

Ferndale School District No.502**FISCAL YEAR 2024-2025****REPORT TITLE****PAGE NAME****LEVY**

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Ferndale School District No.502**F-195 BUDGET****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.

Secretary to the Board of Directors

Budget Adoption Date

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, 2024 through August 31, 2025.

ESD Superintendent or Designee

Signed Date

OSPI Representative

Signed Date

Lock and Print Date: 06/27/2024

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
Total Revenues and Other Financing Sources	91,483,530	924,350	7,837,205	5,400,000	917,869
Total Appropriation (Expenditures)	91,469,019	870,900	7,483,575	11,000,000	2,400,000
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	14,511	53,450	353,630	-5,600,000	-1,482,131
Beginning Total Fund Balance	5,500,000	510,000	4,000,000	7,125,000	2,250,000
Ending Total Fund Balance	5,514,511	563,450	4,353,630	1,525,000	767,869

SECTION B: EXCESS LEVIES FOR 2025 COLLECTION

Excess levies approved by voters for 2025 collection	14,000,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2025 collection after rollback	14,000,000	XXXXX	7,684,000	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 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	4,574.54		4,612.97		4,610.08	
FTE Certificated Employees	350.237		355.117		319.860	
FTE Classified Employees	206.953		266.342		210.425	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	84,255,815		85,973,994		91,483,530	
Total Expenditures	87,584,126		91,587,560		91,469,019	
Total Beginning Fund Balance	14,584,878		10,105,595		5,500,000	
Total Ending Fund Balance	11,256,568		4,492,029		5,514,511	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	43,077,305	49.18	46,352,453	50.61	44,527,897	48.68
Federal Special Purpose Funding	4,582,580	5.23	795,742	0.87	0	0.00
Special Education Instruction	13,141,196	15.00	14,818,335	16.18	14,379,776	15.72
Vocational Instruction	2,625,114	3.00	3,051,357	3.33	3,345,194	3.66
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	5,393,976	6.16	6,596,817	7.20	7,075,434	7.74
Other Instructional Programs	140,645	0.16	280,882	0.31	801,216	0.88
Community Services	5,727	0.01	0	0.00	20,000	0.02
Support Services	18,617,584	21.26	19,691,974	21.50	21,319,502	23.31
Total - Program Groups	87,584,126	100.00	91,587,560	100.00	91,469,019	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	49,919,837	57.00	54,712,232	59.74	53,047,194	57.99
Teaching Support	11,773,786	13.44	10,980,727	11.99	10,510,287	11.49
Other Supportive Activities	14,000,486	15.99	14,992,490	16.37	16,920,040	18.50
Building Administration	5,229,845	5.97	4,843,539	5.29	5,076,802	5.55
Central Administration	6,204,540	7.08	6,058,572	6.62	5,864,696	6.41
Total - Activity Groups	87,584,126	100.00	91,587,560	100.00	91,469,019	100.00

Ferndale School District No.502**GENERAL FUND FINANCIAL SUMMARY**

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	37,656,802	43.00	37,850,246	41.33	36,800,894	40.23
Classified Salaries	15,359,939	17.54	15,823,690	17.28	15,819,651	17.30
Employee Benefits and Payroll Taxes	20,318,245	23.20	19,645,206	21.45	21,198,283	23.18
Supplies, Instructional Resources and Noncapitalized Items	5,362,017	6.12	7,690,555	8.40	7,527,656	8.23
Purchased Services	7,911,649	9.03	10,022,848	10.94	9,936,305	10.86
Travel	123,602	0.14	79,515	0.09	81,230	0.09
Capital Outlay	851,871	0.97	475,500	0.52	105,000	0.11
Total - Objects	87,584,126	100.00	91,587,560	100.00	91,469,019	100.00

Ferndale School District No.502**FY ENROLLMENT AND STAFF COUNTS**

	Average 1/ 2022-2023	Budget 2/ 2023-2024	Budget 3/ 2024-2025
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	448.95	336.79	423.82
2. Grade 1	356.23	415.47	341.97
3. Grade 2	341.72	354.07	347.33
4. Grade 3	331.96	343.19	374.16
5. Grade 4	347.51	319.90	339.77
6. Grade 5	307.96	341.85	342.36
7. Grade 6	336.49	316.57	345.81
8. Grade 7	322.12	339.76	310.60
9. Grade 8	349.86	333.52	341.88
10. Grade 9	349.69	357.95	327.74
11. Grade 10	351.06	353.84	364.67
12. Grade 11 (excluding Running Start)	245.26	302.10	277.62
13. Grade 12 (excluding Running Start)	249.33	257.34	269.35
14. SUBTOTAL	4,338.14	4,372.35	4,407.08
15. Running Start	85.85	90.66	75.00
16. Dropout Reengagement Enrollment	41.05	37.96	35.00
17. ALE Enrollment	109.50	112.00	93.00
18. TOTAL K-12	4,574.54	4,612.97	4,610.08

B. STAFF COUNTS (calculate to three decimal places)

1. General Fund FTE Certificated Employees /4	350.24	355.12	319.860
2. General Fund FTE Classified Employees /4	206.95	266.34	210.425

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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	11,156,569	11,526,246	13,053,675
2000 Local Nontax Support	1,144,945	695,000	503,100
3000 State, General Purpose	46,009,143	47,033,277	49,188,328
4000 State, Special Purpose	14,455,266	15,195,624	17,408,553
5000 Federal, General Purpose	624,712	392,000	480,000
6000 Federal, Special Purpose	10,252,244	7,791,847	6,761,874
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	136,049	3,120,000	3,788,000
9000 Other Financing Sources	476,886	220,000	300,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	84,255,815	85,973,994	91,483,530
EXPENDITURES			
00 Regular Instruction	43,077,305	46,352,453	44,527,897
10 Federal Special Purpose Funding	4,582,580	795,742	0
20 Special Education Instruction	13,141,196	14,818,335	14,379,776
30 Vocational Education Instruction	2,625,114	3,051,357	3,345,194
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	5,393,976	6,596,817	7,075,434
70 Other Instructional Programs	140,645	280,882	801,216
80 Community Services	5,727	0	20,000
90 Support Services	18,617,584	19,691,974	21,319,502
B. TOTAL EXPENDITURES	87,584,126	91,587,560	91,469,019
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)	-3,328,310	-5,613,565	14,511
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	231,188	250,000	400,000
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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	2,150,000	1,000,000
G.L.884	Assigned to Other Capital Projects	0	0	0
G.L.888	Assigned to Other Purposes	7,491,795	4,000,944	266,498
G.L.890	Unassigned Fund Balance	902,376	0	0
G.L.891	Unassigned to Minimum Fund Balance Policy	3,207,940	3,534,651	3,663,502
F.	TOTAL BEGINNING FUND BALANCE	14,584,878	10,105,595	5,500,000
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.815	Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821	Restricted for Carryover of Restricted Revenues	575,264	150,000	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	563,679	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	0	1,000,000
G.L.884	Assigned to Other Capital Projects	0	0	0
G.L.888	Assigned to Other Purposes	4,234,123	508,531	535,750
G.L.890	Unassigned Fund Balance	0	0	0

Ferndale School District No.502**SUMMARY OF GENERAL FUND BUDGET**

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.891 Unassigned to Minimum Fund Balance Policy	3,663,502	3,663,498	3,658,761
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	11,256,568	4,492,029	5,514,511

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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
LOCAL TAXES			
1100 Local Property Tax	11,155,654	11,525,078	13,052,552
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	914	1,167	1,123
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	11,156,569	11,526,246	13,053,675
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	378	30,000	10,000
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skill Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	5,438	0	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	29,421	32,000	25,100
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	9,266	15,000	0
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	51,735	40,000	20,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	146,547	200,000	100,000
2300 Investment Earnings	219,747	150,000	150,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	5,405	0	0
2500 Gifts and Donations	134,676	35,000	35,000
2600 Fines and Damages	1,773	13,000	13,000
2700 Rentals and Leases	196,595	100,000	100,000
2800 Insurance Recoveries	268,769	0	0
2900 Local Support Nontax, Unassigned	73,798	50,000	50,000
2998 Local School Food Services-non NSLP	0	0	0
2000 TOTAL LOCAL SUPPORT NONTAX	1,144,945	695,000	503,100

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

		(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
STATE, GENERAL PURPOSE				
3100 Apportionment		44,482,295	45,473,816	47,759,249
3121 Special Education--General Apportionment		1,526,848	1,559,461	1,429,079
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		46,009,143	47,033,277	49,188,328
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned		68,139	0	0
4109 Transition To Kindergarten		XXXXXX	0	1,250,463
4121 Special Education		7,219,448	8,082,549	8,364,001
4122 Special Ed-Infants and Toddlers-State		0	0	0
4126 State Institutions, Special Education		0	0	0
4155 Learning Assistance		2,034,110	2,416,602	2,725,650
4156 State Institutions, Centers, and Homes, Delinquent		0	0	0
4158 Special and Pilot Programs		746,401	542,000	332,115
4159 Institutions-Juveniles in Adult Jails		0	0	0
4165 Transitional Bilingual		747,328	753,125	816,556
4174 Highly Capable		146,909	146,977	151,216
4188 Childcare		0	0	0
4198 School Food Services		255,730	23,440	14,500
4199 Transportation--Operations		3,237,202	3,230,931	3,754,052
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		14,455,266	15,195,624	17,408,553

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

		(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned		0	0	0
5300 Impact Aid, Maintenance and Operation		438,766	220,000	308,000
5329 Impact Aid, Special Education Funding		121,421	92,000	92,000
5400 Federal in lieu of Taxes		0	0	0
5500 Federal Forests		64,525	80,000	80,000
5600 Qualified Bond Interest Credit - Federal		0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE		624,712	392,000	480,000
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned		0	0	0
6109 Transition To Kindergarten		XXXXX	1,077,297	0
6111 Federal Special Purpose-SLFRF		38,847	0	0
6112 Federal Special Purpose-ESSER II		204,141	0	0
6113 Federal Special Purpose-ESSER III		3,790,327	0	0
6114 Federal Special Purpose ESSER III Learning Loss		687,960	815,000	0
6118 Federal Special Purpose-Reserved G		0	0	0
6119 Federal Special Purpose-Cares Act - Other		430,528	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		194,804	0	0
6124 Special Education--Supplemental		1,004,938	1,100,984	1,103,000
6125 Special Education-Infants and Toddlers-Federal		0	0	0
6138 Secondary Vocational Education		46,585	38,000	40,000
6146 Skill Center		0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed		1,287,950	1,904,532	1,896,953
6152 School Improve, Fed Other Title Grants under ESEA, Fed		241,743	316,599	455,000
6153 Migrant ESEA Migrant, Federal		86,979	116,669	207,000
6154 Reading First, Federal		0	0	0
6157 Institutions, Neglected and Delinquent		0	0	0
6161 Head Start		0	0	0
6162 Math & Science--Professional Development		0	0	0
6164 Limited English Proficiency (formerly Bilingual)		0	0	0
6167 Indian Education JOM		0	0	0
6168 Indian Education, ED		0	0	0

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

		(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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		1,843,379	2,090,766	2,100,000
6199 Transportation--Operations		0	0	0
6200 Direct Special Purpose Grants		25,000	0	535,000
6210 E-Rate		XXXXX	0	50,000
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		155,249	132,000	174,921
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		5,600	0	0

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

		(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	0	0	0
6321	Special Education--Medicaid Reimbursement	0	0	0
6322	Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323	SP,Ed, Sup, IDEA, Fed	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	7,900	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	200,315	200,000	200,000
6000	TOTAL FEDERAL, SPECIAL PURPOSE	10,252,244	7,791,847	6,761,874

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

		(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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		111,419	3,120,000	3,786,000
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		24,630	0	2,000
8500 Nonfederal, ESD		0	0	0
8521 Educational Service Districts-Special Education		0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers		0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES		136,049	3,120,000	3,788,000
OTHER FINANCING SOURCES				
9100 Sale of Bonds		0	0	0
9300 Sale of Equipment		44	20,000	0
9400 Compensated Loss of Fixed Assets		0	0	0
9500 Long-Term Financing		476,843	200,000	300,000
9900 Transfers		0	0	0
9901 Transfers (local resources)		0	0	0
9000 TOTAL OTHER FINANCING SOURCES		476,886	220,000	300,000
TOTAL REVENUES AND OTHER FINANCING SOURCES		84,255,815	85,973,994	91,483,530

Ferndale School District No.502

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

Ferndale School District No.502**EXPENDITURE BY PROGRAM**

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REGULAR INSTRUCTION			
01 Basic Education	42,403,325	44,905,778	42,715,883
02 Alternative Learning Experience	309,668	153,527	346,551
03 Basic Education - Dropout Reengagement	364,312	202,500	215,000
09 Transition to Kindergarten	XXXXX	1,090,648	1,250,463
00 TOTAL REGULAR INSTRUCTION	43,077,305	46,352,453	44,527,897
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	38,847	0	0
12 Federal Special Purpose - ESSER II	217,393	0	0
13 Federal Special Purpose - ESSER III	3,305,064	0	0
14 Federal Special Purpose ESSER III Learning Loss	605,865	795,742	0
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	415,411	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	4,582,580	795,742	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	11,783,959	13,540,692	13,184,776
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	193,941	0	0
24 Special Education, Supplemental, Federal	1,066,879	1,178,265	1,103,000
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	96,417	99,378	92,000
20 TOTAL SPECIAL EDUCATION INSTRUCTION	13,141,196	14,818,335	14,379,776
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	2,473,249	2,899,158	3,140,710
34 Middle School Career and Technical Education, State	107,306	115,097	166,159
38 Vocational, Federal	44,559	37,102	38,325
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	2,625,114	3,051,357	3,345,194
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0

Ferndale School District No.502**EXPENDITURE BY PROGRAM**

		(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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		1,233,119	1,858,442	1,814,057
52 Other Title Grants under ESEA-Federal		239,306	408,938	539,159
53 Migrant ESEA Migrant, Federal		82,742	113,846	197,954
54 Reading First, Federal		0	0	0
55 Learning Assistance Program (LAP), State		2,056,864	2,375,355	2,630,700
56 State Institutions, Centers and Homes, Delinquent		18,086	0	0
57 State Institutions, Neglected and Delinquent, Federal		0	0	0
58 Special and Pilot Programs, State		800,196	932,651	781,426
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		697,566	670,657	760,782
67 Indian Education, Federal, JOM		0	0	0
68 Indian Education, Federal, ED		146,140	117,546	174,921
69 Compensatory, Other		119,955	119,382	176,435
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION		5,393,976	6,596,817	7,075,434
OTHER INSTRUCTIONAL PROGRAMS				
71 Traffic Safety		11,081	0	0
73 Summer School		0	0	0
74 Highly Capable		129,564	130,882	151,216
76 Targeted Assistance		0	0	0
78 Youth Training Programs, Federal		0	0	0
79 Instructional Programs, Other		0	150,000	650,000
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS		140,645	280,882	801,216
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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
89 Other Community Services	5,727	0	20,000
80 TOTAL COMMUNITY SERVICES	5,727	0	20,000
SUPPORT SERVICES			
97 District-wide Support	12,860,975	13,305,734	15,166,999
98 School Food Services	2,470,243	2,638,079	2,335,528
99 Pupil Transportation	3,578,995	3,748,161	3,816,975
90 TOTAL SUPPORT SERVICES	18,910,214	19,691,974	21,319,502
TOTAL PROGRAM EXPENDITURES	87,876,756	91,587,560	91,469,019

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	42,715,883	122,500		23,959,416	3,720,301	10,674,814	3,633,441	596,681	8,730	0
02 ALE	346,551	0		256,911	0	89,640	0	0	0	0
03 Basic Education - Dropout Reengagement	215,000	0		0	0	0	0	215,000	0	0
09 Transition to Kindergarten	1,250,463	0		662,354	157,899	353,469	38,371	38,370	0	0
TOTAL REGULAR INSTRUCTION	44,527,897	122,500		24,878,681	3,878,200	11,117,923	3,671,812	850,051	8,730	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	0	0		0	0	0	0	0	0	0
18 Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 Federal Special Purpose - Other	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	0	0		0	0	0	0	0	0	0
21 Sp Ed, Sup, St	13,184,776	6,000		6,039,954	2,191,739	3,597,460	187,800	1,147,923	13,900	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	1,103,000	0		61,551	730,087	311,362	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
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	92,000	0		0	67,168	24,832	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	14,379,776	6,000		6,101,505	2,988,994	3,933,654	187,800	1,147,923	13,900	0
31 Voc, Basic, St	3,140,710	5,000		2,084,071	126,122	804,462	62,348	49,707	9,000	0
34 MidSchCar/Tec	166,159	0		111,451	0	54,708	0	0	0	0
38 Voc, Fed	38,325	0		0	22,973	15,352	0	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	3,345,194	5,000		2,195,522	149,095	874,522	62,348	49,707	9,000	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	0
TOTAL SKILL CENTER INSTRUCTION	0	0		0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	1,814,057	259,400		1,014,450	147,312	375,889	17,006	0	0	0
52 Other Title Grants under ESEA-Federal	539,159	0	0	158,252	113,118	83,789	100,000	77,000	7,000	0
53 ESEA Migrant, Federal	197,954	0		0	130,408	67,546	0	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	2,630,700	0		1,562,706	248,171	819,823	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	781,426	0		174,482	0	40,829	480,000	86,115	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	760,782	0		348,877	83,645	247,260	41,000	40,000	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	174,921	0		0	23,343	10,436	11,142	130,000	0	0
69 Comp, Othr	176,435	0		0	79,529	30,906	0	66,000	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	7,075,434	259,400		3,258,767	825,526	1,676,478	649,148	399,115	7,000	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	0	0		0	0	0	0	0	0	0
74 Highly Capable	151,216	0		108,396	0	42,820	0	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	650,000	0		0	0	0	650,000	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	801,216	0		108,396	0	42,820	650,000	0	0	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0

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	20,000	20,000	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	20,000	20,000	0	0	0	0	0	0	0	0
97 Distwide Suppt	15,166,999	300	0	258,023	4,897,897	1,939,410	751,298	7,206,221	38,850	75,000
98 Schl Food Serv	2,335,528	300	-12,000	0	854,699	523,029	926,000	22,000	1,500	20,000
99 Pupil Transp	3,816,975	240	-401,740	0	2,225,240	1,090,447	629,250	261,288	2,250	10,000
TOTAL SUPPORT SERVICES	21,319,502	840	-413,740	258,023	7,977,836	3,552,886	2,306,548	7,489,509	42,600	105,000
OBJECT TOTALS	91,469,019	413,740	-413,740	36,800,894	15,819,651	21,198,283	7,527,656	9,936,305	81,230	105,000

Ferndale School District No.502**OBJECTS OF EXPENDITURE****PROGRAM 01 - Basic Education**

Activity		(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	680,582	0		281,191	180,737	137,654	0	81,000	0	0
22 Lrn Resrc	238,247	0		0	126,096	77,951	16,100	18,100	0	0
23 Princ Off	5,076,802	0		2,416,504	1,055,903	1,294,100	296,095	14,200	0	0
24 Guid/Coun	1,582,603	0		696,595	332,950	535,383	10,000	6,770	905	0
25 Pupil M/S	729,260	0		8,500	383,604	221,656	21,500	94,000	0	0
26 Health	801,144	0		307,246	217,235	229,638	33,000	13,200	825	0
27 Teaching	30,565,606	11,500		19,476,329	712,768	7,682,406	2,449,459	230,644	2,500	0
28 Extracur	999,990	111,000		38,313	616,683	163,994	50,000	16,500	3,500	0
29 Pmt to SD	0							0		
31 InstProDev	95,501	0		2,200	23,000	5,034	0	64,267	1,000	0
32 Inst Tech	722,715	0		0	0	0	711,915	10,800	0	0
33 Curriculum	405,379	0		160,264	71,325	81,218	45,372	47,200	0	0
34 Prof Lrng St	818,054	0		572,274	0	245,780	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	42,715,883	122,500		23,959,416	3,720,301	10,674,814	3,633,441	596,681	8,730	0
FTE Program Staff				204.536	47.715					

