

# Aberdeen School District No. 5

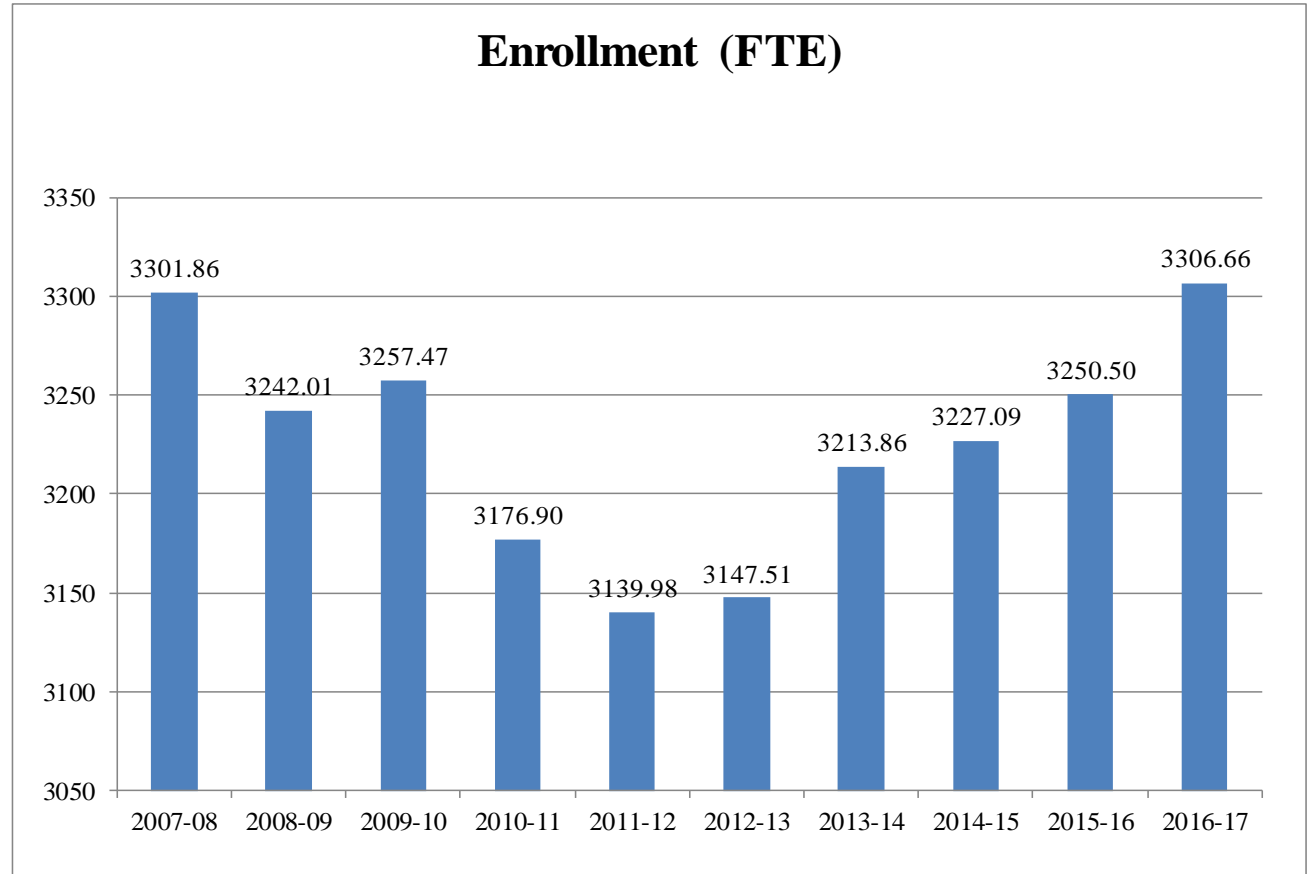
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FY 2016-17 F-196 YEAR END FINANCIAL REPORT

