

CERTIFICATION

As Secretary to the Board of Directors of Ferndale School District School District No. 502 of Whatcom County, I do hereby certify that the Board of Directors, at a public meeting advertised pursuant to RCW 28A.505.050 and held pursuant to RCW 28A.505.060; (a) established the total appropriation expenditure amount for each fund for the fiscal year; and (b) the budget for each fund represents the budget as adopted by the Board of Directors; and (c) the budget is prepared on the modified accrual basis of accounting pursuant to RCW 28A.505.020; or (d) the Board of Directors and officers of said school district are fully cognizant of their liability under the provisions of RCW 28A.505.150; and (e) if applicable, pursuant to RCW 28A.150.270 and WAC 392-121-445, the Board of Directors has executed a resolution as part of the budget hearing requesting approval for operating transfers from the General Fund to the Debt Service Fund and/or the Capital Projects Fund; and (f) pursuant to RCW 84.52.020, the Board of Directors determined the amount of new fiscal year excess tax levy requirements needed for the General, Transportation, Capital Projects, and Debt Service Fund budgets.

DocuSigned by:
Karin Dominguez
Karin Dominguez
Secretary of the Board of Directors

7/26/2022
Budget Adoption Date

8/5/2022
Signed Date

FOR ESD AND OSPI USE ONLY

The School District budget has been reviewed and the total appropriation expenditure amount in each fund is fixed and approved in accordance with RCW 28A.505 for the period September 1, 2022 through August 31, 2023.

DocuSigned by:
Lori R. McLeod
Lori R. McLeod
ESD Superintendent or Designee

8/9/2022
Signed Date

DocuSigned by:
Lee Mazlak
Lee Mazlak
OSPI Representative

9/6/2022
Signed Date

Ferndale School District No.502

FISCAL YEAR 2022-2023

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Ferndale School District No.502

FISCAL YEAR 2022-2023

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Ferndale School District No.502

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	81,015,396	725,400	7,615,629	675,000	518,506
Total Appropriation (Expenditures)	88,366,274	675,750	7,845,900	60,000,000	2,000,000
Other Financing Uses--Transfers Out (G.L. 536)	0	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	-7,350,877	49,650	-230,270	-59,325,000	-1,481,494
Beginning Total Fund Balance	13,377,940	378,000	2,850,000	60,650,000	1,705,000
Ending Total Fund Balance	6,027,062	427,650	2,619,729	1,325,000	223,506

SECTION B: EXCESS LEVIES FOR 2023 COLLECTION

Excess levies approved by voters for 2023 collection	11,000,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2023 collection after rollback	11,000,000	XXXXX	7,600,000	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.

Ferndale School District No.502

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	4,294.34		4,562.00		4,476.84	
FTE Certificated Employees	289.042		340.088		347.394	
FTE Classified Employees	151.698		252.451		253.983	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	68,807,466		74,932,130		81,015,396	
Total Expenditures	64,981,753		80,198,503		88,366,274	
Total Beginning Fund Balance	14,214,315		13,379,764		13,377,940	
Total Ending Fund Balance	18,040,029		8,113,391		6,027,062	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	34,822,876	53.59	40,812,707	50.89	45,198,052	51.15
Federal Special Purpose Funding	XXXXX	XXXXX	XXXXX	XXXXX	4,654,003	5.27
Special Education Instruction	10,315,252	15.87	11,542,431	14.39	12,267,026	13.88
Vocational Instruction	2,310,915	3.56	1,973,877	2.46	2,747,803	3.11
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	4,113,485	6.33	4,980,556	6.21	5,248,186	5.94
Other Instructional Programs	244,594	0.38	253,332	0.32	263,819	0.30
Community Services	26,383	0.04	156,000	0.19	56,000	0.06
Support Services	12,752,216	19.62	16,018,525	19.97	17,931,385	20.29
Total - Program Groups	64,981,753	100.00	80,198,503	100.00	88,366,274	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	39,225,894	60.36	48,918,341	61.00	53,281,130	60.30
Teaching Support	7,275,737	11.20	8,884,366	11.08	10,429,091	11.80
Other Supportive Activities	9,314,705	14.33	12,624,639	15.74	14,128,548	15.99
Building Administration	3,794,915	5.84	4,835,518	6.03	5,282,422	5.98
Central Administration	4,797,468	7.38	4,935,639	6.15	5,245,083	5.94
Total - Activity Groups	64,981,753	100.00	80,198,503	100.00	88,366,274	100.00

Ferndale School District No.502

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	28,447,207	43.78	32,117,716	40.05	36,396,080	41.19
Classified Salaries	10,349,366	15.93	12,290,925	15.33	13,932,085	15.77
Employee Benefits and Payroll Taxes	16,275,654	25.05	17,766,593	22.15	19,755,950	22.36
Supplies, Instructional Resources and Noncapitalized Items	2,631,974	4.05	7,781,112	9.70	8,168,253	9.24
Purchased Services	7,109,872	10.94	10,059,092	12.54	9,922,691	11.23
Travel	7,488	0.01	43,065	0.05	56,215	0.06
Capital Outlay	160,191	0.25	140,000	0.17	135,000	0.15
Total - Objects	64,981,753	100.00	80,198,503	100.00	88,366,274	100.00

Ferndale School District No.502

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2020-2021	Budget 2/ 2021-2022	Budget 3/ 2022-2023
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	296.05	363.00	330.00
2. Grade 1	316.81	342.00	415.00
3. Grade 2	311.50	345.00	317.00
4. Grade 3	313.00	325.00	315.00
5. Grade 4	320.38	355.00	329.00
6. Grade 5	306.29	325.00	306.00
7. Grade 6	347.84	375.00	322.00
8. Grade 7	330.76	357.00	308.00
9. Grade 8	361.81	358.00	341.00
10. Grade 9	321.99	358.00	340.00
11. Grade 10	342.44	342.00	345.00
12. Grade 11 (excluding Running Start)	277.97	260.00	281.00
13. Grade 12 (excluding Running Start)	230.88	240.00	276.00
14. SUBTOTAL	4,077.72	4,345.00	4,225.00
15. Running Start	145.21	148.00	117.84
16. Dropout Reengagement Enrollment	31.50	31.00	34.00
17. ALE Enrollment	39.91	38.00	100.00
18. TOTAL K-12	4,294.34	4,562.00	4,476.84
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	289.04	340.09	347.394
2. General Fund FTE Classified Employees /4	151.70	252.45	253.983

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.

Ferndale School District No.502

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	9,613,479	8,293,699	9,867,232
2000 Local Nontax Support	582,983	606,000	716,000
3000 State, General Purpose	41,297,066	42,711,569	45,027,037
4000 State, Special Purpose	11,489,100	11,619,383	12,492,306
5000 Federal, General Purpose	489,432	392,882	392,882
6000 Federal, Special Purpose	5,136,417	8,328,597	9,529,939
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	157,539	2,970,000	2,970,000
9000 Other Financing Sources	41,450	10,000	20,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	68,807,466	74,932,130	81,015,396
EXPENDITURES			
00 Regular Instruction	34,822,876	40,812,707	45,198,052
10 Federal Special Purpose Funding	396,032	4,461,075	4,654,003
20 Special Education Instruction	10,315,252	11,542,431	12,267,026
30 Vocational Education Instruction	2,310,915	1,973,877	2,747,803
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	4,113,485	4,980,556	5,248,186
70 Other Instructional Programs	244,594	253,332	263,819
80 Community Services	26,383	156,000	56,000
90 Support Services	12,752,216	16,018,525	17,931,385
B. TOTAL EXPENDITURES	64,981,753	80,198,503	88,366,274
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)	3,825,713	-5,266,372	-7,350,877
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	221,834	400,000	250,000
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

Ferndale School District No.502

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	96,093	97,000	100,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	70,000	70,000	70,000
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	2,150,000	7,150,000	2,150,000
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	8,530,483	2,454,824	7,600,000
G.L.890 Unassigned Fund Balance	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	3,145,905	3,207,940	3,207,940
F. TOTAL BEGINNING FUND BALANCE	14,214,315	13,379,764	13,377,940
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	242,068	200,000	200,000
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	117,085	100,000	100,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	70,000	70,000	70,000
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	2,150,000	3,351,025	2,122,411
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	5,417,143	1,184,426	0
G.L.890 Unassigned Fund Balance	6,835,792	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	3,207,940	3,207,940	3,534,651
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	18,040,029	8,113,391	6,027,062

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

Ferndale School District No.502**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.

Ferndale School District No.502

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
LOCAL TAXES			
1100 Local Property Tax	9,612,377	8,292,867	9,866,343
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	1,102	831	888
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	9,613,479	8,293,699	9,867,232
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	12,825	17,000	17,000
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skill Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	107,105	80,000	80,000
2173 Summer School Tuition and Fees	0	0	0
2186 Community School Tuition and Fees	0	0	0
2188 Childcare Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	13,521	20,000	20,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	3,355	15,000	15,000
2245 Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	7,787	36,000	56,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	1,891	10,000	100,000
2300 Investment Earnings	167,287	200,000	200,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	66,463	35,000	35,000
2600 Fines and Damages	7,871	13,000	13,000
2700 Rentals and Leases	119,881	100,000	100,000
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	72,969	50,000	50,000
2910 E-Rate	2,028	30,000	30,000
2998 Local School Food Services-non NSLP	0	0	0

Ferndale School District No.502

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
2000 TOTAL LOCAL SUPPORT NONTAX	582,983	606,000	716,000
STATE, GENERAL PURPOSE			
3100 Apportionment	39,923,054	41,329,628	43,638,350
3121 Special Education--General Apportionment	1,359,411	1,381,941	1,388,687
3300 Local Effort Assistance	14,602	0	0
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	41,297,066	42,711,569	45,027,037
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	2,756	0	0
4121 Special Education	6,422,320	6,360,717	6,612,366
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	1,847,108	1,740,932	1,934,201
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	514,772	100,000	484,000
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	590,450	585,582	628,706
4174 Highly Capable	132,020	139,747	143,890
4188 Childcare	0	0	0
4198 School Food Services	22,312	28,080	25,200
4199 Transportation--Operations	1,957,363	2,664,325	2,663,943
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	0	0	0
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 Special and Pilot Programs--Other State Agencies	0	0	0
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	11,489,100	11,619,383	12,492,306

Ferndale School District No.502

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	327,252	220,000	220,000
5329 Impact Aid, Special Education Funding	111,235	92,882	92,882
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	50,945	80,000	80,000
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	489,432	392,882	392,882
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6111 Federal Special Purpose--SLFRF	66,966	0	0
6112 Federal Special Purpose--ESSER II	381,782	4,562,037	0
6113 Federal Special Purpose--ESSER III	0	0	4,950,000
6114 Federal Special Purpose ESSER III Learning Loss	0	0	0
6118 Federal Special Purpose--Reserved G	0	0	0
6119 Federal Special Purpose--Cares Act - Other	0	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123 SP,Ed, Sup, IDEA, Fed	XXXXX	0	0
6124 Special Education--Supplemental	773,798	742,560	1,004,939
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	39,129	40,000	38,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	982,373	1,306,000	1,325,000
6152 School Improve, Fed Other Title Grants under ESEA, Fed	225,722	330,000	320,000
6153 Migrant ESEA Migrant, Federal	75,490	90,000	140,000
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)	0	0	0
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance ESSER I	700,063	0	0

Ferndale School District No.502

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	1,163,295	1,000,000	1,500,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	37,368	0	0
6211 Federal Special Purpose--SLFRF	0	0	0
6212 Federal Special Purpose--ESSER II	0	0	0
6213 Federal Special Purpose--ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose--Reserved G	0	0	0
6219 Federal Special Purpose--Cares Act - Other	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223 SP,Ed, Sup, IDEA, Fed	XXXXX	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	140,634	138,000	132,000
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

Ferndale School District No.502

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6300 Federal Grants Through Other Agencies, Unassigned	416,000	0	0
6310 Medicaid Administrative Match	0	0	0
6311 Federal Special Purpose--SLFRF	0	0	0
6312 Federal Special Purpose--ESSER II	0	0	0
6313 Federal Special Purpose--ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose--Reserved G	0	0	0
6319 Federal Special Purpose--Cares Act - Other	0	0	0
6321 Special Education--Medicaid Reimbursement	0	0	0
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 SP,Ed, Sup, IDEA, Fed	XXXXX	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	5,300	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	128,496	120,000	120,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	5,136,417	8,328,597	9,529,939

REVENUES FROM OTHER SCHOOL DISTRICTS

Ferndale School District No.502

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
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
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	112,899	2,970,000	2,970,000
8101 Governmental Entities-Enrichment	0	0	0
8188 Childcare	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	44,640	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	157,539	2,970,000	2,970,000
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	41,450	10,000	20,000
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	41,450	10,000	20,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	68,807,466	74,932,130	81,015,396

Ferndale School District No.502

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REGULAR INSTRUCTION			
01 Basic Education	34,436,194	40,477,888	44,847,819
02 Alternative Learning Experience	128,814	132,319	147,733
03 Basic Education - Dropout Reengagement	257,868	202,500	202,500
00 TOTAL REGULAR INSTRUCTION	34,822,876	40,812,707	45,198,052
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	66,966	0	0
12 Federal Special Purpose - ESSER II	329,066	4,461,075	0
13 Federal Special Purpose - ESSER III	0	0	4,654,003
14 Federal Special Purpose ESSER III Learning Loss	0	0	0
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	0	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	396,032	4,461,075	4,654,003
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	9,156,287	10,310,884	11,169,204
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	XXXXX	0	0
24 Special Education, Supplemental, Federal	1,047,729	1,139,346	1,004,939
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	111,236	92,201	92,883
20 TOTAL SPECIAL EDUCATION INSTRUCTION	10,315,252	11,542,431	12,267,026
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	2,186,812	1,878,197	2,578,828
34 Middle School Career and Technical Education, State	86,838	54,324	132,851
38 Vocational, Federal	37,266	41,356	36,124
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	2,310,915	1,973,877	2,747,803
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0

Ferndale School District No.502

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	932,570	1,237,173	1,325,000
52 Other Title Grants under ESEA-Federal	226,508	312,609	303,616
53 Migrant ESEA Migrant, Federal	71,244	89,897	140,000
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	1,648,291	1,649,185	1,934,201
56 State Institutions, Centers and Homes, Delinquent	8,224	0	0
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	451,839	600,000	708,987
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	0	0	0
65 Transitional Bilingual, State	528,646	846,913	584,697
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	132,724	146,397	132,000
69 Compensatory, Other	113,439	98,382	119,685
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	4,113,485	4,980,556	5,248,186
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	127,645	80,000	80,000
73 Summer School	0	0	0
74 Highly Capable	116,950	123,332	133,819
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	0	50,000	50,000
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	244,594	253,332	263,819
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Child Care	0	0	0
89 Other Community Services	26,383	156,000	56,000

Ferndale School District No.502

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
80 TOTAL COMMUNITY SERVICES	26,383	156,000	56,000
SUPPORT SERVICES			
97 District-wide Support	8,786,342	10,801,556	12,017,516
98 School Food Services	1,668,214	2,243,446	2,465,943
99 Pupil Transportation	2,297,659	2,973,523	3,447,926
90 TOTAL SUPPORT SERVICES	12,752,216	16,018,525	17,931,385
TOTAL PROGRAM EXPENDITURES	64,981,753	80,198,503	88,366,274

Ferndale School District No.502
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	44,847,819	4,500		24,489,542	3,386,546	10,491,384	3,472,893	2,996,739	6,215	0
02 ALE	147,733	0		109,374	0	38,359	0	0	0	0
03 Basic Education - Dropout Reengagement	202,500	0		0	0	0	0	202,500	0	0
TOTAL REGULAR INSTRUCTION	45,198,052	4,500		24,598,916	3,386,546	10,529,743	3,472,893	3,199,239	6,215	0
11 Federal Special Purpose - SLFRF	0	0		0	0	0	0	0	0	0
12 Federal Special Purpose - ESSER II	0	0		0	0	0	0	0	0	0
13 Federal Special Purpose - ESSER III	4,654,003	0		2,988,783	254,897	825,410	544,913	40,000	0	0
14 Federal Special Purpose ESSER III Learning Loss	0	0		0	0	0	0	0	0	0
18 Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 Federal Special Purpose - Other	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	4,654,003	0		2,988,783	254,897	825,410	544,913	40,000	0	0
21 Sp Ed, Sup, St	11,169,204	5,000		4,894,211	2,103,778	3,173,849	114,266	873,300	4,800	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 Sp Ed, Sup, IDEA, Fed	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	1,004,939	0		0	476,367	302,890	48,502	177,180	0	0
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0

Ferndale School District No.502

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	92,883	0		0	55,667	37,216	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	12,267,026	5,000		4,894,211	2,635,812	3,513,955	162,768	1,050,480	4,800	0
31 Voc, Basic, St	2,578,828	1,000		1,488,037	55,559	567,963	244,484	204,185	17,600	0
34 MidSchCar/Tec	132,851	0		97,310	0	35,541	0	0	0	0
38 Voc, Fed	36,124	0		0	18,123	18,001	0	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	2,747,803	1,000		1,585,347	73,682	621,505	244,484	204,185	17,600	0
45 Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	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
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	1,325,000	0		459,261	380,429	294,737	167,073	23,500	0	0
52 Other Title Grants under ESEA-Federal	303,616	0	0	164,507	0	44,882	64,227	30,000	0	0
53 ESEA Migrant, Federal	140,000	0		0	57,470	24,408	50,954	7,168	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	1,934,201	0		741,438	334,911	631,517	112,134	114,201	0	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0

Ferndale School District No.502

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	708,987	0		128,432	15,487	7,068	468,000	90,000	0	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	0	0		0	0	0	0	0	0	0
65 Tran Biling, St	584,697	0		323,362	13,158	160,785	0	87,392	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	132,000	0		0	8,687	6,188	9,240	107,885	0	0
69 Comp, Othr	119,685	0		0	68,447	26,238	0	25,000	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	5,248,186	0	0	1,817,000	878,589	1,195,823	871,628	485,146	0	0
71 Traffic Safety	80,000	0		80,000	0	0	0	0	0	0
73 Summer School	0	0		0	0	0	0	0	0	0
74 Highly Capable	133,819	0		93,467	0	34,591	4,200	1,561	0	0
76 Target Asst	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	50,000	0		0	0	0	50,000	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	263,819	0		173,467	0	34,591	54,200	1,561	0	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	0	0		0	0	0	0	0	0	0

Ferndale School District No.502

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	56,000	56,000	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	56,000	56,000	0	0	0	0	0	0	0	0
97 Distwide Suppt	12,017,516	80,000	0	338,356	3,984,172	1,618,491	1,131,517	4,733,180	24,800	107,000
98 Schl Food Serv	2,465,943	0	-12,000	0	875,639	508,854	1,031,250	60,900	1,300	0
99 Pupil Transp	3,447,926	0	-134,500	0	1,842,748	907,578	654,600	148,000	1,500	28,000
TOTAL SUPPORT SERVICES	17,931,385	80,000	-146,500	338,356	6,702,559	3,034,923	2,817,367	4,942,080	27,600	135,000
OBJECT TOTALS	88,366,274	146,500	-146,500	36,396,080	13,932,085	19,755,950	8,168,253	9,922,691	56,215	135,000