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	336,889	0		249,797	0	87,092	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	9,662	0		7,114		2,548	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	346,551	0		256,911	0	89,640	0	0	0	0
FTE Program Staff				2.000						

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	215,000	0		0	0	0	0	215,000	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
34 Prof Lrng St	0	0		0		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	215,000	0		0	0	0	0	215,000	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	1,250,463	0		662,354	157,899	353,469	38,371	38,370	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
35 Pupil Safety	0	0		0	0	0	0	0	0	0
62 Grnd Mnt	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0		0	0	0	0	0	0	0
64 Maintnce	0	0		0	0	0	0	0	0	0
65 Utilities	0	0					0	0	0	0
67 Bldg Secu	0	0		0	0	0	0	0	0	0
Total	1,250,463	0		662,354	157,899	353,469	38,371	38,370	0	0
FTE Program Staff				6.428	2.940					

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
35 Pupil Safety	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

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
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		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
35 Pupil Safety	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

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
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		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
35 Pupil Safety	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

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
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		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	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
35 Pupil Safety	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

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
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		0
72 Info Sys	0	0		0	0	0	0	0	0	0
73 Printing	0	0		0	0	0	0	0	0	0
74 Warehouse	0	0		0	0	0	0	0	0	0
75 Mtr Pool	0	0		0	0	0	0	0	0	0
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0	0	0

Ferndale School District No.502**OBJECTS OF EXPENDITURE****PROGRAM 18 - Federal Special Purpose - Reserved G**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0	0			0	0	0	0	0	0
12 Supt Off	0	0		0	0	0	0	0	0	0
13 Busns Off	0	0		0	0	0	0	0	0	0
14 HR	0	0		0	0	0	0	0	0	0
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	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

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
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		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
35 Pupil Safety	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

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
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		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		(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
	Total									
21 Supv Inst	490,471	0		149,498	171,587	124,286	13,000	31,100	1,000	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	4,400	0		0	2,000	400	2,000	0	0	0
26 Health	3,115,350	0		2,104,927	128,767	854,656	25,000	0	2,000	0
27 Teaching	9,088,630	6,000		3,510,092	1,882,385	2,515,830	99,000	1,073,423	1,900	0
28 Extracur	3,600	0		0	3,000	600	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	212,431	0		113,381	4,000	37,850	4,800	43,400	9,000	0
32 Inst Tech	5,000	0			0	0	5,000	0	0	0
33 Curriculum	39,000	0		0	0	0	39,000	0	0	0
34 Prof Lrng St	225,894	0		162,056		63,838	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	13,184,776	6,000		6,039,954	2,191,739	3,597,460	187,800	1,147,923	13,900	0
FTE Program Staff				57.701	34.581					

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
35 Pupil Safety	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 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	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	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 24 - Special Education, Supplemental, Federal**

Activity		(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
	Total									
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	1,019,677	0		0	730,087	289,590	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	83,323	0		61,551	0	21,772	0	0	0	0
32 Inst Tech	0	0		0	0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	1,103,000	0		61,551	730,087	311,362	0	0	0	0
FTE Program Staff				0.500	12.138					

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	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	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 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	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0	0	0	0	0	0	0
35 Pupil Safety	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 29 - Special Education, Other, Federal**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
23 Princ Off	0	0		0	0	0	0	0	0	0
24 Guid/Coun	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	92,000	0		0	67,168	24,832	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
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	92,000	0		0	67,168	24,832	0	0	0	0
FTE Program Staff					1.106					

Ferndale School District No.502**OBJECTS OF EXPENDITURE****PROGRAM 31 - Vocational, Basic, State**

Activity		(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	261,328	0		147,105	28,881	62,994	12,348	10,000	0	0
22 Lrn Resrc	52,878	0		0	37,774	15,104	0	0	0	0
24 Guid/Coun	207,040	0		87,830	59,467	59,743	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	2,536,946	5,000		1,797,920	0	647,319	40,000	39,707	7,000	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	2,000	0		0	0	0	0	0	2,000	0
32 Inst Tech	0	0		0	0	0	0	0	0	0
33 Curriculum	10,000	0		0	0	0	10,000	0	0	0
34 Prof Lrng St	70,518	0		51,216		19,302	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	3,140,710	5,000		2,084,071	126,122	804,462	62,348	49,707	9,000	0
FTE Program Staff				16.733	1.860					

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
26 Health	0	0		0	0	0	0	0	0	0
27 Teaching	161,493	0		108,365	0	53,128	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	4,666	0		3,086		1,580	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	166,159	0		111,451	0	54,708	0	0	0	0
FTE Program Staff				1.125						

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	38,325	0		0	22,973	15,352	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
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0		0	0	0	0	0	0	0
Total	38,325	0		0	22,973	15,352	0	0	0	0
FTE Program Staff					0.442					

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
35 Pupil Safety	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
35 Pupil Safety	0	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
35 Pupil Safety	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	0
62 Grnd Mnt	0	0			0	0	0	0	0	0
64 Maintnce	0	0			0	0	0	0	0	0
67 Bldg Secu	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 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	92,048	0		49,832	19,183	23,033	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	7,945	0		0	5,390	2,555	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	1,675,534	259,400		936,372	122,739	340,017	17,006	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	38,530	0		28,246	0	10,284	0	0	0	0
32 Inst Tech	0	0		0	0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0		0	0	0	0	0	0	0
64 Maintnce	0	0		0	0	0	0	0	0	0
65 Utilities	0	0					0	0		
Total	1,814,057	259,400		1,014,450	147,312	375,889	17,006	0	0	0
FTE Program Staff				8.507	2.576					

Ferndale School District No.502**OBJECTS OF EXPENDITURE****PROGRAM 52 - Other Title Grants under ESEA-Federal**

Activity		(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
	Total									
15 Pblc Rltn	0	0		0	0	0	0	0	0	0
21 Supv Inst	32,708	0		10,000	13,118	9,590	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	162,416	0		0	100,000	22,416	0	40,000	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
26 Health	5,671	0		4,566	0	1,105	0	0	0	0
27 Teaching	215,591	0		84,740	0	30,851	100,000	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0						0			
31 InstProDev	122,773	0		58,946	0	19,827	0	37,000	7,000	0
32 Inst Tech	0	0		0	0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0		0	0	0	0	0	0	0
64 Maintnce	0	0		0	0	0	0	0	0	0
65 Utilities	0	0		0			0	0		0
91 Publ Actv	0	0	0	0	0	0	0	0	0	0
Total	539,159	0	0	158,252	113,118	83,789	100,000	77,000	7,000	0
FTE Program Staff				1.200		0.735				

Ferndale School District No.502**OBJECTS OF EXPENDITURE****PROGRAM 53 - Migrant ESEA Migrant, Federal**

Activity		(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
	Total									
21 Supv Inst	18,097	0		0	12,608	5,489	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
24 Guid/Coun	72,385	0		0	50,431	21,954	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	107,472	0		0	67,369	40,103	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
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
64 Maintnace	0	0			0	0	0	0	0	0
65 Utilities	0	0					0	0		0
68 Insurance	0	0						0		
Total	197,954	0		0	130,408	67,546	0	0	0	0
FTE Program Staff					2.068					

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
35 Pupil Safety	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		(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
	Total									
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	117,424	0		83,693	0	33,731	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	2,449,174	0		1,433,086	248,171	767,917	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	64,102	0		45,927		18,175	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	2,630,700	0		1,562,706	248,171	819,823	0	0	0	0
FTE Program Staff				13.200	4.431					

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	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0	0	0	0	0	0	0
35 Pupil Safety	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 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	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
63 Oper Bldg	0	0		0	0	0	0	0	0	0
64 Maintnace	0	0		0	0	0	0	0	0	0
65 Utilities	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	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	781,426	0		174,482	0	40,829	480,000	86,115	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
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	781,426	0		174,482	0	40,829	480,000	86,115	0	0
FTE Program Staff				2.000						

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	0
33 Curriculum	0	0		0	0	0	0	0	0	0
34 Prof Lrng St	0	0		0	0	0	0	0	0	0
35 Pupil Safety	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 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	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	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	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	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
35 Pupil Safety	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	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	741,719	0		335,256	83,645	241,818	41,000	40,000	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	19,063	0		13,621		5,442	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	760,782	0		348,877	83,645	247,260	41,000	40,000	0	0
FTE Program Staff				4.000	1.557					

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
35 Pupil Safety	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	174,921	0		0	23,343	10,436	11,142	130,000	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
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	174,921	0		0	23,343	10,436	11,142	130,000	0	0
FTE Program Staff					0.264					

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	176,435	0		0	79,529	30,906	0	66,000	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	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
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	176,435	0		0	79,529	30,906	0	66,000	0	0
FTE Program Staff					0.711					

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
35 Pupil Safety	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	147,659	0		104,839	0	42,820	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	3,557	0		3,557		0	0	0	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
Total	151,216	0		108,396	0	42,820	0	0	0	0
FTE Program Staff				0.930						

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	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	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
35 Pupil Safety	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	600,000	0		0	0	0	600,000	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	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		
66 E-Rate	50,000	0					50,000	0		
68 Insurance	0	0						0		
91 Publ Actv	0	0		0	0	0	0	0	0	0
Total	650,000	0		0	0	0	650,000	0	0	0

Ferndale School District No.502**OBJECTS OF EXPENDITURE****PROGRAM 81 - Public Radio/Television**

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0	0		0	0	0	0	0	0	0
22 Lrn Resrc	0	0		0	0	0	0	0	0	0
25 Pupil M/S	0	0		0	0	0	0	0	0	0
27 Teaching	0	0		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
35 Pupil Safety	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
35 Pupil Safety	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
35 Pupil Safety	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	20,000	20,000		0	0	0	0	0	0	0
28 Extracur	0	0		0	0	0	0	0	0	0
29 Pmt to SD	0							0		
31 InstProDev	0	0		0	0	0	0	0	0	0
32 Inst Tech	0	0			0	0	0	0	0	0
33 Curriculum	0	0		0	0	0	0	0	0	0
42 Food	0	0					0	0		
44 Operation	0	0			0	0	0	0	0	0
63 Oper Bldg	0	0			0	0	0	0	0	0
65 Utilities	0	0			0	0	0	0	0	0
68 Insurance	0	0						0		
75 Mtr Pool	0	0			0	0	0	0	0	0
91 Publ Actv	0	0	0	0	0	0	0	0	0	0
Total	20,000	20,000		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	258,000	0			0	0	2,000	244,000	12,000	0
12 Supt Off	603,601	0		258,023	145,373	143,705	2,000	46,900	7,600	0
13 Busns Off	1,279,676	0		0	691,283	211,953	52,200	320,690	3,550	0
14 HR	600,669	0		0	438,640	82,829	4,000	74,500	700	0
15 Pblc Rltn	503,398	0		0	300,501	143,897	22,000	28,500	8,500	0
25 Pupil M/S	110,000	0		0	0	0	10,000	100,000	0	0
35 Pupil Safety	0	0		0	0	0	0	0	0	0
61 Supv Bldg	415,262	0		0	314,800	94,962	0	5,000	500	0
62 Grnd Mnt	552,487	0			218,423	93,064	44,000	167,000	0	30,000
63 Oper Bldg	2,752,703	0			1,713,368	779,335	110,000	105,000	0	45,000
64 Maintnce	1,547,645	300	0		416,371	154,974	160,000	815,000	1,000	0
65 Utilities	2,897,348	0	0		0	0	0	2,897,348	0	0
67 Bldg Secu	134,548	0			16,869	5,679	3,000	109,000	0	0
68 Insurance	1,400,000	0					0	1,400,000		0
69 Dep Fac Mnt	0	0			0	0	0	0		0
72 Info Sys	1,438,588	0	0	0	629,439	224,968	282,098	297,083	5,000	0
73 Printing	0	0	0	0	0	0	0	0	0	0
74 Warehouse	1,134	0	0	0	921	213	0	0	0	0
75 Mtr Pool	76,940	0	0	0	11,909	3,831	60,000	1,200	0	0
83 Interest	20,000							20,000		
84 Principal	575,000							575,000		
85 Debt Expn	0		0					0		0
Total	15,166,999	300	0	258,023	4,897,897	1,939,410	751,298	7,206,221	38,850	75,000
FTE Program Staff				1.000	56.488					

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		
35 Pupil Safety	0	0		0	0	0	0	0	0	0
41 Supervisn	196,689	0		0	125,146	70,043	0	500	1,000	0
42 Food	800,000	0					800,000	0		
44 Operation	1,350,839	300			729,553	452,986	126,000	21,500	500	20,000
49 Transfers	-12,000		-12,000							
Total	2,335,528	300	-12,000	0	854,699	523,029	926,000	22,000	1,500	20,000
FTE Program Staff					13.352					

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		
35 Pupil Safety	0	0		0	0	0	0	0	0	0
51 Supervisn	432,167	0		0	313,261	115,926	750	1,230	1,000	0
52 Operation	3,238,932	240			1,752,310	911,482	552,000	22,050	850	0
53 Maintnce	347,616	0			159,669	63,039	76,500	38,008	400	10,000
56 Insurance	200,000							200,000		
58 Remote Learning Operations	0	0			0	0	0	0		
59 Transfers	-401,740		-401,740							
Total	3,816,975	240	-401,740	0	2,225,240	1,090,447	629,250	261,288	2,250	10,000
FTE Program Staff					27.461					

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	1.000	159,281	156,380	156,380.00	156,380	156,380	0
01-21-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	124,811	0	124,811
ACTIVITY CODE 21 TOTAL		1.000				281,191	156,380	124,811
01-23-210	ELEMENTARY PRINCIPAL	6.000	163,816	163,816	163,816.00	982,896	982,896	0
01-23-230	SECONDARY PRINCIPAL	3.000	169,227	151,744	163,399.67	490,199	490,199	0
01-23-240	SECONDARY VICE PRINCIPAL	5.100	183,980	151,007	161,509.41	823,698	823,698	0
01-23-241	SECONDARY VICE PRINCIPAL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	15,070	15,070	0
01-23-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	96,541	96,541	0
01-23-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	8,100	0	8,100
ACTIVITY CODE 23 TOTAL		14.100				2,416,504	2,408,404	8,100
01-24-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,231	0	6,231
01-24-420	COUNSELOR	7.000	102,795	74,750	93,304.71	653,133	500,000	153,133
01-24-422	COUNSELOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	37,231	0	37,231
ACTIVITY CODE 24 TOTAL		7.000				696,595	500,000	196,595
01-25-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	8,500	0	8,500
ACTIVITY CODE 25 TOTAL		0.000				8,500	0	8,500
01-26-470	NURSE	3.201	118,572	64,336	86,134.02	275,715	56,165	219,550
01-26-471	NURSE SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	23,650	4,826	18,824
01-26-472	NURSE SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	7,881	7,881	0
ACTIVITY CODE 26 TOTAL		3.201				307,246	68,872	238,374
01-27-310	ELEMENTARY HOMEROOM TEACHER	92.961	118,572	60,361	100,767.26	9,367,425	9,167,625	199,800
01-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	753,072	753,072	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
01-27-320	SECONDARY TEACHER	70.456	118,572	61,947	106,064.03	7,472,847	7,071,409	201,438
01-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	687,216	687,216	0
01-27-340	ELEMENTARY SPECIALIST TEACHER	9.285	118,572	76,373	98,609.80	915,592	915,592	0
01-27-341	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	280,177	78,677	201,500
ACTIVITY CODE 27 TOTAL		172.702				19,476,329	18,673,591	602,738
01-28-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	38,313	0	38,313
ACTIVITY CODE 28 TOTAL		0.000				38,313	0	38,313
01-31-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,200	2,200	0
ACTIVITY CODE 31 TOTAL		0.000				2,200	2,200	0
01-33-130	OTHER DISTRICT ADMINISTRATOR	0.800	190,549	190,549	190,548.75	152,439	152,439	0
01-33-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	7,025	7,025	0
01-33-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	800	800	0
ACTIVITY CODE 33 TOTAL		0.800				160,264	160,264	0
01-34-310	ELEMENTARY HOMEROOM TEACHER	2.966	118,572	60,361	99,964.26	296,494	296,494	0
01-34-320	SECONDARY TEACHER	2.117	118,572	61,947	101,924.42	215,774	215,774	0
01-34-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	936	936	0
01-34-340	ELEMENTARY SPECIALIST TEACHER	0.287	118,572	76,373	98,641.11	28,310	28,310	0
01-34-420	COUNSELOR	0.264	102,795	74,750	84,272.73	22,248	22,248	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
01-34-470	NURSE	0.099	118,572	64,336	85,979.80	8,512	8,512	0
ACTIVITY CODE 34 TOTAL		5.733				572,274	572,274	0
PROGRAM TOTAL		204.536				23,959,416	22,541,985	1,217,431

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
02-27-320	SECONDARY TEACHER	0.970	118,572	118,572	118,572.16	115,015	0	115,015
02-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	19,767	9,883	9,884
02-27-400	OTHER SUPPORT PERSONNEL	0.970	118,572	118,572	118,572.16	115,015	115,015	0
ACTIVITY CODE 27 TOTAL		1.940				249,797	124,898	124,899
02-34-320	SECONDARY TEACHER	0.030	118,572	118,572	118,566.67	3,557	3,557	0
02-34-400	OTHER SUPPORT PERSONNEL	0.030	118,572	118,572	118,566.67	3,557	3,557	0
ACTIVITY CODE 34 TOTAL		0.060				7,114	7,114	0
PROGRAM TOTAL		2.000				256,911	132,012	124,899

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	118,572	81,049	94,612.40	473,062	0	473,062
09-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	39,432	0	39,432
09-27-340	ELEMENTARY SPECIALIST TEACHER	1.428	118,572	76,373	96,869.75	138,330	0	138,330
09-27-341	ELEMENTARY SPECIALIST TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	11,530	0	11,530
ACTIVITY CODE 27 TOTAL		6.428				662,354	0	662,354
PROGRAM TOTAL		6.428				662,354	0	662,354

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	190,549	190,549	190,549.33	142,912	142,912	0
21-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,586	6,586	0
ACTIVITY CODE 21 TOTAL		0.750				149,498	149,498	0
21-26-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	10,895	10,895	0
21-26-430	OCCUPATIONAL THERAPIST	3.298	118,572	87,139	108,559.43	358,029	158,029	200,000
21-26-431	OCCUPATIONAL THERAPIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	21,873	21,873	0
21-26-450	COMMUNICATIONS DISORDER SPECIALIST	8.197	118,572	80,207	100,897.16	827,054	477,054	350,000
21-26-451	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	72,693	72,693	0
21-26-460	PSYCHOLOGIST	6.208	118,572	80,207	97,099.87	602,796	202,796	400,000
21-26-461	PSYCHOLOGIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	51,800	51,800	0
21-26-480	PHYSICAL THERAPIST	1.358	110,750	105,157	108,352.72	147,143	97,143	50,000
21-26-481	PHYSICAL THERAPIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	12,644	12,644	0
ACTIVITY CODE 26 TOTAL		19.061				2,104,927	1,104,927	1,000,000
21-27-310	ELEMENTARY HOMEROOM TEACHER	0.970	118,572	69,076	83,925.77	81,408	81,408	0
21-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	115,446	65,446	50,000
21-27-320	SECONDARY TEACHER	5.820	118,572	60,361	90,473.71	526,557	426,557	100,000
21-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	156,532	56,532	100,000
21-27-330	OTHER TEACHER	28.615	118,572	60,361	91,407.23	2,615,618	1,865,618	750,000
21-27-331	OTHER TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	12,531	12,531	0
21-27-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,000	2,000	0
ACTIVITY CODE 27 TOTAL		35.405				3,510,092	2,510,092	1,000,000