# Enrollment – 10 year history

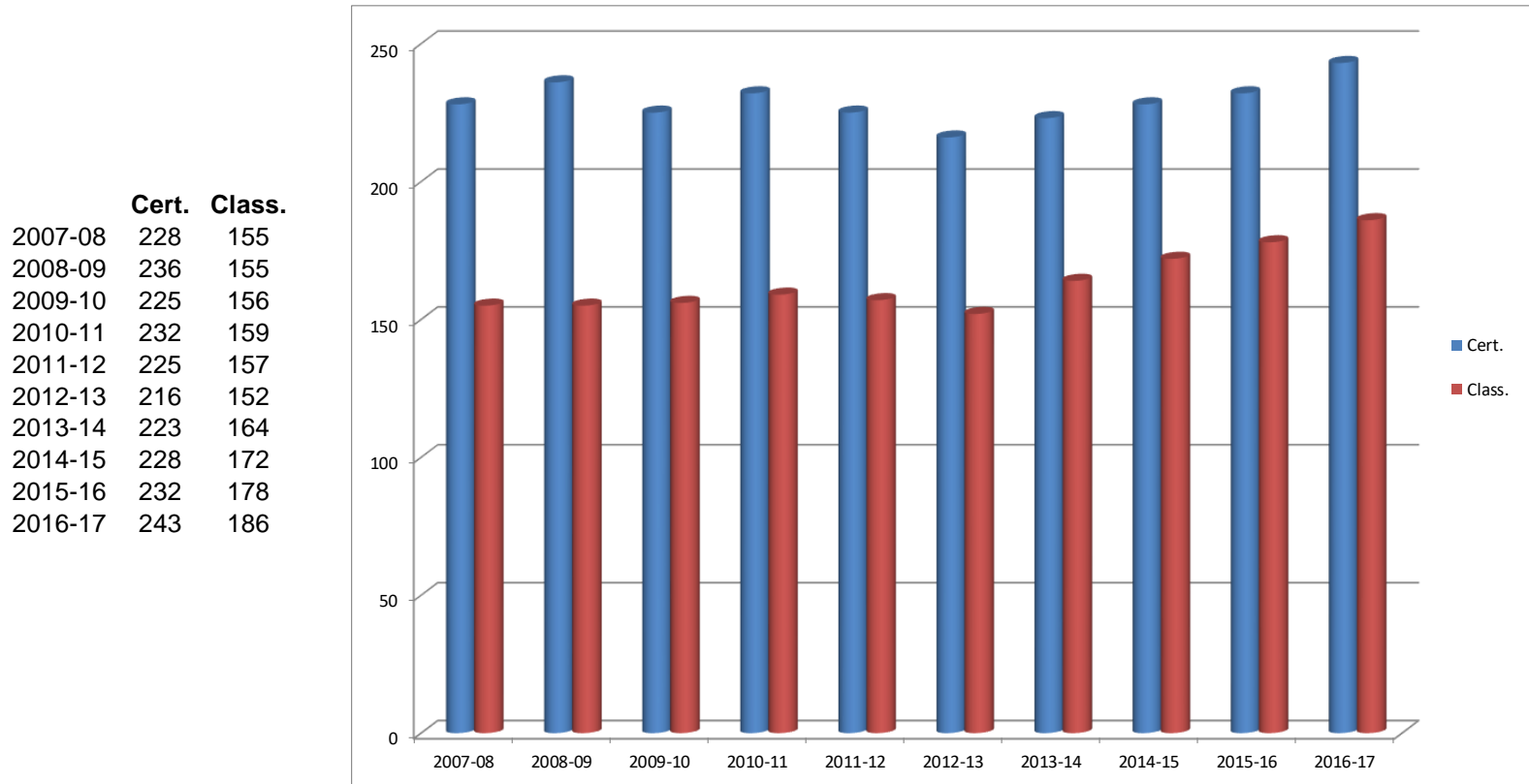
per 1251 Enrollment report

2007-08	3301.86
2008-09	3242.01
2009-10	3257.47
2010-11	3176.90
2011-12	3139.98
2012-13	3147.51
2013-14	3213.86
2014-15	3227.09
2015-16	3250.50
2016-17	3306.66



