

Franklin Pierce School District No.402

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	127,069,416	847,190	9,504,391	5,451,783	1,110,126
Total Appropriation (Expenditures)	138,524,625	871,175	9,428,352	72,037,000	1,350,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-11,455,209	-23,985	76,039	-66,585,217	-239,874
Beginning Total Fund Balance	19,000,000	420,055	3,261,537	77,230,353	522,359
Ending Total Fund Balance	7,544,791	396,070	3,337,576	10,645,136	282,485

SECTION B: EXCESS LEVIES FOR 2021 COLLECTION

Excess levies approved by voters for 2021 collection	21,000,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	8,000,000	0	0	0	0
Net excess levy amount for 2021 collection after rollback	13,000,000	XXXX	9,070,000	2,350,000	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.

Franklin Pierce School District No.402

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	7,814.70		7,929.00		7,890.00	
FTE Certificated Employees	596.457		603.967		612.750	
FTE Classified Employees	360.898		366.088		397.405	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	121,543,997		133,676,657		127,069,416	
Total Expenditures	122,162,753		138,973,934		138,524,625	
Total Beginning Fund Balance	21,174,663		19,194,553		19,000,000	
Total Ending Fund Balance	20,555,907		13,897,276		7,544,791	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	58,747,020	48.09	67,402,478	48.50	67,385,692	48.65
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	19,060,144	15.60	20,720,288	14.91	20,846,060	15.05
Vocational Instruction	4,153,092	3.40	4,118,169	2.96	4,270,461	3.08
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	12,249,315	10.03	11,687,643	8.41	12,316,784	8.89
Other Instructional Programs	362,119	0.30	2,947,823	2.12	2,212,415	1.60
Community Services	818,869	0.67	138,192	0.10	769,946	0.56
Support Services	26,772,195	21.92	31,959,341	23.00	30,723,267	22.18
Total - Program Groups	122,162,753	100.00	138,973,934	100.00	138,524,625	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	67,298,825	55.09	77,403,167	55.70	77,123,006	55.67
Teaching Support	16,406,785	13.43	17,114,309	12.31	18,001,662	13.00
Other Supportive Activities	22,141,179	18.12	25,462,012	18.32	24,363,721	17.59
Building Administration	8,278,579	6.78	9,412,546	6.77	9,567,371	6.91
Central Administration	7,834,801	6.41	9,581,900	6.89	9,468,865	6.84
Total - Activity Groups	122,162,753	100.00	138,973,934	100.00	138,524,625	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	51,343,201	42.03	56,052,987	40.33	56,801,605	41.00
Classified Salaries	20,768,533	17.00	22,629,341	16.28	23,123,744	16.69

Franklin Pierce School District No.402

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
Employee Benefits and Payroll Taxes	27,836,212	22.79	31,404,847	22.60	32,415,902	23.40
Supplies, Instructional Resources and Noncapitalized Items	6,299,146	5.16	10,675,965	7.68	10,417,906	7.52
Purchased Services	14,385,487	11.78	13,713,779	9.87	13,254,383	9.57
Travel	568,399	0.47	353,480	0.25	358,550	0.26
Capital Outlay	961,775	0.79	4,143,535	2.98	2,152,535	1.55
Total - Objects	122,162,753	100.00	138,973,934	100.00	138,524,625	100.00

Franklin Pierce School District No.402

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2018-2019	Budget 2/ 2019-2020	Budget 3/ 2020-2021
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	635.00	628.00	569.00
2. Grade 1	611.20	619.00	576.00
3. Grade 2	611.60	606.00	610.00
4. Grade 3	621.70	603.00	596.00
5. Grade 4	623.36	618.00	637.00
6. Grade 5	652.31	621.00	651.00
7. Grade 6	648.61	640.00	619.00
8. Grade 7	639.38	651.00	632.00
9. Grade 8	588.44	642.00	647.00
10. Grade 9	548.44	594.00	649.00
11. Grade 10	563.16	566.00	582.00
12. Grade 11 (excluding Running Start)	473.86	531.00	488.00
13. Grade 12 (excluding Running Start)	478.08	495.00	502.00
14. SUBTOTAL	7,695.14	7,814.00	7,758.00
15. Running Start	119.56	115.00	132.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	0.00	0.00	0.00
18. TOTAL K-12	7,814.70	7,929.00	7,890.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	596.457	612.950	612.750
2. General Fund FTE Classified Employees /4	360.898	366.088	397.405

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.