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
21-31-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	29,735	0	29,735
21-31-330	OTHER TEACHER	0.485	115,691	115,691	115,690.72	56,110	0	56,110
21-31-430	OCCUPATIONAL THERAPIST	0.291	87,139	87,139	87,137.46	25,357	0	25,357
21-31-431	OCCUPATIONAL THERAPIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,179	0	2,179
ACTIVITY CODE 31 TOTAL		0.776				113,381	0	113,381
21-34-310	ELEMENTARY HOMEROOM TEACHER	0.030	118,572	69,076	84,633.33	2,539	2,539	0
21-34-320	SECONDARY TEACHER	0.240	118,572	60,361	92,770.83	22,265	22,265	0
21-34-330	OTHER TEACHER	0.840	118,572	60,361	91,215.48	76,621	76,621	0
21-34-430	OCCUPATIONAL THERAPIST	0.111	118,572	87,139	106,828.83	11,858	11,858	0
21-34-450	COMMUNICATIONS DISORDER SPECIALIST	0.254	118,572	80,207	100,704.72	25,579	25,579	0
21-34-460	PSYCHOLOGIST	0.192	118,572	80,207	97,098.96	18,643	18,643	0
21-34-480	PHYSICAL THERAPIST	0.042	110,750	105,157	108,357.14	4,551	4,551	0
ACTIVITY CODE 34 TOTAL		1.709				162,056	162,056	0
PROGRAM TOTAL		57.701				6,039,954	3,926,573	2,113,381

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	4,736	4,736	0
24-31-330	OTHER TEACHER	0.500	113,629	113,629	113,630.00	56,815	56,815	0
ACTIVITY CODE 31 TOTAL		0.500				61,551	61,551	0
PROGRAM TOTAL		0.500				61,551	61,551	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	0.900	159,281	159,281	159,281.11	143,353	143,353	0
31-21-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,752	3,752	0
ACTIVITY CODE 21 TOTAL		0.900				147,105	147,105	0
31-24-420	COUNSELOR	0.970	95,909	74,750	83,381.44	80,880	80,880	0
31-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,950	6,950	0
ACTIVITY CODE 24 TOTAL		0.970				87,830	87,830	0
31-27-320	SECONDARY TEACHER	14.383	118,572	69,076	108,425.50	1,559,484	1,559,484	0
31-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	134,052	134,052	0
31-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,599	5,599	0
31-27-322	SECONDARY TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	98,785	98,785	0
ACTIVITY CODE 27 TOTAL		14.383				1,797,920	1,797,920	0
31-34-320	SECONDARY TEACHER	0.450	118,572	69,076	108,255.56	48,715	48,715	0
31-34-420	COUNSELOR	0.030	95,909	74,750	83,366.67	2,501	2,501	0
ACTIVITY CODE 34 TOTAL		0.480				51,216	51,216	0
PROGRAM TOTAL		16.733				2,084,071	2,084,071	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	1.125	104,294	61,174	88,702.22	99,790	99,790	0
34-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	8,575	8,575	0
ACTIVITY CODE 27 TOTAL		1.125				108,365	108,365	0
34-34-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,086	3,086	0
ACTIVITY CODE 34 TOTAL		0.000				3,086	3,086	0
PROGRAM TOTAL		1.125				111,451	111,451	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	0.250	190,549	190,549	190,548.00	47,637	47,637	0
51-21-131	OTHER DISTRICT ADMINISTRATOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,195	2,195	0
ACTIVITY CODE 21 TOTAL		0.250				49,832	49,832	0
51-27-310	ELEMENTARY HOMEROOM TEACHER	1.140	118,572	69,076	102,722.81	117,104	117,104	0
51-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	12,729	12,729	0
51-27-320	SECONDARY TEACHER	5.767	118,572	66,627	108,810.65	627,511	627,511	0
51-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	72,271	72,271	0
51-27-330	OTHER TEACHER	1.100	105,157	80,964	97,051.82	106,757	106,757	0
ACTIVITY CODE 27 TOTAL		8.007				936,372	936,372	0
51-31-310	ELEMENTARY HOMEROOM TEACHER	0.250	104,294	104,294	104,292.00	26,073	26,073	0
51-31-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	2,173	2,173	0
ACTIVITY CODE 31 TOTAL		0.250				28,246	28,246	0
PROGRAM TOTAL		8.507				1,014,450	1,014,450	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
52-21-005	OTHER SALARY ITEMS	0.000	0	0	0.00	10,000	10,000	0
ACTIVITY CODE 21 TOTAL		0.000				10,000	10,000	0
52-26-450	COMMUNICATIONS DISORDER SPECIALIST	0.050	84,308	84,308	84,300.00	4,215	4,215	0
52-26-451	COMMUNICATIONS DISORDER SPEC SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	351	351	0
ACTIVITY CODE 26 TOTAL		0.050				4,566	4,566	0
52-27-310	ELEMENTARY HOMEROOM TEACHER	0.750	104,294	104,294	104,293.33	78,220	78,220	0
52-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,520	6,520	0
ACTIVITY CODE 27 TOTAL		0.750				84,740	84,740	0
52-31-250	OTHER SCHOOL ADMINISTRATOR	0.200	190,549	190,549	190,550.00	38,110	38,110	0
52-31-252	OTHER SCHOOL ADMINISTRATOR SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	1,756	1,756	0
52-31-401	OTHER SUPPORT PERSONNEL SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	179	179	0
52-31-430	OCCUPATIONAL THERAPIST	0.200	87,240	87,240	87,240.00	17,448	17,448	0
52-31-431	OCCUPATIONAL THERAPIST SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	1,453	1,453	0
ACTIVITY CODE 31 TOTAL		0.400				58,946	58,946	0
PROGRAM TOTAL		1.200				158,252	158,252	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
55-24-420	COUNSELOR	0.970	79,454	79,454	79,453.61	77,070	77,070	0
55-24-421	COUNSELOR SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	6,623	6,623	0
ACTIVITY CODE 24 TOTAL		0.970				83,693	83,693	0
55-27-310	ELEMENTARY HOMEROOM TEACHER	6.596	118,572	105,157	112,230.44	740,272	740,272	0
55-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	102,410	102,410	0
55-27-312	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL DAYS & HOURS	0.000	0	0	0.00	47,169	47,169	0
55-27-320	SECONDARY TEACHER	0.970	104,294	104,294	104,293.81	101,165	101,165	0
55-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	5,136	5,136	0
55-27-330	OTHER TEACHER	4.268	118,572	81,849	102,374.41	436,934	436,934	0
ACTIVITY CODE 27 TOTAL		11.834				1,433,086	1,433,086	0
55-34-310	ELEMENTARY HOMEROOM TEACHER	0.204	118,572	105,157	112,230.39	22,895	22,895	0
55-34-320	SECONDARY TEACHER	0.030	104,294	104,294	104,300.00	3,129	3,129	0
55-34-330	OTHER TEACHER	0.132	132,720	81,849	132,719.70	17,519	17,519	0
55-34-420	COUNSELOR	0.030	79,454	79,454	79,466.67	2,384	2,384	0
ACTIVITY CODE 34 TOTAL		0.396				45,927	45,927	0
PROGRAM TOTAL		13.200				1,562,706	1,562,706	0

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

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

3/ Use three decimal places.

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

PROGRAM 58 - Special and Pilot Programs, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
58-27-320	SECONDARY TEACHER	2.000	86,000	85,500	85,500.00	171,000	171,000	0
58-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,482	3,482	0
ACTIVITY CODE 27 TOTAL		2.000				174,482	174,482	0
PROGRAM TOTAL		2.000				174,482	174,482	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.

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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	1.940	94,460	73,982	84,220.62	163,388	163,388	0
65-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	10,901	10,901	0
65-27-320	SECONDARY TEACHER	1.940	108,800	74,750	75,184.54	145,858	145,858	0
65-27-321	SECONDARY TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	15,109	15,109	0
ACTIVITY CODE 27 TOTAL		3.880				335,256	335,256	0
65-34-310	ELEMENTARY HOMEROOM TEACHER	0.060	94,460	73,982	84,216.67	5,053	5,053	0
65-34-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	3,129	3,129	0
65-34-320	SECONDARY TEACHER	0.060	108,800	74,750	90,650.00	5,439	5,439	0
ACTIVITY CODE 34 TOTAL		0.120				13,621	13,621	0
PROGRAM TOTAL		4.000				348,877	348,877	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.

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3/ Use three decimal places.

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

PROGRAM 69 - Compensatory, Other

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

0	0
0	0
0	0

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

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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	120,000	94,000	105,505.56	94,955	94,955	0
74-27-311	ELEMENTARY HOMEROOM TEACHER SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	9,884	9,884	0
ACTIVITY CODE 27 TOTAL		0.900				104,839	104,839	0
74-34-310	ELEMENTARY HOMEROOM TEACHER	0.030	118,572	118,572	118,566.67	3,557	3,557	0
ACTIVITY CODE 34 TOTAL		0.030				3,557	3,557	0
PROGRAM TOTAL		0.930				108,396	108,396	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.

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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.

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3/ Use three decimal places.

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

PROGRAM 89 - Other Community Services

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 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.

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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	239,200	239,200	239,200.00	239,200	239,200	0
97-12-111	SUPERINTENDENT SUPPLEMENTAL NOT TIME	0.000	0	0	0.00	18,823	18,823	0
ACTIVITY CODE 12 TOTAL		1.000				258,023	258,023	0
PROGRAM TOTAL		1.000				258,023	258,023	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.

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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	1.135	2,360.00	36.89	29.15	32.47	76,640	13,861	62,779
01-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	4,423	1,324	3,099
01-21-960	PROFESSIONAL	1.000	2,130.00	43.63	43.63	42.61	90,749	0	90,749
01-21-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	8,925	0	8,925
ACTIVITY CODE 21 TOTAL		2.135					180,737	15,185	165,552
01-22-910	AIDES	2.238	4,653.45	28.83	24.17	25.38	118,127	0	118,127
01-22-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	7,969	0	7,969
ACTIVITY CODE 22 TOTAL		2.238					126,096	0	126,096
01-23-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	4,451	4,451	0
01-23-940	OFFICE/CLERICAL	15.124	31,416.24	36.89	27.15	30.57	960,248	0	960,248
01-23-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	84,503	0	84,503
01-23-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	6,701	6,701	0
ACTIVITY CODE 23 TOTAL		15.124					1,055,903	11,152	1,044,751
01-24-940	OFFICE/CLERICAL	1.000	2,008.00	30.79	30.79	30.38	79,075	0	79,075
01-24-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	4,729	0	4,729
01-24-960	PROFESSIONAL	3.076	6,395.64	42.45	34.22	38.96	249,146	52,073	197,073
ACTIVITY CODE 24 TOTAL		4.076					332,950	52,073	280,877
01-25-910	AIDES	6.120	12,607.75	28.83	23.13	23.57	297,105	0	297,105
01-25-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	37,487	0	37,487
01-25-940	OFFICE/CLERICAL	0.750	1,560.00	29.53	29.53	29.53	46,067	0	46,067
01-25-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	2,945	0	2,945
ACTIVITY CODE 25 TOTAL		6.870					383,604	0	383,604
01-26-940	OFFICE/CLERICAL	0.622	1,293.44	27.15	27.15	27.15	35,117	0	35,117
01-26-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	4,471	0	4,471

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
01-26-960	PROFESSIONAL	1.695	3,525.00	47.48	47.48	47.48	167,367	0	167,367
01-26-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	10,280	4,280	6,000
ACTIVITY CODE 26 TOTAL		2.317					217,235	4,280	212,955
01-27-910	AIDES	13.125	27,977.71	28.83	23.13	23.27	650,914	333,895	317,019
01-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	48,978	28,179	20,799
01-27-960	PROFESSIONAL	0.000	0.00	0.00	0.00	0.00	125	125	0
01-27-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	11,100	11,100	0
01-27-983	TECHNICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,651	0	1,651
ACTIVITY CODE 27 TOTAL		13.125					712,768	373,299	339,469
01-28-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	1,789	0	1,789
01-28-940	OFFICE/CLERICAL	0.804	1,672.00	29.53	29.53	29.53	49,374	0	49,374
01-28-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,150	0	3,150
01-28-960	PROFESSIONAL	0.014	30.00	16.37	16.37	16.37	491	0	491
01-28-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	561,879	0	561,879
ACTIVITY CODE 28 TOTAL		0.818					616,683	0	616,683
01-31-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	23,000	23,000	0
ACTIVITY CODE 31 TOTAL		0.000					23,000	23,000	0
01-33-940	OFFICE/CLERICAL	1.012	2,104.24	36.89	28.32	32.31	67,997	0	67,997

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	3,328	0	3,328
ACTIVITY CODE 33 TOTAL		1.012					71,325	0	71,325
PROGRAM TOTAL		47.715					3,720,301	478,989	3,241,312

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	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	2.940	6,110.00	28.83	23.13	24.48	149,561	0	149,561
09-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	8,338	0	8,338
ACTIVITY CODE 27 TOTAL		2.940					157,899	0	157,899
PROGRAM TOTAL		2.940					157,899	0	157,899

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

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

3/ Use three decimal places.

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

PROGRAM 21 - Special Education, Supplemental, State

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
21-21-940	OFFICE/CLERICAL	2.346	4,878.72	36.89	28.32	32.45	158,332	158,332	0
21-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	13,255	13,255	0
ACTIVITY CODE 21 TOTAL		2.346					171,587	171,587	0
21-25-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	2,000	2,000	0
ACTIVITY CODE 25 TOTAL		0.000					2,000	2,000	0
21-26-940	OFFICE/CLERICAL	0.101	210.56	27.15	27.15	27.15	5,717	5,717	0
21-26-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	239	239	0
21-26-960	PROFESSIONAL	1.311	2,726.00	47.48	42.45	45.05	122,811	122,811	0
ACTIVITY CODE 26 TOTAL		1.412					128,767	128,767	0
21-27-910	AIDES	30.823	246.58	32.59	23.13	7,195.04	1,774,154	1,774,154	0
21-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	108,231	108,231	0
ACTIVITY CODE 27 TOTAL		30.823					1,882,385	1,882,385	0
21-28-963	PROFESSIONAL NOT TIME	0.000	0.00	0.00	0.00	0.00	3,000	3,000	0
ACTIVITY CODE 28 TOTAL		0.000					3,000	3,000	0
21-31-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	4,000	4,000	0
ACTIVITY CODE 31 TOTAL		0.000					4,000	4,000	0
PROGRAM TOTAL		34.581					2,191,739	2,191,739	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
24-27-910	AIDES	12.138	130.70	29.59	24.17	5,365.84	701,315	701,315	0
24-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	28,772	28,772	0
ACTIVITY CODE 27 TOTAL		12.138					730,087	730,087	0
PROGRAM TOTAL		12.138					730,087	730,087	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	1.106	2,301.12	28.40	26.17	27.26	62,736	62,736	0
29-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	4,432	4,432	0
ACTIVITY CODE 27 TOTAL		1.106					67,168	67,168	0
PROGRAM TOTAL		1.106					67,168	67,168	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	0.488	1,015.00	27.15	27.15	27.15	27,557	27,557	0
31-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,324	1,324	0
ACTIVITY CODE 21 TOTAL		0.488					28,881	28,881	0
31-22-960	PROFESSIONAL	0.500	1,040.00	36.32	36.32	36.32	37,774	37,774	0
ACTIVITY CODE 22 TOTAL		0.500					37,774	37,774	0
31-24-960	PROFESSIONAL	0.872	1,504.00	34.22	34.22	39.54	59,467	59,467	0
ACTIVITY CODE 24 TOTAL		0.872					59,467	59,467	0
PROGRAM TOTAL		1.860					126,122	126,122	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
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***** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM *****

0	0
0	0
0	0

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

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

3/ Use three decimal places.

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

PROGRAM 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	0.442	1,128.00	25.26	25.26	18.17	20,493	20,493	0
38-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	2,480	2,480	0
ACTIVITY CODE 27 TOTAL		0.442					22,973	22,973	0
PROGRAM TOTAL		0.442					22,973	22,973	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
51-21-940	OFFICE/CLERICAL	0.250	520.00	36.89	36.89	36.89	19,183	19,183	0
ACTIVITY CODE 21 TOTAL		0.250					19,183	19,183	0
51-24-960	PROFESSIONAL	0.076	157.50	34.22	34.22	34.22	5,390	5,390	0
ACTIVITY CODE 24 TOTAL		0.076					5,390	5,390	0
51-27-910	AIDES	2.250	4,679.32	28.40	23.13	25.00	116,973	116,973	0
51-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	5,766	5,766	0
ACTIVITY CODE 27 TOTAL		2.250					122,739	122,739	0
PROGRAM TOTAL		2.576					147,312	147,312	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
52-21-940	OFFICE/CLERICAL	0.187	388.80	30.79	30.79	30.79	11,971	11,971	0
52-21-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,147	1,147	0
ACTIVITY CODE 21 TOTAL		0.187					13,118	13,118	0
52-24-960	PROFESSIONAL	0.548	1,140.00	87.72	87.72	87.72	100,000	100,000	0
ACTIVITY CODE 24 TOTAL		0.548					100,000	100,000	0
PROGRAM TOTAL		0.735					113,118	113,118	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 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	42.45	42.45	42.45	12,608	12,608	0
ACTIVITY CODE 21 TOTAL		0.143					12,608	12,608	0
53-24-960	PROFESSIONAL	0.571	1,188.00	42.45	42.45	42.45	50,431	50,431	0
ACTIVITY CODE 24 TOTAL		0.571					50,431	50,431	0
53-27-910	AIDES	1.354	2,818.12	23.13	22.13	22.93	64,619	64,619	0
53-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	2,750	2,750	0
ACTIVITY CODE 27 TOTAL		1.354					67,369	67,369	0
PROGRAM TOTAL		2.068					130,408	130,408	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	4.431	9,217.17	29.59	23.13	25.51	235,087	235,087	0
55-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	13,084	13,084	0
ACTIVITY CODE 27 TOTAL		4.431					248,171	248,171	0
PROGRAM TOTAL		4.431					248,171	248,171	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
**** 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 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
65-27-910	AIDES	1.557	3,239.24	26.40	23.13	24.30	78,712	78,712	0
65-27-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	4,933	4,933	0
ACTIVITY CODE 27 TOTAL		1.557					83,645	83,645	0
PROGRAM TOTAL		1.557					83,645	83,645	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	0.264	549.90	42.45	42.45	42.45	23,343	23,343	0
ACTIVITY CODE 24 TOTAL		0.264					23,343	23,343	0
PROGRAM TOTAL		0.264					23,343	23,343	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
69-24-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	3,439	3,439	0
69-24-960	PROFESSIONAL	0.711	2,961.00	55.61	47.48	25.70	76,090	76,090	0
ACTIVITY CODE 24 TOTAL		0.711					79,529	79,529	0
PROGRAM TOTAL		0.711					79,529	79,529	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	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	0	
							0	0	

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

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

3/ Use three decimal places.

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

PROGRAM 89 - Other Community Services

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

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

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

3/ Use three decimal places.

