

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	72,275,491	424,601	3,189,935	9,416,000	202,215
Total Appropriation (Expenditures)	62,580,840	457,750	3,195,782	9,900,000	325,000
Other Financing Uses--Transfers Out (G.L. 536)	9,690,000	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	4,651	-33,149	-5,846	-484,000	-122,785
Beginning Total Fund Balance	3,183,523	282,843	2,521,730	818,327	247,415
Ending Total Fund Balance	3,188,174	249,694	2,515,883	334,327	124,630
SECTION B: EXCESS LEVIES FOR 2023 COLLECTION					
Excess levies approved by voters for 2023 collection	5,200,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	1,046,274	0	0	0	0
Net excess levy amount for 2023 collection after rollback	4,153,726	XXXXX	2,950,000	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.

Aberdeen School District No.005

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	3,101.41		3,100.00		3,085.00	
FTE Certificated Employees	201.013		223.900		242.000	
FTE Classified Employees	102.874		171.107		185.791	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	51,208,335		59,982,216		72,275,491	
Total Expenditures	48,580,886		59,292,017		62,580,840	
Total Beginning Fund Balance	2,774,037		3,243,883		3,183,523	
Total Ending Fund Balance	3,617,722		3,649,082		3,188,174	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	21,389,650	44.03	22,754,799	38.38	26,536,202	42.40
Federal Special Purpose Funding	XXXXX	XXXXX	XXXXX	XXXXX	4,547,486	7.27
Special Education Instruction	5,957,143	12.26	6,738,932	11.37	7,142,758	11.41
Vocational Instruction	1,959,025	4.03	2,007,455	3.39	2,821,313	4.51
Skill Center Instruction	232,819	0.48	371,988	0.63	323,861	0.52
Compensatory Education	5,795,564	11.93	6,102,225	10.29	6,530,969	10.44
Other Instructional Programs	1,266,650	2.61	553,206	0.93	622,241	0.99
Community Services	1,913,019	3.94	1,925,290	3.25	2,400,517	3.84
Support Services	9,991,699	20.57	10,164,875	17.14	11,655,493	18.62
Total - Program Groups	48,580,886	100.00	59,292,017	100.00	62,580,840	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	28,581,900	58.83	32,176,538	54.27	37,368,681	59.71
Teaching Support	6,392,279	13.16	7,138,983	12.04	8,529,595	13.63
Other Supportive Activities	8,239,478	16.96	14,353,733	24.21	10,074,851	16.10
Building Administration	2,290,070	4.71	2,776,584	4.68	3,171,526	5.07
Central Administration	2,740,540	5.64	2,846,179	4.80	3,436,187	5.49
Total - Activity Groups	48,580,886	100.00	59,292,017	100.00	62,580,840	100.00

Aberdeen School District No.005

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	18,428,234	37.93	20,087,270	33.88	24,557,981	39.24
Classified Salaries	7,707,475	15.87	9,374,516	15.81	11,474,301	18.34
Employee Benefits and Payroll Taxes	10,999,188	22.64	11,872,052	20.02	15,203,319	24.29
Supplies, Instructional Resources and Noncapitalized Items	4,197,136	8.64	3,926,886	6.62	4,683,731	7.48
Purchased Services	6,473,193	13.32	13,059,987	22.03	6,362,408	10.17
Travel	11,646	0.02	82,781	0.14	77,600	0.12
Capital Outlay	764,013	1.57	888,525	1.50	221,500	0.35
Total - Objects	48,580,886	100.00	59,292,017	100.00	62,580,840	100.00