Ferndale School District No.502

OBJECTS OF EXPENDITURE

PROGRAM 01 - Basic Education

Activity	Total	(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
21 Supv Inst	743,186	0		325,443	198,089	201,654	11,500	5,500	1,000	0
22 Lrn Resrc	380,159	0		0	212,663	130,536	18,860	18,100	0	0
23 Princ Off	5,282,422	0		2,739,203	1,079,907	1,364,312	56,000	39,000	4,000	0
24 Guid/Coun	1,915,099	0		1,185,890	184,866	531,938	0	12,000	405	0
25 Pupil M/S	670,007	0		10,000	332,452	209,805	14,250	103,500	0	0
26 Health	950,294	0		188,152	183,133	144,699	24,000	409,600	710	0
27 Teaching	31,924,134	4,500		19,525,744	516,716	7,609,185	3,039,724	1,228,165	100	0
28 Extracur	1,333,496	0		41,943	505,426	129,422	6,705	650,000	0	0
29 Pmt to SD	0							0		
31 InstProDev	127,031	0		700	70,500	1,100	3,209	51,522	0	0
32 Inst Tech	663,980	0			45,280	26,448	161,900	430,352	0	0
33 Curriculum	479,011	0		162,467	57,514	73,285	136,745	49,000	0	0
34 Prof Lrng St	379,000	0		310,000		69,000	0	0	0	0
Total	44,847,819	4,500		24,489,542	3,386,546	10,491,384	3,472,893	2,996,739	6,215	0
FTE Program Staff				244.594	57.146					

Ferndale School District No.502

OBJECTS OF EXPENDITURE

PROGRAM 02 - Alternative Learning Experience

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	147,733	0		109,374	0	38,359	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	147,733	0		109,374	0	38,359	0	0	0	0
FTE Program Staff				1.000						

Ferndale School District No.502

OBJECTS OF EXPENDITURE

PROGRAM 03 - Basic Education - Dropout Reengagement

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	202,500	0		0	0	0	0	202,500	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	202,500	0		0	0	0	0	202,500	0	0

Ferndale School District No.502

OBJECTS OF EXPENDITURE

PROGRAM 11 - Federal Special Purpose - SLFRF

Activity	Total	(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
11 Bd of Dir	0	0			0	0	0	0	0	0
12 Supt Off	0	0		0	0	0	0	0	0	0
13 Busns Off	0	0		0	0	0	0	0	0	0
14 HR	0	0		0	0	0	0	0	0	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0

Ferndale School District No.502

OBJECTS OF EXPENDITURE

Activity	Total	(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
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		0
72 Info Sys	0	0		0	0	0	0	0	0	0
73 Printing	0	0		0	0	0	0	0	0	0
74 Warehouse	0	0		0	0	0	0	0	0	0
75 Mtr Pool	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Ferndale School District No.502

OBJECTS OF EXPENDITURE

PROGRAM 12 - Federal Special Purpose - ESSER II

Activity	Total	(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
11 Bd of Dir	0	0			0	0	0	0	0	0
12 Supt Off	0	0		0	0	0	0	0	0	0
13 Busns Off	0	0		0	0	0	0	0	0	0
14 HR	0	0		0	0	0	0	0	0	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0

Ferndale School District No.502

OBJECTS OF EXPENDITURE

Activity	Total	(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
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		0
72 Info Sys	0	0		0	0	0	0	0	0	0
73 Printing	0	0		0	0	0	0	0	0	0
74 Warehouse	0	0		0	0	0	0	0	0	0
75 Mtr Pool	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Ferndale School District No.502

OBJECTS OF EXPENDITURE

PROGRAM 13 - Federal Special Purpose - ESSER III

Activity	Total	(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
11 Bd of Dir	0	0			0	0	0	0	0	0
12 Supt Off	0	0		0	0	0	0	0	0	0
13 Busns Off	0	0		0	0	0	0	0	0	0
14 HR	0	0		0	0	0	0	0	0	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	78,715	0		0	54,897	23,818	0	0	0	0
27 Teaching	3,134,458	0		2,147,041	200,000	502,504	244,913	40,000	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	1,140,830	0		841,742	0	299,088	0	0	0	0
32 Inst Tech	300,000	0			0	0	300,000	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0

Ferndale School District No.502

OBJECTS OF EXPENDITURE

Activity	Total	(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
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		0
72 Info Sys	0	0		0	0	0	0	0	0	0
73 Printing	0	0		0	0	0	0	0	0	0
74 Warehouse	0	0		0	0	0	0	0	0	0
75 Mtr Pool	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	4,654,003	0		2,988,783	254,897	825,410	544,913	40,000	0	0
FTE Program Staff				16.900	0.610					

Ferndale School District No.502

OBJECTS OF EXPENDITURE

PROGRAM 14 - Federal Special Purpose ESSER III Learning Loss

Activity	Total	(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
11 Bd of Dir	0	0			0	0	0	0	0	0
12 Supt Off	0	0		0	0	0	0	0	0	0
13 Busns Off	0	0		0	0	0	0	0	0	0
14 HR	0	0		0	0	0	0	0	0	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0

Ferndale School District No.502

OBJECTS OF EXPENDITURE

Activity	Total	(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
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		0
72 Info Sys	0	0		0	0	0	0	0	0	0
73 Printing	0	0		0	0	0	0	0	0	0
74 Warehouse	0	0		0	0	0	0	0	0	0
75 Mtr Pool	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Ferndale School District No.502

OBJECTS OF EXPENDITURE

PROGRAM 18 - Federal Special Purpose - Reserved G

Activity	Total	(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
11 Bd of Dir	0	0			0	0	0	0	0	0
12 Supt Off	0	0		0	0	0	0	0	0	0
13 Busns Off	0	0		0	0	0	0	0	0	0
14 HR	0	0		0	0	0	0	0	0	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0

Ferndale School District No.502

OBJECTS OF EXPENDITURE

Activity	Total	(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
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		0
72 Info Sys	0	0		0	0	0	0	0	0	0
73 Printing	0	0		0	0	0	0	0	0	0
74 Warehouse	0	0		0	0	0	0	0	0	0
75 Mtr Pool	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Ferndale School District No.502

OBJECTS OF EXPENDITURE

PROGRAM 19 - Federal Special Purpose - Other

Activity	Total	(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
11 Bd of Dir	0	0			0	0	0	0	0	0
12 Supt Off	0	0		0	0	0	0	0	0	0
13 Busns Off	0	0		0	0	0	0	0	0	0
14 HR	0	0		0	0	0	0	0	0	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
41 Supervisn	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
51 Supervisn	0	0		0	0	0	0	0	0	0
52 Operation	0	0			0	0	0	0	0	0
53 Maintnce	0	0			0	0	0	0	0	0
56 Insurance	0							0		
58 Remote Learning Operations	0	0			0	0	0	0		
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0

Ferndale School District No.502

OBJECTS OF EXPENDITURE

Activity	Total	(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
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		0
72 Info Sys	0	0		0	0	0	0	0	0	0
73 Printing	0	0		0	0	0	0	0	0	0
74 Warehouse	0	0		0	0	0	0	0	0	0
75 Mtr Pool	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Ferndale School District No.502

OBJECTS OF EXPENDITURE

PROGRAM 21 - Special Education, Supplemental, State

Activity	Total	(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
21 Supv Inst	487,544	0		169,643	156,905	129,096	4,000	27,600	300	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	28,702	0		0	16,215	8,487	4,000	0	0	0
26 Health	2,122,071	0		1,519,861	0	581,110	20,000	100	1,000	0
27 Teaching	8,463,697	5,000		3,200,133	1,927,658	2,453,640	58,266	817,000	2,000	0
28 Extracur	1,800	0		1,500	0	300	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	31,300	0		3,000	3,000	1,200	0	22,600	1,500	0
32 Inst Tech	5,000	0			0	0	5,000	0	0	0
33 Curriculum	29,000	0		0	0	0	23,000	6,000	0	0
34 Prof Lrng St	90	0		74		16	0	0	0	0
Total	11,169,204	5,000		4,894,211	2,103,778	3,173,849	114,266	873,300	4,800	0
FTE Program Staff				49.800	56.343					

Ferndale School District No.502

OBJECTS OF EXPENDITURE

PROGRAM 22 - Special Education, Infants and Toddlers, State

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Ferndale School District No.502

OBJECTS OF EXPENDITURE

PROGRAM 23 - SP,Ed, Sup, IDEA, Fed

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 24 - Special Education, Supplemental, Federal

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	3,966	0		0	2,453	1,513	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	779,872	0		0	473,914	301,377	4,581	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	221,101	0		0	0	0	43,921	177,180	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	1,004,939	0		0	476,367	302,890	48,502	177,180	0	0
FTE Program Staff					12.855					

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OBJECTS OF EXPENDITURE

PROGRAM 25 - Special Education, Infants and Toddlers, Federal

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 26 - Special Education, Institutions, State

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Ferndale School District No.502

OBJECTS OF EXPENDITURE

PROGRAM 29 - Special Education, Other, Federal

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	92,883	0		0	55,667	37,216	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	92,883	0		0	55,667	37,216	0	0	0	0
FTE Program Staff					1.560					

Ferndale School District No.502

OBJECTS OF EXPENDITURE

PROGRAM 31 - Vocational, Basic, State

Activity	Total	(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
21 Supv Inst	149,046	0		77,421	24,469	41,666	5,450	40	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	2,391,950	1,000		1,396,422	31,090	523,164	227,789	199,785	12,700	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	9,260	0		0	0	0	0	4,360	4,900	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	11,245	0		0	0	0	11,245	0	0	0
34 Prof Lrng St	17,327	0		14,194		3,133	0	0	0	0
Total	2,578,828	1,000		1,488,037	55,559	567,963	244,484	204,185	17,600	0
FTE Program Staff				13.333	1.397					

Ferndale School District No.502

OBJECTS OF EXPENDITURE

PROGRAM 34 - Middle School Career and Technical Education, State

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	132,851	0		97,310	0	35,541	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	132,851	0		97,310	0	35,541	0	0	0	0
FTE Program Staff				0.600						

Ferndale School District No.502

OBJECTS OF EXPENDITURE

PROGRAM 38 - Vocational, Federal

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	36,124	0		0	18,123	18,001	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0		0	0	0	0	0	0	0
Total	36,124	0		0	18,123	18,001	0	0	0	0
FTE Program Staff					0.750					

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OBJECTS OF EXPENDITURE

PROGRAM 39 - Vocational, Other Categorical

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 45 - Skill Center, Basic, State

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0	0	0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
61 Supv Bldg	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
67 Bldg Secu	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		
Total	0	0	0	0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 46 - Skill Center, Federal

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0	0	0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 47 - Skill Center - Facility Upgrades

Activity	Total	(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
61 Supv Bldg	0	0		0	0	0	0	0		0
62 Grnd Mnt	0	0			0	0	0	0		0
64 Maintnce	0	0			0	0	0	0		0
67 Bldg Secu	0	0			0	0	0	0		0
Total	0	0		0	0	0	0	0		0

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OBJECTS OF EXPENDITURE

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

Activity	Total	(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
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	1,000	0		0	0	0	0	1,000	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	293,106	0		25,455	177,273	90,378	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	1,017,394	0		429,806	203,156	200,359	161,573	22,500	0	0
29 Pmt to SD	0							0		
31 InstProDev	13,500	0		4,000	0	4,000	5,500	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
Total	1,325,000	0		459,261	380,429	294,737	167,073	23,500	0	0
FTE Program Staff				4.867	5.360					

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OBJECTS OF EXPENDITURE

PROGRAM 52 - Other Title Grants under ESEA-Federal

Activity	Total	(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
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0	0	0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	64,227	0		0	0	0	64,227	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	239,389	0		164,507	0	44,882	0	30,000	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
91 Publ Actv	0	0	0	0	0	0	0	0	0	0
Total	303,616	0	0	164,507	0	44,882	64,227	30,000	0	0
FTE Program Staff				0.400						

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OBJECTS OF EXPENDITURE

PROGRAM 53 - Migrant ESEA Migrant, Federal

Activity	Total	(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
21 Supv Inst	41,676	0		0	11,494	4,882	25,300	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	65,502	0		0	45,976	19,526	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	32,822	0		0	0	0	25,654	7,168	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
68 Insurance	0	0						0		
Total	140,000	0		0	57,470	24,408	50,954	7,168	0	0
FTE Program Staff					0.714					

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OBJECTS OF EXPENDITURE

PROGRAM 54 - Reading First, Federal

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 55 - Learning Assistance Program (LAP), State

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	1,907,377	0		719,464	334,911	626,667	112,134	114,201	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	26,824	0		21,974		4,850	0	0	0	0
Total	1,934,201	0		741,438	334,911	631,517	112,134	114,201	0	0
FTE Program Staff				9.400	9.350					

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OBJECTS OF EXPENDITURE

PROGRAM 56 - State Institutions, Centers and Homes, Delinquent

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 57 - State Institutions, Neglected and Delinquent, Federal

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 58 - Special and Pilot Programs, State

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	36,000	0		0	0	0	0	36,000	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	618,487	0		128,432	15,487	6,568	468,000	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	500	0		0	0	500	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	54,000	0		0	0	0	0	54,000	0	0
Total	708,987	0		128,432	15,487	7,068	468,000	90,000	0	0
FTE Program Staff				1.000	0.156					

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OBJECTS OF EXPENDITURE

PROGRAM 59 - Institutions - Juveniles in Adult Jails

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0		0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 61 - Head Start, Federal

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 62 - Math and Science, Professional Development, Federal

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 64 - Limited English Proficiency, Federal

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

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OBJECTS OF EXPENDITURE

PROGRAM 65 - Transitional Bilingual, State

Activity	Total	(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
21 Supv Inst	19,794	0		0	13,158	6,636	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	552,773	0		315,980	0	149,401	0	87,392	0	0
29 Pmt to SD	0							0		
31 InstProDev	10,458	0		7,382	0	3,076	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	1,672	0		0		1,672	0	0	0	0
Total	584,697	0		323,362	13,158	160,785	0	87,392	0	0
FTE Program Staff				3.100	0.236					

Ferndale School District No.502

OBJECTS OF EXPENDITURE

PROGRAM 67 - Indian Education, Federal, JOM

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Ferndale School District No.502

OBJECTS OF EXPENDITURE

PROGRAM 68 - Indian Education, Federal, ED

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
24 Guid/Coun	14,875	0		0	8,687	6,188	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	117,125	0		0	0	0	9,240	107,885	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	132,000	0		0	8,687	6,188	9,240	107,885	0	0
FTE Program Staff					0.176					

Ferndale School District No.502

OBJECTS OF EXPENDITURE

PROGRAM 69 - Compensatory, Other

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	104,685	0		0	68,447	26,238	0	10,000	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	10,000	0		0	0	0	0	10,000	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	5,000	0		0	0	0	0	5,000	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	119,685	0		0	68,447	26,238	0	25,000	0	0
FTE Program Staff					0.738					

Ferndale School District No.502

OBJECTS OF EXPENDITURE

PROGRAM 71 - Traffic Safety

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
27 Teaching	80,000	0		80,000	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
68 Insurance	0	0						0		
Total	80,000	0		80,000	0	0	0	0	0	0
FTE Program Staff				0.000						

Ferndale School District No.502

OBJECTS OF EXPENDITURE

PROGRAM 73 - Summer School

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Ferndale School District No.502

OBJECTS OF EXPENDITURE

PROGRAM 74 - Highly Capable

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	133,427	0		93,467	0	34,199	4,200	1,561	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	392	0		0		392	0	0	0	0
Total	133,819	0		93,467	0	34,591	4,200	1,561	0	0
FTE Program Staff				0.900						

Ferndale School District No.502

OBJECTS OF EXPENDITURE

PROGRAM 76 - Targeted Assistance

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Ferndale School District No.502

OBJECTS OF EXPENDITURE

PROGRAM 78 - Youth Training Programs, Federal

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Ferndale School District No.502

OBJECTS OF EXPENDITURE

PROGRAM 79 - Instructional Programs, Other

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	50,000	0		0	0	0	50,000	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	50,000	0		0	0	0	50,000	0	0	0

Ferndale School District No.502

OBJECTS OF EXPENDITURE

PROGRAM 81 - Public Radio/Television

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Ferndale School District No.502

OBJECTS OF EXPENDITURE

PROGRAM 86 - Community Schools

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Ferndale School District No.502

OBJECTS OF EXPENDITURE

PROGRAM 88 - Child Care

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Ferndale School District No.502

OBJECTS OF EXPENDITURE

PROGRAM 89 - Other Community Services

Activity	Total	(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
21 Supv Inst	0	0		0	0	0	0	0	0	0
27 Teaching	56,000	56,000		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		
75 Mtr Pool	0	0			0	0	0	0	0	0
91 Publ Actv	0	0	0	0	0	0	0	0	0	0
Total	56,000	56,000	0	0	0	0	0	0	0	0

Ferndale School District No.502

OBJECTS OF EXPENDITURE

PROGRAM 97 - District-wide Support

Activity	Total	(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
11 Bd of Dir	362,000	0			20,000	0	8,000	314,000	20,000	0
12 Supt Off	361,832	0		243,846	38,818	74,168	2,000	3,000	0	0
13 Busns Off	1,030,582	0		0	585,136	195,666	181,500	68,280	0	0
14 HR	656,537	0		94,510	306,563	140,464	0	115,000	0	0
15 Pblc Rltn	421,694	0		0	235,745	75,574	30,500	77,575	2,300	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
61 Supv Bldg	341,365	0		0	253,623	78,242	2,000	7,000	500	0
62 Grnd Mnt	283,336	0			157,545	60,291	24,500	31,000	0	10,000
63 Oper Bldg	2,307,904	0			1,479,623	669,281	104,000	7,000	0	48,000
64 Maintnce	2,138,812	0	0		347,762	129,450	150,500	1,495,100	1,000	15,000
65 Utilities	1,610,175	0	0		0	0	6,500	1,571,675	0	32,000
67 Bldg Secu	149,111	80,000			19,553	1,558	0	48,000	0	0
68 Insurance	690,000	0					0	690,000		0
72 Info Sys	1,443,678	0	0	0	520,577	186,134	562,117	174,850	0	0
73 Printing	8,500	0	0	0	0	0	0	8,500	0	0
74 Warehouse	15,931	0	0	0	10,108	4,823	0	0	1,000	0
75 Mtr Pool	196,059	0	0	0	9,119	2,840	59,900	122,200	0	2,000
83 Interest	0							0		
84 Principal	0							0		
85 Debt Expn	0		0					0		0
Total	12,017,516	80,000	0	338,356	3,984,172	1,618,491	1,131,517	4,733,180	24,800	107,000
FTE Program Staff				1.500	52.640					

Ferndale School District No.502

OBJECTS OF EXPENDITURE

PROGRAM 98 - School Food Services

Activity	Total	(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
25 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
41 Supervisn	235,261	0		0	171,194	62,467	0	900	700	0
42 Food	1,046,250	0					1,006,250	40,000		
44 Operation	1,196,432	0			704,445	446,387	25,000	20,000	600	0
49 Transfers	-12,000		-12,000							
Total	2,465,943	0	-12,000	0	875,639	508,854	1,031,250	60,900	1,300	0
FTE Program Staff					19.476					

Ferndale School District No.502

OBJECTS OF EXPENDITURE

PROGRAM 99 - Pupil Transportation

Activity	Total	(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
25 Pupil M/S	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
51 Supervisn	393,566	0		0	280,517	95,049	500	9,500	0	8,000
52 Operation	2,760,387	0			1,419,608	756,779	558,500	24,000	1,500	0
53 Maintnce	343,473	0			142,623	55,750	95,600	29,500	0	20,000
56 Insurance	85,000							85,000		
58 Remote Learning Operations	0	0			0	0	0	0		
59 Transfers	-134,500		-134,500							
Total	3,447,926	0	-134,500	0	1,842,748	907,578	654,600	148,000	1,500	28,000
FTE Program Staff					34.476					

Ferndale School District No.502
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

Table with columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include positions like OTHER DISTRICT ADMINISTRATOR, ELEMENTARY PRINCIPAL, and SECONDARY PRINCIPAL with their respective rates and salaries.

Ferndale School District No.502
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

Table with columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include positions like COUNSELOR, NURSE, and ELEMENTARY/SECONDARY TEACHER with their respective rates and salaries.

Ferndale School District No.502
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 01 - Basic Education

Table with columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include activity codes 28, 31, 33, and 34, and a final PROGRAM TOTAL row.