Franklin Pierce School District No.402

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	12,449,680	14,149,981	12,946,977
2000 Local Nontax Support	1,157,928	920,000	831,000
3000 State, General Purpose	71,935,067	77,454,541	74,334,454
4000 State, Special Purpose	25,541,075	26,313,097	24,726,762
5000 Federal, General Purpose	58,495	64,060	75,000
6000 Federal, Special Purpose	10,319,190	14,770,478	14,150,723
7000 Revenues from Other School Districts	526	500	500
8000 Revenues from Other Entities	82,037	4,000	4,000
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	121,543,997	133,676,657	127,069,416
EXPENDITURES			
00 Regular Instruction	58,747,020	67,402,478	67,385,692
10 Federal Stimulus	0	0	0
20 Special Education Instruction	19,060,144	20,720,288	20,846,060
30 Vocational Education Instruction	4,153,092	4,118,169	4,270,461
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	12,249,315	11,687,643	12,316,784
70 Other Instructional Programs	362,119	2,947,823	2,212,415
80 Community Services	818,869	138,192	769,946
90 Support Services	26,772,195	31,959,341	30,723,267
B. TOTAL EXPENDITURES	122,162,753	138,973,934	138,524,625
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)	-618,757	-5,297,277	-11,455,209
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	4,885,710	2,375,000	2,375,000
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	848,093	562,919	630,000
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue		750,000	850,000
G.L.830 Restricted for Debt Service	2,158,800	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Franklin Pierce School District No.402

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	30,129	20,000	10,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	2,100,000	2,319,292	2,500,000
G.L.884 Assigned to Other Capital Projects	500,000	2,500,000	1,750,000
G.L.888 Assigned to Other Purposes	4,640,288	3,720,245	3,937,903
G.L.890 Unassigned Fund Balance	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy		6,947,097	6,947,097
F. TOTAL BEGINNING FUND BALANCE	21,174,663	19,194,553	19,000,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	3,014,175	2,000,000	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	280,848	500,000	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	732,205	500,000	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	25,650	10,000	0
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	3,500,000	1,319,292	0
G.L.884 Assigned to Other Capital Projects	2,800,000	1,500,000	1,544,791
G.L.888 Assigned to Other Purposes	4,094,899	1,317,984	0
G.L.890 Unassigned Fund Balance	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	6,108,129	6,750,000	6,000,000
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	20,555,907	13,897,276	7,544,791

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

Franklin Pierce School District No.402

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.

Franklin Pierce School District No.402

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
LOCAL TAXES			
1100 Local Property Tax	12,449,624	14,149,819	12,946,753
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	56	162	224
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	12,449,680	14,149,981	12,946,977
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	12,466	20,000	10,000
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	0	0	0
2173 Summer School Tuition and Fees	2,360	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	56,926	55,000	65,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	10,283	0	6,000
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	24,107	40,000	40,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	133,717	152,000	152,000
2300 Investment Earnings	551,236	400,000	300,000
2400 Interfund Loan Interest Earnings	411	0	0
2450 Other Interest Earnings	XXXXX	XXXXX	0
2500 Gifts and Donations	15,585	15,000	15,000
2600 Fines and Damages	10,004	10,000	10,000
2700 Rentals and Leases	1,840	4,000	3,000
2800 Insurance Recoveries	66,874	24,000	30,000
2900 Local Support Nontax, Unassigned	272,118	200,000	200,000
2910 E-Rate	0	0	0
2998 Local School Food Services-non NSLP	XXXXX	XXXXX	0
2000 TOTAL LOCAL SUPPORT NONTAX	1,157,928	920,000	831,000