2017-18 Budgeted Enrollment = 3215

# Staffing – 10 year history



Average number of Cert Staff = 228.8

Average number of Class staff = 163.4

Per 1801 Staffing report

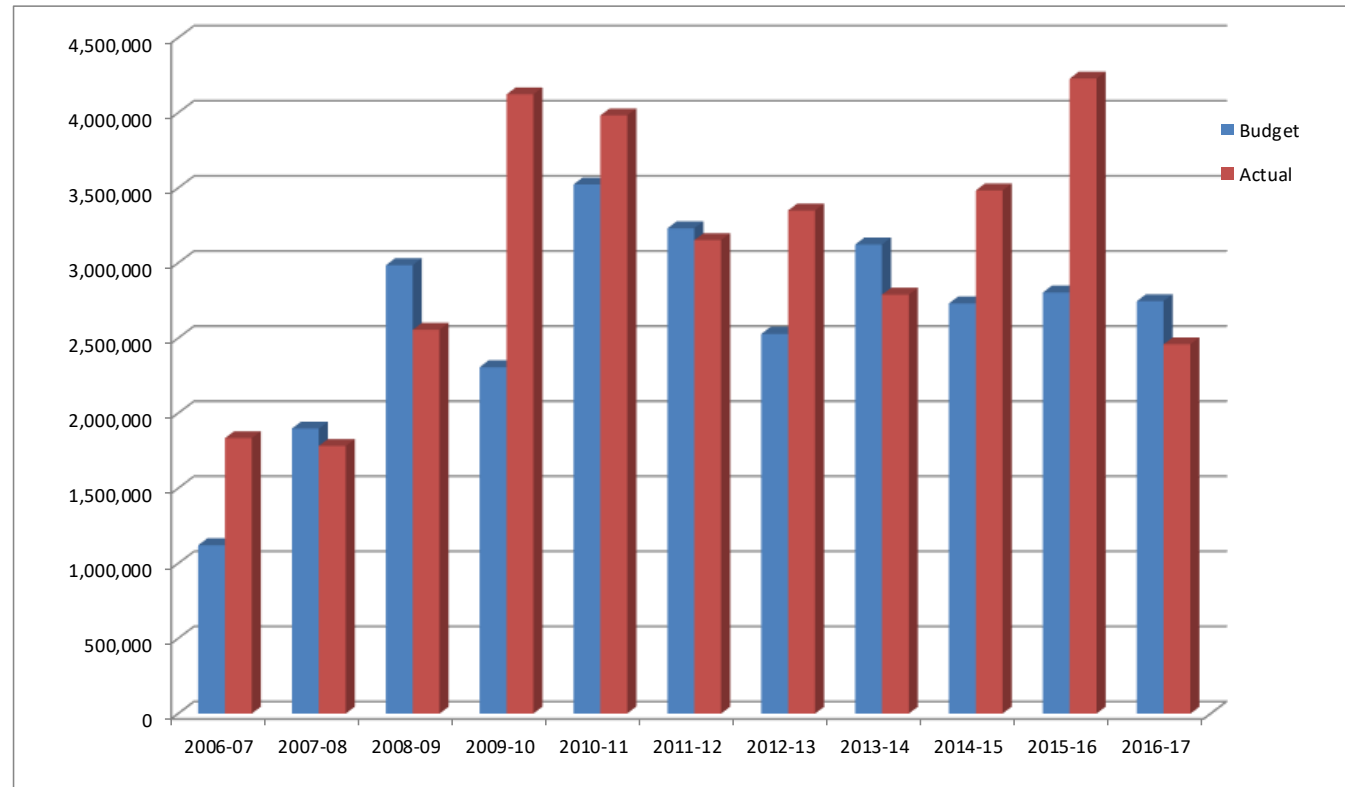
# 2016-17 General Fund

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Beginning Fund Balance	\$ 4,228,591.22
Revenues and Other Financing Sources	\$ 43,959,723.13
Expenditures	- \$43,989,238.92
Transfers Out	- \$ 1,740,000.00
Ending Fund Balance	\$ 2,459,075.43