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
02-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,295	4,295	0
02-27-400	OTHER SUPPORT PERSONNEL	1.000	105,079	105,079	105,079.00	105,079	105,079	0
ACTIVITY CODE 27 TOTAL		1.000				109,374	109,374	0
PROGRAM TOTAL		1.000				109,374	109,374	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 03 - Basic Education - Dropout Reengagement

ACTIVITY CODE TITLE OF POSITION FTE 1/, HIGH ANNUAL RATE LOW ANNUAL RATE AVERAGE ANNUAL RATE TOTAL ANNUAL SALARY 2/ ANNUAL STATE SALARY ANNUAL LOCAL SALARY

**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****

0 0
0 0
0 0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 13 - Federal Special Purpose - ESSER III

Table with columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include positions like ELEMENTARY HOMEROOM TEACHER and SECONDARY TEACHER with their respective rates and salaries.

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.
2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.
3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

Table with columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include positions like OTHER DISTRICT ADMINISTRATOR, OTHER SUPPORT PERSONNEL SUPPLEMENTAL, OCCUPATIONAL THERAPIST, COMMUNICATIONS DISORDER SPECIALIST, PSYCHOLOGIST, PHYSICAL THERAPIST, and ELEMENTARY/SECONDARY TEACHER.

Ferndale School District No.502
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

Table with columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include activity codes 21-27-330, 21-27-331, 21-27-331, 21-28-511, 21-31-401, 21-34-331 and a PROGRAM TOTAL row.

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE TITLE OF POSITION FTE 1/, HIGH ANNUAL LOW ANNUAL AVERAGE ANNUAL TOTAL ANNUAL ANNUAL STATE ANNUAL LOCAL
3/ ANNUAL RATE RATE RATE SALARY 2/ SALARY SALARY

**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****

0 0
0 0
0 0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 29 - Special Education, Other, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
---------------	-------------------	--------------	------------------------	--------------------	------------------------	---------------------------	------------------------	------------------------

**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****

							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 31 - Vocational, Basic, State

Table with columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include activity codes 130, 131, 21, 27, 34 and a PROGRAM TOTAL row.

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 34 - Middle School Career and Technical Education, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
34-27-320	SECONDARY TEACHER	0.600	112,501	91,573	98,548.33	59,129	59,129	0
34-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	38,181	38,181	0
ACTIVITY CODE 27 TOTAL		0.600				97,310	97,310	0
PROGRAM TOTAL		0.600				97,310	97,310	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 38 - Vocational, Federal

Table with 9 columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/, 3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY

**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****

0 0
0 0
0 0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

Table with columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include positions like OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME and ELEMENTARY HOMEROOM TEACHER.

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 52 - Other Title Grants under ESEA-Federal

Table with 9 columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include activity codes 52-31-250 through 52-31-401, and summary rows for ACTIVITY CODE 31 TOTAL and PROGRAM TOTAL.

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 53 - Migrant ESEA Migrant, Federal

ACTIVITY CODE TITLE OF POSITION FTE 1/, HIGH ANNUAL LOW ANNUAL AVERAGE ANNUAL TOTAL ANNUAL ANNUAL STATE ANNUAL LOCAL
3/ ANNUAL RATE RATE RATE SALARY 2/ SALARY SALARY

**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****

0 0
0 0
0 0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
55-27-310	ELEMENTARY HOMEROOM TEACHER	2.300	107,719	58,042	84,393.04	194,104	194,104	0
55-27-320	SECONDARY TEACHER	1.000	74,633	74,633	74,633.00	74,633	74,633	0
55-27-330	OTHER TEACHER	6.100	112,501	45,455	73,889.67	450,727	450,727	0
ACTIVITY CODE 27 TOTAL		9.400				719,464	719,464	0
55-34-005	OTHER SALARY ITEMS	0.000	0	0	0.00	21,974	21,974	0
ACTIVITY CODE 34 TOTAL		0.000				21,974	21,974	0
PROGRAM TOTAL		9.400				741,438	741,438	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
58-27-320	SECONDARY TEACHER	1.000	100,000	45,455	100,000.00	100,000	100,000	0
58-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,932	3,932	0
58-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	24,500	24,500	0
ACTIVITY CODE 27 TOTAL		1.000				128,432	128,432	0
PROGRAM TOTAL		1.000				128,432	128,432	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

Table with columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include activity codes 65-27-310, 65-27-311, 65-27-320, 65-27-321, 65-27-401, 65-31-320, 65-31-321, and totals for activity codes 27, 31, and the program total.

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 68 - Indian Education, Federal, ED

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 69 - Compensatory, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
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**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****

							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 71 - Traffic Safety

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
71-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	80,000	80,000	0
ACTIVITY CODE 27 TOTAL		0.000				80,000	80,000	0
PROGRAM TOTAL		0.000				80,000	80,000	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 74 - Highly Capable

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
74-27-310	ELEMENTARY HOMEROOM TEACHER	0.900	99,773	99,773	99,773.33	89,796	89,796	0
74-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,671	3,671	0
ACTIVITY CODE 27 TOTAL		0.900				93,467	93,467	0
PROGRAM TOTAL		0.900				93,467	93,467	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 79 - Instructional Programs, Other

ACTIVITY CODE TITLE OF POSITION FTE 1/, HIGH ANNUAL LOW ANNUAL AVERAGE ANNUAL TOTAL ANNUAL ANNUAL STATE ANNUAL LOCAL
3/ ANNUAL RATE RATE RATE SALARY 2/ SALARY SALARY

**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****

0 0
0 0
0 0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 89 - Other Community Services

ACTIVITY CODE TITLE OF POSITION FTE 1/, HIGH ANNUAL LOW ANNUAL AVERAGE ANNUAL TOTAL ANNUAL ANNUAL STATE ANNUAL LOCAL
3/ ANNUAL RATE RATE RATE SALARY 2/ SALARY SALARY

**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****

0 0
0 0
0 0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 97 - District-wide Support

Table with columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, HIGH ANNUAL RATE, LOW ANNUAL RATE, AVERAGE ANNUAL RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include positions like SUPERINTENDENT, OTHER DISTRICT ADMINISTRATOR, and various supplemental roles, ending with a PROGRAM TOTAL row.

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 98 - School Food Services

ACTIVITY CODE TITLE OF POSITION FTE 1/, HIGH ANNUAL LOW ANNUAL AVERAGE ANNUAL TOTAL ANNUAL ANNUAL STATE ANNUAL LOCAL
3/ ANNUAL RATE RATE RATE SALARY 2/ SALARY SALARY
RATE

**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****

0 0
0 0
0 0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CERTIFICATED EMPLOYEES

PROGRAM 99 - Pupil Transportation

ACTIVITY CODE TITLE OF POSITION FTE 1/, HIGH ANNUAL LOW ANNUAL AVERAGE ANNUAL TOTAL ANNUAL ANNUAL STATE ANNUAL LOCAL
3/ ANNUAL RATE RATE RATE SALARY 2/ SALARY SALARY

**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****

0 0
0 0
0 0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-21-940	OFFICE/CLERICAL	1.169	2,432.00	26.45	26.45	26.45	64,326	0	64,326
01-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,222	0	2,222
01-21-960	PROFESSIONAL	1.678	3,490.00	37.33	21.15	34.04	118,794	0	118,794
01-21-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	254	0	254
01-21-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	12,493	6,493	6,000
ACTIVITY CODE 21 TOTAL		2.847					198,089	6,493	191,596
01-22-910	AIDES	5.530	8,322.23	26.35	22.10	23.73	197,458	0	197,458
01-22-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	15,205	0	15,205
ACTIVITY CODE 22 TOTAL		5.530					212,663	0	212,663
01-23-940	OFFICE/CLERICAL	17.953	37,346.24	26.45	24.45	25.55	954,348	0	954,348
01-23-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	72,788	0	72,788
01-23-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	11,772	0	11,772
01-23-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	40,999	0	40,999
ACTIVITY CODE 23 TOTAL		17.953					1,079,907	0	1,079,907
01-24-910	AIDES	3.000	4,512.00	21.15	20.23	20.57	92,834	0	92,834
01-24-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	5,164	0	5,164
01-24-940	OFFICE/CLERICAL	0.769	1,600.00	24.45	24.45	24.45	39,120	0	39,120
01-24-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,756	0	3,756
01-24-960	PROFESSIONAL	0.678	1,410.00	31.20	31.20	31.20	43,992	0	43,992
ACTIVITY CODE 24 TOTAL		4.447					184,866	0	184,866
01-25-910	AIDES	7.630	11,480.37	26.35	20.23	22.93	263,221	0	263,221
01-25-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	16,617	0	16,617
01-25-940	OFFICE/CLERICAL	0.781	1,624.00	24.45	24.45	24.45	39,707	0	39,707

Ferndale School District No.502
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

Table with 10 columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, NUMBER OF HOURS, HIGH HOURLY RATE, LOW HOURLY RATE, AVERAGE HOURLY RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include activity codes 25, 26, 27, 28, 31, and 32 with their respective titles and salary data.

Ferndale School District No.502
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 01 - Basic Education

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
01-33-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,437	0	2,437
ACTIVITY CODE 33 TOTAL		1.008					57,514	0	57,514
PROGRAM TOTAL		57.146					3,386,546	170,752	3,215,794

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 02 - Alternative Learning Experience

ACTIVITY CODE TITLE OF POSITION FTE 1/, NUMBER OF HIGH LOW AVERAGE TOTAL ANNUAL ANNUAL STATE ANNUAL LOCAL
3/ HOURS HOURLY HOURLY HOURLY RATE SALARY 2/ SALARY SALARY
RATE RATE

**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

0 0
0 0
0 0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.
2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.
3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 03 - Basic Education - Dropout Reengagement

ACTIVITY CODE TITLE OF POSITION FTE 1/, NUMBER OF HIGH LOW AVERAGE TOTAL ANNUAL ANNUAL STATE ANNUAL LOCAL
3/ HOURS HOURLY HOURLY HOURLY RATE SALARY 2/ SALARY SALARY
RATE RATE

**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

0 0
0 0
0 0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.
2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.
3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 13 - Federal Special Purpose - ESSER III

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
13-26-960	PROFESSIONAL	0.610	635.00	43.26	43.26	86.45	54,897	54,897	0
ACTIVITY CODE 26 TOTAL		0.610					54,897	54,897	0
13-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	200,000	0	0
ACTIVITY CODE 27 TOTAL		0.000					200,000	0	0
PROGRAM TOTAL		0.610					254,897	54,897	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-21-940	OFFICE/CLERICAL	2.823	5,872.48	26.45	24.45	25.26	148,366	35,208	113,158
21-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	8,039	2,249	5,789
21-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	500	0	500
ACTIVITY CODE 21 TOTAL		2.823					156,905	37,457	119,447
21-25-910	AIDES	0.350	522.73	24.13	20.23	22.11	11,560	11,560	0
21-25-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	655	655	0
21-25-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	4,000	0	4,000
ACTIVITY CODE 25 TOTAL		0.350					16,215	12,215	4,000
21-27-910	AIDES	53.170	79,964.16	37.14	20.23	22.44	1,794,666	1,794,666	0
21-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	105,992	105,992	0
21-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	27,000	27,000	0
ACTIVITY CODE 27 TOTAL		53.170					1,927,658	1,927,658	0
21-31-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,000	0	3,000
ACTIVITY CODE 31 TOTAL		0.000					3,000	0	3,000
PROGRAM TOTAL		56.343					2,103,778	1,977,330	126,447

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 24 - Special Education, Supplemental, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
24-25-910	AIDES	0.065	97.76	23.09	23.09	23.09	2,257	2,257	0
24-25-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	196	196	0
ACTIVITY CODE 25 TOTAL		0.065					2,453	2,453	0
24-27-910	AIDES	12.790	19,241.39	26.35	20.23	23.15	445,427	445,427	0
24-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	28,487	28,487	0
ACTIVITY CODE 27 TOTAL		12.790					473,914	473,914	0
PROGRAM TOTAL		12.855					476,367	476,367	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 29 - Special Education, Other, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
29-27-910	AIDES	1.560	2,350.04	24.13	21.15	22.43	52,703	52,703	0
29-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	2,964	2,964	0
ACTIVITY CODE 27 TOTAL		1.560					55,667	55,667	0
PROGRAM TOTAL		1.560					55,667	55,667	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 31 - Vocational, Basic, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
31-21-940	OFFICE/CLERICAL	0.459	955.00	24.45	24.45	24.45	23,350	23,350	0
31-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,119	1,119	0
ACTIVITY CODE 21 TOTAL		0.459					24,469	24,469	0
31-27-910	AIDES	0.938	1,410.00	21.15	21.15	21.15	29,822	29,822	0
31-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,268	1,268	0
ACTIVITY CODE 27 TOTAL		0.938					31,090	31,090	0
PROGRAM TOTAL		1.397					55,559	55,559	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 34 - Middle School Career and Technical Education, State

ACTIVITY CODE TITLE OF POSITION FTE 1/, NUMBER OF HIGH LOW AVERAGE TOTAL ANNUAL ANNUAL STATE ANNUAL LOCAL
3/ HOURS HOURLY HOURLY HOURLY RATE SALARY 2/ SALARY SALARY

**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

0 0
0 0
0 0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.
2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.
3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 38 - Vocational, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
38-27-910	AIDES	0.750	1,128.00	22.10	22.10	16.07	18,123	18,123	0
ACTIVITY CODE 27 TOTAL		0.750					18,123	18,123	0
PROGRAM TOTAL		0.750					18,123	18,123	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal

Table with 10 columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, NUMBER OF HOURS, HIGH HOURLY RATE, LOW HOURLY RATE, AVERAGE HOURLY RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include activity codes 51-24-940, 51-24-943, 51-24-960, 51-27-910, 51-27-913, 51-27-913, 51-27-960 and summary rows for ACTIVITY CODE 24 TOTAL, ACTIVITY CODE 27 TOTAL, and PROGRAM TOTAL.

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 52 - Other Title Grants under ESEA-Federal

ACTIVITY CODE TITLE OF POSITION FTE 1/, NUMBER OF HIGH LOW AVERAGE TOTAL ANNUAL ANNUAL STATE ANNUAL LOCAL
3/ HOURS HOURLY HOURLY HOURLY RATE SALARY 2/ SALARY SALARY
RATE RATE

**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

0 0
0 0
0 0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.
2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.
3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 53 - Migrant ESEA Migrant, Federal

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
53-21-960	PROFESSIONAL	0.143	297.00	38.70	38.70	38.70	11,494	11,494	0
ACTIVITY CODE 21 TOTAL		0.143					11,494	11,494	0
53-24-960	PROFESSIONAL	0.571	1,188.00	38.70	38.70	38.70	45,976	45,976	0
ACTIVITY CODE 24 TOTAL		0.571					45,976	45,976	0
PROGRAM TOTAL		0.714					57,470	57,470	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 55 - Learning Assistance Program (LAP), State

Table with 10 columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, NUMBER OF HOURS, HIGH HOURLY RATE, LOW HOURLY RATE, AVERAGE HOURLY RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include 55-27-910 AIDES, 55-27-913 AIDES NOT TIME, and summary rows for ACTIVITY CODE 27 TOTAL and PROGRAM TOTAL.

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
58-27-910	AIDES	0.156	235.00	22.10	22.10	22.10	5,194	5,194	0
58-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	293	293	0
58-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	10,000	10,000	0
ACTIVITY CODE 27 TOTAL		0.156					15,487	15,487	0
PROGRAM TOTAL		0.156					15,487	15,487	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 65 - Transitional Bilingual, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
65-21-940	OFFICE/CLERICAL	0.236	491.04	24.45	24.45	24.45	12,006	12,006	0
65-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,152	1,152	0
ACTIVITY CODE 21 TOTAL		0.236					13,158	13,158	0
PROGRAM TOTAL		0.236					13,158	13,158	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 68 - Indian Education, Federal, ED

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
68-24-960	PROFESSIONAL	0.176	366.60	38.70	38.70	23.70	8,687	8,687	0
ACTIVITY CODE 24 TOTAL		0.176					8,687	8,687	0
PROGRAM TOTAL		0.176					8,687	8,687	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 69 - Compensatory, Other

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
69-24-960	PROFESSIONAL	0.738	1,536.00	43.26	43.26	44.56	68,447	68,447	0
ACTIVITY CODE 24 TOTAL		0.738					68,447	68,447	0
PROGRAM TOTAL		0.738					68,447	68,447	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 71 - Traffic Safety

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
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**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

								0	0
								0	0
								0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 74 - Highly Capable

ACTIVITY CODE TITLE OF POSITION FTE 1/, NUMBER OF HIGH LOW AVERAGE TOTAL ANNUAL ANNUAL STATE ANNUAL LOCAL
3/ HOURS HOURLY HOURLY HOURLY RATE SALARY 2/ SALARY SALARY
RATE RATE

**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

0 0
0 0
0 0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.
2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.
3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 79 - Instructional Programs, Other

ACTIVITY CODE TITLE OF POSITION FTE 1/, NUMBER OF HIGH LOW AVERAGE TOTAL ANNUAL ANNUAL STATE ANNUAL LOCAL
3/ HOURS HOURLY HOURLY HOURLY RATE SALARY 2/ SALARY SALARY
RATE RATE

**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

0 0
0 0
0 0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.
2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.
3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 89 - Other Community Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
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**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

								0	0
								0	0
								0	0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-11-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	20,000	20,000	0
ACTIVITY CODE 11 TOTAL		0.000					20,000	20,000	0
97-12-960	PROFESSIONAL	0.500	1,040.00	37.33	37.33	37.33	38,818	0	38,818
ACTIVITY CODE 12 TOTAL		0.500					38,818	0	38,818
97-13-940	OFFICE/CLERICAL	1.000	2,080.00	26.45	26.45	26.45	55,016	55,016	0
97-13-960	PROFESSIONAL	3.500	7,280.00	72.60	37.33	41.81	304,393	304,393	0
97-13-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,350	1,350	0
97-13-990	DIRECTOR/SUPERVISOR	1.250	2,600.00	110.14	110.14	82.52	214,544	214,544	0
97-13-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	9,833	0	9,833
ACTIVITY CODE 13 TOTAL		5.750					585,136	575,303	9,833
97-14-960	PROFESSIONAL	4.250	8,840.00	37.33	31.56	33.77	298,563	298,563	0
97-14-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,000	1,000	0
97-14-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	7,000	7,000	0
ACTIVITY CODE 14 TOTAL		4.250					306,563	306,563	0
97-15-940	OFFICE/CLERICAL	1.000	2,080.00	26.45	26.45	26.45	55,016	0	55,016
97-15-960	PROFESSIONAL	0.500	1,040.00	37.33	37.33	37.33	38,818	0	0
97-15-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	38,818	0	38,818
97-15-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	48.70	48.70	48.70	101,293	0	101,293
97-15-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	1,800	0	1,800
ACTIVITY CODE 15 TOTAL		2.500					235,745	0	196,927
97-61-940	OFFICE/CLERICAL	0.500	1,040.00	26.45	26.45	26.45	27,508	27,508	0
97-61-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	1,039	1,039	0
97-61-990	DIRECTOR/SUPERVISOR	1.250	2,600.00	110.14	67.44	83.10	216,058	216,058	0

Ferndale School District No.502
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

Table with 10 columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, NUMBER OF HOURS, HIGH HOURLY RATE, LOW HOURLY RATE, AVERAGE HOURLY RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include various activity codes such as 97-61-993, 97-62-930, 97-63-923, etc., with their respective salary details.

Ferndale School District No.502
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-75-920	CRAFTS/TRADES	0.090	187.20	32.68	32.68	32.69	6,119	6,119	0
97-75-923	CRAFTS/TRADES NOT TIME	0.000	0.00	0.00	0.00	0.00	3,000	3,000	0
ACTIVITY CODE 75 TOTAL		0.090					9,119	9,119	0
PROGRAM TOTAL		52.640					3,984,172	3,690,758	254,596

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 98 - School Food Services

Table with 10 columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, NUMBER OF HOURS, HIGH HOURLY RATE, LOW HOURLY RATE, AVERAGE HOURLY RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include various activity codes like 98-41-940, 98-44-913, etc., and summary rows for ACTIVITY CODE 41 TOTAL, ACTIVITY CODE 44 TOTAL, and PROGRAM TOTAL.