Aberdeen School District No.005

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2020-2021	Budget 2/ 2021-2022	Budget 3/ 2022-2023
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	189.28	190.00	193.00
2. Grade 1	199.50	189.00	221.00
3. Grade 2	241.90	198.00	184.00
4. Grade 3	216.10	243.00	197.00
5. Grade 4	212.80	217.00	251.00
6. Grade 5	226.00	213.00	207.00
7. Grade 6	242.58	223.00	215.00
8. Grade 7	284.80	253.00	238.00
9. Grade 8	244.82	285.00	245.00
10. Grade 9	260.98	236.00	271.00
11. Grade 10	239.90	252.00	250.00
12. Grade 11 (excluding Running Start)	217.09	240.00	235.00
13. Grade 12 (excluding Running Start)	211.09	226.00	198.00
14. SUBTOTAL	2,986.84	2,965.00	2,905.00
15. Running Start	59.81	60.00	50.00
16. Dropout Reengagement Enrollment	25.64	40.00	30.00
17. ALE Enrollment	29.12	35.00	100.00
18. TOTAL K-12	3,101.41	3,100.00	3,085.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	201.01	223.90	242.000
2. General Fund FTE Classified Employees /4	102.87	171.11	185.791

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 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	3,690,937	4,115,438	4,171,638
2000 Local Nontax Support	243,370	653,151	880,250
3000 State, General Purpose	29,592,061	30,047,146	31,813,386
4000 State, Special Purpose	10,361,652	10,949,518	11,998,772
5000 Federal, General Purpose	36,120	25,000	25,000
6000 Federal, Special Purpose	7,190,219	14,068,092	23,267,445
7000 Revenues from Other School Districts	81,696	71,871	67,000
8000 Revenues from Other Entities	12,280	52,000	52,000
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	51,208,335	59,982,216	72,275,491
EXPENDITURES			
00 Regular Instruction	21,389,650	22,754,799	26,536,202
10 Federal Special Purpose Funding	75,317	8,673,247	4,547,486
20 Special Education Instruction	5,957,143	6,738,932	7,142,758
30 Vocational Education Instruction	1,959,025	2,007,455	2,821,313
40 Skill Center Instruction	232,819	371,988	323,861
50 and 60 Compensatory Education Instruction	5,795,564	6,102,225	6,530,969
70 Other Instructional Programs	1,266,650	553,206	622,241
80 Community Services	1,913,019	1,925,290	2,400,517
90 Support Services	9,991,699	10,164,875	11,655,493
B. TOTAL EXPENDITURES	48,580,886	59,292,017	62,580,840
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	1,783,763	285,000	9,690,000
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)	843,685	405,199	4,651
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	998,989	370,513	521,000
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0

Aberdeen School District No.005

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	586,580	250,000	219,505
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	14,070	13,370	14,070
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	-1,428,914	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	2,603,312	2,610,000	2,428,948
F. TOTAL BEGINNING FUND BALANCE	2,774,037	3,243,883	3,183,523
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	1,162,043	370,513	521,000
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	219,505	250,000	219,505
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	14,070	13,370	14,070
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	-296,128	405,199	4,651
G.L.891 Unassigned to Minimum Fund Balance Policy	2,518,232	2,610,000	2,428,948
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	3,617,722	3,649,082	3,188,174

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

Aberdeen School District No.005

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.

Aberdeen School District No.005
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
LOCAL TAXES			
1100 Local Property Tax	3,671,932	4,085,080	4,138,726
1300 Sale of Tax Title Property	1,773	1,100	5,000
1400 Local in lieu of Taxes	2,743	0	2,000
1500 Timber Excise Tax	14,488	29,258	25,911
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	3,690,937	4,115,438	4,171,638
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	67	2,040	1,050
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	35	0	0
2145 Skill Center Tuitions and Fees	292	1,000	1,000
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	14,114	8,450	17,500
2200 Sales of Goods, Supplies, and Services, Unassigned	4,311	7,645	7,550
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	16,647	30,830	56,250
2245 Skill Center, Sales of Goods, Supplies and Services	2,102	2,500	1,000
2288 Childcare, Sales of Goods, Supplies and Services	0	3,500	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	0	4,500	2,500
2298 School Food Services, Sales of Goods, Supplies and Svcs	820	6,410	5,050
2300 Investment Earnings	4,140	3,000	3,500
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	164,846	546,901	741,900
2600 Fines and Damages	14,346	1,375	2,950
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	904	0	0
2900 Local Support Nontax, Unassigned	22,133	35,000	15,000
2910 E-Rate	-1,388	0	25,000
2998 Local School Food Services-non NSLP	0	0	0