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

PROGRAM 97 - District-wide Support

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY
97-12-960	PROFESSIONAL	2.000	4,160.00	50.23	40.95	34.95	145,373	40,900	104,473
ACTIVITY CODE 12 TOTAL		2.000					145,373	40,900	104,473
97-13-940	OFFICE/CLERICAL	0.312	648.24	31.53	31.53	31.53	20,439	20,439	0
97-13-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	1,307	1,307	0
97-13-960	PROFESSIONAL	4.125	8,580.00	43.63	40.95	48.34	414,725	414,725	0
97-13-990	DIRECTOR/SUPERVISOR	1.500	3,120.00	102.60	87.50	76.51	238,707	238,707	0
97-13-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	16,105	16,105	0
ACTIVITY CODE 13 TOTAL		5.937					691,283	691,283	0
97-14-960	PROFESSIONAL	3.000	6,240.00	43.63	43.63	43.63	272,245	272,245	0
97-14-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	76.58	76.58	76.58	159,281	159,281	0
97-14-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	7,114	7,114	0
ACTIVITY CODE 14 TOTAL		4.000					438,640	438,640	0
97-15-940	OFFICE/CLERICAL	1.000	2,080.00	31.53	31.53	31.53	65,582	0	65,582
97-15-960	PROFESSIONAL	0.500	1,040.00	34.22	34.22	34.22	35,589	0	35,589
97-15-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	91.61	91.61	91.61	190,549	0	190,549
97-15-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	8,781	0	8,781
ACTIVITY CODE 15 TOTAL		2.500					300,501	0	300,501
97-61-940	OFFICE/CLERICAL	0.500	1,040.00	34.10	34.10	34.10	35,464	35,464	0
97-61-990	DIRECTOR/SUPERVISOR	1.500	3,120.00	102.60	75.87	84.78	264,507	264,507	0
97-61-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	14,829	14,829	0
ACTIVITY CODE 61 TOTAL		2.000					314,800	314,800	0
97-62-930	LABORERS	3.000	6,240.00	42.06	30.21	34.39	214,573	214,573	0

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
97-62-933	LABORERS NOT TIME	0.000	0.00	0.00	0.00	0.00	3,850	3,850	0
ACTIVITY CODE 62 TOTAL		3.000					218,423	218,423	0
97-63-923	CRAFTS/TRADES NOT TIME	0.000	0.00	0.00	0.00	0.00	32,640	32,640	0
97-63-970	SERVICE WORKERS	26.448	55,012.00	36.86	27.44	30.26	1,664,444	1,664,444	0
97-63-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	16,284	16,284	0
ACTIVITY CODE 63 TOTAL		26.448					1,713,368	1,713,368	0
97-64-920	CRAFTS/TRADES	4.000	8,320.00	51.16	38.22	46.85	389,771	389,771	0
97-64-923	CRAFTS/TRADES NOT TIME	0.000	0.00	0.00	0.00	0.00	26,600	26,600	0
ACTIVITY CODE 64 TOTAL		4.000					416,371	416,371	0
97-67-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	16,869	16,869	0
ACTIVITY CODE 67 TOTAL		0.000					16,869	16,869	0
97-72-940	OFFICE/CLERICAL	1.000	2,080.00	32.79	32.79	32.79	68,203	0	68,203
97-72-960	PROFESSIONAL	4.500	9,360.00	54.26	35.75	44.17	413,401	0	413,401
97-72-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	66.75	66.75	66.75	138,837	0	138,837
97-72-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	8,998	0	8,998
ACTIVITY CODE 72 TOTAL		6.500					629,439	0	629,439
97-74-950	OPERATORS	0.013	26.00	34.46	34.46	35.42	921	921	0
ACTIVITY CODE 74 TOTAL		0.013					921	921	0
97-75-920	CRAFTS/TRADES	0.090	187.20	36.17	36.17	36.17	6,771	6,771	0
97-75-923	CRAFTS/TRADES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,669	1,669	0

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
97-75-953	OPERATORS NOT TIME	0.000	0.00	0.00	0.00	0.00	3,469	3,469	0
ACTIVITY CODE 75 TOTAL		0.090					11,909	11,909	0
PROGRAM TOTAL		56.488					4,897,897	3,863,484	1,034,413

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
98-41-005	OTHER SALARY ITEMS	0.000	0.00	0.00	0.00	0.00	45,300	0	0
98-41-940	OFFICE/CLERICAL	1.214	2,524.76	31.53	28.32	29.72	75,044	75,044	0
98-41-943	OFFICE/CLERICAL NOT TIME	0.000	0.00	0.00	0.00	0.00	4,802	4,802	0
ACTIVITY CODE 41 TOTAL		1.214					125,146	79,846	0
98-44-913	AIDES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,542	1,542	0
98-44-970	SERVICE WORKERS	12.138	25,249.75	30.50	21.73	27.01	681,879	652,766	0
98-44-973	SERVICE WORKERS NOT TIME	0.000	0.00	0.00	0.00	0.00	46,132	46,132	0
ACTIVITY CODE 44 TOTAL		12.138					729,553	700,440	0
PROGRAM TOTAL		13.352					854,699	780,286	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	34.10	34.10	34.10	35,464	35,464	0
99-51-950	OPERATORS	1.792	3,728.00	39.39	36.05	37.72	140,620	140,620	0
99-51-953	OPERATORS NOT TIME	0.000	0.00	0.00	0.00	0.00	18,417	18,417	0
99-51-990	DIRECTOR/SUPERVISOR	1.000	2,080.00	54.65	54.65	54.65	113,679	113,679	0
99-51-993	DIRECTOR/SUPERVISOR NOT TIME	0.000	0.00	0.00	0.00	0.00	5,081	5,081	0
ACTIVITY CODE 51 TOTAL		3.292					313,261	313,261	0
99-52-950	OPERATORS	22.259	46,300.50	38.76	31.86	34.71	1,607,010	1,607,010	0
99-52-953	OPERATORS NOT TIME	0.000	0.00	0.00	0.00	0.00	145,300	145,300	0
ACTIVITY CODE 52 TOTAL		22.259					1,752,310	1,752,310	0
99-53-920	CRAFTS/TRADES	1.910	3,972.80	43.08	36.17	39.79	158,069	158,069	0
99-53-923	CRAFTS/TRADES NOT TIME	0.000	0.00	0.00	0.00	0.00	1,600	0	0
ACTIVITY CODE 53 TOTAL		1.910					159,669	158,069	0
PROGRAM TOTAL		27.461					2,225,240	2,223,640	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**

OBJECT OF EXPENDITURE	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
(0) Debit Transfers	260,141	XXXXX	146,500	XXXXX	413,740	XXXXX
(1) Credit Transfers	-260,141	XXXXX	-146,500	XXXXX	-413,740	XXXXX
(2) Certificated Salaries	37,656,802	43.00	37,850,246	41.33	36,800,894	40.23
(3) Classified Salaries	15,359,939	17.54	15,823,690	17.28	15,819,651	17.30
(4) Employee Benefits and Payroll Taxes	20,318,245	23.20	19,645,206	21.45	21,198,283	23.18
(5) Supplies and Materials	5,362,017	6.12	7,690,555	8.40	7,527,656	8.23
(7) Purchased Services	7,911,649	9.03	10,022,848	10.94	9,936,305	10.86
(8) Travel	123,602	0.14	79,515	0.09	81,230	0.09
(9) Capital Outlay	851,871	0.97	475,500	0.52	105,000	0.11
TOTAL EXPENDITURES	87,584,126	100.00	91,587,560	100.00	91,469,019	100.00

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

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	49,061,977	56.02	53,349,789	58.25	52,043,604	56.90
28 Extracur	857,860	0.98	1,362,443	1.49	1,003,590	1.10
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	49,919,837	57.00	54,712,232	59.74	53,047,194	57.99
TEACHING SUPPORT						
22 Lrn Resrc	386,318	0.44	388,432	0.42	291,125	0.32
24 Guid/Coun	2,790,909	3.19	3,055,667	3.34	2,501,169	2.73
25 Pupil M/S	975,853	1.11	798,924	0.87	843,660	0.92
26 Health	3,374,198	3.85	3,615,424	3.95	3,922,165	4.29
31 InstProDev	1,888,712	2.16	1,575,019	1.72	554,558	0.61
32 Inst Tech	365,946	0.42	417,395	0.46	727,715	0.80
33 Curriculum	1,991,850	2.27	597,420	0.65	454,379	0.50
34 Prof Lrng St	455,632	0.52	532,446	0.58	1,215,516	1.33
TOTAL TEACHING SUPPORT	11,773,786	13.44	10,980,727	11.99	10,510,287	11.49
OTHER SUPPORT ACTIVITIES						
42 Food	836,629	0.96	905,160	0.99	800,000	0.87
44 Operation	1,381,088	1.58	1,494,162	1.63	1,350,839	1.48
49 Transfers	-658	0.00	-12,000	-0.01	-12,000	-0.01
52 Operation	2,988,879	3.41	3,033,419	3.31	3,238,932	3.54
53 Maintnace	369,894	0.42	367,229	0.40	347,616	0.38
56 Insurance	85,526	0.10	90,000	0.10	200,000	0.22
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-259,483	-0.30	-134,500	-0.15	-401,740	-0.44
62 Grnd Mnt	340,662	0.39	371,605	0.41	552,487	0.60
63 Oper Bldg	2,472,849	2.82	2,519,606	2.75	2,752,703	3.01
64 Maintnace	1,335,181	1.52	1,791,737	1.96	1,547,645	1.69
65 Utilities	1,538,567	1.76	1,502,328	0.00	2,897,348	0.05
66 E-Rate	XXXXXX	XXXXXX	0	1.64	50,000	3.17
67 Bldg Secu	255,268	0.29	127,233	0.14	134,548	0.15
68 Insurance	665,490	0.76	700,000	0.76	1,400,000	1.53
72 Info Sys	1,476,937	1.69	1,485,554	1.62	1,438,588	1.57

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

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
73 Printing	0	0.00	8,500	0.01	0	0.00
74 Warehouse	23,966	0.03	19,093	0.02	1,134	0.00
75 Mtr Pool	197,059	0.22	200,864	0.22	76,940	0.08
83 Interest	18,230	0.02	10,000	0.01	20,000	0.02
84 Principal	274,400	0.31	140,000	0.15	575,000	0.63
85 Debt Expn	0	0.00	372,500	0.41	0	0.00
91 Publ Actv	0	0.00	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	14,000,486	15.99	14,992,490	16.37	16,920,040	18.50
UNIT ADMINISTRATION						
23 Princ Off	5,229,845	5.97	4,843,539	5.29	5,076,802	5.55
TOTAL UNIT ADMINISTRATION	5,229,845	5.97	4,843,539	5.29	5,076,802	5.55
CENTRAL ADMINISTRATION						
11 Bd of Dir	133,293	0.15	332,105	0.36	258,000	0.28
12 Supt Off	598,103	0.68	596,086	0.65	603,601	0.66
13 Busns Off	1,651,036	1.89	1,491,044	1.63	1,279,676	1.40
14 HR	665,273	0.76	637,175	0.70	600,669	0.66
15 Pblc Rltn	518,752	0.59	549,986	0.60	503,398	0.55
21 Supv Inst	1,604,317	1.83	1,434,088	1.57	1,575,234	1.72
41 Supervisn	253,184	0.29	250,757	0.27	196,689	0.22
51 Supervisn	394,179	0.45	392,013	0.43	432,167	0.47
61 Supv Bldg	386,403	0.44	375,318	0.41	415,262	0.45
TOTAL CENTRAL ADMINISTRATION	6,204,540	7.08	6,058,572	6.62	5,864,696	6.41
TOTAL EXPENDITURES	87,584,126	100.00	91,587,560	100.00	91,469,019	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 Amount	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/ Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2024	12,000,000	963	11,999,037	47.32	5,677,944
Spring 2025	14,000,000	1,123	13,998,877	52.68	7,374,608
1100 TOTAL LOCAL TAXES:					13,052,552

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 2024	752,431	1.280	963	0.00	XXXXX
Spring 2025	752,431	1.493	1,123	100.00	1,123
1500 TIMBER EXCISE TAXES:					1,123

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, 2024	(4) Principal Payments in FY 2024-2025	(5) Interest Payments in FY 2024-2025	(6) Outstanding Balance at Aug 31, 2025 (Col.3-Col.4)
		0	0	0	0	0
A.	TOTAL		0	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 2024-2025	Interest Payments in FY 2024-2025	Long-Term Financing Rev. Acct 9500 (Col.3)
		0	0	0	0	0
B.	TOTAL		0	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	259.354	81.08	70.166	33.34
28 Extracurricular	0.000	0.00	0.818	0.39
TOTAL TEACHING ACTIVITIES	259.354	81.08	70.984	33.73
TEACHING SUPPORT				
22 Learning Resources	0.000	0.00	2.738	1.30
24 Guidance and Counseling	8.940	2.79	7.118	3.38
25 Pupil Management and Safety	0.000	0.00	6.870	3.26
26 Health/Related Services	22.312	6.98	3.729	1.77
31 InstProDev	1.926	0.60	0.000	0.00
32 Inst Tech	XXXXXX	XXXXXX	0.000	0.00
33 Curriculum	0.800	0.25	1.012	0.48
34 Professional Learning - State	8.528	2.67	XXXXXX	XXXXXX
TOTAL TEACHING SUPPORT	42.506	13.29	21.467	10.20
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXXX	XXXXXX	12.138	5.77
52 Operations	XXXXXX	XXXXXX	22.259	10.58
53 Maintenance	XXXXXX	XXXXXX	1.910	0.91
58 Remote Learning Operations	XXXXXX	XXXXXX	0.000	0.00
62 Grounds--Maintenance	0.000	0.00	3.000	1.43
63 Operation of Buildings	0.000	0.00	26.448	12.57
64 Maintenance	0.000	0.00	4.000	1.90
65 Utilities	XXXXXX	XXXXXX	0.000	0.00
67 Building Security	0.000	0.00	0.000	0.00
72 Information Systems	0.000	0.00	6.500	3.09
73 Printing	0.000	0.00	0.000	0.00
74 Warehousing and Distribution	0.000	0.00	0.013	0.01
75 Motor Pool	0.000	0.00	0.090	0.04
91 Public Activities	0.000	0.00	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	76.358	36.29

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	14.100	4.41	15.124	7.19
TOTAL UNIT ADMINISTRATION	14.100	4.41	15.124	7.19
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.31	2.000	0.95
13 Business Office	0.000	0.00	5.937	2.82
14 Human Resources	0.000	0.00	4.000	1.90
15 Public Relations	0.000	0.00	2.500	1.19
21 Supervision - Instruction	2.900	0.91	5.549	2.64
41 Supervision - Nutrition Services	0.000	0.00	1.214	0.58
51 Supervision - Transportation	0.000	0.00	3.292	1.56
61 Supervision - Building	0.000	0.00	2.000	0.95
TOTAL CENTRAL ADMINISTRATION	3.900	1.22	26.492	12.59
TOTAL FTE STAFF	319.860	100.00	210.425	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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES			
100 General Student Body	247,466	259,660	296,000
200 Athletics	61,539	67,000	122,750
300 Classes	2,236	6,000	6,000
400 Clubs	355,422	422,250	486,200
600 Private Moneys	262	31,713	13,400
A. TOTAL REVENUES	666,925	786,623	924,350
EXPENDITURES			
100 General Student Body	208,333	206,533	213,800
200 Athletics	89,148	132,025	149,950
300 Classes	133	4,750	4,750
400 Clubs	369,265	426,515	492,400
600 Private Moneys	3,000	10,000	10,000
B. TOTAL EXPENDITURES	669,878	779,823	870,900
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	-2,954	6,800	53,450
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	467,082	489,018	500,000
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	8,296	0	10,000
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	475,379	489,018	510,000
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	470,715	495,818	551,450
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	1,709	0	12,000
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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	472,425	495,818	563,450

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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	7,854,196	7,600,092	7,777,205
2000 Local Nontax Support	53,971	25,000	60,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	7,908,167	7,625,092	7,837,205
EXPENDITURES			
Matured Bond Expenditures	3,880,000	3,555,000	3,785,000
Interest on Bonds	3,960,900	3,824,975	3,668,575
Interfund Loan Interest	0	0	0
Bond Transfer Fees	1,253	15,000	15,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	15,000	15,000
B. TOTAL EXPENDITURES	7,842,153	7,409,975	7,483,575
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)	66,014	215,117	353,630
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	3,598,283	3,400,000	4,000,000
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	3,598,283	3,400,000	4,000,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	3,664,296	3,615,117	4,353,630
G.L.835 Restricted for Arbitrage Rebate	0	0	0

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

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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)	3,664,296	3,615,117	4,353,630

Ferndale School District No.502**DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES**

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
LOCAL TAXES			
1100 Local Property Taxes	7,852,786	7,597,756	7,775,971
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	1,410	2,335	1,233
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	7,854,196	7,600,092	7,777,205
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	53,971	25,000	60,000
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	53,971	25,000	60,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0

Ferndale School District No.502**DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES**

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	7,908,167	7,625,092	7,837,205

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 Amount	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/ Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2024	7,881,000	1,265	7,879,735	47.32	3,728,691
Spring 2025	7,684,000	1,233	7,682,767	52.68	4,047,282
1100 TOTAL LOCAL TAXES:					7,775,971

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 2024	1,504,862	0.841	1,266	0.00	XXXXX
Spring 2025	1,504,862	0.820	1,234	100.00	1,234
1500 TIMBER EXCISE TAXES:					1,233

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, 2024
09-28-2021	27,745,000	25,305,000
08-25-2020	26,385,000	25,970,000
07-09-2019	39,970,000	37,855,000
TOTAL VOTED BONDS	94,100,000	89,130,000

B. NONVOTED BONDS

Date of Issue 1/	Amount of Original Issue	Estimated Amount Outstanding September 1, 2024
TOTAL ALL BONDS	94,100,000	89,130,000 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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	13	0	0
2000 Local Nontax Support	601,569	400,000	400,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	3,563,347	17,304,891	5,000,000
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	4,164,929	17,704,891	5,400,000
EXPENDITURES			
10 Sites	0	5,000,000	1,000,000
20 Buildings	31,595,218	20,000,000	6,000,000
30 Equipment	2,299,422	800,000	3,800,000
40 Energy	677,704	200,000	200,000
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	34,574,685	26,000,000	11,000,000
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)	-30,409,756	-8,295,109	-5,600,000
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	35,875,122	15,323,167	3,000,000
G.L.862 Committed from Levy Proceeds	0	0	0

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

		(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.863	Restricted from State Proceeds	0	0	4,000,000
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	50,000	125,000
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
F.	TOTAL BEGINNING FUND BALANCE	37,810,296	15,373,167	7,125,000
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.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	2,202,833	6,978,058	1,325,000
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	4,894	100,000	200,000
G.L.867	Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869	Restricted from Undistributed Proceeds	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.889	Assigned to Fund Purposes	5,192,812	0	0
G.L.890	Unassigned Fund Balance	0	0	0
H.	TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	7,400,540	7,078,058	1,525,000

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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
LOCAL TAXES			
1100 Local Property Tax	13	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	13	0	0
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	503,082	200,000	100,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	73,150	75,000	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	25,337	25,000	50,000
2900 Local Support Nontax, Unassigned	0	100,000	250,000
2000 TOTAL LOCAL NONTAX SUPPORT	601,569	400,000	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	5,000,000
4230 State Matching Funding Assistance, Paid Direct to Contractors	3,563,347	17,304,891	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	3,563,347	17,304,891	5,000,000
FEDERAL, GENERAL PURPOSE			

Ferndale School District No.502**CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES**

		(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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		XXXXXX	0	0
6211 Federal Special Purpose-SLFRF		0	0	0
6212 Federal Special Purpose-ESSER II		0	0	0
6213 Federal Special Purpose-ESSER III		0	0	0
6214 Federal Special Purpose ESSER III Learning Loss		0	0	0
6218 Federal Special Purpose-Reserved G		0	0	0
6219 Federal Special Purpose-Cares Act - Other		0	0	0
6240 Impact Aid-Construction		0	0	0
6276 Targeted Assistance ESSER I		0	0	0
6300 Federal Grants Through Other Agencies, Unassigned		0	0	0
6311 Federal Special Purpose-SLFRF		0	0	0
6312 Federal Special Purpose-ESSER II		0	0	0
6313 Federal Special Purpose-ESSER III		0	0	0
6314 Federal Special Purpose ESSER III Learning Loss		0	0	0
6318 Federal Special Purpose-Reserved G		0	0	0
6319 Federal Special Purpose-Cares Act - Other		0	0	0
6340 Impact Aid-Construction		0	0	0
6376 Targeted Assistance ESSER I		0	0	0

Ferndale School District No.502**CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES**

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	0	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	4,164,929	17,704,891	5,400,000

Ferndale School District No.502**REVENUE WORK SHEET--CAPITAL PROJECTS FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX**

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

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy Amount	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/ Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2024	0	0	0	47.32	0
Spring 2025	0	0	0	52.68	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 2024	0	0.000	0	0.00	XXXXX
Spring 2025	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 2024-2025**

	TOTAL	(10) Sites	(20) Buildings	(30) Equipment	(35) Instruction Technology	(40) Energy	(50) Sales and Lease Expenditure	(60) Bond Issuance Expenditure	(90) Debt
PROJECT DESCRIPTION									
Ferndale High School	11,000,000	1,000,000	6,000,000	2,800,000	1,000,000	200,000	0	0	0
TOTAL EXPENDITURES	11,000,000	1,000,000	6,000,000	2,800,000	1,000,000	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
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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 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
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***** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM *****

0	0
0	0
0	0

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

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

3/ Use three decimal places.