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBITS -- CLASSIFIED EMPLOYEES

PROGRAM 99 - Pupil Transportation

Table with 10 columns: ACTIVITY CODE, TITLE OF POSITION, FTE 1/3/, NUMBER OF HOURS, HIGH HOURLY RATE, LOW HOURLY RATE, AVERAGE HOURLY RATE, TOTAL ANNUAL SALARY 2/, ANNUAL STATE SALARY, ANNUAL LOCAL SALARY. Rows include activity codes 99-51-940 through 99-53-920 and program totals.

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

Ferndale School District No.502

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	102,689	XXXXX	112,000	XXXXX	146,500	XXXXX
(1) Credit Transfers	-102,689	XXXXX	-112,000	XXXXX	-146,500	XXXXX
(2) Certificated Salaries	28,447,207	43.78	32,117,716	40.05	36,396,080	41.19
(3) Classified Salaries	10,349,366	15.93	12,290,925	15.33	13,932,085	15.77
(4) Employee Benefits and Payroll Taxes	16,275,654	25.05	17,766,593	22.15	19,755,950	22.36
(5) Supplies and Materials	2,631,974	4.05	7,781,112	9.70	8,168,253	9.24
(7) Purchased Services	7,109,872	10.94	10,059,092	12.54	9,922,691	11.23
(8) Travel	7,488	0.01	43,065	0.05	56,215	0.06
(9) Capital Outlay	160,191	0.25	140,000	0.17	135,000	0.15
TOTAL EXPENDITURES	64,981,753	100.00	80,198,503	100.00	88,366,274	100.00

Ferndale School District No.502

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	38,684,822	59.53	47,837,699	59.65	51,945,834	58.78
28 Extracur	541,072	0.83	1,080,642	1.35	1,335,296	1.51
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	39,225,894	60.36	48,918,341	61.00	53,281,130	60.30
TEACHING SUPPORT						
22 Lrn Resrc	337,180	0.52	351,892	0.44	380,159	0.43
24 Guid/Coun	1,735,477	2.67	1,954,020	2.44	2,429,267	2.75
25 Pupil M/S	581,591	0.90	968,396	1.21	702,675	0.80
26 Health	2,351,829	3.62	2,851,796	3.56	3,151,080	3.57
31 InstProDev	615,781	0.95	1,367,299	1.70	1,798,369	2.04
32 Inst Tech	696,889	1.07	687,277	0.86	968,980	1.10
33 Curriculum	956,989	1.47	303,686	0.38	573,256	0.65
34 Prof Lrng St	573,034	0.88	400,000	0.50	425,305	0.48
TOTAL TEACHING SUPPORT	7,275,737	11.20	8,884,366	11.08	10,429,091	11.80
OTHER SUPPORT ACTIVITIES						
42 Food	376,674	0.58	1,055,500	1.32	1,046,250	1.18
44 Operation	1,103,912	1.70	1,122,919	1.40	1,196,432	1.35
49 Transfers	-678	0.00	-12,000	-0.01	-12,000	-0.01
52 Operation	1,756,158	2.70	2,355,424	2.94	2,760,387	3.12
53 Maintnce	218,769	0.34	283,170	0.35	343,473	0.39
56 Insurance	62,862	0.10	65,000	0.08	85,000	0.10
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-87,994	-0.14	-100,000	-0.12	-134,500	-0.15
62 Grnd Mnt	267,951	0.41	227,047	0.28	283,336	0.32
63 Oper Bldg	1,962,853	3.02	2,216,015	2.76	2,307,904	2.61
64 Maintnce	862,824	1.33	2,130,958	2.66	2,138,812	2.42
65 Utilities	1,060,750	1.63	1,656,000	2.06	1,610,175	1.82
67 Bldg Secu	149,302	0.23	133,473	0.17	149,111	0.17
68 Insurance	602,623	0.93	690,000	0.86	690,000	0.78
72 Info Sys	917,940	1.41	667,882	0.83	1,443,678	1.63
73 Printing	272	0.00	8,500	0.01	8,500	0.01

Ferndale School District No.502

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
74 Warehouse	19,341	0.03	15,853	0.02	15,931	0.02
75 Mtr Pool	41,147	0.06	108,898	0.14	196,059	0.22
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	0	0.00	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	9,314,705	14.33	12,624,639	15.74	14,128,548	15.99
UNIT ADMINISTRATION						
23 Princ Off	3,794,915	5.84	4,835,518	6.03	5,282,422	5.98
TOTAL UNIT ADMINISTRATION	3,794,915	5.84	4,835,518	6.03	5,282,422	5.98
CENTRAL ADMINISTRATION						
11 Bd of Dir	138,599	0.21	292,024	0.36	362,000	0.41
12 Supt Off	399,442	0.61	438,977	0.55	361,832	0.41
13 Busns Off	983,217	1.51	974,210	1.21	1,030,582	1.17
14 HR	866,929	1.33	607,730	0.76	656,537	0.74
15 Pblc Rltn	239,079	0.37	304,078	0.38	421,694	0.48
21 Supv Inst	1,324,263	2.04	1,401,253	1.75	1,442,246	1.63
41 Supervisn	199,067	0.31	217,527	0.27	235,261	0.27
51 Supervisn	347,864	0.54	369,929	0.46	393,566	0.45
61 Supv Bldg	299,008	0.46	329,911	0.41	341,365	0.39
TOTAL CENTRAL ADMINISTRATION	4,797,468	7.38	4,935,639	6.15	5,245,083	5.94
TOTAL EXPENDITURES	64,981,753	100.00	80,198,503	100.00	88,366,274	100.00

Ferndale School District No.502

REVENUE WORK SHEET--GENERAL FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2022	8,617,676	700	8,616,976	46.86	4,037,915
Spring 2023	11,000,000	888	10,999,112	52.99	5,828,429
1100 TOTAL LOCAL TAXES:					9,866,343

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation /3	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2022	569,486	1.230	700	0.00	XXXXX
Spring 2023	569,486	1.561	889	100.00	889
1500 TIMBER EXCISE TAXES:					888

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

3/ Use 50% timber assessed valuation or 80% Assessed Valuation of Timber Roll.

Ferndale School District No.502

GENERAL FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2022	(4) Principal Payments in FY 2022-2023	(5) Interest Payments in FY 2022-2023	(6) Outstanding Balance at Aug 31, 2023 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2022-2023	Interest Payments in FY 2022-2023	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.
 2/ Budget expenditure(s) in appropriate program matrix pages.
 3/ Budget as part of Program 97, Districtwide Support, Activity 83, Other Interest, or Activity 84, Debt Principal, as appropriate.
 4/ Budget as Other Financing Source in Revenue Account 9500 on page GF4.

Ferndale School District No.502

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	285.494	82.18	95.024	37.41
28 Extracurricular	0.000	0.00	0.800	0.31
TOTAL TEACHING ACTIVITIES	285.494	82.18	95.824	37.73
TEACHING SUPPORT				
22 Learning Resources	0.000	0.00	5.530	2.18
24 Guidance and Counseling	12.000	3.45	8.235	3.24
25 Pupil Management and Safety	0.000	0.00	8.826	3.48
26 Health/Related Services	16.800	4.84	2.373	0.93
31 InstProDev	8.500	2.45	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	1.134	0.45
33 Curriculum	0.850	0.24	1.008	0.40
34 Professional Learning - State	0.000	0.00	XXXXX	XXXXX
TOTAL TEACHING SUPPORT	38.150	10.98	27.106	10.67
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	17.388	6.85
52 Operations	XXXXX	XXXXX	28.820	11.35
53 Maintenance	XXXXX	XXXXX	1.910	0.75
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	XXXXX	XXXXX	2.085	0.82
63 Operation of Buildings	XXXXX	XXXXX	25.430	10.01
64 Maintenance	XXXXX	XXXXX	4.085	1.61
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	XXXXX	XXXXX	0.000	0.00
72 Information Systems	0.000	0.00	6.000	2.36
73 Printing	0.000	0.00	0.000	0.00
74 Warehousing and Distribution	0.000	0.00	0.200	0.08
75 Motor Pool	0.000	0.00	0.090	0.04
91 Public Activities	0.000	0.00	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	86.008	33.86

Ferndale School District No.502

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	18.500	5.33	17.953	7.07
TOTAL UNIT ADMINISTRATION	18.500	5.33	17.953	7.07
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.29	0.500	0.20
13 Business Office	0.000	0.00	5.750	2.26
14 Human Resources	0.500	0.14	4.250	1.67
15 Public Relations	0.000	0.00	2.500	0.98
21 Supervision - Instruction	3.750	1.08	6.508	2.56
41 Supervision - Nutrition Services	0.000	0.00	2.088	0.82
51 Supervision - Transportation	0.000	0.00	3.746	1.47
61 Supervision - Building	0.000	0.00	1.750	0.69
TOTAL CENTRAL ADMINISTRATION	5.250	1.51	27.092	10.67
TOTAL FTE STAFF	347.394	100.00	253.983	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.

Ferndale School District No.502
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

Table with 4 columns: Description, (1) Actual 2020-2021, (2) Budget 2021-2022, (3) Budget 2022-2023. 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, Nonspendable Fund Balance, Uninsured Risks, Committed to Other Purposes, Assigned to Fund Purposes, Unassigned Fund Balance), and ENDING FUND BALANCE (Restricted for Other Items, Fund Purposes, Nonspendable Fund Balance, Uninsured Risks, Committed to Other Purposes, Assigned to Fund Purposes).

Ferndale School District No.502

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	411,093	425,450	427,650

1/ Amount on Line F should be equal to or greater than all restricted fund balances.

Ferndale School District No.502
SUMMARY OF DEBT SERVICE FUND BUDGET

Table with 4 columns: Description, (1) Actual 2020-2021, (2) Budget 2021-2022, (3) Budget 2022-2023. Rows include REVENUES AND OTHER FINANCING SOURCES, EXPENDITURES, BEGINNING FUND BALANCE, and ENDING FUND BALANCE.

Ferndale School District No.502
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
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 ENDING FUND BALANCE (E+F, +OR-G)	3,376,569	3,703,313	2,619,729

Ferndale School District No.502

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
LOCAL TAXES			
1100 Local Property Taxes	7,488,827	7,425,025	7,594,965
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	1,644	1,663	664
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	7,490,472	7,426,688	7,595,629
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	26,544	20,000	20,000
2450 Other Interest Earnings	0	0	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	26,544	20,000	20,000
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	0	0	0
9901 Transfers (local resources)	0	0	0

Ferndale School District No.502

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	7,517,016	7,446,688	7,615,629

Ferndale School District No.502

REVENUE WORK SHEET--DEBT SERVICE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2022	7,615,000	665	7,614,335	46.86	3,568,077
Spring 2023	7,600,000	664	7,599,336	52.99	4,026,888
1100 TOTAL LOCAL TAXES:					7,594,965

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2022	569,486	1.168	665	0.00	XXXXX
Spring 2023	569,486	1.166	664	100.00	664
1500 TIMBER EXCISE TAXES:					664

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Ferndale School District No.502

DEBT SERVICE FUND BUDGET DETAIL OF OUTSTANDING BONDS

A. VOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2022
09-28-2021	27,745,000	27,745,000
08-25-2020	26,385,000	25,970,000
07-09-2019	39,970,000	38,970,000
08-28-2012	9,240,000	3,880,000
TOTAL VOTED BONDS	103,340,000	96,565,000

B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2022
TOTAL ALL BONDS	103,340,000	96,565,000 2/

1/ Include only bond issues for which debt service costs are included on page DS1. Please list in Sections A and B above the outstanding bond issues in date order, beginning with the earliest issue.

2/ Total estimated bonds outstanding as of September 1 should agree with County Treasurer's amount outstanding as of June 30, plus estimated July and August issues, less estimated July and August redemption.

Ferndale School District No.502
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

Table with 4 columns: Description, (1) Actual 2020-2021, (2) Budget 2021-2022, (3) Budget 2022-2023. Rows include REVENUES AND OTHER FINANCING SOURCES, EXPENDITURES, and BEGINNING FUND BALANCE.

Ferndale School District No.502
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

Table with 4 columns: Description, (1) Actual 2020-2021, (2) Budget 2021-2022, (3) Budget 2022-2023. Rows include various restricted and committed fund items, totaling beginning and ending fund balances.

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

Ferndale School District No.502

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.

Ferndale School District No.502

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
LOCAL TAXES			
1100 Local Property Tax	581	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	581	0	0
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	776,687	1,000,000	600,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	142,488	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	100,000	75,000
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	919,175	1,100,000	675,000
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
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

Ferndale School District No.502

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
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-SLFRF	0	0	0
6112 Federal Special Purpose-ESSER II	0	0	0
6113 Federal Special Purpose-ESSER III	0	0	0
6114 Federal Special Purpose ESSER III Learning Loss	0	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	0	0	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-SLFRF	0	0	0
6212 Federal Special Purpose-ESSER II	0	0	0
6213 Federal Special Purpose-ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose-Reserved G	0	0	0
6219 Federal Special Purpose-Cares Act - Other	0	0	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-SLFRF	0	0	0
6312 Federal Special Purpose-ESSER II	0	0	0
6313 Federal Special Purpose-ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose-Reserved G	0	0	0
6319 Federal Special Purpose-Cares Act - Other	0	0	0
6340 Impact Aid-Construction	0	0	0
6376 Targeted Assistance ESSER I	0	0	0

Ferndale School District No.502

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
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	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	45,000,000	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	45,000,000	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	919,756	46,100,000	675,000

Ferndale School District No.502

REVENUE WORK SHEET--CAPITAL PROJECTS FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2022	0	0	0	46.86	0
Spring 2023	0	0	0	52.99	0
1100 TOTAL LOCAL TAXES:					0

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2022	0	0.000	0	0.00	XXXXX
Spring 2023	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Ferndale School District No.502

CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2022-2023

PROJECT DESCRIPTION	TOTAL	(10) Sites	(20) Buildings	(30) Equipment	(35) Instruction Technology	(40) Energy	(50) Sales and Lease Expenditure	(60) Bond Issuance Expenditure	(90) Debt
New Ferndale High School	60,000,000	3,000,000	55,650,000	1,000,000	150,000	200,000	0	0	0
TOTAL EXPENDITURES	60,000,000	3,000,000	55,650,000	1,000,000	150,000	200,000	0	0	0

Ferndale School District No.502
 SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/ 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****								
							0	0
							0	0
							0	0

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

Ferndale School District No.502
SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE TITLE OF POSITION FTE 1/, NUMBER OF HIGH LOW AVERAGE TOTAL ANNUAL ANNUAL STATE ANNUAL LOCAL
3/ HOURS HOURLY HOURLY HOURLY RATE SALARY 2/ SALARY SALARY
RATE RATE

**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

0 0
0 0
0 0

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.
2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.
3/ Use three decimal places.

Ferndale School District No.502

CAPITAL PROJECTS FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2022	(4) Principal Payments in FY 2022-2023	(5) Interest Payments in FY 2022-2023	(6) Outstanding Balance at Aug 31, 2023 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2022-2023	Interest Payments in FY 2022-2023	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.
 2/ Budget expenditure(s) in appropriate expenditure type on Page CP6.
 3/ Budget as part of Expenditure (90) - Debt on Page CP6.
 4/ Budget as Other Financing Source in Revenue Account No. 9500 on CP3.

Ferndale School District No.502

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
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	0	0
2300 Investment Earnings	15,434	15,000	15,000
2450 Other Interest Earnings	0	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	390,516	391,000	483,506
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
8101 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	20,000	20,000
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0

Ferndale School District No.502

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	405,951	426,000	518,506
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	405,951	426,000	518,506

EXPENDITURES

33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	0	1,000,000	2,000,000
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	1,000,000	2,000,000
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)	405,951	-574,000	-1,481,494

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	1,289,569	1,305,000	1,705,000
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	1,289,569	1,305,000	1,705,000
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	1,695,519	731,000	223,506
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Ferndale School District No.502

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
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/	1,695,519	731,000	223,506

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.

Ferndale School District No.502

REVENUE WORK SHEET--TRANSPORTATION VEHICLE FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2022	0	0	0	46.86	0
Spring 2023	0	0	0	52.99	0
1100 TOTAL LOCAL TAXES:					0

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2022	0	0.000	0	0.00	XXXXX
Spring 2023	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Ferndale School District No.502

TRANSPORTATION VEHICLE FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2022	(4) Principal Payments in FY 2022-2023	(5) Interest Payments in FY 2022-2023	(6) Outstanding Balance at Aug 31, 2023 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2022-2023	Interest Payments in FY 2022-2023	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/ 0

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.
2/ Budget expenditures on Page TVF 1 under 34 - Transportation Equipment Major Equipment
3/ Budget as part of 91 Principal or 92 Interest, as appropriate.
4/ Budget as Other Financing Source in Revenue Account 9500 on Page TVF1.

Ferndale School District No. 502

Budget Edit Report

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.704	On report GF4, Revenue Account 3121 + 4121 + 4321 + 6121 + 6221 + 6321 + 7121 + 8521; on report GF8, expenditures for Program 21	8,001,053.00	11,169,204.00
Informational	1.739	On report GF4, Revenue Account 2298 + 4198 + 4398 + 6198 + 6298 + 6398 + 6998 + 7198; on report GF8, expenditures for Program 98.	1,745,200.00	2,465,943.00
Informational	1.740	On report GF4, Revenue Account 4199 + 4399 + 6199 + 6299 + 6399 + 7199; on report GF8, expenditures for Program 99.	2,663,943.00	3,447,926.00

ASSOCIATED STUDENT BODY FUND

Associated Student Body Fund: Cleared all edits

DEBT SERVICE FUND

Debt Service Fund: Cleared all edits

CAPITAL PROJECTS FUND

Capital Projects Fund: Cleared all edits

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

Ferndale School District No. 502

Revenue Edit Report

Info 300	Revenue Code	F-203 Amount	F-195 Amount	Difference
	1400	0.00	0.00	0.00
	1600	0.00	0.00	0.00
	3100	43,638,350.06	43,638,350.00	0.06
	3121	1,388,687.18	1,388,687.00	0.18
	3600	0.00	0.00	0.00
	4121	6,612,366.09	6,612,366.00	0.09
	4155	1,934,201.31	1,934,201.00	0.31
	4165	628,706.18	628,706.00	0.18
	4174	143,890.20	143,890.00	0.20
	4198	25,200.00	25,200.00	0.00
	4199	2,663,942.50	2,663,943.00	-0.50
	4499	483,506.38	483,506.00	0.38
	5400	0.00	0.00	0.00
	Total	57,518,849.90	57,518,849.00	0.90

MESSAGES

Type	Number	Message	F-195 Amount	F-203 Amount
Informational	601	On F-195, page GF2, Column 3, Total Beginning Fund Balance, is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = \$20,000.	13,377,940.00	15,872,922.37
Informational	603	On F-195, page CP1, Column 3, Total Beginning Fund Balance, is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = \$1.	60,650,000.00	58,033,229.28

Ferndale School District No. 502

Revenue Edit Report

Type	Number	Message	F-195 Amount	F-197 Amount
Informational	604	On F-195, page ASB1, Column 3, Beginning Fund Balance, G.L. 819, Restricted to Fund Purposes is greater than zero. On F-197, Net Cash and Investment Balance for the year-to-date is less than or greater than the F-195 amount. Variance = \$20,000.	378,000.00	455,910.94

Ferndale School District
Whatcom County

F-203 Summary Report
Ferndale SD F203 2022/23

Northwest Educational Service District 189
CCDDD 37502

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	0.00
3100	M70	Apportionment	43,638,350.06
3121	Z288	Special Education, Gen Apportionment	1,388,687.18
4121	N7	Special Education	6,612,366.09
4122	N8	Special Education - Infants and Toddlers - State	0.00
4155	071a	Learning Assistance Program	1,934,201.31
4165	Z477	Transitional Bilingual	628,706.18
4174	Z095	Highly Capable	143,890.20
4198	S5	School Food Service	25,200.00
4199	I4	Transportation - Operations	2,663,942.50
4499	J1	Transportation Reimbursement	483,506.38
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	102,133.25
n/a	A30h	Estimated Stabilization	35,278.00
n/a	V13	Estimated Next Year LEA	0
n/a	Z109	Skill Center Total	0.00
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	2,578,726.97