Franklin Pierce School District No.402

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
STATE, GENERAL PURPOSE			
3100 Apportionment	64,255,479	69,658,910	67,277,521
3121 Special Education--General Apportionment	2,321,810	2,296,640	2,295,388
3300 Local Effort Assistance	5,357,777	5,498,991	4,761,545
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	71,935,067	77,454,541	74,334,454
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	10,236,176	10,402,888	10,250,051
4122 Special Ed-Infants and Toddlers-State	618,011	610,911	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	5,630,649	6,235,709	6,296,514
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	1,256,534	1,076,818	1,197,550
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	1,364,472	1,454,661	1,518,670
4174 Highly Capable	136,373	229,063	232,897
4188 Childcare	0	0	0
4198 School Food Services	116,905	75,080	75,080
4199 Transportation--Operations	5,227,698	4,800,000	4,500,000
4300 Other State Agencies, Unassigned	954,256	800,000	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 Speical and Pilot Programs--Other State Agencies	0	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	0	627,967	656,000
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	25,541,075	26,313,097	24,726,762
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	53,069	58,000	70,000

Franklin Pierce School District No.402

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
5300 Impact Aid, Maintenance and Operation	0	1,000	0
5329 Impact Aid, Special Education Funding	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	5,426	5,060	5,000
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	58,495	64,060	75,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6121 Special Education--Medicaid Reimbursement	0	100,000	100,000
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124 Special Education--Supplemental	2,118,973	2,245,700	2,045,000
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	90,307	30,000	30,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	1,713,164	2,354,221	2,489,190
6152 School Improve, Fed Other Title Grants under ESEA, Fed	634,264	484,390	463,192
6153 Migrant ESEA Migrant, Federal	0	0	0
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	50,335	100,000	112,825
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	43,212	10,000	100,000
6198 School Food Services	4,109,382	4,026,004	4,035,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6224 Special Education--Supplemental	0	0	0

Franklin Pierce School District No.402

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
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	760,261	838,570	865,000
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	154,520	140,000	140,000
6276 Targeted Assistance	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	74,668	3,652,049	3,100,000
6310 Medicaid Administrative Match	50,788	250,000	100,000
6318 Federal Stimulus--Competitive Grants	XXXXX	0	0
6321 Special Education--Medicaid Reimbursement	173,022	200,000	200,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	10,236	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

Franklin Pierce School District No.402

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	336,058	339,544	370,516
6000 TOTAL FEDERAL, SPECIAL PURPOSE	10,319,190	14,770,478	14,150,723
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	526	500	500
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	526	500	500
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	1,367	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	80,670	4,000	4,000
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

Franklin Pierce School District No.402

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
8000 TOTAL REVENUES FROM OTHER ENTITES	82,037	4,000	4,000
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	XXXXX	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	121,543,997	133,676,657	127,069,416

Franklin Pierce School District No.402

EXPENDITURE BY PROGRAM

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REGULAR INSTRUCTION			
01 Basic Education	58,747,020	67,402,478	67,385,692
02 Alternative Learning Experience	0	0	0
03 Basic Education - Dropout Reengagement	0	0	0
00 TOTAL REGULAR INSTRUCTION	58,747,020	67,402,478	67,385,692
FEDERAL STIMULUS			
18 Federal Stimulus - Competitive Grants	XXXXX	0	0
10 TOTAL FEDERAL STIMULUS	0	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	16,396,520	17,882,418	18,819,703
22 Special Education, Infants and Toddlers, State	585,206	610,000	0
24 Special Education, Supplemental, Federal	2,078,418	2,227,870	2,026,357
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	0	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	19,060,144	20,720,288	20,846,060
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	3,442,019	3,435,604	3,576,631
34 Middle School Career and Technical Education, State	624,504	682,565	663,830
38 Vocational, Federal	86,569	0	30,000
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	4,153,092	4,118,169	4,270,461
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0
47 Skill Center-Facility Upgrades	0	XXXXX	XXXXX
47 Skill Center - Facility Upgrades	XXXXX	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTRUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,710,679	1,684,412	2,232,680
52 Other Title Grants under ESEA-Federal	619,327	354,636	409,898
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	5,719,413	5,553,686	5,415,582

