

Ferndale School District No.502
FISCAL YEAR 2023-2024

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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 to the Board of Directors

07/25/2023
Budget Adoption Date

7/26/2023
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, 2023 through August 31, 2024.

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

7/26/2023
Signed Date

DocuSigned by:
Lee Wazlak
Lee Wazlak
OSPI Representative

8/2/2023
Signed Date

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	85,973,994	786,623	7,625,092	17,704,891	1,013,865
Total Appropriation (Expenditures)	91,587,560	779,823	7,409,975	26,000,000	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	-5,613,565	6,800	215,117	-8,295,109	-986,135
Beginning Total Fund Balance	10,105,595	489,018	3,400,000	15,373,167	2,702,000
Ending Total Fund Balance	4,492,029	495,818	3,615,117	7,078,058	1,715,865
SECTION B: EXCESS LEVIES FOR 2024 COLLECTION					
Excess levies approved by voters for 2024 collection	12,000,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2024 collection after rollback	12,000,000	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 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	4,367.41		4,476.84		4,612.97	
FTE Certificated Employees	338.491		347.394		355.117	
FTE Classified Employees	200.092		253.983		266.342	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	76,033,414		81,015,396		85,973,994	
Total Expenditures	79,488,564		88,366,274		91,587,560	
Total Beginning Fund Balance	18,040,029		13,377,940		10,105,595	
Total Ending Fund Balance	14,584,878		6,027,062		4,492,029	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	39,477,882	49.66	45,198,052	51.15	46,352,453	50.61
Federal Special Purpose Funding	5,905,219	7.43	4,654,003	5.27	795,742	0.87
Special Education Instruction	11,030,530	13.88	12,267,026	13.88	14,818,335	16.18
Vocational Instruction	2,579,981	3.25	2,747,803	3.11	3,051,357	3.33
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	5,377,287	6.76	5,248,186	5.94	6,596,817	7.20
Other Instructional Programs	204,970	0.26	263,819	0.30	280,882	0.31
Community Services	7,718	0.01	56,000	0.06	0	0.00
Support Services	14,904,978	18.75	17,931,385	20.29	19,691,974	21.50
Total - Program Groups	79,488,564	100.00	88,366,274	100.00	91,587,560	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	45,372,989	57.08	53,281,130	60.30	54,712,232	59.74
Teaching Support	11,267,175	14.17	10,429,091	11.80	10,980,727	11.99
Other Supportive Activities	12,121,839	15.25	14,128,548	15.99	14,992,490	16.37
Building Administration	5,052,060	6.36	5,282,422	5.98	4,843,539	5.29
Central Administration	5,441,096	6.85	5,245,083	5.94	6,058,572	6.62
Total - Activity Groups	79,488,564	100.00	88,366,274	100.00	91,587,560	100.00

Ferndale School District No.502

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	34,353,351	43.22	36,396,080	41.19	37,850,246	41.33
Classified Salaries	13,137,842	16.53	13,932,085	15.77	15,823,690	17.28
Employee Benefits and Payroll Taxes	18,397,795	23.15	19,755,950	22.36	19,645,206	21.45
Supplies, Instructional Resources and Noncapitalized Items	5,942,984	7.48	8,168,253	9.24	7,690,555	8.40
Purchased Services	6,771,214	8.52	9,922,691	11.23	10,022,848	10.94
Travel	67,472	0.08	56,215	0.06	79,515	0.09
Capital Outlay	817,907	1.03	135,000	0.15	475,500	0.52
Total - Objects	79,488,564	100.00	88,366,274	100.00	91,587,560	100.00

Ferndale School District No.502

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2021-2022	Budget 2/ 2022-2023	Budget 3/ 2023-2024
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	410.58	330.00	336.79
2. Grade 1	312.80	415.00	415.47
3. Grade 2	311.26	317.00	354.07
4. Grade 3	320.24	315.00	343.19
5. Grade 4	300.50	329.00	319.90
6. Grade 5	317.10	306.00	341.85
7. Grade 6	306.73	322.00	316.57
8. Grade 7	337.81	308.00	339.76
9. Grade 8	333.69	341.00	333.52
10. Grade 9	348.72	340.00	357.95
11. Grade 10	295.30	345.00	353.84
12. Grade 11 (excluding Running Start)	265.24	281.00	302.10
13. Grade 12 (excluding Running Start)	249.22	276.00	257.34
14. SUBTOTAL	4,109.19	4,225.00	4,372.35
15. Running Start	100.77	117.84	90.66
16. Dropout Reengagement Enrollment	40.19	34.00	37.96
17. ALE Enrollment	117.26	100.00	112.00
18. TOTAL K-12	4,367.41	4,476.84	4,612.97
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	338.49	347.39	355.117
2. General Fund FTE Classified Employees /4	200.09	253.98	266.342

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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	8,409,005	9,867,232	11,526,246
2000 Local Nontax Support	608,330	716,000	695,000
3000 State, General Purpose	41,141,621	45,027,037	47,033,277
4000 State, Special Purpose	12,927,652	12,492,306	15,195,624
5000 Federal, General Purpose	468,431	392,882	392,000
6000 Federal, Special Purpose	11,871,907	9,529,939	7,791,847
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	127,701	2,970,000	3,120,000
9000 Other Financing Sources	478,767	20,000	220,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	76,033,414	81,015,396	85,973,994
EXPENDITURES			
00 Regular Instruction	39,477,882	45,198,052	46,352,453
10 Federal Special Purpose Funding	5,905,219	4,654,003	795,742
20 Special Education Instruction	11,030,530	12,267,026	14,818,335
30 Vocational Education Instruction	2,579,981	2,747,803	3,051,357
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	5,377,287	5,248,186	6,596,817
70 Other Instructional Programs	204,970	263,819	280,882
80 Community Services	7,718	56,000	0
90 Support Services	14,904,978	17,931,385	19,691,974
B. TOTAL EXPENDITURES	79,488,564	88,366,274	91,587,560
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)	-3,455,150	-7,350,877	-5,613,565
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	242,068	250,000	250,000
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0

Ferndale School District No.502

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	2,150,000	2,150,000	2,150,000
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	5,417,143	7,600,000	4,000,944
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
F. TOTAL BEGINNING FUND BALANCE	18,040,029	13,377,940	10,105,595
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	231,188	200,000	150,000
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
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	531,580	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.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	2,150,000	2,122,411	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	7,491,795	0	508,531
G.L.890 Unassigned Fund Balance	902,376	0	0

Ferndale School District No.502

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.891 Unassigned to Minimum Fund Balance Policy	3,207,940	3,534,651	3,663,498
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	14,584,878	6,027,062	4,492,029

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 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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Tax	8,408,233	9,866,343	11,525,078
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	772	888	1,167
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	8,409,005	9,867,232	11,526,246
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	10,937	17,000	30,000
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	94,960	80,000	0
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	31,891	20,000	32,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	12,668	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	38,847	56,000	40,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	3,238	100,000	200,000
2300 Investment Earnings	124,154	200,000	150,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	9,311	0	0
2500 Gifts and Donations	79,841	35,000	35,000
2600 Fines and Damages	2,271	13,000	13,000
2700 Rentals and Leases	175,080	100,000	100,000
2800 Insurance Recoveries	11,200	0	0
2900 Local Support Nontax, Unassigned	11,104	50,000	50,000
2910 E-Rate	2,828	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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
2000 TOTAL LOCAL SUPPORT NONTAX	608,330	716,000	695,000
STATE, GENERAL PURPOSE			
3100 Apportionment	39,816,237	43,638,350	45,473,816
3121 Special Education--General Apportionment	1,325,384	1,388,687	1,559,461
3300 Local Effort Assistance	0	0	0
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	41,141,621	45,027,037	47,033,277
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	5,443	0	0
4109 Transition To Kindergarten	XXXXX	XXXXX	0
4121 Special Education	6,455,263	6,612,366	8,082,549
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	1,729,437	1,934,201	2,416,602
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	1,301,463	484,000	542,000
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	594,155	628,706	753,125
4174 Highly Capable	133,893	143,890	146,977
4188 Childcare	0	0	0
4198 School Food Services	44,055	25,200	23,440
4199 Transportation--Operations	2,663,943	2,663,943	3,230,931
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	12,927,652	12,492,306	15,195,624

Ferndale School District No.502
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	301,338	220,000	220,000
5329 Impact Aid, Special Education Funding	96,417	92,882	92,000
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	70,676	80,000	80,000
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	468,431	392,882	392,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6109 Transition To Kindergarten	XXXXX	XXXXX	1,077,297
6111 Federal Special Purpose-SLFRF	1,426,840	0	0
6112 Federal Special Purpose-ESSER II	2,778,547	0	0
6113 Federal Special Purpose-ESSER III	1,930,397	4,950,000	0
6114 Federal Special Purpose ESSER III Learning Loss	0	0	815,000
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	209,346	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	29,902	0	0
6124 Special Education--Supplemental	1,436,879	1,004,939	1,100,984
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	38,450	38,000	38,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	1,175,604	1,325,000	1,904,532
6152 School Improve, Fed Other Title Grants under ESEA, Fed	272,716	320,000	316,599
6153 Migrant ESEA Migrant, Federal	81,885	140,000	116,669
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

Ferndale School District No.502
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6176 Targeted Assistance ESSER I	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	1,990,579	1,500,000	2,090,766
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	XXXXX	XXXXX	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	0	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	170,189	132,000	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

Ferndale School District No.502
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6310 Medicaid Administrative Match	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	177,938	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	0	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance 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	152,634	120,000	200,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	11,871,907	9,529,939	7,791,847

Ferndale School District No.502
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	0	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	0	0	0
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	119,614	2,970,000	3,120,000
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	8,086	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	127,701	2,970,000	3,120,000
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	1,874	20,000	20,000
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	476,894	0	200,000
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	478,767	20,000	220,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	76,033,414	81,015,396	85,973,994

Ferndale School District No.502
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

Ferndale School District No.502

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REGULAR INSTRUCTION			
01 Basic Education	39,007,756	44,847,819	44,905,778
02 Alternative Learning Experience	136,103	147,733	153,527
03 Basic Education - Dropout Reengagement	334,023	202,500	202,500
09 Transition to Kindergarten	XXXXX	XXXXX	1,090,648
00 TOTAL REGULAR INSTRUCTION	39,477,882	45,198,052	46,352,453
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	1,426,840	0	0
12 Federal Special Purpose - ESSER II	2,395,117	0	0
13 Federal Special Purpose - ESSER III	1,703,224	4,654,003	0
14 Federal Special Purpose ESSER III Learning Loss	0	0	795,742
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	380,039	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	5,905,219	4,654,003	795,742
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	9,740,361	11,169,204	13,540,692
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	30,766	0	0
24 Special Education, Supplemental, Federal	1,162,985	1,004,939	1,178,265
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	96,418	92,883	99,378
20 TOTAL SPECIAL EDUCATION INSTRUCTION	11,030,530	12,267,026	14,818,335
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	2,418,063	2,578,828	2,899,158
34 Middle School Career and Technical Education, State	125,298	132,851	115,097
38 Vocational, Federal	36,620	36,124	37,102
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	2,579,981	2,747,803	3,051,357
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0

Ferndale School District No.502

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
46 Skill Center, Federal	0	0	0
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	1,108,247	1,325,000	1,858,442
52 Other Title Grants under ESEA-Federal	245,492	303,616	408,938
53 Migrant ESEA Migrant, Federal	77,786	140,000	113,846
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	1,887,116	1,934,201	2,375,355
56 State Institutions, Centers and Homes, Delinquent	13,514	0	0
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	1,237,448	708,987	932,651
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	556,156	584,697	670,657
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	138,385	132,000	117,546
69 Compensatory, Other	113,144	119,685	119,382
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	5,377,287	5,248,186	6,596,817
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	83,843	80,000	0
73 Summer School	0	0	0
74 Highly Capable	121,127	133,819	130,882
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	0	50,000	150,000
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	204,970	263,819	280,882
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Early Learning Programs	0	0	0

Ferndale School District No.502

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
89 Other Community Services	7,718	56,000	0
80 TOTAL COMMUNITY SERVICES	7,718	56,000	0
SUPPORT SERVICES			
97 District-wide Support	9,757,952	12,017,516	13,305,734
98 School Food Services	2,098,892	2,465,943	2,638,079
99 Pupil Transportation	3,048,133	3,447,926	3,748,161
90 TOTAL SUPPORT SERVICES	14,904,978	17,931,385	19,691,974
TOTAL PROGRAM EXPENDITURES	79,488,564	88,366,274	91,587,560

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	44,905,778	132,250		25,387,044	3,638,284	9,494,174	3,604,579	2,634,132	15,315	0
02 ALE	153,527	0		118,366	0	35,161	0	0	0	0
03 Basic Education - Dropout Reengagement	202,500	0		0	0	0	0	202,500	0	0
09 Transition to Kindergarten	1,090,648	0		596,441	181,329	312,878	0	0	0	0
TOTAL REGULAR INSTRUCTION	46,352,453	132,250		26,101,851	3,819,613	9,842,213	3,604,579	2,836,632	15,315	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	0	0		0	0	0	0	0	0	0
14 Federal Special Purpose ESSER III Learning Loss	795,742	0		592,881	0	202,861	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	795,742	0		592,881	0	202,861	0	0	0	0
21 Sp Ed, Sup, St	13,540,692	5,000		5,920,512	2,597,135	3,684,205	132,000	1,193,340	8,500	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	1,178,265	0		69,220	582,331	371,680	4,293	150,741	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
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	99,378	0		0	62,150	37,228	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	14,818,335	5,000		5,989,732	3,241,616	4,093,113	136,293	1,344,081	8,500	0
31 Voc, Basic, St	2,899,158	1,000		1,765,457	71,407	605,375	234,134	204,185	17,600	0
34 MidSchCar/Tec	115,097	0		77,452	0	27,295	10,350	0	0	0
38 Voc, Fed	37,102	0		0	19,149	17,953	0	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	3,051,357	1,000		1,842,909	90,556	650,623	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	1,858,442	8,000		779,054	349,811	581,577	70,000	70,000	0	0
52 Other Title Grants under ESEA-Federal	408,938	0	0	208,662	0	42,939	100,000	57,337	0	0
53 ESEA Migrant, Federal	113,846	0		0	60,618	24,437	28,791	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	2,375,355	0		1,407,571	299,114	668,670	0	0	0	0
56 St In, Ctr/Hm, D	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
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	932,651	0		176,082	16,784	64,846	564,939	110,000	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	670,657	0		415,118	13,619	137,374	4,546	100,000	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	117,546	0		0	14,965	6,194	0	96,387	0	0
69 Comp, Othr	119,382	0		0	70,118	26,297	0	22,967	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	6,596,817	8,000	0	2,986,487	825,029	1,552,334	768,276	456,691	0	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	130,882	0		98,586	0	31,363	933	0	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	150,000	0		0	0	0	0	150,000	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	280,882	0		98,586	0	31,363	933	150,000	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

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
88 Early Learning Programs	0	0		0	0	0	0	0	0	0
89 Othr Comm Srv	0	0	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	0	0	0	0	0	0	0	0	0	0
97 Distwide Suppt	13,305,734	0	0	237,800	4,858,251	1,726,494	1,167,340	4,833,749	34,600	447,500
98 Schl Food Serv	2,638,079	250	-12,000	0	995,223	574,046	1,034,050	44,510	2,000	0
99 Pupil Transp	3,748,161	0	-134,500	0	1,993,402	972,159	734,600	153,000	1,500	28,000
TOTAL SUPPORT SERVICES	19,691,974	250	-146,500	237,800	7,846,876	3,272,699	2,935,990	5,031,259	38,100	475,500
OBJECT TOTALS	91,587,560	146,500	-146,500	37,850,246	15,823,690	19,645,206	7,690,555	10,022,848	79,515	475,500

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	683,860	0		329,833	191,833	143,694	10,000	8,000	500	0
22 Lrn Resrc	388,432	0		0	225,841	125,149	19,342	18,100	0	0
23 Princ Off	4,843,539	0		2,354,236	1,189,942	1,194,308	61,553	39,000	4,500	0
24 Guid/Coun	2,142,402	0		1,189,559	354,031	584,407	2,000	12,000	405	0
25 Pupil M/S	669,811	0		8,500	332,674	196,437	13,500	118,700	0	0
26 Health	1,113,589	0		299,633	173,113	204,733	24,000	410,700	1,410	0
27 Teaching	32,286,167	9,500		20,596,943	518,611	6,730,168	2,984,901	1,445,544	500	0
28 Extracur	1,358,843	122,750		42,478	559,125	157,847	56,643	412,000	8,000	0
29 Pmt to SD	0							0		
31 InstProDev	125,519	0		0	3,793	73,490	0	48,236	0	0
32 Inst Tech	412,395	0			29,508	15,535	299,000	68,352	0	0
33 Curriculum	478,175	0		162,816	59,813	68,406	133,640	53,500	0	0
34 Prof Lrng St	403,046	0		403,046		0	0	0	0	0
Total	44,905,778	132,250		25,387,044	3,638,284	9,494,174	3,604,579	2,634,132	15,315	0
FTE Program Staff				244.407	60.811					

