

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	63,271,747	429,767	1,338,325	10,731,126	257,943
Total Appropriation (Expenditures)	63,271,747	433,414	1,601,125	10,469,000	400,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	1,313,325	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	0	-3,647	-262,800	-1,051,198	-142,057
Beginning Total Fund Balance	3,767,910	267,655	775,928	2,011,630	152,190
Ending Total Fund Balance	3,767,910	264,008	513,128	960,431	10,133
SECTION B: EXCESS LEVIES FOR 2026 COLLECTION					
Excess levies approved by voters for 2026 collection	5,950,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2026 collection after rollback	5,950,000	XXXXX	0	2,276,544	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 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	3,148.52		3,085.00		3,020.00	
FTE Certificated Employees	232.030		214.462		213.250	
FTE Classified Employees	164.152		170.675		164.302	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	65,418,183		61,198,987		63,271,747	
Total Expenditures	63,222,316		62,942,149		63,271,747	
Total Beginning Fund Balance	3,224,336		4,889,319		3,767,910	
Total Ending Fund Balance	5,135,686		3,146,157		3,767,910	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	22,319,688	35.30	26,618,322	42.29	25,945,229	41.01
Federal Special Purpose Funding	4,077,247	6.45	0	0.00	0	0.00
Special Education Instruction	9,709,550	15.36	9,924,586	15.77	10,084,274	15.94
Vocational Instruction	3,397,680	5.37	2,979,151	4.73	3,523,645	5.57
Skill Center Instruction	504,242	0.80	257,644	0.41	416,909	0.66
Compensatory Education	6,705,278	10.61	6,817,224	10.83	6,801,917	10.75
Other Instructional Programs	637,918	1.01	906,199	1.44	1,331,732	2.10
Community Services	2,337,318	3.70	2,422,138	3.85	2,054,793	3.25
Support Services	13,533,393	21.41	13,016,885	20.68	13,113,248	20.73
Total - Program Groups	63,222,316	100.00	62,942,149	100.00	63,271,747	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	37,804,000	59.80	37,880,917	60.18	36,905,279	58.33
Teaching Support	7,594,021	12.01	7,900,960	12.55	8,915,316	14.09
Other Supportive Activities	10,541,693	16.67	10,215,509	16.23	10,274,861	16.24
Building Administration	3,315,529	5.24	3,366,069	5.35	3,469,307	5.48
Central Administration	3,528,449	5.58	3,578,694	5.69	3,706,984	5.86
Total - Activity Groups	63,222,316	100.00	62,942,149	100.00	63,271,747	100.00

Aberdeen School District No.005

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	23,924,726	37.84	23,807,436	37.82	23,733,154	37.51
Classified Salaries	12,145,624	19.21	12,336,277	19.60	12,922,921	20.42
Employee Benefits and Payroll Taxes	13,365,494	21.14	13,711,294	21.78	13,351,804	21.10
Supplies, Instructional Resources and Noncapitalized Items	3,528,287	5.58	4,182,614	6.65	4,656,487	7.36
Purchased Services	9,377,968	14.83	8,581,828	13.63	8,075,090	12.76
Travel	238,506	0.38	207,700	0.33	187,291	0.30
Capital Outlay	641,711	1.02	115,000	0.18	345,000	0.55
Total - Objects	63,222,316	100.00	62,942,149	100.00	63,271,747	100.00

Aberdeen School District No.005

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	5,144,445	5,579,124	5,789,704
2000 Local Nontax Support	583,746	397,010	397,010
3000 State, General Purpose	33,063,016	33,580,700	34,315,052
4000 State, Special Purpose	14,924,454	14,497,538	15,845,253
5000 Federal, General Purpose	45,457	45,000	0
6000 Federal, Special Purpose	11,411,320	6,843,748	6,668,861
7000 Revenues from Other School Districts	211,622	226,867	226,867
8000 Revenues from Other Entities	34,124	29,000	29,000
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	65,418,183	61,198,987	63,271,747
EXPENDITURES			
00 Regular Instruction	22,319,688	26,618,322	25,945,229
10 Federal Special Purpose Funding	4,077,247	0	0
20 Special Education Instruction	9,709,550	9,924,586	10,084,274
30 Vocational Education Instruction	3,397,680	2,979,151	3,523,645
40 Skill Center Instruction	504,242	257,644	416,909
50 and 60 Compensatory Education Instruction	6,705,278	6,817,224	6,801,917
70 Other Instructional Programs	637,918	906,199	1,331,732
80 Community Services	2,337,318	2,422,138	2,054,793
90 Support Services	13,533,393	13,016,885	13,113,248
B. TOTAL EXPENDITURES	63,222,316	62,942,149	63,271,747
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	284,517	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)	1,911,351	-1,743,161	0
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	14,070
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	1,120,331	420,331	676,580
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0

