

Aberdeen School District No.005**BUDGET AND EXCESS LEVY SUMMARY**

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	52,756,479	459,090	2,949,022	38,500	178,827
Total Appropriation (Expenditures)	53,150,880	458,485	2,948,583	1,015,087	300,000
Other Financing Uses--Transfers Out (G.L. 536)	300,000	XXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-694,401	605	439	-976,587	-121,173
Beginning Total Fund Balance	3,368,014	172,604	2,328,739	1,133,136	346,449
Ending Total Fund Balance	2,673,613	173,209	2,329,178	156,549	225,276
SECTION B: EXCESS LEVIES FOR 2020 COLLECTION					
Excess levies approved by voters for 2020 collection	5,200,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	2,252,556	0	0	0	0
Net excess levy amount for 2020 collection after rollback	2,947,444	XXXX	2,600,000	0	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	3,374.84		3,344.00		3,290.00	
FTE Certificated Employees	251.232		267.154		236.241	
FTE Classified Employees	190.305		192.221		180.209	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	48,315,623		50,801,835		52,756,479	
Total Expenditures	47,060,086		51,549,923		53,150,880	
Total Beginning Fund Balance	2,459,075		3,714,612		3,368,014	
Total Ending Fund Balance	3,714,612		2,681,524		2,673,613	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	21,397,891	45.47	23,619,285	45.82	23,204,114	43.66
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	6,347,134	13.49	7,279,405	14.12	7,484,672	14.08
Vocational Instruction	2,065,987	4.39	2,209,494	4.29	2,481,922	4.67
Skill Center Instruction	410,135	0.87	324,345	0.63	366,112	0.69
Compensatory Education	6,672,557	14.18	6,828,332	13.25	6,154,093	11.58
Other Instructional Programs	485,797	1.03	364,731	0.71	740,802	1.39
Community Services	280,353	0.60	213,773	0.41	1,863,535	3.51
Support Services	9,400,232	19.97	10,710,558	20.78	10,855,630	20.42
Total - Program Groups	47,060,086	100.00	51,549,923	100.00	53,150,880	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	28,856,826	61.32	32,960,600	63.94	34,510,530	64.93
Teaching Support	5,302,267	11.27	4,490,134	8.71	4,367,802	8.22
Other Supportive Activities	7,871,754	16.73	9,135,085	17.72	9,181,742	17.27
Building Administration	2,477,900	5.27	2,561,162	4.97	2,464,456	4.64
Central Administration	2,551,339	5.42	2,402,942	4.66	2,626,350	4.94
Total - Activity Groups	47,060,086	100.00	51,549,923	100.00	53,150,880	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	17,691,794	37.59	21,046,960	40.83	20,586,502	38.73
Classified Salaries	8,653,800	18.39	9,106,007	17.66	9,353,124	17.60

Aberdeen School District No.005**GENERAL FUND FINANCIAL SUMMARY**

	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
Employee Benefits and Payroll Taxes	11,242,009	23.89	12,501,950	24.25	14,068,916	26.47
Supplies, Instructional Resources and Noncapitalized Items	3,000,734	6.38	2,826,308	5.48	2,498,257	4.70
Purchased Services	5,337,027	11.34	5,088,943	9.87	6,220,881	11.70
Travel	201,429	0.43	62,895	0.12	98,450	0.19
Capital Outlay	933,294	1.98	916,860	1.78	324,750	0.61
Total - Objects	47,060,086	100.00	51,549,923	100.00	53,150,880	100.00

Aberdeen School District No.005**FY ENROLLMENT AND STAFF COUNTS**

	Average 1/ 2017-2018	Budget 2/ 2018-2019	Budget 3/ 2019-2020
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	232.60	251.00	230.00
2. Grade 1	234.20	234.00	250.00
3. Grade 2	251.83	227.00	231.00
4. Grade 3	273.85	245.00	229.00
5. Grade 4	295.67	267.00	245.00
6. Grade 5	256.77	294.00	268.00
7. Grade 6	255.70	256.00	289.00
8. Grade 7	230.72	260.00	272.00
9. Grade 8	253.61	235.00	254.00
10. Grade 9	265.79	263.00	226.00
11. Grade 10	249.38	256.00	259.00
12. Grade 11 (excluding Running Start)	224.73	223.00	251.00
13. Grade 12 (excluding Running Start)	270.43	242.00	215.00
14. SUBTOTAL	3,295.28	3,253.00	3,219.00
15. Running Start	47.86	52.00	40.00
16. Dropout Reengagement Enrollment	31.70	29.00	25.00
17. ALE Enrollment	0.00	10.00	6.00
18. TOTAL K-12	3,374.84	3,344.00	3,290.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	251.232	267.154	236.241
2. General Fund FTE Classified Employees /4	190.305	192.221	180.209

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.