Aberdeen School District No.005
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
2000 TOTAL LOCAL SUPPORT NONTAX	243,370	653,151	880,250
STATE, GENERAL PURPOSE			
3100 Apportionment	25,627,676	26,020,867	28,057,524
3121 Special Education--General Apportionment	965,402	1,009,735	1,015,225
3300 Local Effort Assistance	2,998,983	3,016,544	2,740,637
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	29,592,061	30,047,146	31,813,386
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	4,037,988	4,182,384	4,303,945
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	2,359,874	2,268,887	2,430,124
4156 State Institutions, Centers, and Homes, Delinquent	165,774	363,075	363,075
4158 Special and Pilot Programs	400,069	313,770	549,570
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	487,824	604,104	657,748
4174 Highly Capable	86,819	87,269	91,863
4188 Childcare	0	0	0
4198 School Food Services	21,058	0	28,430
4199 Transportation--Operations	919,541	1,173,629	1,241,841
4300 Other State Agencies, Unassigned	0	0	7,500
4321 Special Education--Other State Agencies	17,240	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 Special and Pilot Programs--Other State Agencies	0	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	1,865,463	1,952,900	2,321,176
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	10,361,652	10,949,518	11,998,772

Aberdeen School District No.005
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	36,120	25,000	25,000
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	36,120	25,000	25,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	33,047	0	0
6111 Federal Special Purpose--SLFRF	0	0	366,569
6112 Federal Special Purpose--ESSER II	69,481	2,650,000	4,497,103
6113 Federal Special Purpose--ESSER III	7,704	4,758,673	9,602,346
6114 Federal Special Purpose ESSER III Learning Loss	0	1,189,827	1,779,654
6118 Federal Special Purpose--Reserved G	0	0	0
6119 Federal Special Purpose--Cares Act - Other	0	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123 SP,Ed, Sup, IDEA, Fed	XXXXX	0	125,000
6124 Special Education--Supplemental	839,191	839,191	839,191
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	39,513	37,109	37,109
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	1,613,585	1,694,912	1,765,855
6152 School Improve, Fed Other Title Grants under ESEA, Fed	848,964	841,611	993,443
6153 Migrant ESEA Migrant, Federal	59,770	73,053	95,868
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	193,082	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	36,486	60,194	103,316
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance ESSER I	1,109,084	0	0

Aberdeen School District No.005
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	1,884,728	1,612,400	2,690,789
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Special Purpose--SLFRF	0	0	0
6212 Federal Special Purpose--ESSER II	0	0	0
6213 Federal Special Purpose--ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose--Reserved G	0	0	0
6219 Federal Special Purpose--Cares Act - Other	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223 SP,Ed, Sup, IDEA, Fed	XXXXX	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	32,787	36,822	87,100
6276 Targeted Assistance ESSER I	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0

Aberdeen School District No.005

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6300 Federal Grants Through Other Agencies, Unassigned	136,176	125,000	125,000
6310 Medicaid Administrative Match	29,037	25,000	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	55,288	4,300	4,300
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 SP,Ed, Sup, IDEA, Fed	XXXXX	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance ESSER I	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	154,150	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	48,144	120,000	154,802
6000 TOTAL FEDERAL, SPECIAL PURPOSE	7,190,219	14,068,092	23,267,445

REVENUES FROM OTHER SCHOOL DISTRICTS

Aberdeen School District No.005
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
7100 Program Participation, Unassigned	6,561	5,000	2,500
7121 Special Education	0	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	0	0	0
7197 Support Services	2,250	750	750
7198 School Food Services	907	875	875
7199 Transportation	0	0	0
7301 Nonhigh Participation	71,978	65,246	62,875
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	81,696	71,871	67,000
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	245	0	0
8101 Governmental Entities-Enrichment	0	0	0
8188 Childcare	12,035	52,000	52,000
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	0	0	0
8500 Nonfederal, ESD	0	0	0
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	12,280	52,000	52,000
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	51,208,335	59,982,216	72,275,491