# Fund Balance – 10 Year history

	<b>Budget</b>	<b>Actual</b>	<b>%</b>
2006-07	1,121,222	1,834,408	5.71%
2007-08	1,897,861	1,782,274	5.11%
2008-09	2,985,895	2,555,594	7.00%
2009-10	2,306,653	4,123,358	11.60%
2010-11	3,523,199	3,983,082	10.80%
2011-12	3,231,545	3,152,531	8.71%
2012-13	2,528,520	3,349,579	9.46%
2013-14	3,123,675	2,789,553	7.46%
2014-15	2,730,909	3,483,565	9.05%
2015-16	2,803,882	4,228,269	10.21%
2016-17	2,746,294	2,459,075	5.59%

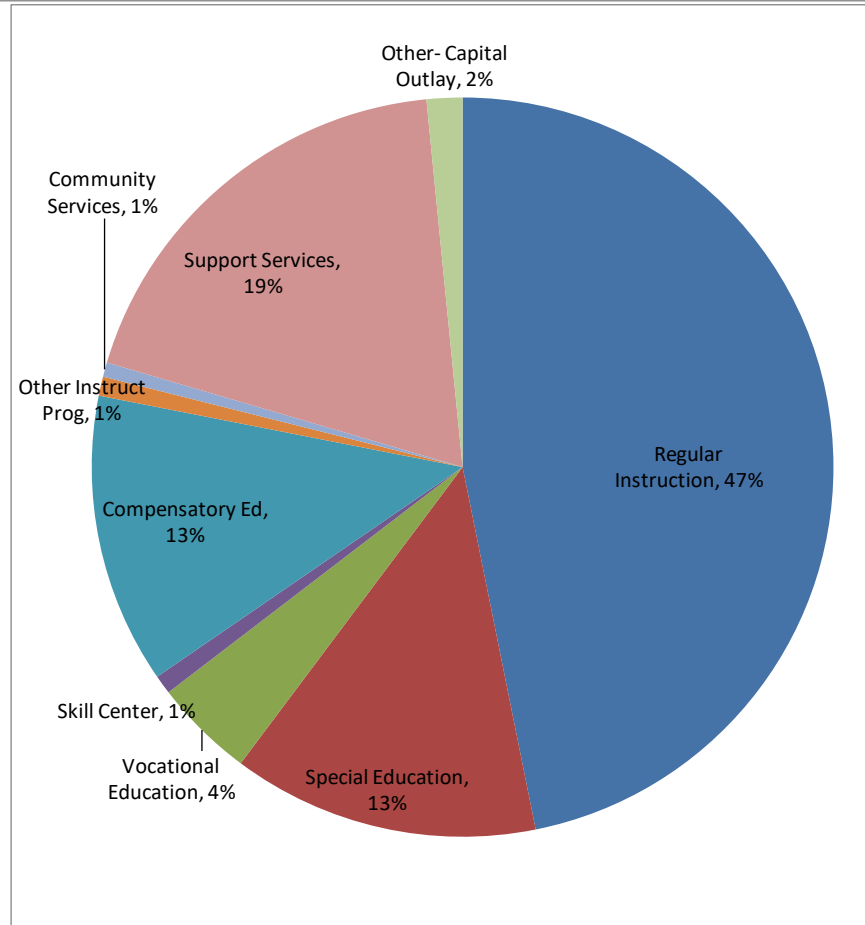


# Revenue – 2 Year Comparison

Description	2015-16	Percent	2016-17	Percent
Local Tax	5,199,033.12	12.24%	5,276,775.18	12.00%
Local Non-Tax (Fees, Fines, Food Service)	630,342.10	1.48%	703,023.92	1.60%
State General (Apportionment)	24,034,321.84	56.57%	24,894,680.40	56.63%
State Special (Special Ed, Transportation)	7,453,194.50	17.54%	7,779,965.69	17.70%
Federal (Federal Forest)	47,939.49	.11%	5,622.39	.01%
Federal (Special Ed, Title I)	4,901,308.65	11.54%	5,051,903.41	11.49%
Other Sources (Non-High, Grants)	218,296.01	.51%	247,752.14	.57%
<b>Total Revenue</b>	<b>\$42,484,435.71</b>	<b>100%</b>	<b>\$43,959,723.13</b>	<b>100%</b>