Aberdeen School District No.005

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	5,261,861	3,394,303	2,465,299
2000 Local Nontax Support	504,449	688,425	823,390
3000 State, General Purpose	27,606,830	30,505,726	31,863,724
4000 State, Special Purpose	9,433,281	10,834,829	11,325,966
5000 Federal, General Purpose	51,587	41,044	25,000
6000 Federal, Special Purpose	5,179,257	5,074,704	6,097,608
7000 Revenues from Other School Districts	200,093	184,604	77,292
8000 Revenues from Other Entities	78,265	78,200	78,200
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	48,315,623	50,801,835	52,756,479
EXPENDITURES			
00 Regular Instruction	21,397,891	23,619,285	23,204,114
10 Federal Stimulus	0	0	0
20 Special Education Instruction	6,347,134	7,279,405	7,484,672
30 Vocational Education Instruction	2,065,987	2,209,494	2,481,922
40 Skill Center Instruction	410,135	324,345	366,112
50 and 60 Compensatory Education Instruction	6,672,557	6,828,332	6,154,093
70 Other Instructional Programs	485,797	364,731	740,802
80 Community Services	280,353	213,773	1,863,535
90 Support Services	9,400,232	10,710,558	10,855,630
B. TOTAL EXPENDITURES	47,060,086	51,549,923	53,150,880
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	285,000	300,000
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)	1,255,537	-1,033,088	-694,401
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	205,530	846,355	540,750
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue		0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	652,476	335,762	250,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	13,370	13,370	13,370
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	72,823	0	0
G.L.890 Unassigned Fund Balance	-680,629	166,122	-16,352
G.L.891 Unassigned to Minimum Fund Balance Policy		2,353,003	2,580,246
F. TOTAL BEGINNING FUND BALANCE	2,459,075	3,714,612	3,368,014
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	846,355	135,431	540,750
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	335,762	221,642	250,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	13,370	13,370	13,370
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	166,122	-101,919	-710,753
G.L.891 Unassigned to Minimum Fund Balance Policy	2,353,004	2,413,000	2,580,246
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	3,714,612	2,681,524	2,673,613

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

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SUMMARY OF GENERAL FUND BUDGET

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
LOCAL TAXES			
1100 Local Property Tax	5,175,118	3,371,308	2,444,899
1300 Sale of Tax Title Property	47,007	7,575	1,100
1400 Local in lieu of Taxes	3,084	2,931	0
1500 Timber Excise Tax	36,651	12,489	19,300
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	5,261,861	3,394,303	2,465,299
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	17,567	17,695	33,230
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	571	1,305	1,555
2145 Skill Center Tuitions and Fees	3,280	3,000	3,000
2171 Traffic Safety Education Fees	0	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	8,087	3,200	12,000
2200 Sales of Goods, Supplies, and Services, Unassigned	25,426	22,700	10,500
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	95,724	64,410	81,290
2245 Skill Center, Sales of Goods, Supplies and Services	180	180	1,500
2288 Childcare, Sales of Goods, Supplies and Services	3,896	3,500	3,500
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	26,813	0	9,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	25,014	20,250	19,300
2300 Investment Earnings	18,677	25,000	25,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	193,410	513,415	579,465
2600 Fines and Damages	7,674	1,570	3,550
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	64,941	10,000	0
2900 Local Support Nontax, Unassigned	12,989	2,000	33,000
2910 E-Rate	200	200	7,500
2000 TOTAL LOCAL SUPPORT NONTAX	504,449	688,425	823,390
STATE, GENERAL PURPOSE			
3100 Apportionment	23,284,096	26,375,671	27,525,669