Total Certificated Instructional Staff Units and Salary	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	226.14	14.54	240.68
District Generated			
Total	226.14	14.54	240.68
CIS Salary Allocation			
School Generated	17,926,993.09	1,152,478.43	19,079,471.52
District Generated			
Total	17,926,993.09	1,152,478.43	19,079,471.52
Total Certificated Administrative Staff Units and Salary	1191/1191ED	Other	Total
Certificated Administrative Staff (CAS) Units			
School Generated	12.52	1.11	13.63
District Generated	3.99		3.99
Total	16.51	1.11	17.62
CAS Salary Allocation			
School Generated	1,473,357.96	130,144.07	1,603,502.03
District Generated	469,742.43		469,742.43
Total	1,943,100.39	130,144.07	2,073,244.46
Total Classified Staff Units and Salary	1191/1191ED	Other	Total
Classified Staff (CLS) Units			
School Generated	47.16	4.48	51.64
District Generated	22.67		22.67
Total	69.83	4.48	74.32
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	2,681,808.02	254,998.67	2,936,806.69
District Generated	1,289,381.09		1,289,381.09
Total	3,971,189.11	254,998.67	4,226,187.78

Ferndale School District
 Whatcom County

F-203 Assumptions Report
 Ferndale SD F203 2022/23

Northwest Educational Service District 189
 CCDDD 37502

Student Enrollment

Student Enrollment

Item Code	Item Name	Amount
B9	Enroll SpEd 0-2	0.00
B1	Enroll SpEd 3-PK	54.00
B2L1	Enroll SpEd K-21 LRE1	367.00
B2	Enroll SpEd K-21 Other	248.00
Z271	Enroll K	330.00
A6A1	Enroll 1	415.00
A6A2	Enroll 2	317.00
A6A3	Enroll 3	315.00
A39	Enroll K-3	1,377.00
A7a	Enroll 4	329.00
A8a5	Enroll 5	306.00
A8a6	Enroll 6	322.00
A40	Enroll 5-6	628.00
A11a7	Enroll 7	308.00
A11a8	Enroll 8	341.00
A12	Enroll 7-8	649.00
A13a9	Enroll 9	340.00
A13a10	Enroll 10	345.00
A13a11	Enroll 11	281.00
A13a12	Enroll 12	276.00
A41	Enroll 9-12	1,242.00
Z298	Enroll K-8	2,983.00
Z472	Enroll Total Entered	4,225.00
A42	Enroll Total	4,225.00
A14	Enroll ALE K-6	25.00
A14B	Enroll ALE 7-8	0.00
A18	Enroll ALE 9-12	75.00
A16	Enroll Run Start	99.22
A15	Enroll Run Start CTE	18.62
A60	Enroll Program 1418 Reg	31.07
A61	Enroll Program 1418 CTE	2.93
A17	Enroll Total w/ Run Start and Droput and ALE	4,476.84
Z269	Enroll R&N K	5.00
A43	Enroll R&N 1	5.00
A44	Enroll R&N 2	6.00
A45	Enroll R&N 3	5.00
A46	Enroll R&N K-3	21.00
A5B	Enroll R&N 4	6.00
A47	Enroll R&N 5	6.00
A48	Enroll R&N 6	0.00
A5C	Enroll R&N 5-6	6.00
A49	Enroll R&N 7	0.00

Ferndale School District
 Whatcom County

F-203 Assumptions Report
 Ferndale SD F203 2022/23

Northwest Educational Service District 189
 CCDDD 37502

Student Enrollment

Student Enrollment

Item Code	Item Name	Amount
A50	Enroll R&N 8	0.00
A10	Enroll R&N 7-8	0.00
Z299	Enroll R&N K-8	33.00
A62	Enroll TBIP K-6	253.00
A63	Enroll TBIP 7-8	31.00
A64	Enroll TBIP 9-12	83.00
A65	Enroll TBIP Exited	57.00

Other Enrollment

Other Enrollment

Item Code	Item Name	Amount
E54	Enroll 7-8 CTE	10.70
E55	Enroll 9-12 CTE exp	0.00
E56	Enroll 9-12 CTE prep	251.14
E57	Enroll Skills 9-12	0.00

Other Staff Factors

Other Staff Factors

Item Code	Item Name	Amount
A33rb	Regionalization Base	1.09
A33r	Regionalization	1.09
A33re	Regionalization Experience	0.00
D57	Add BEA CIS	0.000
D58	Add BEA CAS	0.000
502X	Class Size K-3	17.00
Z268e	Counselor Enh Elem Enroll	1,269.04
A12e	Counselor Enh Middle Enroll	293.64
A41e	Counselor Enh High Enroll	0.00
126ACIS	SEL CIS Staffing Reduction	0.000
126ACLS	SEL CLS Staffing Reduction	0.000

Estimated Revenues

Enrollment and Headcounts

Item Code	Item Name	Amount
A23	Enroll Fire Dist	4,336.00
C1	Enroll Total PY for LAP	4,368.39
Z076	LAP PY HiPov Students	1,269.04
B3	Adj Resident BEA	0.00

Grants, Allocations and Awards

Item Code	Item Name	Amount
B4	State Safety Net	0.00

Estimated Revenues

Grants, Allocations and Awards

Item Code	Item Name	Amount
B5	Home/Hosp Ed Alloc	0.00
B8	% Stdnt Avg FTE SpEd	0.26320
B7	Co-op SpEd Alloc Rate	0.00
A34	BEA Reduce/Delay	0.00
F1	HiCap Yes/No	1.00

Levies and Levy Transfers

Item Code	Item Name	Amount
V13	Est Nxt Yr LEA	0

Transportation Allocation and Depreciation

Item Code	Item Name	Amount
I1	Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists	2,663,942.50
I2	In-Lieu-Of Deprec for Contracting Dists	0.00
J1	Prgm 4499 Alloc Trans Deprec	483,506.38

Estimate of Deductible Revenues

Item Code	Item Name	Amount
A24	1400 Local In-Lieu-of Taxes	0.00
A27	5400 Federal In-Lieu-of Taxes	0.00
Z292	Local Deductible Revenue Sources	0.00
A28	5500 Federal Forests	0.00

Estimated Stabilization

Item Code	Item Name	Amount
A30h	Estimated Stabilization	35,278.00

Free and Reduced Meals

Item Code	Item Name	Amount
H2	Est FRPB	115,000.00
H3	Est RPB	15,000.00
H4	Est RPL K3	0.00

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Northwest Educational Service District 189
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I. Apportionment - Acct 3100

I. Computation for Guaranteed School - Generated Entitlement

Item Code		Amount
	A. District-Wide Staff Mix	
A33rb	1. District-Wide Regionalization Base	1.09
A33r	2. District-Wide Regionalization	1.09
A33re	3. District-Wide Regionalization Experience	0.00
	B. School Generated – Certificated Instructional Staff (CIS)	
Z344	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 226.141 * 67,585.00 * 1.09	\$ 16,659,276.04
Z345	2. School CIS Salary Increase (((School Generated CIS FTE) * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((226.141 * 72,728.00) * (1.09 + 0.00)) - 16,659,276.04	\$ 1,267,717.05
Z346	3. Subtotal School Generated CIS Salary [School CIS Salary Maint Total] + [School CIS Salary Inc Total] 16,659,276.04 + 1,267,717.05	\$ 17,926,993.09
	C. School Generated – Certificated Administrative Staff (CAS)	
Z347	1. School CAS Salary Maintenance Total [School Generated CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 12.521 * 100,321.00 * 1.09	\$ 1,369,169.97
Z348	2. School CAS Salary Increase Total [School Generated CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [School CAS Salary Maint Total] 12.521 * 107,955.00 * 1.09 - 1,369,169.97	\$ 104,187.99
Z349	3. Subtotal School Generated CAS Salary [School CAS Salary Maint Total] + [School CAS Salary Inc Total] 1,369,169.97 + 104,187.99	\$ 1,473,357.96

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	D. School Generated – Classified Staff (CLS)	
Z350	1. School CLS Salary Maintenance Level [School Generated CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 47.158 * 48,483.00 * 1.09	\$ 2,492,133.83
Z351	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [School CLS Salary Maint Total] 47.158 * 52,173.00 * 1.09 - 2,492,133.83	\$ 189,674.19
Z352	3. Subtotal School Generated CLS Salary [School CLS Salary Maint Total] + [School CLS Salary Inc Total] 2,492,133.83 + 189,674.19	\$ 2,681,808.02
	E. Other School Generated Entitlements	
Z353	1. Substitutes [Teachers FTE] * [Substitutes Days] * [Substitutes Rate] 204.607 * 4.000 * 151.86	\$ 124,286.48
Z475	2. Small School District and Remote & Necessary Substitutes [SS RN CIS FTE] * [Teachers %] * [Substitutes Days] * [Substitutes Rate] 0.676 * 0.9170 * 4.000 * 151.86	\$ 376.55

II. Computation for Guaranteed District-Generated Entitlement

Item Code		Amount
	A. District Generated – Facilities, Maintenance, Grounds – Classified Staff (CLS)	
Z354	1. Facilities Salary Maint Total [Facilities FTE] * [CLS - Salary Maint] * [Regionalization Base] 7.185 * 48,483.00 * 1.09	\$ 379,701.89
Z355	2. Facilities Salary Inc Total [Facilities FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities Salary Maint Total] 7.185 * 52,173.00 * 1.09 - 379,701.89	\$ 28,898.79
Z356	3. Facilities Salary Total [Facilities Salary Maint Total] + [Facilities Salary Inc Total] 379,701.89 + 28,898.79	\$ 408,600.68

	B. District Generated – Warehouse, Laborers, Mechanics - Classified Staff (CLS)	
Z357	1. Warehouse Salary Maint Total [Warehouse FTE] * [CLS - Salary Maint] * [Regionalization Base] 1.316 * 48,483.00 * 1.09	\$ 69,545.95
Z358	2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total] 1.316 * 52,173.00 * 1.09 - 69,545.95	\$ 5,293.09
Z359	3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total] 69,545.95 + 5,293.09	\$ 74,839.04
	C. District Generated - Technology - Classified Staff (CLS)	
Z360	1. Technology Salary Maint Total [Technology FTE] * [CLS - Salary Maint] * [Regionalization Base] 2.489 * 48,483.00 * 1.09	\$ 131,534.86
Z361	2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total] 2.489 * 52,173.00 * 1.09 - 131,534.86	\$ 10,011.01
Z362	3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total] 131,534.86 + 10,011.01	\$ 141,545.87
	D. Central Administration – Classified Staff (CLS)	
Z363	1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 11.683 * 48,483.00 * 1.09	\$ 617,405.31
Z364	2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total] 11.683 * 52,173.00 * 1.09 - 617,405.31	\$ 46,990.19
Z365	3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total] 617,405.31 + 46,990.19	\$ 664,395.50

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Z366	E. Central Admin – Certificated Administrative Staff (CAS) 1. Central Admin CAS Salary Maint Total [Central Admin CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 3.992 * 100,321.00 * 1.09	\$ 436,524.76
Z367	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total] 3.992 * 107,955.00 * 1.09 - 436,524.76	\$ 33,217.67
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total] 436,524.76 + 33,217.67	\$ 469,742.43

III. Summary and Benefits

Item Code		Amount
Z344	A. District Staffing Total Salaries 1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 226.141 * 67,585.00 * 1.09	\$ 16,659,276.04
Z345	2. School CIS Salary Increase (((School Generated CIS FTE) * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((226.141 * 72,728.00) * (1.09 + 0.00)) - 16,659,276.04	\$ 1,267,717.05
Z371	3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total] 436,524.76 + 1,369,169.97	\$ 1,805,694.73
Z372	4. Total CAS Salary Inc [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total] 33,217.67 + 104,187.99	\$ 137,405.66
Z373	5. Total CLS Salary Maint [School CLS Salary Maint Total] + [Facilities Salary Maint Total] + [Warehouse Salary Maint Total] + [Technology Salary Maint Total] + [Central Admin CLS Salary Maint Total] 2,492,133.83 + 379,701.89 + 69,545.95 + 131,534.86 + 617,405.31	\$ 3,690,321.84
Z374	6. Total CLS Salary Increase [School CLS Salary Inc Total] + [Facilities Salary Inc Total] + [Warehouse Salary Inc Total] + [Technology Salary Inc Total] + [Central Admin CLS Salary Inc Total] 189,674.19 + 28,898.79 + 5,293.09 + 10,011.01 + 46,990.19	\$ 280,867.27
Z375	7. TOTAL Salaries [School CIS Salary Maint Total] + [School CIS Salary Inc Total] + [Total CAS Salary Maint] + [Total CAS Salary Inc] + [Total CLS Salary Maint] + [Total CLS Salary Inc] 16,659,276.04 + 1,267,717.05 + 1,805,694.73 + 137,405.66 + 3,690,321.84 + 280,867.27	\$ 23,841,282.59

	B. Staff Units Insurance, Payroll Taxes, and Benefits	
Z376	1. CIS/CAS Insurance Maint Total ([School Generated CIS FTE] + [District Total CAS FTE]) * [Certificated Health Insurance] (226.141 + 16.513) * 12,000.00	\$ 2,911,848.00
Z377	2. CIS/CAS Insurance Inc Total (([School Generated CIS FTE] + [District Total CAS FTE]) * ([Certificated Health Insurance Inc] * [Cert Health Factor])) - [CIS/CAS Insurance Maint Total] ((226.141 + 16.513) * (12,312.00 * 1.02)) - 2,911,848.00	\$ 135,459.17
Z378	3. CLS Insurance Maint Total [District Total CLS FTE] * [CLS Health Insurance] 69.831 * 12,000.00	\$ 837,972.00
Z379	4. CLS Insurance Inc Total ([District Total CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS Insurance Maint Total] (69.831 * 12,312.00 * 1.430) - 837,972.00	\$ 391,483.76
Z380	5. CIS/CAS Benefits Maint Total ([School CIS Salary Maint Total] + [Total CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (16,659,276.04 + 1,805,694.73) * 0.22980	\$ 4,243,250.28
Z381	6. CIS/CAS Benefits Inc Total ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (1,267,717.05 + 137,405.66) * 0.22340	\$ 313,904.41
Z382	7. CLS Benefits Maint Total [Total CLS Salary Maint] * [CLS - Benefits Maint] 3,690,321.84 * 0.22800	\$ 841,393.38
Z383	8. CLS Benefits Inc Total [Total CLS Salary Inc] * [CLS - Benefits Inc] 280,867.27 * 0.19300	\$ 54,207.38
Z384	9. TOTAL Benefits [CIS/CAS Insurance Maint Total] + [CIS/CAS Insurance Inc Total] + [CLS Insurance Maint Total] + [CLS Insurance Inc Total] + [CIS/CAS Benefits Maint Total] + [CIS/CAS Benefits Inc Total] + [CLS Benefits Maint Total] + [CLS Benefits Inc Total] 2,911,848.00 + 135,459.17 + 837,972.00 + 391,483.76 + 4,243,250.28 + 313,904.41 + 841,393.38 + 54,207.38	\$ 9,729,518.38

Z345pd	C. Professional Learning Days - General Apportionment 1. Professional Learning Days Salaries $\frac{(((\text{[School Generated CIS FTE]} * \text{[CIS Sal Inc]}) * (\text{[Regionalization]} + \text{[Regionalization Experience]})) / \text{[School Year Total Days]}) * \text{[Prof Learning Days]}}{((226.141 * 72,728.00) * (1.09 + 0.00)) / 180.00} * 3.00$	\$ 298,783.22
Z381pd	2. Professional Learning Day - Payroll Tax and Benefits $\text{[School CIS PD Salary]} * \text{[CIS/CAS - Benefits Inc]}$ $298,783.22 * 0.22340$	\$ 66,748.17
3100pd	3. Total General Apportionment Professional Learning Days $\text{[School CIS PD Salary]} + \text{[CIS PD Benefits]}$ $298,783.22 + 66,748.17$	\$ 365,531.39
Z385	D. Running Start (Community and Technical College FTEs) 1. Run Start-Reg $\text{[Enroll Run Start]} * \text{[Run Start - Reg Rate]}$ $99.22 * 9,341.94$	\$ 926,907.29
Z386	2. Run Start-CTE $\text{[Enroll Run Start CTE]} * \text{[Run Start - CTE Rate]}$ $18.62 * 10,284.31$	\$ 191,493.85
Z387	3. Total Run Start $\text{[Run Start-Reg]} + \text{[Run Start-CTE]}$ $926,907.29 + 191,493.85$	\$ 1,118,401.14
Z389	E. Dropout Reengagement 1. Reengage - Reg $\text{[Enroll Program 1418 Reg]} * \text{[Run Start - Reg Rate]}$ $31.07 * 9,341.94$	\$ 290,254.08
Z340	2. Reengage - CTE $\text{[Enroll Program 1418 CTE]} * \text{[Run Start - CTE Rate]}$ $2.93 * 10,284.31$	\$ 30,133.03
Z342	3. Total Reengage $\text{[Reengage - Reg]} + \text{[Reengage - CTE]}$ $290,254.08 + 30,133.03$	\$ 320,387.11
Z343	F. Alternative Learning Experience Program Funding 1. Enroll K-12 Total ALE $(\text{[Enroll ALE K-6]} + \text{[Enroll ALE 7-8]} + \text{[Enroll ALE 9-12]}) * \text{[Run Start - Reg Rate]}$ $(25.00 + 0.00 + 75.00) * 9,341.94$	\$ 934,194.00

M8	<p>G. Materials, Supplies, and Operating Costs (MSOC)</p> <p>1. Regular Instruction: Total Allocated MSOC</p> <p>[Total MSOC Technology-Reg] + [Total MSOC Utilities-Reg] + [Total MSOC Curriculum-Reg] + [Total MSOC Library-Reg] + [Total MSOC Other Supplies-Reg] + [Total MSOC Prof Dvlp-Reg] + [Total MSOC Facilities-Reg] + [Total MSOC Districtwide-Reg]</p> <p>687,964.94 + 1,600,125.85 + 632,282.55 + 87,070.63 + 1,255,251.67 + 97,771.16 + 792,711.26 + 549,175.08</p>	\$ 5,702,353.14
M16	<p>2. Grades 9-12 Additional: Total Allocated MSOC</p> <p>[Total MSOC Technology-LabSci] + [Total MSOC Utilities-LabSci] + [Total MSOC Curriculum-LabSci] + [Total MSOC Library-LabSci] + [Total MSOC Other Supplies-LabSci] + [Total MSOC Prof Dvlp-LabSci] + [Total MSOC Facilities-LabSci] + [Total MSOC Districtwide-LabSci]</p> <p>53,058.24 + 0.00 + 57,889.62 + 7,849.44 + 112,761.18 + 9,650.34 + 0.00 + 0.00</p>	\$ 241,208.82
M91	<p>3. Small School District and Remote & Necessary MSOC enhancement</p> <p>([SS RN CIS FTE] + [SS RN CAS FTE]) * [MSOC -SSRN]</p> <p>(0.676 + 0.107) * 13,068.10</p>	\$ 10,232.32
Z390	<p>4. Total GenEd MSOC</p> <p>[Total MSOC -Reg] + [Total MSOC -LabSci] + [Total MSOC -SS RN]</p> <p>5,702,353.14 + 241,208.82 + 10,232.32</p>	\$ 5,953,794.28
Z123	<p>H. Career & Technical Education and Skills Centers</p> <p>1. CTE 7-8 Total</p> <p>[CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD]</p> <p>47,088.47 + 5,295.19 + 10,350.08 + 25,577.30 + 17,898.55 + 338.95 + 960.14</p>	\$ 107,508.68
Z137	<p>2. Grades 9 - 12 Exploratory Career & Technical Education - Total</p> <p>[CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD]</p> <p>1,105,389.96 + 124,848.88 + 244,648.59 + 601,504.47 + 420,096.94 + 7,959.29 + 22,538.91</p>	\$ 2,526,987.04
Z109	<p>3. Skills Center Total</p> <p>[Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skills] + [Skills Center Substitutes] + [Total Program 45 PD]</p> <p>0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00</p>	\$ 0.00
144A	<p>4. Total Middle School CTE, High School CTE, and Skill Center</p> <p>[CTE 7-8 Total] + [CTE 9-12 Total] + [Skills Center Total]</p> <p>107,508.68 + 2,526,987.04 + 0.00</p>	\$ 2,634,495.72