Ferndale School District No.502

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, 2024	(4) Principal Payments in FY 2024-2025	(5) Interest Payments in FY 2024-2025	(6) Outstanding Balance at Aug 31, 2025 (Col.3-Col.4)
		0	0	0	0	0
A.	TOTAL		0	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 2024-2025	Interest Payments in FY 2024-2025	Long-Term Financing Rev. Acct 9500 (Col.3)
		0	0	0	0	0
B.	TOTAL		0	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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	35,118	15,000	50,000
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	968,865	968,865	847,869
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	20,880	30,000	20,000
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0

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

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	1,024,863	1,013,865	917,869
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,024,863	1,013,865	917,869
EXPENDITURES			
33 Transportation Equipment Purchases	503,897	2,700,000	2,400,000
34 Transportation Equipment Major Repair	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	503,897	2,700,000	2,400,000
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)	520,965	-1,686,135	-1,482,131
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	2,191,670	2,712,635	2,250,000
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	2,191,670	2,712,635	2,250,000
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	2,712,635	1,026,500	767,869
G.L.830 Restricted for Debt Service	0	0	0

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

		(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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/	2,712,635	1,026,500	767,869

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 Amount	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/ Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2024	0	0	0	47.32	0
Spring 2025	0	0	0	52.68	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 2024	0	0.000	0	0.00	XXXXX
Spring 2025	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, 2024	(4) Principal Payments in FY 2024-2025	(5) Interest Payments in FY 2024-2025	(6) Outstanding Balance at Aug 31, 2025 (Col.3-Col.4)
		0	0	0	0	0
A.	TOTAL		0	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 2024-2025	Interest Payments in FY 2024-2025	Long-Term Financing Rev. Acct 9500 (Col.3)
		0	0	0	0	0
B.	TOTAL		0	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	9,793,080.00	13,184,776.00
Informational	1.901	For Program 21, the sum of all direct expenditures minus the revenues for Revenue 7121 + 6321 must be greater in the new fiscal year than was budgeted in the prior fiscal year.	13,184,776.00	13,540,692.00

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	47,759,249.78	47,759,249.00	0.78
	3121	1,429,079.63	1,429,079.00	0.63
	3600	0.00	0.00	0.00
	4121	8,364,001.65	8,364,001.00	0.65
	4155	2,725,649.79	2,725,650.00	-0.21
	4165	816,555.85	816,556.00	-0.15
	4174	151,216.07	151,216.00	0.07
	4198	14,500.00	14,500.00	0.00
	4199	3,754,052.00	3,754,052.00	0.00
	4499	847,869.00	847,869.00	0.00
	5400	0.00	0.00	0.00
	Total	65,862,173.77	65,862,172.00	1.77

MESSAGES

Type	Number	Message	F-195 Amount	F-203 Amount
Type	Number	Message	F-195 Amount	F-197 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.	5,500,000.00	6,121,161.79
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.	2,250,000.00	1,276,449.25

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.	7,125,000.00	4,219,949.57
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.	510,000.00	661,574.17

Account	Item Code	Account Title	Amount
1400	A24	Local In-Lieu-Of Taxes	0.00
3100	M70	Apportionment	47,759,249.78
3121	Z288	Special Education, Gen Apportionment	1,429,079.63
4121	N7	Special Education	8,364,001.65
4122	N8	Special Education - Infants and Toddlers - State	0.00
4155	071a	Learning Assistance Program	2,725,649.79
4165	Z477	Transitional Bilingual	816,555.85
4174	Z095	Highly Capable	151,216.07
4198	S5	School Food Service	14,500.00
4199	I4	Transportation - Operations	3,754,052.00
4499	J1	Transportation Reimbursement	847,869.00
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	109,328.70
n/a	Z266	Grades 9-12 Vocational Minimum Expenditures	3,136,958.73
n/a	V13	Estimated Next Year LEA	0
n/a	A30h	Estimated Stabilization	0.00
n/a	TKM49S	Transition to Kindergarten State Funding	1,250,463.71
Total Certificated Instructional Staff Units and Salary		1191/1191ED	Other
Certificated Instructional Staff (CIS) Units			
School Generated		242.34	17.44
District Generated		242.34	17.44
Total		242.34	17.44
CIS Salary Allocation			
School Generated		20,090,359.20	1,445,968.66
District Generated		20,090,359.20	1,445,968.66
Total		20,090,359.20	1,445,968.66
Total Certificated Administrative Staff Units and Salary		1191/1191ED	Other
Certificated Administrative Staff (CAS) Units			
School Generated		12.94	1.32
District Generated		4.26	4.26
Total		17.20	1.32
CAS Salary Allocation			
School Generated		1,592,118.19	162,682.05
District Generated		524,717.27	1,754,800.24
Total		2,116,835.46	524,717.27
Total Classified Staff Units and Salary		1191/1191ED	Other
Classified Staff (CLS) Units			
School Generated		50.14	5.43
District Generated		23.83	23.83
Total		73.97	5.43
Total Classified Staff Units and Salary			
CLS Salary Allocation			
School Generated		2,981,653.10	322,810.22
District Generated		1,417,438.96	3,304,463.32
Total		4,399,092.06	1,417,438.96
			4,721,902.28

Student Enrollment

Student Enrollment

Item Code	Item Name	Amount
B9	Enroll SpEd 0-2	0.00
B1	Enroll SpEd 3-PK	40.00
TKB2L1	Enroll SpEd TK Tier 14/18	7.00
TKB2L	Enroll SpEd TK Tier Other	2.00
B2L1	Enroll SpEd K-21 LRE1	473.00
B2	Enroll SpEd K-21 Other	191.00
Z271	Enroll K	423.82
A6A1	Enroll 1	341.97
A6A2	Enroll 2	347.33
A6A3	Enroll 3	374.16
A39	Enroll K-3	1,487.28
A7a	Enroll 4	339.77
A8a5	Enroll 5	342.36
A8a6	Enroll 6	345.81
A40	Enroll 5-6	688.17
A11a7	Enroll 7	310.60
A11a8	Enroll 8	341.88
A12	Enroll 7-8	652.48
A13a9	Enroll 9	327.74
A13a10	Enroll 10	364.67
A13a11	Enroll 11	277.62
A13a12	Enroll 12	269.35
A41	Enroll 9-12	1,239.38
Z298	Enroll K-8	3,167.70
Z472	Enroll Total Entered	4,407.08
A42	Enroll Total	4,407.08
A14	Enroll ALE K-6	19.00
A14B	Enroll ALE 7-8	9.00
A18	Enroll ALE 9-12	65.00
A16	Enroll Run Start	60.00
A15	Enroll Run Start CTE	15.00
A60	Enroll Program 1418 Reg	30.00
A61	Enroll Program 1418 CTE	5.00
A17	Enroll Total w/ Run Start and Dropout and ALE	4,610.08
Z2269	Enroll R&N K	5.00
A43	Enroll R&N 1	5.00
A44	Enroll R&N 2	6.00
A45	Enroll R&N 3	6.00
A46	Enroll R&N K-3	22.00
A5B	Enroll R&N 4	6.00
A47	Enroll R&N 5	5.00
A48	Enroll R&N 6	0.00

Student Enrollment
Student Enrollment

Item Code	Item Name	Amount
A5C	Enroll R&N 5-6	5.00
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	33.00
A62	Enroll TBIP K-6	313.00
A63	Enroll TBIP 7-8	59.00
A64	Enroll TBIP 9-12	109.00
A65	Enroll TBIP Exited	32.00

Other Enrollment

Item Code	Item Name	Amount
E54	Enroll 7-8 CTE	11.00
E55	Enroll 9-12 CTE exp	300.00
E56	Enroll 9-12 CTE prep	0.00
E57	Enroll Skills 9-12	0.00

Other Staff Factors

Item Code	Item Name	Amount
A33rb	Regionalization Base	1.060
A33r	Regionalization	1.060
A33re	Regionalization Experience	0.000
D57	Add BEA CIS	0.000
D58	Add BEA CAS	0.000
502X	Class Size K-3	17.00
126ACIS	SEL CIS Staffing Reduction	0.000
126ACLS	SEL CLS Staffing Reduction	0.000

Estimated Revenues

Item Code	Item Name	Amount
A23	Enroll Fire Dist	4,407.08
C1	Enroll Total PY for LAP	4,637.00
Z076	LAP PY HiPov Students	2,915.21
B3	Adj Resident BEA	0.00

Grants, Allocations and Awards

Item Code	Item Name	Amount
B4	State Safety Net	0.00
B5	Home/Hosp Ed Alloc	0.00

Estimated Revenues**Grants, Allocations and Awards**

Item Code	Item Name	Amount
B8	% Stndnt Avg FTE SpEd	0.23380
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	3,754,052.00
I2	In-Lieu-Of Deprec for Contracting Dists	0.00
J1	Prgm 4499 Alloc Trans Deprec	847,869.00

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	75,000.00
H3	Est RPB	0.00
H4	Est RPL K3	5,000.00

Transition To Kindergarten

Item Code	Item Name	Amount
TKZ271	Enroll TTK	100.00

I. Apportionment - Acct 3100**I. Computation for Guaranteed School - Generated Entitlement**

Item Code	Amount
A33rb	A. District-Wide Regionalization 1. District-Wide Regionalization Base 1.060
A33r	2. District-Wide Regionalization 1.060
A33re	3. District-Wide Regionalization Experience 0.000
Z344	B. School Generated - Certificated Instructional Staff (CIS) 1. School CIS Salary Maint Total \$ 18,682,397.73 [School Generated CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 242.340 * 72,728.00 * 1.060
Z345	2. School CIS Salary Increase ((School Generated CIS FTE) * [CIS Sal Incl]) * ([Regionalization] + [Regionalization Experience]) - [School CIS Salary Maint Total] ((242.340 * 78,209.00) * (1.060 + 0.000)) - 18,682,397.73 \$ 1,407,961.47
Z346	3. Subtotal School Generated CIS Salary [School CIS Salary Maint Total] + [School CIS Salary Inc Total] 18,682,397.73 + 1,407,961.47 \$ 20,090,359.20
Z347	C. School Generated - Certificated Administrative Staff (CAS) 1. School CAS Salary Maintenance Total \$ 1,480,525.10 [School Generated CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 12.938 * 107,955.00 * 1.060
Z348	2. School CAS Salary Increase Total \$ 111,593.09 [School Generated CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [School CAS Salary Maint Total] 12.938 * 116,092.00 * 1.060 - 1,480,525.10 \$ 1,592,118.19
Z349	3. Subtotal School Generated CAS Salary [School CAS Salary Maint Total] + [School CAS Salary Inc Total] 1,480,525.10 + 111,593.09 \$ 1,592,118.19

Z350	D. School Generated - Classified Staff (CLS) <ol style="list-style-type: none"> 1. School CLS Salary Maintenance Level $[School \ Generated \ CLS \ FTE] * [CLS - Salary Maint] * [Regionalization \ Base]$ $50,136 * 52,173.00 * 1.060$ 2. School CLS Salary Increase $[School \ Generated \ CLS \ FTE] * [CLS - Salary Inc] * [Regionalization] - [School \ CLS \ Salary \ Maint \ Total]$ $50,136 * 56,105.00 * 1.060 - 2,772,690.26$ 3. Subtotal School Generated CLS Salary $[School \ CLS \ Salary \ Maint \ Total] + [School \ CLS \ Salary \ Inc \ Total]$ $2,772,690.26 + 208,962.84$ 	\$ 2,772,690.26 \$ 208,962.84
Z353	E. Other School Generated Entitlements <ol style="list-style-type: none"> 1. Substitutes $[Teachers \ FTE] * [Substitutes \ Days] * [Substitutes \ Rate]$ $213,115 * 4,000 * 151.86$ 2. Small School District and Remote & Necessary Substitutes $[SS \ RN \ CIS \ FTE] * [Teachers \%] * [Substitutes \ Days] * [Substitutes \ Rate]$ $0.576 * 0.9170 * 4,000 * 151.86$ 	\$ 129,454.58
Z475		\$ 320.84

II. Computation for Guaranteed District-Generated Entitlement

Item Code	Amount
Z354	A. District Generated - Facilities, Maintenance, Grounds - Classified Staff (CLS) <ol style="list-style-type: none"> 1. Facilities Salary Maint Total $[Facilities \ FTE] * [CLS - Salary Maint] * [Regionalization \ Base]$ $7,426 * 52,173.00 * 1.060$ 2. Facilities Salary Inc Total $[Facilities \ FTE] * [CLS - Salary Inc] * [Regionalization] - [Facilities \ Salary \ Maint \ Total]$ $7,426 * 56,105.00 * 1.060 - 410,682.90$ 3. Facilities Salary Total $[Facilities \ Salary \ Maint \ Total] + [Facilities \ Salary \ Inc \ Total]$ $410,682.90 + 30,950.97$
Z355	\$ 410,682.90 \$ 30,950.97
Z356	\$ 441,633.87

Z357	B. District Generated - Warehouse, Laborers, Mechanics - Classified Staff (CLS) 1. Warehouse Salary Maint Total [Warehouse FTE] * [CLS - Salary Maint] * [Regionalization Base] 1.360 * 52,173.00 * 1.060	\$ 75,212.60
Z358	2. Warehouse Salary Inc Total [Warehouse FTE] * [CLS - Salary Inc] * [Regionalization] - [Warehouse Salary Maint Total] 1.360 * 56,105.00 * 1.060 - 75,212.60	\$ 5,668.37
Z359	3. Warehouse Salary Total [Warehouse Salary Maint Total] + [Warehouse Salary Inc Total] 75,212.60 + 5,668.37	\$ 80,880.97
Z360	C. District Generated - Technology - Classified Staff (CLS) 1. Technology Salary Maint Total [Technology FTE] * [CLS - Salary Maint] * [Regionalization Base] 2.572 * 52,173.00 * 1.060	\$ 142,240.29
Z361	2. Technology Salary Inc Total [Technology FTE] * [CLS - Salary Inc] * [Regionalization] - [Technology Salary Maint Total] 2.572 * 56,105.00 * 1.060 - 142,240.29	\$ 10,719.89
Z362	3. Technology Salary Total [Technology Salary Maint Total] + [Technology Salary Inc Total] 142,240.29 + 10,719.89	\$ 152,960.18
Z363	D. Central Administration - Classified Staff (CLS) 1. Central Admin CLS Salary Maint Total [Central Admin CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] 12.476 * 52,173.00 * 1.060	\$ 689,964.97
Z364	2. Central Admin CLS Salary Inc Total [Central Admin CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Central Admin CLS Salary Maint Total] 12.476 * 56,105.00 * 1.060 - 689,964.97	\$ 51,998.97
Z365	3. Central Admin CLS Salary Total [Central Admin CLS Salary Maint Total] + [Central Admin CLS Salary Inc Total] 689,964.97 + 51,998.97	\$ 741,963.94

Z366	E. Central Admin – Certificated Administrative Staff (CAS)	\$ 487,939.33
	1. Central Admin CAS Salary Maint Total [Central Admin CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] 4,264 * 107,955.00 * 1.060	
Z367	2. Central Admin CAS Salary Inc Total [Central Admin CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Central Admin CAS Salary Maint Total] 4,264 * 116,092.00 * 1.060 - 487,939.33	\$ 36,777.94
Z368	3. Central Admin CAS Salary Total [Central Admin CAS Salary Maint Total] + [Central Admin CAS Salary Inc Total] 487,939.33 + 36,777.94	\$ 524,717.27

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] 242,340 * 72,728.00 * 1.060
Z345	2. School CIS Salary Increase (([School Generated CIS FTE] * [CIS Sal Incl]) * ([Regionalization] + [Regionalization Experience])) - [School CIS Salary Maint Total] ((242,340 * 78,209.00) * (1.060 + 0.000)) - 18,682,397.73
Z371	3. Total CAS Salary Maint [Central Admin CAS Salary Maint Total] + [School CAS Salary Maint Total] 487,939.33 + 1,480,525.10
Z372	4. Total CAS Salary Inc [Central Admin CAS Salary Inc Total] + [School CAS Salary Inc Total] 36,777.94 + 111,593.09
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] 2,772,690.26 + 410,682.90 + 75,212.60 + 142,240.29 + 689,964.97
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] 208,962.84 + 30,950.97 + 5,668.37 + 10,719.89 + 51,998.97
Z375	7. TOTAL Salaries [School CIS Salary Maint Total] + [School CIS Salary Inc Total] + [Total CAS Salary Maint] + [Total CLS Salary Inc] + [Total CLS Salary Maint] + [Total CLS Salary Inc] 18,682,397.73 + 1,407,961.47 + 1,968,464.43 + 148,371.03 + 4,090,791.02 + 308,301.04

Z376	B. Staff Units Insurance, Payroll Taxes, and Benefits	\$ 3,195,481.10
	1. CIS/CAS Insurance Maint Total ([School Generated CIS FTE] + [District Total CAS FTE]) * [Certificated Health Insurance] (242.340 + 17.202) * 12,312.00	\$ 546,782.33
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] ((242.340 + 17.202) * (14,136.00 * 1.02)) - 3,195,481.10	\$ 910,718.64
Z378	3. CLS Insurance Maint Total [District Total CLS FTE] * [CLS Health Insurance]	\$ 584,546.45
Z379	4. CLS Insurance Inc Total ([District Total CLS FTE] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS Insurance Maint Total] 73.970 * 12,312.00	\$ 3,748,131.48
Z380	5. CIS/CAS Benefits Maint Total ([School CIS Salary Maint Total] + [Total CAS Salary Maint]) * [CIS/CAS - Benefits Maint] (18,682,397.73 + 1,968,464.43) * 0.18150	\$ 272,513.82
Z381	6. CIS/CAS Benefits Inc Total ([School CIS Salary Inc Total] + [Total CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (1,407,961.47 + 148,371.03) * 0.17510	\$ 886,065.33
Z382	7. CLS Benefits Maint Total [Total CLS Salary Maint] * [CLS - Benefits Maint] 4,090,791.02 * 0.21660	\$ 55,987.47
Z383	8. CLS Benefits Inc Total [Total CLS Salary Inc] * [CLS - Benefits Inc] 308,301.04 * 0.18160	\$ 10,200,226.62
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] 3,195,481.10 + 546,782.33 + 910,718.64 + 584,546.45 + 3,748,131.48 + 272,513.82 + 886,065.33 + 55,987.47	

Z345pd	C. Professional Learning Days - General Apportionment 1. Professional Learning Days Salaries $((([School Generated CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]$ $((242,340 * 78,209.00) * (1,060 + 0.000)) / 180.00) * 3.00$	\$ 334,839.32
Z381pd	2. Professional Learning Day - Payroll Tax and Benefits [School CIS PD Salary] * [CIS/CAS - Benefits Inc]	\$ 58,630.36
3100pd	3. Total General Apportionment Professional Learning Days [School CIS PD Salary] + [CIS PD Benefits]	\$ 393,469.68
	 334,839.32 * 0.17510	
	 334,839.32 + 58,630.36	
Z385	D. Running Start (Community and Technical College FTEs) 1. Run Start-Reg [Enroll Run Start] * [Run Start - Reg Rate] 60.00 * 10,037.85	\$ 602,271.00
Z386	2. Run Start-CTE [Enroll Run Start CTE] * [Run Start - CTE Rate] 15.00 * 10,916.85	\$ 163,752.75
Z387	3. Total Run Start [Run Start-Reg] + [Run Start-CTE] 602,271.00 + 163,752.75	\$ 766,023.75
Z389	E. Dropout Reengagement 1. Reengage - Reg [Enroll Program 1418 Reg] * [Run Start - Reg Rate] 30.00 * 10,037.85	\$ 301,135.50
Z340	2. Reengage - CTE [Enroll Program 1418 CTE] * [Run Start - CTE Rate] 5.00 * 10,916.85	\$ 54,584.25
Z342	3. Total Reengage [Reengage - Reg] + [Reengage - CTE] 301,135.50 + 54,584.25	\$ 355,719.75
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] (19.00 + 9.00 + 65.00) * 10,037.85	\$ 933,520.05