Aberdeen School District No.005

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REGULAR INSTRUCTION			
01 Basic Education	21,027,151	22,546,551	25,651,546
02 Alternative Learning Experience	131,758	149,631	666,051
03 Basic Education - Dropout Reengagement	230,741	58,617	218,605
00 TOTAL REGULAR INSTRUCTION	21,389,650	22,754,799	26,536,202
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	0	0	366,569
12 Federal Special Purpose - ESSER II	67,806	2,673,482	1,571,045
13 Federal Special Purpose - ESSER III	7,511	4,734,870	1,067,392
14 Federal Special Purpose ESSER III Learning Loss	0	1,264,895	1,542,480
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	0	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	75,317	8,673,247	4,547,486
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	5,138,175	5,901,341	6,195,809
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	XXXXX	0	122,936
24 Special Education, Supplemental, Federal	818,968	837,591	824,013
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	5,957,143	6,738,932	7,142,758
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	1,709,497	1,779,486	2,267,521
34 Middle School Career and Technical Education, State	210,015	190,869	516,683
38 Vocational, Federal	39,513	37,100	37,109
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	1,959,025	2,007,455	2,821,313
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	232,819	371,988	323,861
46 Skill Center, Federal	0	0	0

Aberdeen School District No.005

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	232,819	371,988	323,861
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	1,580,024	1,699,118	1,753,961
52 Other Title Grants under ESEA-Federal	828,500	724,213	969,175
53 Migrant ESEA Migrant, Federal	58,330	71,540	91,868
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	2,270,378	2,235,449	2,337,048
56 State Institutions, Centers and Homes, Delinquent	228,778	340,329	357,273
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	343,920	304,826	268,395
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	35,606	60,055	100,727
65 Transitional Bilingual, State	417,729	617,848	571,259
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	32,300	37,807	81,263
69 Compensatory, Other	0	11,040	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	5,795,564	6,102,225	6,530,969
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	85,634	80,630	81,732
76 Targeted Assistance	652,620	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	528,396	472,576	540,509
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,266,650	553,206	622,241
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Child Care	1,913,019	1,925,290	2,400,517
89 Other Community Services	0	0	0

Aberdeen School District No.005

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
80 TOTAL COMMUNITY SERVICES	1,913,019	1,925,290	2,400,517
SUPPORT SERVICES			
97 District-wide Support	7,408,369	7,205,165	7,599,905
98 School Food Services	1,716,927	1,920,798	2,778,552
99 Pupil Transportation	866,403	1,038,912	1,277,036
90 TOTAL SUPPORT SERVICES	9,991,699	10,164,875	11,655,493
TOTAL PROGRAM EXPENDITURES	48,580,886	59,292,017	62,580,840