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
3121 Special Education--General Apportionment	736,510	916,248	1,017,504
3300 Local Effort Assistance	3,586,224	3,213,807	3,320,551
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	27,606,830	30,505,726	31,863,724
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	993	0
4121 Special Education	3,591,919	4,159,050	4,371,225
4122 Special Ed-Infants and Toddlers-State	183,841	230,823	241,090
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	1,835,962	2,156,183	2,246,084
4156 State Institutions, Centers, and Homes, Delinquent	256,333	349,754	363,075
4158 Special and Pilot Programs	369,086	395,568	384,537
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	484,239	572,566	575,331
4174 Highly Capable	77,476	87,808	90,328
4188 Childcare	0	0	0
4198 School Food Services	27,869	36,076	33,000
4199 Transportation--Operations	1,004,886	1,216,401	1,241,841
4300 Other State Agencies, Unassigned	5,000	993	0
4321 Special Education--Other State Agencies	552	3,500	3,500
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Speical and Pilot Programs--Other State Agencies	1,596,118	1,620,114	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	0	5,000	1,775,955
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	9,433,281	10,834,829	11,325,966
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	51,587	41,044	25,000
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	51,587	41,044	25,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	7,500	4,000	17,000
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124 Special Education--Supplemental	858,517	833,799	814,750
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	30,413	32,212	40,559
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	1,237,041	1,378,761	1,689,228
6152 School Improve, Fed Other Title Grants under ESEA, Fed	818,467	307,627	827,884
6153 Migrant ESEA Migrant, Federal	77,654	69,016	59,183
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)	55,708	92,612	54,814
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	96,092	34,776	23,000
6198 School Food Services	1,608,666	1,973,279	2,182,568
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
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	23,000	36,822	36,822
6276 Targeted Assistance	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	156,502	125,000	125,000
6310 Medicaid Administrative Match	49,361	72,500	72,500
6318 Federal Stimulus--Competitive Grants	0	0	0
6321 Special Education--Medicaid Reimbursement	1,379	4,300	4,300
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	10,028	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	148,930	110,000	150,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	5,179,257	5,074,704	6,097,608
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	4,490	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	22,114	16,500	16,500
7198 School Food Services	860	1,000	1,000
7199 Transportation	0	0	0
7301 Nonhigh Participation	172,629	167,104	59,792
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	200,093	184,604	77,292
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8188 Childcare	66,471	66,000	66,000
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	11,794	12,200	12,200
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 ENTITIES	78,265	78,200	78,200
OTHER FINANCING SOURCES			

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	XXXXX	XXXXX	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	48,315,623	50,801,835	52,756,479

Aberdeen School District No.005

EXPENDITURE BY PROGRAM

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REGULAR INSTRUCTION			
01 Basic Education	21,199,407	23,343,366	22,936,836
02 Alternative Learning Experience	0	40,000	38,400
03 Basic Education - Dropout Reengagement	198,484	235,919	228,878
00 TOTAL REGULAR INSTRUCTION	21,397,891	23,619,285	23,204,114
FEDERAL STIMULUS			
18 Federal Stimulus - Competitive Grants	0	0	0
10 TOTAL FEDERAL STIMULUS	0	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	5,351,830	6,133,073	6,460,324
22 Special Education, Infants and Toddlers, State	151,221	165,088	209,648
24 Special Education, Supplemental, Federal	844,083	981,244	814,700
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	0	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	6,347,134	7,279,405	7,484,672
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	1,594,183	1,793,298	1,906,692
34 Middle School Career and Technical Education, State	431,363	383,984	534,671
38 Vocational, Federal	40,441	32,212	40,559
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	2,065,987	2,209,494	2,481,922
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	410,135	324,345	366,112
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	410,135	324,345	366,112
COMPENSATORY EDUCATION INSTRUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,216,335	1,378,761	1,687,780
52 Other Title Grants under ESEA-Federal	805,367	518,699	811,688
53 Migrant ESEA Migrant, Federal	76,348	59,605	57,844
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	1,743,425	2,094,018	2,251,675
56 State Institutions, Centers and Homes, Delinquent	287,982	282,552	333,231