Aberdeen School District No.005

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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	81,543	81,543	102,021
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	14,070	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	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	0	1,204,958	0
G.L.891 Unassigned to Minimum Fund Balance Policy	2,008,392	3,168,417	2,975,239
F. TOTAL BEGINNING FUND BALANCE	3,224,336	4,889,319	3,767,910
G. G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	14,070	0	14,070
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	676,580	420,331	676,580
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	102,021	81,543	102,021
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	0	14,070	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.873 Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875 Assigned to Contingencies	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	1,181,900	0	0

Aberdeen School District No.005

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.891 Unassigned to Minimum Fund Balance Policy	3,161,116	2,630,213	2,975,239
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	5,135,686	3,146,157	3,767,910

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

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

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

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

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES			
100 General Student Body	86,125	68,425	77,547
200 Athletics	107,287	124,750	146,900
300 Classes	0	2,500	1,500
400 Clubs	119,207	168,570	118,120
600 Private Moneys	4,028	80,700	85,700
A. TOTAL REVENUES	316,646	444,945	429,767
EXPENDITURES			
100 General Student Body	18,239	32,646	37,642
200 Athletics	169,854	248,971	177,420
300 Classes	982	2,500	2,500
400 Clubs	110,628	175,890	130,062
600 Private Moneys	4,795	80,790	85,790
B. TOTAL EXPENDITURES	304,497	540,797	433,414
C. EXCESS OF REVENUES OVER (UNDER) EXPENDURES (A-B)	12,149	-95,852	-3,647
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	7,500	7,500	7,500
G.L.819 Restricted for Fund Purposes	273,702	272,536	260,155
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	281,202	280,036	267,655
E. G.L.898 Accounting Changes and Error Corrections	XXXXX	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	285,851	176,684	256,508
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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	293,351	184,184	264,008

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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	1,243,347	0	0
2000 Local Nontax Support	81,249	25,000	25,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	284,517	25,000	1,313,325
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,609,113	50,000	1,338,325
EXPENDITURES			
Matured Bond Expenditures	3,175,000	250,000	1,434,000
Interest on Bonds	76,364	69,100	165,125
Interfund Loan Interest	0	0	0
Bond Transfer Fees	695	900	2,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	3,252,059	320,000	1,601,125
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)	-1,642,946	-270,000	-262,800
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	2,617,418	974,472	775,928
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	2,617,418	974,472	775,928
G. G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	974,472	699,260	513,128
G.L.835 Restricted for Arbitrage Rebate	0	0	0

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

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	5,212	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	974,472	704,472	513,128

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

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	1,302,008	2,225,126
2000 Local Nontax Support	76,890	19,500	37,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	125,550	5,575,000	8,469,000
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	174,162	0	0
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	3,520,000	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	376,601	10,416,508	10,731,126
EXPENDITURES			
10 Sites	280,482	424,330	0
20 Buildings	154,716	6,375,000	10,469,000
30 Equipment	0	0	0
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	3,620,000	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	435,198	10,419,330	10,469,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	25,000	1,313,325
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)	-58,596	-27,821	-1,051,198
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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	133,673
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	477,997	419,401	1,877,957
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	477,997	419,401	2,011,630
G. G.L.898 Accounting Changes and Error Corrections	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	814,758
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	145,673
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	419,401	391,579	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	419,401	391,579	960,431

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
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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	1,500	5,000	5,000
2300 Investment Earnings	21,093	10,000	3,000
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	100	0	0
2800 Judgement and Settlements	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	266,550	368,914	249,943
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
5700 Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	0	0	0
8101 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Insurance Recoveries	0	0	0

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

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
9500 Long-Term Financing	0	0	0
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	289,243	383,914	257,943
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	289,243	383,914	257,943
EXPENDITURES			
33 Transportation Equipment Purchases	515,383	200,000	400,000
34 Transportation Equipmment Major Repair	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	515,383	200,000	400,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-226,140	183,914	-142,057
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	570,910	289,788	152,190
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	570,910	289,788	152,190
I. G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	344,770	473,702	10,133

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

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	344,770	473,702	10,133

- 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.