Debt Service Fund are not sufficient to meet the payment obligation, and

WHEREAS, the necessary funds are available in the General Fund from local sources, so

THEREFORE, BE IT RESOLVED that Aberdeen School District No. 5 requests the Grays Harbor County Treasurer to transfer \$65,000 from the General Fund to the Debt Service Fund on or before June 30, 2017.

DATED: June 20, 2017.

ATTEST:

Board of Directors:

Sandra Bielski, President

Erin Farrer

Jeff Nelson

Jamie Walsh

Thomas A. Opstad, Secretary of the Board

REQUEST FOR BUDGET EXTENSION

TO: Office of Superintendent of Public Instruction
School Financial Services

On 06/20/2017, the Board of Directors of the Aberdeen School District No. 005, Grays Harbor County, State of Washington, met and approved by a majority vote at a public meeting, notice of which was given in the manner provided by WAC 392-123-054, a resolution increasing the amount of the appropriation for FY 2016-2017.

- (X) General Fund (1)
- () ASB Fund (4)
- () Debt Service Fund (3)
- () Capital Projects Fund (2)
- () Transportation Vehicle Fund (9)

From: \$ 43,151,404
 To: \$ 44,151,404

The district hereby petitions the Office of Superintendent of Public Instruction to approve or file this budget extension as required by WAC 392-123-071 or WAC 392-123-072.

ATTEST: _____ (Secretary to the Board of Directors) (Date)

Accompanying this request are the following documents:
 Copy of Form F-200 pages (budget summary, revenues sources, expenditure matrices, etc.) for the appropriate fund.
 Copy of the official board resolution.
 Budget Status Report (Form F-198 or equivalent), including the actual September 1 beginning fund balance.

ESD Use Only

The school district budget extension has been reviewed and the expenditure appropriation is hereby fixed and approved or filed in the amount of:

\$ 44,151,404 on 6/8/17 (Date)

By *Denise Wald*
Denise Wald
(Title of Person Signing)

CSPI Use Only

The school district budget extension has been reviewed and the expenditure appropriation is hereby fixed and approved or filed in the amount of:

\$ _____ on _____ (Date)

By _____
Office of Superintendent of Public Instruction
School Financial Services

Lock and Print Date: 06/08/2017

REQUEST FOR BUDGET EXTENSION

TO: Office of Superintendent of Public Instruction
School Financial Services

On 06/20/2017, the Board of Directors of the Aberdeen School District No. 005, Grays Harbor County, State of Washington, met and approved by a majority vote at a public meeting, notice of which was given in the manner provided by WAC 392-123-054, a resolution increasing the amount of the appropriation for FY 2016-2017.

- () General Fund (1)
- () ASB Fund (4)
- () Debt Service Fund (3)
- (X) Capital Projects Fund (2)
- () Transportation Vehicle Fund (9)

From: \$ 440,000
 To: \$ 2,035,000

The district hereby petitions the Office of Superintendent of Public Instruction to approve or file this budget extension as required by WAC 392-123-071 or WAC 392-123-072.

ATTEST: _____ (Secretary to the Board of Directors) _____ (Date)

Accompanying this request are the following documents:
 Copy of Form F-200 pages (budget summary, revenues sources, expenditure matrices, etc.) for the appropriate fund.
 Copy of the official board resolution.
 Budget Status Report (Form F-198 or equivalent), including the actual September 1 beginning fund balance.

ESD Use Only

The school district budget extension has been reviewed and the expenditure appropriation is hereby fixed and approved or filed in the amount of:

\$ 2,035,000 on 6/8/17 (Date)

BY [Signature]
[Signature]
 (Title of Person Signing)

OSPI Use Only

The school district budget extension has been reviewed and the expenditure appropriation is hereby fixed and approved or filed in the amount of:

\$ _____ on _____ (Date)

By _____
 Office of Superintendent of Public Instruction
 School Financial Services

Lock and Print Date: 06/08/2017