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	153,527	0		118,366	0	35,161	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	153,527	0		118,366	0	35,161	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 09 - Transition to Kindergarten

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	1,090,648	0		596,441	181,329	312,878	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	1,090,648	0		596,441	181,329	312,878	0	0	0	0
FTE Program Staff				5.000	4.000					

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	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 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	795,742	0		592,881	0	202,861	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	795,742	0		592,881	0	202,861	0	0	0	0
FTE Program Staff				5.000						

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	426,039	0		117,831	167,909	108,499	4,000	27,500	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	41,761	0		0	26,516	13,245	2,000	0	0	0
26 Health	2,501,835	0		1,757,069	68,658	606,008	23,000	45,100	2,000	0
27 Teaching	10,404,254	5,000		3,952,380	2,331,052	2,945,682	71,000	1,096,940	2,200	0
28 Extracur	3,600	0		3,000	0	600	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	65,203	0		30,232	3,000	10,171	0	17,800	4,000	0
32 Inst Tech	5,000	0			0	0	5,000	0	0	0
33 Curriculum	33,000	0		0	0	0	27,000	6,000	0	0
34 Prof Lrng St	60,000	0		60,000		0	0	0	0	0
Total	13,540,692	5,000		5,920,512	2,597,135	3,684,205	132,000	1,193,340	8,500	0
FTE Program Staff				56.150	53.597					

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	4,352	0		0	2,800	1,552	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	933,198	0		0	579,531	349,374	4,293	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	240,715	0		69,220	0	20,754	0	150,741	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	1,178,265	0		69,220	582,331	371,680	4,293	150,741	0	0
FTE Program Staff				0.600	14.690					

Ferndale School District No.502

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	99,378	0		0	62,150	37,228	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	99,378	0		0	62,150	37,228	0	0	0	0
FTE Program Staff					1.539					

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	159,643	0		81,697	37,156	35,300	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	2,695,065	1,000		1,658,760	34,251	570,075	217,439	200,275	13,265	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	8,205	0		0	0	0	0	3,870	4,335	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	25,000	0		25,000		0	0	0	0	0
Total	2,899,158	1,000		1,765,457	71,407	605,375	234,134	204,185	17,600	0
FTE Program Staff				14.833	1.378					

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	113,897	0		76,252	0	27,295	10,350	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	1,200	0		1,200		0	0	0	0	0
Total	115,097	0		77,452	0	27,295	10,350	0	0	0
FTE Program Staff				0.760						

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	37,102	0		0	19,149	17,953	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	37,102	0		0	19,149	17,953	0	0	0	0
FTE Program Staff					0.542					

Ferndale School District No.502

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

Ferndale School District No.502

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

Ferndale School District No.502

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

Ferndale School District No.502

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

Ferndale School District No.502

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	24,844	0		19,055	0	5,789	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	158,808	0		0	111,553	47,255	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	1,674,790	8,000		759,999	238,258	528,533	70,000	70,000	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	1,858,442	8,000		779,054	349,811	581,577	70,000	70,000	0	0
FTE Program Staff				6.467	7.020					

Ferndale School District No.502

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	73,685	0		56,665	0	17,020	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	100,000	0		0	0	0	100,000	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	235,253	0		151,997	0	25,919	0	57,337	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	408,938	0	0	208,662	0	42,939	100,000	57,337	0	0
FTE Program Staff				1.400						

Ferndale School District No.502

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	45,802	0		0	12,124	4,887	28,791	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	68,044	0		0	48,494	19,550	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
68 Insurance	0	0						0		
Total	113,846	0		0	60,618	24,437	28,791	0	0	0
FTE Program Staff					0.714					

Ferndale School District No.502

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

Ferndale School District No.502

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	513,839	0		380,898	0	132,941	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	1,771,534	0		950,527	299,114	521,893	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	59,982	0		46,146	0	13,836	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	30,000	0		30,000		0	0	0	0	0
Total	2,375,355	0		1,407,571	299,114	668,670	0	0	0	0
FTE Program Staff				12.600	8.625					

Ferndale School District No.502

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

Ferndale School District No.502

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

Ferndale School District No.502

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	35,000	0		0	0	0	0	35,000	0	0
25 Pupil M/S	8,000	0		0	6,000	2,000	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	770,651	0		151,082	5,784	53,846	559,939	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	44,000	0		25,000	5,000	9,000	5,000	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	75,000	0		0	0	0	0	75,000	0	0
Total	932,651	0		176,082	16,784	64,846	564,939	110,000	0	0
FTE Program Staff				1.000	0.113					

Ferndale School District No.502

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

Ferndale School District No.502

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

Ferndale School District No.502

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

Ferndale School District No.502

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

Ferndale School District No.502

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	20,215	0		0	13,619	6,596	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	639,442	0		404,118	0	130,778	4,546	100,000	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	11,000	0		11,000		0	0	0	0	0
Total	670,657	0		415,118	13,619	137,374	4,546	100,000	0	0
FTE Program Staff				4.000	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	21,159	0		0	14,965	6,194	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	96,387	0		0	0	0	0	96,387	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	117,546	0		0	14,965	6,194	0	96,387	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	116,415	0		0	70,118	26,297	0	20,000	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	2,567	0		0	0	0	0	2,567	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	400	0		0	0	0	0	400	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	119,382	0		0	70,118	26,297	0	22,967	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	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
68 Insurance	0	0						0		
Total	0	0		0	0	0	0	0	0	0

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	128,682	0		96,386	0	31,363	933	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	2,200	0		2,200		0	0	0	0	0
Total	130,882	0		98,586	0	31,363	933	0	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	150,000	0		0	0	0	0	150,000	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
66 E-Rate	0	0					0	0		0
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	150,000	0		0	0	0	0	150,000	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 - Early Learning Programs

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
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	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
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	0	0	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	332,105	0			0	105	8,000	304,000	20,000	0
12 Supt Off	596,086	0		237,800	191,753	130,383	33,150	3,000	0	0
13 Busns Off	1,491,044	0		0	638,338	193,226	260,300	392,880	6,300	0
14 HR	637,175	0		0	491,680	83,495	2,000	60,000	0	0
15 Pblc Rltn	549,986	0		0	330,949	108,672	28,490	76,575	5,300	0
25 Pupil M/S	75,000	0		0	0	0	50,000	25,000	0	0
61 Supv Bldg	375,318	0		0	288,190	81,628	0	5,000	500	0
62 Grnd Mnt	371,605	0			224,438	81,667	24,500	31,000	0	10,000
63 Oper Bldg	2,519,606	0			1,653,769	696,137	109,000	12,700	0	48,000
64 Maintnce	1,791,737	0	0		372,742	128,695	150,500	1,123,800	1,000	15,000
65 Utilities	1,502,328	0	0		0	0	0	1,502,328	0	0
67 Bldg Secu	127,233	0			26,351	2,882	0	98,000	0	0
68 Insurance	700,000	0					0	700,000		0
69 Dep Fac Mnt	0	0			0	0	0	0		0
72 Info Sys	1,485,554	0	0	0	617,385	209,903	441,500	216,766	0	0
73 Printing	8,500	0	0	0	0	0	0	8,500	0	0
74 Warehouse	19,093	0	0	0	11,143	6,450	0	0	1,500	0
75 Mtr Pool	200,864	0	0	0	11,513	3,251	59,900	124,200	0	2,000
83 Interest	10,000							10,000		
84 Principal	140,000							140,000		
85 Debt Expn	372,500		0					0		372,500
Total	13,305,734	0	0	237,800	4,858,251	1,726,494	1,167,340	4,833,749	34,600	447,500
FTE Program Staff				1.000	59.670					

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	250,757	0		0	186,476	60,681	2,000	500	1,100	0
42 Food	905,160	0					886,250	18,910		
44 Operation	1,494,162	250			808,747	513,365	145,800	25,100	900	0
49 Transfers	-12,000		-12,000							
Total	2,638,079	250	-12,000	0	995,223	574,046	1,034,050	44,510	2,000	0
FTE Program Staff					16.219					

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	392,013	0		0	275,744	98,269	500	9,500	0	8,000
52 Operation	3,033,419	0			1,553,673	815,746	638,500	24,000	1,500	0
53 Maintnce	367,229	0			163,985	58,144	95,600	29,500	0	20,000
56 Insurance	90,000							90,000		
58 Remote Learning Operations	0	0			0	0	0	0		
59 Transfers	-134,500		-134,500							
Total	3,748,161	0	-134,500	0	1,993,402	972,159	734,600	153,000	1,500	28,000
FTE Program Staff					36.274					

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

PROGRAM 01 - Basic Education

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
01-21-130	OTHER DISTRICT ADMINISTRATOR	1.600	190,050	163,185	163,186.25	261,098	261,098	0
01-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,500	1,500	0
01-21-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	67,235	67,235	0
ACTIVITY CODE 21 TOTAL		1.600				329,833	329,833	0
01-23-210	ELEMENTARY PRINCIPAL	6.000	163,816	152,676	162,459.33	974,756	974,756	0
01-23-211	ELEMENTARY PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,000	3,000	0
01-23-230	SECONDARY PRINCIPAL	4.000	169,227	151,744	160,485.75	641,943	641,943	0
01-23-240	SECONDARY VICE PRINCIPAL	4.500	181,527	151,744	163,230.44	734,537	734,537	0
ACTIVITY CODE 23 TOTAL		14.500				2,354,236	2,354,236	0
01-24-400	OTHER SUPPORT PERSONNEL	1.000	115,938	115,938	115,938.00	115,938	115,938	0
01-24-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	12,578	12,578	0
01-24-420	COUNSELOR	11.000	115,938	72,338	85,923.82	945,162	945,162	0
01-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	65,117	65,117	0
01-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	50,764	50,764	0
ACTIVITY CODE 24 TOTAL		12.000				1,189,559	1,189,559	0
01-25-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	8,500	8,500	0
ACTIVITY CODE 25 TOTAL		0.000				8,500	8,500	0
01-26-470	NURSE	3.000	115,938	67,862	86,943.67	260,831	0	260,831
01-26-471	NURSE SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	17,048	0	17,048
01-26-472	NURSE SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	21,754	0	21,754
ACTIVITY CODE 26 TOTAL		3.000				299,633	0	299,633
01-27-005	OTHER SALARY ITEMS	0.000	0	0	0.00	45,000	45,000	0

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

PROGRAM 01 - Basic Education

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
01-27-310	ELEMENTARY HOMEROOM TEACHER	120.817	115,938	59,815	91,693.48	11,078,131	10,078,131	1,000,000
01-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	703,836	603,836	100,000
01-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	45,366	40,366	5,000
01-27-320	SECONDARY TEACHER	84.140	115,938	59,020	92,285.08	7,764,867	7,264,867	5,000,000
01-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	614,654	514,654	100,000
01-27-330	OTHER TEACHER	4.000	111,010	73,089	84,402.75	337,611	237,611	100,000
01-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,728	0	4,728
01-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,750	0	2,750
ACTIVITY CODE 27 TOTAL		208.957				20,596,943	18,784,465	6,312,478
01-28-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	42,478	0	42,478
ACTIVITY CODE 28 TOTAL		0.000				42,478	0	42,478
01-33-130	OTHER DISTRICT ADMINISTRATOR	0.850	190,549	190,549	190,548.24	161,966	161,966	0
01-33-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	850	850	0
ACTIVITY CODE 33 TOTAL		0.850				162,816	162,816	0
01-34-330	OTHER TEACHER	3.500	137,000	47,137	114,384.57	400,346	400,346	0

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

PROGRAM 01 - Basic Education

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
01-34-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,700	2,700	0
ACTIVITY CODE 34 TOTAL		3.500				403,046	403,046	0
PROGRAM TOTAL		244.407				25,387,044	23,232,455	6,654,589

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	7,262	7,262	0
02-27-400	OTHER SUPPORT PERSONNEL	1.000	111,104	111,104	111,104.00	111,104	111,104	0
ACTIVITY CODE 27 TOTAL		1.000				118,366	118,366	0
PROGRAM TOTAL		1.000				118,366	118,366	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/ 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 09 - Transition to Kindergarten

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
09-27-310	ELEMENTARY HOMEROOM TEACHER	5.000	111,970	47,137	111,969.80	559,849	559,849	0
09-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	36,592	36,592	0
ACTIVITY CODE 27 TOTAL		5.000				596,441	596,441	0
PROGRAM TOTAL		5.000				596,441	596,441	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 14 - Federal Special Purpose ESSER III Learning Loss

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
14-31-330	OTHER TEACHER	5.000	108,000	47,147	107,453.20	537,266	537,266	0
14-31-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	55,615	55,615	0
ACTIVITY CODE 31 TOTAL		5.000				592,881	592,881	0
PROGRAM TOTAL		5.000				592,881	592,881	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 21 - Special Education, Supplemental, 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
21-21-130	OTHER DISTRICT ADMINISTRATOR	0.750	190,050	117,831	157,108.00	117,831	117,831	0
ACTIVITY CODE 21 TOTAL		0.750				117,831	117,831	0
21-26-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	12,678	12,678	0
21-26-430	OCCUPATIONAL THERAPIST	2.400	115,938	85,202	98,573.33	236,576	236,576	0
21-26-431	OCCUPATIONAL THERAPIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,784	2,784	0
21-26-450	COMMUNICATIONS DISORDER SPECIALIST	6.600	115,938	77,688	96,385.76	636,146	636,146	0
21-26-451	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	41,578	41,578	0
21-26-460	PSYCHOLOGIST	6.000	115,938	77,688	96,915.50	581,493	581,493	0
21-26-461	PSYCHOLOGIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	38,006	38,006	0
21-26-470	NURSE	1.000	59,815	59,815	59,815.00	59,815	59,815	0
21-26-471	NURSE SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,909	3,909	0
21-26-480	PHYSICAL THERAPIST	1.300	105,073	102,821	104,033.85	135,244	135,244	0
21-26-481	PHYSICAL THERAPIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	8,840	8,840	0
ACTIVITY CODE 26 TOTAL		17.300				1,757,069	1,757,069	0
21-27-310	ELEMENTARY HOMEROOM TEACHER	16.500	100,000	80,000	87,890.79	1,450,198	1,450,198	0
21-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	90,449	90,449	0
21-27-320	SECONDARY TEACHER	5.300	100,000	78,700	78,702.08	417,121	417,121	0
21-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	119,989	119,989	0
21-27-330	OTHER TEACHER	16.000	125,000	59,815	117,163.94	1,874,623	1,874,623	0
ACTIVITY CODE 27 TOTAL		37.800				3,952,380	3,952,380	0

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

PROGRAM 21 - Special Education, Supplemental, 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
21-28-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,000	3,000	0
ACTIVITY CODE 28 TOTAL		0.000				3,000	3,000	0
21-31-430	OCCUPATIONAL THERAPIST	0.300	85,202	85,202	85,203.33	25,561	25,561	0
21-31-431	OCCUPATIONAL THERAPIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,671	4,671	0
ACTIVITY CODE 31 TOTAL		0.300				30,232	30,232	0
21-34-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	50,000	50,000	0
21-34-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	10,000	10,000	0
ACTIVITY CODE 34 TOTAL		0.000				60,000	60,000	0
PROGRAM TOTAL		56.150				5,920,512	5,920,512	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 24 - Special Education, Supplemental, 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
24-31-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,247	4,247	0
24-31-330	OTHER TEACHER	0.600	108,289	108,289	108,288.33	64,973	64,973	0
ACTIVITY CODE 31 TOTAL		0.600				69,220	69,220	0
PROGRAM TOTAL		0.600				69,220	69,220	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
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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 31 - Vocational, Basic, 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
31-21-130	OTHER DISTRICT ADMINISTRATOR	0.500	157,491	157,491	157,492.00	78,746	78,746	0
31-21-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,951	2,951	0
ACTIVITY CODE 21 TOTAL		0.500				81,697	81,697	0
31-27-320	SECONDARY TEACHER	14.333	115,938	60,571	103,034.12	1,476,788	1,476,788	0
31-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	80,618	80,618	0
31-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	101,354	101,354	0
ACTIVITY CODE 27 TOTAL		14.333				1,658,760	1,658,760	0
31-34-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	25,000	25,000	0
ACTIVITY CODE 34 TOTAL		0.000				25,000	25,000	0
PROGRAM TOTAL		14.833				1,765,457	1,765,457	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 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	0.760	97,350	93,778	94,078.95	71,500	71,500	0
34-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,752	4,752	0
ACTIVITY CODE 27 TOTAL		0.760				76,252	76,252	0
34-34-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,200	1,200	0
ACTIVITY CODE 34 TOTAL		0.000				1,200	1,200	0
PROGRAM TOTAL		0.760				77,452	77,452	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