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	25,651,546	145,450		15,434,399	2,384,606	6,582,169	511,850	565,072	28,000	0
02 ALE	666,051	0		204,573	32,887	102,091	126,500	150,000	0	50,000
03 Basic Education - Dropout Reengagement	218,605	0		104,871	52,398	61,336	0	0	0	0
TOTAL REGULAR INSTRUCTION	26,536,202	145,450		15,743,843	2,469,891	6,745,596	638,350	715,072	28,000	50,000
11 Federal Special Purpose - SLFRF	366,569	0		0	0	0	0	366,569	0	0
12 Federal Special Purpose - ESSER II	1,571,045	0		168,188	263,007	259,850	705,000	175,000	0	0
13 Federal Special Purpose - ESSER III	1,067,392	0		75,000	75,000	6,332	384,250	526,810	0	0
14 Federal Special Purpose ESSER III Learning Loss	1,542,480	0		502,718	160,885	283,377	107,500	488,000	0	0
18 Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 Federal Special Purpose - Other	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	4,547,486	0		745,906	498,892	549,559	1,196,750	1,556,379	0	0
21 Sp Ed, Sup, St	6,195,809	0		2,496,734	1,535,263	1,987,381	32,500	143,931	0	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 Sp Ed, Sup, IDEA, Fed	122,936	0		0	59,692	48,244	0	15,000	0	0
24 Sp Ed, Sup, Fed	824,013	0		539,329	0	189,684	0	95,000	0	0
25 Sp Ed, I&T, Fed	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
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	7,142,758	0		3,036,063	1,594,955	2,225,309	32,500	253,931	0	0
31 Voc, Basic, St	2,267,521	0		1,388,763	71,918	534,467	267,573	4,800	0	0
34 MidSchCar/Tec	516,683	0		281,489	0	111,138	124,056	0	0	0
38 Voc, Fed	37,109	0		0	0	0	37,109	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	2,821,313	0		1,670,252	71,918	645,605	428,738	4,800	0	0
45 Skil Cnt, Bas, St	323,861	0	0	215,805	0	82,856	7,000	18,200	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	323,861	0	0	215,805	0	82,856	7,000	18,200	0	0
51 ESEA Disadvantaged, Federal	1,753,961	0		526,749	444,409	518,903	256,304	5,596	2,000	0
52 Other Title Grants under ESEA-Federal	969,175	0	0	165,623	210,000	9,649	15,000	553,903	15,000	0
53 ESEA Migrant, Federal	91,868	0		0	52,067	32,301	6,000	400	1,100	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	2,337,048	0		901,629	602,015	748,404	85,000	0	0	0
56 St In, Ctr/Hm, D	357,273	0		114,999	49,244	57,780	15,000	120,250	0	0
57 St In, N/D, Fed	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
58 Sp/Plt Pgm, St	268,395	0		203,395	0	0	35,000	30,000	0	0
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	0	0		0	0	0	0	0	0	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	100,727	0		0	0	0	21,021	79,706	0	0
65 Tran Biling, St	571,259	0		320,339	60,826	169,073	0	21,021	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	81,263	0		0	27,556	23,707	30,000	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	6,530,969	0	0	2,232,734	1,446,117	1,559,817	463,325	810,876	18,100	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	81,732	0		61,377	0	20,355	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	540,509	0		0	52,529	29,362	379,018	58,100	21,500	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	622,241	0		61,377	52,529	49,717	379,018	58,100	21,500	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	2,400,517	0		661,001	686,354	715,662	0	337,500	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
89 Othr Comm Srv	0	0	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	2,400,517	0	0	661,001	686,354	715,662	0	337,500	0	0
97 Distwide Suppt	7,599,905	0	-25,450	191,000	3,226,012	1,551,493	316,600	2,178,750	10,000	151,500
98 Schl Food Serv	2,778,552	0	0	0	933,907	739,895	1,070,450	14,300	0	20,000
99 Pupil Transp	1,277,036	0	-120,000	0	493,726	337,810	151,000	414,500	0	0
TOTAL SUPPORT SERVICES	11,655,493	0	-145,450	191,000	4,653,645	2,629,198	1,538,050	2,607,550	10,000	171,500
OBJECT TOTALS	62,580,840	145,450	-145,450	24,557,981	11,474,301	15,203,319	4,683,731	6,362,408	77,600	221,500

Aberdeen School District No.005

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

OBJECT OF EXPENDITURE	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
(0) Debit Transfers	115,033	XXXXX	323,393	XXXXX	145,450	XXXXX
(1) Credit Transfers	-115,033	XXXXX	-323,393	XXXXX	-145,450	XXXXX
(2) Certificated Salaries	18,428,234	37.93	20,087,270	33.88	24,557,981	39.24
(3) Classified Salaries	7,707,475	15.87	9,374,516	15.81	11,474,301	18.34
(4) Employee Benefits and Payroll Taxes	10,999,188	22.64	11,872,052	20.02	15,203,319	24.29
(5) Supplies and Materials	4,197,136	8.64	3,926,886	6.62	4,683,731	7.48
(7) Purchased Services	6,473,193	13.32	13,059,987	22.03	6,362,408	10.17
(8) Travel	11,646	0.02	82,781	0.14	77,600	0.12
(9) Capital Outlay	764,013	1.57	888,525	1.50	221,500	0.35
TOTAL EXPENDITURES	48,580,886	100.00	59,292,017	100.00	62,580,840	100.00