# EXPENDITURES BY PROGRAM

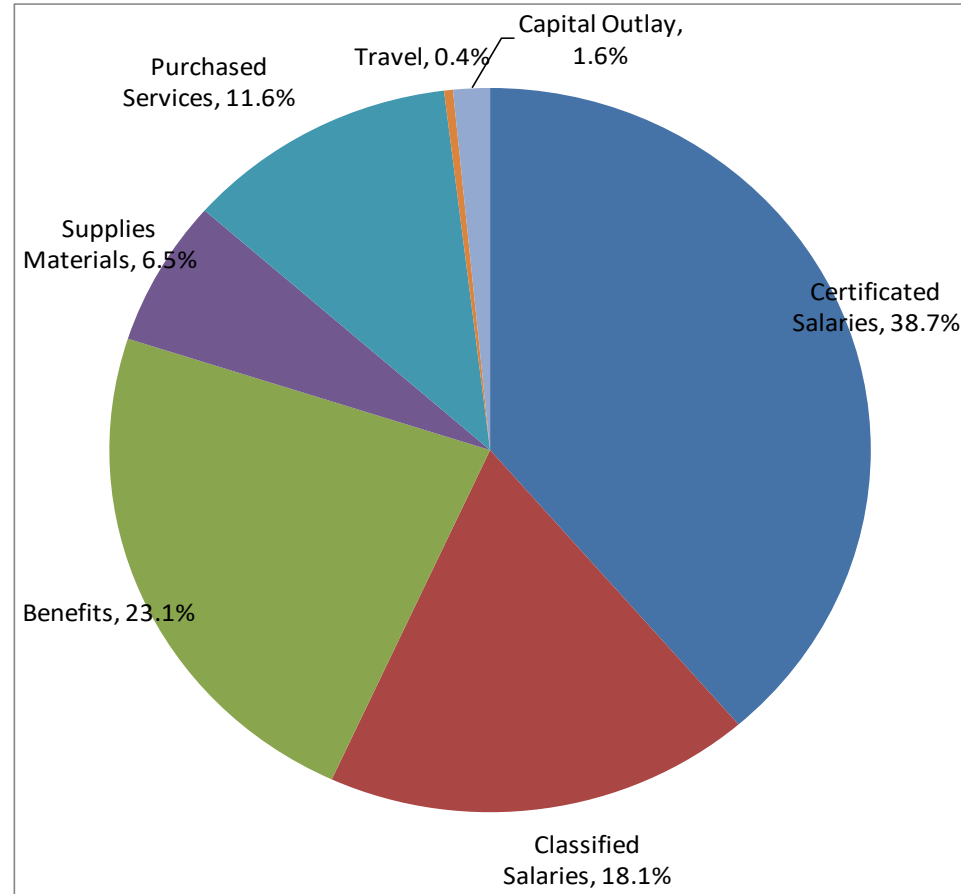
Activity	Expense	Percent
Regular Instruction	20,605,265	47%
Special Education	5,880,363	13%
Vocational Education	1,919,822	4%
Skill Center	364,675	1%
Compensatory Ed	5,585,359	13%
Other Instruct Prog	367,698	1%
Community Services	276,856	1%
Support Services	8,303,705	19%
Other- Capital Outlay	685,496	2%
<b>Total</b>	<b>43,989,239</b>	



# EXPENDITURES BY OBJECT

Object	Expense	Percent
Certificated Salaries	17,016,837	38.7%
Classified Salaries	7,981,320	18.1%
Benefits	10,181,994	23.1%
Supplies Materials	2,874,079	6.5%
Purchased Services	5,084,131	11.6%
Travel	165,382	0.4%
Capital Outlay	685,496	1.6%
<b>Total</b>	<b>43,989,239</b>	