Aberdeen School District No.005

EXPENDITURE BY PROGRAM

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	1,930,944	1,792,057	324,874
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	54,771	92,612	54,185
65 Transitional Bilingual, State	484,845	572,566	585,957
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	22,999	35,899	36,859
69 Compensatory, Other	49,541	1,563	10,000
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	6,672,557	6,828,332	6,154,093
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	77,263	70,884	87,606
75 Professional Development, State	0	0	0
76 Targeted Assistance, Federal	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	408,534	293,847	653,196
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	485,797	364,731	740,802
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Child Care	115,764	138,084	1,860,535
89 Other Community Services	164,589	75,689	3,000
80 TOTAL COMMUNITY SERVICES	280,353	213,773	1,863,535
SUPPORT SERVICES			
97 District-wide Support	6,109,272	7,278,629	7,404,459
98 School Food Services	2,191,009	2,348,691	2,376,068
99 Pupil Transportation	1,099,950	1,083,238	1,075,103
90 TOTAL SUPPORT SERVICES	9,400,232	10,710,558	10,855,630
TOTAL PROGRAM EXPENDITURES	47,060,086	51,549,923	53,150,880

Aberdeen School District No.005

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	22,936,836	144,500		13,032,659	2,042,702	6,313,883	554,273	576,619	3,450	268,750
02 ALE	38,400	0		0	0	0	0	38,400	0	0
03 Basic Education - Dropout Reengagement	228,878	0		0	0	0	0	228,878	0	0
TOTAL REGULAR INSTRUCTION	23,204,114	144,500		13,032,659	2,042,702	6,313,883	554,273	843,897	3,450	268,750
18 Federal Stimulus - Competitive Grants	0	0	0	0	0	0	0	0	0	0
TOTAL FEDERAL STIMULUS	0	0	0	0	0	0	0	0	0	0
21 Sp Ed, Sup, St	6,460,324	0		2,376,222	1,670,252	2,197,140	18,750	193,960	4,000	0
22 Sp Ed, I&T, St	209,648	0		0	0	0	0	209,648	0	0
24 Sp Ed, Sup, Fed	814,700	0		356,357	14,402	177,532	0	266,409	0	0
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	7,484,672	0		2,732,579	1,684,654	2,374,672	18,750	670,017	4,000	0
31 Voc, Basic, St	1,906,692	18,000		1,084,212	64,683	505,242	196,755	35,200	2,600	0
34 MidSchCar/Tec	534,671	2,000		374,446	0	147,225	5,500	5,500	0	0
38 Voc, Fed	40,559	0		0	0	0	40,559	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0

Aberdeen School District No.005

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
TOTAL VOCATIONAL EDUCATION INSTRUCTION	2,481,922	20,000		1,458,658	64,683	652,467	242,814	40,700	2,600	0
45 Skil Cnt, Bas, St	366,112	2,500	0	197,030	0	81,432	22,000	62,150	1,000	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	366,112	2,500	0	197,030	0	81,432	22,000	62,150	1,000	0
51 ESEA Disadvantaged, Federal	1,687,780	34,415		701,162	349,537	546,316	12,500	36,550	7,300	0
52 Other Title Grants under ESEA -Federal	811,688	54,034	0	139,708	108,150	21,060	11,500	473,236	4,000	0
53 ESEA Migrant, Federal	57,844	0		0	36,432	21,412	0	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	2,251,675	1,000		1,036,892	440,655	752,178	0	20,950	0	0
56 St In, Ctr/Hm, D	333,231	0		223,942	14,300	89,989	5,000	0	0	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	324,874	0		263,260	0	61,614	0	0	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	54,185	0		17,005	98	7,082	7,000	13,000	10,000	0
65 Tran Biling, St	585,957	0		130,261	224,959	230,737	0	0	0	0
67 Ind Ed, Fd,	0	0		0	0	0	0	0	0	0

Aberdeen School District No.005

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
68 Ind Ed, Fd, ED	36,859	0		0	19,900	15,659	0	300	1,000	0
69 Comp, Othr	10,000	0		0	0	0	0	10,000	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	6,154,093	89,449	0	2,512,230	1,194,031	1,746,047	36,000	554,036	22,300	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	87,606	0		52,302	0	16,804	10,000	7,500	1,000	0
75 Prof Dev, State	0	0		0	0	0	0	0	0	0
76 Target Asst, Fed	0	0		0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	653,196	18,915		0	59,384	46,799	212,860	293,738	21,500	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	740,802	18,915		52,302	59,384	63,603	222,860	301,238	22,500	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0
88 Child Care	1,860,535	15,000		421,949	483,981	492,904	40,501	377,200	14,000	15,000
89 Othr Comm Srv	3,000	0	0	0	0	0	0	3,000	0	0
TOTAL COMMUNITY SERVICES	1,863,535	15,000	0	421,949	483,981	492,904	40,501	380,200	14,000	15,000
97 Distwide Suppt	7,404,459	46,804	-42,552	179,095	2,580,355	1,385,336	284,209	2,909,612	26,600	35,000
98 Schl Food Serv	2,376,068	1,000	-50,276	0	810,413	630,581	970,350	6,000	2,000	6,000
99 Pupil Transp	1,075,103	0	-245,340	0	432,921	327,991	106,500	453,031	0	0