IV. Guaranteed Entitlement

Item Code		Amount
	A.Totals	
m49	1. Total Guaranteed Entitlement [Substitutes] + [SS RN Substitutes] + [TOTAL Salaries] + [TOTAL Benefits] + [Total Run Start] + [Total Reengage] + [Total ALE] + [Total GenEd MSOC] + [Skills Center Total] + [CTE 7-8 Total] + [CTE 9-12 Total] + [Total 3100 PD] 124,286.48 + 376.55 + 23,841,282.59 + 9,729,518.38 + 1,118,401.14 + 320,387.11 + 934,194.00 + 5,953,794.28 + 0.00 + 107,508.68 + 2,526,987.04 + 365,531.39	\$ 45,022,267.64
Z457	2. Guar Entlmtnt per Student [Total Guaranteed Entitlement] / [Enroll Total w/ Run Start and Droput and ALE] 45,022,267.64 / 4,476.84	\$ 10,056.71
	4. Computation of State Funded Support Computation of State Funded Support	
	a. Local Deductible Revenue Sources	
A24	i. 1400 Local In-Lieu-of Taxes	\$ 0.00
A27	ii. 5400 Federal In-Lieu-of Taxes	\$ 0.00
Z292	iii. Total Deductible Revenue [1400 Local In-Lieu-of Taxes] + [5400 Federal In-Lieu-of Taxes] 0.00 + 0.00	\$ 0.00
A34	b. BEA Reduce/Delay	\$ 0.00
Z288	c. General Apportionment Allocation for Special Ed Account 3121 [SpEd Gen Apport Instruct] * [% Stdnt Avg FTE SpEd] 5,276,167.11 * 0.26320	\$ 1,388,687.18
A28	d. Federal Forest Account 5500 Deduction	\$ 0.00
Z456	e. Fire District Payment [Enroll Fire Dist] * [Fire Dist Rate] 4,336.00 * 1.10	\$ 4,769.60
A30h	f. Estimated Stabilization	\$ 35,278.00
M70	g. Total Amount to be Paid Sept. 2021 - Aug 2022 in Account 3100 [Total Guaranteed Entitlement] - [Local Deductible Revenue Sources] - [BEA Reduce/Delay] - [Gen Apport 3121] - [5500 Federal Forests] + [Fire Dist Payment] 45,022,267.64 - 0.00 - 0.00 - 1,388,687.18 - 0.00 + 4,769.60	\$ 43,638,350.06

1191 SC – Skill Center

Item Code		Amount
	A. Skill Center – Certificated Instructional Staff (CIS) District Total	
Z096	1. Skill CIS Salary Maint [Skills Center CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.000 * 67,585.00 * 1.09	\$ 0.00
Z097	2. Skill CIS Salary Inc ((([Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [Skills CIS Salary Maint]) ((0.000 * 72,728.00) * (1.09 + 0.00)) - 0.00	\$ 0.00
Z098	3. Skill CIS Salary Total [Skills CIS Salary Maint] + [Skills CIS Salary Inc] 0.00 + 0.00	\$ 0.00
	B. Skill Center – Certificated Administrative Staff (CAS)	
Z099	1. Skill CAS Salary Maint [Skills Center CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.000 * 100,321.00 * 1.09	\$ 0.00
Z100	2. Skill CAS Salary Inc [Skills Center CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Skills CAS Salary Maint] 0.000 * 107,955.00 * 1.09 - 0.00	\$ 0.00
Z101	3. Skill CAS Salary Total [Skills CAS Salary Maint] + [Skills CAS Salary Inc] 0.00 + 0.00	\$ 0.00
	C. Skill Center - Classified Staff (CLS)	
111A	1. Skill CLS Salary Maint Total [Skills Center CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.000 * 48,483.00 * 1.09	\$ 0.00
110A	2. CAS Salary Increase [Skills Center CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Skills CLS Salary Maint] 0.000 * 52,173.00 * 1.09 - 0.00	\$ 0.00
112A	3. Subtotal CTE CAS Salary [Skills CLS Salary Maint] + [Skills CLS Salary Inc] 0.00 + 0.00	\$ 0.00

	D. Staff Units Insurance, Payroll Taxes, and Benefits		
Z102	1. Skill Cert Insurance [Skills Center CIS CAS FTE] * [Certificated Health Insurance] 0.000 * 12,000.00	\$	0.00
Z103	2. Skill Cert Insurance Inc ([Skills Center CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [Skills Cert Insurance] (0.000 * 12,312.00 * 1.02) - 0.00	\$	0.00
Z104	3. Skill Cert Benefits Maint ([Skills CIS Salary Maint] + [Skills CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (0.00 + 0.00) * 0.22980	\$	0.00
Z105	4. Skill Cert Benefits Inc ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (0.00 + 0.00) * 0.22340	\$	0.00
108A	5. Classified Insurance Benefits [Skills Center CLS FTE] * [CLS Health Insurance] 0.000 * 12,000.00	\$	0.00
109A	6. Classified Insurance Benefits - Increase ([Skills Center CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [Skills CLS Insurance] (0.000 * 12,312.00 * 1.430) - 0.00	\$	0.00
107A	7. Classified - Payroll Tax and Benefits [Skills CLS Salary Maint] * [CLS - Benefits Maint] 0.00 * 0.22800	\$	0.00
106A	8. Classified - Payroll Tax and Benefits - Increase [Skills CLS Salary Inc] * [CLS - Benefits Inc] 0.00 * 0.19300	\$	0.00
Z106	9. Skill insurance/Benefits Total [Skills Cert Insurance] + [Skills Cert Insurance Inc] + [Skills Cert Benefits Maint] + [Skills Cert Benefits Inc] + [Skills CLS Insurance] + [Skills CLS Insurance Inc] + [Skills CLS Benefits Maint] + [Skills CLS Benefits Inc] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$	0.00

Superintendent of Public Instruction

Ferndale School District

Northwest Educational Service District 189

Whatcom County

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Z097pd	E. Professional Learning Days - Skill Center 1. Professional Learning Days Salaries (((Skills Center CIS FTE) * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days] * [Prof Learning Days] (((0.000 * 72,728.00) * (1.09 + 0.00)) / 180.00) * 3.00	\$	0.00
Z105pd	2. Professional Learning Day - Payroll Tax and Benefits [Skill CIS PD Salary] * [CIS/CAS - Benefits Inc] 0.00 * 0.22340	\$	0.00
3045pd	3. Total Skill Center Professional Learning Days [Skill CIS PD Salary] + [Skill CIS PD Benefits] 0.00 + 0.00	\$	0.00
M40	F. Materials, Supplies, and Operating Costs (MSOC) 1. Skill Center: Total Allocated MSOC [Total MSOC Technology-Skills] + [Total MSOC Utilities-Skills] + [Total MSOC Curriculum-Skills] + [Total MSOC Other Supplies-Skill] + [Total MSOC Library-Skill] + [Total MSOC Prof Dvlp-Skills] + [Total MSOC Facilities-Skills] + [Total MSOC Districtwide-Skills] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$	0.00
Z108	2. Skill Center Substitutes [Skills Center Teacher FTE] * [Substitutes Days] * [Substitutes Rate] 0.000 * 4.000 * 151.86	\$	0.00
Z109	G. Total 1. Skill Center Total [Skills CIS Salary Total] + [Skills CAS Salary Total] + [Skills CLS Salary Total] + [Skills insurance/Benefits Total] + [Total MSOC -Skills] + [Skills Center Substitutes] + [Total Program 45 PD] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$	0.00

1191 MSCTE

Computation for Guaranteed School-Generated Entitlement (Grades 7 – 8 CTE)

Item Code		Amount
Z110	A. Grades 7-8 Exploratory Career & Technical Education –Certificated Instructional Staff (CIS) 1. CTE 7-8 CIS Salary Maint [CTE 7-8 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 0.594 * 67,585.00 * 1.09	\$ 43,758.58
Z111	2. CTE 7-8 CIS Salary Inc (((CTE 7-8 CIS FTE] * [CIS Sal Inc] * ([Regionalization] + [Regionalization Experience])) - [CTE 7-8 CIS Salary Maint]) ((0.594 * 72,728.00) * (1.09 + 0.00)) - 43,758.58	\$ 3,329.89
Z112	3. CTE 7-8 CIS Salary Total [CTE 7-8 CIS Salary Maint] + [CTE 7-8 CIS Salary Inc] 43,758.58 + 3,329.89	\$ 47,088.47
Z113	B. Grades 7-8 Exploratory Career & Technical Education – Certificated Administrative Staff (CAS) 1. CTE 7-8 CAS Salary Maint [CTE 7-8 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 0.045 * 100,321.00 * 1.09	\$ 4,920.75
Z114	2. CTE 7-8 CAS Salary Inc [CTE 7-8 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 7-8 CAS Salary Maint] 0.045 * 107,955.00 * 1.09 - 4,920.75	\$ 374.44
Z115	3. CTE 7-8 CAS Salary Total [CTE 7-8 CAS Salary Maint] + [CTE 7-8 CAS Salary Inc] 4,920.75 + 374.44	\$ 5,295.19
021A	C. CTE 7-8 - Classified Staff (CLS) 1. CLS Salary Maintenance Total [CTE 7-8 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 0.182 * 48,483.00 * 1.09	\$ 9,618.06
020A	2. CLS Salary Increase [CTE 7-8 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 7-8 CLS Salary Maint] 0.182 * 52,173.00 * 1.09 - 9,618.06	\$ 732.02
022A	3. Subtotal CTE CLS Salary [CTE 7-8 CLS Salary Maint] + [CTE 7-8 CLS Salary Inc] 9,618.06 + 732.02	\$ 10,350.08

	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z116	1. CTE 7-8 Cert Insurance [CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance] 0.639 * 12,000.00	\$ 7,668.00
Z117	2. CTE 7-8 Cert Insurance Inc ([CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [CTE 7-8 Cert Insurance] (0.639 * 12,312.00 * 1.02) - 7,668.00	\$ 356.72
Z118	3. CTE 7-8 Cert Benefits Maint ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (43,758.58 + 4,920.75) * 0.22980	\$ 11,186.51
Z119	4. CTE 7-8 Cert Benefits Inc ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (3,329.89 + 374.44) * 0.22340	\$ 827.55
018A	5. Classified Insurance Benefits [CTE 7-8 CLS FTE] * [CLS Health Insurance] 0.182 * 12,000.00	\$ 2,184.00
019A	6. Classified Insurance Benefits - Increase ([CTE 7-8 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 7-8 CLS Insurance] (0.182 * 12,312.00 * 1.430) - 2,184.00	\$ 1,020.32
016A	7. Classified - Payroll Tax and Benefits [CTE 7-8 CLS Salary Maint] * [CLS - Benefits Maint] 9,618.06 * 0.22800	\$ 2,192.92
015A	8. Classified - Payroll Tax and Benefits - Increase [CTE 7-8 CLS Salary Inc] * [CLS - Benefits Inc] 732.02 * 0.19300	\$ 141.28
Z120	9. CTE 7-8 insurance/Benefits Total [CTE 7-8 Cert Insurance] + [CTE 7-8 Cert Insurance Inc] + [CTE 7-8 Cert Benefits Maint] + [CTE 7-8 Cert Benefits Inc] + [CTE 7-8 CLS Insurance] + [CTE 7-8 CLS Insurance Inc] + [CTE 7-8 CLS Benefits Maint] + [CTE 7-8 CLS Benefits Inc] 7,668.00 + 356.72 + 11,186.51 + 827.55 + 2,184.00 + 1,020.32 + 2,192.92 + 141.28	\$ 25,577.30

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Z111pd	E. Professional Learning Days - CTE 7-8 1. Professional Learning Days Salaries ((([CTE 7-8 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]	\$ 784.81
Z119pd	$(((0.594 * 72,728.00) * (1.09 + 0.00)) / 180.00) * 3.00$ 2. Professional Learning Day - Payroll Tax and Benefits [CTE 7-8 CIS PD Salary] * [CIS/CAS - Benefits Inc]	\$ 175.33
3034pd	3. Total CTE 7-8 Professional Learning Days [CTE 7-8 CIS PD Salary] + [CTE 7-8 CIS PD Benefits] 784.81 + 175.33	\$ 960.14
Z164	F. Other Generated Entitlements 1. Total MSOC CTE 7-8 [Total MSOC Technology-CTE 7-8] + [Total MSOC Utilities-CTE 7-8] + [Total MSOC Curriculum-CTE 7-8] + [Total MSOC Library-CTE 7-8] + [Total MSOC Other Supplies-CTE 7-8] + [Total MSOC Prof Dvlp-CTE 7-8] + [Total MSOC Facilities-CTE 7-8] + [Total MSOC Districtwide-CTE 7-8]	\$ 17,898.55
Z122	2. CTE 7-8 Substitutes [CTE 7-8 Teacher FTE] * [Substitutes Days] * [Substitutes Rate] 0.558 * 4.000 * 151.86	\$ 338.95
Z123	G. Grades 7-8 Exploratory Career & Technical Education - Total 1. CTE 7-8 Total [CTE 7-8 CIS Salary Total] + [CTE 7-8 CAS Salary Total] + [CTE 7-8 CLS Salary Total] + [CTE 7-8 insurance/Benefits Total] + [Total MSOC CTE 7-8] + [CTE 7-8 Substitutes] + [Total Program 34 PD]	\$ 107,508.68
$47,088.47 + 5,295.19 + 10,350.08 + 25,577.30 + 17,898.55 + 338.95 + 960.14$		

1191 CTE

Computation for Guaranteed School-Generated Entitlement (Grades 9 - 12 CTE)

Item Code	Amount	
A. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory)		
Z124	1. CTE 9-12 CIS Salary Maint $[CTE\ 9-12\ CIS\ FTE] * [CIS\ Biennial\ Base\ Sal] * [Regionalization\ Base]$ $13.944 * 67,585.00 * 1.09$	\$ 1,027,221.71
Z125	2. CTE 9-12 CIS Salary Inc $(([CTE\ 9-12\ CIS\ FTE] * [CIS\ Sal\ Inc]) * ([Regionalization] + [Regionalization\ Experience])) - [CTE\ 9-12\ CIS\ Salary\ Maint]$ $((13.944 * 72,728.00) * (1.09 + 0.00)) - 1,027,221.71$	\$ 78,168.25
Z126	3. CTE 9-12 CIS Salary Total $[CTE\ 9-12\ CIS\ Salary\ Maint] + [CTE\ 9-12\ CIS\ Salary\ Inc]$ $1,027,221.71 + 78,168.25$	\$ 1,105,389.96
B. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory)		
Z127	1. CTE 9-12 CAS Salary Maint $[CTE\ 9-12\ CAS\ FTE] * [CAS - Salary\ Maint] * [Regionalization\ Base]$ $1.061 * 100,321.00 * 1.09$	\$ 116,020.23
Z128	2. CTE 9-12 CAS Salary Inc $[CTE\ 9-12\ CAS\ FTE] * [CAS - Salary\ Inc] * [Regionalization] - [CTE\ 9-12\ CAS\ Salary\ Maint]$ $1.061 * 107,955.00 * 1.09 - 116,020.23$	\$ 8,828.65
Z129	3. CTE 9-12 CAS Salary Total $[CTE\ 9-12\ CAS\ Salary\ Maint] + [CTE\ 9-12\ CAS\ Salary\ Inc]$ $116,020.23 + 8,828.65$	\$ 124,848.88
C. CTE 9-12 - Classified Staff (CLS)		
036A	1. CLS Salary Maintenance Total $[CTE\ 9-12\ CLS\ FTE] * [CLS - Salary\ Maint] * [Regionalization\ Base]$ $4.302 * 48,483.00 * 1.09$	\$ 227,345.51
035A	2. CLS Salary Increase $[CTE\ 9-12\ CLS\ FTE] * [CLS - Salary\ Inc] * [Regionalization] - [CTE\ 9-12\ CLS\ Salary\ Maint]$ $4.302 * 52,173.00 * 1.09 - 227,345.51$	\$ 17,303.08
037A	3. Subtotal CTE CLS Salary $[CTE\ 9-12\ CLS\ Salary\ Maint] + [CTE\ 9-12\ CLS\ Salary\ Inc]$ $227,345.51 + 17,303.08$	\$ 244,648.59

	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z130	1. CTE 9-12 Cert Insurance [CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance] 15.005 * 12,000.00	\$ 180,060.00
Z131	2. CTE 9-12 Cert Insurance Inc ([CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [CTE 9-12 Cert Insurance] (15.005 * 12,312.00 * 1.02) - 180,060.00	\$ 8,376.39
Z132	3. CTE 9-12 Cert Benefits Maint ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (1,027,221.71 + 116,020.23) * 0.22980	\$ 262,717.00
Z133	4. CTE 9-12 Cert Benefits Inc ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (78,168.25 + 8,828.65) * 0.22340	\$ 19,435.11
033A	5. Classified Insurance Benefits [CTE 9-12 CLS FTE] * [CLS Health Insurance] 4.302 * 12,000.00	\$ 51,624.00
034A	6. Classified Insurance Benefits - Increase ([CTE 9-12 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 9-12 CLS Insurance] (4.302 * 12,312.00 * 1.430) - 51,624.00	\$ 24,117.70
031A	7. Classified - Payroll Tax and Benefits [CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint] 227,345.51 * 0.22800	\$ 51,834.78
030A	8. Classified - Payroll Tax and Benefits - Increase [CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc] 17,303.08 * 0.19300	\$ 3,339.49
Z134	9. CTE 9-12 insurance/Benefits Total [CTE 9-12 Cert Insurance] + [CTE 9-12 Cert Insurance Inc] + [CTE 9-12 Cert Benefits Maint] + [CTE 9-12 Cert Benefits Inc] + [CTE 9-12 CLS Insurance] + [CTE 9-12 CLS Insurance Inc] + [CTE 9-12 CLS Benefits Maint] + [CTE 9-12 CLS Benefits Inc] 180,060.00 + 8,376.39 + 262,717.00 + 19,435.11 + 51,624.00 + 24,117.70 + 51,834.78 + 3,339.49	\$ 601,504.47

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Z125pd	E. Professional Learning Days - CTE 9-12 1. Professional Learning Days Salaries (((CTE 9-12 CIS FTE) * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days] * [Prof Learning Days] (((13.944 * 72,728.00) * (1.09 + 0.00)) / 180.00) * 3.00	\$ 18,423.17
Z133pd	2. Professional Learning Day - Payroll Tax and Benefits [CTE 9-12 CIS PD Salary] * [CIS/CAS - Benefits Inc] 18,423.17 * 0.22340	\$ 4,115.74
3031pd	3. Total CTE 9-12 Professional Learning Days [CTE 9-12 CIS PD Salary] + [CTE 9-12 CIS PD Benefits] 18,423.17 + 4,115.74	\$ 22,538.91
146A	F. Other Generated Entitlements 1. Materials, Supplies, and Operating Costs (MSOC) [Total MSOC -CTE 9-12expl] + [Total MSOC -CTE 9-12prep] 0.00 + 420,096.94	\$ 420,096.94
Z136	2. CTE 9-12 Substitutes ([CTE 9-12 expl Teacher FTE] + [CTE 9-12 prep Teacher FTE]) * ([Substitutes Days] * [Substitutes Rate]) (0.000 + 13.103) * (4.000 * 151.86)	\$ 7,959.29
Z137	G. Grades 9 - 12 Exploratory Career & Technical Education - Total [CTE 9-12 CIS Salary Total] + [CTE 9-12 CAS Salary Total] + [CTE 9-12 CLS Salary Total] + [CTE 9-12 insurance/Benefits Total] + [Total MSOC CTE 9-12] + [CTE 9-12 Substitutes] + [Total Program 31 PD] 1,105,389.96 + 124,848.88 + 244,648.59 + 601,504.47 + 420,096.94 + 7,959.29 + 22,538.91	\$ 2,526,987.04