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 51 - Disadvantaged (formerly Remediation) ESEA Disadvantaged, 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
51-21-130	OTHER DISTRICT ADMINISTRATOR	0.100	190,550	190,550	190,550.00	19,055	19,055	0
ACTIVITY CODE 21 TOTAL		0.100				19,055	19,055	0
51-27-310	ELEMENTARY HOMEROOM TEACHER	0.400	102,821	67,862	85,342.50	34,137	34,137	0
51-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	887	887	0
51-27-320	SECONDARY TEACHER	5.967	119,000	63,718	118,674.71	708,132	708,132	0
51-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	16,843	16,843	0
ACTIVITY CODE 27 TOTAL		6.367				759,999	759,999	0
PROGRAM TOTAL		6.467				779,054	779,054	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 52 - Other Title Grants under ESEA-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
52-21-250	OTHER SCHOOL ADMINISTRATOR	0.400	141,663	141,662	141,662.50	56,665	56,665	0
ACTIVITY CODE 21 TOTAL		0.400				56,665	56,665	0
52-31-250	OTHER SCHOOL ADMINISTRATOR	0.800	166,492	166,491	166,491.25	133,193	133,193	0
52-31-251	OTHER SCHOOL ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	500	500	0
52-31-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	150	150	0
52-31-430	OCCUPATIONAL THERAPIST	0.200	85,202	85,202	85,200.00	17,040	17,040	0
52-31-431	OCCUPATIONAL THERAPIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,114	1,114	0
ACTIVITY CODE 31 TOTAL		1.000				151,997	151,997	0
PROGRAM TOTAL		1.400				208,662	208,662	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 53 - Migrant ESEA Migrant, 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
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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 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
55-24-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	4,728	4,728	0
55-24-402	OTHER SUPPORT PERSONNEL SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	72,338	72,338	0
55-24-420	COUNSELOR	3.000	97,909	76,913	97,909.00	293,727	293,727	0
55-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	10,105	10,105	0
ACTIVITY CODE 24 TOTAL		3.000				380,898	380,898	0
55-27-310	ELEMENTARY HOMEROOM TEACHER	2.300	111,010	90,000	92,268.70	212,218	212,218	0
55-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	53,898	53,898	0
55-27-330	OTHER TEACHER	6.900	115,938	59,815	99,190.00	684,411	684,411	0
ACTIVITY CODE 27 TOTAL		9.200				950,527	950,527	0
55-31-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,831	2,831	0
55-31-330	OTHER TEACHER	0.400	108,289	108,289	108,287.50	43,315	43,315	0
ACTIVITY CODE 31 TOTAL		0.400				46,146	46,146	0
55-34-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	30,000	30,000	0
ACTIVITY CODE 34 TOTAL		0.000				30,000	30,000	0
PROGRAM TOTAL		12.600				1,407,571	1,407,571	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
58-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,082	1,082	0
58-27-330	OTHER TEACHER	1.000	150,000	47,137	150,000.00	150,000	150,000	0
ACTIVITY CODE 27 TOTAL		1.000				151,082	151,082	0
58-31-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	25,000	0	0
ACTIVITY CODE 31 TOTAL		0.000				25,000	0	0
PROGRAM TOTAL		1.000				176,082	151,082	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

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
65-27-310	ELEMENTARY HOMEROOM TEACHER	2.000	98,039	79,636	88,837.50	177,675	177,675	0
65-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	11,613	11,613	0
65-27-320	SECONDARY TEACHER	2.000	108,289	90,000	100,487.50	200,975	200,975	0
65-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	13,855	13,855	0
ACTIVITY CODE 27 TOTAL		4.000				404,118	404,118	0
65-34-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	11,000	11,000	0
ACTIVITY CODE 34 TOTAL		0.000				11,000	11,000	0
PROGRAM TOTAL		4.000				415,118	415,118	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 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
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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

PROGRAM 69 - Compensatory, Other

[illegible]

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	102,821	90,000	100,375.56	90,338	90,338	0
74-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,048	6,048	0
ACTIVITY CODE 27 TOTAL		0.900				96,386	96,386	0
74-34-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,200	2,200	0
ACTIVITY CODE 34 TOTAL		0.000				2,200	2,200	0
PROGRAM TOTAL		0.900				98,586	98,586	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/ 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 97 - District-wide Support

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
97-12-110	SUPERINTENDENT	1.000	230,000	230,000	230,000.00	230,000	230,000	0
97-12-111	SUPERINTENDENT SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	7,800	7,800	0
ACTIVITY CODE 12 TOTAL		1.000				237,800	237,800	0
PROGRAM TOTAL		1.000				237,800	237,800	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 98 - School Food Services

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 99 - Pupil Transportation

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 -- 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	27.50	27.50	27.50	66,880	0	66,880
01-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,310	0	2,310
01-21-960	PROFESSIONAL	2.223	4,584.00	39.37	22.30	25.18	115,428	0	115,428
01-21-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	268	0	268
01-21-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	6,947	0	6,947
ACTIVITY CODE 21 TOTAL		3.392					191,833	0	191,833
01-22-910	AIDES	5.560	8,318.51	27.80	23.30	25.22	209,762	0	209,762
01-22-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	16,079	0	16,079
ACTIVITY CODE 22 TOTAL		5.560					225,841	0	225,841
01-23-910	AIDES	0.357	742.50	25.50	25.50	25.50	18,934	0	18,934
01-23-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	4,280	0	4,280
01-23-940	OFFICE/CLERICAL	19.618	40,808.86	27.50	25.50	26.51	1,081,858	0	1,081,858
01-23-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	77,677	0	77,677
01-23-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	7,193	0	7,193
ACTIVITY CODE 23 TOTAL		19.975					1,189,942	0	1,189,942
01-24-910	AIDES	5.130	6,000.00	22.30	22.30	21.42	128,535	0	128,535
01-24-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	2,230	0	2,230
01-24-940	OFFICE/CLERICAL	0.769	1,600.00	25.50	25.50	25.50	40,800	0	40,800
01-24-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,917	0	3,917
01-24-960	PROFESSIONAL	3.438	7,150.40	40.82	32.90	24.97	178,549	0	178,549
ACTIVITY CODE 24 TOTAL		9.337					354,031	0	354,031
01-25-910	AIDES	5.323	11,068.73	29.80	22.30	23.72	262,508	0	262,508
01-25-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	18,479	0	18,479
01-25-940	OFFICE/CLERICAL	0.750	1,560.00	25.50	25.50	25.50	39,780	0	39,780

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
01-25-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	11,907	0	11,907
ACTIVITY CODE 25 TOTAL		6.073					332,674	0	332,674
01-26-960	PROFESSIONAL	2.763	4,666.00	45.65	45.65	35.87	167,352	0	167,352
01-26-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	5,761	0	5,761
ACTIVITY CODE 26 TOTAL		2.763					173,113	0	173,113
01-27-910	AIDES	9.840	15,169.00	27.80	22.30	30.05	455,817	0	455,817
01-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	27,977	0	27,977
01-27-960	PROFESSIONAL	0.371	470.00	40.82	40.82	40.82	19,185	0	19,185
01-27-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	15,632	0	15,632
ACTIVITY CODE 27 TOTAL		10.211					518,611	0	518,611
01-28-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	2,236	0	2,236
01-28-940	OFFICE/CLERICAL	1.000	1,664.00	25.50	25.50	25.50	42,432	0	42,432
01-28-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,720	0	2,720
01-28-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	511,737	0	511,737
ACTIVITY CODE 28 TOTAL		1.000					559,125	0	559,125
01-31-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	3,793	0	3,793
ACTIVITY CODE 31 TOTAL		0.000					3,793	0	3,793
01-32-980	TECHNICAL	1.000	1,036.87	26.60	25.45	26.18	27,145	0	27,145
01-32-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,363	0	2,363
ACTIVITY CODE 32 TOTAL		1.000					29,508	0	29,508
01-33-940	OFFICE/CLERICAL	1.500	2,096.24	27.50	25.50	27.32	57,278	0	57,278

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	2,535	0	2,535
ACTIVITY CODE 33 TOTAL		1.500					59,813	0	59,813
PROGRAM TOTAL		60.811					3,638,284	0	3,638,284

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/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL 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 03 - Basic Education - Dropout Reengagement

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
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								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 09 - Transition to Kindergarten

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
09-27-910	AIDES	4.000	7,000.00	0.00	0.00	25.90	181,329	167,329	14,000
ACTIVITY CODE 27 TOTAL		4.000					181,329	167,329	14,000
PROGRAM TOTAL		4.000					181,329	167,329	14,000

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 14 - Federal Special Purpose ESSER III Learning Loss

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
**** 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 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	3.823	5,872.48	27.50	25.50	26.31	154,532	154,532	0
21-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	13,377	13,377	0
ACTIVITY CODE 21 TOTAL		3.823					167,909	167,909	0
21-25-910	AIDES	0.637	804.64	27.45	24.30	25.27	20,334	20,334	0
21-25-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	6,182	6,182	0
ACTIVITY CODE 25 TOTAL		0.637					26,516	26,516	0
21-26-960	PROFESSIONAL	1.000	1,504.00	45.65	45.65	45.65	68,658	68,658	0
ACTIVITY CODE 26 TOTAL		1.000					68,658	68,658	0
21-27-910	AIDES	48.137	87,640.80	31.43	22.30	25.33	2,220,095	2,220,095	0
21-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	110,957	110,957	0
ACTIVITY CODE 27 TOTAL		48.137					2,331,052	2,331,052	0
21-31-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	3,000	3,000	0
ACTIVITY CODE 31 TOTAL		0.000					3,000	3,000	0
PROGRAM TOTAL		53.597					2,597,135	2,597,135	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 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	0.040	97.76	26.35	26.35	26.35	2,576	2,576	0
24-25-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	224	224	0
ACTIVITY CODE 25 TOTAL		0.040					2,800	2,800	0
24-27-910	AIDES	14.650	21,879.03	28.60	22.30	24.99	546,753	546,753	0
24-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	32,778	32,778	0
ACTIVITY CODE 27 TOTAL		14.650					579,531	579,531	0
PROGRAM TOTAL		14.690					582,331	582,331	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	1.539	2,303.00	25.45	24.30	25.27	58,200	58,200	0
29-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	3,950	3,950	0
ACTIVITY CODE 27 TOTAL		1.539					62,150	62,150	0
PROGRAM TOTAL		1.539					62,150	62,150	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	0.700	1,006.88	25.50	25.50	34.45	34,690	34,690	0
31-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,466	2,466	0
ACTIVITY CODE 21 TOTAL		0.700					37,156	37,156	0
31-27-910	AIDES	0.678	1,410.00	23.30	23.30	23.30	32,853	32,853	0
31-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,398	1,398	0
ACTIVITY CODE 27 TOTAL		0.678					34,251	34,251	0
PROGRAM TOTAL		1.378					71,407	71,407	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/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL 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	0.542	1,128.00	23.30	23.30	15.71	17,725	17,725	0
38-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,424	1,424	0
ACTIVITY CODE 27 TOTAL		0.542					19,149	19,149	0
PROGRAM TOTAL		0.542					19,149	19,149	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

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
51-24-940	OFFICE/CLERICAL	0.800	1,668.00	27.50	27.50	28.75	47,960	47,960	0
51-24-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,200	2,200	0
51-24-960	PROFESSIONAL	0.723	1,504.00	40.82	40.82	40.82	61,393	61,393	0
ACTIVITY CODE 24 TOTAL		1.523					111,553	111,553	0
51-27-910	AIDES	5.000	7,358.00	26.60	22.30	26.00	191,317	191,317	0
51-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	4,733	4,733	0
51-27-960	PROFESSIONAL	0.497	1,034.00	40.82	40.82	40.82	42,208	42,208	0
ACTIVITY CODE 27 TOTAL		5.497					238,258	238,258	0
PROGRAM TOTAL		7.020					349,811	349,811	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 52 - Other Title Grants under ESEA-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
**** 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	40.82	40.82	40.82	12,124	12,124	0
ACTIVITY CODE 21 TOTAL		0.143					12,124	12,124	0
53-24-960	PROFESSIONAL	0.571	1,188.00	40.82	40.82	40.82	48,494	48,494	0
ACTIVITY CODE 24 TOTAL		0.571					48,494	48,494	0
PROGRAM TOTAL		0.714					60,618	60,618	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

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
55-27-910	AIDES	8.625	12,470.74	27.80	22.30	22.52	280,791	280,791	0
55-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	18,323	18,323	0
ACTIVITY CODE 27 TOTAL		8.625					299,114	299,114	0
PROGRAM TOTAL		8.625					299,114	299,114	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 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
58-25-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	6,000	6,000	0
ACTIVITY CODE 25 TOTAL		0.000					6,000	6,000	0
58-27-910	AIDES	0.113	235.00	23.30	23.30	23.30	5,476	5,476	0
58-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	308	308	0
ACTIVITY CODE 27 TOTAL		0.113					5,784	5,784	0
58-31-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	5,000	5,000	0
ACTIVITY CODE 31 TOTAL		0.000					5,000	5,000	0
PROGRAM TOTAL		0.113					16,784	16,784	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	25.50	25.50	25.29	12,417	12,417	0
65-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,202	1,202	0
ACTIVITY CODE 21 TOTAL		0.236					13,619	13,619	0
PROGRAM TOTAL		0.236					13,619	13,619	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	40.82	40.82	40.82	14,965	14,965	0
ACTIVITY CODE 24 TOTAL		0.176					14,965	14,965	0
PROGRAM TOTAL		0.176					14,965	14,965	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	45.65	45.65	45.65	70,118	70,118	0
ACTIVITY CODE 24 TOTAL		0.738					70,118	70,118	0
PROGRAM TOTAL		0.738					70,118	70,118	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/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								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/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****									
								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
97-12-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,405	0	1,405
97-12-960	PROFESSIONAL	2.000	4,360.00	41.95	41.95	43.66	190,348	0	190,348
ACTIVITY CODE 12 TOTAL		2.000					191,753	0	191,753
97-13-940	OFFICE/CLERICAL	0.310	645.28	27.50	27.50	27.50	17,745	17,745	0
97-13-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,140	1,140	0
97-13-960	PROFESSIONAL	4.125	9,620.00	41.95	39.37	36.18	348,065	308,065	40,000
97-13-990	DIRECTOR/SUPERVISOR	1.500	3,120.00	102.60	76.58	85.25	265,988	265,988	0
97-13-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	5,400	5,400	0
ACTIVITY CODE 13 TOTAL		5.935					638,338	598,338	40,000
97-14-960	PROFESSIONAL	4.000	8,320.00	41.95	41.29	42.27	351,680	271,680	80,000
97-14-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	0.00	0.00	67.31	140,000	140,000	0
ACTIVITY CODE 14 TOTAL		5.000					491,680	411,680	80,000
97-15-940	OFFICE/CLERICAL	1.000	2,080.00	27.50	27.50	27.50	57,200	0	57,200
97-15-960	PROFESSIONAL	1.000	2,080.00	40.00	40.00	40.00	83,200	0	83,200
97-15-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	91.61	91.61	91.61	190,549	0	190,549
ACTIVITY CODE 15 TOTAL		3.000					330,949	0	330,949
97-61-940	OFFICE/CLERICAL	0.500	1,040.00	27.50	27.50	27.50	28,600	28,600	0
97-61-990	DIRECTOR/SUPERVISOR	1.500	3,120.00	102.60	73.50	83.20	259,590	259,590	0
ACTIVITY CODE 61 TOTAL		2.000					288,190	288,190	0
97-62-930	LABORERS	3.000	6,240.00	40.75	29.28	33.32	207,938	157,938	50,000
97-62-933	LABORERS NOT TIME	0.000	0.00	0.00	0.00	0.00	16,500	16,500	0
ACTIVITY CODE 62 TOTAL		3.000					224,438	174,438	50,000
97-63-923	CRAFTS/TRADES NOT TIME	0.000	0.00	0.00	0.00	0.00	29,700	29,700	0
97-63-970	SERVICE WORKERS	27.440	56,148.43	35.83	25.88	28.89	1,622,378	1,553,768	100,000