Franklin Pierce School District No.402

EXPENDITURE BY PROGRAM

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
56 State Institutions, Centers and Homes, Delinquent	0	0	0
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	1,139,125	996,520	1,086,232
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	767,964	820,210	844,090
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	48,250	30,000	42,600
65 Transitional Bilingual, State	2,092,036	2,108,179	2,145,702
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	152,520	140,000	140,000
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	12,249,315	11,687,643	12,316,784
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	89,353	92,359	266,879
75 Professional Development, State	0	0	XXXXX
76 Targeted Assistance, Federal	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	272,766	2,855,464	1,945,536
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	362,119	2,947,823	2,212,415
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Child Care	624,955	0	638,538
89 Other Community Services	193,914	138,192	131,408
80 TOTAL COMMUNITY SERVICES	818,869	138,192	769,946
SUPPORT SERVICES			
97 District-wide Support	17,008,864	22,165,173	20,715,210
98 School Food Services	4,466,177	4,556,233	4,594,749
99 Pupil Transportation	5,297,154	5,237,935	5,413,308
90 TOTAL SUPPORT SERVICES	26,772,195	31,959,341	30,723,267
TOTAL PROGRAM EXPENDITURES	122,162,753	138,973,934	138,524,625

Franklin Pierce School District No.402

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	67,385,692	133,950		38,745,983	5,331,331	16,603,238	3,627,440	2,745,900	162,850	35,000
02 ALE	0	0		0	0	0	0	0	0	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	67,385,692	133,950		38,745,983	5,331,331	16,603,238	3,627,440	2,745,900	162,850	35,000
18 Federal Stimulus - Competitive Grants	0	0	0	0	0	0	0	0	0	0
TOTAL FEDERAL STIMULUS	0	0	0	0	0	0	0	0	0	0
21 Sp Ed, Sup, St	18,819,703	25,000		8,806,355	3,685,079	5,710,694	187,450	373,125	32,000	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	2,026,357	0		1,000	28,661	18,696	0	1,975,000	3,000	0
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	20,846,060	25,000		8,807,355	3,713,740	5,729,390	187,450	2,348,125	35,000	0
31 Voc, Basic, St	3,576,631	8,100		2,056,926	186,599	870,106	305,600	121,100	28,200	0
34 MidSchCar/Tec	663,830	1,100		283,508	0	115,322	239,900	11,000	13,000	0
38 Voc, Fed	30,000	0		0	0	0	30,000	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0

Franklin Pierce School District No.402

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
TOTAL VOCATIONAL EDUCATION INSTRUCTION	4,270,461	9,200		2,340,434	186,599	985,428	575,500	132,100	41,200	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	2,232,680	10,000		1,033,478	255,994	518,208	230,000	150,000	35,000	0
52 Other Title Grants under ESEA -Federal	409,898	0	0	242,752	0	87,146	10,000	70,000	0	0
53 ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	5,415,582	0		2,634,676	883,108	1,597,798	250,000	50,000	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
58 Sp/Plt Pgm, St	1,086,232	0		832,144	0	194,088	50,000	5,000	5,000	0
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	844,090	20,000		0	530,823	293,267	0	0	0	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	42,600	0		0	0	0	12,000	20,600	10,000	0
65 Tran Biling, St	2,145,702	0		1,121,354	360,875	663,473	0	0	0	0
67 Ind Ed, Fd,	0	0		0	0	0	0	0	0	0

Franklin Pierce School District No.402

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
68 Ind Ed, Fd, ED	140,000	0		0	0	0	0	140,000	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	12,316,784	30,000	0	5,864,404	2,030,800	3,353,980	552,000	435,600	50,000	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	0	0		0	0	0	0	0	0	0
74 Highly Capable	266,879	0		196,593	0	70,286	0	0	0	0
76 Target Asst, Fed	0	0		0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	1,945,536	0		80,091	131,604	83,841	1,650,000	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	2,212,415	0		276,684	131,604	154,127	1,650,000	0	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	638,538	11,350		0	400,578	226,610	0	0	0	0
89 Othr Comm Srv	131,408	10,000	0	0	83,184	30,224	8,000	0	0	0
TOTAL COMMUNITY SERVICES	769,946	21,350	0	0	483,762	256,834	8,000	0	0	0
97 Distwide Suppt	20,715,210	5,500	0	766,745	7,131,971	3,006,301	997,700	6,708,958	59,500	2,038,535
98 Schl Food Serv	4,594,749	0	-50,000	0	1,348,250	926,983	2,229,316	123,200	7,000	10,000
99 Pupil Transp	5,413,308	0	-175,000	0	2,765,687	1,399,621	590,500	760,500	3,000	69,000
TOTAL SUPPORT SERVICES	30,723,267	5,500	-225,000	766,745	11,245,908	5,332,905	3,817,516	7,592,658	69,500	2,117,535