M8	G. Materials, Supplies, and Operating Costs (MSOC) <ol style="list-style-type: none"> Regular Instruction: Total Allocated MSOC $[\text{Total MSOC Technology-Reg}] + [\text{Total MSOC Utilities-Reg}] + [\text{Total MSOC Curriculum-Reg}] + [\text{Total MSOC Library-Reg}] + [\text{Total MSOC Other Supplies-Reg}] + [\text{Total MSOC Prof Dvlp-Reg}] + [\text{Total MSOC Facilities-Reg}] + [\text{Total MSOC Districtwide-Reg}]$ $747,002.11 + 1,795,844.35 + 686,543.97 + 94,578.49 + 1,362,929.66 + 120,834.36 + 860,709.29 + 610,930.33$ Grades 9-12 Additional: Total Allocated MSOC $[\text{Total MSOC Technology-LabSci}] + [\text{Total MSOC Utilities-LabSci}] + [\text{Total MSOC Curriculum-LabSci}] + [\text{Total MSOC Library-LabSci}] + [\text{Total MSOC Other Supplies-LabSci}] + [\text{Total MSOC Prof Dvlp-LabSci}] + [\text{Total MSOC Facilities-LabSci}] + [\text{Total MSOC Districtwide-LabSci}]$ $55,623.37 + 0.00 + 60,692.44 + 7,634.58 + 118,806.97 + 10,113.34 + 0.00 + 0.00$ Small School District and Remote & Necessary MSOC enhancement $([\text{SS RN CIS FTE}] + [\text{SS RN CAS FTE}]) * [\text{MSOC -SSRN}]$ $(0.576 + 0.107) * 13,729.20$ Total GenEd MSOC $[\text{Total MSOC -Reg}] + [\text{Total MSOC -LabSci}] + [\text{Total MSOC -SS RN}]$ $6,279,372.56 + 252,870.70 + 9,377.04$ 	\$ 6,279,372.56
M16	H. Career & Technical Education and Skills Centers <ol style="list-style-type: none"> CTE 7-8 Total $[\text{CTE 7-8 CIS Salary Total}] + [\text{CTE 7-8 CAS Salary Total}] + [\text{CTE 7-8 CLS Salary Total}] + [\text{CTE 7-8 Insurance/Benefits Total}] + [\text{Total MSOC CTE 7-8}] + [\text{CTE 7-8 Substitutes}] + [\text{Total Program 34 PD}]$ $51,150.25 + 5,660.65 + 11,418.49 + 26,171.72 + 19,331.29 + 348.67 + 1,001.77$ Grades 9 - 12 Exploratory Career & Technical Education - Total $[\text{CTE 9-12 CIS Salary Total}] + [\text{CTE 9-12 CAS Salary Total}] + [\text{CTE 9-12 CLS Salary Total}] + [\text{CTE 9-12 Insurance/Benefits Total}] + [\text{Total MSOC CTE 9-12}] + [\text{CTE 9-12 Substitutes}] + [\text{Total Program 31 PD}]$ $1,394,818.41 + 157,021.40 + 311,391.73 + 714,482.79 + 527,217.00 + 9,507.65 + 27,317.51$ Skills Center Total $[\text{Skills CIS Salary Total}] + [\text{Skills CAS Salary Total}] + [\text{Skills CLS Salary Total}] + [\text{Skills Insurance/Benefits Total}] + [\text{Total MSOC -Skills}] + [\text{Skills Center Substitutes}] + [\text{Total Program 45 PD}]$ $0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00$ Total Middle School CTE, High School CTE, and Skill Center $[\text{CTE 7-8 Total}] + [\text{CTE 9-12 Total}] + [\text{Skills Center Total}]$ $115,082.84 + 3,141,756.49 + 0.00$ 	\$ 252,870.70
M91		\$ 9,377.04
Z390		\$ 6,541,620.30
Z123		\$ 115,082.84
Z137		\$ 3,141,756.49
Z109		\$ 0.00
144A		\$ 3,256,839.33

IV. Guaranteed Entitlement

Item Code	Amount
m49	<p>A. Totals</p> <p>1. Total Guaranteed Entitlement $[\text{Substitutes}] + [\text{SS RN Substitutes}] + [\text{TOTAL Salaries}] + [\text{TOTAL Benefits}] + [\text{Total Run Start}] + [\text{Total Reengage}] + [\text{Total ALE}] + [\text{Total GenEd MSOC}] + [\text{Skills Center Total}] + [\text{CTE 7-8 Total}] + [\text{CTE 9-12 Total}] + [\text{Total 3100 PD}]$ $129,454.58 + 320.84 + 26,606,286.72 + 10,200,226.62 + 766,023.75 + 355,719.75 + 933,520.05 + 6,541,620.30 + 0.00 + 115,082.84 + 3,141,756.49 + 393,469.68$</p> <p>2. Guar Entlmnt per Student $[\text{Total Guaranteed Entitlement}] / [\text{Enroll Total w/ Run Start and Dropout and ALE}]$ $49,183,481.62 / 4,610.08$</p> <p>4. Computation of State Funded Support Computation of State Funded Support</p> <p>a. Local Deductible Revenue Sources i. 1400 Local In-Lieu-of Taxes</p> <p>ii. 5400 Federal In-Lieu-of Taxes</p> <p>iii. Total Deductible Revenue $[\text{1400 Local In-Lieu-of Taxes}] + [\text{5400 Federal In-Lieu-of Taxes}]$ $0.00 + 0.00$</p> <p>b. BEA Reduce/Delay</p> <p>c. General Apportionment Allocation for Special Ed Account 3121 $[\text{SpEd Gen Apport Instruct}] * [\% \text{ Stndt Avg FTE SpEd}]$ $6,112,402.17 * 0.233380$</p> <p>d. Federal Forest Account 5500 Deduction</p> <p>e. Fire District Payment $[\text{Enroll Fire Dist}] * [\text{Fire Dist Rate}]$ $4,407.08 * 1.10$</p> <p>g. Total Amount to be Paid Sept. 2021 - Aug 2022 in Account 3100 $[\text{Total Guaranteed Entitlement}] - [\text{Local Deductible Revenue Sources}] - [\text{BEA Reduce/Delay}] - [\text{Gen Apport 3121}] - [5500 Federal Forests] + [\text{Fire Dist Payment}]$ $49,183,481.62 - 0.00 - 0.00 - 1,429,079.63 - 0.00 + 4,847.79$</p>
Z457	\$ 10,668.68
A24	\$ 0.00
A27	\$ 0.00
Z292	\$ 0.00
A34	\$ 0.00
Z288	\$ 1,429,079.63
A28	\$ 0.00
Z456	\$ 4,847.79
M70	\$ 47,759,249.78

1191 SC – Skill Center

Item Code	Amount
Z096	<p>A. Skill Center – Certificated Instructional Staff (CIS) District Total</p> <p>1. Skill CIS Salary Maint [Skills Center CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base]</p> <p>0.000 * 72,728.00 * 1.060</p>
Z097	<p>2. Skill CIS Salary Inc (([Skills Center CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [Skills CIS Salary Maint]</p> <p>((0.000 * 78,209.00) * (1.060 + 0.000)) - 0.00</p>
Z098	<p>3. Skill CIS Salary Total [Skills CIS Salary Maint] + [Skills CIS Salary Inc]</p> <p>0.00 + 0.00</p>
Z099	<p>B. Skill Center – Certificated Administrative Staff (CAS)</p> <p>1. Skill CAS Salary Maint [Skills Center CAS FTE] * [CAS - Salary Maint] * [Regionalization Base]</p> <p>0.000 * 107,955.00 * 1.060</p>
Z100	<p>2. Skill CAS Salary Inc [Skills Center CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [Skills CAS Salary Maint]</p> <p>0.000 * 116,092.00 * 1.060 - 0.00</p>
Z101	<p>3. Skill CAS Salary Total [Skills CAS Salary Maint] + [Skills CAS Salary Inc]</p> <p>0.00 + 0.00</p>
111A	<p>C. Skill Center - Classified Staff (CLS)</p> <p>1. Skill CLS Salary Maint Total [Skills Center CLS FTE] * [CLS - Salary Maint] * [Regionalization Base]</p> <p>0.000 * 52,173.00 * 1.060</p>
110A	<p>2. CAS Salary Increase [Skills Center CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [Skills CLS Salary Maint]</p> <p>0.000 * 56,105.00 * 1.060 - 0.00</p>
112A	<p>3. Subtotal CTE CAS Salary [Skills CLS Salary Maint] + [Skills CLS Salary Inc]</p> <p>0.00 + 0.00</p>

Z102	D. Staff Units Insurance, Payroll Taxes, and Benefits 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 * 14,136.00 * 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) * 0.18150	\$ 0.00
Z105	4. Skill Cert Benefits Inc ([Skills CIS Salary Inc] + [Skills CAS Salary Inc]) * [CIS/CAS - Benefits Inc] (0.00 + 0.00) * 0.17510	\$ 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 * 14,136.00 * 1.430) - 0.00	\$ 0.00
107A	7. Classified - Payroll Tax and Benefits [Skills CLS Salary Maint] * [CLS - Benefits Maint] 0.00 * 0.21660	\$ 0.00
106A	8. Classified - Payroll Tax and Benefits - Increase [Skills CLS Salary Inc] * [CLS - Benefits Inc] 0.00 * 0.18160	\$ 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

Z097pd	<p>E. Professional Learning Days - Skill Center</p> <p>1. Professional Learning Days Salaries</p> $(((\text{Skills Center CIS FTE}) * [\text{CIS Sal Inc}]) * ([\text{Regionalization}] + [\text{Regionalization Experience}])) / [\text{School Year Total Days}] * [\text{Prof Learning Days}]$ $((0.000 * 78,209.00) * (1.060 + 0.000)) / 180.00) * 3.00$ <p>2. Professional Learning Day - Payroll Tax and Benefits</p> $[\text{Skill CIS PD Salary}] * [\text{CIS/CAS - Benefits Inc}]$ $0.00 * 0.17510$ <p>3. Total Skill Center Professional Learning Days</p> $[\text{Skill CIS PD Salary}] + [\text{Skill CIS PD Benefits}]$ $0.00 + 0.00$	\$ 0.00
Z105pd		
3045pd		
M40	<p>F. Materials, Supplies, and Operating Costs (MSOC)</p> <p>1. Skill Center: Total Allocated MSOC</p> $[\text{Total MSOC Technology-Skills}] + [\text{Total MSOC Utilities-Skills}] + [\text{Total MSOC Curriculum-Skills}] + [\text{Total MSOC Other Supplies-Skill}] + [\text{Total MSOC Library-Skill}] + [\text{Total MSOC Prof Dvp-Skills}] + [\text{Total MSOC Facilities-Skills}] + [\text{Total MSOC Districtwide-Skills}]$ $0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00$ <p>2. Skill Center Substitutes</p> $[\text{Skills Center Teacher FTE}] * [\text{Substitutes Days}] * [\text{Substitutes Rate}]$ $0.000 * 4.000 * 151.86$	\$ 0.00
Z108		
Z109	<p>G. Total</p> <p>1. Skill Center Total</p> $[\text{Skills CIS Salary Total}] + [\text{Skills CAS Salary Total}] + [\text{Skills CLS Salary Total}] + [\text{Skills insurance/Benefits Total}] + [\text{Total MSOC -Skills}] + [\text{Skills Center Substitutes}] + [\text{Total Program 45 PD}]$ $0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00$	\$ 0.00

1191 MSCTE**Computation for Guaranteed School-Generated Entitlement (Grades 7 – 8 CTE)**

Item Code	Amount
Z110	<p>A. Grades 7-8 Exploratory Career & Technical Education – Certificated Instructional Staff (CLS)</p> <ol style="list-style-type: none"> 1. CTE 7-8 CIS Salary Maint [CTE 7-8 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] $0.617 * 72,728.00 * 1.060$ 2. CTE 7-8 CIS Salary Inc ([CTE 7-8 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience]) - [CTE 7-8 CIS Salary Maint] $((0.617 * 78,209.00) * (1.060 + 0.000)) - 47,565.57$ 3. CTE 7-8 CIS Salary Total [CTE 7-8 CIS Salary Maint] + [CTE 7-8 CIS Salary Inc] $47,565.57 + 3,584.68$
Z113	<p>B. Grades 7-8 Exploratory Career & Technical Education – Certificated Administrative Staff (CAS)</p> <ol style="list-style-type: none"> 1. CTE 7-8 CAS Salary Maint [CTE 7-8 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] $0.046 * 107,955.00 * 1.060$ 2. CTE 7-8 CAS Salary Inc [CTE 7-8 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 7-8 CAS Salary Maint] $0.046 * 116,092.00 * 1.060 - 5,263.89$ 3. CTE 7-8 CAS Salary Total [CTE 7-8 CAS Salary Maint] + [CTE 7-8 CAS Salary Inc] $5,263.89 + 396.76$
Z114	<p>C. CTE 7-8 - Classified Staff (CLS)</p> <ol style="list-style-type: none"> 1. CLS Salary Maintenance Total [CTE 7-8 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] $0.192 * 52,173.00 * 1.060$ 2. CLS Salary Increase [CTE 7-8 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 7-8 CLS Salary Maint] $0.192 * 56,105.00 * 1.060 - 10,618.25$ 3. Subtotal CTE CLS Salary [CTE 7-8 CLS Salary Maint] + [CTE 7-8 CLS Salary Inc] $10,618.25 + 800.24$
021A	\$ 10,618.25
020A	\$ 800.24
022A	\$ 11,418.49

Z116	D. Staff Units Insurance, Payroll Taxes, and Benefits 1. CTE 7-8 Cert Insurance $0.663 * 12,312.00$	\$ 8,162.86
Z117	2. CTE 7-8 Cert Insurance Inc $([CTE\ 7-8\ CIS\ CAS\ FTE]\ * [Certificated\ Health\ Insurance]) - [CTE\ 7-8\ Cert\ Insurance]$	\$ 1,396.75
Z118	3. CTE 7-8 Cert Benefits Maint $([CTE\ 7-8\ CIS\ Salary\ Maint]\ + [CTE\ 7-8\ CAS\ Salary\ Maint]) * [CIS/CAS - Benefits\ Maint]$ $(0.663 * 14,136.00 * 1.02) - 8,162.86$	\$ 9,588.55
Z119	4. CTE 7-8 Cert Benefits Inc $([CTE\ 7-8\ CIS\ Salary\ Inc]\ + [CTE\ 7-8\ CAS\ Salary\ Inc]) * [CIS/CAS - Benefits\ Inc]$ $(3,584.68 + 396.76) * 0.17510$	\$ 697.15
018A	5. Classified Insurance Benefits $[CTE\ 7-8\ CLS\ FTE]\ * [CLS\ Health\ Insurance]$	\$ 2,363.90
019A	6. Classified Insurance Benefits - Increase $([CTE\ 7-8\ CLS\ FTE]\ * [CLS\ Health\ Insurance\ Inc]) * [CLS\ Health\ Factor]) - [CTE\ 7-8\ CLS\ Insurance]$ $(0.192 * 14,136.00 * 1.430) - 2,363.90$	\$ 1,517.28
016A	7. Classified - Payroll Tax and Benefits $[CTE\ 7-8\ CLS\ Salary\ Maint]\ * [CLS - Benefits\ Maint]$ $10,618.25 * 0.21660$	\$ 2,299.91
015A	8. Classified - Payroll Tax and Benefits - Increase $[CTE\ 7-8\ CLS\ Salary\ Inc]\ * [CLS - Benefits\ Inc]$ $800.24 * 0.18160$	\$ 145.32
Z120	9. CTE 7-8 insurance/Benefits Total $[CTE\ 7-8\ Cert\ Insurance]\ + [CTE\ 7-8\ Cert\ Insurance\ Inc]\ + [CTE\ 7-8\ Cert\ Benefits\ Maint]$ $+ [CTE\ 7-8\ Cert\ Benefits\ Inc]\ + [CTE\ 7-8\ CLS\ Insurance]\ + [CTE\ 7-8\ CLS\ Insurance\ Inc]$ $+ [CTE\ 7-8\ CLS\ Benefits\ Maint]\ + [CTE\ 7-8\ CLS\ Benefits\ Inc]$ $8,162.86 + 1,396.75 + 9,588.55 + 697.15 + 2,363.90 + 1,517.28 + 2,299.91 + 145.32$	\$ 26,171.72

Z111pd	<p>E. Professional Learning Days - CTE 7-8</p> <p>1. Professional Learning Days Salaries</p> $\left(\left([CTE\ 7-8\ CIS\ FTE] * [CIS\ Sal\ Inc] \right) * [Regionalization] + [Regionalization Experience] \right) / [School\ Year\ Total\ Days] * [Prof\ Learning\ Days]$ $\left(\left(0.617 * 78,209.00 \right) * \left(1.060 + 0.000 \right) \right) / 180.00 * 3.00$ <p>2. Professional Learning Day - Payroll Tax and Benefits</p> $[CTE\ 7-8\ CIS\ PD\ Salary] * [CIS/CAS - Benefits Inc]$ $852.50 * 0.17510$ <p>3. Total CTE 7-8 Professional Learning Days</p> $[CTE\ 7-8\ CIS\ PD\ Salary] + [CTE\ 7-8\ CIS\ PD\ Benefits]$ $852.50 + 149.27$	\$ 852.50
Z119pd		
3034pd		
Z164	<p>F. Other Generated Entitlements</p> <p>1. Total MSOC CTE 7-8</p> $[Total\ MSOC\ Technology-CTE\ 7-8] + [Total\ MSOC\ Utilities-CTE\ 7-8] + [Total\ MSOC\ Curriculum-CTE\ 7-8] + [Total\ MSOC\ Library-CTE\ 7-8] + [Total\ MSOC\ Other\ Supplies-CTE\ 7-8] + [Total\ MSOC\ Prof\ Dvlp-CTE\ 7-8] + [Total\ MSOC\ Facilities-CTE\ 7-8] + [Total\ MSOC\ Districtwide-CTE\ 7-8]$ $1,933.25 + 5,605.82 + 2,126.30 + 386.65 + 4,252.82 + 386.65 + 2,706.55 + 1,933.25$ <p>2. CTE 7-8 Substitutes</p> $[CTE\ 7-8\ Teacher\ FTE] * [Substitutes\ Days] * [Substitutes\ Rate]$ $0.574 * 4.000 * 151.86$	\$ 19,331.29
Z122		
Z123	<p>G. Grades 7-8 Exploratory Career & Technical Education - Total</p> <p>1. CTE 7-8 Total</p> $[CTE\ 7-8\ CIS\ Salary\ Total] + [CTE\ 7-8\ CIS\ Salary\ Total] + [CTE\ 7-8\ CLS\ Salary\ Total] + [CTE\ 7-8\ Insurance/Benefits\ Total] + [Total\ MSOC\ CTE\ 7-8] + [CTE\ 7-8\ Substitutes] + [Total\ Program\ 34\ PD]$ $51,150.25 + 5,660.65 + 11,418.49 + 26,171.72 + 19,331.29 + 348.67 + 1,001.77$	\$ 115,082.84

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) <ol style="list-style-type: none"> 1. CTE 9-12 CIS Salary Maint [CTE 9-12 CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] $16,825 * 72,728.00 * 1.060$ 2. CTE 9-12 CIS Salary Inc (([CTE 9-12 CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [CTE 9-12 CIS Salary Maint] $((16,825 * 78,209.00) * (1.060 + 0.000)) - 1,297,067.52$ 3. CTE 9-12 CIS Salary Total [CTE 9-12 CIS Salary Maint] + [CTE 9-12 CIS Salary Inc] $1,297,067.52 + 97,750.89$
Z127	B. Grades 9 - 12 Career & Technical Education (Exploratory and Preparatory) <ol style="list-style-type: none"> 1. CTE 9-12 CAS Salary Maint [CTE 9-12 CAS FTE] * [CAS - Salary Maint] * [Regionalization Base] $1.276 * 107,955.00 * 1.060$ 2. CTE 9-12 CAS Salary Inc [CTE 9-12 CAS FTE] * [CAS - Salary Inc] * [Regionalization] - [CTE 9-12 CAS Salary Maint] $1.276 * 116,092.00 * 1.060 - 146,015.61$ 3. CTE 9-12 CAS Salary Total [CTE 9-12 CAS Salary Maint] + [CTE 9-12 CAS Salary Inc] $146,015.61 + 11,005.79$
Z128	C. CTE 9-12 - Classified Staff (CLS) <ol style="list-style-type: none"> 1. CLS Salary Maintenance Total [CTE 9-12 CLS FTE] * [CLS - Salary Maint] * [Regionalization Base] $5.236 * 52,173.00 * 1.060$ 2. CLS Salary Increase [CTE 9-12 CLS FTE] * [CLS - Salary Inc] * [Regionalization] - [CTE 9-12 CLS Salary Maint] $5.236 * 56,105.00 * 1.060 - 289,568.50$ 3. Subtotal CTE CLS Salary [CTE 9-12 CLS Salary Maint] + [CTE 9-12 CLS Salary Inc] $289,568.50 + 21,823.23$
036A	\$ 289,568.50
035A	\$ 21,823.23
037A	\$ 311,391.73