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
97-63-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	1,691	1,691	0
ACTIVITY CODE 63 TOTAL		27.440					1,653,769	1,585,159	100,000
97-64-920	CRAFTS/TRADES	4.000	8,320.00	49.59	32.70	44.32	368,742	268,742	100,000
97-64-923	CRAFTS/TRADES NOT TIME	0.000	0.00	0.00	0.00	0.00	4,000	4,000	0
ACTIVITY CODE 64 TOTAL		4.000					372,742	272,742	100,000
97-67-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	8,200	0	8,200
97-67-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	5,000	0	5,000
97-67-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	13,151	0	13,151
ACTIVITY CODE 67 TOTAL		0.000					26,351	0	26,351
97-72-940	OFFICE/CLERICAL	1.000	2,080.00	27.50	27.50	27.50	57,200	57,200	0
97-72-960	PROFESSIONAL	5.000	10,400.00	52.17	30.93	40.91	425,488	225,488	200,000
97-72-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	64.76	64.76	64.76	134,697	134,697	0
ACTIVITY CODE 72 TOTAL		7.000					617,385	417,385	200,000
97-74-950	OPERATORS	0.205	311.00	35.83	35.83	35.83	11,143	0	11,143
ACTIVITY CODE 74 TOTAL		0.205					11,143	0	11,143
97-75-920	CRAFTS/TRADES	0.090	187.20	36.90	36.90	36.90	6,908	0	6,908

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
97-75-923	CRAFTS/TRADES NOT TIME	0.000	0.00	0.00	0.00	0.00	4,605	0	4,605
ACTIVITY CODE 75 TOTAL		0.090					11,513	0	11,513
PROGRAM TOTAL		59.670					4,858,251	3,747,932	1,141,709

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

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
98-41-940	OFFICE/CLERICAL	1.211	2,519.72	27.50	25.50	26.37	66,450	66,450	0
98-41-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	13,184	13,184	0
98-41-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	51.37	51.37	51.37	106,842	106,842	0
ACTIVITY CODE 41 TOTAL		2.211					186,476	186,476	0
98-44-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,602	1,602	0
98-44-950	OPERATORS	0.384	798.95	35.83	35.83	35.83	28,626	28,626	0
98-44-970	SERVICE WORKERS	13.624	28,346.50	29.42	20.05	25.88	733,544	733,544	0
98-44-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	44,975	44,975	0
ACTIVITY CODE 44 TOTAL		14.008					808,747	808,747	0
PROGRAM TOTAL		16.219					995,223	995,223	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 99 - Pupil Transportation

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
99-51-940	OFFICE/CLERICAL	0.500	1,040.00	27.50	27.50	27.50	28,600	28,600	0
99-51-950	OPERATORS	2.017	3,728.00	37.27	34.37	33.67	125,537	125,537	0
99-51-953	OPERATORS NOT TIME	0.000	0.00	0.00	0.00	0.00	14,765	14,765	0
99-51-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	51.37	51.37	51.37	106,842	106,842	0
ACTIVITY CODE 51 TOTAL		3.517					275,744	275,744	0
99-52-950	OPERATORS	30.847	50,801.88	37.27	30.63	30.58	1,553,673	1,553,673	0
ACTIVITY CODE 52 TOTAL		30.847					1,553,673	1,553,673	0
99-53-920	CRAFTS/TRADES	1.910	3,972.80	45.26	36.90	41.28	163,985	163,985	0
ACTIVITY CODE 53 TOTAL		1.910					163,985	163,985	0
PROGRAM TOTAL		36.274					1,993,402	1,993,402	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

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

		(1)	(2)	(3)	(4)	(5)	(6)
		Actual	% of	Budget	% of	Budget	% of
		2021-2022	Total	2022-2023	Total	2023-2024	Total
OBJECT OF EXPENDITURE							
(0)	Debit Transfers	228,636	XXXXX	146,500	XXXXX	146,500	XXXXX
(1)	Credit Transfers	-228,636	XXXXX	-146,500	XXXXX	-146,500	XXXXX
(2)	Certificated Salaries	34,353,351	43.22	36,396,080	41.19	37,850,246	41.33
(3)	Classified Salaries	13,137,842	16.53	13,932,085	15.77	15,823,690	17.28
(4)	Employee Benefits and Payroll Taxes	18,397,795	23.15	19,755,950	22.36	19,645,206	21.45
(5)	Supplies and Materials	5,942,984	7.48	8,168,253	9.24	7,690,555	8.40
(7)	Purchased Services	6,771,214	8.52	9,922,691	11.23	10,022,848	10.94
(8)	Travel	67,472	0.08	56,215	0.06	79,515	0.09
(9)	Capital Outlay	817,907	1.03	135,000	0.15	475,500	0.52
TOTAL EXPENDITURES		79,488,564	100.00	88,366,274	100.00	91,587,560	100.00

Ferndale School District No.502
SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	44,575,922	56.08	51,945,834	58.78	53,349,789	58.25
28 Extracur	797,067	1.00	1,335,296	1.51	1,362,443	1.49
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	45,372,989	57.08	53,281,130	60.30	54,712,232	59.74
TEACHING SUPPORT						
22 Lrn Resrc	365,886	0.46	380,159	0.43	388,432	0.42
24 Guid/Coun	2,123,088	2.67	2,429,267	2.75	3,055,667	3.34
25 Pupil M/S	1,254,631	1.58	702,675	0.80	798,924	0.87
26 Health	2,670,194	3.36	3,151,080	3.57	3,615,424	3.95
31 InstProDev	1,408,658	1.77	1,798,369	2.04	1,575,019	1.72
32 Inst Tech	1,837,552	2.31	968,980	1.10	417,395	0.46
33 Curriculum	1,607,167	2.02	573,256	0.65	597,420	0.65
34 Prof Lrng St	233,404	0.29	425,305	0.48	532,446	0.58
TOTAL TEACHING SUPPORT	11,267,175	14.17	10,429,091	11.80	10,980,727	11.99
OTHER SUPPORT ACTIVITIES						
42 Food	635,555	0.80	1,046,250	1.18	905,160	0.99
44 Operation	1,236,492	1.56	1,196,432	1.35	1,494,162	1.63
49 Transfers	0	0.00	-12,000	-0.01	-12,000	-0.01
52 Operation	2,605,544	3.28	2,760,387	3.12	3,033,419	3.31
53 Maintnce	224,177	0.28	343,473	0.39	367,229	0.40
56 Insurance	85,851	0.11	85,000	0.10	90,000	0.10
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-228,636	-0.29	-134,500	-0.15	-134,500	-0.15
62 Grnd Mnt	331,191	0.42	283,336	0.32	371,605	0.41
63 Oper Bldg	2,172,656	2.73	2,307,904	2.61	2,519,606	2.75
64 Maintnce	922,654	1.16	2,138,812	2.42	1,791,737	1.96
65 Utilities	1,503,750	1.89	1,610,175	1.82	1,502,328	1.64
67 Bldg Secu	128,047	0.16	149,111	0.17	127,233	0.14
68 Insurance	628,600	0.79	690,000	0.78	700,000	0.76
72 Info Sys	1,605,343	2.02	1,443,678	1.63	1,485,554	1.62
73 Printing	570	0.00	8,500	0.01	8,500	0.01

Ferndale School District No.502

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
74 Warehouse	20,674	0.03	15,931	0.02	19,093	0.02
75 Mtr Pool	40,456	0.05	196,059	0.22	200,864	0.22
83 Interest	0	0.00	0	0.00	10,000	0.01
84 Principal	198,628	0.25	0	0.00	140,000	0.15
85 Debt Expn	10,290	0.01	0	0.00	372,500	0.41
91 Publ Actv	0	0.00	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	12,121,839	15.25	14,128,548	15.99	14,992,490	16.37
UNIT ADMINISTRATION						
23 Princ Off	5,052,060	6.36	5,282,422	5.98	4,843,539	5.29
TOTAL UNIT ADMINISTRATION	5,052,060	6.36	5,282,422	5.98	4,843,539	5.29
CENTRAL ADMINISTRATION						
11 Bd of Dir	255,828	0.32	362,000	0.41	332,105	0.36
12 Supt Off	644,278	0.81	361,832	0.41	596,086	0.65
13 Busns Off	1,248,179	1.57	1,030,582	1.17	1,491,044	1.63
14 HR	584,146	0.73	656,537	0.74	637,175	0.70
15 Pblc Rltn	383,489	0.48	421,694	0.48	549,986	0.60
21 Supv Inst	1,485,762	1.87	1,442,246	1.63	1,434,088	1.57
41 Supervisn	226,846	0.29	235,261	0.27	250,757	0.27
51 Supervisn	361,198	0.45	393,566	0.45	392,013	0.43
61 Supv Bldg	251,371	0.32	341,365	0.39	375,318	0.41
TOTAL CENTRAL ADMINISTRATION	5,441,096	6.85	5,245,083	5.94	6,058,572	6.62
TOTAL EXPENDITURES	79,488,564	100.00	88,366,274	100.00	91,587,560	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 2023	11,000,000	1,070	10,998,930	47.38	5,211,293
Spring 2024	12,000,000	1,167	11,998,833	52.62	6,313,786
1100 TOTAL LOCAL TAXES:					11,525,078

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 2023	764,888	1.400	1,071	0.00	XXXXX
Spring 2024	764,888	1.527	1,168	100.00	1,168
1500 TIMBER EXCISE TAXES:					1,167

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, 2023	(4) Principal Payments in FY 2023-2024	(5) Interest Payments in FY 2023-2024	(6) Outstanding Balance at Aug 31, 2024 (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 2023-2024	Interest Payments in FY 2023-2024	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 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	289.317	81.47	93.992	35.29
28 Extracurricular	0.000	0.00	1.000	0.38
TOTAL TEACHING ACTIVITIES	289.317	81.47	94.992	35.67
TEACHING SUPPORT				
22 Learning Resources	0.000	0.00	5.560	2.09
24 Guidance and Counseling	15.000	4.22	12.345	4.64
25 Pupil Management and Safety	0.000	0.00	6.750	2.53
26 Health/Related Services	20.300	5.72	3.763	1.41
31 InstProDev	7.300	2.06	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	1.000	0.38
33 Curriculum	0.850	0.24	1.500	0.56
34 Professional Learning - State	3.500	0.99	XXXXX	XXXXX
TOTAL TEACHING SUPPORT	46.950	13.22	30.918	11.61
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	14.008	5.26
52 Operations	XXXXX	XXXXX	30.847	11.58
53 Maintenance	XXXXX	XXXXX	1.910	0.72
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	XXXXX	XXXXX	3.000	1.13
63 Operation of Buildings	XXXXX	XXXXX	27.440	10.30
64 Maintenance	XXXXX	XXXXX	4.000	1.50
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	XXXXX	XXXXX	0.000	0.00
72 Information Systems	0.000	0.00	7.000	2.63
73 Printing	0.000	0.00	0.000	0.00
74 Warehousing and Distribution	0.000	0.00	0.205	0.08
75 Motor Pool	0.000	0.00	0.090	0.03
91 Public Activities	0.000	0.00	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	88.500	33.23

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	14.500	4.08	19.975	7.50
TOTAL UNIT ADMINISTRATION	14.500	4.08	19.975	7.50
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.28	2.000	0.75
13 Business Office	0.000	0.00	5.935	2.23
14 Human Resources	0.000	0.00	5.000	1.88
15 Public Relations	0.000	0.00	3.000	1.13
21 Supervision - Instruction	3.350	0.94	8.294	3.11
41 Supervision - Nutrition Services	0.000	0.00	2.211	0.83
51 Supervision - Transportation	0.000	0.00	3.517	1.32
61 Supervision - Building	0.000	0.00	2.000	0.75
TOTAL CENTRAL ADMINISTRATION	4.350	1.22	31.957	12.00
TOTAL FTE STAFF	355.117	100.00	266.342	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

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES			
100 General Student Body	259,524	238,900	259,660
200 Athletics	41,000	95,000	67,000
300 Classes	1,573	6,000	6,000
400 Clubs	394,414	406,000	422,250
600 Private Moneys	3,208	15,000	31,713
A. TOTAL REVENUES	699,720	760,900	786,623
EXPENDITURES			
100 General Student Body	170,150	177,665	206,533
200 Athletics	39,545	134,585	132,025
300 Classes	2,118	4,750	4,750
400 Clubs	419,778	416,500	426,515
600 Private Moneys	3,844	10,000	10,000
B. TOTAL EXPENDITURES	635,434	743,500	779,823
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	64,286	17,400	6,800
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	408,189	375,000	489,018
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	2,904	3,000	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	411,093	378,000	489,018
E. 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	467,082	392,400	495,818
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	8,296	3,000	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

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

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	475,379	395,400	495,818

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

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	7,502,133	7,595,629	7,600,092
2000 Local Nontax Support	25,112	20,000	25,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	522,601	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	8,049,847	7,615,629	7,625,092
EXPENDITURES			
Matured Bond Expenditures	4,105,000	3,880,000	3,555,000
Interest on Bonds	3,721,979	3,960,900	3,824,975
Interfund Loan Interest	0	0	0
Bond Transfer Fees	1,155	5,000	15,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	15,000
B. TOTAL EXPENDITURES	7,828,134	7,845,900	7,409,975
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)	221,713	-230,270	215,117
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	3,376,569	2,850,000	3,400,000
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	3,376,569	2,850,000	3,400,000
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	3,598,283	2,619,729	3,615,117
G.L.835 Restricted for Arbitrage Rebate	0	0	0

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

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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)	3,598,283	2,619,729	3,615,117

Ferndale School District No.502

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Taxes	7,500,747	7,594,965	7,597,756
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	1,386	664	2,335
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	7,502,133	7,595,629	7,600,092
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	25,112	20,000	25,000
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	25,112	20,000	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	522,601	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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
9000 TOTAL OTHER FINANCING SOURCES	522,601	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	8,049,847	7,615,629	7,625,092

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 2023	7,600,000	2,141	7,597,859	47.38	3,599,866
Spring 2024	7,600,000	2,335	7,597,665	52.62	3,997,891
1100 TOTAL LOCAL TAXES:					7,597,756

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 2023	1,529,776	1.400	2,142	0.00	XXXXX
Spring 2024	1,529,776	1.527	2,336	100.00	2,336
1500 TIMBER EXCISE TAXES:					2,335

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 1,2023
07-09-2019	39,970,000	38,970,000
08-25-2020	26,385,000	25,970,000
09-28-2021	27,745,000	27,745,000
TOTAL VOTED BONDS	94,100,000	92,685,000

B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1,2023
TOTAL ALL BONDS	94,100,000	92,685,000 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

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	81	0	0
2000 Local Nontax Support	1,825,333	675,000	400,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	0	0	17,304,891
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	32,800,736	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	34,626,150	675,000	17,704,891
EXPENDITURES			
10 Sites	57,094	3,000,000	5,000,000
20 Buildings	60,310,247	55,650,000	20,000,000
30 Equipment	616,041	1,150,000	800,000
40 Energy	216,903	200,000	200,000
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	300,736	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	61,501,021	60,000,000	26,000,000
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)	-26,874,870	-59,325,000	-8,295,109
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	64,085,407	60,000,000	15,323,167
G.L.862 Committed from Levy Proceeds	0	0	0

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

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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	599,759	650,000	50,000
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	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	64,685,166	60,650,000	15,373,167
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.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	35,875,122	625,000	6,978,058
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	745,434	700,000	100,000
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	1,189,740	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	37,810,296	1,325,000	7,078,058

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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Tax	81	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	81	0	0
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	542,761	600,000	200,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	57,900	0	75,000
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	1,119,207	0	25,000
2900 Local Support Nontax, Unassigned	105,466	75,000	100,000
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	1,825,333	675,000	400,000
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	17,304,891
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	0	0	17,304,891

Ferndale School District No.502

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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
6210 E-Rate	XXXXX	XXXXX	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

Ferndale School District No.502

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6376 Targeted Assistance ESSER I	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
8101 Governmental Entities-Enrichment	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	32,800,736	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)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	32,800,736	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	34,626,150	675,000	17,704,891

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 2023	0	0	0	47.38	0
Spring 2024	0	0	0	52.62	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 2023	0	0.000	0	0.00	XXXXX
Spring 2024	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 2023-2024

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
FERNDALE HIGH SCHOOL	26,000,000	5,000,000	20,000,000	500,000	300,000	200,000	0	0	0
TOTAL EXPENDITURES	26,000,000	5,000,000	20,000,000	500,000	300,000	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/ 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL 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

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, 2023	(4) Principal Payments in FY 2023-2024	(5) Interest Payments in FY 2023-2024	(6) Outstanding Balance at Aug 31, 2024 (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 2023-2024	Interest Payments in FY 2023-2024	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 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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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	12,644	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	483,506	483,506	968,865
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	30,000
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 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	496,150	518,506	1,013,865
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	496,150	518,506	1,013,865
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	0	2,000,000	2,000,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0
44 Transportation Equipment Capital Improvement	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	2,000,000	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)	496,150	-1,481,494	-986,135
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	1,695,519	1,705,000	2,702,000
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	1,695,519	1,705,000	2,702,000
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	2,191,670	223,506	1,715,865

Ferndale School District No.502
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	2,191,670	223,506	1,715,865