Franklin Pierce School District No.402

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
OBJECT TOTALS	138,524,625	225,000	-225,000	56,801,605	23,123,744	32,415,902	10,417,906	13,254,383	358,550	2,152,535

Franklin Pierce School District No.402

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
(0) Debit Transfers	368,575	XXXXX	238,825	XXXXX	225,000	XXXXX
(1) Credit Transfers	-368,575	XXXXX	-238,825	XXXXX	-225,000	XXXXX
(2) Certificated Salaries	51,343,201	42.03	56,052,987	40.33	56,801,605	41.00
(3) Classified Salaries	20,768,533	17.00	22,629,341	16.28	23,123,744	16.69
(4) Employee Benefits and Payroll Taxes	27,836,212	22.79	31,404,847	22.60	32,415,902	23.40
(5) Supplies and Materials	6,299,146	5.16	10,675,965	7.68	10,417,906	7.52
(7) Purchased Services	14,385,487	11.78	13,713,779	9.87	13,254,383	9.57
(8) Travel	568,399	0.47	353,480	0.25	358,550	0.26
(9) Capital Outlay	961,775	0.79	4,143,535	2.98	2,152,535	1.55
TOTAL EXPENDITURES	122,162,753	100.00	138,973,934	100.00	138,524,625	100.00

Franklin Pierce School District No.402

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	65,602,380	53.70	74,048,106	53.28	74,706,368	53.93
28 Extracur	1,696,445	1.39	2,355,061	1.69	2,416,638	1.74
29 Pmt to SD	0	0.00	1,000,000	0.72	0	0.00
TOTAL TEACHING ACTIVITIES	67,298,825	55.09	77,403,167	55.70	77,123,006	55.67
TEACHING SUPPORT						
22 Lrn Resrc	1,305,671	1.07	1,396,882	1.01	1,458,820	1.05
24 Guid/Coun	3,441,274	2.82	3,739,718	2.69	4,058,633	2.93
25 Pupil M/S	1,287,423	1.05	1,482,973	1.07	1,217,967	0.88
26 Health	5,020,294	4.11	5,552,349	4.00	5,730,863	4.14
31 InstProDev	4,029,176	3.30	3,739,862	2.69	4,410,370	3.18
32 Inst Tech	2,271	0.00	11,000	0.01	14,000	0.01
33 Curriculum	1,320,676	1.08	1,191,525	0.86	1,111,009	0.80
34 Prof Lrng St	202,583	0.17	0	0.00	0	0.00
TOTAL TEACHING SUPPORT	16,406,785	13.43	17,114,309	12.31	18,001,662	13.00
OTHER SUPPORT ACTIVITIES						
42 Food	1,962,780	1.61	2,017,544	1.45	2,096,516	1.51
44 Operation	2,222,245	1.82	2,303,910	1.66	2,255,544	1.63
49 Transfers	-38,939	-0.03	-31,650	-0.02	-50,000	-0.04
52 Operation	4,275,419	3.50	3,895,311	2.80	4,050,406	2.92
53 Maintnce	725,416	0.59	833,970	0.60	771,742	0.56
56 Insurance	108,455	0.09	108,000	0.08	165,000	0.12
59 Transfers	-329,635	-0.27	-207,175	-0.15	-175,000	-0.13
62 Grnd Mnt	309,486	0.25	421,689	0.30	477,652	0.34
63 Oper Bldg	3,058,926	2.50	2,985,906	2.15	5,333,683	3.85
64 Maintnce	1,487,234	1.22	1,766,489	1.27	1,609,488	1.16
65 Utilities	1,401,184	1.15	1,531,000	1.10	1,638,170	1.18
67 Bldg Secu	4,129,674	3.38	6,640,742	4.78	2,566,558	1.85
68 Insurance	739,754	0.61	898,000	0.65	1,000,000	0.72
72 Info Sys	1,879,395	1.54	2,074,111	1.49	2,399,666	1.73
73 Printing	0	0.00	0	0.00	0	0.00
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	102,142	0.08	110,973	0.08	110,888	0.08
83 Interest	0	0.00	0	0.00	0	0.00