II. Special Education Excess Cost Allocation – Acct 4121

Item Code		Amount
B9	A. Enroll SpEd Birth - Age 2	0.00
B1	B. Enroll SpEd 3-PK	54.00
B2L1	C. Kindergarten - Age 21 LRE1	367.00
B2	D. Kindergarten - Age 21 Other	248.00
Z272	E. Enroll BEA Resident [Enroll Total w/ Run Start and Droput and ALE] + [Adj Resident BEA] 4,476.84 + 0.00	4,476.84
Z273	F. Enroll SpEd% K-21 ([Enroll SpEd K-21 LRE1] + [Enroll SpEd K-21 Other]) / [Enroll BEA Resident] (367.00 + 248.00) / 4,476.84	0.1374
Z274E	G. SpEd K-21 Excess% IF [Enroll SpEd% K-21] > [SpEd Max Fund %] THEN [Enroll SpEd% K-21] - [SpEd Max Fund %] ELSE 0 IF 0.1374 > 0.13500 THEN 0.1374 - 0.13500 ELSE 0	0.0024
Z277	I. SpEd 3-PK Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN [Enroll SpEd 3-PK] * [Co-op SpEd Alloc Rate] * [SpEd 0-PK Alloc Factor] ELSE ([Enroll SpEd 3-PK] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]) IF 0.00 > 0 THEN 54.00 * 0.00 * 1.15 ELSE (54.00 * 9,920.91 * 1.15)	\$ 616,088.51
Z278	J. Age K-21 Allocation 1. Fed Funds Integration Rate	\$ 21.93
Z280L1	2. Age K-21 LRE1 Allocation IF [Co-op SpEd Alloc Rate] > 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-21 Alloc Factor LRE1]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 LRE1] ELSE (([SpEd BEA Rate] * [SpEd K-21 Alloc Factor LRE1]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 LRE1] IF 0.00 > 0 THEN ((0.00 * 1.0075) - 21.93) * 367.00 ELSE ((9,920.91 * 1.0075) - 21.93) * 367.00	\$ 3,660,232.96
Z280	3. Age K-21 Other Allocation	\$ 2,442,645.11

Z280E	<p>IF [Co-op SpEd Alloc Rate] > 0 THEN (([Co-op SpEd Alloc Rate] * [SpEd K-21 Alloc Factor Other]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 Other] ELSE (([SpEd BEA Rate] * [SpEd K-21 Alloc Factor Other]) - [Fed Funds Int Rate]) * [Enroll SpEd K-21 Other]</p> <p>IF 0.00 > 0 THEN ((0.00 * 0.9950) - 21.93) * 248.00 ELSE ((9,920.91 * 0.9950) - 21.93) * 248.00</p> <p>4. If Age K-21 Special Ed Enrollment Percent is greater than 13.5%</p> <p>IF [Enroll SpEd% K-21] > [SpEd Max Fund %] THEN ((([SpEd K-21 LRE1 Allocation] + [SpEd K-21 Other Allocation]) * -1) / [Enroll SpEd% K-21]) * [SpEd K-21 Excess%]) ELSE 0</p> <p>IF 0.1374 > 0.13500 THEN (((3,660,232.96 + 2,442,645.11) * -1) / 0.1374) * 0.0024) ELSE 0</p>	\$ -106,600.49
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B4	K. State Safety Net Award	\$ 0.00
N7	<p>L. Total 4121</p> <p>[SpEd 3-PK Allocation] + [SpEd K-21 LRE1 Allocation] + [SpEd K-21 Other Allocation] + [SpEd K-21 Exceeds Max Fund%] + [State Safety Net] + [Home/Hosp Ed Alloc] + [Foster Care Alloc]</p> <p>616,088.51 + 3,660,232.96 + 2,442,645.11 + -106,600.49 + 0.00 + 0.00 + 0.00</p>	\$ 6,612,366.09
N8	<p>M. Total 4122</p> <p>[Enroll SpEd 0-2] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]</p> <p>0.00 * 9,920.91 * 1.15</p>	\$ 0.00
N10	<p>N. Total Sped Allocation</p> <p>[Total 4121] + [Total 4122]</p> <p>6,612,366.09 + 0.00</p>	\$ 6,612,366.09

Account 3121 Special Education, General Apportionment

Item Code		Amount
B2T	<p>O. Total Enroll SpEd K-21</p> <p>[Enroll SpEd K-21 LRE1] + [Enroll SpEd K-21 Other]</p> <p>367.00 + 248.00</p>	615.00
Z284	<p>P. SpEd Gen Apport</p> <p>IF [Co-op SpEd Alloc Rate] > 0 THEN [Co-op SpEd Alloc Rate] * [Total Enroll SpEd K-21] ELSE [SpEd BEA Rate] * [Total Enroll SpEd K-21]</p> <p>IF 0.00 > 0 THEN 0.00 * 615.00 ELSE 9,920.91 * 615.00</p>	\$ 6,101,359.65
N9	Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate	0.1564
Z286	R. SpEd Gen Apport Instruct	\$ 5,276,167.11

	[SpEd Gen Apport] / (1 + [Districtwide Allow]) 6,101,359.65 / (1 + 0.1564)	
B8	S. % Student Av. Enrollment in Sp. Ed. Instr.	0.26320
Z288	T. General Apportionment Allocation for Special Ed Account 3121 [SpEd Gen Apport Instruct] * [% Stdnt Avg FTE SpEd] 5,276,167.11 * 0.26320	\$ 1,388,687.18
Z291	Total program 21 [Total 4121] + [Gen Apport 3121] 6,612,366.09 + 1,388,687.18	\$ 8,001,053.27

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III. Special Education BEA Rate per Student Calculation - Acct 4121

BEA Calculated Staff Units

Item Code		Amount
Z219	CIS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CIS Ratio K-3] (330.00 + 415.00 + 317.00 + 315.00) * 0.072310	99.571
Z220	CIS BEA FTE 4 [Enroll 4] * [SpEd CIS BEA Ratio 4] 329.00 * 0.04714	15.511
Z221	CIS BEA FTE 5-6 [Enroll 5-6] * [SpEd CIS BEA Ratio 5-6] 628.00 * 0.04714	29.608
Z222	CIS BEA FTE 7-8 [Enroll 7-8] * [SpEd CIS BEA Ratio 7-8] 649.00 * 0.04733	30.723
Z223	CIS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CIS BEA Ratio 9-12] (1,242.00 + 25.00 + 0.00 + 75.00 + 31.07 + 2.93 + 99.22 + 18.62) * 0.04934	73.717
Z224	CIS BEA FTE K-12 ([CIS BEA FTE K-3] + [CIS BEA FTE 4] + [CIS BEA FTE 5-6] + [CIS BEA FTE 7-8] + [CIS BEA FTE 9-12]) / [Enroll Total w/ Run Start and Dropout and ALE] (99.571 + 15.511 + 29.608 + 30.723 + 73.717) / 4,476.84	0.055649
Z555	CAS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [CAS Ratio K-3] (330.00 + 415.00 + 317.00 + 315.00) * 0.004350	5.990
Z555Z4	CAS BEA FTE 4 [Enroll 4] * [SpEd CAS BEA Ratio 4] 329.00 * 0.00401	1.319
Z555Z6	CAS BEA FTE 5-6	2.518

[Enroll 5-6] * [SpEd CAS BEA Ratio 5-6]

628.00 * 0.00401

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Z555Z8	CAS BEA FTE 7-8 [Enroll 7-8] * [SpEd CAS BEA Ratio 7-8] 649.00 * 0.00400	2.602
Z555Z12	CAS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CAS BEA Ratio 9-12] (1,242.00 + 25.00 + 0.00 + 75.00 + 31.07 + 2.93 + 99.22 + 18.62) * 0.00403	6.031
593X	CAS Special Ed BEA Rate (K-12) ([CAS BEA FTE K-3] + [CAS BEA FTE 4] + [CAS BEA FTE 5-6] + [CAS BEA FTE 7-8] + [CAS BEA FTE 9-12]) / [Enroll Total w/ Run Start and Droput and ALE] (5.990 + 1.319 + 2.518 + 2.602 + 6.031) / 4,476.84	0.004123
Z556	CLS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CLS BEA Ratio K-3] (330.00 + 415.00 + 317.00 + 315.00) * 0.018249	25.129
Z556Z4	CLS BEA FTE 4 [Enroll 4] * [SpEd CLS BEA Ratio 4] 329.00 * 0.01726	5.679
Z556Z6	CLS BEA FTE 5-6 [Enroll 5-6] * [SpEd CLS BEA Ratio 5-6] 628.00 * 0.01726	10.839
Z556Z8	CLS BEA FTE 7-8 [Enroll 7-8] * [SpEd CLS BEA Ratio 7-8] 649.00 * 0.01705	11.065
Z556Z12	CLS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CLS BEA Ratio 9-12] (1,242.00 + 25.00 + 0.00 + 75.00 + 31.07 + 2.93 + 99.22 + 18.62) * 0.01710	25.545
594X	CLS Special Ed BEA Rate (K-12)	0.017480

$$\frac{([\text{CLS BEA FTE K-3}] + [\text{CLS BEA FTE 4}] + [\text{CLS BEA FTE 5-6}] + [\text{CLS BEA FTE 7-8}] + [\text{CLS BEA FTE 9-12}])}{[\text{Enroll Total w/ Run Start and Dropout and ALE}]}$$

$$(25.129 + 5.679 + 10.839 + 11.065 + 25.545) / 4,476.84$$

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Salary Allocation

Item Code		Amount
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS Biennial Base Sal] * [Regionalization Base] 0.055649 * 67,585.00 * 1.09	\$ 4,099.53
Z226	CIS BEA Salary Inc Total ((([CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CIS BEA Salary Maint Total]) ((0.055649 * 72,728.00) * (1.09 + 0.00)) - 4,099.53	\$ 311.96
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total] 4,099.53 + 311.96	\$ 4,411.49
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] * [Regionalization Base] 0.004123 * 100,321.00 * 1.09	\$ 450.85
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total] 0.004123 * 107,955.00 * 1.09 - 450.85	\$ 34.31
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total] 450.85 + 34.31	\$ 485.16
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] * [Regionalization Base] 0.017480 * 48,483.00 * 1.09	\$ 923.76
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total] 0.017480 * 52,173.00 * 1.09 - 923.76	\$ 70.30
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total] 923.76 + 70.30	\$ 994.06
Z234	TOTAL Salary BEA	\$ 5,890.71

[CIS BEA Salary Total] + [CAS BEA Salary Total] + [CLS BEA Salary Total]

4,411.49 + 485.16 + 994.06

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Benefits Allocation

Item Code		Amount
Z235	1. CIS/CAS BEA Insurance Maint Total ((CIS BEA FTE K-12) + [CAS BEA FTE K-12]) * [Certificated Health Insurance] (0.055649 + 0.004123) * 12,000.00	\$ 717.26
Z236	2. CIS/CAS BEA Insurance Inc Total (((CIS BEA FTE K-12) + [CAS BEA FTE K-12]) * ([Certificated Health Insurance Inc] * [Cert Health Factor])) - [CIS/CAS BEA Insurance Maint Total] ((0.055649 + 0.004123) * (12,312.00 * 1.02)) - 717.26	\$ 33.37
Z237	3. CLS BEA Insurance Maint Total [CLS BEA FTE K-12] * [CLS Health Insurance] 0.017480 * 12,000.00	\$ 209.76
Z238	4. CLS BEA Insurance Inc Total ([CLS BEA FTE K-12] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS BEA Insurance Maint Total] (0.017480 * 12,312.00 * 1.430) - 209.76	\$ 98.00
Z239	5. CIS/CAS BEA Benefits Maint Total ([CIS BEA Salary Maint Total] + [CAS BEA Salary Maint Total]) * [CIS/CAS - Benefits Maint] (4,099.53 + 450.85) * 0.22980	\$ 1,045.68
Z240	6. CIS/CAS BEA Benefits Inc Total ([CIS BEA Salary Inc Total] + [CAS BEA Salary Inc Total]) * [CIS/CAS - Benefits Inc] (311.96 + 34.31) * 0.22340	\$ 77.36
Z241	7. CLS BEA Benefits Maint Total [CLS BEA Salary Maint Total] * [CLS - Benefits Maint] 923.76 * 0.22800	\$ 210.62
Z242	8. CLS BEA Benefits Inc Total [CLS BEA Salary Inc Total] * [CLS - Benefits Inc] 70.30 * 0.19300	\$ 13.57
Z243	9. TOTAL Benefits BEA	\$ 2,405.62

[CIS/CAS BEA Insurance Maint Total] + [CIS/CAS BEA Insurance Inc Total] + [CLS BEA Insurance Maint Total] + [CLS BEA Insurance Inc Total] + [CIS/CAS BEA Benefits Maint Total] + [CIS/CAS BEA Benefits Inc Total] + [CLS BEA Benefits Maint Total] + [CLS BEA Benefits Inc Total]

717.26 + 33.37 + 209.76 + 98.00 + 1,045.68 + 77.36 + 210.62 + 13.57

Substitutes BEA

Item Code	Amount
Z244	\$ 31.00
Substitutes BEA $([\text{CIS BEA FTE K-12}] * [\text{Teachers \%}] * ([\text{Substitutes Days}] * [\text{Substitutes Rate}]))$ $(0.055649 * 0.9170) * (4.000 * 151.86)$	

MSOC BEA

Item Code	Amount
Z245	\$ 1,503.64
MSOC BEA Per Student $(((\text{Enroll Total w/ Run Start and Dropout and ALE}] * [\text{MSOC-Reg}]) + (([\text{Enroll ALE K-6}] + [\text{Enroll ALE 7-8}] + [\text{Enroll ALE 9-12}] + [\text{Enroll 9-12}] + [\text{Enroll Program 1418 Reg}] + [\text{Enroll Program 1418 CTE}] + [\text{Enroll Run Start}] + [\text{Enroll Run Start CTE}]) * [\text{MSOC-LabSci}])) / [\text{Enroll Total w/ Run Start and Dropout and ALE}])$ $((4,476.84 * 1,438.84) + ((25.00 + 0.00 + 75.00 + 1,242.00 + 31.07 + 2.93 + 99.22 + 18.62) * 194.21)) / 4,476.84$	
Z226pd	\$ 73.52
Professional Learning Days - Special Ed BEA 1. Professional Learning Days Salaries $(((\text{CIS BEA FTE K-12}] * [\text{CIS Sal Inc}]) * ([\text{Regionalization}] + [\text{Regionalization Experience}])) / [\text{School Year Total Days}] * [\text{Prof Learning Days}])$ $(((0.055649 * 72,728.00) * (1.09 + 0.00)) / 180.00) * 3.00$	
Z240pd	\$ 16.42
2. Professional Learning Day - Payroll Tax and Benefits $[\text{CIS BEA PD Salary}] * [\text{CIS/CAS - Benefits Inc}]$ $73.52 * 0.22340$	
4120pd	\$ 89.94
3. Total SpEd BEA Professional Learning Days $[\text{CIS BEA PD Salary}] + [\text{CIS BEA PD Benefits}]$ $73.52 + 16.42$	

3. BEA Rate for Special Education

Item Code	Amount
Z246	\$ 9,920.91
Total BEA per SpEd student $[\text{TOTAL Salary BEA}] + [\text{TOTAL Benefits BEA}] + [\text{Substitutes BEA}] + [\text{MSOC BEA Per Student}] + [\text{Total SpEd BEA PD}]$ $5,890.71 + 2,405.62 + 31.00 + 1,503.64 + 89.94$	

IV. Learning Assistance Program (LAP) – Acct 4155

LAP Regular Calculations

Item Code	Amount
Z067 A. Eligible Students - Regular LAP Students [Enroll Total PY for LAP] * [LAP District Poverty %] 4,368.39 * 0.4871	2,127.84
Z068 B. Formulated Staffing Units - Regular LAP CIS FTE [LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year] / [LAP Class Size] / [Instruct Hr/Year] 2,127.84 * 2.39750 * 36.00 / 15.00 / 900.00	13.604
Z069 C. LAP CIS Salary Maint [LAP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 13.604 * 67,585.00 * 1.09	\$ 1,002,174.71
Z070 D. LAP CIS Salary Inc (((LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP CIS Salary Maint] ((13.604 * 72,728.00) * (1.09 + 0.00)) - 1,002,174.71	\$ 76,262.26
Z071 E. LAP CIS Insurance Benefits [LAP CIS FTE] * [Certificated Health Insurance] 13.604 * 12,000.00	\$ 163,248.00
Z072 F. LAP CIS Insurance Benefits Increase ([LAP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP CIS Insurance] (13.604 * 12,312.00 * 1.02) - 163,248.00	\$ 7,594.30
Z073 G. LAP CIS Payroll Tax and Benefits Maint [LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 1,002,174.71 * 0.22980	\$ 230,299.75
Z074 H. LAP CIS Payroll Tax and Benefits - Increase [LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 76,262.26 * 0.22340	\$ 17,036.99

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M56	I. Learning Assistance Program: Total Allocated MSOC [Total MSOC Technology-LAP] + [Total MSOC Utilities-LAP] + [Total MSOC Curriculum-LAP] + [Total MSOC Library-LAP] + [Total MSOC Other Supplies-LAP] + [Total MSOC Prof Dvlp-LAP] + [Total MSOC Facilities-LAP] + [Total MSOC Districtwide-LAP] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
Z070pd	J. Professional Learning Days - LAP 1. Professional Learning Days Salaries (((LAP CIS FTE) * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days] * [Prof Learning Days] (((13.604 * 72,728.00) * (1.09 + 0.00)) / 180.00) * 3.00	\$ 17,973.95
Z074pd	2. Professional Learning Day - Payroll Tax and Benefits [LAP CIS PD Salary] * [CIS/CAS - Benefits Inc] 17,973.95 * 0.22340	\$ 4,015.38
4155pd	3. Total LAP Professional Learning Days [LAP CIS PD Salary] + [LAP CIS PD Benefits] 17,973.95 + 4,015.38	\$ 21,989.33
O7	K. Lap Regular Total [LAP CIS Salary Maint] + [LAP CIS Salary Inc] + [LAP CIS Insurance] + [LAP CIS Insurance Inc] + [LAP CIS Benefits Maint] + [LAP CIS Benefits Inc] + [Total MSOC -LAP] + [Total LAP Regular PD] 1,002,174.71 + 76,262.26 + 163,248.00 + 7,594.30 + 230,299.75 + 17,036.99 + 0.00 + 21,989.33	\$ 1,518,605.34

LAP High Poverty Calculations

Item Code		Amount
Z076	A. Eligible Students - High Poverty	1,269.04
Z068A	B. Formulated Staffing Units - High Poverty ((LAP PY HiPov Students) * [HiPov LAP HR/Stdnt] * [Instruct Wks/Year]) / [LAP Class Size] / [Instruct Hr/Year] ((1,269.04 * 1.10000 * 36.00) / 15.00) / 900.00	3.723
Z069hp	C. School CIS Salary Maint Total [LAP HiPov CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 3.723 * 67,585.00 * 1.09	\$ 274,264.66
Z070hp	D. CIS Salary Increase ((LAP HiPov CIS FTE) * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience]) - [LAP HiPov CIS Salary Maint] ((3.723 * 72,728.00) * (1.09 + 0.00)) - 274,264.66	\$ 20,870.65