- 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 2023	0	0	0	47.38	0
Spring 2024	0	0	0	52.62	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 2023	0	0.000	0	0.00	XXXXX
Spring 2024	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, 2023	(4) Principal Payments in FY 2023-2024	(5) Interest Payments in FY 2023-2024	(6) Outstanding Balance at Aug 31, 2024 (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 2023-2024	Interest Payments in FY 2023-2024	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	9,642,010.00	13,540,692.00
Informational	1.705	On report GF4, Revenue Account 6124 + 6224 + 6324; on report GF8, expenditures for Program 24.	1,100,984.00	1,178,265.00
Informational	1.726	On report GF4, Revenue Account 6168 + 6268 + 6368; on report GF8, expenditures for Program 68.	132,000.00	117,546.00
Informational	1.738	On report GF, Revenue Account 2289 + 6189 + 6289 + 6389 + 7189 + 8189; on report GF8, expenditures for Program 89	40,000.00	0.00

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	45,473,815.90	45,473,816.00	-0.10
	3121	1,559,461.44	1,559,461.00	0.44
	3600	0.00	0.00	0.00
	4121	8,082,548.85	8,082,549.00	-0.15
	4155	2,416,601.62	2,416,602.00	-0.38
	4165	753,124.73	753,125.00	-0.27
	4174	146,977.18	146,977.00	0.18
	4198	23,440.00	23,440.00	0.00
	4199	3,230,931.09	3,230,931.00	0.09
	4499	968,864.51	968,865.00	-0.49
	5400	0.00	0.00	0.00
	Total	62,655,765.32	62,655,766.00	-0.68

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.	10,105,595.00	9,395,749.90
Informational	602	On F-195, page TVF1, 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 = \$5,000.	2,702,000.00	1,736,903.54

Ferndale School District No. 502

Revenue Edit Report

Type	Number	Message	F-195 Amount	F-197 Amount
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.	15,373,167.00	14,633,636.37
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.	489,018.00	431,547.48

Superintendent of Public Instruction

Ferndale School District

Northwest Educational Service District 189

Whatcom County

F-203 Summary Report

CCDDD 37502

2023/24 F-203

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	0.00
3100	M70	Apportionment	45,473,815.90
3121	Z288	Special Education, Gen Apportionment	1,559,461.44
4121	N7	Special Education	8,082,548.85
4122	N8	Special Education - Infants and Toddlers - State	0.00
4155	071a	Learning Assistance Program	2,416,601.62
4165	Z477	Transitional Bilingual	753,124.73
4174	Z095	Highly Capable	146,977.18
4198	S5	School Food Service	23,440.00
4199	I4	Transportation - Operations	3,230,931.09
4499	J1	Transportation Reimbursement	968,864.51
5400	A27	Federal In-Lieu-of Taxes	0.00
5500	A28	Federal Forest	0.00
n/a	Z109	Skill Center Total	0.00
n/a	200A	Grades 7-8 Vocational Minimum Expenditures	115,096.16
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	2,767,189.30
n/a	V13	Estimated Next Year LEA	0
n/a	A30h	Estimated Stabilization	0.00
n/a	TKM49S	Transition to Kindergarten State Funding	0.00
n/a	TKM49F	Transition to Kindergarten Federal Funding	1,077,296.71

Total Certificated Instructional Staff Units and Salary	1191/1191ED	Other	Total
Certificated Instructional Staff (CIS) Units			
School Generated	237.27	15.94	253.21
District Generated			
Total	237.27	15.94	253.21
CIS Salary Allocation			
School Generated	19,237,090.39	1,292,099.05	20,529,189.44
District Generated			
Total	19,237,090.39	1,292,099.05	20,529,189.44
Total Certificated Administrative Staff Units and Salary	1191/1191ED	Other	Total
Certificated Administrative Staff (CAS) Units			
School Generated	12.87	1.21	14.08
District Generated	4.18		4.18
Total	17.05	1.21	18.26
CAS Salary Allocation			
School Generated	1,548,735.89	145,498.61	1,694,234.50
District Generated	503,288.02		503,288.02
Total	2,052,023.91	145,498.61	2,197,522.52
Total Classified Staff Units and Salary	1191/1191ED	Other	Total
Classified Staff (CLS) Units			
School Generated	48.38	4.90	53.28
District Generated	23.57		23.57
Total	71.95	4.90	76.85
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated	2,814,048.52	284,871.23	3,098,919.75
District Generated	1,370,790.12		1,370,790.12

Total		4,184,838.64		284,871.23		4,469,709.87
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Student Enrollment**Student Enrollment**

Item Code	Item Name	Amount
B9	Enroll SpEd 0-2	0.00
B1	Enroll SpEd 3-PK	38.00
TKB2L1	Enroll SpEd TK Tier 14/18	0.00
TKB2L	Enroll SpEd TK Tier Other	0.00
B2L1	Enroll SpEd K-21 LRE1	451.00
B2	Enroll SpEd K-21 Other	225.00
Z271	Enroll K	336.79
A6A1	Enroll 1	415.47
A6A2	Enroll 2	354.07
A6A3	Enroll 3	343.19
A39	Enroll K-3	1,449.52
A7a	Enroll 4	319.90
A8a5	Enroll 5	341.85
A8a6	Enroll 6	316.57
A40	Enroll 5-6	658.42
A11a7	Enroll 7	339.76
A11a8	Enroll 8	333.52
A12	Enroll 7-8	673.28
A13a9	Enroll 9	357.95
A13a10	Enroll 10	353.84
A13a11	Enroll 11	302.10
A13a12	Enroll 12	257.34
A41	Enroll 9-12	1,271.23
Z298	Enroll K-8	3,101.12
Z472	Enroll Total Entered	4,372.35
A42	Enroll Total	4,372.35
A14	Enroll ALE K-6	26.00
A14B	Enroll ALE 7-8	12.00
A18	Enroll ALE 9-12	74.00
A16	Enroll Run Start	76.89
A15	Enroll Run Start CTE	13.77
A60	Enroll Program 1418 Reg	31.75
A61	Enroll Program 1418 CTE	6.21
A17	Enroll Total w/ Run Start and Dropout and ALE	4,612.97
Z269	Enroll R&N K	5.00
A43	Enroll R&N 1	11.00
A44	Enroll R&N 2	4.00
A45	Enroll R&N 3	7.00
A46	Enroll R&N K-3	27.00
A5B	Enroll R&N 4	10.00
A47	Enroll R&N 5	6.00
A48	Enroll R&N 6	0.00

Student Enrollment**Student Enrollment**

Item Code	Item Name	Amount
A5C	Enroll R&N 5-6	6.00
A49	Enroll R&N 7	0.00
A50	Enroll R&N 8	0.00
A10	Enroll R&N 7-8	0.00
Z299	Enroll R&N K-8	43.00
A62	Enroll TBIP K-6	304.00
A63	Enroll TBIP 7-8	46.00
A64	Enroll TBIP 9-12	103.00
A65	Enroll TBIP Exited	45.00

Other Enrollment**Other Enrollment**

Item Code	Item Name	Amount
E54	Enroll 7-8 CTE	11.97
E55	Enroll 9-12 CTE exp	0.00
E56	Enroll 9-12 CTE prep	273.51
E57	Enroll Skills 9-12	0.00

Other Staff Factors**Other Staff Factors**

Item Code	Item Name	Amount
A33rb	Regionalization Base	1.075
A33r	Regionalization	1.075
A33re	Regionalization Experience	0.000
D57	Add BEA CIS	0.000
D58	Add BEA CAS	0.000
502X	Class Size K-3	17.00
Z268e	Counselor Enh Elem Enroll	2,032.78
A12e	Counselor Enh Middle Enroll	664.13
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	4,564.00
C1	Enroll Total PY for LAP	4,581.20
Z076	LAP PY HiPov Students	2,253.33
B3	Adj Resident BEA	0.00

Estimated Revenues**Grants, Allocations and Awards**

Item Code	Item Name	Amount
B4	State Safety Net	0.00
B5	Home/Hosp Ed Alloc	0.00
B8	% Stdnt Avg FTE SpEd	0.25630
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	3,230,931.09
I2	In-Lieu-Of Deprec for Contracting Dists	0.00
J1	Prgm 4499 Alloc Trans Deprec	968,864.51

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	0.00

Free and Reduced Meals

Item Code	Item Name	Amount
H2	Est FRPB	110,000.00
H3	Est RPB	8,000.00
H4	Est RPL K3	6,200.00

Transition To Kindergarten

Item Code	Item Name	Amount
TKZ271	Enroll TTK	90.00
TKM49S	TTK State Funding	0.00
TKM49F	TTK Federal Funding	1,077,296.71

Ferndale School District
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Northwest Educational Service District 189
CCDDD 37502

I. Apportionment - Acct 3100

I. Computation for Guaranteed School - Generated Entitlement

Item Code		Amount
A33rb A33r A33re	A. District-Wide Regionalization	
	1. District-Wide Regionalization Base	1.075
	2. District-Wide Regionalization	1.075
	3. District-Wide Regionalization Experience	0.000
Z344 Z345 Z346	B. School Generated – Certificated Instructional Staff (CIS)	
	1. School CIS Salary Maint Total [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 237.274 * 72,728.00 * 1.075	\$ 18,550,698.23
	2. School CIS Salary Increase ((([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience]))) - [School CIS Salary Maint Total] ((237.274 * 75,419.00) * (1.075 + 0.000)) - 18,550,698.23	\$ 686,392.16
	3. Subtotal School Generated CIS Salary [School CIS Salary Maint Total] + [School CIS Salary Inc Total] 18,550,698.23 + 686,392.16	\$ 19,237,090.39
	C. School Generated – Certificated Administrative Staff (CAS)	
	1. School CAS Salary Maintenance Total [School Generated CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 12.869 * 107,955.00 * 1.075	\$ 1,493,468.36
Z348 Z349	2. School CAS Salary Increase Total [School Generated CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [School CAS Salary Maint Total] 12.869 * 111,950.00 * 1.075 - 1,493,468.36	\$ 55,267.53
	3. Subtotal School Generated CAS Salary [School CAS Salary Maint Total] + [School CAS Salary Inc Total] 1,493,468.36 + 55,267.53	\$ 1,548,735.89

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Z350	D. School Generated – Classified Staff (CLS) 1. School CLS Salary Maintenance Level [School Generated CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 48.384 * 52,173.00 * 1.075	\$ 2,713,663.81
Z351	2. School CLS Salary Increase [School Generated CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [School CLS Salary Maint Total] 48.384 * 54,103.00 * 1.075 - 2,713,663.81	\$ 100,384.71
Z352	3. Subtotal School Generated CLS Salary [School CLS Salary Maint Total] + [School CLS Salary Inc Total] 2,713,663.81 + 100,384.71	\$ 2,814,048.52
Z353	E. Other School Generated Entitlements 1. Substitutes [Teachers FTE] * [Substitutes Days] * [Substitutes Rate] 211.744 * 4.000 * 151.86	\$ 128,621.78
Z475	2. Small School District and Remote & Necessary Substitutes [SS RN CIS FTE] * [Teachers %] * [Substitutes Days] * [Substitutes Rate] 0.004 * 0.9170 * 4.000 * 151.86	\$ 2.23

II. Computation for Guaranteed District-Generated Entitlement

Item Code		Amount
Z354	A. District Generated – Facilities, Maintenance, Grounds – Classified Staff (CLS) 1. Facilities Salary Maint Total [Facilities FTE] * [CLS - Salary Maint] * [Regionalization Base] 7.409 * 52,173.00 * 1.075	\$ 415,540.99
Z355	2. Facilities Salary Inc Total [Facilities FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities Salary Maint Total] 7.409 * 54,103.00 * 1.075 - 415,540.99	\$ 15,371.82
Z356	3. Facilities Salary Total [Facilities Salary Maint Total] + [Facilities Salary Inc Total] 415,540.99 + 15,371.82	\$ 430,912.81

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Z357	B. District Generated – Warehouse, Laborers, Mechanics - Classified Staff (CLS) 1. Warehouse Salary Maint Total [Warehouse FTE] * [CLS - Salary Maint] * [Regionalization Base] 1.357 * 52,173.00 * 1.075	\$ 76,108.67
Z358	2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total] 1.357 * 54,103.00 * 1.075 - 76,108.67	\$ 2,815.43
Z359	3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total] 76,108.67 + 2,815.43	\$ 78,924.10
Z360	C. District Generated - Technology - Classified Staff (CLS) 1. Technology Salary Maint Total [Technology FTE] * [CLS - Salary Maint] * [Regionalization Base] 2.567 * 52,173.00 * 1.075	\$ 143,972.70
Z361	2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total] 2.567 * 54,103.00 * 1.075 - 143,972.70	\$ 5,325.88
Z362	3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total] 143,972.70 + 5,325.88	\$ 149,298.58
Z363	D. Central Administration – Classified Staff (CLS) 1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 12.236 * 52,173.00 * 1.075	\$ 686,267.99
Z364	2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total] 12.236 * 54,103.00 * 1.075 - 686,267.99	\$ 25,386.64
Z365	3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total] 686,267.99 + 25,386.64	\$ 711,654.63

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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] 4.182 * 107,955.00 * 1.075	\$ 485,327.90
	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total] 4.182 * 111,950.00 * 1.075 - 485,327.90	\$ 17,960.12
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total] 485,327.90 + 17,960.12	\$ 503,288.02

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] 237.274 * 72,728.00 * 1.075	\$ 18,550,698.23
	2. School CIS Salary Increase (((School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((237.274 * 75,419.00) * (1.075 + 0.000)) - 18,550,698.23	\$ 686,392.16
Z371	3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total] 485,327.90 + 1,493,468.36	\$ 1,978,796.26
Z372	4. Total CAS Salary Inc [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total] 17,960.12 + 55,267.53	\$ 73,227.65
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] 2,713,663.81 + 415,540.99 + 76,108.67 + 143,972.70 + 686,267.99	\$ 4,035,554.16
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] 100,384.71 + 15,371.82 + 2,815.43 + 5,325.88 + 25,386.64	\$ 149,284.48
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] 18,550,698.23 + 686,392.16 + 1,978,796.26 + 73,227.65 + 4,035,554.16 + 149,284.48	\$ 25,473,952.94

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	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] (237.274 + 17.051) * 12,312.00	\$ 3,131,249.40
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] ((237.274 + 17.051) * (13,200.00 * 1.02)) - 3,131,249.40	\$ 292,982.40
Z378	3. CLS Insurance Maint Total [District Total CLS FTE] * [CLS Health Insurance] 71.953 * 12,312.00	\$ 885,885.34
Z379	4. CLS Insurance Inc Total ([District Total CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS Insurance Maint Total] (71.953 * 13,200.00 * 1.430) - 885,885.34	\$ 472,299.49
Z380	5. CIS/CAS Benefits Maint Total ([School CIS Salary Maint Total] + [Total CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (18,550,698.23 + 1,978,796.26) * 0.17970	\$ 3,689,150.16
Z381	6. CIS/CAS Benefits Inc Total ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (686,392.16 + 73,227.65) * 0.17330	\$ 131,642.11
Z382	7. CLS Benefits Maint Total [Total CLS Salary Maint] * [CLS - Benefits Maint] 4,035,554.16 * 0.22060	\$ 890,243.25
Z383	8. CLS Benefits Inc Total [Total CLS Salary Inc] * [CLS - Benefits Inc] 149,284.48 * 0.18560	\$ 27,707.20
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] 3,131,249.40 + 292,982.40 + 885,885.34 + 472,299.49 + 3,689,150.16 + 131,642.11 + 890,243.25 + 27,707.20	\$ 9,521,159.35

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Z345pd	C. Professional Learning Days - General Apportionment 1. Professional Learning Days Salaries ((([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((237.274 * 75,419.00) * (1.075 + 0.000)) / 180.00) * 3.00	\$ 320,618.17
Z381pd	2. Professional Learning Day - Payroll Tax and Benefits [School CIS PD Salary] * [CIS/CAS - Benefits Inc] 320,618.17 * 0.17330	\$ 55,563.13
3100pd	3. Total General Apportionment Professional Learning Days [School CIS PD Salary] + [CIS PD Benefits] 320,618.17 + 55,563.13	\$ 376,181.30
Z385	D. Running Start (Community and Technical College FTEs) 1. Run Start-Reg [Enroll Run Start] * [Run Start - Reg Rate] 76.89 * 9,555.02	\$ 734,685.49
Z386	2. Run Start-CTE [Enroll Run Start CTE] * [Run Start - CTE Rate] 13.77 * 10,463.80	\$ 144,086.53
Z387	3. Total Run Start [Run Start-Reg] + [Run Start-CTE] 734,685.49 + 144,086.53	\$ 878,772.02
Z389	E. Dropout Reengagement 1. Reengage - Reg [Enroll Program 1418 Reg] * [Run Start - Reg Rate] 31.75 * 9,555.02	\$ 303,371.89
Z340	2. Reengage - CTE [Enroll Program 1418 CTE] * [Run Start - CTE Rate] 6.21 * 10,463.80	\$ 64,980.20
Z342	3. Total Reengage [Reengage - Reg] + [Reengage - CTE] 303,371.89 + 64,980.20	\$ 368,352.09
Z343	F. Alternative Learning Experience Program Funding 1. Enroll K-12 Total ALE ([Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12]) * [Run Start - Reg Rate] (26.00 + 12.00 + 74.00) * 9,555.02	\$ 1,070,162.24