Z130	D. Staff Units Insurance, Payroll Taxes, and Benefits 1. CTE 9-12 Cert Insurance $([CTE\ 9-12\ CIS\ CAS\ FTE]\ * [Certificated\ Health\ Insurance])$ 18,101 * 12,312.00	\$ 222,859.51
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] (18,101 * 14,136.00 * 1.02) - 222,859.51	\$ 38,133.74
Z132	3. CTE 9-12 Cert Benefits Maint $([CTE\ 9-12\ CIS\ Salary\ Maint]\ + [CTE\ 9-12\ CAS\ Salary\ Maint])$ * [CIS/CAS - Benefits Maint] (1,297,067.52 + 146,015.61) * 0.18150	\$ 261,919.59
Z133	4. CTE 9-12 Cert Benefits Inc $([CTE\ 9-12\ CIS\ Salary\ Inc]\ + [CTE\ 9-12\ CAS\ Salary\ Inc])$ * [CIS/CAS - Benefits Inc] (97,750.89 + 11,005.79) * 0.17510	\$ 19,043.29
033A	5. Classified Insurance Benefits $[CTE\ 9-12\ CLS\ FTE]\ * [CLS\ Health\ Insurance]$ 5,236 * 12,312.00	\$ 64,465.63
034A	6. Classified Insurance Benefits - Increase $([CTE\ 9-12\ CLS\ FTE]\ * [CLS\ Health\ Insurance\ Inc]\ * [CLS\ Health\ Factor])$ - [CTE 9-12 CLS Insurance] (5,236 * 14,136.00 * 1.430) - 64,465.63	\$ 41,377.39
031A	7. Classified - Payroll Tax and Benefits $[CTE\ 9-12\ CLS\ Salary\ Maint]\ * [CLS\ - Benefits\ Maint]$ 289,568.50 * 0.21660	\$ 62,720.54
030A	8. Classified - Payroll Tax and Benefits - Increase $[CTE\ 9-12\ CLS\ Salary\ Inc]\ * [CLS\ - Benefits\ Inc]$ 21,823.23 * 0.18160	\$ 3,963.10
Z134	9. CTE 9-12 insurance/Benefits Total $[CTE\ 9-12\ Cert\ Insurance]\ + [CTE\ 9-12\ Cert\ Insurance\ Inc]\ + [CTE\ 9-12\ Cert\ BenefitsMaint]\ + [CTE\ 9-12\ Cert\ Benefits\ Inc]\ + [CTE\ 9-12\ CLS\ Insurance]\ + [CTE\ 9-12\ CLSInsurance\ Inc]\ + [CTE\ 9-12\ CLS\ Benefits\ Maint]\ + [CTE\ 9-12\ CLS\ Benefits\ Inc]$ 222,859.51 + 38,133.74 + 261,919.59 + 19,043.29 + 64,465.63 + 41,377.39 + 62,720.54 + 3,963.10	\$ 714,482.79

Z125pd	<p>E. Professional Learning Days - CTE 9-12</p> <p>1. Professional Learning Days Salaries</p> $\left(\left(\left[\text{CTE 9-12 CIS FTE} \right] * \left[\text{CIS Sal Inc} \right] \right) * \left(\left[\text{Regionalization} \right] + \left[\text{Regionalization Experience} \right] \right) \right) / \left[\text{School Year Total Days} \right] * \left[\text{Prof Learning Days} \right]$ $\left(\left(16,825 * 78,209.00 \right) * \left(1,060 + 0.000 \right) \right) / 180.00 * 3.00$ <p>2. Professional Learning Day - Payroll Tax and Benefits</p> $\left[\text{CTE 9-12 CIS PD Salary} \right] * \left[\text{CIS/CAS - Benefits Inc} \right]$ $23,246.97 * 0.17510$ <p>3. Total CTE 9-12 Professional Learning Days</p> $\left[\text{CTE 9-12 CIS PD Salary} \right] + \left[\text{CTE 9-12 CIS PD Benefits} \right]$ $23,246.97 + 4,070.54$	\$ 23,246.97
Z133pd		
3031pd		
146A	<p>F. Other Generated Entitlements</p> <p>1. Materials, Supplies, and Operating Costs (MSOC)</p> $\left[\text{Total MSOC -CTE 9-12expl} \right] + \left[\text{Total MSOC -CTE 9-12prep} \right]$ $527,217.00 + 0.00$	\$ 527,217.00
Z136	<p>2. CTE 9-12 Substitutes</p> $\left(\left[\text{CTE 9-12 expl Teacher FTE} \right] + \left[\text{CTE 9-12 prep Teacher FTE} \right] \right) * \left(\left[\text{Substitutes Days} \right] * \left[\text{Substitutes Rate} \right] \right)$ $(15,652 + 0.000) * (4,000 * 151.86)$	\$ 9,507.65
Z137	<p>G. Grades 9 - 12 Exploratory Career & Technical Education - Total</p> $\left[\text{CTE 9-12 CIS Salary Total} \right] + \left[\text{CTE 9-12 CAS Salary Total} \right] + \left[\text{CTE 9-12 CLS Salary Total} \right] + \left[\text{CTE 9-12 insurance/Benefits Total} \right] + \left[\text{Total MSOC CTE 9-12} \right] + \left[\text{CTE 9-12 Substitutes} \right] + \left[\text{Total Program 31 PD} \right]$ $1,394,818.41 + 157,021.40 + 311,391.73 + 714,482.79 + 527,217.00 + 9,507.65 + 27,317.51$	\$ 3,141,756.49

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 40.00
B2L1	C. Kindergarten - Age 21 LRE1 473.00
B2	D. Kindergarten - Age 21 Other 191.00
Z272	E. Enroll BEA Resident [Enroll TTK] + [Enroll Total w/ Run Start and Dropout and ALE] + [Adj Resident BEA] 100.00 + 4,610.08 + 0.00 4,710.08
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] (7.00 + 2.00 + 473.00 + 191.00) / 4,710.08 0.1429
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 0.1429 > 0.16000 THEN 0.1429 - 0.16000 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 40.00 * 0.00 * 1.20 ELSE (40.00 * 10,603.61 * 1.20) \$ 508,973.28
Z278	J. Age K-21 Allocation 1. Fed Funds Integration Rate 2. Age K-21 LRE1 Allocation \$ 21.93 \$ 5,606,995.54
Z280L1	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) * 473.00 ELSE ((10,603.61 * 1.1200) - 21.93) * 473.00 3. Age K-21 Other Allocation \$ 2,142,618.25

		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])	\$ 0.00
		IF 0.00 > 0 THEN ((0.00 * 1.0600) - 21.93) * 191.00 ELSE ((10,603.61 * 1.0600) - 21.93) * 191.00	
Z280E	4. If Age K-21 Special Ed Enrollment Percent is greater than 13.5%		

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 Excess%]) ELSE 0
 Allocation) * -1) / [Enroll SpEd% K-21]) * [SpEd K-21 Other]

IF 0.1429 > 0.16000 THEN (((82,978.79 + 22,435.79 + 5,606,995.54 + 2,142,618.25)
 * -1) / 0.1429) * 0.0000 ELSE 0

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B4	K. State Safety Net Award	\$ 0.00
N7	L. Total 4121 [SpEd 3-PK Allocation] + [SpEd TK Tier 14/18 Allocation] + [SpEd TK Tier Other Allocation] + [SpEd K-21 Exceeds Max Fund %] + [State Safety Net] + [Home/Hosp Ed Alloc] + [Foster Care Alloc] 508,973.28 + 82,978.79 + 22,435.79 + 5,606,995.54 + 2,142,618.25 + 0.00 + 0.00 + 0.00 + 0.00	\$ 8,364,001.65
N8	M. Total 4122 [Enroll SpEd 0-2] * [SpEd BEA Rate] * [SpEd 0-PK Alloc Factor] 0.00 * 10,603.61 * 1.20	\$ 0.00
N10	N. Total Sped Allocation [Total 4121] + [Total 4122] 8,364,001.65 + 0.00	\$ 8,364,001.65

Account 3121 Special Education, General Apportionment

Item Code	Amount
B2T	O. Total Enroll SpEd K-21 [Enroll SpEd TK Tier 14/18] + [Enroll SpEd TK Tier Other] + [Enroll SpEd K-21 LRE1] + 7.00 + 2.00 + 473.00 + 191.00
Z284	P. SpEd Gen Apport 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] IF 0.00 > 0 THEN 0.00 * 673.00 ELSE 10,603.61 * 673.00
	Q. Allowance for Districtwide 3121 Expenditures - State Recovery Rate 0.1675

Z286	R. SpEd Gen Apport Instruct [SpEd Gen Apport] / (1 + [Districtwide Allow]) 7,136,229.53 / (1 + 0.1675)	\$ 6,112,402.17
B8	S. % Student Av. Enrollment in Sp. Ed. Instr.	0.23380
Z288	T. General Apportionment Allocation for Special Ed Account 3121 [SpEd Gen Apport Instruct] * [% Stdnt Avg FTE SpEd] 6,112,402.17 * 0.23380	\$ 1,429,079.63
Z291	Total program 21 [Total 4121] + [Gen Apport 3121] 8,364,001.65 + 1,429,079.63	\$ 9,793,081.28

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

Item Code	Amount
Z219 CIS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CIS Ratio K-3] (423.82 + 341.97 + 347.33 + 374.16) * 0.074582	110.924
Z220 CIS BEA FTE 4 [Enroll 4] * [SpEd CIS BEA Ratio 4] 339.77 * 0.04941	16.791
Z221 CIS BEA FTE 5-6 [Enroll 5-6] * [SpEd CIS BEA Ratio 5-6] 688.17 * 0.04941	34.008
Z222 CIS BEA FTE 7-8 [Enroll 7-8] * [SpEd CIS BEA Ratio 7-8] 652.48 * 0.04954	32.330
Z223 CIS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 CTE] + [Enroll Run Start] + [Enroll Run Start CTE]) * [SpEd CIS BEA Ratio 9-12] (1,239.38 + 19.00 + 65.00 + 30.00 + 5.00 + 60.00 + 15.00) * 0.05088	73.391
Z224 CIS BEA FTE K-12 ([CIS BEA FTE TTK] + [CIS BEA FTE K-3] + [CIS BEA FTE 4] + [CIS BEA FTE 5-6] + [CIS BEA FTE 7-8] + [CIS BEA FTE 9-12]) / ([Enroll Total w/ Run Start and Dropout and ALE] + [Enroll TTK]) (7,458 + 110.924 + 16.791 + 34.008 + 32.330 + 73.391) / (4,610.08 + 100.00)	0.058365
Z555 CAS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [CAS Ratio K-3] (423.82 + 341.97 + 347.33 + 374.16) * 0.004385	6.522
Z555Z4 CAS BEA FTE 4 [Enroll 4] * [SpEd CAS BEA Ratio 4] 339.77 * 0.004040	1.375
Z555Z6 CAS BEA FTE 5-6	2.784

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

688.17 * 0.00404

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Z555Z8	CAS BEA FTE 7-8 [Enroll 7-8] * [SpEd CAS BEA Ratio 7-8] 652.48 * 0.00404	2.638
Z555Z12	CAS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll Program 1418 CTE] + [Enroll Run Start CTE]) * [SpEd CAS BEA Ratio 9-12] (1,239.38 + 19.00 + 65.00 + 30.00 + 15.00) * 0.00406	5.858
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] + [Enroll TTK]) (0.439 +6.522 + 1.375 + 2.784 + 2.638 + 5.858) / (4,610.08 + 100.00)	0.004165
Z556	CLS BEA FTE K-3 ([Enroll K] + [Enroll 1] + [Enroll 2] + [Enroll 3]) * [SpEd CLS BEA Ratio K-3] (423.82 + 341.97 + 347.33 + 374.16) * 0.018734	27.863
Z556Z4	CLS BEA FTE 4 [Enroll 4] * [SpEd CLS BEA Ratio 4] 339.77 * 0.01774	6.028
Z556Z6	CLS BEA FTE 5-6 [Enroll 5-6] * [SpEd CLS BEA Ratio 5-6] 688.17 * 0.01774	12.208
Z556Z8	CLS BEA FTE 7-8 [Enroll 7-8] * [SpEd CLS BEA Ratio 7-8] 652.48 * 0.01750	11.420
Z556Z12	CLS BEA FTE 9-12 ([Enroll 9-12] + [Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll Program 1418 CTE] + [Enroll Run Start CTE]) * [SpEd CLS BEA Ratio 9-12] (1,239.38 + 19.00 + 65.00 + 30.00 + 15.00) * 0.01745	25.175
594X	CLS Special Ed BEA Rate (K-12)	0.017954

([CLS BEA FTE TTK] + [CLS BEA FTE K-3] + [CLS BEA FTE 4] + [CLS BEA FTE 5-6] + [CLS BEA FTE 7-8] + [CLS BEA FTE 9-12]) / ([Enroll Total w/ Run Start and Dropout and ALE] + [Enroll TTK])

(1.873 + 27.863 + 6.028 + 12.208 + 11.420 + 25.175) / (4,610.08 + 100.00)

Salary Allocation

Item Code	Amount
Z225 CIS BEA Salary Maint Total [CIS BEA FTE K-12] * [CIS Biennial Base Sal] * [Regionalization Base] 0.058365 * 72,728.00 * 1.060	\$ 4,499.46
Z226 CIS BEA Salary Inc Total (([CIS BEA FTE K-12] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - ([CIS BEA Salary Maint Total] ((0.058365 * 78,209.00) * (1.060 + 0.000)) - 4,499.46	\$ 339.09
Z227 CIS BEA Salary Total [CIS BEA Salary Maint Total] + [CIS BEA Salary Inc Total] 4,499.46 + 339.09	\$ 4,838.55
Z228 CAS BEA Salary Maint Total [CAS BEA FTE K-12] * [CAS - Salary Maint] * [Regionalization Base] 0.004165 * 107,955.00 * 1.060	\$ 476.61
Z229 CAS BEA Salary Inc Total [CAS BEA FTE K-12] * [CAS - Salary Inc] * [Regionalization] - [CAS BEA Salary Maint Total] 0.004165 * 116,092.00 * 1.060 - 476.61	\$ 35.92
Z230 CAS BEA Salary Total [CAS BEA Salary Maint Total] + [CAS BEA Salary Inc Total] 476.61 + 35.92	\$ 512.53
Z231 CLS BEA Salary Maint Total [CLS BEA FTE K-12] * [CLS - Salary Maint] * [Regionalization Base] 0.017954 * 52,173.00 * 1.060	\$ 992.92
Z232 CLS BEA Salary Inc Total [CLS BEA FTE K-12] * [CLS - Salary Inc] * [Regionalization] - [CLS BEA Salary Maint Total] 0.017954 * 56,105.00 * 1.060 - 992.92	\$ 74.83
Z233 CLS BEA Salary Total [CLS BEA Salary Maint Total] + [CLS BEA Salary Inc Total] 992.92 + 74.83	\$ 1,067.75
Z234 TOTAL Salary BEA	\$ 6,418.83

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

4,838.55 + 512.53 + 1,067.75

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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] (0.058365 + 0.004165) * 12,312.00	\$ 769.87
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] ((0.058365 + 0.004165) * (14,136.00 * 1.02)) - 769.87	\$ 131.73
Z237	3. CLS BEA Insurance Maint Total [CLS BEA FTE K-12] * [CLS Health Insurance] 0.017954 * 12,312.00	\$ 221.05
Z238	4. CLS BEA Insurance Inc Total ([CLS BEA FTE K-12] * [CLS Health Insurance Inc] * [CLS Health Factor]) - [CLS BEA Insurance Maint Total] (0.017954 * 14,136.00 * 1.430) - 221.05	\$ 141.88
Z239	5. CIS/CAS BEA Benefits Maint Total ([CIS BEA Salary Maint Total] + [CAS BEA Salary Maint Total]) * [CIS/CAS - Benefits Maint] (4,499.46 + 476.61) * 0.18150	\$ 903.16
Z240	6. CIS/CAS BEA Benefits Inc Total ([CIS BEA Salary Inc Total] + [CAS BEA Salary Inc Total]) * [CIS/CAS - Benefits Inc] (339.09 + 35.92) * 0.17510	\$ 65.66
Z241	7. CLS BEA Benefits Maint Total [CLS BEA Salary Maint Total] * [CLS - Benefits Maint] 992.92 * 0.21660	\$ 215.07
Z242	8. CLS BEA Benefits Inc Total [CLS BEA Salary Inc Total] * [CLS - Benefits Inc] 74.83 * 0.18160	\$ 13.59
Z243	9. TOTAL Benefits BEA	\$ 2,462.01

[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]

769.87 + 131.73 + 221.05 + 141.88 + 903.16 + 65.66 + 215.07 + 13.59

Substitutes BEA

Item Code	Amount
Z244 Substitutes BEA ([CIS BEA FTE K-12] * [Teachers %]) * ([Substitutes Days] * [Substitutes Rate]) (0.058365 * 0.9170) * (4.000 * 151.86)	\$ 32.51

Substitutes BEA**MSOC BEA**

Item Code	Amount
Z245 MSOC BEA Per Student (((Enroll TTK) * [MSOC-Reg]) + [Enroll Total w/ Run Start and Dropout and ALE] * [MSOC-Reg]) + (([Enroll ALE K-6] + [Enroll ALE 7-8] + [Enroll ALE 9-12] + [Enroll Program 1418 Reg] + [Enroll Program 1418 CTE] + [Enroll Run Start CTE]) * [MSOC-LabSci]) / ([Enroll Total w/ Run Start and Dropout and ALE] + [Enroll TTK]) (((100.00 * 1,533.02) + 4,610.08 * 1,533.02) + ((19.00 + 9.00 + 65.00 + 1,239.38 + 30.00 + 5.00 + 60.00 + 15.00) * 204.03)) / (4,610.08 + 100.00)	\$ 1,595.50
Z2226pd Professional Learning Days - Special Ed BEA 1. Professional Learning Days Salaries (((CIS BEA FTE K-12) * [CIS Sal Inc]) * ([Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days] (((0.058365 * 78,209.00) * (1,060 + 0.000)) / 180.00) * 3.00	\$ 80.64
Z2240pd Professional Learning Day - Payroll Tax and Benefits [CIS BEA PD Salary] * [CIS/CAS - Benefits Inc] 80.64 * 0.17510	\$ 14.12
4120pd Total SpEd BEA Professional Learning Days [CIS BEA PD Salary] + [CIS BEA PD Benefits] 80.64 + 14.12	\$ 94.76

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] 6,418.83 + 2,462.01 + 32.51 + 1,595.50 + 94.76	\$ 10,603.61