Franklin Pierce School District No.402

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
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	107,643	0.09	113,192	0.08	113,408	0.08
TOTAL OTHER SUPPORT ACTIVITIES	22,141,179	18.12	25,462,012	18.32	24,363,721	17.59
UNIT ADMINISTRATION						
23 Princ Off	8,278,579	6.78	9,412,546	6.77	9,567,371	6.91
TOTAL UNIT ADMINISTRATION	8,278,579	6.78	9,412,546	6.77	9,567,371	6.91
CENTRAL ADMINISTRATION						
11 Bd of Dir	177,958	0.15	181,893	0.13	179,619	0.13
12 Supt Off	618,783	0.51	657,040	0.47	750,966	0.54
13 Busns Off	705,258	0.58	847,819	0.61	858,901	0.62
14 HR	1,420,312	1.16	2,880,820	2.07	2,547,840	1.84
15 Pblc Rltn	192,795	0.16	228,727	0.16	246,171	0.18
21 Supv Inst	3,059,881	2.50	2,961,379	2.13	2,987,911	2.16
41 Supervisn	356,353	0.29	276,429	0.20	300,689	0.22
51 Supervisn	517,500	0.42	607,829	0.44	601,160	0.43
61 Supv Bldg	785,962	0.64	939,964	0.68	995,608	0.72
TOTAL CENTRAL ADMINISTRATION	7,834,801	6.41	9,581,900	6.89	9,468,865	6.84
TOTAL EXPENDITURES	122,162,753	100.00	138,973,934	100.00	138,524,625	100.00

Franklin Pierce School District No. 402

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	477.700	77.96	148.554	37.44
28 Extracurricular	1.000	0.16	0.980	0.25
TOTAL TEACHING ACTIVITIES	478.700	78.12	149.534	37.68
TEACHING SUPPORT				
22 Learning Resources	11.000	1.80	3.125	0.79
24 Guidance and Counseling	31.400	5.12	6.641	1.67
25 Pupil Management and Safety	0.000	0.00	11.214	2.83
26 Health/Related Services	28.400	4.63	9.608	2.42
31 InstProDev	12.750	2.08	0.000	0.00
33 Curriculum	2.750	0.45	0.000	0.00
TOTAL TEACHING SUPPORT	86.300	14.08	30.588	7.71
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	26.640	6.71
52 Operations	XXXXX	XXXXX	37.252	9.39
53 Maintenance	XXXXX	XXXXX	5.152	1.30
62 Grounds--Maintenance	XXXXX	XXXXX	4.000	1.01
63 Operation of Buildings	XXXXX	XXXXX	40.509	10.21
64 Maintenance	XXXXX	XXXXX	8.729	2.20
67 Building Security	XXXXX	XXXXX	4.642	1.17
72 Information Systems	0.000	0.00	15.000	3.78
75 Motor Pool	0.000	0.00	0.500	0.13
91 Public Activities	XXXXX	XXXXX	1.000	0.25
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	143.424	36.14
UNIT ADMINISTRATION				
23 Principal's Office	38.000	6.20	33.325	8.40
TOTAL UNIT ADMINISTRATION	38.000	6.20	33.325	8.40
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.16	2.188	0.55
13 Business Office	0.000	0.00	5.225	1.32
14 Human Resources	1.000	0.16	11.617	2.93
15 Public Relations	0.000	0.00	1.038	0.26

Franklin Pierce School District No. 402

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
21 Supervision - Instruction	7.750	1.26	8.102	2.04
41 Supervision - Nutrition Services	0.000	0.00	2.038	0.51
51 Supervision - Transportation	0.000	0.00	3.592	0.91
61 Supervision - Building	0.000	0.00	6.134	1.55
TOTAL CENTRAL ADMINISTRATION	9.750	1.59	39.934	10.06
TOTAL FTE STAFF	612.750	100.00	396.805	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.

Franklin Pierce School District No.402

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES			
100 General Student Body	251,038	402,100	399,990
200 Athletics	122,865	215,200	225,700
300 Classes	26,018	50,500	53,500
400 Clubs	67,698	124,550	142,200
600 Private Moneys	11,066	25,800	25,800
A. TOTAL REVENUES	478,685	818,150	847,190
EXPENDITURES			
100 General Student Body	176,777	398,150	393,750
200 Athletics	154,963	251,000	251,000
300 Classes	21,286	56,100	56,100
400 Clubs	70,969	132,825	144,525
600 Private Moneys	11,422	25,800	25,800
B. TOTAL EXPENDITURES	435,417	863,875	871,175
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	43,268	-45,725	-23,985
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	348,588	377,743	420,055
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	348,588	377,743	420,055
E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	391,856	332,018	396,070
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	391,856	332,018	396,070