Superintendent of Public Instruction

Ferndale School District

Northwest Educational Service District 189

Whatcom County

F-203 Worksheet Report

CCDDD 37502

2023/24 F-203

M8	G. Materials, Supplies, and Operating Costs (MSOC)		
	1. Regular Instruction: Total Allocated MSOC		\$ 6,062,626.44
	[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]		
	731,467.99 + 1,701,200.51 + 672,208.38 + 92,567.61 + 1,334,526.53 + 103,969.97 + 842,794.33 + 583,891.12		
M16	2. Grades 9-12 Additional: Total Allocated MSOC		\$ 254,538.38
	[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]		
	55,984.97 + 0.00 + 61,095.31 + 7,690.94 + 119,584.61 + 10,182.55 + 0.00 + 0.00		
M91	3. Small School District and Remote & Necessary MSOC enhancement		\$ 956.60
	([SS RN CIS FTE] + [SS RN CAS FTE]) * [MSOC -SSRN]		
	(0.004 + 0.067) * 13,473.20		
Z390	4. Total GenEd MSOC		\$ 6,318,121.42
	[Total MSOC -Reg] + [Total MSOC -LabSci] + [Total MSOC -SS RN]		
	6,062,626.44 + 254,538.38 + 956.60		
Z123	H. Career & Technical Education and Skills Centers		
	1. CTE 7-8 Total		\$ 121,153.85
	[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]		
	54,239.46 + 6,017.31 + 11,864.79 + 26,948.26 + 20,643.73 + 379.65 + 1,060.65		
Z137	2. Grades 9 - 12 Exploratory Career & Technical Education - Total		\$ 2,771,777.72
	[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]		
	1,237,859.59 + 139,481.30 + 273,006.44 + 616,855.06 + 471,700.82 + 8,668.17 + 24,206.34		
Z109	3. Skills Center Total		\$ 0.00
	[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		
144A	4. Total Middle School CTE, High School CTE, and Skill Center		\$ 2,892,931.57
	[CTE 7-8 Total] + [CTE 9-12 Total] + [Skills Center Total]		
	121,153.85 + 2,771,777.72 + 0.00		

IV. Guaranteed Entitlement

Item Code	Amount
m49	A.Totals 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] 128,621.78 + 2.23 + 25,473,952.94 + 9,521,159.35 + 878,772.02 + 368,352.09 + 1,070,162.24 + 6,318,121.42 + 0.00 + 121,153.85 + 2,771,777.72 + 376,181.30 \$ 47,028,256.94
Z457	2. Guar Entlmt per Student [Total Guaranteed Entitlement] / [Enroll Total w/ Run Start and Droput and ALE] 47,028,256.94 / 4,612.97 \$ 10,194.79
A24	4. Computation of State Funded Support a. Local Deductible Revenue Sources 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] 6,084,515.94 * 0.25630 \$ 1,559,461.44
A28	d. Federal Forest Account 5500 Deduction \$ 0.00
Z456	e. Fire District Payment [Enroll Fire Dist] * [Fire Dist Rate] 4,564.00 * 1.10 \$ 5,020.40
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] 47,028,256.94 - 0.00 - 0.00 - 1,559,461.44 - 0.00 + 5,020.40 \$ 45,473,815.90

Ferndale School District
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2023/24 F-203Northwest Educational Service District 189
CCDDD 37502**1191 SC – Skill Center**

Item Code	Amount
Z096	A. Skill Center – Certificated Instructional Staff (CIS) District Total
	1. Skill CIS Salary Maint
	[Skills Center CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]
	0.000 * 72,728.00 * 1.075
Z097	2. Skill CIS Salary Inc
	(((Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [Skills CIS Salary Maint]
	((0.000 * 75,419.00) * (1.075 + 0.000)) - 0.00
Z098	3. Skill CIS Salary Total
	[Skills CIS Salary Maint] + [Skills CIS Salary Inc]
	0.00 + 0.00
Z099	B. Skill Center – Certificated Administrative Staff (CAS)
	1. Skill CAS Salary Maint
	[Skills Center CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]
	0.000 * 107,955.00 * 1.075
Z100	2. Skill CAS Salary Inc
	[Skills Center CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Skills CAS Salary Maint]
	0.000 * 111,950.00 * 1.075 - 0.00
Z101	3. Skill CAS Salary Total
	[Skills CAS Salary Maint] + [Skills CAS Salary Inc]
	0.00 + 0.00
111A	C. Skill Center - Classified Staff (CLS)
	1. Skill CLS Salary Maint Total
	[Skills Center CLS FTE] * [CLS - Salary Maint] * [Regionalization Base]
	0.000 * 52,173.00 * 1.075
110A	2. CAS Salary Increase
	[Skills Center CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Skills CLS Salary Maint]
	0.000 * 54,103.00 * 1.075 - 0.00
112A	3. Subtotal CTE CAS Salary
	[Skills CLS Salary Maint] + [Skills CLS Salary Inc]
	0.00 + 0.00

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	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z102	1. Skill Cert Insurance [Skills Center CIS CAS FTE] * [Certificated Health Insurance] 0.000 * 12,312.00	\$ 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 * 13,200.00 * 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) * 0.17970	\$ 0.00
Z105	4. Skill Cert Benefits Inc ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (0.00 + 0.00) * 0.17330	\$ 0.00
108A	5. Classified Insurance Benefits [Skills Center CLS FTE] * [CLS Health Insurance] 0.000 * 12,312.00	\$ 0.00
109A	6. Classified Insurance Benefits - Increase ([Skills Center CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [Skills CLS Insurance] (0.000 * 13,200.00 * 1.430) - 0.00	\$ 0.00
107A	7. Classified - Payroll Tax and Benefits [Skills CLS Salary Maint] * [CLS - Benefits Maint] 0.00 * 0.22060	\$ 0.00
106A	8. Classified - Payroll Tax and Benefits - Increase [Skills CLS Salary Inc] * [CLS - Benefits Inc] 0.00 * 0.18560	\$ 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

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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 * 75,419.00) * (1.075 + 0.000)) / 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 * 0.17330	\$ 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

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CCDDD 37502**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 $[CTE\ 7-8\ CIS\ FTE] * [CIS\ Biennial\ Base\ Sal] * [Regionalization\ Base]$ $0.669 * 72,728.00 * 1.075$	\$ 52,304.16
Z111	2. CTE 7-8 CIS Salary Inc $(([CTE\ 7-8\ CIS\ FTE] * [CIS\ Sal\ Inc]) * ([Regionalization] + [Regionalization\ Experience])) - [CTE\ 7-8\ CIS\ Salary\ Maint]$ $((0.669 * 75,419.00) * (1.075 + 0.000)) - 52,304.16$	\$ 1,935.30
Z112	3. CTE 7-8 CIS Salary Total $[CTE\ 7-8\ CIS\ Salary\ Maint] + [CTE\ 7-8\ CIS\ Salary\ Inc]$ $52,304.16 + 1,935.30$	\$ 54,239.46
Z113	B. Grades 7-8 Exploratory Career & Technical Education – Certificated Administrative Staff (CAS) 1. CTE 7-8 CAS Salary Maint $[CTE\ 7-8\ CAS\ FTE] * [CAS - Salary\ Maint] * [Regionalization\ Base]$ $0.050 * 107,955.00 * 1.075$	\$ 5,802.58
Z114	2. CTE 7-8 CAS Salary Inc $[CTE\ 7-8\ CAS\ FTE] * [CAS - Salary\ Inc] * [Regionalization] - [CTE\ 7-8\ CAS\ Salary\ Maint]$ $0.050 * 111,950.00 * 1.075 - 5,802.58$	\$ 214.73
Z115	3. CTE 7-8 CAS Salary Total $[CTE\ 7-8\ CAS\ Salary\ Maint] + [CTE\ 7-8\ CAS\ Salary\ Inc]$ $5,802.58 + 214.73$	\$ 6,017.31
021A	C. CTE 7-8 - Classified Staff (CLS) 1. CLS Salary Maintenance Total $[CTE\ 7-8\ CLS\ FTE] * [CLS - Salary\ Maint] * [Regionalization\ Base]$ $0.204 * 52,173.00 * 1.075$	\$ 11,441.54
020A	2. CLS Salary Increase $[CTE\ 7-8\ CLS\ FTE] * [CLS - Salary\ Inc] * [Regionalization] - [CTE\ 7-8\ CLS\ Salary\ Maint]$ $0.204 * 54,103.00 * 1.075 - 11,441.54$	\$ 423.25
022A	3. Subtotal CTE CLS Salary $[CTE\ 7-8\ CLS\ Salary\ Maint] + [CTE\ 7-8\ CLS\ Salary\ Inc]$ $11,441.54 + 423.25$	\$ 11,864.79

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	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z116	1. CTE 7-8 Cert Insurance [CTE 7-8 CIS CAS FTE] * [Certificated Health Insurance] 0.719 * 12,312.00	\$ 8,852.33
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] (0.719 * 13,200.00 * 1.02) - 8,852.33	\$ 828.29
Z118	3. CTE 7-8 Cert Benefits Maint ([CTE 7-8 CIS Salary Maint] + [CTE 7-8 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (52,304.16 + 5,802.58) * 0.17970	\$ 10,441.78
Z119	4. CTE 7-8 Cert Benefits Inc ([CTE 7-8 CIS Salary Inc] + [CTE 7-8 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (1,935.30 + 214.73) * 0.17330	\$ 372.60
018A	5. Classified Insurance Benefits [CTE 7-8 CLS FTE] * [CLS Health Insurance] 0.204 * 12,312.00	\$ 2,511.65
019A	6. Classified Insurance Benefits - Increase ([CTE 7-8 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 7-8 CLS Insurance] (0.204 * 13,200.00 * 1.430) - 2,511.65	\$ 1,339.05
016A	7. Classified - Payroll Tax and Benefits [CTE 7-8 CLS Salary Maint] * [CLS - Benefits Maint] 11,441.54 * 0.22060	\$ 2,524.00
015A	8. Classified - Payroll Tax and Benefits - Increase [CTE 7-8 CLS Salary Inc] * [CLS - Benefits Inc] 423.25 * 0.18560	\$ 78.56
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] 8,852.33 + 828.29 + 10,441.78 + 372.60 + 2,511.65 + 1,339.05 + 2,524.00 + 78.56	\$ 26,948.26

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Z111pd	E. Professional Learning Days - CTE 7-8 1. Professional Learning Days Salaries $\frac{(((\text{CTE 7-8 CIS FTE} * \text{CIS Sal Inc}) * (\text{Regionalization} + \text{Regionalization Experience})))}{\text{School Year Total Days}} * \text{Prof Learning Days}$ $(((0.669 * 75,419.00) * (1.075 + 0.000))) / 180.00 * 3.00$	\$ 903.99
Z119pd	2. Professional Learning Day - Payroll Tax and Benefits [CTE 7-8 CIS PD Salary] * [CIS/CAS - Benefits Inc] $903.99 * 0.17330$	\$ 156.66
3034pd	3. Total CTE 7-8 Professional Learning Days [CTE 7-8 CIS PD Salary] + [CTE 7-8 CIS PD Benefits] $903.99 + 156.66$	\$ 1,060.65
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] $2,064.47 + 5,986.56 + 2,270.71 + 412.85 + 4,541.54 + 412.85 + 2,890.28 + 2,064.47$	\$ 20,643.73
Z122	2. CTE 7-8 Substitutes [CTE 7-8 Teacher FTE] * [Substitutes Days] * [Substitutes Rate] $0.625 * 4.000 * 151.86$	\$ 379.65
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] $54,239.46 + 6,017.31 + 11,864.79 + 26,948.26 + 20,643.73 + 379.65 + 1,060.65$	\$ 121,153.85

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CCDDD 37502**1191 CTE****Computation for Guaranteed School-Generated Entitlement (Grades 9 - 12 CTE)**

Item Code		Amount
Z124	A. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory) 1. CTE 9-12 CIS Salary Maint [CTE 9-12 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 15.268 * 72,728.00 * 1.075	\$ 1,193,691.94
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] ((15.268 * 75,419.00) * (1.075 + 0.000)) - 1,193,691.94	\$ 44,167.65
Z126	3. CTE 9-12 CIS Salary Total [CTE 9-12 CIS Salary Maint] + [CTE 9-12 CIS Salary Inc] 1,193,691.94 + 44,167.65	\$ 1,237,859.59
Z127	B. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory) 1. CTE 9-12 CAS Salary Maint [CTE 9-12 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 1.159 * 107,955.00 * 1.075	\$ 134,503.83
Z128	2. CTE 9-12 CAS Salary Inc [CTE 9-12 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 9-12 CAS Salary Maint] 1.159 * 111,950.00 * 1.075 - 134,503.83	\$ 4,977.47
Z129	3. CTE 9-12 CAS Salary Total [CTE 9-12 CAS Salary Maint] + [CTE 9-12 CAS Salary Inc] 134,503.83 + 4,977.47	\$ 139,481.30
036A	C. CTE 9-12 - Classified Staff (CLS) 1. CLS Salary Maintenance Total [CTE 9-12 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 4.694 * 52,173.00 * 1.075	\$ 263,267.57
035A	2. CLS Salary Increase [CTE 9-12 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 9-12 CLS Salary Maint] 4.694 * 54,103.00 * 1.075 - 263,267.57	\$ 9,738.87
037A	3. Subtotal CTE CLS Salary [CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc] 263,267.57 + 9,738.87	\$ 273,006.44

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	D. Staff Units Insurance, Payroll Taxes, and Benefits	
Z130	1. CTE 9-12 Cert Insurance [CTE 9-12 CIS CAS FTE] * [Certificated Health Insurance] 16.427 * 12,312.00	\$ 202,249.22
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] (16.427 * 13,200.00 * 1.02) - 202,249.22	\$ 18,923.91
Z132	3. CTE 9-12 Cert Benefits Maint ([CTE 9-12 CIS Salary Maint] + [CTE 9-12 CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (1,193,691.94 + 134,503.83) * 0.17970	\$ 238,676.78
Z133	4. CTE 9-12 Cert Benefits Inc ([CTE 9-12 CIS Salary Inc] + [CTE 9-12 CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (44,167.65 + 4,977.47) * 0.17330	\$ 8,516.85
033A	5. Classified Insurance Benefits [CTE 9-12 CLS FTE] * [CLS Health Insurance] 4.694 * 12,312.00	\$ 57,792.53
034A	6. Classified Insurance Benefits - Increase ([CTE 9-12 CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CTE 9-12 CLS Insurance] (4.694 * 13,200.00 * 1.430) - 57,792.53	\$ 30,811.41
031A	7. Classified - Payroll Tax and Benefits [CTE 9-12 CLS Salary Maint] * [CLS - Benefits Maint] 263,267.57 * 0.22060	\$ 58,076.83
030A	8. Classified - Payroll Tax and Benefits - Increase [CTE 9-12 CLS Salary Inc] * [CLS - Benefits Inc] 9,738.87 * 0.18560	\$ 1,807.53
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] 202,249.22 + 18,923.91 + 238,676.78 + 8,516.85 + 57,792.53 + 30,811.41 + 58,076.83 + 1,807.53	\$ 616,855.06

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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] (((15.268 * 75,419.00) * (1.075 + 0.000)) / 180.00) * 3.00	\$ 20,630.99
Z133pd	2. Professional Learning Day - Payroll Tax and Benefits [CTE 9-12 CIS PD Salary] * [CIS/CAS - Benefits Inc] 20,630.99 * 0.17330	\$ 3,575.35
3031pd	3. Total CTE 9-12 Professional Learning Days [CTE 9-12 CIS PD Salary] + [CTE 9-12 CIS PD Benefits] 20,630.99 + 3,575.35	\$ 24,206.34
146A	F. Other Generated Entitlements 1. Materials, Supplies, and Operating Costs (MSOC) [Total MSOC -CTE 9-12expl] + [Total MSOC -CTE 9-12prep] 0.00 + 471,700.82	\$ 471,700.82
Z136	2. CTE 9-12 Substitutes ([CTE 9-12 expl Teacher FTE] + [CTE 9-12 prep Teacher FTE]) * ([Substitutes Days] * [Substitutes Rate]) (0.000 + 14.270) * (4.000 * 151.86)	\$ 8,668.17
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] 1,237,859.59 + 139,481.30 + 273,006.44 + 616,855.06 + 471,700.82 + 8,668.17 + 24,206.34	\$ 2,771,777.72