Aberdeen School District No.005
SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	27,717,075	57.05	31,165,377	52.56	36,186,501	57.82
28 Extracur	859,437	1.77	1,011,161	1.71	1,182,180	1.89
29 Pmt to SD	5,387	0.01	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	28,581,900	58.83	32,176,538	54.27	37,368,681	59.71
TEACHING SUPPORT						
22 Lrn Resrc	317,495	0.65	307,327	0.52	384,932	0.62
24 Guid/Coun	1,123,093	2.31	1,462,958	2.47	2,606,461	4.16
25 Pupil M/S	276,060	0.57	5,250	0.01	0	0.00
26 Health	2,044,868	4.21	2,626,241	4.43	2,268,926	3.63
31 InstProDev	355,224	0.73	142,694	0.24	868,981	1.39
32 Inst Tech	1,318,883	2.71	1,520,110	2.56	1,219,958	1.95
33 Curriculum	956,656	1.97	761,917	1.29	795,389	1.27
34 Prof Lrng St	268,870	0.55	312,486	0.53	384,948	0.62
TOTAL TEACHING SUPPORT	6,392,279	13.16	7,138,983	12.04	8,529,595	13.63
OTHER SUPPORT ACTIVITIES						
42 Food	637,800	1.31	668,500	1.13	859,100	1.37
44 Operation	852,497	1.75	1,132,360	1.91	1,695,642	2.71
49 Transfers	0	0.00	-50,276	-0.08	0	0.00
52 Operation	772,133	1.59	1,204,311	2.03	1,322,036	2.11
53 Maintnce	0	0.00	0	0.00	0	0.00
56 Insurance	130,805	0.27	65,166	0.11	75,000	0.12
58 Remote Learning Operations	67,749	0.14	0	0.00	0	0.00
59 Transfers	-104,285	-0.21	-230,565	-0.39	-120,000	-0.19
62 Grnd Mnt	95,982	0.20	92,733	0.16	99,095	0.16
63 Oper Bldg	1,314,031	2.70	1,644,591	2.77	2,009,261	3.21
64 Maintnce	1,562,537	3.22	7,302,157	12.32	1,682,111	2.69
65 Utilities	935,766	1.93	1,034,500	1.74	1,199,500	1.92
67 Bldg Secu	27,058	0.06	25,000	0.04	25,000	0.04
68 Insurance	968,429	1.99	384,824	0.65	500,000	0.80
72 Info Sys	849,556	1.75	689,625	1.16	519,193	0.83
73 Printing	33,731	0.07	35,381	0.06	39,911	0.06

Aberdeen School District No.005

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
74 Warehouse	159,322	0.33	54,126	0.09	49,252	0.08
75 Mtr Pool	4,115	0.01	301,300	0.51	119,750	0.19
83 Interest	0	0.00	0	0.00	0	0.00
84 Principal	0	0.00	0	0.00	0	0.00
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	0	0.00	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	8,239,478	16.96	14,353,733	24.21	10,074,851	16.10
UNIT ADMINISTRATION						
23 Princ Off	2,290,070	4.71	2,776,584	4.68	3,171,526	5.07
TOTAL UNIT ADMINISTRATION	2,290,070	4.71	2,776,584	4.68	3,171,526	5.07
CENTRAL ADMINISTRATION						
11 Bd of Dir	70,465	0.15	137,094	0.23	93,000	0.15
12 Supt Off	391,732	0.81	366,310	0.62	416,269	0.67
13 Busns Off	526,813	1.08	619,322	1.04	549,668	0.88
14 HR	344,726	0.71	243,016	0.41	525,415	0.84
15 Pblc Rltn	31,973	0.07	34,500	0.06	40,000	0.06
21 Supv Inst	1,025,105	2.11	1,135,037	1.91	1,425,545	2.28
41 Supervisn	226,629	0.47	170,214	0.29	223,810	0.36
51 Supervisn	0	0.00	0	0.00	0	0.00
61 Supv Bldg	123,096	0.25	140,686	0.24	162,480	0.26
TOTAL CENTRAL ADMINISTRATION	2,740,540	5.64	2,846,179	4.80	3,436,187	5.49
TOTAL EXPENDITURES	48,580,886	100.00	59,292,017	100.00	62,580,840	100.00

