

Aberdeen School District No.005

F-195F

ENROLLMENT AND STAFF COUNTS

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	193.00	180.00	170.00	170.00
2. Grade 1	179.00	193.00	180.00	170.00
3. Grade 2	202.00	179.00	193.00	180.00
4. Grade 3	183.00	202.00	179.00	193.00
5. Grade 4	219.00	183.00	202.00	179.00
6. Grade 5	202.00	219.00	183.00	202.00
7. Grade 6	203.00	202.00	219.00	183.00
8. Grade 7	260.00	203.00	202.00	219.00
9. Grade 8	218.00	260.00	203.00	202.00
10. Grade 9	213.00	218.00	260.00	203.00
11. Grade 10	261.00	213.00	218.00	260.00
12. Grade 11 (excluding Running Start)	247.00	261.00	213.00	218.00
13. Grade 12 (excluding Running Start)	227.00	247.00	261.00	213.00
14. SUBTOTAL	2,807.00	2,760.00	2,683.00	2,592.00
15. Running Start	85.00	80.00	75.00	70.00
16. Dropout Reengagement Enrollment	60.00	60.00	60.00	60.00
17. ALE Enrollment	68.00	60.00	60.00	60.00
18. TOTAL K-12	3,020.00	2,960.00	2,878.00	2,782.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	213.250	212.184	211.123	210.067
2. General Fund FTE Classified Employees /4	164.302	163.480	162.663	161.850

Aberdeen School District No.005

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	5,789,704	5,963,395	6,023,029	6,023,028
2000 Local Nontax Support	397,010	397,010	397,010	397,010
3000 State, General Purpose	34,315,052	35,344,504	36,404,839	37,496,984
4000 State, Special Purpose	15,845,253	16,320,610	16,810,229	17,314,536
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	6,668,861	6,802,238	6,938,283	7,077,049
7000 Revenues from Other School Districts	226,867	226,867	226,867	226,867
8000 Revenues from Other Entities	29,000	29,000	29,000	29,000
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	63,271,747	65,083,624	66,829,257	68,564,474
EXPENDITURES				
00 Regular Instruction	25,945,229	26,723,522	27,525,228	28,350,986
10 Federal Special Purpose Funding	0	0	0	0
20 Special Education Instruction	10,084,274	10,386,802	10,698,406	10,992,612
30 Vocational Education Instruction	3,523,645	3,611,736	3,702,030	3,794,580
40 Skill Center Instruction	416,909	427,332	438,015	448,965
50 and 60 Compensatory Education Instruction	6,801,917	6,971,965	7,041,685	7,112,101
70 Other Instructional Programs	1,331,732	1,365,025	1,388,913	1,413,219
80 Community Services	2,054,793	2,106,163	2,158,817	2,212,787
90 Support Services	13,113,248	13,441,079	13,776,163	14,119,224
B. TOTAL EXPENDITURES	63,271,747	65,033,624	66,729,257	68,444,474
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	50,000	100,000	120,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	0	0	0	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	14,070	14,070	14,070	14,070
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	676,580	676,580	575,580	475,580

Aberdeen School District No.005

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.823 Restricted for Carryover of Transition To Kindergerten	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	102,021	102,021	102,021	92,020
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	2,975,239	2,975,239	3,076,239	3,186,240
F. TOTAL BEGINNING FUND BALANCE	3,767,910	3,767,910	3,767,910	3,767,910
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	14,070	14,070	14,070	14,070
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	676,580	575,580	475,580	375,580
G.L.823 Restricted for Carryover of Transition To Kindergerten	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	102,021	102,021	92,021	82,021
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0

Aberdeen School District No.005

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0	0
G.L.875 Assigned to Contingencies	0	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	2,975,239	3,076,239	3,186,240	3,296,239
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	3,767,910	3,767,910	3,767,910	3,767,910

**** Beginning Fund Balance does not match prior year Ending Fund Balance**

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

2/ G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS3 for detail of estimated outstanding nonvoted bond detail information.

Aberdeen School District No.005

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
REVENUES				
100 General Student Body	77,547	77,047	76,547	76,047
200 Athletics	146,900	145,900	145,400	144,900
300 Classes	1,500	1,500	1,500	1,500
400 Clubs	118,120	117,120	116,120	115,120
600 Private Moneys	85,700	85,000	85,000	85,000
A. TOTAL REVENUES	429,767	426,567	424,567	422,567
EXPENDITURES				
100 General Student Body	37,642	37,142	36,642	36,142
200 Athletics	177,420	176,420	175,420	174,420
300 Classes	2,500	2,500	2,500	2,500
400 Clubs	130,062	130,505	130,005	129,505
600 Private Moneys	85,790	85,000	85,000	85,000
B. TOTAL EXPENDITURES	433,414	431,567	429,567	427,567
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	-3,647	-5,000	-5,000	-5,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	7,500	7,500	7,500	7,500
G.L.819 Restricted for Fund Purposes	260,155	256,508	251,508	246,508
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
D. TOTAL BEGINNING FUND BALANCE	267,655	264,008	259,008	254,008
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	7,500	7,500	7,500	7,500
G.L.819 Restricted for Fund Purposes	256,508	251,508	246,508	241,508
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