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CCDDD 37502**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	38.00
B2L1	C. Kindergarten - Age 21 LRE1	451.00
B2	D. Kindergarten - Age 21 Other	225.00
Z272	E. Enroll BEA Resident [Enroll Total w/ Run Start and Dropout and ALE] + [Adj Resident BEA] 4,612.97 + 0.00	4,612.97
Z273	F. Enroll SpEd% K-21 ([Enroll SpEd TK Tier 14/18] + [Enroll SpEd TK Tier Other] + [Enroll SpEd K-21 LRE1] + [Enroll SpEd K-21 Other]) / [Enroll BEA Resident] (0.00 + 0.00 + 451.00 + 225.00) / 4,612.97	0.1465
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 0.1465 > 0.15000 THEN 0.1465 - 0.15000 ELSE 0	0.0000
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 38.00 * 0.00 * 1.20 ELSE (38.00 * 10,259.97 * 1.20)	\$ 467,854.63
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 * 1.1200) - 21.93) * 451.00 ELSE ((10,259.97 * 1.1200) - 21.93) * 451.00	\$ 5,172,625.62
Z280	3. Age K-21 Other Allocation	\$ 2,442,068.60

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 * 1.0600) - 21.93) * 225.00 ELSE ((10,259.97 * 1.0600) - 21.93) * 225.00</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 TK Tier 14/18 Allocation] + [SpEd TK Tier Other Allocation] + [SpEd K-21 LRE1 Allocation] + [SpEd K-21 Other Allocation]) * -1) / [Enroll SpEd% K-21]) * [SpEd K-21 Excess%]) ELSE 0</p> <p>IF 0.1465 > 0.15000 THEN (((0.00 + 0.00 + 5,172,625.62 + 2,442,068.60) * -1) / 0.1465) * 0.0000 ELSE 0</p>	\$ 0.00
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State of Washington

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B4	K. State Safety Net Award	\$ 0.00
N7	<p>L. Total 4121</p> <p>[SpEd 3-PK Allocation] + [SpEd TK Tier 14/18 Allocation] + [SpEd TK Tier Other 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>467,854.63 + 0.00 + 0.00 + 5,172,625.62 + 2,442,068.60 + 0.00 + 0.00 + 0.00 + 0.00</p>	\$ 8,082,548.85
N8	<p>M. Total 4122</p> <p>[Enroll SpEd 0-2] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor]</p> <p>0.00 * 10,259.97 * 1.20</p>	\$ 0.00
N10	<p>N. Total Sped Allocation</p> <p>[Total 4121] + [Total 4122]</p> <p>8,082,548.85 + 0.00</p>	\$ 8,082,548.85

Account 3121 Special Education, General Apportionment

Item Code		Amount
B2T	<p>O. Total Enroll SpEd K-21</p> <p>[Enroll SpEd TK Tier 14/18] + [Enroll SpEd TK Tier Other] + [Enroll SpEd K-21 LRE1] + [Enroll SpEd K-21 Other]</p> <p>0.00 + 0.00 + 451.00 + 225.00</p>	676.00
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 * 676.00 ELSE 10,259.97 * 676.00</p>	\$ 6,935,739.72
N9	Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate	0.1399

Z286	R. SpEd Gen Apport Instruct [SpEd Gen Apport] / (1 + [Districtwide Allow]) 6,935,739.72 / (1 + 0.1399)	\$ 6,084,515.94
B8	S. % Student Av. Enrollment in Sp. Ed. Instr.	0.25630
Z288	T. General Apportionment Allocation for Special Ed Account 3121Gen Apport 3121 [SpEd Gen Apport Instruct] * [% Stdnt Avg FTE SpEd] 6,084,515.94 * 0.25630	\$ 1,559,461.44
Z291	Total program 21 [Total 4121] + [Gen Apport 3121] 8,082,548.85 + 1,559,461.44	\$ 9,642,010.29

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CCDDD 37502**III. Special Education BEA Rate per Student Calculation - Acct 4121****BEA Calculated Staff Units**

Item Code		Amount
Z219	CIS BEA FTE K-3 $([\text{Enroll K}] + [\text{Enroll 1}] + [\text{Enroll 2}] + [\text{Enroll 3}]) * [\text{SpEd CIS Ratio K-3}]$ $(336.79 + 415.47 + 354.07 + 343.19) * 0.073450$	106.467
Z220	CIS BEA FTE 4 $[\text{Enroll 4}] * [\text{SpEd CIS BEA Ratio 4}]$ $319.90 * 0.04828$	15.447
Z221	CIS BEA FTE 5-6 $[\text{Enroll 5-6}] * [\text{SpEd CIS BEA Ratio 5-6}]$ $658.42 * 0.04828$	31.792
Z222	CIS BEA FTE 7-8 $[\text{Enroll 7-8}] * [\text{SpEd CIS BEA Ratio 7-8}]$ $673.28 * 0.04844$	32.616
Z223	CIS BEA FTE 9-12 $([\text{Enroll 9-12}] + [\text{Enroll ALE K-6}] + [\text{Enroll ALE 7-8}] + [\text{Enroll ALE 9-12}] + [\text{Enroll Program 1418 Reg}] + [\text{Enroll Program 1418 CTE}] + [\text{Enroll Run Start}] + [\text{Enroll Run Start CTE}]) * [\text{SpEd CIS BEA Ratio 9-12}]$ $(1,271.23 + 26.00 + 12.00 + 74.00 + 31.75 + 6.21 + 76.89 + 13.77) * 0.05013$	75.789
Z224	CIS BEA FTE K-12 $([\text{CIS BEA FTE TTK}] + [\text{CIS BEA FTE K-3}] + [\text{CIS BEA FTE 4}] + [\text{CIS BEA FTE 5-6}] + [\text{CIS BEA FTE 7-8}] + [\text{CIS BEA FTE 9-12}]) / [\text{Enroll Total w/ Run Start and Dropout and ALE}]$ $(6.611 + 106.467 + 15.447 + 31.792 + 32.616 + 75.789) / 4,612.97$	0.058254
Z555	CAS BEA FTE K-3 $([\text{Enroll K}] + [\text{Enroll 1}] + [\text{Enroll 2}] + [\text{Enroll 3}]) * [\text{CAS Ratio K-3}]$ $(336.79 + 415.47 + 354.07 + 343.19) * 0.004365$	6.327
Z555Z4	CAS BEA FTE 4 $[\text{Enroll 4}] * [\text{SpEd CAS BEA Ratio 4}]$ $319.90 * 0.00402$	1.288
Z555Z6	CAS BEA FTE 5-6	2.650

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

658.42 * 0.00402

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Z555Z8	CAS BEA FTE 7-8 [Enroll 7-8] * [SpEd CAS BEA Ratio 7-8] 673.28 * 0.00402	2.709
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] (1,271.23 + 26.00 + 12.00 + 74.00 + 31.75 + 6.21 + 76.89 + 13.77) * 0.00404	6.120
593X	CAS Special Ed BEA Rate (K-12) ([CAS BEA FTE TTK] + [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 Dropout and ALE] (0.393 + 6.327 + 1.288 + 2.650 + 2.709 + 6.120) / 4,612.97	0.004224
Z556	CLS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CLS BEA Ratio K-3] (336.79 + 415.47 + 354.07 + 343.19) * 0.018294	26.518
Z556Z4	CLS BEA FTE 4 [Enroll 4] * [SpEd CLS BEA Ratio 4] 319.90 * 0.01730	5.535
Z556Z6	CLS BEA FTE 5-6 [Enroll 5-6] * [SpEd CLS BEA Ratio 5-6] 658.42 * 0.01730	11.391
Z556Z8	CLS BEA FTE 7-8 [Enroll 7-8] * [SpEd CLS BEA Ratio 7-8] 673.28 * 0.01709	11.508
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] (1,271.23 + 26.00 + 12.00 + 74.00 + 31.75 + 6.21 + 76.89 + 13.77) * 0.01716	25.945
594X	CLS Special Ed BEA Rate (K-12)	0.017537

$\frac{([\text{CLS BEA FTE K-3}] + [\text{CLS BEA FTE 4}] + [\text{CLS BEA FTE 5-6}] + [\text{CLS BEA FTE 7-8}] + [\text{CLS BEA FTE 9-12}])}{[\text{Enroll Total w/ Run Start and Dropout and ALE}]}$	
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$(26.518 + 5.535 + 11.391 + 11.508 + 25.945) / 4,612.97$	
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CCDDD 37502**Salary Allocation**

Item Code		Amount
Z225	CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS Biennial Base Sal] * [Regionalization Base] 0.058254 * 72,728.00 * 1.075	\$ 4,554.45
Z226	CIS BEA Salary Inc Total (((CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CIS BEA Salary Maint Total] ((0.058254 * 75,419.00) * (1.075 + 0.000)) - 4,554.45	\$ 168.52
Z227	CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total] 4,554.45 + 168.52	\$ 4,722.97
Z228	CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] * [Regionalization Base] 0.004224 * 107,955.00 * 1.075	\$ 490.20
Z229	CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total] 0.004224 * 111,950.00 * 1.075 - 490.20	\$ 18.14
Z230	CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total] 490.20 + 18.14	\$ 508.34
Z231	CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] * [Regionalization Base] 0.017537 * 52,173.00 * 1.075	\$ 983.58
Z232	CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total] 0.017537 * 54,103.00 * 1.075 - 983.58	\$ 36.38
Z233	CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total] 983.58 + 36.38	\$ 1,019.96
Z234	TOTAL Salary BEA	\$ 6,251.27

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

4,722.97 + 508.34 + 1,019.96

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Benefits Allocation

Item Code		Amount
Z235	1. CIS/CAS BEA Insurance Maint Total $([CIS\ BEA\ FTE\ K-12] + [CAS\ BEA\ FTE\ K-12]) * [Certificated\ Health\ Insurance]$ $(0.058254 + 0.004224) * 12,312.00$	\$ 769.23
Z236	2. CIS/CAS BEA Insurance Inc Total $((([CIS\ BEA\ FTE\ K-12] + [CAS\ BEA\ FTE\ K-12]) * ([Certificated\ Health\ Insurance\ Inc] * [Cert\ Health\ Factor]))) - [CIS/CAS\ BEA\ Insurance\ Maint\ Total]$ $((0.058254 + 0.004224) * (13,200.00 * 1.02)) - 769.23$	\$ 71.97
Z237	3. CLS BEA Insurance Maint Total $[CLS\ BEA\ FTE\ K-12] * [CLS\ Health\ Insurance]$ $0.017537 * 12,312.00$	\$ 215.92
Z238	4. CLS BEA Insurance Inc Total $([CLS\ BEA\ FTE\ K-12] * [CLS\ Health\ Insurance\ Inc] * [CLS\ Health\ Factor]) - [CLS\ BEA\ Insurance\ Maint\ Total]$ $(0.017537 * 13,200.00 * 1.430) - 215.92$	\$ 115.11
Z239	5. CIS/CAS BEA Benefits Maint Total $([CIS\ BEA\ Salary\ Maint\ Total] + [CAS\ BEA\ Salary\ Maint\ Total]) * [CIS/CAS - Benefits\ Maint]$ $(4,554.45 + 490.20) * 0.17970$	\$ 906.52
Z240	6. CIS/CAS BEA Benefits Inc Total $([CIS\ BEA\ Salary\ Inc\ Total] + [CAS\ BEA\ Salary\ Inc\ Total]) * [CIS/CAS - Benefits\ Inc]$ $(168.52 + 18.14) * 0.17330$	\$ 32.35
Z241	7. CLS BEA Benefits Maint Total $[CLS\ BEA\ Salary\ Maint\ Total] * [CLS - Benefits\ Maint]$ $983.58 * 0.22060$	\$ 216.98
Z242	8. CLS BEA Benefits Inc Total $[CLS\ BEA\ Salary\ Inc\ Total] * [CLS - Benefits\ Inc]$ $36.38 * 0.18560$	\$ 6.75
Z243	9. TOTAL Benefits BEA	\$ 2,334.83

[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]	
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769.23 + 71.97 + 215.92 + 115.11 + 906.52 + 32.35 + 216.98 + 6.75	
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Substitutes BEA

Item Code	Amount
Z244	Substitutes BEA $([CIS\ BEA\ FTE\ K-12] * [Teachers\ %]) * ([Substitutes\ Days] * [Substitutes\ Rate])$ $(0.058254 * 0.9170) * (4.000 * 151.86)$
	\$ 32.45

MSOC BEA

Item Code	Amount
Z245	MSOC BEA Per Student $((([Enroll\ Total\ w/\ Run\ Start\ and\ Dropout\ and\ ALE] * [MSOC-Reg]) + (([Enroll\ ALE\ K-6] + [Enroll\ ALE\ 7-8] + [Enroll\ ALE\ 9-12] + [Enroll\ 9-12] + [Enroll\ Program\ 1418\ Reg] + [Enroll\ Program\ 1418\ CTE] + [Enroll\ Run\ Start] + [Enroll\ Run\ Start\ CTE]) * [MSOC-LabSci]))) / [Enroll\ Total\ w/\ Run\ Start\ and\ Dropout\ and\ ALE]$ $((4,612.97 * 1,483.44) + ((26.00 + 12.00 + 74.00 + 1,271.23 + 31.75 + 6.21 + 76.89 + 13.77) * 200.23)) / 4,612.97$
	\$ 1,549.06
Z226pd	Professional Learning Days - Special Ed BEA 1. Professional Learning Days Salaries $((([CIS\ BEA\ FTE\ K-12] * [CIS\ Sal\ Inc]) * ([Regionalization] + [Regionalization\ Experience]))) / [School\ Year\ Total\ Days] * [Prof\ Learning\ Days]$ $(((0.058254 * 75,419.00) * (1.075 + 0.000)) / 180.00) * 3.00$
Z240pd	2. Professional Learning Day - Payroll Tax and Benefits $[CIS\ BEA\ PD\ Salary] * [CIS/CAS - Benefits\ Inc]$ $78.72 * 0.17330$
	\$ 13.64
4120pd	3. Total SpEd BEA Professional Learning Days $[CIS\ BEA\ PD\ Salary] + [CIS\ BEA\ PD\ Benefits]$ $78.72 + 13.64$
	\$ 92.36

3. BEA Rate for Special Education

Item Code	Amount
Z246	Total BEA per SpEd student $[TOTAL\ Salary\ BEA] + [TOTAL\ Benefits\ BEA] + [Substitutes\ BEA] + [MSOC\ BEA\ Per\ Student] + [Total\ SpEd\ BEA\ PD]$ $6,251.27 + 2,334.83 + 32.45 + 1,549.06 + 92.36$
	\$ 10,259.97

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CCDDD 37502**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 %] 4,581.20 * 0.5198	2,381.31
Z068	B. Formulated Staffing Units - Regular LAP CIS FTE [LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year] / [LAP Class Size] / [Instruct Hr/Year] 2,381.31 * 2.39750 * 36.00 / 15.00 / 900.00	15.225
Z069	C. LAP CIS Salary Maint [LAP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 15.225 * 72,728.00 * 1.075	\$ 1,190,330.09
Z070	D. LAP CIS Salary Inc (((LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [LAP CIS Salary Maint] ((15.225 * 75,419.00) * (1.075 + 0.000)) - 1,190,330.09	\$ 44,043.26
Z071	E. LAP CIS Insurance Benefits [LAP CIS FTE] * [Certificated Health Insurance] 15.225 * 12,312.00	\$ 187,450.20
Z072	F. LAP CIS Insurance Benefits Increase ([LAP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP CIS Insurance] (15.225 * 13,200.00 * 1.02) - 187,450.20	\$ 17,539.20
Z073	G. LAP CIS Payroll Tax and Benefits Maint [LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 1,190,330.09 * 0.17970	\$ 213,902.32
Z074	H. LAP CIS Payroll Tax and Benefits - Increase [LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 44,043.26 * 0.17330	\$ 7,632.70

M56	I. Learning Assistance Program: Total Allocated MSOC $[\text{Total MSOC Technology-LAP}] + [\text{Total MSOC Utilities-LAP}] + [\text{Total MSOC Curriculum-LAP}] + [\text{Total MSOC Library-LAP}] + [\text{Total MSOC Other Supplies-LAP}] + [\text{Total MSOC Prof Dvlp-LAP}] + [\text{Total MSOC Facilities-LAP}] + [\text{Total MSOC Districtwide-LAP}]$ $0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00$	\$ 0.00
Z070pd	J. Professional Learning Days - LAP 1. Professional Learning Days Salaries $(((\text{[LAP CIS FTE]} * \text{[CIS Sal Inc]}) * (\text{[Regionalization]} + \text{[Regionalization Experience]})) / \text{[School Year Total Days]}) * \text{[Prof Learning Days]}$ $(((15.225 * 75,419.00) * (1.075 + 0.000)) / 180.00) * 3.00$	\$ 20,572.89
Z074pd	2. Professional Learning Day - Payroll Tax and Benefits $[\text{LAP CIS PD Salary}] * \text{[CIS/CAS - Benefits Inc]}$ $20,572.89 * 0.17330$	\$ 3,565.28
4155pd	3. Total LAP Professional Learning Days $[\text{LAP CIS PD Salary}] + [\text{LAP CIS PD Benefits}]$ $20,572.89 + 3,565.28$	\$ 24,138.17
O7	K. Lap Regular Total $[\text{LAP CIS Salary Maint}] + [\text{LAP CIS Salary Inc}] + [\text{LAP CIS Insurance}] + [\text{LAP CIS Insurance Inc}] + [\text{LAP CIS Benefits Maint}] + [\text{LAP CIS Benefits Inc}] + [\text{Total MSOC -LAP}] + [\text{Total LAP Regular PD}]$ $1,190,330.09 + 44,043.26 + 187,450.20 + 17,539.20 + 213,902.32 + 7,632.70 + 0.00 + 24,138.17$	\$ 1,685,035.94