Aberdeen School District No.005

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	209.250	86.47	72.329	38.93
28 Extracurricular	0.000	0.00	3.857	2.08
TOTAL TEACHING ACTIVITIES	209.250	86.47	76.186	41.01
TEACHING SUPPORT				
22 Learning Resources	0.000	0.00	4.291	2.31
24 Guidance and Counseling	11.000	4.55	7.127	3.84
25 Pupil Management and Safety	0.000	0.00	0.000	0.00
26 Health/Related Services	5.000	2.07	9.250	4.98
31 InstProDev	0.000	0.00	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	0.000	0.00
33 Curriculum	0.500	0.21	0.881	0.47
34 Professional Learning - State	0.000	0.00	XXXXX	XXXXX
TOTAL TEACHING SUPPORT	16.500	6.82	21.549	11.60
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	15.536	8.36
52 Operations	XXXXX	XXXXX	7.621	4.10
53 Maintenance	XXXXX	XXXXX	0.000	0.00
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	XXXXX	XXXXX	1.000	0.54
63 Operation of Buildings	XXXXX	XXXXX	21.863	11.77
64 Maintenance	XXXXX	XXXXX	9.500	5.11
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	XXXXX	XXXXX	0.000	0.00
72 Information Systems	0.000	0.00	5.048	2.72
73 Printing	0.000	0.00	0.394	0.21
74 Warehousing and Distribution	0.000	0.00	0.500	0.27
75 Motor Pool	0.000	0.00	0.000	0.00
91 Public Activities	0.000	0.00	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	61.462	33.08

Aberdeen School District No.005

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	10.320	4.26	10.688	5.75
TOTAL UNIT ADMINISTRATION	10.320	4.26	10.688	5.75
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.41	1.179	0.63
13 Business Office	0.000	0.00	4.006	2.16
14 Human Resources	0.000	0.00	3.537	1.90
15 Public Relations	0.000	0.00	0.000	0.00
21 Supervision - Instruction	4.930	2.04	4.590	2.47
41 Supervision - Nutrition Services	0.000	0.00	1.594	0.86
51 Supervision - Transportation	0.000	0.00	0.000	0.00
61 Supervision - Building	0.000	0.00	1.000	0.54
TOTAL CENTRAL ADMINISTRATION	5.930	2.45	15.906	8.56
TOTAL FTE STAFF	242.000	100.00	185.791	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.

Aberdeen School District No.005
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES			
100 General Student Body	10,551	82,940	71,706
200 Athletics	16,277	81,400	87,550
300 Classes	713	2,000	2,500
400 Clubs	22,231	160,550	182,645
600 Private Moneys	49,445	80,200	80,200
A. TOTAL REVENUES	99,217	407,090	424,601
EXPENDITURES			
100 General Student Body	12,904	67,020	37,300
200 Athletics	32,410	106,195	136,410
300 Classes	1,188	2,000	2,500
400 Clubs	17,390	175,350	201,340
600 Private Moneys	41,704	80,200	80,200
B. TOTAL EXPENDITURES	105,596	430,765	457,750
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	-6,379	-23,675	-33,149
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	7,500	7,500	0
G.L.819 Restricted for Fund Purposes	268,689	262,608	282,843
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	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	276,189	270,108	282,843
E. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	7,500	7,500	0
G.L.819 Restricted for Fund Purposes	262,310	238,933	249,694
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	0	0	0

Aberdeen School District No.005
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	269,810	246,433	249,694