Franklin Pierce School District No.402

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

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

Franklin Pierce School District No.402

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	9,196,330	9,631,846	9,479,391
2000 Local Nontax Support	39,264	25,000	25,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	9,235,594	9,656,846	9,504,391
EXPENDITURES			
Matured Bond Expenditures	2,330,000	3,080,000	3,410,000
Interest on Bonds	6,158,800	6,097,252	6,008,352
Interfund Loan Interest	0	0	0
Bond Transfer Fees	776	10,000	10,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	8,489,576	9,187,252	9,428,352
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	746,018	469,594	76,039
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	1,824,760	2,320,973	3,261,537
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	1,824,760	2,320,973	3,261,537
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.830 Restricted for Debt Service	2,570,778	2,320,973	3,337,576
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	469,594	0

Franklin Pierce School District No.402

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	2,570,778	2,790,567	3,337,576

Franklin Pierce School District No.402

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
LOCAL TAXES			
1100 Local Property Taxes	9,196,178	9,631,685	9,479,197
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	152	161	194
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	9,196,330	9,631,846	9,479,391
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	39,264	25,000	25,000
2450 Other Interest Earnings	XXXXX	XXXXX	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	39,264	25,000	25,000
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)	XXXXX	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	9,235,594	9,656,846	9,504,391

Franklin Pierce School District No.402

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	1,765,263	1,913,704	2,208,783
2000 Local Nontax Support	3,948,464	2,963,700	1,943,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	1,864,766	0	1,300,000
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	7,578,492	4,877,404	5,451,783
EXPENDITURES			
10 Sites	126,163	0	0
20 Buildings	21,692,555	66,826,000	69,387,000
30 Equipment	306,164	1,150,000	2,650,000
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	XXXXX	0	0
B. TOTAL EXPENDITURES	26,457,924	67,976,000	72,037,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-18,879,432	-63,098,596	-66,585,217
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	102,466	2,000,000	2,000,000
G.L.863 Restricted from State Proceeds	0	0	1,300,000

Franklin Pierce School District No.402

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	1,925,417	2,000,000	200,000
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	151,477,331	128,540,828	73,730,353
G.L.890 Unassigned Fund Balance	134,452,073	0	0
F. TOTAL BEGINNING FUND BALANCE	153,505,214	132,540,828	77,230,353
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	173,709	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	134,452,073	69,442,232	10,645,136
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	134,625,782	69,442,232	10,645,136

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

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

3/ Line H must be equal to or greater than all restricted fund balances.

Franklin Pierce School District No.402

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
LOCAL TAXES			
1100 Local Property Tax	1,765,233	1,913,671	2,208,733
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	30	33	50
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	1,765,263	1,913,704	2,208,783
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	3,404,195	2,035,700	1,514,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	XXXXX	XXXXX	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	34,132	25,000	25,000
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	244,494	403,000	204,000
2910 E-Rate	265,642	500,000	200,000
2000 TOTAL LOCAL NONTAX SUPPORT	3,948,464	2,963,700	1,943,000
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	1,864,766	0	1,300,000
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	1,864,766	0	1,300,000
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0

Franklin Pierce School District No.402

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
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			
6140 Impact Aid-Construction	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6240 Impact Aid-Construction	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6340 Impact Aid-Construction	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	XXXXX	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	7,578,492	4,877,404	5,451,783

Franklin Pierce School District No.402

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
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	10,718	2,000	2,000
2450 Other Interest Earnings	XXXXX	XXXXX	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	451,944	450,000	400,000
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	330,155	0	708,126
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9901 Transfers (local resources)	XXXXX	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	792,817	452,000	1,110,126

Franklin Pierce School District No.402

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	792,817	452,000	1,110,126
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	982,689	600,000	1,350,000
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	411	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	983,100	600,000	1,350,000
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)	-190,283	-148,000	-239,874
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	756,688	539,560	522,359
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
H. TOTAL BEGINNING FUND BALANCE	756,688	539,560	522,359
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	566,405	391,560	282,485
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

Franklin Pierce School District No.402

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	566,405	391,560	282,485

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.