Aberdeen School District No.005

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
TOTAL SUPPORT SERVICES	10,855,630	47,804	-338,168	179,095	3,823,689	2,343,908	1,361,059	3,368,643	28,600	41,000
OBJECT TOTALS	53,150,880	338,168	-338,168	20,586,502	9,353,124	14,068,916	2,498,257	6,220,881	98,450	324,750

Aberdeen School District No.005

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
(0) Debit Transfers	361,561	XXXXX	277,625	XXXXX	338,168	XXXXX
(1) Credit Transfers	-361,561	XXXXX	-277,625	XXXXX	-338,168	XXXXX
(2) Certificated Salaries	17,691,794	37.59	21,046,960	40.83	20,586,502	38.73
(3) Classified Salaries	8,653,800	18.39	9,106,007	17.66	9,353,124	17.60
(4) Employee Benefits and Payroll Taxes	11,242,009	23.89	12,501,950	24.25	14,068,916	26.47
(5) Supplies and Materials	3,000,734	6.38	2,826,308	5.48	2,498,257	4.70
(7) Purchased Services	5,337,027	11.34	5,088,943	9.87	6,220,881	11.70
(8) Travel	201,429	0.43	62,895	0.12	98,450	0.19
(9) Capital Outlay	933,294	1.98	916,860	1.78	324,750	0.61
TOTAL EXPENDITURES	47,060,086	100.00	51,549,923	100.00	53,150,880	100.00

Aberdeen School District No.005

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	28,071,642	59.65	32,124,986	62.32	33,434,176	62.90
28 Extracur	785,184	1.67	835,614	1.62	1,076,354	2.03
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	28,856,826	61.32	32,960,600	63.94	34,510,530	64.93
TEACHING SUPPORT						
22 Lrn Resrc	352,260	0.75	432,691	0.84	310,088	0.58
24 Guid/Coun	1,110,171	2.36	1,353,142	2.62	1,183,107	2.23
25 Pupil M/S	10,414	0.02	101,000	0.20	22,500	0.04
26 Health	1,696,605	3.61	1,514,239	2.94	1,628,055	3.06
31 InstProDev	680,570	1.45	144,444	0.28	337,444	0.63
32 Inst Tech	578,221	1.23	511,016	0.99	326,324	0.61
33 Curriculum	151,221	0.32	433,602	0.84	560,284	1.05
34 Prof Lrng St	XXXXX	XXXXX	XXXXX	XXXXX	0	0.00
TOTAL TEACHING SUPPORT	5,302,267	11.27	4,490,134	8.71	4,367,802	8.22
OTHER SUPPORT ACTIVITIES						
42 Food	998,578	2.12	905,336	1.76	880,500	1.66
44 Operation	1,138,365	2.42	1,306,086	2.53	1,363,787	2.57
49 Transfers	-94,138	-0.20	-15,000	-0.03	-50,276	-0.09
52 Operation	1,272,555	2.70	1,253,848	2.43	1,268,912	2.39
53 Maintnce	683	0.00	0	0.00	0	0.00
56 Insurance	46,036	0.10	27,928	0.05	51,531	0.10
59 Transfers	-219,324	-0.47	-198,538	-0.39	-245,340	-0.46
62 Grnd Mnt	222,396	0.47	233,499	0.45	93,893	0.18
63 Oper Bldg	1,484,789	3.16	1,602,081	3.11	1,672,854	3.15
64 Maintnce	961,879	2.04	1,789,477	3.47	2,055,505	3.87
65 Utilities	873,838	1.86	899,100	1.74	759,750	1.43
67 Bldg Secu	67,845	0.14	150,000	0.29	151,500	0.29
68 Insurance	313,998	0.67	397,991	0.77	348,840	0.66
72 Info Sys	719,866	1.53	686,058	1.33	774,535	1.46
73 Printing	16,371	0.03	7,947	0.02	34,149	0.06
74 Warehouse	5,942	0.01	69,493	0.13	34,302	0.06
75 Mtr Pool	-14,507	-0.03	-26,210	-0.05	-12,700	-0.02
83 Interest	0	0.00	3,797	0.01	0	0.00