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

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

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,839,860	2,945,331	2,898,435
2000 Local Nontax Support	2,425	41,000	1,500
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	283,763	285,000	290,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	3,126,048	3,271,331	3,189,935
EXPENDITURES			
Matured Bond Expenditures	2,745,000	2,885,000	3,040,000
Interest on Bonds	320,008	320,683	154,882
Interfund Loan Interest	0	0	0
Bond Transfer Fees	770	900	900
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	3,065,778	3,206,583	3,195,782
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)	60,270	64,748	-5,846
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	2,393,120	2,300,000	2,521,730
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	2,393,120	2,300,000	2,521,730
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	2,453,390	2,153,506	2,515,883
G.L.835 Restricted for Arbitrage Rebate	0	0	0

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

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	211,242	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	2,453,390	2,364,748	2,515,883

Aberdeen School District No.005

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
LOCAL TAXES			
1100 Local Property Taxes	2,812,878	2,905,021	2,862,334
1300 Sale of Tax Title Property	2,183	5,000	5,000
1400 Local in lieu of Taxes	2,049	2,300	1,850
1500 Timber Excise Tax	22,750	33,009	29,250
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	2,839,860	2,945,331	2,898,435
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	2,425	41,000	1,500
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	2,425	41,000	1,500
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
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	285,000	290,000
9901 Transfers (local resources)	283,763	0	0

Aberdeen School District No.005

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
9000 TOTAL OTHER FINANCING SOURCES	283,763	285,000	290,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	3,126,048	3,271,331	3,189,935

Aberdeen School District No.005
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	0
2000 Local Nontax Support	19,184	30,500	16,000
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	1,500,000	0	9,400,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,519,184	30,500	9,416,000
EXPENDITURES			
10 Sites	0	775,000	0
20 Buildings	0	675,000	1,200,000
30 Equipment	0	0	0
40 Energy	0	0	8,700,000
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	0	1,450,000	9,900,000
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)	1,519,184	-1,419,500	-484,000
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	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0

Aberdeen School District No.005
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
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	124,466	124,465	0
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	192,330	1,707,579	818,327
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	316,796	1,832,044	818,327
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	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	1,250,000	115,000	0
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	585,979	297,544	334,327
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,835,979	412,544	334,327

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

Aberdeen School District No.005

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.

Aberdeen School District No.005

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
LOCAL TAXES			
1100 Local Property Tax	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	0	5,000	0
2300 Investment Earnings	449	5,000	1,000
2400 Interfund Loan Interest Earnings	0	0	0
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	18,735	20,500	15,000
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	19,184	30,500	16,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	0	0	0

Aberdeen School District No.005

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-SLFRF	0	0	0
6112 Federal Special Purpose-ESSER II	0	0	0
6113 Federal Special Purpose-ESSER III	0	0	0
6114 Federal Special Purpose ESSER III Learning Loss	0	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	0	0	0
6140 Impact Aid-Construction	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Special Purpose-SLFRF	0	0	0
6212 Federal Special Purpose-ESSER II	0	0	0
6213 Federal Special Purpose-ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose-Reserved G	0	0	0
6219 Federal Special Purpose-Cares Act - Other	0	0	0
6240 Impact Aid-Construction	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6311 Federal Special Purpose-SLFRF	0	0	0
6312 Federal Special Purpose-ESSER II	0	0	0
6313 Federal Special Purpose-ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose-Reserved G	0	0	0
6319 Federal Special Purpose-Cares Act - Other	0	0	0
6340 Impact Aid-Construction	0	0	0
6376 Targeted Assistance ESSER I	0	0	0

Aberdeen School District No.005

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER 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	9,400,000
9901 Transfers (local resources)	1,500,000	0	0
9000 TOTAL OTHER FINANCING SOURCES	1,500,000	0	9,400,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,519,184	30,500	9,416,000

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

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	71,000	2,000	5,000
2300 Investment Earnings	350	300	150
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	137,376	134,083	167,065
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	30,000	30,000
8101 Governmental Entities	0	0	0
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

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

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	208,727	166,383	202,215
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	208,727	166,383	202,215
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	149,949	200,000	325,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	149,949	200,000	325,000
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)	58,778	-33,617	-122,785
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	299,093	183,415	247,415
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	299,093	183,415	247,415
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	357,871	149,798	124,630
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

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

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	357,871	149,798	124,630

- 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.