Personnel Costs Percent 79.97%  
 MSOC's Percent 20.03%  
 (Materials, Supplies, Operating Costs)





# FUND BALANCE COMPOSITION

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<b>Total Fund Balance</b>	<b>\$ 2,459,075.43</b>
Restricted Reserve	\$ 652,475.91
Nonspendable - Inventory	\$ 205,529.67
Committed – Other Items	\$ 13,370.00
Assigned – Other Purposes	\$ 72,823.07
Unassigned Fund Balance	(\$ 680,628.97)
Unassigned to Minimum Fund Balance	\$2,195,505.75

We are ending the year with a total Ending Fund Balance in General Fund of 5.59%

# CAPITAL PROJECTS FUND

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## REVENUE

- Interest
- Rental/Use fees
- Inter-district Transfer

## EXPENDITURES

- Grandstand Roof removal
- Pre-bond planning for Stevens
- Portables at AJ West & Stevens

<b>Beginning Fund Balance</b>	<b>\$ 284,339.08</b>
Revenues and Other Financing Sources	\$ 1,628,030.34
Expenditures	- \$ 1,209,979.16
Ending Fund Balance	\$ 702,390.26

# DEBT SERVICE FUND

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## REVENUE

- Local Property Tax
- Timber Excise Tax

## EXPENDITURES

- Principal & Interest payments for Voted/Non-voted Debt (Bonds)

<b>Beginning Fund Balance</b>	<b>\$ 3,039,341.75</b>
Revenues and Other Financing Sources	\$ 2,801,466.86
Expenditures	- \$2,505,727.50
<b>Ending Fund Balance</b>	<b>\$ 3,335,081.11</b>

# ASSOCIATED STUDENT BODY (ASB) FUND

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## REVENUE

- Clubs
- Athletics
- Fundraisers

## EXPENDITURES

- Cultural
- Athletic
- Recreational
- Social

<b>Beginning Fund Balance</b>	<b>\$ 202,443.52</b>
Revenues and Other Financing Sources	\$ 270,147.25
Expenditures	- \$ 298,929.71
<b>Ending Fund Balance</b>	<b>\$ 173,661.06</b>

# ASB ENDING FUND BALANCE BY SCHOOL

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## 2015-2016

Total	\$ 192,443.52
Central Park	\$ 5,462.91
Robert Gray	\$ 700.67
McDermoth	\$ 8,703.80
Stevens	\$ 4,847.79
AJ West	\$ 6,373.81
Miller Jr High	\$ 24,915.18
Aberdeen High	\$ 131,375.65
Harbor High	\$ 2,781.28

## 2016-2017

Total	\$ 166,161.06
Central Park	\$ 3,283.95
Robert Gray	\$ 1,052.35
McDermoth	\$ 8,450.42
Stevens	\$ 5,797.51
AJ West	\$ 4,823.96
Miller Jr High	\$ 28,986.94
Aberdeen High	\$ 103,678.28
Harbor High	\$ 2,799.45

# TRANSPORTATION VEHICLE FUND

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## REVENUE

- State Depreciation
- Interest
- Inter-district Transfer

## EXPENDITURES

- Buses
  - New purchase
  - Major repair

<b>Beginning Fund Balance</b>	<b>\$ 455,739.48</b>
Revenues and Other Financing Sources	\$ 146,358.61
Expenditures	- \$ 130,085.55
<b>Ending Fund Balance</b>	<b>\$ 472,012.54</b>

# What's coming?

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- Budget Extension for the 2017-18 school year:
  - Transportation Vehicle Fund – purchase 2 buses
  - General Fund – increased expenses due to increased enrollment; facility improvements (roof repairs –multiple buildings /boiler replacement)
- Many unknowns for the coming year
  - Local School Levy vs. State School Levy
  - Salary Schedules/ Staff mix
  - Capital Budget