Aberdeen School District No.005

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	264,008	259,008	254,008	249,008

Aberdeen School District No.005

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	0	0	0	0
2000 Local Nontax Support	25,000	25,000	25,000	25,000
3000 State, General Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	1,313,325	1,306,576	1,300,859	120,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,338,325	1,331,576	1,325,859	145,000
EXPENDITURES				
Matured Bond Expenditures	1,434,000	1,438,000	1,443,000	280,000
Interest on Bonds	165,125	102,209	39,188	3,822
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	2,000	2,000	900	900
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	1,601,125	1,542,209	1,483,088	284,722
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER)	-262,800	-210,633	-157,229	-139,722
EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)				
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	775,928	513,128	302,495	145,266
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	775,928	513,128	302,495	145,266
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

Aberdeen School District No.005

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.830 Restricted for Debt Service	513,128	302,495	145,266	5,544
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	513,128	302,495	145,266	5,544

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

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

Aberdeen School District No.005

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	2,225,126	2,230,470	2,319,689	2,412,477
2000 Local Nontax Support	37,000	25,000	10,000	5,000
3000 State, General Purpose	0	0	0	0
4000 State, Special Purpose	8,469,000	6,450,000	8,450,000	6,450,000
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	0	0	0	0
7000 Revenues from Other School Districts	0	0	0	0
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	10,731,126	8,705,470	10,779,689	8,867,477
EXPENDITURES				
10 Sites	0	0	0	0
20 Buildings	10,469,000	7,450,000	9,650,000	9,520,000
30 Equipment	0	0	0	0
40 Energy	0	0	0	0
50 Sales and Lease Expenditures	0	0	0	0
60 Bond Issuance Expenditures	0	0	0	0
90 Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	10,469,000	7,450,000	9,650,000	9,520,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	1,313,325	1,256,576	1,200,859	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-1,051,198	-1,106	-71,170	-652,523
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0

Aberdeen School District No.005

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	0	814,759	783,653	183,653
G.L.863 Restricted from State Proceeds	0	0	0	503,830
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	133,673	145,672	175,672	200,672
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	1,877,957	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,011,630	960,431	959,325	888,155
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0	0
G.L.862 Committed from Levy Proceeds	814,758	783,653	183,653	9,960
G.L.863 Restricted from State Proceeds	0	0	503,830	0
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	145,673	175,672	200,672	225,672
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0

Aberdeen School District No.005

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	960,431	959,325	888,155	235,632

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.

Aberdeen School District No.005

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1100 Local Property Tax	0	0	0	0
1300 Sale of Tax Title Property	0	0	0	0
1400 Local in lieu of Taxes	0	0	0	0
1500 Timber Excise Tax	0	0	0	0
1600 County-Administered Forests	0	0	0	0
1900 Other Local Taxes	0	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	5,000	4,500	5,000	4,500
2300 Investment Earnings	3,000	2,500	2,500	2,500
2500 Gifts and Donations	0	0	0	0
2600 Fines and Damages	0	0	0	0
2700 Rentals and Leases	0	0	0	0
2800 Insurance Recoveries	0	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0	0
3600 State Forests	0	0	0	0
4100 Special Purpose-Unassigned	0	0	0	0
4300 Other State Agencies-Unassigned	0	0	300,000	0
4499 Transportation Reimbursement Depreciation	249,943	254,942	260,041	265,242
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0	0
5400 Federal in lieu of Taxes	0	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0	0
5700 Qualified Energy Investment Tax Credits	0	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0	0
6200 Direct Special Purpose Grants	0	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100 Governmental Entities	0	0	0	0
8500 NonFederal ESD	0	0	0	0
9100 Sale of Bonds	0	0	0	0

Aberdeen School District No.005

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
9300 Sale of Equipment	0	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0	0
9500 Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	257,943	261,942	567,541	272,242
EXPENDITURES				
33 Transportation Equipment Purchases	400,000	225,000	500,000	225,000
34 Transportation Equipmment Major Repair	0	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal	0	0	0	0
92 Interest 1/	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	400,000	225,000	500,000	225,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-142,057	36,942	67,541	47,242
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	152,190	10,133	47,075	114,616
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	152,190	10,133	47,075	114,616
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0

Aberdeen School District No.005

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2025-2026 Current	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
G.L.819 Restricted for Fund Purposes	10,133	47,075	114,616	161,858
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	10,133	47,075	114,616	161,858

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.