LAP High Poverty Calculations

Item Code		Amount
Z076	A. Eligible Students - High Poverty	2,253.33
Z068A	B. Formulated Staffing Units - High Poverty $(((\text{[LAP PY HiPov Students]} * \text{[HiPov LAP HR/Stdnt]} * \text{[Instruct Wks/Year]}) / \text{[LAP Class Size]}) / \text{[Instruct Hr/Year]}$ $((2,253.33 * 1.10000 * 36.00) / 15.00) / 900.00$	6.610
Z069hp	C. School CIS Salary Maint Total $[\text{LAP HiPov CIS FTE}] * \text{[CIS Biennial Base Sal]} * \text{[Regionalization Base]}$ $6.610 * 72,728.00 * 1.075$	\$ 516,786.99
Z070hp	D. CIS Salary Increase $(((\text{[LAP HiPov CIS FTE]} * \text{[CIS Sal Inc]}) * (\text{[Regionalization]} + \text{[Regionalization Experience]})) - [\text{LAP HiPov CIS Salary Maint}]$ $((6.610 * 75,419.00) * (1.075 + 0.000)) - 516,786.99$	\$ 19,121.57

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Z071hp	E. CIS Insurance Benefits [LAP HiPov CIS FTE] * [Certificated Health Insurance] 6.610 * 12,312.00	\$ 81,382.32
Z072hp	F. CIS Insurance Benefits Increase ([LAP HiPov CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP HiPov CIS Insurance] (6.610 * 13,200.00 * 1.02) - 81,382.32	\$ 7,614.72
Z073hp	G. CIS Payroll Tax and Benefits [LAP HiPov CIS Salary Maint] * [CIS/CAS - Benefits Maint] 516,786.99 * 0.17970	\$ 92,866.62
Z074hp	H. CIS Payroll Tax and Benefits - Increase [LAP HiPov CIS Salary Inc] * [CIS/CAS - Benefits Inc] 19,121.57 * 0.17330	\$ 3,313.77
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] (((6.610 * 75,419.00) * (1.075 + 0.000)) / 180.00) * 3.00	\$ 8,931.81
Z074hppd	2. Professional Learning Day - Payroll Tax and Benefits [LAP HiPov CIS PD Salary] * [CIS/CAS - Benefits Inc] 8,931.81 * 0.17330	\$ 1,547.88
4155hppd	3. Total LAP Professional Learning Days [LAP HiPov CIS PD Salary] + [LAP HiPov CIS PD Benefits] 8,931.81 + 1,547.88	\$ 10,479.69
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] 516,786.99 + 19,121.57 + 81,382.32 + 7,614.72 + 92,866.62 + 3,313.77 + 0.00 + 10,479.69	\$ 731,565.68
LAP Program Totals		
071a	Calculated Allotment - Regular & High Poverty [LAP HiPov TOTAL] + [LAP Regular TOTAL] 731,565.68 + 1,685,035.94	\$ 2,416,601.62

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CCDDD 37502**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] 304.00 + 46.00 + 103.00	453.00
A62	B. TBIP Enroll K-6 Subtotal	304.00
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] 304.00 * 4.778 * 36.00 / 15.00 / 900.00	3.873
A63	D. TBIP Enroll 7-8 Subtotal	46.00
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] 46.00 * 6.778 * 36.00 / 15.00 / 900.00	0.831
A64	F. TBIP Enroll 9-12 Subtotal	103.00
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] 103.00 * 6.778 * 36.00 / 15.00 / 900.00	1.862
A65	H. TBIP Exited Kindergarten - Grade 12	45.00
Z554	I. TBIP Staffing Units Exited Students [Enroll TBIP Exited] * [TBIP Hr/Stdnt Exited] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 45.00 * 3.000 * 36.00 / 15.00 / 900.00	0.360
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] 3.873 + 0.831 + 1.862 + 0.360	6.926

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Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 6.926 * 72,728.00 * 1.075	\$ 541,492.69
Z079	L. TBIP CIS Salary Inc (((Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [TBIP CIS Salary Maint] ((6.926 * 75,419.00) * (1.075 + 0.000)) - 541,492.69	\$ 20,035.70
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance] 6.926 * 12,312.00	\$ 85,272.91
Z081	N. TBIP CIS Insurance Inc ([Total TBIP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [TBIP CIS Insurance] (6.926 * 13,200.00 * 1.02) - 85,272.91	\$ 7,978.75
Z082	O. TBIP CIS Benefits Maint [TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 541,492.69 * 0.17970	\$ 97,306.24
Z083	P. TBIP CIS Benefits Inc [TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 20,035.70 * 0.17330	\$ 3,472.19
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] (((6.926 * 75,419.00) * (1.075 + 0.000)) / 180.00) * 3.00	\$ 9,358.81
Z083pd	2. Professional Learning Day - Payroll Tax and Benefits [TBIP CIS PD Salary] * [CIS/CAS - Benefits Inc] 9,358.81 * 0.17330	\$ 1,621.88
4165pd	3. Total TBIP Professional Learning Days [TBIP CIS PD Salary] + [TBIP CIS PD Benefits] 9,358.81 + 1,621.88	\$ 10,980.69

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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] 541,492.69 + 20,035.70 + 85,272.91 + 7,978.75 + 97,306.24 + 3,472.19 + 0.00 + 10,980.69	\$ 766,539.17
Z476	T. TBIP WithHold Amount [TBIP TOTAL] * [TBIP WithHold Factor] 766,539.17 * 0.0175	\$ 13,414.44
Z477	U. TBIP Net Total [TBIP TOTAL] - [TBIP WithHold Amount] 766,539.17 - 13,414.44	\$ 753,124.73

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CCDDD 37502**VI. Highly Capable (HiCap) – Acct 4174**

Item Code	Formula Desc	Amount
Z086	A. HiCap Students	230.65
Z087	B. HiCap CIS FTE [HiCap Students] * [HiCap Hr/Stdnt] * [Instruct Wks/Year] / [HiCap Class Size] / [Instruct Hr/Year] 230.65 * 2.1590 * 36.00 / 15.00 / 900.00	1.328
Z088	C. HiCap CIS Salary Maint [HiCap CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 1.328 * 72,728.00 * 1.075	\$ 103,826.49
Z089	D. HiCap CIS Salary Inc (([HiCap CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [HiCap CIS Salary Maint] ((1.328 * 75,419.00) * (1.075 + 0.000)) - 103,826.49	\$ 3,841.67
Z090	E. HiCap CIS Insurance [HiCap CIS FTE] * [Certificated Health Insurance] 1.328 * 12,312.00	\$ 16,350.34
Z091	F. HiCap CIS Insurance Inc ([HiCap CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [HiCap CIS Insurance] (1.328 * 13,200.00 * 1.02) - 16,350.34	\$ 1,529.85
Z092	G. HiCap CIS Benefits Maint [HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint] 103,826.49 * 0.17970	\$ 18,657.62
Z093	H. HiCap CIS Benefits Inc [HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc] 3,841.67 * 0.17330	\$ 665.76
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 $\frac{(((\text{HiCap CIS FTE} * \text{CIS Sal Inc}) * (\text{Regionalization} + \text{Regionalization Experience})))}{\text{School Year Total Days}} * \text{Prof Learning Days}$	\$ 1,794.47
Z093pd	$(((1.328 * 75,419.00) * (1.075 + 0.000)) / 180.00) * 3.00$ 2. Professional Learning Day - Payroll Tax and Benefits [HiCap CIS PD Salary] * [CIS/CAS - Benefits Inc]	\$ 310.98
4174pd	1,794.47 * 0.17330 3. Total HiCap Professional Learning Days [HiCap CIS PD Salary] + [HiCap CIS PD Benefits] 1,794.47 + 310.98	\$ 2,105.45
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] $103,826.49 + 3,841.67 + 16,350.34 + 1,529.85 + 18,657.62 + 665.76 + 0.00 + 2,105.45$	\$ 146,977.18

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] $0.00 + 19,800.00 + 2,400.00 + 1,240.00$	\$ 23,440.00
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] $110,000.00 * 0.180000$	19,800.00
S3	D. Total Reduced Price Breakfasts Served [Est RPB] * [Rdcd Only Bfast Rate] $8,000.00 * 0.30$	2,400.00
S4	E. Total Reduced Price Grade K-3 Lunches Served (S4) [Est RPL K3] * [Rdcd Only Lunch Rate] $6,200.00 * 0.2000$	1,240.00

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] 3,230,931.09 + 0.00	\$ 3,230,931.09

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F-195F

ENROLLMENT AND STAFF COUNTS

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	336.79	338.00	340.00	342.00
2. Grade 1	415.47	417.00	419.00	421.00
3. Grade 2	354.07	356.00	358.00	360.00
4. Grade 3	343.19	345.00	347.00	349.00
5. Grade 4	319.90	321.00	323.00	325.00
6. Grade 5	341.85	344.00	346.00	348.00
7. Grade 6	316.57	319.00	321.00	323.00
8. Grade 7	339.76	342.00	344.00	346.00
9. Grade 8	333.52	335.00	337.00	339.00
10. Grade 9	357.95	360.00	362.00	364.00
11. Grade 10	353.84	356.00	358.00	360.00
12. Grade 11 (excluding Running Start)	302.10	304.00	306.00	308.00
13. Grade 12 (excluding Running Start)	257.34	260.00	261.00	262.00
14. SUBTOTAL	4,372.35	4,397.00	4,422.00	4,447.00
15. Running Start	90.66	91.00	91.00	91.00
16. Dropout Reengagement Enrollment	37.96	36.00	36.00	36.00
17. ALE Enrollment	112.00	112.00	112.00	112.00
18. TOTAL K-12	4,612.97	4,636.00	4,661.00	4,686.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	355.117	355.000	355.000	355.000
2. General Fund FTE Classified Employees /4	266.342	266.000	266.000	266.000

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SUMMARY OF GENERAL FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	11,526,246	11,756,771	11,991,906	12,231,744
2000 Local Nontax Support	695,000	708,900	723,078	737,540
3000 State, General Purpose	47,033,277	47,973,943	48,933,421	49,912,090
4000 State, Special Purpose	15,195,624	15,499,536	15,809,527	16,125,718
5000 Federal, General Purpose	392,000	399,840	407,837	415,993
6000 Federal, Special Purpose	7,791,847	7,947,684	8,106,637	8,268,770
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	3,120,000	3,120,000	3,120,000	3,120,000
9000 Other Financing Sources	220,000	220,000	220,000	220,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	85,973,994	87,626,674	89,312,406	91,031,855
EXPENDITURES				
00 Regular Instruction	46,352,453	46,760,000	47,500,000	48,500,000
10 Federal Special Purpose Funding	795,742	800,000	800,000	825,000
20 Special Education Instruction	14,818,335	14,800,000	14,800,000	15,000,000
30 Vocational Education Instruction	3,051,357	3,100,000	3,100,000	3,100,000
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	6,596,817	6,100,000	6,600,000	6,600,000
70 Other Instructional Programs	280,882	282,000	285,000	288,500
80 Community Services	0	0	0	0
90 Support Services	19,691,974	16,047,715	16,172,675	16,650,000
B. TOTAL EXPENDITURES	91,587,560	87,889,715	89,257,675	90,963,500
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)	-5,613,565	-263,041	54,731	68,355
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	150,000	80,000	80,000

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SUMMARY OF GENERAL FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.823 Restricted for Carryover of Transition To Kindergarten	0	0	0	0
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	75,000	75,000
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.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	2,150,000	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	4,000,944	508,531	93	106
G.L.890 Unassigned Fund Balance	0	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	3,534,651	3,663,498	4,003,895	4,058,613
F. TOTAL BEGINNING FUND BALANCE	10,105,595	4,492,029	4,228,988	4,283,719
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	150,000	80,000	80,000	80,000
G.L.823 Restricted for Carryover of Transition To Kindergarten	0	0	0	0
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	75,000	75,000	75,000
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

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SUMMARY OF GENERAL FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	508,531	93	105	268
G.L.890 Unassigned Fund Balance	0	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	3,663,498	4,003,895	4,058,613	4,126,806
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	4,492,029	4,228,988	4,283,719	4,352,074

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

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES				
100 General Student Body	259,660	250,000	250,000	250,000
200 Athletics	67,000	60,000	60,000	60,000
300 Classes	6,000	6,000	6,000	6,000
400 Clubs	422,250	400,000	400,000	400,000
600 Private Moneys	31,713	25,000	25,000	25,000
A. TOTAL REVENUES	786,623	741,000	741,000	741,000
EXPENDITURES				
100 General Student Body	206,533	196,000	196,000	196,000
200 Athletics	132,025	130,000	130,000	130,000
300 Classes	4,750	5,000	5,000	5,000
400 Clubs	426,515	400,000	400,000	400,000
600 Private Moneys	10,000	10,000	10,000	10,000
B. TOTAL EXPENDITURES	779,823	741,000	741,000	741,000
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	6,800	0	0	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	489,018	495,818	495,818	495,818
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	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
D. TOTAL BEGINNING FUND BALANCE	489,018	495,818	495,818	495,818
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	495,818	495,818	495,818	495,818
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 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/	495,818	495,818	495,818	495,818

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	7,600,092	7,600,000	7,600,000	7,600,000
2000 Local Nontax Support	25,000	25,000	25,000	25,000
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	7,625,092	7,625,000	7,625,000	7,625,000
EXPENDITURES				
Matured Bond Expenditures	3,555,000	3,785,000	4,020,000	4,275,000
Interest on Bonds	3,824,975	3,668,575	3,499,400	3,311,000
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	15,000	15,000	15,000	15,000
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	15,000	15,000	15,000	15,000
B. TOTAL EXPENDITURES	7,409,975	7,483,575	7,549,400	7,616,000
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)	215,117	141,425	75,600	9,000
EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)				
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	3,400,000	3,615,117	3,756,542	3,832,142
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	3,400,000	3,615,117	3,756,542	3,832,142
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.830 Restricted for Debt Service	3,615,117	3,756,542	3,832,142	3,841,142
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)	3,615,117	3,756,542	3,832,142	3,841,142

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 DS4 for detail of estimated outstanding nonvoted bond detail information.

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	0	0	0	0
2000 Local Nontax Support	400,000	150,000	150,000	150,000
3000 State, General Purpose	0	0	0	0
4000 State, Special Purpose	17,304,891	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	17,704,891	150,000	150,000	150,000
EXPENDITURES				
10 Sites	5,000,000	0	0	0
20 Buildings	20,000,000	6,000,000	0	0
30 Equipment	800,000	500,000	0	0
40 Energy	200,000	0	0	0
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	26,000,000	6,500,000	0	0
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)	-8,295,109	-6,350,000	150,000	150,000
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

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	15,323,167	6,978,058	493,058	508,058
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	50,000	100,000	235,000	370,000
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	15,373,167	7,078,058	728,058	878,058
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	6,978,058	493,058	508,058	523,058
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	100,000	235,000	370,000	505,000
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

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	7,078,058	728,058	878,058	1,028,058

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.

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 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	968,865	1,300,000	1,700,000	1,700,000
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	30,000	20,000	20,000	20,000

Ferndale School District No.502

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 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	1,013,865	1,335,000	1,735,000	1,735,000
EXPENDITURES				
33 Transportation Equipment Purchases	2,000,000	2,000,000	2,000,000	1,500,000
34 Transportation Equipmment Major Repair	0	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal	0	0	0	0
92 Interest 1/	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	2,000,000	2,000,000	2,000,000	1,500,000
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)	-986,135	-665,000	-265,000	235,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	2,702,000	1,715,865	1,050,865	785,865
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	2,702,000	1,715,865	1,050,865	785,865
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	1,715,865	1,050,865	785,865	1,020,865

Ferndale School District No.502

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2023-2024 Current	2024-2025 Forecast	2025-2026 Forecast	2026-2027 Forecast
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
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	1,715,865	1,050,865	785,865	1,020,865

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.