Aberdeen School District No.005

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
84 Principal	0	0.00	42,192	0.08	0	0.00
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	76,581	0.16	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	7,871,754	16.73	9,135,085	17.72	9,181,742	17.27
UNIT ADMINISTRATION						
23 Princ Off	2,477,900	5.27	2,561,162	4.97	2,464,456	4.64
TOTAL UNIT ADMINISTRATION	2,477,900	5.27	2,561,162	4.97	2,464,456	4.64
CENTRAL ADMINISTRATION						
11 Bd of Dir	109,243	0.23	77,093	0.15	133,094	0.25
12 Supt Off	352,000	0.75	333,423	0.65	363,543	0.68
13 Busns Off	435,539	0.93	482,209	0.94	509,613	0.96
14 HR	400,241	0.85	392,960	0.76	422,081	0.79
15 Pbhc Rltn	53,949	0.11	15,000	0.03	40,000	0.08
21 Supv Inst	947,125	2.01	842,469	1.63	972,462	1.83
41 Supervisn	148,205	0.31	152,269	0.30	182,057	0.34
51 Supervisn	0	0.00	0	0.00	0	0.00
61 Supv Bldg	105,037	0.22	107,519	0.21	3,500	0.01
TOTAL CENTRAL ADMINISTRATION	2,551,339	5.42	2,402,942	4.66	2,626,350	4.94
TOTAL EXPENDITURES	47,060,086	100.00	51,549,923	100.00	53,150,880	100.00

Aberdeen School District No. 005

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	205.381	86.94	80.408	44.62
28 Extracurricular	0.000	0.00	2.116	1.17
TOTAL TEACHING ACTIVITIES	205.381	86.94	82.524	45.79
TEACHING SUPPORT				
22 Learning Resources	0.000	0.00	3.900	2.16
24 Guidance and Counseling	8.800	3.73	1.761	0.98
26 Health/Related Services	7.000	2.96	3.017	1.67
31 InstProDev	0.000	0.00	0.000	0.00
33 Curriculum	1.000	0.42	0.881	0.49
TOTAL TEACHING SUPPORT	16.800	7.11	9.559	5.30
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	16.279	9.03
52 Operations	XXXXX	XXXXX	8.396	4.66
62 Grounds--Maintenance	XXXXX	XXXXX	1.000	0.55
63 Operation of Buildings	XXXXX	XXXXX	21.185	11.76
64 Maintenance	XXXXX	XXXXX	9.630	5.34
72 Information Systems	0.000	0.00	4.792	2.66
73 Printing	0.000	0.00	0.394	0.22
74 Warehousing and Distribution	0.000	0.00	0.438	0.24
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	62.114	34.47
UNIT ADMINISTRATION				
23 Principal's Office	9.300	3.94	11.281	6.26
TOTAL UNIT ADMINISTRATION	9.300	3.94	11.281	6.26
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.42	1.000	0.55
13 Business Office	0.000	0.00	4.101	2.28
14 Human Resources	0.000	0.00	3.519	1.95
21 Supervision - Instruction	3.760	1.59	4.438	2.46
41 Supervision - Nutrition Services	0.000	0.00	1.673	0.93
TOTAL CENTRAL ADMINISTRATION	4.760	2.01	14.731	8.17
TOTAL FTE STAFF	236.241	100.00	180.209	100.00

Aberdeen School District No. 005

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

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.