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Z071hp	E. CIS Insurance Benefits [LAP HiPov CIS FTE] * [Certificated Health Insurance] 3.723 * 12,000.00	\$ 44,676.00
Z072hp	F. CIS Insurance Benefits Increase ([LAP HiPov CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP HiPov CIS Insurance] (3.723 * 12,312.00 * 1.02) - 44,676.00	\$ 2,078.33
Z073hp	G. CIS Payroll Tax and Benefits [LAP HiPov CIS Salary Maint] * [CIS/CAS - Benefits Maint] 274,264.66 * 0.22980	\$ 63,026.02
Z074hp	H. CIS Payroll Tax and Benefits - Increase [LAP HiPov CIS Salary Inc] * [CIS/CAS - Benefits Inc] 20,870.65 * 0.22340	\$ 4,662.50
M56hp	I. LAP MSOC [Total MSOC Technology-LAP HiPov] + [Total MSOC Utilities-LAP HiPov] + [Total MSOC Curriculum-LAP HiPov] + [Total MSOC Library-LAP HiPov] + [Total MSOC Other Supplies-LAP HiPov] + [Total MSOC Prof Dvlp-LAP HiPov] + [Total MSOC Facilities-LAP HiPov] + [Total MSOC Districtwide-LAP HiPov] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
Z070hppd	J. Professional Learning Days - LAP High Poverty 1. Professional Learning Days Salaries (((LAP HiPov CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((3.723 * 72,728.00) * (1.09 + 0.00)) / 180.00) * 3.00	\$ 4,918.92
Z074hppd	2. Professional Learning Day - Payroll Tax and Benefits [LAP HiPov CIS PD Salary] * [CIS/CAS - Benefits Inc] 4,918.92 * 0.22340	\$ 1,098.89
4155hppd	3. Total LAP Professional Learning Days [LAP HiPov CIS PD Salary] + [LAP HiPov CIS PD Benefits] 4,918.92 + 1,098.89	\$ 6,017.81
O7hp	K. Total Learning Assistance Program - High Poverty [LAP HiPov CIS Salary Maint] + [LAP HiPov CIS Salary Inc] + [LAP HiPov CIS Insurance] + [LAP HiPov CIS Insurance Inc] + [LAP HiPov CIS Benefits Maint] + [LAP HiPov CIS Benefits Inc] + [Total MSOC -LAP HiPov] + [Total LAP HiPov PD] 274,264.66 + 20,870.65 + 44,676.00 + 2,078.33 + 63,026.02 + 4,662.50 + 0.00 + 6,017.81	\$ 415,595.97
LAP Program Totals		
071a	Calculated Allotment - Regular & High Poverty [LAP HiPov TOTAL] + [LAP Regular TOTAL] 415,595.97 + 1,518,605.34	\$ 1,934,201.31

V. Transitional Bilingual Program (TBIP) – Acct 4165

Item Code		Amount
A53	A. TBIP Kindergarten - Grade 12 [Enroll TBIP K-6] + [Enroll TBIP 7-8] + [Enroll TBIP 9-12] 253.00 + 31.00 + 83.00	367.00
A62	B. TBIP Enroll K-6 Subtotal	253.00
Z551	C. TBIP Staffing Units Grades K-6 [Enroll TBIP K-6] * [TBIP Hr/Stdnt K-6] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 253.00 * 4.778 * 36.00 / 15.00 / 900.00	3.224
A63	D. TBIP Enroll 7-8 Subtotal	31.00
Z551Z8	E. TBIP Staffing Units Grades 7-8 [Enroll TBIP 7-8] * [TBIP Hr/Stdnt 7-8] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 31.00 * 6.778 * 36.00 / 15.00 / 900.00	0.560
A64	F. TBIP Enroll 9-12 Subtotal	83.00
Z551Z12	G. TBIP Staffing Units Grades 9-12 [Enroll TBIP 9-12] * [TBIP Hr/Stdnt 9-12] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 83.00 * 6.778 * 36.00 / 15.00 / 900.00	1.500
A65	H. TBIP Exited Kindergarten - Grade 12	57.00
Z554	I. TBIP Staffing Units Exited Students [Enroll TBIP Exited] * [TBIP Hr/Stdnt Exited] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 57.00 * 3.000 * 36.00 / 15.00 / 900.00	0.456
A66	J. Total TBIP CIS FTE [TBIP CIS FTE K-6] + [TBIP CIS FTE 7-8] + [TBIP CIS FTE 9-12] + [TBIP CIS FTE Exited] 3.224 + 0.560 + 1.500 + 0.456	5.740

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Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 5.740 * 67,585.00 * 1.09	\$ 422,852.31
Z079	L. TBIP CIS Salary Inc (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [TBIP CIS Salary Maint] ((5.740 * 72,728.00) * (1.09 + 0.00)) - 422,852.31	\$ 32,177.69
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance] 5.740 * 12,000.00	\$ 68,880.00
Z081	N. TBIP CIS Insurance Inc ([Total TBIP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [TBIP CIS Insurance] (5.740 * 12,312.00 * 1.02) - 68,880.00	\$ 3,204.30
Z082	O. TBIP CIS Benefits Maint [TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 422,852.31 * 0.22980	\$ 97,171.46
Z083	P. TBIP CIS Benefits Inc [TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 32,177.69 * 0.22340	\$ 7,188.50
M48	Q. Transitional Bilingual: Total Allocated MSOC [Total MSOC Technology-TBIP] + [Total MSOC Utilities-TBIP] + [Total MSOC Curriculum-TBIP] + [Total MSOC Other Supplies-TBIP] + [Total MSOC Library-TBIP] + [Total MSOC Prof Dvlp-TBIP] + [Total MSOC Facilities-TBIP] + [Total MSOC Districtwide-TBIP] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
Z079pd	R. Professional Learning Days -TBIP 1. Professional Learning Days Salaries (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days] * [Prof Learning Days] (((5.740 * 72,728.00) * (1.09 + 0.00)) / 180.00) * 3.00	\$ 7,583.83
Z083pd	2. Professional Learning Day - Payroll Tax and Benefits [TBIP CIS PD Salary] * [CIS/CAS - Benefits Inc] 7,583.83 * 0.22340	\$ 1,694.23
4165pd	3. Total TBIP Professional Learning Days [TBIP CIS PD Salary] + [TBIP CIS PD Benefits] 7,583.83 + 1,694.23	\$ 9,278.06

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Z085	S. TBIP TOTAL [TBIP CIS Salary Maint] + [TBIP CIS Salary Inc] + [TBIP CIS Insurance] + [TBIP CIS Insurance Inc] + [TBIP CIS Benefits Maint] + [TBIP CIS Benefits Inc] + [TOTAL MSOC -TBIP] + [Total TBIP PD] 422,852.31 + 32,177.69 + 68,880.00 + 3,204.30 + 97,171.46 + 7,188.50 + 0.00 + 9,278.06	\$ 640,752.32
Z476	T. TBIP WithHold Amount [TBIP TOTAL] * [TBIP WithHold Factor] 640,752.32 * 0.0188	\$ 12,046.14
Z477	U. TBIP Net Total [TBIP TOTAL] - [TBIP WithHold Amount] 640,752.32 - 12,046.14	\$ 628,706.18

VI. Highly Capable (HiCap) – Acct 4174

Item Code	Formula Desc	Amount
Z086	A. HiCap Students	223.84
Z087	B. HiCap CIS FTE [HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year] / [HiCap Class Size] / [Instruct Hr/Year] 223.84 * 2.1590 * 36.00 / 15.00 / 900.00	1.289
Z088	C. HiCap CIS Salary Maint [HiCap CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 1.289 * 67,585.00 * 1.09	\$ 94,957.60
Z089	D. HiCap CIS Salary Inc ((([HiCap CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [HiCap CIS Salary Maint]) ((1.289 * 72,728.00) * (1.09 + 0.00)) - 94,957.60	\$ 7,225.97
Z090	E. HiCap CIS Insurance [HiCap CIS FTE] * [Certificated Health Insurance] 1.289 * 12,000.00	\$ 15,468.00
Z091	F. HiCap CIS Insurance Inc ([HiCap CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [HiCap CIS Insurance] (1.289 * 12,312.00 * 1.02) - 15,468.00	\$ 719.57
Z092	G. HiCap CIS Benefits Maint [HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint] 94,957.60 * 0.22980	\$ 21,821.26
Z093	H. HiCap CIS Benefits Inc [HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc] 7,225.97 * 0.22340	\$ 1,614.28
Z094	I. Total MSOC -HiCap [Total MSOC Technology-HiCap] + [Total MSOC Utilities-HiCap] + [Total MSOC Curriculum-HiCap] + [Total MSOC Library-HiCap] + [Total MSOC Other Supplies-HiCap] + [Total MSOC Prof Dvlp-HiCap] + [Total MSOC Facilities-HiCap] + [Total MSOC Districtwide-HiCap] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00

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Z089pd	J. Professional Learning Days - HiCap 1. Professional Learning Days Salaries (((HiCap CIS FTE) * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days] * [Prof Learning Days] (((1.289 * 72,728.00) * (1.09 + 0.00)) / 180.00) * 3.00	\$ 1,703.06
Z093pd	2. Professional Learning Day - Payroll Tax and Benefits [HiCap CIS PD Salary] * [CIS/CAS - Benefits Inc] 1,703.06 * 0.22340	\$ 380.46
4174pd	3. Total HiCap Professional Learning Days [HiCap CIS PD Salary] + [HiCap CIS PD Benefits] 1,703.06 + 380.46	\$ 2,083.52
Z095	K. HiCap TOTAL [HiCap CIS Salary Maint] + [HiCap CIS Salary Inc] + [HiCap CIS Insurance] + [HiCap CIS Insurance Inc] + [HiCap CIS Benefits Maint] + [HiCap CIS Benefits Inc] + [Total MSOC - HiCap] + [Total HiCap PD] 94,957.60 + 7,225.97 + 15,468.00 + 719.57 + 21,821.26 + 1,614.28 + 0.00 + 2,083.52	\$ 143,890.20

VII. School Food Service - Acct 4198

Item Code		Amount
S5	A. Total School Food Service Allocation [Tot Type A Lunches Srvd] + [Tot Rdcd F&R Brfasts Srvd] + [Tot Rdcd Price Bfasts Srvd] + [Tot Rdcd Price K-3 Lnchs Srvd] 0.00 + 20,700.00 + 4,500.00 + 0.00	\$ 25,200.00
S1	B. Total Type A Lunches Served [Est Reimursable Stdnt Lunches Srvd] * [Food Type A Lunch Rate] 0.00 * 0.200000	0.00
S2	C. Total Reduced Free & Reduced Price Breakfasts Served [Est FRPB] * [Free/Red Bfast Rate] 115,000.00 * 0.180000	20,700.00
S3	D. Total Reduced Price Breakfasts Served [Est RPB] * [Rdcd Only Bfast Rate] 15,000.00 * 0.30	4,500.00
S4	E. Total Reduced Price Grade K-3 Lunches Served (S4) [Est RPL K3] * [Rdcd Only Lunch Rate] 0.00 * 0.2000	0.00

VIII. Transportation - Operations - Acct 4199

Item Code		Amount
I4	Total Transportation Operations [Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists] + [In-Lieu-Of Deprec for Contracting Dists] 2,663,942.50 + 0.00	\$ 2,663,942.50

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ENROLLMENT AND STAFF COUNTS

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	330.00	330.00	330.00	330.00
2. Grade 1	415.00	415.00	415.00	415.00
3. Grade 2	317.00	317.00	317.00	317.00
4. Grade 3	315.00	315.00	315.00	315.00
5. Grade 4	329.00	329.00	329.00	329.00
6. Grade 5	306.00	306.00	306.00	306.00
7. Grade 6	322.00	322.00	322.00	322.00
8. Grade 7	308.00	308.00	308.00	308.00
9. Grade 8	341.00	341.00	341.00	341.00
10. Grade 9	340.00	385.00	385.00	385.00
11. Grade 10	345.00	390.00	390.00	390.00
12. Grade 11 (excluding Running Start)	281.00	316.00	316.00	316.00
13. Grade 12 (excluding Running Start)	276.00	301.00	301.00	301.00
14. SUBTOTAL	4,225.00	4,375.00	4,375.00	4,375.00
15. Running Start	117.84	120.00	120.00	120.00
16. Dropout Reengagement Enrollment	34.00	35.00	35.00	35.00
17. ALE Enrollment	100.00	0.00	0.00	0.00
18. TOTAL K-12	4,476.84	4,530.00	4,530.00	4,530.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	347.394	340.000	340.000	340.000
2. General Fund FTE Classified Employees /4	253.983	210.000	210.000	210.000

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SUMMARY OF GENERAL FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	9,867,232	10,000,000	10,404,000	10,612,000
2000 Local Nontax Support	716,000	730,000	745,000	760,000
3000 State, General Purpose	45,027,037	47,500,000	48,174,000	49,138,000
4000 State, Special Purpose	12,492,306	12,456,455	12,705,584	12,959,696
5000 Federal, General Purpose	392,882	400,000	400,000	400,000
6000 Federal, Special Purpose	9,529,939	0	0	0
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	2,970,000	2,850,000	2,850,000	2,850,000
9000 Other Financing Sources	20,000	20,000	20,000	20,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	81,015,396	73,956,455	75,298,584	76,739,696
EXPENDITURES				
00 Regular Instruction	45,198,052	40,000,000	41,000,000	41,000,000
10 Federal Special Purpose Funding	4,654,003	0	0	0
20 Special Education Instruction	12,267,026	11,800,000	12,100,000	12,500,000
30 Vocational Education Instruction	2,747,803	2,300,000	2,300,000	2,400,000
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	5,248,186	4,000,000	4,000,000	4,500,000
70 Other Instructional Programs	263,819	250,000	250,000	250,000
80 Community Services	56,000	80,000	80,000	80,000
90 Support Services	17,931,385	15,500,000	15,500,000	16,000,000
B. TOTAL EXPENDITURES	88,366,274	73,930,000	75,230,000	76,730,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-7,350,877	26,455	68,584	9,696
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	250,000	200,000	200,000	200,000

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SUMMARY OF GENERAL FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	100,000	100,000	100,000	100,000
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	70,000	70,000	70,000	70,000
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.875 Assigned to Contingencies	2,150,000	2,122,411	2,150,000	2,150,000
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	7,600,000	0	576,317	592,901
G.L.890 Unassigned Fund Balance	0	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	3,207,940	3,534,651	2,957,200	3,009,200
F. TOTAL BEGINNING FUND BALANCE	13,377,940	6,027,062	6,053,517	6,122,101
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	200,000	200,000	200,000	200,000
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	100,000	100,000	100,000	100,000
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	70,000	70,000	70,000	70,000
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.875 Assigned to Contingencies	2,122,411	2,150,000	2,150,000	2,150,000
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	576,317	592,901	602,597

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SUMMARY OF GENERAL FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
G.L.890 Unassigned Fund Balance	0	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	3,534,651	2,957,200	3,009,200	3,009,200
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	6,027,062	6,053,517	6,122,101	6,131,797

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

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

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
REVENUES				
100 General Student Body	238,900	240,000	240,000	240,000
200 Athletics	95,000	100,000	100,000	100,000
300 Classes	6,000	6,000	6,000	6,000
400 Clubs	370,500	375,000	375,000	375,000
600 Private Moneys	15,000	15,000	15,000	15,000
A. TOTAL REVENUES	725,400	736,000	736,000	736,000
EXPENDITURES				
100 General Student Body	177,665	180,000	200,000	200,000
200 Athletics	123,335	125,000	130,000	130,000
300 Classes	4,750	5,000	5,000	5,000
400 Clubs	360,000	360,000	375,000	375,000
600 Private Moneys	10,000	10,000	10,000	10,000
B. TOTAL EXPENDITURES	675,750	680,000	720,000	720,000
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	49,650	56,000	16,000	16,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	375,000	424,650	478,650	494,650
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	3,000	3,000	5,000	5,000
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
D. TOTAL BEGINNING FUND BALANCE	378,000	427,650	483,650	499,650
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	424,650	478,650	494,650	510,650
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	3,000	5,000	5,000	5,000
G.L.850 Restricted for Uninsured Risks	0	0	0	0

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	427,650	483,650	499,650	515,650

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	7,595,629	7,500,000	7,600,000	7,650,000
2000 Local Nontax Support	20,000	21,000	21,000	22,000
3000 State, General Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	7,615,629	7,521,000	7,621,000	7,672,000
EXPENDITURES				
Matured Bond Expenditures	3,880,000	3,555,000	3,785,000	4,020,000
Interest on Bonds	3,960,900	3,824,975	3,668,575	3,499,400
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	5,000	10,000	10,000	10,000
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	7,845,900	7,389,975	7,463,575	7,529,400
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-230,270	131,025	157,425	142,600
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	2,850,000	2,619,729	2,750,754	2,908,179
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,850,000	2,619,729	2,750,754	2,908,179
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
G.L.830 Restricted for Debt Service	2,619,729	2,750,754	2,908,179	3,050,779
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	2,619,729	2,750,754	2,908,179	3,050,779

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 CAPITAL PROJECTS FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	0	0	0	0
2000 Local Nontax Support	675,000	200,000	200,000	200,000
3000 State, General Purpose	0	0	0	0
4000 State, Special Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	0	0	0	0
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	675,000	200,000	200,000	200,000
EXPENDITURES				
10 Sites	3,000,000	0	0	0
20 Buildings	55,650,000	400,000	300,000	200,000
30 Equipment	1,150,000	100,000	100,000	100,000
40 Energy	200,000	10,000	10,000	10,000
50 Sales and Lease Expenditures	0	0	0	0
60 Bond Issuance Expenditures	0	0	0	0
90 Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	60,000,000	510,000	410,000	310,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-59,325,000	-310,000	-210,000	-110,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	60,000,000	625,000	115,000	50,000
G.L.862 Committed from Levy Proceeds	0	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	650,000	700,000	900,000	755,000
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	60,650,000	1,325,000	1,015,000	805,000
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	625,000	115,000	50,000	25,000
G.L.862 Committed from Levy Proceeds	0	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	700,000	900,000	755,000	670,000
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,325,000	1,015,000	805,000	695,000

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1100 Local Property Tax	0	0	0	0
1300 Sale of Tax Title Property	0	0	0	0
1400 Local in lieu of Taxes	0	0	0	0
1500 Timber Excise Tax	0	0	0	0
1600 County-Administered Forests	0	0	0	0
1900 Other Local Taxes	0	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0	0
2300 Investment Earnings	15,000	15,000	15,000	15,000
2500 Gifts and Donations	0	0	0	0
2600 Fines and Damages	0	0	0	0
2700 Rentals and Leases	0	0	0	0
2800 Insurance Recoveries	0	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0	0
3600 State Forests	0	0	0	0
4100 Special Purpose-Unassigned	0	0	0	0
4300 Other State Agencies-Unassigned	0	0	0	0
4499 Transportation Reimbursement Depreciation	483,506	500,000	500,000	500,000
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0	0
5400 Federal in lieu of Taxes	0	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0	0
6200 Direct Special Purpose Grants	0	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100 Governmental Entities	0	0	0	0
8500 NonFederal ESD	0	0	0	0
9100 Sale of Bonds	0	0	0	0
9300 Sale of Equipment	20,000	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
9400 Compensated Loss of Fixed Assets	0	0	0	0
9500 Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	518,506	515,000	515,000	515,000
EXPENDITURES				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	2,000,000	500,000	500,000	500,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal - formerly Act 84	0	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	2,000,000	500,000	500,000	500,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-1,481,494	15,000	15,000	15,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	1,705,000	223,506	238,506	253,506
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	1,705,000	223,506	238,506	253,506
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	223,506	255,000	270,000	285,000
G.L.830 Restricted for Debt Service	0	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2022-2023 Current	2023-2024 Forecast	2024-2025 Forecast	2025-2026 Forecast
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	223,506	238,506	253,506	268,506

1/ Includes interest portion of purchase contracts.

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