IV. Learning Assistance Program (LAP) – Acct 4155**LAP Regular Calculations**

Item Code	Amount
2067 A. Eligible Students - Regular LAP Students [Enroll Total PY for LAP] * [LAP District Poverty %] 4,637.00 * 0.5184	2,403.82
2068 B. Formulated Staffing Units - Regular LAP CIS FTE [LAP Students] * [LAP HR/Stdnt] * [Instruct Wks/Year] / [LAP Class Size] / [Instruct Hr/Year] 2,403.82 * 2.39750 * 36.00 / 15.00 / 900.00	15.368
2069 C. LAP CIS Salary Maint [LAP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 15.368 * 72,728.00 * 1.060	\$ 1,184,744.94
2070 D. LAP CIS Salary Inc (([LAP CIS FTE] * [CIS Sal Inc]) * [Regionalization] + [Regionalization Experience]) - [LAP CIS Salary Maint] (15.368 * 78,209.00) * (1.060 + 0.0000)) - 1,184,744.94	\$ 89,285.93
2071 E. LAP CIS Insurance Benefits [LAP CIS FTE] * [Certificated Health Insurance] 15.368 * 12,312.00	\$ 189,210.82
2072 F. LAP CIS Insurance Benefits Increase ([LAP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [LAP CIS Insurance] (15.368 * 14,136.00 * 1.02) - 189,210.82	\$ 32,376.07
2073 G. LAP CIS Payroll Tax and Benefits Maint [LAP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 1,184,744.94 * 0.18150	\$ 215,031.21
2074 H. LAP CIS Payroll Tax and Benefits - Increase [LAP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 89,285.93 * 0.17510	\$ 15,633.97

M56	I. Learning Assistance Program: Total Allocated MSOC [Total MSOC Technology-LAP] + [Total MSOC Utilities-LAP] + [Total MSOC Curriculum-LAP] + [Total MSOC Library-LAP] + [Total MSOC Other Supplies-LAP] + [Total MSOC Prof Dvlp-LAP] + [Total MSOC Facilities-LAP] + [Total MSOC Districtwide-LAP] 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00 + 0.00	\$ 0.00
Z070pd	J. Professional Learning Days - LAP 1. Professional Learning Days Salaries (([LAP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days] * [Prof Learning Days] ((15,368 * 78,209.00) * (1.060 + 0.000)) / 180.00 * 3.00 2. Professional Learning Day - Payroll Tax and Benefits [LAP CIS PD Salary] * [CIS/CAS - Benefits Inc] 21,233.85 * 0.17510 3. Total LAP Professional Learning Days [LAP CIS PD Salary] + [LAP CIS PD Benefits] 21,233.85 + 3,718.05	\$ 21,233.85
Z074pd		\$ 3,718.05
4155pd		\$ 24,951.90
O7	K. Lap Regular Total [LAP CIS Salary Maint] + [LAP CIS Insurance] + [LAP CIS Insurance Inc] + [LAP CIS Benefits Maint] + [LAP CIS Benefits Inc] + [Total MSOC -LAP] + [Total LAP Regular PD] 1,184,744.94 + 89,285.93 + 189,210.82 + 32,376.07 + 215,031.21 + 15,633.97 + 0.00 + 24,951.90	\$ 1,751,234.84

LAP High Poverty Calculations

Item Code	Amount
Z076	A. Eligible Students - High Poverty 2,915.21
Z068A	B. Formulated Staffing Units - High Poverty 8.551 (([LAP PY HiPov Students] * [HiPov LAP HR/Stndnt] * [Instruct Wks/Year]) / [LAP Class Size]) ((2,915.21 * 1.10000 * 36.00) / 15.00) / 900.00
Z069hp	C. School CIS Salary Maint Total [LAP HiPov CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 8.551 * 72,728.00 * 1.060 \$ 659,210.96
Z070hp	D. CIS Salary Increase (([LAP HiPov CIS FTE] * [CIS Sal Incl]) * ([Regionalization] + [Regionalization Experience])) - ([LAP HiPov CIS Salary Maint] ((8.551 * 78,209.00) * (1.060 + 0.000)) - 659,210.96 \$ 49,680.11

LAP Program Totals	
071a	Calculated Allotment - Regular & High Poverty [LAP HiPov TOTAL] + [LAP Regular TOTAL] 974,414.95 + 1,751,234.84

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] 313.00 + 59.00 + 109.00	481.00
A62 B. TBIP Enroll K-6 Subtotal	313.00
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] 313.00 * 4.778 * 36.00 / 15.00 / 900.00	3.988
A63 D. TBIP Enroll 7-8 Subtotal	59.00
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] 59.00 * 6.778 * 36.00 / 15.00 / 900.00	1.066
A64 F. TBIP Enroll 9-12 Subtotal	109.00
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] 109.00 * 6.778 * 36.00 / 15.00 / 900.00	1.970
A65 H. TBIP Exited Kindergarten - Grade 12	32.00
Z554 I. TBIP Staffing Units Exited Students [Enroll TBIP Exited] * [TBIP Hr/Stdnt Exited] * [Instruct Wks/Year] / [TBIP Class Size] / [Instruct Hr/Year] 32.00 * 3.000 * 36.00 / 15.00 / 900.00	0.256
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] 3.988 + 1.066 + 1.970 + 0.256	7.280

Z078	K. TBIP CIS Salary Maint [Total TBIP CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 7.280 * 72,728.00 * 1.060	\$ 561,227.43
Z079	L. TBIP CIS Salary Inc (([Total TBIP CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - ([7.280 * 78,209.00] * (1.060 + 0.000)) - 561,227.43	\$ 42,295.78
Z080	M. TBIP CIS Insurance [Total TBIP CIS FTE] * [Certificated Health Insurance] 7.280 * 12,312.00	\$ 89,631.36
Z081	N. TBIP CIS Insurance Inc ([Total TBIP CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [TBIP CIS Insurance] 7.280 * 14,136.00 * 1.02) - 89,631.36	\$ 15,336.92
Z082	O. TBIP CIS Benefits Maint [TBIP CIS Salary Maint] * [CIS/CAS - Benefits Maint] 561,227.43 * 0.18150	\$ 101,862.78
Z083	P. TBIP CIS Benefits Inc [TBIP CIS Salary Inc] * [CIS/CAS - Benefits Inc] 42,295.78 * 0.17510	\$ 7,405.99
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 Dvp-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] ((7.280 * 78,209.00) * (1.060 + 0.000)) / 180.00) * 3.00	\$ 10,058.72
Z083pd	2. Professional Learning Day - Payroll Tax and Benefits [TBIP CIS PD Salary] * [CIS/CAS - Benefits Inc] 10,058.72 * 0.17510	\$ 1,761.28
4165pd	3. Total TBIP Professional Learning Days [TBIP CIS PD Salary] + [TBIP CIS PD Benefits] 10,058.72 + 1,761.28	\$ 11,820.00

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] + [TBIP CIS Benefits PD] + [Total TBIP PD] 561,227.43 + 42,295.78 + 89,631.36 + 15,336.92 + 101,862.78 + 7,405.99 + 0.00 + 11,820.00	\$ 829,580.26
Z476	T. TBIP WithHold Amount [TBIP TOTAL] * [TBIP WithHold Factor] 829,580.26 * 0.0157	\$ 13,024.41
Z477	U. TBIP Net Total [TBIP TOTAL] - [TBIP WithHold Amount] 829,580.26 - 13,024.41	\$ 816,555.85

VI. Highly Capable (HiCap) - Acct 4174

Item Code	Formula Desc	Amount
Z086	A. HiCap Students	230.50
Z087	B. HiCap CIS FTE [HiCap Students] * [HiCap Hr/Stdtnt] * [Instruct Wks/year] / [HiCap Class Size] / [Instruct Hr/Year] 230.50 * 2.1590 * 36.00 / 15.00 / 900.00	1.327
Z088	C. HiCap CIS Salary Maint [HiCap CIS FTE] * [CIS Biennial Base Sal] * [Regionalization Base] 1.327 * 72,728.00 * 1.060	\$ 102,300.66
Z089	D. HiCap CIS Salary Inc (([HiCap CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) - [HiCap CIS Salary Maint] ((1.327 * 78,209.00) * (1.060 + 0.000)) - 102,300.66	\$ 7,709.68
Z090	E. HiCap CIS Insurance [HiCap CIS FTE] * [Certificated Health Insurance] 1.327 * 12,312.00	\$ 16,338.02
Z091	F. HiCap CIS Insurance Inc ([HiCap CIS FTE] * [Certificated Health Insurance Inc] * [Cert Health Factor]) - [HiCap CIS Insurance] (1.327 * 14,136.00 * 1.02) - 16,338.02	\$ 2,795.62
Z092	G. HiCap CIS Benefits Maint [HiCap CIS Salary Maint] * [CIS/CAS - Benefits Maint] 102,300.66 * 0.18150	\$ 18,567.57
Z093	H. HiCap CIS Benefits Inc [HiCap CIS Salary Inc] * [CIS/CAS - Benefits Inc] 7,709.68 * 0.17510	\$ 1,349.96
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 + 0.00 + 0.00	\$ 0.00

Z089pd	J. Professional Learning Days - HiCap 1. Professional Learning Days Salaries $((([HiCap CIS FTE] * [CIS Sal Inc]) * ([Regionalization] + [Regionalization Experience])) / [School Year Total Days]) * [Prof Learning Days]$ $((1,327 * 78,209.00) * (1,060 + 0.000)) / 180.00) * 3.00$	\$ 1,833.51
Z093pd	2. Professional Learning Day - Payroll Tax and Benefits [HiCap CIS PD Salary] * [CIS/CAS - Benefits Inc]	\$ 321.05
4174pd	1,833.51 * 0.17510 3. Total HiCap Professional Learning Days [HiCap CIS PD Salary] + [HiCap CIS PD Benefits] 1,833.51 + 321.05	\$ 2,154.56
Z095	K. HiCap TOTAL [HiCap CIS Salary Maint] + [HiCap CIS Salary Inc] + [HiCap CIS Insurance] + [HiCap CIS Benefits Inc] + [Total MSOC - HiCap] + [Total HiCap PD] 102,300.66 + 7,709.68 + 16,338.02 + 2,795.62 + 18,567.57 + 1,349.96 + 0.00 + 2,154.56	\$ 151,216.07

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 Bfasts Srvd] + [Tot Rdcd Price Bfasts Srvd] + [Tot Rdcd Price K-3 Lncs Srvd] 0.00 + 13,500.00 + 0.00 + 1,000.00
S1	B. Total Type A Lunches Served [Est Reimursable Stdnt Lunches Srvd] * [Food Type A Lunch Rate] 0.00 * 0.200000
S2	C. Total Reduced Free & Reduced Price Breakfasts Served [Est FRPB] * [Free/Red Bfast Rate] 75,000.00 * 0.180000
S3	D. Total Reduced Price Breakfasts Served [Est RPB] * [Rdcd Only Bfast Rate] 0.00 * 0.30
S4	E. Total Reduced Price Grade K-3 Lunches Served (S4) [Est RPL K3] * [Rdcd Only Lunch Rate] 5,000.00 * 0.2000

VIII. Transportation - Operations – Acct 4199

Item Code	Amount
I4	\$ 3,754,052.00 Total Transportation Operations [Trans Op Alloc, Excl In-Lieu-of Deprec for Contracting Dists] + [In-Lieu-Of Deprec for Contracting Dists] 3,754,052.00 + 0.00

Ferndale School District No.502

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ENROLLMENT AND STAFF COUNTS

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	423.82	425.00	427.00	429.00
2. Grade 1	341.97	344.00	346.00	348.00
3. Grade 2	347.33	350.00	352.00	354.00
4. Grade 3	374.16	376.00	378.00	380.00
5. Grade 4	339.77	342.00	344.00	346.00
6. Grade 5	342.36	344.00	346.00	348.00
7. Grade 6	345.81	348.00	350.00	352.00
8. Grade 7	310.60	312.00	314.00	316.00
9. Grade 8	341.88	344.00	346.00	348.00
10. Grade 9	327.74	330.00	332.00	334.00
11. Grade 10	364.67	367.00	369.00	371.00
12. Grade 11 (excluding Running Start)	277.62	280.00	282.00	284.00
13. Grade 12 (excluding Running Start)	269.35	272.00	274.00	276.00
14. SUBTOTAL	4,407.08	4,434.00	4,460.00	4,486.00
15. Running Start	75.00	75.00	75.00	75.00
16. Dropout Reengagement Enrollment	35.00	35.00	35.00	35.00
17. ALE Enrollment	93.00	93.00	93.00	93.00
18. TOTAL K-12	4,610.08	4,637.00	4,663.00	4,689.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	319.860	317.000	317.000	317.000
2. General Fund FTE Classified Employees /4	210.425	210.000	210.000	210.000

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F-195F

SUMMARY OF GENERAL FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	13,053,675	14,500,000	15,500,000	16,500,000
2000 Local Nontax Support	503,100	500,000	500,000	500,000
3000 State, General Purpose	49,188,328	50,660,000	52,170,000	53,740,000
4000 State, Special Purpose	17,408,553	17,400,000	18,000,000	18,500,000
5000 Federal, General Purpose	480,000	500,000	500,000	500,000
6000 Federal, Special Purpose	6,761,874	6,862,000	6,900,000	7,000,000
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	3,788,000	3,300,000	3,300,000	3,300,000
9000 Other Financing Sources	300,000	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	91,483,530	93,722,000	96,870,000	100,040,000
EXPENDITURES				
00 Regular Instruction	44,527,897	45,700,000	47,000,000	48,500,000
10 Federal Special Purpose Funding	0	0	0	0
20 Special Education Instruction	14,379,776	14,600,000	15,000,000	15,400,000
30 Vocational Education Instruction	3,345,194	3,445,000	3,550,000	3,655,000
40 Skill Center Instruction	0	0	0	0
50 and 60 Compensatory Education Instruction	7,075,434	7,134,000	7,276,000	7,422,000
70 Other Instructional Programs	801,216	825,000	850,000	875,000
80 Community Services	20,000	20,000	20,000	20,000
90 Support Services	21,319,502	21,570,000	22,295,000	22,900,000
B. TOTAL EXPENDITURES	91,469,019	93,294,000	95,991,000	98,772,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	14,511	428,000	879,000	1,268,000
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	400,000	150,000	150,000	150,000

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SUMMARY OF GENERAL FUND BUDGET

		2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 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	100,000	100,000
G.L.845	Restricted for Self-Insurance	0	0	0	0
G.L.850	Restricted for Uninsured Risks	70,000	70,000	70,000	70,000
G.L.870	Committed to Other Purposes	0	0	0	0
G.L.872	Committed to Economic Stabilization	0	0	0	0
G.L.873	Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875	Assigned to Contingencies	1,000,000	1,000,000	1,000,000	1,000,000
G.L.884	Assigned to Other Capital Projects	0	0	0	0
G.L.888	Assigned to Other Purposes	266,498	535,750	890,751	1,661,871
G.L.890	Unassigned Fund Balance	0	0	0	0
G.L.891	Unassigned to Minimum Fund Balance Policy	3,663,502	3,658,761	3,731,760	3,839,640
F.	TOTAL BEGINNING FUND BALANCE	5,500,000	5,514,511	5,942,511	6,821,511
	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	150,000	150,000	150,000
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	100,000	100,000	100,000
G.L.845	Restricted for Self-Insurance	0	0	0	0
G.L.850	Restricted for Uninsured Risks	70,000	70,000	70,000	70,000
G.L.870	Committed to Other Purposes	0	0	0	0
G.L.872	Committed to Economic Stabilization	0	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	1,000,000	1,000,000	1,000,000	1,000,000
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	535,750	890,751	1,661,871	2,630,880
G.L.890 Unassigned Fund Balance	0	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	3,658,761	3,731,760	3,839,640	3,950,880
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	5,514,511	5,942,511	6,821,511	8,089,511

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

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
REVENUES				
100 General Student Body	296,000	300,000	300,000	300,000
200 Athletics	122,750	120,000	120,000	120,000
300 Classes	6,000	6,000	6,000	6,000
400 Clubs	486,200	490,000	490,000	490,000
600 Private Moneys	13,400	14,000	14,000	14,000
A. TOTAL REVENUES	924,350	930,000	930,000	930,000
EXPENDITURES				
100 General Student Body	213,800	250,000	250,000	250,000
200 Athletics	149,950	150,000	150,000	150,000
300 Classes	4,750	5,000	5,000	5,000
400 Clubs	492,400	500,000	500,000	500,000
600 Private Moneys	10,000	10,000	10,000	10,000
B. TOTAL EXPENDITURES	870,900	915,000	915,000	915,000
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	53,450	15,000	15,000	15,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	500,000	551,450	566,450	581,450
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	10,000	12,000	12,000	12,000
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
D. TOTAL BEGINNING FUND BALANCE	510,000	563,450	578,450	593,450
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	551,450	566,450	581,450	596,450
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	12,000	12,000	12,000	12,000
G.L.850 Restricted for Uninsured Risks	0	0	0	0

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 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/	563,450	578,450	593,450	608,450

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	7,777,205	7,610,000	7,684,000	7,763,000
2000 Local Nontax Support	60,000	60,000	60,000	60,000
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	7,837,205	7,670,000	7,744,000	7,823,000
EXPENDITURES				
Matured Bond Expenditures	3,785,000	4,020,000	4,275,000	4,550,000
Interest on Bonds	3,668,575	3,499,400	3,311,000	3,099,350
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	7,483,575	7,549,400	7,616,000	7,679,350
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	353,630	120,600	128,000	143,650
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	4,000,000	4,353,630	4,474,230	4,602,230
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	4,000,000	4,353,630	4,474,230	4,602,230
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.830 Restricted for Debt Service	4,353,630	4,474,230	4,602,230	4,745,880
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)	4,353,630	4,474,230	4,602,230	4,745,880

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.

Ferndale School District No.502

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	0	0	0	0
2000 Local Nontax Support	400,000	200,000	250,000	300,000
3000 State, General Purpose	0	0	0	0
4000 State, Special Purpose	5,000,000	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	5,400,000	200,000	250,000	300,000
EXPENDITURES				
10 Sites	1,000,000	100,000	100,000	100,000
20 Buildings	6,000,000	100,000	100,000	100,000
30 Equipment	3,800,000	50,000	50,000	50,000
40 Energy	200,000	20,000	20,000	20,000
50 Sales and Lease Expenditures	0	0	0	0
60 Bond Issuance Expenditures	0	0	0	0
90 Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	11,000,000	270,000	270,000	270,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-5,600,000	-70,000	-20,000	30,000
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

		2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
G.L.850	Restricted for Uninsured Risks	0	0	0	0
G.L.861	Restricted from Bond Proceeds	3,000,000	1,325,000	1,155,000	1,100,000
G.L.862	Committed from Levy Proceeds	0	0	0	0
G.L.863	Restricted from State Proceeds	4,000,000	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	125,000	200,000	300,000	335,000
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	7,125,000	1,525,000	1,455,000	1,435,000
ENDING FUND BALANCE					
G.L.810	Restricted for Other Items	0	0	0	0
G.L.825	Restricted for Skill Center	0	0	0	0
G.L.830	Restricted for Debt Service	0	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0	0
G.L.861	Restricted from Bond Proceeds	1,325,000	1,155,000	1,100,000	1,100,000
G.L.862	Committed from Levy Proceeds	0	0	0	0
G.L.863	Restricted from State Proceeds	0	0	0	0
G.L.864	Restricted from Federal Proceeds	0	0	0	0
G.L.865	Restricted from Other Proceeds	0	0	0	0
G.L.866	Restricted from Impact Fee Proceeds	200,000	300,000	335,000	365,000
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

Ferndale School District No.502**F-195F****SUMMARY OF CAPITAL PROJECTS FUND BUDGET**

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,525,000	1,455,000	1,435,000	1,465,000

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.

Ferndale School District No.502

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 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	50,000	50,000	50,000	50,000
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	847,869	1,000,000	1,000,000	1,000,000
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0	0
5400 Federal in lieu of Taxes	0	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0	0
6200 Direct Special Purpose Grants	0	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100 Governmental Entities	0	0	0	0
8500 NonFederal ESD	0	0	0	0
9100 Sale of Bonds	0	0	0	0
9300 Sale of Equipment	20,000	20,000	20,000	20,000

Ferndale School District No.502

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 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	917,869	1,070,000	1,070,000	1,070,000
EXPENDITURES				
33 Transportation Equipment Purchases	2,400,000	1,800,000	1,000,000	1,000,000
34 Transportation Equipment 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	2,400,000	1,800,000	1,000,000	1,000,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-1,482,131	-730,000	70,000	70,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	2,250,000	767,869	37,869	107,869
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	2,250,000	767,869	37,869	107,869
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	767,869	37,869	107,869	177,869

Ferndale School District No.502

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2024-2025 Current	2025-2026 Forecast	2026-2027 Forecast	2027-2028 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/	767,869	37,869	107,869	177,869

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.