Aberdeen School District No.005

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REVENUES			
100 General Student Body	71,256	69,970	99,745
200 Athletics	103,793	113,850	98,160
300 Classes	820	2,000	2,500
400 Clubs	154,833	134,195	173,535
600 Private Moneys	77,427	70,100	85,150
A. TOTAL REVENUES	408,128	390,115	459,090
EXPENDITURES			
100 General Student Body	46,706	152,390	70,720
200 Athletics	108,821	103,023	132,240
300 Classes	915	2,000	3,000
400 Clubs	142,427	128,390	167,265
600 Private Moneys	80,712	71,375	85,260
B. TOTAL EXPENDITURES	379,581	457,178	458,485
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	28,548	-67,063	605
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	7,500	7,500	7,500
G.L.819 Restricted for Fund Purposes	166,161	194,709	165,104
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	173,661	202,209	172,604
E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	7,500	7,500	7,500
G.L.819 Restricted for Fund Purposes	194,709	127,646	165,709
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	202,209	135,146	173,209

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

Form F-195

Aberdeen School District No.005

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,722,937	2,705,933	2,608,022
2000 Local Nontax Support	29,314	10,000	41,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	0	0	300,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	2,752,251	2,715,933	2,949,022
EXPENDITURES			
Matured Bond Expenditures	3,384,000	2,235,000	2,527,000
Interest on Bonds	473,528	406,178	420,683
Interfund Loan Interest	0	0	0
Bond Transfer Fees	900	900	900
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	3,858,428	2,642,078	2,948,583
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)	-1,106,176	73,855	439
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	1,289,000	0	0
G.L.830 Restricted for Debt Service	2,046,081	2,172,951	2,328,739
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	3,335,081	2,172,951	2,328,739
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	2,228,905	2,193,601	2,328,739
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	53,205	439

Aberdeen School District No.005
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	2,228,905	2,246,806	2,329,178

Aberdeen School District No.005

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
LOCAL TAXES			
1100 Local Property Taxes	2,670,421	2,673,347	2,570,421
1300 Sale of Tax Title Property	24,249	5,000	5,000
1400 Local in lieu of Taxes	1,591	1,200	1,200
1500 Timber Excise Tax	26,676	26,386	31,401
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	2,722,937	2,705,933	2,608,022
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	29,314	10,000	41,000
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	29,314	10,000	41,000
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	300,000
9901 Transfers (local resources)	XXXXX	XXXXX	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	300,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	2,752,251	2,715,933	2,949,022

Aberdeen School District No.005

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	36,144	38,500	38,500
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	0	0	0
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	1,100,000	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	36,144	1,138,500	38,500
EXPENDITURES			
10 Sites	203,371	250,000	1,015,087
20 Buildings	391,797	1,700,000	0
30 Equipment	368	45,000	0
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	19,278	0	0
90 Debt Expenditures	XXXXX	0	0
B. TOTAL EXPENDITURES	614,815	1,995,000	1,015,087
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)	-578,670	-856,500	-976,587
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
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0

Aberdeen School District No.005

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	48,000	115,048
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	702,390	982,452	1,018,088
G.L.890 Unassigned Fund Balance	15,671	0	0
F. TOTAL BEGINNING FUND BALANCE	702,390	1,030,452	1,133,136
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	108,049	48,000	115,048
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	15,671	125,952	41,501
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	123,720	173,952	156,549

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

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

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

Aberdeen School District No.005

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
LOCAL TAXES			
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
1000 TOTAL LOCAL TAXES	0	0	0
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	7,450	12,000	12,000
2300 Investment Earnings	4,156	3,000	3,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	780	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	23,759	23,500	23,500
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	36,144	38,500	38,500
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0

Aberdeen School District No.005

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6140 Impact Aid-Construction	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6240 Impact Aid-Construction	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6340 Impact Aid-Construction	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	1,000,000	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	100,000	0
9901 Transfers (local resources)	XXXXX	XXXXX	0
9000 TOTAL OTHER FINANCING SOURCES	0	1,100,000	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	36,144	1,138,500	38,500

Aberdeen School District No.005

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
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	8,644	2,000	2,000
2300 Investment Earnings	4,500	1,800	1,800
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	155,429	155,027	155,027
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	20,000	20,000
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9901 Transfers (local resources)	XXXXX	XXXXX	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	168,573	178,827	178,827
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0

Aberdeen School District No.005

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	168,573	178,827	178,827
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	342,004	300,000	300,000
34 Transportation Equipmpent Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	342,004	300,000	300,000
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)	-173,431	-121,173	-121,173
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	472,013	138,727	346,449
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL BEGINNING FUND BALANCE	472,013	138,727	346,449
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	298,581	17,553	225,276
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

Aberdeen School District No.005
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	298,581	17,554	225,276

- 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.